



Dr. Christopher J. Delgado
Superintendent

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

**REGULAR MEETING
OF THE BOARD OF EDUCATION
Maxfield Education Center
32789 W. Ten Mile Rd.
Farmington, MI 48336
Tuesday, November 21, 2023
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
- III. **ITEMS FROM THE SECRETARY**
 - A. Correspondence
- IV. **LEGISLATIVE UPDATE**
- V. **DISTRICT UPDATES**
 - A. Superintendent's District Update
 - B. Administrative Introduction: New Director of Athletics and Safety - Allyson Robinson
 - C. Recognitions: Fall 2023 High School Athletics
- VI. **RECESS**
- VII. **REPORTS FROM BOARD COMMITTEES**
 - A. Finance and Facilities Committee
- VIII. **DISCUSSION ITEMS**
 - A. Lanigan Elementary Food Service Equipment Recommendation
 - B. East Middle School Food Service Equipment Recommendation
 - C. Refrigerated Food Service Delivery Trucks Recommendation
 - D. Ten Passenger Van Purchase Recommendation
- IX. **PUBLIC COMMENTS**
- X. **ACTION ITEMS**
 - A. Approval of Bid Package #11 - Warner M.S., Farmington Early Childhood Center, and Farmington Central H.S.
 - B. Approval of Annual Audit Report

- C. Approval of Ten Passenger Van Purchase Recommendation
- D. Approval of Director of Athletics and Safety Recommendation
- E. Approval of Interim Principal at Power Middle School Recommendation
- XI. **ITEMS FROM THE TREASURER**
 - A. Expenditures
- XII. **CONSENT AGENDA**
 - A. Approval of Minutes
 - 1. October 24, 2023, Regular Meeting
 - 2. November 18, 2023, Board Retreat
 - B. Head Start Director's Monthly Report
 - C. Personnel Items
 - D. Workers Comp Settlement
 - E. AED Replacement
 - F. 2023 Bus Purchase Recommendation
- XIII. **REPORTS FROM BOARD REPRESENTATIVES**
- XIV. **ADJOURNMENT**

****PUBLIC COMMENTS** are 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 [live-streamed on the District's YouTube Channel](#).*

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.

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III. ITEMS FROM THE SECRETARY.

The Board has received communications regarding enrollment, assessments, goals, North Farmington's play "Radium Girls," filing a complaint, scheduling of school plays, and Veteran's Day. They were also informed about FEA member Desiree Harrison's experience on the NCTM Board of Directors and the Farmington Youth Assistance Oakland County Annual Meeting & Sponsor Appreciation Breakfast. The Board acknowledges communications and responds when appropriate. A list of correspondents can be found in the Board packet, accessible on the Farmington Public Schools' website.

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III. ITEMS FROM THE SECRETARY

A. Correspondence.

Date	From	Topic
10-29-23	Bill Lubaway	Enrollment loss, M-STEP, goals + attachment
10-31-23	J.T. (Student)	North Farmington's latest production, "Radium Girls."
10-31-23	Desiree Harrison	FEA member Desiree Harrison's Experience on the NCTM Board of Directors (Forest Elementary Instructional Coach) + attachment
10-31-23	Robin Vechzone	FEA member Desiree Harrison's Experience on the NCTM Board of Directors (Forest Elementary Instructional Coach)
11-01-23	Kelly Coffin	FEA member Desiree Harrison's Experience on the NCTM Board of Directors (Forest Elementary Instructional Coach)
11-07-23	Farmington Youth Assistance	FYA Annual Meeting & Sponsor Appreciation Breakfast Invitation + Attachment
11-07-23	No Name	Letter Re: Scheduling of School Plays
11-07-23	Bill Lubaway	Veteran's Day
11-14-23	Ilya (Will) Murkis	Filing a Formal Complaint

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V. DISTRICT UPDATES

A. SUPERINTENDENT'S DISTRICT UPDATE.

Presenter: Chris Delgado, Superintendent

B. ADMINISTRATIVE INTRODUCTION: NEW DIRECTOR OF ATHLETICS AND SAFETY - ALLYSON ROBINSON.

Presenters: Chris Delgado, Superintendent; Bradley Paddock, Assistant Superintendent, Talent Development

C. RECOGNITIONS: FALL 2023 HIGH SCHOOL ATHLETES.

Presenters: Chris Delgado, Superintendent; Mike Cahill, Farmington High School Athletic Coordinator; Stacy Punzal, North Farmington High School Athletic Coordinator; team coaches

Fall 2023 Athletic Recognition for Board of Education

School	Team	Type of Award (Team or Individual)	Award	If individual award, Name
FHS	Golf	All State	1st team all state, all Oakland county, all OAA	Venetia Chap
FHS	Boys Varsity Tennis	All State	Academic All State - Team	Boys Varsity TennisTeam
FHS	Boys Varsity Tennis	All State	Academic All State - Individual	Arjun Sundaram
FHS	Boys Varsity Tennis	All State	Academic All State - Individual	Samarth Punjala
FHS	Boys Soccer	Individual	Academic All State	Matthew Taylor
FHS	Boys Soccer	Individual	Academic All State	Kyle Braska
FHS	Boys Soccer	Individual	Academic All State	Shreyas Narayanan
NFHS	Boys Varsity Tennis	Team	Academic All-State - Team	
NFHS	Boys Varsity Tennis	Individual	Academic All-State Senior Player Award	Sam Nemeth
NFHS	Boys Varsity Tennis	Individual	Academic All-State Senior Player Award	Ayaan Shah
NFHS	Boys Varsity Tennis	Individual	Academic All-State Senior Player Award	Vikraant Singh
NFHS	Boys Varsity Tennis	Individual	OAA All-League	Avi Meltser
NFHS	Boys Varsity Tennis	Individual	OAA All-League	Jack Weingarden
NFHS	Boys Varsity Tennis	Individual	OAA All-League	Seth Cohen
NFHS	Boys Varsity Tennis	Individual	OAA All-League	Josh Brenner
NFHS	Boys Varsity Tennis	Team	Regional Champions	
NFHS	Boys Varsity Tennis	Individual	All-State Singles Honorable Mention	Avi Meltser
FHS	Girls Volleyball	Individual	Academic All State	Mary Raad
FHS	Girls Volleyball	Individual	Academica All State	Sarah Weber
FHS	Football	Individual	Academic All State	Jeremiah Axe
FHS	Football	Individual	OAA ALL LEAGUE and ALL REGION	Cameron Pettaway
FHS	Football	Individual	OAA ALL LEAGUE	Owen Matteson
FHS	Football	Individual	OAA ALL LEAGUE and ALL REGION	Michael Woods
FHS	Football	Individual	OAA ALL LEAGUE	Daniel Vukaj
FHS- Central	Football	Individual	OAA ALL LEAGUE	James Marshall
FHS	Cross Country	Runner-Up	OAA	Girls Team
FHS	Cross Country	Individual	OAA ALL LEAGUE	Molly Baracco
FHS	Cross Country	Individual	OAA ALL LEAGUE	Catherine Steele
FHS	Cross Country	Individual	OAA ALL LEAGUE	Katelyn Parrish

Fall 2023 Athletic Recognition for Board of Education

FHS	Cross Country	Individual	OAA ALL LEAGUE	Ben Peura
FHS	Cross Country	Individual	All Oakland County	Molly Baracco
FHS	Cross Country	Individual	All Oakland County	Catherine Steele
FHS	Cross Country	Individual	All Region	Molly Baracco
FHS	Cross Country	Individual	All Region	Catherine Steele
NFHS	Varsity Soccer	Individual	Academic all state	Logan Anderson McClure
NFHS	Varsity Soccer	Individual	Academic all state	Surya Pugazhendi
NFHS	Cross Country	Individual	OAA ALL LEAGUE	Cora Liu
NFHS	Cross Country	Individual	OAA ALL LEAGUE	Sarah Stein
NFHS	Cross Country	Individual	OAA ALL LEAGUE	Jamieson White
NFHS	Cross Country	Individual	OAA ALL LEAGUE	Alex Hamilton
NFHS	Cross Country	Individual	OAA ALL LEAGUE	Matt Rai
NFHS	Girls Golf	Individual	OAA All-League	Alexis Wright
NFHS	Gilrs Golf	individual	OAA All-League	Addison Armstrong

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VIII. DISCUSSION ITEMS

A. LANIGAN ELEMENTARY FOOD SERVICE EQUIPMENT RECOMMENDATION.

Presenters: Chris Delgado, Superintendent; Jennifer Kaminski, Assistant Superintendent, Business Services; Angel Davis, Supervisor, Nutrition Services

B. EAST MIDDLE SCHOOL FOOD SERVICE EQUIPMENT RECOMMENDATION.

Presenters: Chris Delgado, Superintendent; Jennifer Kaminski, Assistant Superintendent, Business Services; Angel Davis, Supervisor, Nutrition Services

C. REFRIGERATED FOOD SERVICE DELIVERY TRUCKS RECOMMENDATION.

Presenters: Chris Delgado, Superintendent; Jennifer Kaminski, Assistant Superintendent, Business Services; Angel Davis, Supervisor, Nutrition Services

D. TEN PASSENGER VAN PURCHASE RECOMMENDATION.

Presenters: Chris Delgado, Superintendent; Jon Barth, Director of Facilities Management and Transportation

FARMINGTON PUBLIC SCHOOLS

MEMORANDUM

To: Chris Delgado, Superintendent

From: Angie Davis, Nutrition Services Supervisor

Date: November 13, 2023

Re: Lanigan Elementary Kitchen Equipment

The Nutrition Services Department is requesting to purchase new kitchen equipment for Lanigan Elementary School. This equipment consists of a new hot serving station, a cold serving station, a warming cart, milk cooler, prep table, cashier station and condiment station.

Pricing was requested through an existing Consortium bid through Oakland Schools, Sourcewell #063022-STF. The vendor awarded the bid to Stafford Smith, Inc. Stafford Smith has provided excellent service to Farmington Public Schools in previous years. The bid price is \$81,657.00 and is good through December 15, 2023. The equipment will be delivered and installed next summer after some bond work is completed in the kitchen.

If approved by the Board, the purchase of this serving line will be paid for out of the Nutrition Services Fund.



11/10/2023

Quotation

To: Farmington Public Schools
Angie Davis
32500 Shiawassee
Farmington, MI 48336

From: Stafford Smith, Inc.
Tom Jaskiewicz
916 N Euclid Ave
Suite #2
Bay City, MI 48706
(989)684-4455 3502 (Contact)
(989)509-6024 (Fax)
tjaskiewicz@staffordsmith.com

Project: Farmington Public Schools - Lanigan

Due to the global supply chain issues and subsequent freight issues, Stafford Smith is not responsible for any unforeseen surcharges, price increases and other increases in cost after the order is placed. These costs will be passed along to the customer.

Item	Qty	Description	Sell	Sell Total
SOURCEWELL				
Contract pricing for SOURCEWELL # 063022-STF				
1	1 ea	SERVING COUNTER, UTILITY Atlas Metal BLU-3-MOD Utility Unit Serving Counter, 40"L x 31"H x 30-1/2"W, mobile modular design, open cabinet base with apron, solid top unit, stainless steel top, extruded aluminum frame, with laminate panels, stainless steel undershelf, 5" swivel casters, (2) with brakes	\$4,398.00	\$4,398.00
		Verify 39" or 40" wide		
	1 ea	SH-3 Work Shelf, 8" wide, stainless steel, for 50"L units	\$666.00	\$666.00
	1 ea	USB-3 Bottom Shelf, stainless steel, (BL-units)	\$580.00	\$580.00
			Extended Total:	\$5,644.00
3	1 ea	SERVING COUNTER, COLD FOOD Atlas Metal BLC-4-RM-MOD Cold Food Serving Counter, refrigeration cold pan with 3" recessed top, 4-pan size, self-contained refrigeration system 63-3/4"L x 31"H x 30-1/2"W, mobile modular, open rear, stainless steel top, exterior aluminum frame, laminated front/end panels, 53-1/8" x 19-7/8" x 9" cold pan, 5" swivel casters, (2) with brakes, NSF 7	\$8,862.00	\$8,862.00
	1 ea	NOTE: Contact Atlas Metal direct for freight quote: FreightQuotes@Atlasfoodserv.com		
	1 ea	5-year compressor warranty (net)	\$179.00	\$179.00
	1 ea	120v/60/1-ph, 1/3 HP, 7.8 amps, NEMA 5-15P, standard		
	1 ea	#2060-1 Condensate Evaporator	\$252.00	\$252.00
	1 ea	NOTE: Unit furnished with stainless steel adapter bars		

Item	Qty	Description	Sell	Sell Total
	1 ea	NOTE: Contact Atlas Metal direct for freight quote: FreightQuotes@Atlasfoodserv.com		
	1 ea	TS-4 Tray Slide, drop down design, solid, 12"D, stainless steel, ribbed, rolled edge	\$1,206.00	\$1,206.00
	1 ea	SH-4 Work Shelf, 8" wide, stainless steel, for 63-3/4"L units	\$742.00	\$742.00
	1 ea	BCFT-4 Canopy with Flip-Top Sneeze Guard, single service, stainless steel	\$2,948.00	\$2,948.00
	1 ea	FL-4 LED Lights, for stainless steel canopy	\$618.00	\$618.00
	1 ea	USB-4 Bottom Shelf, stainless steel, (BL-units)	\$623.00	\$623.00
	1 ea	Base mount		
	1 ea	Modify height, under 34"	\$229.00	\$229.00
			Extended Total:	\$15,659.00
4	1 ea	HOT FOOD SERVING COUNTER / TABLE Atlas Metal BLH-4-MOD Hot Food Serving Counter, electric, (4) 12" x 20" hot food wells, 63-3/4"L x 31"H x 30-1/2"W, mobile modular, open base, stainless steel top, extruded aluminum frame, laminate front & end panels, 5" swivel casters, (2) with brakes, UL EPH Classified	\$6,933.00	\$6,933.00
				
	1 ea	NOTE: Contact Atlas Metal direct for freight quote: FreightQuotes@Atlasfoodserv.com		
	1 ea	208v/60/1-ph, 3.4 kW, 850 watt elements, 16.4 amps, NEMA L6-30P, standard		
	1 ea	NOTE: Drains are optional		
	1 ea	NOTE: Contact Atlas Metal direct for freight quote: FreightQuotes@Atlasfoodserv.com		
	1 ea	DMVE-4 Individual Drain with Valve, for each well with manifold to single valve, for mobile modular units, with rear extension	\$1,022.00	\$1,022.00
	1 ea	TS-4 Tray Slide, drop down design, solid, 12"D, stainless steel, ribbed, rolled edge	\$1,206.00	\$1,206.00
	1 ea	SH-4 Work Shelf, 8" wide, stainless steel, for 63-3/4"L units	\$742.00	\$742.00
	1 ea	PRHCL-4 Protector Case, countertop installation with heat lamps, for single service, with fixed laminated safety glass shield, (2) laminated safety glass end panels, square tubular stainless steel framework, 18"H, 1000 watts, 120/60/1	\$2,474.00	\$2,474.00
	1 ea	LF-4 Light Fixture, LED	\$721.00	\$721.00
	1 ea	ADJ-4 Adjustable Front Sneeze Guard, for 63-3/4"L units	\$581.00	\$581.00
	1 ea	USB-4 Bottom Shelf, stainless steel, (BL-units)	\$623.00	\$623.00
	1 ea	Base mount		
			Extended Total:	\$14,302.00
6	1 ea	SERVING COUNTER, UTILITY Atlas Metal BLU-3-BU-MOD Buffet Style Utility Unit Serving Counter, 50"L x 31"H x 30-3/4"W, mobile modular design, enclosed base, sliding doors & undershelf included, solid top unit, stainless steel top, extruded aluminum frame, with laminate exterior panels, 5" swivel casters, (2) with brakes	\$5,018.00	\$5,018.00
				
	1 ea	Modify height, under 34"	\$217.00	\$217.00
	1 ea	NOTE: Contact Atlas Metal direct for freight quote:		

Item	Qty	Description	Sell	Sell Total
		FreightQuotes@Atlasfoodserv.com		
	1 ea	TS-3 Tray Slide, drop down design, solid, 12"D, stainless steel, ribbed, rolled edge	\$1,132.00	\$1,132.00
	1 ea	DL Door Locks, set	\$176.00	\$176.00
	1 ea	RPS-3 Sliding Doors, removable, for 50"L units	\$878.00	\$878.00
			Extended Total:	\$7,421.00
7	1 ea	CASH REGISTER STAND Atlas Metal BLM-1-BU-MOD Cashier Station Serving Counter, dual service, 31"H x 24"L x 30-3/4"W, stainless steel key lock cash drawer, stainless steel top, extruded aluminum frame, with laminate front & end panels, mounted on 5" swivel casters, (2) with brakes	\$3,963.00	\$3,963.00
	1 ea	NOTE: Contact Atlas Metal direct for freight quote: FreightQuotes@Atlasfoodserv.com		
	1 ea	TS-1 Tray Slide, drop down design, solid, 12"D, stainless steel, ribbed, rolled edge	\$842.00	\$842.00
	1 ea	FH Ferruled hole in top, 3" dia.	\$129.00	\$129.00
	1 ea	CO Convenience Outlet, 120v/60/1-ph, 15 amps, (specify apron mount or base mount)	\$275.00	\$275.00
	1 ea	Base mount		
			Extended Total:	\$5,209.00
8	1 ea	MILK COOLER Beverage Air SMF58HC-1-S School Milk Cooler, forced air, 58"W x 33-5/8"D x 47"H, 24 cu. ft., single access, exterior digital thermometer, flat top carton capacities, (16) 13" x 13" x 11" or (10) 19" x 13" x 11" case capacity, self-latching doors/lids with safety bumpers, cylinder lock, wire floor racks, floor drain, electronic control, auto defrost, stainless steel interior & exterior, R290 Hydrocarbon refrigerant, 1/3 HP, cULus, UL EPH Classified, UL-Sanitation, Made in USA	\$4,665.00	\$4,665.00
	1 ea	3 years parts & labor warranty (excludes maintenance items)		
	1 ea	Self-Contained refrigeration		
	1 ea	7 years compressor warranty (part only), standard		
	1 ea	115v/60/1-ph, 3.3 amps, cord with NEMA 5-15P		
	1 ea	6" Heavy duty casters, (2) with brakes, standard		
			Extended Total:	\$4,665.00
9	1 ea	CONVECTION OVEN, ELECTRIC Blodgett ZEPH-200-E DBL Zephair Convection Oven, electric, double-deck, bakery depth, capacity (5) 18" x 26" pans per compartment, (SSI-M) solid state infinite controls with 60 min. manual timer, two speed fan, vent connector, dependent glass doors, interior light, stainless steel front, sides and top, 6" stainless steel legs, ETL, CE, NSF, ENERGY STAR®	\$12,233.00	\$12,233.00
	1 ea	2 year parts, 2 year labor and 1 additional year door warranty (parts only), standard		
	2 ea	208v/60/1-ph, 11.0 kW, 51.0 amps, direct, 1/2 hp (per deck)		
	1 ea	SSI-M Top Oven: Solid State infinite control with 60 min. manual timer		
	1 ea	SSI-M Bottom Oven: Solid State infinite control with 60 min. manual		

Item	Qty	Description	Sell	Sell Total
		timer		
	1 st	6" legs, adjustable, stainless steel (set), standard		
			Extended Total:	\$12,233.00
10	1 ea	WORK TABLE, STAINLESS STEEL TOP	\$1,691.00	\$1,691.00
		Advance Tabco TKSS-366 Work Table, 72"W x 36"D, 14 gauge 304 stainless steel top with 5"H backsplash, stainless steel legs with side & rear crossrails, adjustable stainless steel bullet feet, NSF		
	1 ea	TA-33 Special working height (per table) 33" Clearance from floor to bottom of counter	\$59.00	\$59.00
	1 ea	ADT-3-2020 Drawer Assembly, (3) tier, 20"W x 20"D x 5" deep removable stainless steel drawer inserts, roller bearing drawer slides, self closing drawers with noise control, concealed side panels, 430 stainless steel, all TIG welded & fully assembled, NSF	\$2,207.00	\$2,207.00
	3 ea	TA-14SHD Drawer lock, SHD series drawer (each)	\$92.00	\$276.00
			Extended Total:	\$4,233.00
11	1 ea	HEATED CABINET, UNDERCOUNTER	\$3,785.00	\$3,785.00
		Carter-Hoffmann HL3-5 hotLOGIX Holding Cabinet-HL3 Series, one compartment, undercounter height, insulated, (10) 12" x 20" or (5) 18" x 26" pan capacity, 3" fixed wire universal slides, (1) single pane tempered glass door, bottom-mount forced air heating system, mechanical controls, digital thermometer, aluminum construction, (4) 5" swivel casters (2 with brakes), cETLus, ETL-Sanitation		
	1 ea	3 Year parts & labor warranty, standard		
	1 ea	120v/60/1-ph, 1750 watts, 15.0 amps, 8 ft cord with NEMA 5-20P, standard		
	1 ea	Single pane tempered glass door in extruded aluminum, standard		
			Extended Total:	\$3,785.00
12	1 ea	LABOR	\$2,940.00	\$2,940.00
		JEFF LEVASSEUR LABOR Labor for set in place delivery with removal of double oven. Does NOT include any utility disconnects or connections. includes connecting ovens to hood. Raising hood included		
			Extended Total:	\$2,940.00



**For more information, visit
[LEAF HRFG Credit Application](#)
 or contact:**

ERIC CHESSER
 Office: 410-933-8138
 Mobile: 410-830-9497
echesser@leafnow.com

JOE BURNS
 Office: 410-933-8138
 Mobile: 410-977-2608
jburns@leafnow.com

ROB WASSON
 Office: 410-933-8135
 Mobile: 410-977-2607
rwasson@leafnow.com

Lease-to-Own

- 12-month term: \$7,198.06*
- 18-month term: \$4,923.10*
- 24-month term: \$3,787.25*
- 30-month term: \$3,106.23*
- 36-month term: \$2,653.85*
- 42-month term: \$2,331.31*
- 48-month term: \$2,090.42*
- 60-month term: \$1,754.81*

*** Payments are subject to change based on credit approval.**

Merchandise	\$76,091.00
Freight	\$5,566.00
Subtotal	\$81,657.00
Total	\$81,657.00

Prices Good Until: 12/15/2023

TERMS: Upon receipt of application for business account, signed quote/purchase order and review by the credit department, the down payment and terms will be established and shared with the customer and account executive. Stafford-Smith reserves the right to progress bill for equipment as needed. This includes items shipped by the manufacturer to Stafford-Smith for storage and is not conditional upon being installed, mechanically connected or operational. You are welcome to inspect all stored materials.

Stafford-Smith, Inc. shall retain security interest in all equipment, parts, small wares, accessories, attachments, additions, and any replacements of the above that have been installed, affixed to or used in connection with the items specified in this proposal until all amounts have been paid.

Should the Buyer sell or otherwise dispose of such collateral in violation of the terms of this agreement, Stafford-Smith, Inc. retains an interest in the proceeds from such transactions. Buyer authorizes Stafford-Smith, Inc. to file a financing statement describing the collateral and a copy of this agreement and/or the credit application may be filed as a security agreement for granting a secured interest in Buyer's inventory and sales proceeds thereof.

Past due amounts constitute a default and are subject to service charges of 1 ½% per month, collection costs, and attorney fees. Warranties are conditioned on your paying the full purchase price for the equipment.

In addition to non-payment, an act of default by the buyer will have occurred if the buyer fails to accept the order of goods or fails to perform any other covenants under this agreement. In the event of default, Stafford-Smith, Inc. may enter any business property and without breach of the peace take possession of any or all collateral and exercise our rights in the event of default of a secured party as specified under the Uniform Commercial Code. Should any disputes arise, Buyer also acknowledges and submits to jurisdiction in the State of Michigan and County of Kalamazoo.

Except as otherwise provided herein, this proposal does not include any applicable State or Federal taxes, any charge for electrical wiring or plumbing and is subject to acceptance by buyer and seller within thirty (30) days from the date of this quote and only in accordance with the terms stated.

When ordering drop-ship equipment, please be aware to inspect your order immediately upon receipt. You may request the driver wait, for a reasonable amount of time, while you inspect and they must comply to your request. If the driver refuses to wait, please mark the receipt "driver not willing to wait" and contact Stafford-Smith within (48) hours in order for a claim to be filed. If there is damage, you may refuse or you can accept and note the damage. Please take photos, if possible, to assist in filing the claim. You must keep all original cartons, even if you accept the damage, so Stafford-Smith can pursue a freight claim on your behalf. Please send the bill of lading and any additional documentation to your Stafford-Smith representative.

If you don't have time to inspect when delivered, you have up to (48) hours to inspect and notify us immediately if there is an issue so we can address the best way to handle the claim. If not notified within (48) hours, your claim may not be valid.

We have implemented a 3.0% surcharge on credit card transactions. As an alternative we also accept ACH, ECheck and wire transactions and you can pay directly from our website.

I agree to the terms hereof and offer to purchase described goods and services as proposed hereby.

Acceptance: _____ Date: _____

Printed Name: _____

Project Grand Total: \$81,657.00

FARMINGTON PUBLIC SCHOOLS

MEMORANDUM

To: Chris Delgado, Superintendent

From: Angie Davis, Nutrition Services Supervisor

Date: November 13, 2023

Re: East Middle School Elementary Kitchen Equipment

The Nutrition Services Department is requesting to purchase new kitchen equipment for East Middle School. This equipment consists of three new hot serving stations, a cold serving station, two airtight coolers, two cashier stations and two milk coolers.

Pricing was requested through an existing Consortium bid through Oakland Schools, Sourcewell #063022-STF. The vendor awarded the bid to Stafford Smith, Inc. Stafford Smith has provided excellent service to Farmington Public Schools in previous years. The bid price is \$168,628.00 and is good through December 30, 2023. The equipment will be delivered either late spring or summer.

If approved by the Board, the purchase of this serving line will be paid for out of the Nutrition Services Fund.



11/10/2023

Quotation

To: Farmington Public Schools
Angie Davis
32500 Shiawassee
Farmington, MI 48336

From: Stafford Smith, Inc.
Tom Jaskiewicz
916 N Euclid Ave
Suite #2
Bay City, MI 48706
(989)684-4455 3502 (Contact)
(989)509-6024 (Fax)
tjaskiewicz@staffordsmith.com

Project: Farmington East Middle School
SOURCEWELL BID CONTRACT
#063022-STF

Job Reference Number: 17034

Due to the global supply chain issues and subsequent freight issues, Stafford Smith is not responsible for any unforeseen surcharges, price increases and other increases in cost after the order is placed. These costs will be passed along to the customer.

Item	Qty	Description	Sell	Sell Total
1	1 ea	OPEN DISPLAY MERCHANDISER Structural Concepts CO35R Oasis® Self-Service Refrigerated Open Air Screen Case, 36-1/4"W, 61-5/8"H, Breeze-E (Type II) with EnergyWise self-contained refrigeration system, Blue Fin coated coil, (2) non-lit adjustable metal shelves, top light, one piece formed ABS plastic tub, black interior, (2) full end panels, 4"D removable wall spacer brackets, casters, cETLus, ETL-Sanitation	\$8,879.00	\$8,879.00
	1 ea	NOTE: If GFCI is required, a GFCI breaker MUST be used in lieu of a GFCI receptacle		
	1 ea	NOTE: 34" Minimum entry door clearance required (without shipping skid & with rear spacer bracket removed)		
	1 ea	1 yr. parts & labor warranty, 5 yr. compressor warranty, standard		
	1 ea	Refrigeration: Breeze-E (Type II) self-contained refrigeration - NSF Type II compliant, standard		
	1 ea	Electrical: 110-120v/60/1ph, 14.66 amps, standard		
	1 ea	Electrical Connection: 6' Straight blade power cord NEMA 5-20P (base exit), standard		
	1 ea	NOTE: Compressor air intake from front & out rear, unit MUST remain 4" from wall & front panel cannot be blocked (Not applicable with remote refrigeration option)		
	1 ea	CLEAN SWEEP Clean Sweep®, automatic condenser coil cleaner (self-	\$729.00	\$729.00



Item	Qty	Description	Sell	Sell Total
		cont.)		
	1 ea	Base Support: Casters with levelers (self-cont.), standard		
	1 ea	Interior Color: Powder coated SCC Standard Silversan Black (FDA compliant), standard		
	1 ea	Exterior Color: Laminate standard color 909-58 Black		
	1 ea	Rear Exterior Color: Black, standard		
	1 ea	Rear Doors: None (solid back panel), standard		
	1 ea	Lower Front Panel Color: Powder coated SCC Standard Silversan Black (FDA compliant), standard		
	1 ea	End Panel Left: Cutaway with glass	\$149.00	\$149.00
	1 ea	End Panel Right: Cutaway with glass	\$149.00	\$149.00
	1 ea	Thermometer: Digital fahrenheit thermometer, standard		
	1 ea	Shelving: Add Lights (LED) to standard shelves (2)	\$571.00	\$571.00
	1 ea	Roll-down security cover, locking (requires two end panels (full or cutaway) per case) but CANNOT be used with Case to Case acrylic end panel)(must be chosen when case is ordered)	\$1,589.00	\$1,589.00
		Extended Total:		\$12,066.00
1.1	1 ea	OPEN DISPLAY MERCHANDISER	\$12,598.00	\$12,598.00
		Structural Concepts HECO37R		
		Oasis® High Environment Self-Service Refrigerated Case, 40°F product In environments up to 85°F/60% RH, 36-1/4"W, 82-1/8"H, Breeze-E (Type II) with EnergyWise self-contained refrigeration system, Blue Fin coated coil, (4) non-lit adjustable metal shelves, top light, one piece formed ABS plastic tub, black interior, (2) full end panels, 4"D removable wall spacer brackets, environmental door system with roll-down locking security cover, casters, cETLus, ETL-Sanitation		
	1 ea	NOTE: If GFCI is required, a GFCI breaker MUST be used in lieu of a GFCI receptacle		
	1 ea	1 yr. parts & labor warranty, 5 yr. compressor warranty, standard		
	1 ea	Refrigeration: Breeze self-contained refrigeration with evaporator pan (front air intake/rear discharge), standard		
	1 ea	CLEAN SWEEP Clean Sweep®, automatic condenser coil cleaner (self-cont.)	\$729.00	\$729.00
	1 ea	Electrical: 110-120v/60/1ph, 16.0 amps, 1,616 watts, standard		
	1 ea	Electrical Connection: 6' Straight blade power cord NEMA-5-20P (base exit), standard		
	1 ea	Base Support: Casters with levelers (self-cont.), standard		
	1 ea	Interior Color: Powder coated SCC Standard Silversan Black (FDA compliant), standard		
	1 ea	Exterior Color: Laminate standard color 909-58 Black		
	1 ea	Rear Exterior Color: Black, standard		
	1 ea	Rear Doors: None (solid back panel), standard		
	1 ea	Lower Front Panel Color: Powder coated SCC Standard Silversan Black (FDA compliant), standard		
	1 ea	End Panel Left: Cutaway with glass	\$149.00	\$149.00
	1 ea	End Panel Right: Cutaway with glass	\$149.00	\$149.00
	1 ea	Thermometer: Digital fahrenheit thermometer, standard		
	1 ea	Add Lights (LED) to standard shelves (4)	\$734.00	\$734.00

Initial: _____

Item	Qty	Description	Sell	Sell Total
			Extended Total:	\$14,359.00
2	1 ea	SERVING COUNTER, UTILITY Atlas Metal BLU-4 Utility Unit Serving Counter, 63-3/4"L x 35"H x 30-1/2"W, mobile modular design, open cabinet base with apron, solid top unit, stainless steel top, extruded aluminum frame, with laminate panels, stainless steel undershelf, 5" swivel casters, (2) with brakes	\$3,760.00	\$3,760.00
	1 ea	NOTE: Contact Atlas Metal direct for freight quote: FreightQuotes@Atlasfoodserv.com		
	1 ea	FH Ferruled hole in top, 3" dia.	\$129.00	\$129.00
	1 ea	TS-4 Tray Slide, drop down design, solid, 12"D, stainless steel, ribbed, rolled edge	\$1,206.00	\$1,206.00
	1 ea	SH-4 Work Shelf, 8" wide, stainless steel, for 63-3/4"L units	\$742.00	\$742.00
	1 ea	USB-4 Bottom Shelf, stainless steel, (BL-units)	\$623.00	\$623.00
			Extended Total:	\$6,460.00
3	1 ea	DISPLAY MERCHANDISER, HEATED, FOR MULTI-PRODUCT Hatco GR2SDS-36D Glo-Ray® Designer Slant Display Warmer, countertop, (2) shelves with (14) rods, adjustable thermostat, pre-focused infrared top heat, incandescent light, hardcoat aluminum base, tempered glass end panels, designer panels & corner caps, 4" legs, 2440 watts, cULus, UL EPH Classified, Made in USA	\$4,710.00	\$4,710.00
	1 ea	NOTE: Sale of this product must comply with Hatco's Minimum Resale Price Policy; consult order acknowledgement for details		
	1 ea	NOTE: Includes 24/7 parts & service assistance, call 414-671-6350		
	1 ea	One year on-site parts & labor warranty, plus one additional year parts only warranty on all Glo-Ray metal sheathed elements		
	1 ea	120/208v/60/1-ph, 2440 watts, 10.2 amps, NEMA L14-20P (domestic voltage), standard		
	1 ea	SPECIFY ***ADDITIONAL STANDARD DESIGNER COLORS BELOW: Must Specify Color On Order (available at time of purchase only)	\$278.00	\$278.00
	1 ea	SPECIFY ***ADDITIONAL STANDARD DESIGNER COLORS BELOW: Must Specify Color On Order (available at time of purchase only)		
	1 ea	BLACK Black, designer corner cap color (available at time of purchase only)		
			Extended Total:	\$4,988.00
4	1 ea	HOT FOOD SERVING COUNTER / TABLE Atlas Metal BLH-5 Hot Food Serving Counter, electric, (5) 12" x 20" hot food wells, 77-1/2"L x 35"H x 30-1/2"W, mobile modular, open base, stainless steel top, extruded aluminum frame, laminate front & end panels, 5" swivel casters, (2) with brakes, UL EPH Classified	\$7,875.00	\$7,875.00
	1 ea	NOTE: Contact Atlas Metal direct for freight quote: FreightQuotes@Atlasfoodserv.com		
	1 ea	208v/60/1-ph, 4.25 kW, 850 watt elements, 20.4 amps, NEMA L6-30P, standard		
	1 ea	NOTE: Drains are optional		

Item	Qty	Description	Sell	Sell Total
	1 ea	NOTE: Contact Atlas Metal direct for freight quote: FreightQuotes@Atlasfoodserv.com		
	1 ea	DME-5 Individual Drain, for each well with manifold to single valve with rear extension	\$999.00	\$999.00
	1 ea	TS-5 Tray Slide, drop down design, solid, 12"D, stainless steel, ribbed, rolled edge	\$1,314.00	\$1,314.00
	1 ea	SH-5 Work Shelf, 8" wide, stainless steel, for 77-1/2"L units	\$813.00	\$813.00
	1 ea	USB-5 Bottom Shelf, stainless steel, (BL-units)	\$695.00	\$695.00
	1 ea	AT11A-5 Food Shield, 77-3/8"L, two-position convertible for full-service or self-service applications, (2) end panels, adjustable 1/4" thick tempered glass shelf, flanged feet, NSF, with heat strips and lights.	\$5,562.00	\$5,562.00
	1 ea	Satin Clear Anodized Aluminum		
			Extended Total:	\$17,258.00
****NOTE**** VERSA-GARD FOOD WARMER PRICE INCLUDED****				
6		ABOVE IS LINE #1 Line #1 items 1-4		
10	2 ea	HOT FOOD SERVING COUNTER / TABLE Atlas Metal BLH-3-BU Buffet Style Hot Food Serving Counter, electric, (3) 12" x 20" hot food wells, 50"L x 35"H x 30-3/4"W, mobile modular, enclosed base, sliding doors included, stainless steel top, extruded aluminum frame, laminate exterior panels, (wet or dry), 5" swivel casters, (2) with brakes, UL EPH Classified	\$7,254.00	\$14,508.00
	2 ea	NOTE: Contact Atlas Metal direct for freight quote: FreightQuotes@Atlasfoodserv.com		
	2 ea	208v/60/1-ph, 2.55 kW, 850 watt elements, 12.3 amps, NEMA L6-20P, standard		
	2 ea	NOTE: Drains are optional		
	2 ea	NOTE: Contact Atlas Metal direct for freight quote: FreightQuotes@Atlasfoodserv.com		
	2 ea	RC Round Cutout In Top	\$129.00	\$258.00
	2 ea	FF FILL FAUCET	\$140.00	\$280.00
	2 ea	DME-3 Individual Drain, for each well with manifold to single valve with rear extension	\$690.00	\$1,380.00
	4 ea	TS-3 Tray Slide, drop down design, solid, 12"D, stainless steel, ribbed, rolled edge	\$1,132.00	\$4,528.00
	2 ea	RPS-3 Sliding Doors, removable, for 50"L units	\$878.00	\$1,756.00
	2 ea	USB-3 Bottom Shelf, stainless steel, (BL-units)	\$580.00	\$1,160.00
	2 ea	AT4D-3 Sneeze Guard, 47-1/2"L, double service, (2) end panels, fixed 1/4" thick tempered glass shields & 3/8" thick tempered glass top, flanged feet, powder coated finish, with heat strips and lights.	\$4,798.00	\$9,596.00
			Extended Total:	\$33,466.00
****NOTE**** VERSA-GARD FOOD WARMER PRICE INCLUDED****				
11	1 ea	SERVING COUNTER, COLD FOOD	\$10,851.00	\$10,851.00

Item	Qty	Description	Sell	Sell Total
		Atlas Metal BLC-5-RM-BU Buffet Style Cold Food Serving Counter, refrigeration cold pan with 3" recessed top, 5-pan size, self-contained refrigeration, 77-1/2"L x 35"H x 30-3/4"W, mobile, enclosed base, sliding doors included, stainless steel top, extruded aluminum, laminate front & end panels, 66-7/8" x 19-7/8" x 9" cold pan, 5" swivel casters, (2) with brakes, NSF 7		
	1 ea	NOTE: Contact Atlas Metal direct for freight quote: FreightQuotes@Atlasfoodserv.com		
	1 ea	5-year compressor warranty (net)	\$179.00	\$179.00
	1 ea	120v/60/1-ph, 3/4 HP, 10.7 amps, NEMA 5-15P, standard		
	1 ea	NOTE: Unit furnished with stainless steel adapter bars		
	1 ea	NOTE: Contact Atlas Metal direct for freight quote: FreightQuotes@Atlasfoodserv.com		
	2 ea	TS-5 Tray Slide, drop down design, solid, 12"D, stainless steel, ribbed, rolled edge	\$1,314.00	\$2,628.00
	1 ea	AT4D-5 Sneeze Guard, 75"L, double service, (2) end panels, fixed 1/4" thick tempered glass shields & 3/8" thick tempered glass top, flanged feet, powder coated finish, with lights	\$4,738.00	\$4,738.00
	1 ea	RPS-5 Sliding Doors, removable, for 77-1/2"L units	\$1,192.00	\$1,192.00
	1 ea	USB-5 Bottom Shelf, stainless steel, (BL-units)	\$695.00	\$695.00
			Extended Total:	\$20,283.00

12 **LINE 2**
Items #10 and 11 are line #2

20 2 ea **SERVING COUNTER, UTILITY** \$5,521.00 \$11,042.00



Atlas Metal BLU-4-BU
Buffet Style Utility Unit Serving Counter, 63-3/4"L x 35"H x 30-3/4"W, mobile modular design, enclosed base, sliding doors & undershelf included, solid top unit, stainless steel top, extruded aluminum frame, with laminate exterior panels, 5" swivel casters, (2) with brakes

	2 ea	NOTE: Contact Atlas Metal direct for freight quote: FreightQuotes@Atlasfoodserv.com		
	2 ea	LABOR Labor to install special units: sink, griddle, broiler, fryer, etc.	\$476.00	\$952.00
	4 ea	TS-4 Tray Slide, drop down design, solid, 12"D, stainless steel, ribbed, rolled edge	\$1,206.00	\$4,824.00
	2 ea	CO Convenience Outlet, 120v/60/1-ph, 15 amps, (specify apron mount or base mount)	\$275.00	\$550.00
	2 ea	Base mount		
	2 ea	RM-2 Cold Food Drop-In Unit, 2-pan size, 18/304 stainless steel top & liner with 3" recess, holds (2) 12" x 20" pans, self-contained refrigeration, insulated pan with 22 gauge galvanized outer case, 3/4" drain with strainer, 30-1/4"W x 24-1/2"D cutout required, NSF 7, UL	\$4,683.00	\$9,366.00
	2 ea	1 year parts & labor warranty standard		
	2 ea	5-year compressor warranty (net)	\$179.00	\$358.00
	2 ea	A 3/4" diameter drain & valve, separator channels are provided		
	2 ea	120v/60/1-ph, 1/4 HP, 4.2 amps, NEMA 5-15P, standard		
	2 ea	#2060-1 Condensate Evaporator	\$252.00	\$504.00
	2 ea	RS Remote On/Off Switch, for counter mounting	\$200.00	\$400.00

Item	Qty	Description	Sell	Sell Total
			Extended Total:	\$27,996.00
21	2 ea	CASH REGISTER STAND Atlas Metal BLM-1-BU-MOD Cashier Station Serving Counter, dual service, 31"H x 24"L x 30-3/4"W, stainless steel key lock cash drawer, stainless steel top, extruded aluminum frame, with laminate front & end panels, mounted on 5" swivel casters, (2) with brakes	\$3,963.00	\$7,926.00
	2 ea	NOTE: Contact Atlas Metal direct for freight quote: FreightQuotes@Atlasfoodserv.com		
	4 ea	TS-1 Tray Slide, drop down design, solid, 12"D, stainless steel, ribbed, rolled edge	\$842.00	\$3,368.00
	2 ea	FH Ferruled hole in top, 3" dia.	\$129.00	\$258.00
	2 ea	CO Convenience Outlet, 120v/60/1-ph, 15 amps, (specify apron mount or base mount)	\$275.00	\$550.00
	2 ea	Base mount		
			Extended Total:	\$12,102.00
22	2 ea	MILK COOLER Beverage Air SMF49HC-1-S School Milk Cooler, forced air, 49"W x 33-5/8"D x 47"H, 19.66 cu. ft., single access, exterior digital thermometer, (12) 13" x 13" x 11" or (8) 19" x 13" x 11" case capacity, self-latching doors/lids with safety bumpers, cylinder lock, wire floor racks, floor drain, electronic control, auto defrost, stainless steel interior & exterior, R290 Hydrocarbon refrigerant, 1/4 HP, cULus, UL EPH Classified, UL-Sanitation, Made in USA	\$4,154.00	\$8,308.00
	2 ea	3 years parts & labor warranty (excludes maintenance items)		
	2 ea	Self-Contained refrigeration		
	2 ea	7 years compressor warranty (part only), standard		
	2 ea	115v/60/1-ph, 3.0 amps, cord with NEMA 5-15P		
	2 ea	6" Heavy duty casters, (2) with brakes, standard		
			Extended Total:	\$8,308.00
30	1 ea	LABOR JEFF LEVASSEUR LABOR Labor to receive and set in place. Does NOT INCLUDE any utility connections or disconnects. Removal of existing by others. INCLUDES PICK UP AND DISPOSAL of existing pieces. All existing will be disconnected from utilities by others.	\$3,780.00	\$3,780.00
			Extended Total:	\$3,780.00
99		SOURCEWELL BID PRICING Pricing per Sourcewell contract #063022-STF		





For more information, visit
[LEAF HRFG Credit Application](#)
or contact:

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ROB WASSON
 Office: 410-933-8135
 Mobile: 410-977-2607
rwasson@leafnow.com

Lease-to-Own

12-month term: \$14,864.56*

18-month term: \$10,166.58*

24-month term: \$7,820.97*

30-month term: \$6,414.61*

36-month term: \$5,480.41*

42-month term: \$4,814.33*

48-month term: \$4,316.88*

60-month term: \$3,623.82*

*** Payments are subject to change based on credit approval.**

Merchandise	\$161,066.00
Freight	\$7,562.00
Subtotal	\$168,628.00
Total	\$168,628.00

Prices Good Until: 12/30/2023

TERMS: Upon receipt of application for business account, signed quote/purchase order and review by the credit department, the down payment and terms will be established and shared with the customer and account executive. Stafford-Smith reserves the right to progress bill for equipment as needed. This includes items shipped by the manufacturer to Stafford-Smith for storage and is not conditional upon being installed, mechanically connected or operational. You are welcome to inspect all stored materials.

Stafford-Smith, Inc. shall retain security interest in all equipment, parts, small wares, accessories, attachments, additions, and any replacements of the above that have been installed, affixed to or used in connection with the items specified in this proposal until all amounts have been paid.

Should the Buyer sell or otherwise dispose of such collateral in violation of the terms of this agreement, Stafford-Smith, Inc. retains an interest in the proceeds from such transactions. Buyer authorizes Stafford-Smith, Inc. to file a financing statement describing the collateral and a copy of this agreement and/or the credit application may be filed as a security agreement for granting a secured interest in Buyer's inventory and sales proceeds thereof.

Past due amounts constitute a default and are subject to service charges of 1 ½% per month, collection costs, and attorney fees. Warranties are conditioned on your paying the full purchase price for the equipment.

In addition to non-payment, an act of default by the buyer will have occurred if the buyer fails to accept the order of goods or fails to perform any other covenants under this agreement. In the event of default, Stafford-Smith, Inc. may enter any business property and without breach of the peace take possession of any or all collateral and exercise our rights in the event of default of a secured party as specified under the Uniform Commercial Code. Should any disputes arise, Buyer also acknowledges and submits to jurisdiction in the State of Michigan and County of Kalamazoo.

Except as otherwise provided herein, this proposal does not include any applicable State or Federal taxes, any charge for electrical wiring or plumbing and is subject to acceptance by buyer and seller within thirty (30) days from the date of this quote and only in accordance with the terms stated.

When ordering drop-ship equipment, please be aware to inspect your order immediately upon receipt. You may request the driver wait, for a reasonable amount of time, while you inspect and they must comply to your request. If the driver refuses to wait, please mark the receipt "driver not willing to wait" and contact Stafford-Smith within (48) hours in order for a claim to be filed. If there is damage, you may refuse or you can accept and note the damage. Please take photos, if possible, to assist in filing the claim. You must keep all original cartons, even if you accept the damage, so Stafford-Smith can pursue a freight claim on your behalf. Please send the bill of lading and any additional documentation to your Stafford-Smith representative.

If you don't have time to inspect when delivered, you have up to (48) hours to inspect and notify us immediately if there is an issue so we can address the best way to handle the claim. If not notified within (48) hours, your claim may not be valid.

We have implemented a 3.0% surcharge on credit card transactions. As an alternative we also accept ACH, ECheck and wire transactions and you can pay directly from our website.

I agree to the terms hereof and offer to purchase described goods and services as proposed hereby.

Acceptance: _____ Date: _____

Printed Name: _____

Project Grand Total: \$168,628.00

FARMINGTON PUBLIC SCHOOLS

MEMORANDUM

To: Chris Delgado, Superintendent

From: Angie Davis, Nutrition Services Supervisor

Date: November 13, 2023

Re: Refrigerated Food Service Trucks

The Nutrition Services Department is requesting to purchase two new refrigerated trucks. One of the trucks is approximately twenty years old and the newest truck is approximately ten years old. These trucks will be used to ship meals to the schools daily.

Pricing was requested through an existing Consortium bid through Oakland Schools, AEPA #20.022. The vendor awarded the bid to Phil Long Dealership. At this time, the bid has not been received, but we will have it prior to the school board meeting. There is approximately a 10 month lead time building the truck at the time of order.

If approved by the Board, the purchase of these two trucks will be paid for out of the Nutrition Services Fund.

Prepared for: Angie Davis

Farmington Public Schools

Prepared by: Rhett Butler

11/15/2023

Phil Long Ford of Denver, LLC | 7887 W. Tufts Ave. Denver Colorado | 801232412

**2025 F-750 Diesel Regular Cab Base (F7D)**

Price Level: 515 | Quote ID: 111523-1

As Configured Vehicle

Code	Description	MSRP
Base Vehicle		
F7D	Base Vehicle Price (F7D)	\$80,895.00
Engines		
99C	6.7L Power Stroke V8 Turbo Diesel - 270 HP @ 2400 RPM Includes Engine Exhaust Brake and manual regen capability. Torque: 700 ft.lbs. @ 1500 rpm. <i>Governed RPM: 3200. Includes CARB clean idle label - may be removed if un-necessary.</i>	STD
425	50-State Emissions	N/C
Transmissions		
44D	Ford TorqShift HD 10-Speed Automatic - with PTO Provision <i>Includes tow/haul.</i>	STD
Front Wheels & Tires		
643	Wheels, Front 22.5x8.25 White Powder Coated Steel, 10-Hole <i>(285.75MM BC) hub piloted, flanged nut, metric mount, 8.25 DC rims; with steel hubs.</i>	STD
T2B	Tires, Front Two 11R22.5G Goodyear Fuel Max RSA (497 rev/mile)	STD
Rear Wheels & Tires		
663	Wheels, Rear 22.5x8.25 White Powder Coated Steel, 10-Hole <i>(285.75MM BC) hub piloted, flanged nut, metric mount, 8.25 DC rims; with steel hubs.</i>	STD
R2B	Tires, Rear Four 11R22.5G Goodyear Fuel Max RSA (497 rev/mile)	STD
Brakes		
67H	Hydraulic Brake System - Bosch HydroMax w/Traction Control	STD

Prices and content availability as shown are subject to change and should be treated as estimates only. Actual base vehicle, package and option pricing may vary from this estimate because of special local pricing, availability or pricing adjustments not reflected in the dealer's computer system. See salesperson for the most current information.

Prepared for: Angie Davis

Farmington Public Schools

Prepared by: Rhett Butler

11/15/2023

Phil Long Ford of Denver, LLC | 7887 W. Tufts Ave. Denver Colorado | 801232412

**2025 F-750 Diesel Regular Cab Base (F7D)**

Price Level: 515 | Quote ID: 111523-1

As Configured Vehicle (cont'd)

Code	Description	MSRP
<i>Full power with automatic adjustment, 4-channel ABS antilock brake system. Includes 12" x 3" (Bosch) DSSA type rear axle mounted parking brake, Orscheln lever control, right of driver and hand operated park brake lever.</i>		
Front Axle and Suspension		
43N	10,000 lb. Cap. Non-Driving - Dana E-1002I - I-Beam Type	STD
61C	Taper-Leaf Springs, Parabolic - 10,000 lb. Cap <i>2-leaf, 62" x 3.15". Also includes, standard duty, dual, double acting shock absorbers.</i>	STD
60A	Lube, Front Axle, EmGard 50W, Synthetic Oil	\$50.00
Rear Axle and Suspension		
475	21,000 lb. Single Reduction - Open - Dana / Spicer 21060S <i>NOTE: When specifying an axle ratio, check performance guidelines for startability and gradeability.</i>	STD
68P	Multi-Leaf Springs - 21,000 lb. Cap <i>11-leaf. Includes 2,000 lb auxiliary springs for load stabilization.</i>	STD
X5D	5.57 Axle Ratio	N/C
Wheelbase		
212WB	212" Wheelbase/138" CA/81" AF/332" OAL	\$515.00
Frame		
535	Single Channel - Straight 'C' 15.14 SM, 80,000 PSI <i>1,211,200 RBM. High strength low alloy steel. 10.250" x 3.092" x 0.375" (260.4mm x 78.5mm x 9.5mm).</i>	STD
18D	Special Rating GVWR - Limited to 25,999 lb. GVWR Only available to GAWR combinations that EXCEED 26,000 lbs.	\$120.00
Exhaust		
91G	Under Cab, Right Side Outlet, Switchback-Style <i>Single, horizontal muffler, right side, under cab, outside of frame rail with rear discharge.</i>	STD

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Prepared for: Angie Davis

Farmington Public Schools

Prepared by: Rhett Butler

11/15/2023

Phil Long Ford of Denver, LLC | 7887 W. Tufts Ave. Denver Colorado | 801232412

**2025 F-750 Diesel Regular Cab Base (F7D)**

Price Level: 515 | Quote ID: 111523-1

As Configured Vehicle (cont'd)

Code	Description	MSRP
Fuel Tanks		
65B	Fuel Tank - LH 50 Gallon Rectangular - Aluminum	STD
Electrical / Alternator / Battery		
STDALT	Extra Heavy Duty Alternator - 12-Volt, 200 Amp Denso SC5	Included
55M	Jump Start Stud - Remote Mounted	\$90.00
63B	Battery - Two 900 CCA, 1800 Total, Includes Steel Battery Box <i>12Volt, Motorcraft.</i>	\$60.00
17M	Back-Up Alarm - Electric, 102 dBA	\$110.00
16V	Voltmeter <i>Available in message center.</i>	\$100.00
Seats		
88M	30/70 Air Ride Driver (Integral Air Pump) & Fixed 2-Passenger Bench - Cloth	\$565.00
Cab Interior		
600A	Preferred Equipment Package 600A <i>Includes:</i> - Bumper, Front - Black, Full Width - Wheel Seals, Front - Oil lubricated, SKF ScotSeal PlusXL Seals - Wheel Seals, Rear - Oil lubricated, SKF ScotSeal PlusXL Seals - Manual Regen Initiation - Driver Interface in Message Center - Engine Exhaust Brake - Extra Heavy Duty Alternator - 12-Volt, 200 Amp Denso SC5 - Painted Grille - Plastic - Lights - Roof Marker/Clearance - Amber Lenses, 5 Lights - Tow Hooks, Front (2) - Frame-Mounted, Painted Black - Four Body Builder Switches - Mounted in Center Instrument Panel <i>With connector access located in engine compartment. Amperages vary by switch: 10, 15, 25, 25.</i> - Floor Covering - Black Vinyl - Intelligent Oil Life Monitor - Steering Column - Tilt / Telescoping - Steering Wheel - Black PVC w/Integral Cruise Control Switches, includes Audio Controls - Body Builder Wiring - At Back of Cab, Combined <i>Includes sealed connectors for 2 ground circuits, with combined left/stop, combined right/stop, park lamps, back up lamps. Also includes 2 additional pass through wires to cab.</i>	N/C

Prices and content availability as shown are subject to change and should be treated as estimates only. Actual base vehicle, package and option pricing may vary from this estimate because of special local pricing, availability or pricing adjustments not reflected in the dealer's computer system. See salesperson for the most current information.

Prepared for: Angie Davis

Farmington Public Schools

Prepared by: Rhett Butler

11/15/2023

Phil Long Ford of Denver, LLC | 7887 W. Tufts Ave. Denver Colorado | 801232412

**2025 F-750 Diesel Regular Cab Base (F7D)**

Price Level: 515 | Quote ID: 111523-1

As Configured Vehicle (cont'd)

Code	Description	MSRP
61M	Rear View Camera w/Mirror Display <i>Rear view mirror video with full length display included in kit. To be installed by Upfitter.</i>	\$510.00
90P	Power Equipment Group - (Included in (90A) Appearance Group) <i>Includes power front side windows, power door locks, door trim panel and passive anti-theft system.</i> <i>Includes:</i> - SecuriLock Passive Anti-Theft System <i>The SecuriLock Passive Anti-Theft System is designed to help prevent the engine from being started unless a coded key, programmed to the vehicle, is used. It helps protect against drive-away theft through an electronically coded ignition key, its electronically coded ignition key features billions of possible codes to start the vehicle and is not compatible with non-OEM aftermarket remote start systems.</i> - Remote Keyless Entry w/2 Key Fobs	\$550.00
86H	Rapid-Heat Supplemental Cab Heater Required with Alaska, Colorado, Idaho, Iowa, Maine, Michigan, Minnesota, Montana, New Hampshire, New York, North Dakota, South Dakota, Vermont, Wisconsin, Wyoming.	\$610.00
588	Radio: AM/FM Stereo w/2 Speakers, USB input, Clock Display and Bluetooth	STD
85A	SecuriLock Passive Anti-Theft System <i>The SecuriLock Passive Anti-Theft System is designed to help prevent the engine from being started unless a coded key, programmed to the vehicle, is used. It helps protect against drive-away theft through an electronically coded ignition key, its electronically coded ignition key features billions of possible codes to start the vehicle and is not compatible with non-OEM aftermarket remote start systems.</i>	Included

Cab Exterior

54P	Mirrors, Dual - Heated & Motorized Rectangular, XL2020 - 96" Width <i>Integral spot mirror, sail type, solid black finish.</i>	\$185.00
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Ship-Thru

21A	Pre-Delivery Inspection Selection requires that you also choose either (314) or (31F) or (31V) to have the Inspection performed. Required with any final Ship-To that is not a dealer.	N/C
31F	Ship-Thru - NFS National Fleet Services	N/C

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Farmington Public Schools

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11/15/2023

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2025 F-750 Diesel Regular Cab Base (F7D)

Price Level: 515 | Quote ID: 111523-1

As Configured Vehicle (cont'd)

Code	Description	MSRP
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MAY be selected w/o adding (21A). For MODIFICATIONS ONLY, Dealer must make arrangements directly with NFS (please use CVT Resources for add. Info).

Miscellaneous

PAINT	Paint Type - Environmentally Friendly, "3 - Wet System"	STD
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79V	COV Required Send a paper Certificate of Origin for a Vehicle (COV) for those states that file electronically - CA or MI.	N/C
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Exterior Color

YZ_01	Oxford White	N/C
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Interior Color

E_01	Gray	N/C
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Fleet Options

87S	Fleet Safety Kit <i>Includes 5 lb fire extinguisher class A, B and C with mounting brackets, triangle reflector and vehicle fuse kit (shipped loose not installed at plant).</i>	\$205.00
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SUBTOTAL	\$84,565.00
Fuel Charge (12)	\$0.00
Destination Charge	\$2,495.00
TOTAL	\$87,060.00

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Price Level: 515 | Quote ID: 111523-1

Selected Equip & Specs

Dimensions

• GCWR: 50,000 lbs. • Driver distance from axle: 54.4" * **Vehicle body length: 332.0"** • Vehicle body width: 96.7" • Vehicle body height: 94.9" * **Wheelbase: 212.0"** • Front track: 83.8" • Rear track: 72.6" * **Turning radius (to curb): 28.1'** * **Cab to axle: 138.0"** • Rear tire outside width: 96.0" * **Axle to end of frame: 81.0"** • Frame section modulus: 15.1 cu.in. • Frame yield strength (psi): 80000.0 • Frame rail depth: 10.3" • Frame rail width: 3.1" • Frame rail thickness: .4" • Frame rail section: 9.5" • Front bumper to front axle: 39.0" • Front brake diameter: 15.0" • Rear brake diameter: 15.0" • Headroom first-row: 40.7" • Leg room first-row: 41.4" • Shoulder room first-row: 68.0" • Hip room first-row: 67.6"

Powertrain

• 6.7L V-8 diesel direct injection, intercooled turbo, diesel, engine with 270HP • Engine cylinders: V-8 • Compression ignition system • Horsepower: 270 HP@2400 RPM • Torque: 700 lb.-ft. @1500 RPM • Radiator • Fuel/water separator • Auxiliary power take-off • Engine retarder system • RNDM shift indicator • 75 mph speed limiter • 10-speed automatic • Rear-wheel drive • Recommended fuel: diesel • Low-speed ABS traction control • Standard rear differential

Fuel Economy and Emissions

• Federal emissions

Suspension and Handling

• Standard ride suspension • Standard grade front shock absorbers

Driveability

• Hydraulic disc brakes • Front and rear ventilated disc brakes • 4-wheel antilock (ABS) brakes • Four channel ABS brakes • Hill start assist • Rigid axle front suspension • Leaf spring front suspension • Tapered leaf front suspension • Rigid axle rear suspension • Leaf spring rear suspension • Hydraulic power-assist steering system • Re-circulating ball steering • 2-wheel steering system

Body Exterior

• Side assist steps • 2 doors • Clearcoat paint • Monotone paint • Black side window trim • Black windshield trim • Black door handles • Black front bumper • 2 front tow hooks • Straight front bumper ends • Black grille • Hood mounted grille • Black door mirrors • Trailer style side mirrors • Convex spotter in driver and passenger side door mirrors * **Video-feed rearview mirror** • English measure truck 279/82R22.5 AS BSW front and rear tires • White front wheels • Steel front wheels • White rear wheels • Steel rear wheels • Disc rear wheel • 22.5 x 8.25-inch front and dual rear wheels

Convenience

* **Power door locks with 2 stage unlocking** * **Keyfob activated door locks** * **Auto-locking doors** • Cruise control with steering wheel mounted controls * **Power first-row windows** • Driver foot rest • Fixed rear windshield • Standard glove box • Front beverage holders • 2 beverage holders * **Driver and passenger door bins** • Instrument panel bin • Dashboard storage • Dual electric horn • Steering column lever gearshift location • Trip computer • Upfitter switches

Comfort

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2025 F-750 Diesel Regular Cab Base (F7D)

Price Level: 515 | Quote ID: 111523-1

Selected Equip & Specs (cont'd)

- Manual climate control * **Additional in-cabin heater** • Cloth headliner material • Full headliner coverage • Full vinyl floor covering • Full floor coverage • Manual tilting steering wheel • Manual telescopic steering wheel • Urethane steering wheel

Seats and Trim

- * **Seating capacity: 3** • Bucket driver seat • Folding driver seat back * **High driver seat back** * **Driver seat air suspension** • 4 driver seats way-direction • Manual fore/aft * **Fixed driver seat headrest** * **Two person benchfront seat** * **High passenger seat back** • 4 passenger seats way-direction • Manual fore/aft * **Fixed passenger seat headrest** • Driver seat armrest * **Front seat center armrest** * **Cloth front seat upholstery**

Entertainment Features

- AM/FM stereo radio • In-vehicle audio • AM radio • FM radio • Seek scan • Auxiliary input jack • External memory control • Speakers number: 2 • Standard grade speakers • Steering wheel mounted audio controls • Wireless audio streaming • Fixed audio antenna

Lighting, Visibility and Instrumentation

- Analog instrumentation display • Trip odometer • In-radio display clock • Driver information center • Tachometer • Oil pressure gauge • Engine/electric motor temperature gauge * **Voltmeter** • Oil temperature gauge • Transmission fluid temperature gauge • Engine hour meter • Diesel exhaust fluid (def) gauge • Light tinted windows • Aero-composite headlights • Halogen headlights • Auto on/off headlight control • Multiple enclosed headlights • Delay-off headlights • DRL preference setting • Variable intermittent front windshield wipers • Speed sensitive wipers • Front reading lights * **Illuminated entry** • Variable instrument panel light • Daytime running lights • Cab clearance lights • Delay interior courtesy lights

Technology and Telematics

- Bluetooth handsfree wireless device connectivity • 1 USB port

Safety and Security

- * **Immobilizer** * **Remote panic alarm** • Vehicle tracker * **Rear mounted camera** • Electronic stability control system * **Back-up alarm** * **Fire extinguisher**

Dimensions

General Weights

* Curb weight	10,119 lbs.	* Rear curb weight	3,770 lbs.
Front GAWR	10000 lbs.	Rear GAWR	21000 lbs.
GVWR	25999 lbs.	GCWR	50000 lbs.

Trailer Weights

GCWR 50,000 lbs.

Weights

* Maximum GVWR	25,999 lbs.	Max RBM (in.-lbs.)	1,275,200 max RBM (in.-lbs.)
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Selected Equip & Specs (cont'd)

Nominal RBM (in.-lbs.) 1,211,200 nominal RBM (in.-lbs.)

Front Weights

* Front curb weight	6,350 lbs.	Axle capacity front	10,000 lbs.
Spring rating front	10,000 lbs.	Tire/wheel capacity front	12,350 lbs.

Rear Weights

Axle capacity rear	21,000 lbs.	Spring rating rear	21,000 lbs.
Tire/wheel capacity rear	23,360 lbs.		

Exterior Measurements

* Vehicle body length	332.0"	Vehicle body width	96.7"
Vehicle body height	94.9"	* Wheelbase	212.0"
Front frame height loaded	35.2"	Front brake diameter	15.0"
Front frame height unloaded	37.0"	Rear brake diameter	15.0"
Rear frame height loaded	36.5"	Rear frame height unloaded	38.0"
* Turning radius (to bumper)	29.7'	* Width - mirrors folded	89.7"
* Width - mirrors extended	116.1"	Front track	83.8"
Rear track	72.6"	Driver distance from axle	54.4"
* Turning radius (to curb)	28.1'	* Cab to axle	138.0"
Rear tire outside width	96.0"	* Axle to end of frame	81.0"
Frame section modulus	15.1 cu.in.	Frame yield strength (psi)	80000.0
Frame rail depth	10.3"	Frame rail width	3.1"
Frame rail thickness4"	Frame rail section	9.5"
Front bumper to front axle	39.0"		

Headroom

Headroom first-row	40.7"
--------------------------	-------

Legroom

Leg room first-row	41.4"
--------------------------	-------

Shoulder Room

Shoulder room first-row	68.0"
-------------------------------	-------

Hip Room

Hip room first-row	67.6"
--------------------------	-------

Front And Rear GAWR Total Will Exceed Overall GVWR

Powertrain

Engine

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2025 F-750 Diesel Regular Cab Base (F7D)

Price Level: 515 | Quote ID: 111523-1

Selected Equip & Specs (cont'd)

Engine 6.7L V-8 diesel direct injection,
intercooled turbo, diesel, engine with 270HP
Engine cylinders V-8
Ignition Compression ignition system

Engine block material Iron engine block

Valves per cylinder 4

Engine location Front mounted engine
Engine mounting direction Longitudinal mounted
engine
Cylinder head material Aluminum cylinder head

Engine Specs

Displacement 6.7L
Bore 3.9"
Compression ratio 16.2

cc 405.9 cu.in.
Stroke 4.25"
Governed RPM 3200 RPM

Engine Power

Horsepower 270 HP@2400 RPM

Torque 700 lb.-ft. @1500 RPM

Alternator

Alternator amps 200A

Alternator type Heavy-duty alternator

Battery

Battery type Dual lead acid battery
Battery step Battery step
Battery run down protection Battery run down
protection

* **Battery rating** **1800CCA**
Battery location Battery location forward right

Engine Extras

Radiator Radiator
Auxiliary power take-off Auxiliary power take-off
Shift indicator RNDM shift indicator

Fuel/water separator Fuel/water separator
Engine retarder Engine retarder system

Transmission

Transmission 10-speed automatic

Speed limiter 75 mph speed limiter
Lock-up transmission Lock-up transmission
Second gear ratio 2.919
Fourth gear ratio 1.773
Sixth gear ratio 1.277
Seventh gear ratio 1
Ninth gear ratio 0.687
Stall ratio 1.97

Transmission electronic control Transmission
electronic control
Overdrive transmission Overdrive transmission
First gear ratio 4.615
Third gear ratio 2.132
Fifth gear ratio 1.519
Reverse gear ratio 4.695
Eighth gear ratio 0.851
Tenth gear ratio 0.632
Selectable mode transmission Tow/Haul Mode
selectable mode transmission
Transmission oil cooler Transmission oil cooler

Sequential shift control Sequential shift control
PTO transmission provision PTO transmission
provision

Drive Type

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Price Level: 515 | Quote ID: 111523-1

Selected Equip & Specs (cont'd)

Drive type Rear-wheel drive

Drivetrain

* Axle ratio **5.57**

Axle speed Single axle speed

Exhaust

Tailpipe Aluminized steel single exhaust

Additional muffler type horizontal

Additional muffler location right

Additional tailpipe type horizontal

Additional tailpipe location right

Fuel

Fuel type diesel

Fuel Tank

Front left fuel tank shape rectangular

Front left fuel tank capacity 50.01 US gallons

DEF capacity 8.00 gal.

Drive Feature

Traction control Low-speed ABS traction control

Differential Standard rear differential

Fuel Economy and Emissions

Emissions

Emissions Federal emissions

Suspension and Handling

Suspension

Suspension Standard ride suspension

Front shock absorbers Standard grade front shock absorbers

Driveability

Brakes

Brake type Hydraulic disc brakes

Ventilated brakes Front and rear ventilated disc brakes

ABS brakes Four channel ABS brakes

ABS brakes 4-wheel antilock (ABS) brakes

Brake Assistance

Hill start assist Hill start assist

Front Suspension

Suspension ride type front Rigid axle front suspension

Suspension type front Leaf spring front suspension

Front Spring

Regular front springs Regular front springs

Springs front Tapered leaf front suspension

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Selected Equip & Specs (cont'd)

Rear Spring

Springs rear Multi-leaf rear suspension
Auxiliary rear spring Rubber auxiliary rear spring

Rear springs Regular grade rear springs

Rear Suspension

Suspension type rear Leaf spring rear suspension

Suspension ride type rear Rigid axle rear suspension

Steering

Steering Hydraulic power-assist steering system
Steering type number of wheels .. 2-wheel steering system

Steering type Re-circulating ball steering

Exterior

Front Wheels

Front wheels diameter 22.5"

Front wheels width 8.3"

Rear Wheels

Rear wheels diameter 22.5"

Rear wheels width 8.3"

Front And Rear Wheels

Appearance none

Front Tires

Aspect 82
Sidewalls BSW
Type english measure truck tire
Front wheel - RPM 497

Diameter 22.5"
Tread AS
Width 279mm

Rear Tires

Aspect 82
Sidewalls BSW
Type english measure truck tire
Rear wheel - RPM 497

Diameter 22.5"
Tread AS
Width 279mm

Body Exterior

Exterior Features

Number of doors 2 doors
Front splash guards Front splash guards

Side steps Side assist steps

Frame

Clean CA frame Clean CA frame

Body

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Selected Equip & Specs (cont'd)

Body panels... Composite and galvanized steel body panels

Mirrors

Convex spotter... Convex spotter in driver and passenger side door mirrors

* **Video rearview mirror**... **Video-feed rearview mirror**

Tires

Front tires LT load rating... G

Rear tires LT load rating... G

Wheels

Front wheel type... Disc front wheel
Number of front wheel studs... 10 front wheel studs

Dual rear wheels... Dual rear wheels
Number of rear wheel studs... 10 rear wheel studs

Convenience

Door Locks

* **Door locks**... **Power door locks with 2 stage unlocking**
* **Auto door locks**... **Auto-locking doors**

* **Keyfob door locks**... **Keyfob activated door locks**

Cruise Control

Cruise control... Cruise control with steering wheel mounted controls

Exterior Mirrors

* **Door mirrors**... **Power door mirrors**
Heated door mirrors... Heated driver and passenger side door mirrors

Folding door mirrors... Manual folding door mirrors

Front Side Windows

* **First-row windows**... **Power first-row windows**

Passenger Visor

Visor passenger mirror... Passenger visor mirror

Power Outlets

12V power outlets... 2 12V power outlets

Pedals

Driver foot rest... Driver foot rest

Rear Windshield

Rear windshield... Fixed rear windshield

Storage

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Selected Equip & Specs (cont'd)

* **Door bins front** ... **Driver and passenger door bins**

Beverage holders Front beverage holders
Instrument panel storage Instrument panel bin

Number of beverage holders . 2 beverage holders

Glove box Standard glove box
Dashboard storage Dashboard storage

Windows Feature

* **One-touch up window** ... **Driver and passenger one-touch up windows**

* **One-touch down window** **Driver and passenger one-touch down windows**

Miscellaneous

Trip computer Trip computer

Upfitter switches Upfitter switches

Gearshift location Steering column lever gearshift location
Horn Dual electric horn

Comfort

Climate Control

Climate control Manual climate control

* **in-cabin heater** **Additional in-cabin heater**

Headliner

Headliner material Cloth headliner material

Headliner coverage Full headliner coverage

Floor Trim

Floor covering Full vinyl floor covering

Floor coverage Full floor coverage

Steering Wheel

Steering wheel telescopic Manual telescopic steering wheel
Steering wheel tilt Manual tilting steering wheel

Steering wheel material Urethane steering wheel

Seats and Trim

Seat Capacity

* **Seating capacity** **3**

Front Seats

Front seat type Bucket driver seat
Driver seat back Folding driver seat back
* **Driver seat suspension** **Driver seat air suspension**
Driver seat fore/aft Manual fore/aft

* **Front seat type** **Two person benchfront seat**
* **Driver seat back type** ... **High driver seat back**
Driver seats way-direction 4 driver seats way-direction

* **Passenger seat back type** **High passenger seat back**

* **Driver headrest type** **Fixed driver seat headrest**
Passenger seats way-direction .4 passenger seats way-direction

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Selected Equip & Specs (cont'd)

Passenger seat fore/aft Manual fore/aft

* **Passenger headrest type** **Fixed passenger seat headrest**

Armrests front driver Driver seat armrest

* **Armrests front center** **Front seat center armrest**

Front Seat Trim

* **Front seat upholstery** **Cloth front seat upholstery**

Front seatback upholstery Carpet front seatback upholstery

Gearshifter Material

Gearshifter material Urethane gear shifter material

Entertainment Features

Radio Features

Aux input jack Auxiliary input jack
Seek scan Seek scan

External memory External memory control

Speakers

Speakers Standard grade speakers

Speakers number 2

Audio Features

Steering mounted audio control Steering wheel mounted audio controls

Wireless streaming Wireless audio streaming

Lighting, Visibility and Instrumentation

Instrumentation

Trip odometer Trip odometer

Instrumentation display Analog instrumentation display

Instrumentation Displays

Driver information center Driver information center

Clock In-radio display clock

Instrumentation Gauges

Tachometer Tachometer
Oil temperature gauge Oil temperature gauge

Oil pressure gauge Oil pressure gauge
Transmission temperature gauge Transmission fluid temperature gauge

* **Voltmeter** **Voltmeter**

Engine/electric motor temperature gauge Engine/electric motor temperature gauge

Engine hour meter Engine hour meter

DEF fluid gauge Diesel exhaust fluid (def) gauge

Instrumentation Warnings

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Selected Equip & Specs (cont'd)

Oil pressure warning Oil pressure warning
Low brake fluid warning Low brake fluid warning
Headlights on reminder Headlights on reminder
Door ajar warning Door ajar warning
Transmission fluid temperature
warning Transmission fluid temp warning

Low fuel warning Low fuel warning
Battery charge warning Battery charge warning
Key in vehicle warning Key in vehicle warning
Service interval warning Service interval indicator
Low diesel exhaust fluid (DEF) warning Low diesel
exhaust fluid (DEF) warning

Glass

Tinted windows Light tinted windows

Headlights

Headlights Halogen headlights
Auto headlights Auto on/off headlight control
Delay off headlights Delay-off headlights

Headlight type Aero-composite headlights
Multiple headlights Multiple enclosed headlights
DRL preference setting DRL preference setting

Front Windshield

Wipers Variable intermittent front windshield
wipers

Speed sensitive wipers Speed sensitive wipers

Interior Lighting

* **Illuminated entry** **Illuminated entry**

Variable panel light Variable instrument panel
light

Front reading lights Front reading lights

Lights

Running lights Daytime running lights

Interior courtesy lights Delay interior courtesy
lights

Clearance lights Cab clearance lights

Technology and Telematics

Connectivity

Handsfree Bluetooth handsfree wireless
device connectivity

USB Ports

USB ports 1 USB port

Safety and Security

Security System

* **Immobilizer** **Immobilizer**

* **Remote panic alarm** **Remote panic alarm**

Vehicle tracker Vehicle tracker

Cameras

* **Rear camera** **Rear mounted camera**

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Selected Equip & Specs (cont'd)

Traction Control

Electronic stability control Electronic stability control system

Parking Sensors

* **Back up alarm** **Back-up alarm**

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Price Level: 515 | Quote ID: 111523-1

Pricing Summary - Single Vehicle

	MSRP
<i>Vehicle Pricing</i>	
Base Vehicle Price	\$80,895.00
Options	\$3,670.00
Colors	\$0.00
Upfitting	\$0.00
Fleet Discount	\$0.00
Fuel Charge (12)	\$0.00
Destination Charge	\$2,495.00
Subtotal	\$87,060.00

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Pricing Summary - Single Vehicle

Pre-Tax Adjustments

Code	Description	MSRP
BI16REF	Brown Industries 16' Refrigerated Refrigeration Body With Side Door	\$49,510.00

MODEL: 517 SC 16' Insulated Brown Cargo Van
 2 FRONT REINFORCEMENT: Front end reinforced and cut out for self-contained refrigeration unit
 3 FRONT: 5" extruded aluminum radius front corners, with heavy duty front upper corner aluminum castings
 4 FRONT STEPS: 3 large folding steps and 1 grab handle on left front corner post
 5 REEFER OPTION: Refrigeration unit service platform installed on front of body
 6 INTERIOR LINER: One-piece white fiberglass liner on sides, front, and ceiling
 7 INSULATION: 3" foam insulation in sides, ceiling, and floor; 4" foam in front
 8 ROOF: One-piece .075" thermal composite roof, with roof bows on 16" centers
 9 MODEL HEIGHT: 97-1/2" high inside, 103-1/4" high outside
 10 INSIDE HEIGHT: 92" high inside, 103-1/4" high outside
 11 WIDTH: 96" overall wide body
 12 REAR DOOR: 1-1/8" Todco insulated roll-up rear door with inside escape release
 13 REAR DOOR OPTION: Vinyl rear door strip curtain
 14 REAR FRAME: 12 gauge stainless steel with internal "L" gussets at all four corners, external upper triangular gussets and external rain gutter
 15 REAR FRAME OPTION: External upper triangular gussets in addition to internal gussets for heavy applications
 16 REAR FRAME OPTION: Upper gussets securing rear frame to top of side assemblies for rail gate application
 17 SIDE DOOR: Insulated side door installed on curbside with dual seals and inside escape release
 18 SIDE DOOR LOCATION: Side door installed 54" from front of body *** CONFIRM DOOR LOCATION***
 19 SIDE DOOR OPTION: Traction grip step and grab handle at side door
 20 UNDERSTRUCTURE: 3" hi-tensile I-beam cross sills on 12" centers, 4" hi-tensile I-beam long sills
 21 FLOOR: Extruded aluminum flat surface anti-skid reefer floor; front and rear drains
 22 WEARBAND: 12" high, corrugated aluminum wearband, sides and front
 23 LOGISTIC TRACK: 2 rows "E" track surface mounted on each side at _____" and _____" C/L above floor
 24 INTERIOR LIGHTING: 2 ea. LED domelights, wired to switch in cab with indicator light
 25 TAIL LIGHTS: Will be incl on gate
 26 REQUIRED LIGHTING: Per FMVSS 108. Clearance lights to be flush mounted LED with return ground wire and sealed harness
 27 BUMPER: ICC bumper only installed at rear
 28 LIFTGATE: Tommy Gate 89-20EA55 55 x 89 + 12 Aluminum platform - LED lights in husing - cab cut off - 96' wide
 29 MUD FLAPS: Anti-sail mud flaps installed

CTPSUPS6	Carrirer S6 Refrigeration Unit with Electric Standby	\$22,955.00
DEL	Drive Away Delivery to District	\$1,800.00
02244S	Factory Government Price Disccount	-\$2,500.00
Total		\$158,825.00

Total for 2 Units Fob Farmington Schools \$317,652.00

Price Agreement AEPA/Oakland Schools #20G

Customer Signature

Acceptance Date

Prices and content availability as shown are subject to change and should be treated as estimates only. Actual base vehicle, package and option pricing may vary from this estimate because of special local pricing, availability or pricing adjustments not reflected in the dealer's computer system. See salesperson for the most current information.

Prepared for: Angie Davis



Farmington Public Schools

Prepared by: Rhett Butler

11/15/2023

Phil Long Ford of Denver, LLC | 7887 W. Tufts Ave. Denver Colorado | 801232412

2025 F-750 Diesel Regular Cab Base (F7D)

Price Level: 515 | Quote ID: 111523-1

Warranty

Standard Warranty

Basic Warranty

Basic warranty 24 months/unlimited

Powertrain Warranty

Powertrain warranty 24 months/unlimited

Corrosion Perforation

Corrosion perforation warranty 36 months/unlimited

Roadside Assistance Warranty

Roadside warranty 24 months/unlimited

Diesel Engine Warranty

Diesel engine warranty 60 months/250,000 miles

Transmission Warranty

Transmission warranty 60 months/250,000 miles

Frame Rail Warranty

Frame Rail Warranty 60 months/unlimited

Prices and content availability as shown are subject to change and should be treated as estimates only. Actual base vehicle, package and option pricing may vary from this estimate because of special local pricing, availability or pricing adjustments not reflected in the dealer's computer system. See salesperson for the most current information.

Prepared for: Angie Davis

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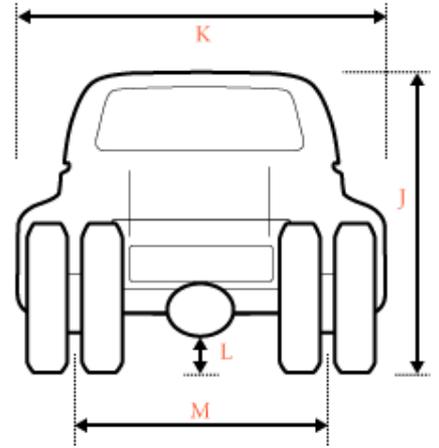
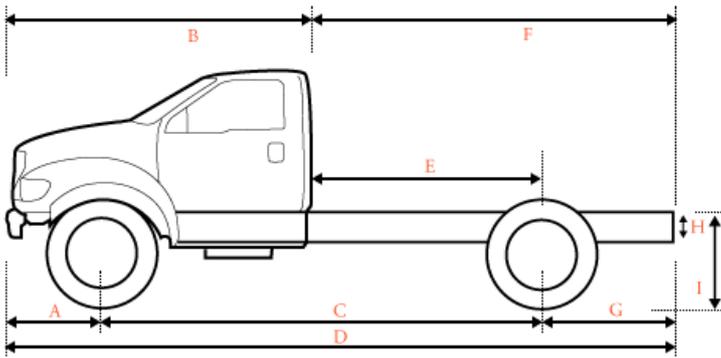


2025 F-750 Diesel Regular Cab Base (F7D)

Price Level: 515 | Quote ID: 111523-1

Vehicle Dimension and Performance Summary

Performance predictions in this report represent an estimate of vehicle performance based on standard operating conditions. Variations in customer equipment, load configuration, ambient conditions, and/or operator driving techniques can cause significant variations in vehicle performance. These values are not representative of results that may be shown in actual dynamometer tests. This report should therefore be used as a guide for comparative vehicle performance.



Dimensions

A	Front of Bumper to Front Axle	39.00 in.
B	Front Bumper to Back of Cab (BBC)	113.00 in.
C	Wheelbase (WB)	212.00 in.
D	Overall Length (OAL)	332.00 in.
E	Back of Cab to Rear Axle (CA)	138.00 in.
F	Back of Cab to End of Frame	219.00 in.
G	Rear Axle to End of Frame (AF)	81.00 in.
H	Frame Section Height	10.30 in.
I	Rear Frame Height Unloaded	38.00 in.
I	Rear Frame Height Loaded	36.50 in.
J	Cab Height	94.90 in.
K	Body Width	96.70 in.
L	Maximum Ground Clearance	N/A
L	Minimum Ground Clearance	N/A
M	Front Tread	83.80 in.
M	Rear Tread	72.60 in.

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Prepared for: Angie Davis

Farmington Public Schools

Prepared by: Rhett Butler

11/15/2023

Phil Long Ford of Denver, LLC | 7887 W. Tufts Ave. Denver Colorado | 801232412



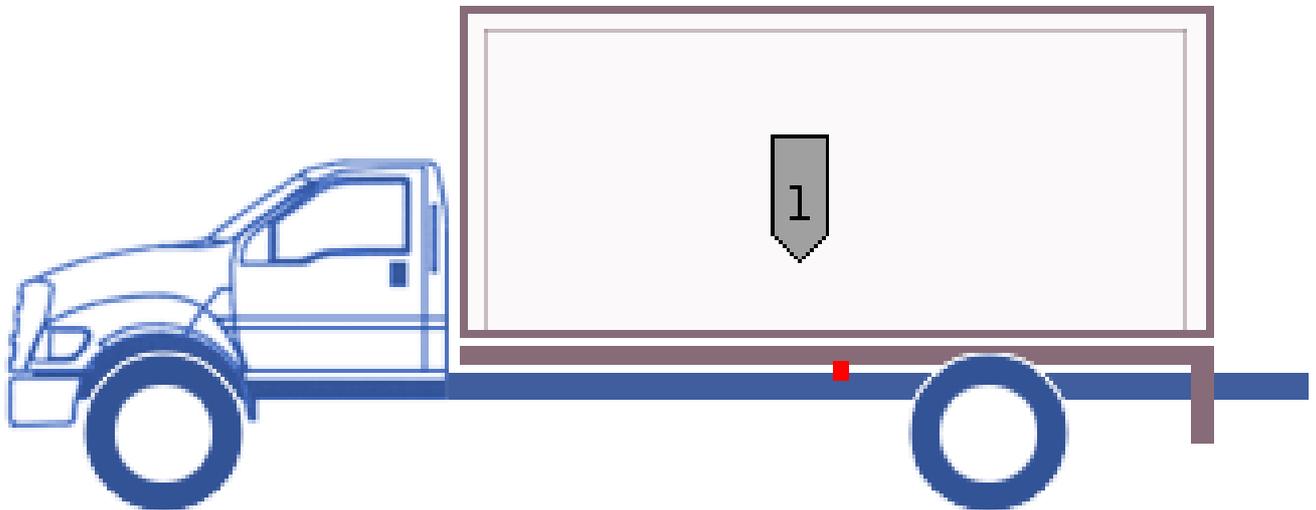
2025 F-750 Diesel Regular Cab Base (F7D)

Price Level: 515 | Quote ID: 111523-1

Vehicle Dimension and Performance Summary (cont'd)

Body Specs

Truck body style:	Van
Cab to body gap:	3.00 in.
Body length:	16.00 ft
Body tare weight:	3,500 lbs
Body width:	96 in.
Body height from ground:	150 in.
Body Centre gravity (from front):	96.00 in.



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Prepared for: Angie Davis



Farmington Public Schools

Prepared by: Rhett Butler

11/15/2023

Phil Long Ford of Denver, LLC | 7887 W. Tufts Ave. Denver Colorado | 801232412

2025 F-750 Diesel Regular Cab Base (F7D)

Price Level: 515 | Quote ID: 111523-1

Vehicle Dimension and Performance Summary (cont'd)

Weight

Licensing

GVWR does not exceed 26,000 lbs and may not require a Commercial Driver's License (CDL). Contact your local state commercial driver licensing office for specifics on what your state requires.

GVW	Front Axle	Rear Axle	Totals
Chassis	6,350 lbs	3,770 lbs	10,120 lbs
Body	644 lbs	2,856 lbs	3,500 lbs
Occupants Weight	200 lbs	100 lbs	300 lbs
1 Max Payload - (Max Payload)	2,806 lbs	9,273 lbs	12,079 lbs
TOTAL	10,000 lbs	15,999 lbs	25,999 lbs

Ratings	Front Axle	Rear Axle	GVWR
GAWR	10,000 lbs	21,000 lbs	25,999 lbs
Wheels/Tires	12,350 lbs	23,360 lbs	
Suspension	10,000 lbs	21,000 lbs	
Axle	10,000 lbs	21,000 lbs	
Legal Axle Limit	0 lbs	0 lbs	

Front And Rear GAWR Total Will Exceed Overall GVWR

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Prepared for: Angie Davis



Farmington Public Schools

Prepared by: Rhett Butler

11/15/2023

Phil Long Ford of Denver, LLC | 7887 W. Tufts Ave. Denver Colorado | 801232412

2025 F-750 Diesel Regular Cab Base (F7D)

Price Level: 515 | Quote ID: 111523-1

Vehicle Dimension and Performance Summary (cont'd)

Start, Grade and Speed

Shift Indicator

Vehicle equipped **without** Park Pawl. Shift indicator will display **RNDM**.

Start	Ratio	Desired	Calculated
Start grade capability in 1st gear	4.62	15.00 %	31.66 %
Start grade capability in reverse	4.70	15.00 %	32.21 %
Grade	Ratio	Desired	Calculated
Maximum grade in 8th gear	0.85	3.00 %	5.93 %
Maximum grade in 9th gear	0.69	3.00 %	4.79 %
Maximum grade in 10th gear	0.63	3.00 %	4.40 %
Speed		Desired	Calculated
Top Speed (level grade)		75 mph	110 mph
<i>To meet your requirement you need a maximum axle ratio of 8.15</i>			
Top Speed on 3% grade		55 mph	
<i>To meet your requirement you need a maximum of 166 hp</i>			
Cruise Speed		60 mph	79 mph
Engine RPM at desired cruise speed			1,750 rpm

Variables in Use

Start

Rear axle ratio:	5.57	Clutch engagement torque:	350 ft.lbs.
Tire size:	11R22.5 (497 rev/mile)	Torque conversion ratio:	1.97
Gross Vehicle Weight (GVW):	25,999 lbs		

Grade

Rear axle ratio:	5.57	Gross Vehicle Weight (GVW):	25,999 lbs
Tire size:	11R22.5 (497 rev/mile)	Peak engine torque:	700 ft.lbs.

Speed

Engine Power:	270 hp @ 2,400 rpm	Worst road surface:	Typical Highway
Governed RPM:	3,200 rpm	Final Drive Ratio:	0.63
Frontal Area:	57.68 Sq.Ft.	Drag Coefficient:	0.80
Cruising RPM:	2,300 rpm		

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Prepared for: Angie Davis

Farmington Public Schools

Prepared by: Rhett Butler

11/15/2023

Phil Long Ford of Denver, LLC | 7887 W. Tufts Ave. Denver Colorado | 801232412



2025 F-750 Diesel Regular Cab Base (F7D)

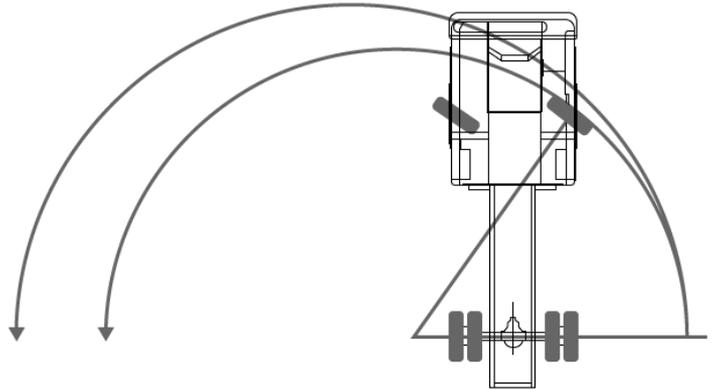
Price Level: 515 | Quote ID: 111523-1

Vehicle Dimension and Performance Summary (cont'd)

Turning Radius

Turning radius to curb: 28.12 ft

Turning radius to bumper: 29.69 ft



Prices and content availability as shown are subject to change and should be treated as estimates only. Actual base vehicle, package and option pricing may vary from this estimate because of special local pricing, availability or pricing adjustments not reflected in the dealer's computer system. See salesperson for the most current information.



Facilities Management Memorandum

TO: Chris Delgado, Superintendent

FROM: Jon Barth, Director of Facilities Management and Transportation

SUBJECT: 10 Passenger Van Purchase

DATE: November 14, 2023

Chris,

Farmington Public Schools' transportation department is recommending the purchase of two (2), ten passenger vans from Hoekstra Transportation out of Grand Rapids, Michigan. The requested purchase amount is \$149,650; funding from the District's general fund. These vehicles will provide relief to our mid day runs, specifically transporting highly functioning, special needs students throughout the District, as well as provide afternoon transportation for athletics.

Being ten passenger vehicles (shown below), only a chauffeur's license is required to drive these vehicles per National Highway Traffic and Safety Administration code (49 U.S.C. Chapter 301), which gives us flexibility to assign staff. Ten passenger vans such as these are increasingly difficult to purchase due to demands from delivery services and other school districts. This opportunity arose through our relationship with Hoekstra, the company that provides our school buses. They also provide exceptional follow up and warranty service. It should be noted that these vehicles are built from the chassis up by Hoekstra to accommodate student transportation.

Per Clarke Hill's interpretation of District purchasing policy, three comparative quote's were obtained and shown below. It is requested that this be a discussion and action item for the Board of Education at the November 21, 2023 Board meeting so that the vehicles can be ordered and delivered by February 2024.

[Hoekstra](#) (Grand Rapids, MI) - \$74,825.00

[Jerry's Mobility](#) (Baltimore, MD) - \$74,988.00

[Showcase Auto](#) (Modesto, CA) - \$75,999.00



November 21, 2023

Regular Meeting of the Board of Education

X. ACTION ITEMS

A. APPROVAL OF BID PACKAGE #11 - WARNER M.S., FARMINGTON EARLY CHILDHOOD CENTER, AND FARMINGTON CENTRAL H.S.

Presenters: Jon Barth, Director of Facilities Management and Transportation; Scott Smith, Plante Moran Realpoint; Aaron Phillips, McCarthy & Smith, Inc.

This item was presented in detail at the October 24, 2023, Board of Education regular meeting.

MOTION: I move that the Board of Education approve Bid Pack #11 Contract Award Recommendation for Construction Bids for Renovations to Warner Middle School, Farmington Central High School, Farmington Early Childhood Center, and Farmington High School with bid alternates, as presented in McCarthy & Smith's Award Recommendation Letter for Bid, including hard construction of \$7,242,355.00 and construction contingency of \$724,236.00, this Project award recommendation equals \$7,966,591.00, with funds to come from the Capital Projects (Building and Site - 2020) Fund, as presented.

ROLL CALL VOTE

B. APPROVAL OF ANNUAL AUDIT REPORT.

Presenters: Chris Delgado, Superintendent; Jennifer Kaminski, Assistant Superintendent, Business Services; Donna Hanson and Jenny Kolbow, Plante Moran

This item was presented in detail at the October 24, 2023, Board of Education regular meeting.

MOTION: I move that the Board of Education approve the 2022-23 Annual Audit Report, as presented.

ROLL CALL VOTE

C. APPROVAL OF TEN PASSENGER VAN PURCHASE RECOMMENDATION.

Presenters: Chris Delgado, Superintendent; Jon Barth, Director of Facilities Management and Transportation

This item was presented in detail earlier in the meeting.

MOTION: I move that the Board of Education approve the purchase of two (2) ten-passenger vans from Hoekstra Transportation in the amount of \$149,650, with funds from the General Fund, as presented.

ROLL CALL VOTE

D. APPROVAL OF DIRECTOR OF ATHLETICS AND SAFETY RECOMMENDATION.

Presenters: Chris Delgado, Superintendent; Bradley Paddock, Assistant Superintendent, Talent Development

MOTION: I move that the Board of Education approve the recommendation of Allyson Robinson as Director of Athletics And Safety.

VOICE VOTE

E. APPROVAL OF INTERIM PRINCIPAL AT POWER MIDDLE SCHOOL RECOMMENDATION.

Presenters: Chris Delgado, Superintendent; Bradley Paddock, Assistant Superintendent, Talent Development

MOTION: I move that the Board of Education approve the recommendation of David Tucker as the Interim Principal for Power Middle School.

VOICE VOTE



Plante Moran Realpoint

3000 Town Center, Suite 100

Southfield, MI 48075

Tel: 248.223.3500 | Fax: 248.223.3150

pmrealpoint.com

October 24, 2023

Mr. Jon Barth, Director of Facilities Management & Transportation
Farmington Public Schools
32500 Shiawassee St.
Farmington, MI 48336

RE: 2020 Bond - Contract Award Recommendation for Construction Bids
Bid Pack #11 – Renovations to Warner Middle School, Farmington Central High School,
Farmington Early Childhood Center, and Farmington High School (Alternate #3)

Dear Mr. Barth:

This letter transmits an update from Plante Moran Realpoint (PMR) as it relates to the assignment to assist and advise Farmington Public Schools (FPS) in its selection of Prime Contractors for the 2020 Bond Projects listed above. This update represents the mutual efforts of PMR, Wakely Associates, Peter Basso & Associates, McCarthy & Smith and FPS administration and staff (Project Team) to present a framework in order to identify, evaluate and recommend Prime Contractors for this Project.

The Project Team has diligently worked to continuously validate the project scope sheets for the Projects listed above, reviewed proposed drawings and performance specifications, met with district personnel, and aligned the release and bid due dates to ensure good bid coverage for the District.

On September 13, 2023, an advertisement for bids was posted to the required State of Michigan website. In addition, the advertisement was posted to the District’s website as well as a local newspaper. Construction Documents and Specifications were formally issued and made available to interested bidders via web-based portals.

Relative to Bid Pack #11 – Renovations to Various Schools, fifty-four (54) bid proposals were received and publicly opened on October 10, 2023. During the next several days, bid proposals were reviewed to determine the scope, schedule, budget, and other financial implications. Interviews were held with the recommended bidders and were attended by various members of the Project Team.

Upon completion of the interviews, and after subsequent clarifications and discussions, the Project Team is recommending the firms listed in McCarthy & Smith’s Award Recommendation Letter for Bid Pack #11 – Renovations to Various Schools for contract award. The recommendation includes the acceptance of a voluntary alternate proposed by the recommended bidder in Bid Division 167 – Synthetic Surfacing related to the running track at Warner Middle School and is further described in McCarthy & Smith’s recommendation letter. The recommendation also includes the acceptance of the following bid alternates:

Alternate #M1: Replace Fan Powered Boxes (Warner MS)	\$ 250,400.00
<u>Alternate #3: Farmington High School Entrance & Office Renovations</u>	<u>\$ 202,783.00</u>
TOTAL	\$ 453,183.00

Including hard construction of \$7,242,355.00 and construction contingency of \$724,236.00, this Project award recommendation equals \$7,966,591.00.

For the Prime Contractors, the cost for the Work will be detailed in AIA Contract A132 – 2019 Standard Form of Agreement between Owner and Contractor, as modified pending final review and approval of terms by district legal counsel.

The recommendation for these Projects are within the overall 2020 bond budget and will not alter bond dollars currently allocated to future projects. The recommendation for Bid Pack #11 – Renovations to Various Schools, is collectively over budget but will be funded with available bid savings accumulated from prior award of Bid Packages 1 thru 10 as well as Owner Contingency for the work associated with Alternate #3 at Farmington High School.

For all schools, the majority of the work will be performed during the school recess in the summer of 2024 pending availability of materials, however opportunities to complete work during other times will be explored and discussed with FPS.

The Project Team is available at the Board's convenience to answer any questions regarding bidding, the proposals, interview process, or the recommendation of the Project Team.

Sincerely,

PLANTE MORAN REALPOINT



Scott Smith, LEED AP
Vice President



Paul R. Wills, AIA, LEED AP
Partner

Copy: Jennifer Kaminski – Farmington Public Schools
Paul Wills – Plante Moran Realpoint
File

Enclosures:

- McCarthy & Smith, Inc. - Bid Pack #11 – Renovations to Various Schools letter dated October 24, 2023



BID PACK #11: RENOVATIONS TO WARNER / FCHS / FECC / FHS - COST SUMMARY

Building	Hard Construction		
	Budget	Actual *	Variance
Warner Middle School	\$ 2,764,550	\$ 3,765,311	\$ (1,000,761)
BP #10A Generator (Warner)	\$ -	\$ 74,515	\$ (74,515)
Farmington Central High School	\$ 2,861,892	\$ 2,392,614	\$ 469,278
BP #10A Generator (FCHS)	\$ -	\$ 67,205	\$ (67,205)
Farmington Early Childhood Center	\$ 597,908	\$ 686,977	\$ (89,069)
Farmington High School (Alternate #3) **	\$ 250,000	\$ 202,733	\$ 47,267
BP #10A Generator (Transportation)	\$ 53,000	\$ 53,000	\$ -
Totals	\$ 6,527,350	\$ 7,242,355	\$ (715,005)

Building	Construction Contingency (10%)		
	Budget	Actual	Variance
All Buildings	\$ 652,735	\$ 724,236	\$ (71,501)
Totals	\$ 652,735	\$ 724,236	\$ (71,501)

Building	Total Project Costs		
	Budget	Actual	Variance
All Buildings	\$ 7,180,085	\$ 7,966,591	\$ (786,506)
Totals	\$ 7,180,085	\$ 7,966,591	\$ (786,506)

* Allocation of Actual Hard Construction costs between buildings are approximated at this time based on available bid information.

** Alternate #3 for Farmington High School is an additional project requested to be incorporated by Farmington Public Schools. The budget was established utilizing available Bid Savings funds within the 2020 Bond.

Note: As part of the Bid Package #10A recommendation which was approved at the June 6, 2023 Board Meeting, it was noted that the costs for that bid package were intended to be included with the bids for Bid Package #11 and a budget summary would be provided at that time. The overall recommended amount of \$7,966,591.00 includes the previously approved amount of \$846,220.00 approved at the June 6, 2023 Board Meeting.



October 24, 2023

Mr. Jon Barth
Director of Facilities Management and Transportation
Farmington Public Schools
32500 Shiawassee Street
Farmington, Michigan 48336

RE: 2020 Bond Issue
Bid Package #11 Renovations to Various Schools

SUBJ: Contract Award Recommendation

Mr. Barth,

On Tuesday, October 10, 2023, at 10:00 AM, sealed bids were received and publicly opened for the work pertaining to the above referenced project. In attendance at the bid opening were representatives from Farmington Public Schools, Plante Moran Realpoint, Wakely Associates, McCarthy & Smith, Inc., and interested Bidders. Bids were opened, recorded, and tabulated.

The project team has conducted post bid interviews with the following low, qualified Bidders, for each bid division of work. During the post bid interview, the project team reviewed the Contractor’s qualifications, scope of work, project schedule, manpower requirements, and specified materials. Based upon the project team’s review of the proposals and bidders, we propose the following companies to Farmington Public Schools for contract award:

Bid Division 101: Earthwork & Site Utilities

Service Construction LLC

Michael Karas
28475 Greenfield Road
Southfield, MI 48076

Base Bid	\$	35,524.00
PLM Bond (N/A)	\$	0.00
Total	\$	35,524.00

Bid Division 102: Asphalt Paving & Site Concrete

T&M Asphalt Paving, Inc. *

Scott Ford
4755 Old Plank Road
Milford, MI 48381

Base Bid	\$	443,000.00
PLM Bond (Travelers Casualty and Surety Company)	\$	4,000.00
Alternate #3: New FHS Entry & Signage	\$	29,650.00
Total	\$	476,650.00

*** 2nd low Bidder. Acceptance of Alternate #3 yields low bid.**



Bid Division 103: Selective Demolition

Great Lakes Construction Services

Steve Marszalek

2725 Nakota Road

Royal Oak, MI 48073

Base Bid \$ 21,850.00

PLM Bond (N/A) \$ 0.00

Alternate #3: New FHS Entry & Signage \$ 6,500.00

Total \$ 28,350.00

Bid Division 106: Masonry

Connolly Masonry, Inc. **

John Connolly

9706 Andersonville Road

Village of Clarkston, MI 48346

Base Bid \$ 17,300.00

PLM Bond (N/A) \$ 0.00

Alternate #3: New FHS Entry & Signage \$ 7,800.00

Total \$ 25,100.00

**** 2nd low base bid. Low Bidder had an estimating error and asked to withdraw their bid.**

Bid Division 107: Steel & Miscellaneous Steel

Wolverine Steel Erectors, Inc.

Jeffrey Huffman

8150 Jackson Road

Ann Arbor, MI 48103

Base Bid \$ 49,716.00

PLM Bond (Westfield Insurance Company) \$ 511.00

Total \$ 50,227.00

Bid Division 108: Carpentry & General Trades

BJ Construction Services, Inc.

Brandon Jennings

46385 Continental Drive

New Baltimore, MI 48047

Base Bid \$ 239,000.00

PLM Bond (Old Republic Insurance) \$ 4,215.00

Alternate #3: New FHS Entry & Signage \$ 10,600.00

Total \$ 253,815.00



Bid Division 109: Roofing

Superior Services, RSH, Inc.

Robert Heins
5411 W. Grand River Avenue
Lansing, MI 48906

Base Bid	\$	23,400.00
PLM Bond (N/A)	\$	0.00
Total	\$	23,400.00

Bid Division 114: Aluminum Entrances, Glass, & Glazing

Daniels Glass, Inc.

Ken Van Buskirk
21250 W. 7 Mile Road
Detroit, MI 48219

Base Bid	\$	55,852.00
PLM Bond (VTC Insurance)	\$	836.00
Alternate #3: New FHS Entry & Signage	\$	40,478.00
Total	\$	97,166.00

Bid Division 115: Metal Studs, Drywall, & Acoustical Treatment

Acoustic Ceiling & Partition Company

Jim Atchley
3500 East Ellsworth Road
Ann Arbor, MI 48108

Base Bid	\$	2,500.00
PLM Bond (N/A)	\$	0.00
Alternate #3: New FHS Entry & Signage	\$	7,090.00
Total	\$	9,590.00

Bid Division 116: Hard Tile

R&G Painting Home Improvement LLC

Gentian Nonaj
966 South Duck Lake Road
Milford Charter Township, MI 48381

Base Bid	\$	16,000.00
PLM Bond (N/A)	\$	0.00
Total	\$	16,000.00



Bid Division 118: Carpet & Resilient Flooring

Cohns Commercial Floor Covering, Inc.

Lucas Beiswanger
47641 Avante Drive
Wixom, MI 48393

Base Bid	\$	19,985.00
PLM Bond (N/A)	\$	0.00
Alternate #3: New FHS Entry & Signage	\$	15,895.00
Total	\$	35,880.00

Bid Division 120: Painting

Seven Brothers Painting, Inc. *

Kanto Vushaj
50805 Rizzo Drive
Shelby Charter Township, MI 48315

Base Bid	\$	23,000.00
PLM Bond (N/A)	\$	0.00
Alternate #3: New FHS Entry & Signage	\$	950.00
Total	\$	23,950.00

* 2nd low Bidder. Acceptance of Alternate #3 yields low bid.

Bid Division 122: Signage

Praise Sign Company, LLC

Matt Jarka
3404 Busch Drive Southwest, Suite F
Grandville, MI 49418

Base Bid	\$	1,995.00
PLM Bond (N/A)	\$	0.00
Alternate #3: New FHS Entry & Signage	\$	21,635.00
Total	\$	23,630.00

Bid Division 131: Athletic Equipment

Bareman & Associates, Inc.

Mitch Bareman
2197 Pine Ridge Drive
Jenison, MI 49428

Base Bid	\$	82,234.00
PLM Bond (Western National Mutual Insurance)	\$	741.00
Total	\$	82,975.00



Bid Division 142: Plumbing & HVAC

Miller-Boldt, Inc. ***

Matthew Miller
 21481 Carlo Drive
 Clinton Township, MI 48038

Base Bid	\$	4,432,000.00
PLM Bond (Selective Insurance Company of America)	\$	48,000.00
Alternate #M1: FPB Replacement at WMS	\$	246,000.00
Alternate #3: New FHS Entry & Signage	\$	19,400.00
Total	\$	4,745,400.00

***** Indicates 2nd low base bid. Low Bidder submitted only partial bid and bid was rejected.**

Bid Division 143: Electrical

Advance Contracting and Electrical Services, Inc.

Ryan Howard
 5249 Dania Street
 Flint, MI 48532

Base Bid	\$	859,584.00
PLM Bond (Selective Insurance Company of America)	\$	9,883.00
Alternate #M1: FPB Replacement at WMS	\$	4,400.00
Alternate #3: New FHS Entry & Signage	\$	34,425.00
Total	\$	908,292.00

Bid Division 148: Landscaping

Precision Care, LLC

Chris Simons
 5221 Park Road
 East China, MI 48054

Base Bid	\$	0.00
PLM Bond (N/A)	\$	0.00
Alternate #3: New FHS Entry & Signage	\$	8,360.00
Total	\$	8,360.00

Bid Division 149: Fencing

American Fence & Supply Company, Inc. ****

Marc Rudorf
 21200 Schoenherr Road
 Warren, MI 48089

Base Bid	\$	44,826.00
PLM Bond (N/A)	\$	0.00
Total	\$	44,826.00

****** 3rd low base bid. Low Bidders had estimating errors and asked to withdraw their bids.**



Bid Division 167: Synthetic Surfacing

Star-Trac Enterprise LLC

Richard Dougherty
26661 West 10 Mile Road
Southfield, MI 48033

Base Bid	\$	98,000.00
PLM Bond (Merchants Bonding Company)	\$	1,500.00
VA: Full Track Synthetic Surface Replacement	\$	59,000.00
Total	\$	158,500.00

TOTAL AWARD RECOMMENDATION AMOUNT: \$7,047,635.00

The Bid Summary and Bid Tabulation are included in this package.

I trust the above recommendations meet the approval of the Administration and the Board of Education. McCarthy & Smith, Inc. representatives will be in attendance at the October 24, 2023, and November 21, 2023, Board of Education meetings to address any concerns.

Please contact me with any questions.

Sincerely,

Aaron A. Phillips

Aaron A. Phillips
Project Director
McCarthy & Smith, Inc.

CC: Paul Wills, Plante Moran Realpoint
Scott Smith, Plante Moran Realpoint
Brian Smilnak, Wakely Associates
Bill McCarthy, McCarthy & Smith, Inc.

Bid Award Summary

Bid Division / Description	Apparent Low Bidder	BASE BID				ALTERNATES			SUMMARY ITEMS				
		BASE BID	PLM Bond	Voluntary Alternate	Total Base Bid	ALT. M1 FPB Replacement at WMS	ALT. E1 New Lighting Fixtures at FCHS	ALT. 3 New FHS Entry & Signage	Total Award Recommendation	Number of Bidders	Low	High	
101	Earthwork & Site Utilities	Service Construction LLC	\$ 35,524.00	\$ -		\$ 35,524.00				\$ 35,524.00	5	\$ 35,524.00	\$ 68,800.00
102	Asphalt Paving & Site Concrete	T&M Asphalt Paving, Inc. *	\$ 443,000.00	\$ 4,000.00		\$ 447,000.00			\$ 29,650.00	\$ 476,650.00	4	\$ 443,000.00	\$ 523,000.00
103	Selective Demolition	Great Lakes Construction Services	\$ 21,850.00	\$ -		\$ 21,850.00			\$ 6,500.00	\$ 28,350.00	3	\$ 21,850.00	\$ 56,200.00
106	Masonry	Connolly Masonry, Inc. **	\$ 17,300.00	\$ -		\$ 17,300.00			\$ 7,800.00	\$ 25,100.00	8	\$ 13,865.00	\$ 68,421.00
107	Steel & Miscellaneous Steel	Wolverine Steel Erectors, Inc.	\$ 49,716.00	\$ 511.00		\$ 50,227.00			\$ -	\$ 50,227.00	2	\$ 49,716.00	\$ 164,910.00
108	Carpentry & General Trades	BJ Construction Services, Inc.	\$ 239,000.00	\$ 4,215.00		\$ 243,215.00			\$ 10,600.00	\$ 253,815.00	4	\$ 239,000.00	\$ 312,915.00
109	Roofing	Superior Services RSH, Inc.	\$ 23,400.00	\$ -		\$ 23,400.00			\$ -	\$ 23,400.00	2	\$ 23,400.00	\$ 23,565.00
114	Aluminum Entrances, Glass, & Glazing	Daniels Glass Inc.	\$ 55,852.00	\$ 836.00		\$ 56,688.00			\$ 40,478.00	\$ 97,166.00	2	\$ 55,852.00	\$ 73,257.00
115	Metal Studs, Drywall, & Acoustical Treatment	Acoustic Ceiling & Partition Company	\$ 2,500.00	\$ -		\$ 2,500.00			\$ 7,090.00	\$ 9,590.00	3	\$ 2,500.00	\$ 14,200.00
116	Hard Tile	R&G Painting Home Improvement LLC	\$ 16,000.00	\$ -		\$ 16,000.00			\$ -	\$ 16,000.00	1	\$ 16,000.00	\$ 16,000.00
118	Carpet & Resilient Flooring	Cohns Commercial Floor Covering, Inc.	\$ 19,985.00	\$ -		\$ 19,985.00			\$ 15,895.00	\$ 35,880.00	1	\$ 19,985.00	\$ 19,985.00
120	Painting	Seven Brothers Painting, Inc. *	\$ 23,000.00	\$ -		\$ 23,000.00			\$ 950.00	\$ 23,950.00	5	\$ 18,400.00	\$ 48,285.00
122	Signage	Praise Sign Company, LLC	\$ 1,995.00	\$ -		\$ 1,995.00			\$ 21,635.00	\$ 23,630.00	2	\$ 1,995.00	\$ 13,245.00
131	Athletic Equipment	Bareman & Associates, Inc.	\$ 82,234.00	\$ 741.00		\$ 82,975.00			\$ -	\$ 82,975.00	2	\$ 82,234.00	\$ 96,180.00
142	Plumbing & HVAC	Miller-Boldt, Inc. ***	\$ 4,432,000.00	\$ 48,000.00		\$ 4,480,000.00	\$ 246,000.00		\$ 19,400.00	\$ 4,745,400.00	2	\$ 1,390,000.00	\$ 4,432,000.00
143	Electrical	Advance Contracting and Electrical Services, Inc.	\$ 859,584.00	\$ 9,883.00		\$ 869,467.00	\$ 4,400.00	\$ 218,466.00	\$ 34,425.00	\$ 908,292.00	2	\$ 859,584.00	\$ 1,222,438.00
148	Landscaping	Precision Care, LLC	\$ -	\$ -		\$ -			\$ 8,360.00	\$ 8,360.00	2	\$ -	\$ 10,989.00
149	Fencing	American Fence & Supply Company, Inc. ****	\$ 44,826.00	\$ -		\$ 44,826.00			\$ -	\$ 44,826.00	3	\$ 24,279.00	\$ 44,826.00
167	Synthetic Surfacing	Star-Trac Enterprise LLC	\$ 98,000.00	\$ 1,500.00	\$ 59,000.00	\$ 158,500.00			\$ -	\$ 158,500.00	1	\$ 98,000.00	\$ 98,000.00
TOTALS			\$ 6,465,766.00	\$ 69,686.00	\$ 59,000.00	\$ 6,594,452.00	\$ 250,400.00	\$ 218,466.00	\$ 202,783.00	\$ 7,047,635.00	54	\$ 3,395,184.00	\$ 7,307,216.00

Bid Division / Description	Apparent Low Bidder	BUILDING BREAKOUT				
		FCHS	FECC	FHS	WMS	
101	Earthwork & Site Utilities	Service Construction LLC	\$ 35,524.00	\$ -	\$ -	\$ -
102	Asphalt Paving & Site Concrete	T&M Asphalt Paving, Inc. *	\$ 432,000.00	\$ -	\$ 29,650.00	\$ 15,000.00
103	Selective Demolition	Great Lakes Construction Services	\$ 8,975.00	\$ -	\$ 6,500.00	\$ 12,875.00
106	Masonry	Connolly Masonry, Inc. **	\$ -	\$ -	\$ 7,800.00	\$ 17,300.00
107	Steel & Miscellaneous Steel	Wolverine Steel Erectors, Inc.	\$ -	\$ -	\$ -	\$ 50,227.00
108	Carpentry & General Trades	BJ Construction Services, Inc.	\$ 158,480.00	\$ 84,735.00	\$ 10,600.00	\$ -
109	Roofing	Superior Services RSH, Inc.	\$ -	\$ -	\$ -	\$ 23,400.00
114	Aluminum Entrances, Glass, & Glazing	Daniels Glass Inc.	\$ 19,056.00	\$ 27,232.00	\$ 40,478.00	\$ 10,400.00
115	Metal Studs, Drywall, & Acoustical Treatment	Acoustic Ceiling & Partition Company	\$ 2,500.00	\$ -	\$ 7,090.00	\$ -
116	Hard Tile	R&G Painting Home Improvement LLC	\$ 16,000.00	\$ -	\$ -	\$ -
118	Carpet & Resilient Flooring	Cohns Commercial Floor Covering, Inc.	\$ 9,992.00	\$ 9,993.00	\$ 15,895.00	\$ -
120	Painting	Seven Brothers Painting, Inc. *	\$ 14,100.00	\$ 5,000.00	\$ 950.00	\$ 3,900.00
122	Signage	Praise Sign Company, LLC	\$ -	\$ -	\$ 21,585.00	\$ 2,045.00
131	Athletic Equipment	Bareman & Associates, Inc.	\$ 17,533.00	\$ -	\$ -	\$ 65,442.00
142	Plumbing & HVAC	Miller-Boldt, Inc. ***	\$ 1,056,000.00	\$ 530,000.00	\$ 19,400.00	\$ 3,140,000.00
143	Electrical	Advance Contracting and Electrical Services, Inc.	\$ 611,606.00	\$ 30,017.00	\$ 34,425.00	\$ 232,244.00
148	Landscaping	Precision Care, LLC	\$ -	\$ -	\$ 8,360.00	\$ -
149	Fencing	American Fence & Supply Company, Inc. ****	\$ 10,848.00	\$ -	\$ -	\$ 33,978.00
167	Synthetic Surfacing	Star-Trac Enterprise LLC	\$ -	\$ -	\$ -	\$ 158,500.00
TOTALS			\$ 2,392,614.00	\$ 686,977.00	\$ 202,733.00	\$ 3,765,311.00

* 2nd low base bid. Acceptance of Alternate #3 yields low total bid.
 ** Indicates 2nd low base bid. Low Bidder had an esimtating error and asked to withdraw their bid.
 *** Indicates 2nd low base bid. Low Bidder submitted only partial bid and bid was rejected.
 **** Indicates 3rd low base bid. Low Bidders had esimtating errors and asked to withdraw their bids.

Bid Package Summary			
Base Bid + PLM Bond Total		\$	6,594,452.00
Alternates	Cost		Accepted
Alt. #M1: FPB Replacement at WMS	\$ 250,400.00	\$	250,400.00
Alt. #E1: New Lighting Fixtures at FCHS	\$ 218,466.00	\$	-
Alt. #3: New FHS Entry & Signage	\$ 202,783.00	\$	202,783.00
Accepted Alternates Total		\$	453,183.00
Total with Accepted Alternates		\$	7,047,635.00

Job #1193-23: Farmington Public Schools BP#11 - Renovations to Various Schools

Prepared by McCarthy & Smith, Inc. - 24317 Indoplex Circle, Farmington Hills, MI 48335, United States of America

Bid Package Lead: Aaron Phillips (aphillips@mccarthysmith.com)

Project Location: Farmington Hill, MI 48335, United States of America

BD 102: Asphalt Paving & Site Concrete

Generated October 10, 2023

Leveled Bid Base Bid

LINE ITEMS

Lump Sum Bid for Asphalt Paving / Exterior Concrete

Cost for Performance and labor & Material Payment Bond to be added to the Base Bid

ALTERNATES

Alternate #3 at Farmington High School (including PLM Bond)

Bidder has signed and uploaded the Bid Security in the amount of five (5%) percent (Bid Bond or Certified Check).

Bidder has signed and uploaded the Familial Disclosure Affidavit Form.

Bidder has signed and uploaded the Iran Linked Business Affidavit Form.

Bidder has signed and uploaded the Criminal Background Check Affidavit Form.

Leveled Bid Total

SCOPE-SPECIFIC INFORMATION

AFFILIATIONS

The Bidder is a woman Owned Business

The Bidder is a Minority Designated Business

The Bidder is a Union Business

The Bidder is a Non-Union Business

Other Affiliations

T&M Asphalt Paving, Inc.
Submitted by Scott Ford

\$476,650

\$447,000

Original Proposal, October 10, 2023

Unit	Unit Cost	Total Cost
		\$447,000

		\$443,000
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		\$4,000
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		\$29,650
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		\$29,650
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	YES	
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	YES	
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	YES	
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	YES	
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		\$476,650
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Nagle Paving Company
Submitted by Chris Leideker

\$488,390

\$446,390

Original Proposal, October 10, 2023

Unit	Unit Cost	Total Cost
		\$446,390

		\$443,690
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		\$2,700
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		\$42,000
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		\$42,000
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	YES	
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	YES	
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	YES	
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	YES	
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		\$488,390
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Asphalt Specialists, Inc.
Submitted by Paul Myers

\$567,700

\$520,200

Original Proposal, October 10, 2023

Unit	Unit Cost	Total Cost
		\$520,200

		\$516,000
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		\$4,200
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		\$47,500
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		\$47,500
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	YES	
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	YES	
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	YES	
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	YES	
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		\$567,700
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Best Asphalt Inc.
Submitted by Brad Hanson

\$585,150

\$527,150

Original Proposal, October 10, 2023

Unit	Unit Cost	Total Cost
		\$527,150

		\$523,000
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		\$4,150
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		\$58,000
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		\$58,000
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	YES	
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	YES	
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	YES	
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	YES	
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		\$585,150
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Job #1193-23: Farmington Public Schools BP#11 - Renovations to Various Schools

Prepared by McCarthy & Smith, Inc. - 24317 Indoplex Circle, Farmington Hills, MI 48335, United States of America

Bid Package Lead: Aaron Phillips (aphillips@mccarthysmith.com)

Project Location: Farmington Hill, MI 48335, United States of America

BD 103: Demolition

Generated October 10, 2023

Leveled Bid Base Bid

LINE ITEMS

Lump Sum Bid for Selective Demolition

Cost for Performance and Labor & Material
Payment Bonds, to be added to the Base Bid

ALTERNATES

Alternate #3 at Farmington High School
(including PLM Bond)

COMBINE BID DEDUCT (THE CORRESPONDING
AMOUNT WILL BE DEDUCTED FROM THE TOTAL
OF BASE BIDS FOR SUCH COMBINATION OF BID
DIVISIONS)

Combined Bid (Enter in Bid Division and
Bid Deduct)

INCLUSIONS

FOLLOWING DOCUMENTS MUST BE UPLOADED
WITH BID

Bidder has uploaded the Bid Security in the
amount of five (5%) percent (Bid Bond or
Certified Check)

Bidder has signed and uploaded the
Familial Disclosure Affidavit Form

Bidder has signed and uploaded the Iran
Linked Business Affidavit Form

Bidder has signed and uploaded the
Criminal Background Check Affidavit Form

Leveled Bid Total

AFFILIATIONS

The Bidder is a Woman Owned Business

The Bidder is a Minority Designated
Business

The Bidder is a Union Business

The Bidder is a Non-Union Business

Other Affiliations

Great Lakes Construction Services
Submitted by Dan Husek

\$22,200

\$22,200

Original Proposal, October 5, 2023

Unit	Unit Cost	Total Cost
		\$22,200

		\$21,850
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		\$350
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		\$6,500
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	YES	
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	YES	
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	YES	
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	YES	
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		\$22,200
--	--	-----------------

	NO	
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	NO	
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	NO	
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	YES	
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	NO	
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Blue Star, Inc.
Submitted by Sierra Accettura

\$30,360

\$30,360

Original Proposal, October 10, 2023

Unit	Unit Cost	Total Cost
		\$30,360

		\$30,000
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		\$360
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		\$5,000
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	YES	
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	YES	
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	YES	
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	YES	
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		\$30,360
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	NO	
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	NO	
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	NO	
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	NO	
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	NO	
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Reese Contracting, Inc.
Submitted by isabella avitia

\$57,400

\$57,400

Revision #1, October 10, 2023

Unit	Unit Cost	Total Cost
		\$57,400

		\$56,200
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		\$1,200
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		\$8,600
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	YES	
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	YES	
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	YES	
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	YES	
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		\$57,400
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	NO	
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	NO	
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	NO	
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	YES	
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	NO	
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Job #1193-23: Farmington Public Schools BP#11 - Renovations to Various Schools

Prepared by McCarthy & Smith, Inc. - 24317 Indoplex Circle, Farmington Hills, MI 48335, United States of America

Bid Package Lead: Aaron Phillips (aphillips@mccarthysmith.com)

Project Location: Farmington Hill, MI 48335, United States of America

BD 106: Masonry

Generated October 10, 2023

Leveled Bid

Base Bid

LINE ITEMS

Unit	Unit Cost	Total Cost
Lump Sum Bid for Masonry		\$13,865
Cost for Performance and Labor & Material Payment Bonds, to be added to the Base Bid	\$488	

ALTERNATES

Alternate #3 at Farmington High School (including PLM Bond)	\$6,665	
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COMBINE BID DEDUCT (THE CORRESPONDING AMOUNT WILL BE DEDUCTED FROM THE TOTAL OF BASE BIDS FOR SUCH COMBINATION OF BID DIVISIONS)

Combined Bid (Enter in Bid Division and Bid Deduct)	\$0	
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INCLUSIONS

FOLLOWING DOCUMENTS MUST BE UPLOADED WITH BID

Bidder has uploaded the Bid Security in the amount of five (5%) percent (Bid Bond or Certified Check)	YES
Bidder has signed and uploaded the Familial Disclosure Affidavit Form	YES
Bidder has signed and uploaded the Iran Linked Business Affidavit Form	YES
Bidder has signed and uploaded the Criminal Background Check Affidavit Form	YES

Leveled Bid Total

AFFILIATIONS

The Bidder is a Woman Owned Business	NO
The Bidder is a Minority Designated Business	NO
The Bidder is a Union Company	YES
The Bidder is a Non-Union Company	NO
Other Affiliations	NO

BNE

Submitted by Brian Anton

\$14,353

\$14,353

Original Proposal, October 2, 2023

Unit	Unit Cost	Total Cost
		\$14,353

		\$13,865
	\$488	

	\$6,665	
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	\$0	
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\$14,353

Connolly Masonry, Inc.

Submitted by John Connolly

\$17,510

\$17,510

Original Proposal, October 10, 2023

Unit	Unit Cost	Total Cost
		\$17,510

		\$17,300
	\$210	

	\$7,800	
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	\$0	
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\$17,510

Grit Services

Submitted by Kurt Luckow

\$18,950

\$18,950

Original Proposal, October 10, 2023

Unit	Unit Cost	Total Cost
		\$18,950

		\$18,600
	\$350	

	\$10,100	
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	\$300	
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\$18,950

D.C. Byers Company, Inc.

Submitted by Chris Vanover

\$24,572

\$24,572

Original Proposal, October 10, 2023

Unit	Unit Cost	Total Cost
		\$24,572

		\$24,215
	\$357	

	\$8,445	
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	\$0	
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\$24,572

	NO
	NO
	YES
	NO
	NO

Job #1193-23: Farmington Public Schools BP#11 - Renovations to Various Schools

Prepared by McCarthy & Smith, Inc. - 24317 Indoplex Circle, Farmington Hills, MI 48335, United States of America

Bid Package Lead: Aaron Phillips (aphillips@mccarthysmith.com)

Project Location: Farmington Hill, MI 48335, United States of America

Albaugh Masonry Submitted by Jim Burnand			Navetta Mason Contractors, Inc. Submitted by Steve Dudek			J&J Construction Company Submitted by J&J Construction			Brothers and Bricks, LLC Submitted by Cody Muirhead		
\$45,055			\$45,800			\$54,780			\$69,421		
\$45,055			\$45,800			\$54,780			\$69,421		
Original Proposal, October 6, 2023			Revision #1, October 9, 2023			Original Proposal, October 10, 2023			Revision #1, October 10, 2023		
Unit	Unit Cost	Total Cost	Unit	Unit Cost	Total Cost	Unit	Unit Cost	Total Cost	Unit	Unit Cost	Total Cost
		\$45,055			\$45,800			\$54,780			\$69,421
		\$44,275			\$45,400			\$53,986			\$68,421
		\$780			\$400			\$794			\$1,000
		\$9,000			\$25,000			\$8,173			\$13,000
		\$0			\$0			\$0			\$0
	YES			YES			YES			YES	
	YES			YES			YES			YES	
	YES			YES			YES			YES	
	YES			YES			YES			YES	
		\$45,055			\$45,800			\$54,780			\$69,421
	NO			YES			NO			NO	
	NO			NO			NO			NO	
	NO			YES			NO			NO	
	YES			NO			YES			YES	
	NO			NO			NO			NO	

Job #1193-23: Farmington Public Schools BP#11 - Renovations to Various Schools

Prepared by McCarthy & Smith, Inc. - 24317 Indoplex Circle, Farmington Hills, MI 48335, United States of America

Bid Package Lead: Aaron Phillips (aphillips@mccarthysmith.com)

Project Location: Farmington Hill, MI 48335, United States of America

BD 107: Steel

Generated October 10, 2023

Leveled Bid

Base Bid

LINE ITEMS

Lump Sum Bid for Structural Steel

Cost for Performance and Labor & Material
Payment Bonds, to be added to the Base Bid

ALTERNATES

Alternate #3 at Farmington High School
(including PLM Bond)

ALTERNATE 2:

INCLUSIONS

FOLLOWING DOCUMENTS MUST BE UPLOADED WITH BID

Bidder has uploaded the Bid Security in the
amount of five (5%) percent (Bid Bond or
Certified Check)

Bidder has signed and uploaded the
Familial Disclosure Affidavit Form

Bidder has signed and uploaded the Iran
Linked Business Affidavit Form

Bidder has signed and uploaded the
Criminal Background Check Affidavit Form

Leveled Bid Total

AFFILIATIONS

The Bidder is a Woman Owned Business

The Bidder is a Minority Designated
Business

The Bidder is a Union Business

The Bidder is a Non-Union Business

Other Affiliations

Wolverine Steel Erectors, Inc.

Submitted by Pamela Ray

\$50,227

\$50,227

Original Proposal, October 10, 2023

Unit	Unit Cost	Total Cost
		\$50,227

\$49,716

\$511

\$50,227

Judd Industrial Contracting, Inc.

Submitted by Mark Mocerri

\$169,857

\$169,857

Original Proposal, October 10, 2023

Unit	Unit Cost	Total Cost
		\$169,857

\$164,910

\$4,947

\$19,055

\$169,857

YES

YES

YES

YES

NO

NO

YES

NO

NO

YES

YES

YES

YES

NO

NO

YES

NO

NO

Job #1193-23: Farmington Public Schools BP#11 - Renovations to Various Schools

Prepared by McCarthy & Smith, Inc. - 24317 Indoplex Circle, Farmington Hills, MI 48335, United States of America

Bid Package Lead: Aaron Phillips (aphillips@mccarthysmith.com)

Project Location: Farmington Hill, MI 48335, United States of America

BD 108: Carpentry & General Trades

Generated October 10, 2023

Leveled Bid

Base Bid

LINE ITEMS

Lump Sum Bid for Carpentry / General Trades

\$239,000

\$272,640

\$296,900

\$312,915

Cost for Performance and Labor & Material
Payment Bonds, to be added to the Base Bid

\$4,215

\$3,990

\$3,000

\$2,879

ALTERNATES

Alternate #3 at Farmington High School
(including PLM Bond)

\$10,600

\$7,900

\$14,700

\$50,000

INCLUSIONS

FOLLOWING DOCUMENTS MUST BE UPLOADED WITH BID

Bidder has uploaded the Bid Security in the
amount of five (5%) percent (Bid Bond or
Certified Check)

YES

YES

YES

YES

Bidder has signed and uploaded the
Familial Disclosure Affidavit Form

YES

YES

YES

YES

Bidder has signed and uploaded the Iran
Linked Business Affidavit Form

YES

YES

YES

YES

Bidder has signed and uploaded the
Criminal Background Check Affidavit Form

YES

YES

YES

YES

Leveled Bid Total

\$243,215

\$276,630

\$299,900

\$315,794

AFFILIATIONS

The Bidder is a Woman Owned Business

NO

NO

NO

NO

The Bidder is a Minority Designated
Business

NO

NO

NO

NO

The Bidder is a Union Business

NO

YES

YES

NO

The Bidder is a Non-Union Business

YES

NO

NO

YES

Other Affiliations

NO

NO

NO

NO

BJ Construction Services, Inc.
Submitted by Nick Murray

\$243,215

\$243,215

Revision #1, October 10, 2023

Unit	Unit Cost	Total Cost
		\$243,215

Wally Kosorski & Company, Inc.
Submitted by Christine Bowen

\$276,630

\$276,630

Original Proposal, October 10, 2023

Unit	Unit Cost	Total Cost
		\$276,630

Clark Contracting Services
Submitted by Laura Oltman

\$299,900

\$299,900

Original Proposal, October 10, 2023

Unit	Unit Cost	Total Cost
		\$299,900

City Contracting Services
Submitted by Jeff Flesor

\$315,794

\$315,794

Revision #1, October 10, 2023

Unit	Unit Cost	Total Cost
		\$315,794

Job #1193-23: Farmington Public Schools BP#11 - Renovations to Various Schools

Prepared by McCarthy & Smith, Inc. - 24317 Indoplex Circle, Farmington Hills, MI 48335, United States of America

Bid Package Lead: Aaron Phillips (aphillips@mccarthysmith.com)

Project Location: Farmington Hill, MI 48335, United States of America

BD 109: Roofing

Generated October 10, 2023

Leveled Bid

Base Bid

LINE ITEMS

Lump Sum Bid for Roofing / Sheetmetal at Warner Middle School

Cost for Performance and Labor & Material Payment Bonds, to be added to the Base Bid

INCLUSIONS

FOLLOWING DOCUMENTS MUST BE UPLOADED WITH BID

Bidder has uploaded the Bid Security in the amount of five (5%) percent (Bid Bond or Certified Check)

Bidder has signed and uploaded the Familial Disclosure Affidavit Form

Bidder has signed and uploaded the Iran Linked Business Affidavit Form

Bidder has signed and uploaded the Criminal Background Check Affidavit Form

Leveled Bid Total

AFFILIATIONS

The Bidder is a Woman Owned Business

The Bidder is a Minority Designated Business

The Bidder is a Union Business

The Bidder is a Non-Union Business

Other Affiliations

Superior Services RSH, Inc.
Submitted by Nick Prezzato

\$23,720

\$23,720

Revision #1, October 9, 2023

Unit	Unit Cost	Total Cost
		\$23,720

\$23,400

\$320

\$23,720

YES

YES

YES

YES

NO

NO

NO

YES

NO

Schena Roofing & Sheet Metal Co., Inc.
Submitted by Dave Garavaglia

\$24,765

\$24,765

Original Proposal, October 9, 2023

Unit	Unit Cost	Total Cost
		\$24,765

\$23,565

\$1,200

\$24,765

YES

YES

YES

YES

NO

NO

YES

NO

YES

Job #1193-23: Farmington Public Schools BP#11 - Renovations to Various Schools

Prepared by McCarthy & Smith, Inc. - 24317 Indoplex Circle, Farmington Hills, MI 48335, United States of America

Bid Package Lead: Aaron Phillips (aphillips@mccarthysmith.com)

Project Location: Farmington Hill, MI 48335, United States of America

BD 114: Aluminum Glass & Glazing

Generated October 10, 2023

Leveled Bid

Base Bid

LINE ITEMS

Lump Sum Bid for Aluminum Entrances /
Storefront / Glass & Glazing

Cost for Performance and Labor & Material
Payment Bonds, to be added to the Base Bid

ALTERNATES

Alternate #3 at Farmington High School
(including PLM Bond)

INCLUSIONS

FOLLOWING DOCUMENTS MUST BE UPLOADED
WITH BID

Bidder has uploaded the Bid Security in the
amount of five (5%) percent (Bid Bond or
Certified Check)

Bidder has signed and uploaded the
Familial Disclosure Affidavit Form

Bidder has signed and uploaded the Iran
Linked Business Affidavit Form

Bidder has signed and uploaded the
Criminal Background Check Affidavit Form

Leveled Bid Total

AFFILIATIONS

The Bidder is a Woman Owned Business

The Bidder is a Minority Designated
Business

The Bidder is a Union Business

The Bidder is a Non-Union Business

Other Affiliations

Daniels Glass Inc.

Submitted by Chris Mandelka

\$56,688

\$56,688

Original Proposal, October 10, 2023

Unit	Unit Cost	Total Cost
		\$56,688

		\$55,852
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		\$836
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		\$40,478
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		\$0
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		\$0
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	YES	
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	YES	
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	YES	
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	YES	
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		\$56,688
--	--	-----------------

	NO	
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	NO	
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	NO	
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	YES	
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	NO	
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Roseville Glass Co., LLC.

Submitted by Sean Lewis

\$74,355

\$74,355

Original Proposal, October 10, 2023

Unit	Unit Cost	Total Cost
		\$74,355

		\$73,257
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		\$1,098
--	--	---------

		\$56,455
--	--	----------

		\$0
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		\$0
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	YES	
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	YES	
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	YES	
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	YES	
--	-----	--

		\$74,355
--	--	-----------------

	YES	
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	NO	
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	YES	
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	YES	
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	NO	
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Job #1193-23: Farmington Public Schools BP#11 - Renovations to Various Schools

Prepared by McCarthy & Smith, Inc. - 24317 Indoplex Circle, Farmington Hills, MI 48335, United States of America

Bid Package Lead: Aaron Phillips (aphillips@mccarthysmith.com)

Project Location: Farmington Hill, MI 48335, United States of America

BD 115: Metal Studs, Drywall & Acoustical Treatment

Generated October 10, 2023

Leveled Bid

Base Bid

LINE ITEMS

Lump Sum Bid for Metal Studs / Drywall / Acoustical Treatment

Cost for Performance and Labor & Material Payment Bonds, to be added to the Base Bid

ALTERNATES

Alternate #3 at Farmington Public Schools (including PLM Bond)

INCLUSIONS

FOLLOWING DOCUMENTS MUST BE UPLOADED WITH BID

Bidder has uploaded the Bid Security in the amount of five (5%) percent (Bid Bond or Certified Check)

Bidder has signed and uploaded the Familial Disclosure Affidavit Form

Bidder has signed and uploaded the Iran Linked Business Affidavit Form

Bidder has signed and uploaded the Criminal Background Check Affidavit Form

Leveled Bid Total

AFFILIATIONS

The Bidder is a Woman Owned Business

The Bidder is a Minority Designated Business

The Bidder is a Union Business

The Bidder is a Non-Union Business

Other Affiliations

Acoustic Ceiling & Partition

Submitted by Jacob Geiermann

\$2,550

\$2,550

Original Proposal, October 10, 2023

Unit	Unit Cost	Total Cost
		\$2,550

		\$2,500
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		\$50
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		\$7,090
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		\$0
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		\$0
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YES		
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YES		
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YES		
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YES		
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		\$2,550
--	--	----------------

NO		
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NO		
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YES		
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NO		
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NO		
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BJ Construction Services, Inc.

Submitted by Nick Murray

\$6,004

\$6,004

Original Proposal, October 10, 2023

Unit	Unit Cost	Total Cost
		\$6,004

		\$5,900
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		\$104
--	--	-------

		\$6,975
--	--	---------

		\$0
--	--	-----

		\$0
--	--	-----

YES		
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YES		
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YES		
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YES		
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		\$6,004
--	--	----------------

NO		
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NO		
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NO		
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YES		
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NO		
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Clark Contracting Services

Submitted by Laura Ottman

\$14,300

\$14,300

Original Proposal, October 10, 2023

Unit	Unit Cost	Total Cost
		\$14,300

		\$14,200
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		\$100
--	--	-------

		\$33,100
--	--	----------

		\$0
--	--	-----

		\$0
--	--	-----

YES		
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YES		
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YES		
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YES		
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		\$14,300
--	--	-----------------

NO		
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NO		
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YES		
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NO		
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NO		
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Job #1193-23: Farmington Public Schools BP#11 - Renovations to Various Schools

Prepared by McCarthy & Smith, Inc. - 24317 Indoplex Circle, Farmington Hills, MI 48335, United States of America

Bid Package Lead: Aaron Phillips (aphillips@mccarthysmith.com)

Project Location: Farmington Hill, MI 48335, United States of America

BD 116: Hard Tile

Generated October 10, 2023

Leveled Bid

Base Bid

LINE ITEMS

Lump Sum Bid for Hard Tile at Farmington Central High School

Cost for Performance and Labor & Material Payment Bonds, to be added to the Base Bid

ALTERNATES

COMBINE BID DEDUCT (THE CORRESPONDING AMOUNT WILL BE DEDUCTED FROM THE TOTAL OF BASE BIDS FOR SUCH COMBINATION OF BID DIVISIONS)

Combined Bid (Enter in Bid Division and Bid Deduct)

INCLUSIONS

FOLLOWING DOCUMENTS MUST BE UPLOADED WITH BID

Bidder has uploaded the Bid Security in the amount of five (5%) percent (Bid Bond or Certified Check)

Bidder has signed and uploaded the Familial Disclosure Affidavit Form

Bidder has signed and uploaded the Iran Linked Business Affidavit Form

Bidder has signed and uploaded the Criminal Background Check Affidavit Form

Leveled Bid Total

AFFILIATIONS

The Bidder is a Woman Owned Business

The Bidder is a Minority Designated Business

The Bidder is a Union Business

The Bidder is a Non-Union Business

Other Affiliations

R&G Painting Home Improvement LLC

Submitted by Gentian Nonaj

\$16,000

\$16,000

Revision #2, October 10, 2023

Unit	Unit Cost	Total Cost
		\$16,000
		\$16,000
		\$0
		\$1,000
		YES
		\$16,000
		NO
		NO
		NO
		YES
		NO

\$16,000

\$16,000

\$0

\$1,000

YES

YES

YES

YES

\$16,000

NO

NO

NO

YES

NO

Job #1193-23: Farmington Public Schools BP#11 - Renovations to Various Schools

Prepared by McCarthy & Smith, Inc. - 24317 Indoplex Circle, Farmington Hills, MI 48335, United States of America

Bid Package Lead: Aaron Phillips (aphillips@mccarthysmith.com)

Project Location: Farmington Hill, MI 48335, United States of America

BD 118: Carpet & Resilient Flooring

Generated October 10, 2023

Leveled Bid Base Bid

LINE ITEMS

Lump Sum Bid for Carpet / Resilient Tile Flooring

\$19,985

Cost for Performance and Labor & Material
Payment Bonds, to be added to the Base Bid

\$350

ALTERNATES

Alternate #3 at Farmington High School
(including PLM Bond)

\$15,895

INCLUSIONS

FOLLOWING DOCUMENTS MUST BE UPLOADED WITH BID

Bidder has uploaded the Bid Security in the
amount of five (5%) percent (Bid Bond or
Certified Check)

YES

Bidder has signed and uploaded the
Familial Disclosure Affidavit Form

YES

Bidder has signed and uploaded the Iran
Linked Business Affidavit Form

YES

Bidder has signed and uploaded the
Criminal Background Check Affidavit Form

YES

Leveled Bid Total

\$20,335

SCOPE-SPECIFIC INFORMATION

COST BREAKDOWN FOR OUR SCOPE OF WORK (INCLUDING PLM BOND)

Farmington Central High School

\$10,168

Farmington Early Childhood Center

\$10,168

Farmington High School (Alternate #3)

\$15,895

AFFILIATIONS

The Bidder is a Woman Owned Business

NO

The Bidder is a Minority Designated
Business

NO

The Bidder is a Union Business

NO

The Bidder is a Non-Union Business

NO

Other Affiliations

NO

Cohns Commercial Floor Covering, Inc.
Submitted by Lucas Beiswanger

\$20,335

\$20,335

Original Proposal, October 4, 2023

Unit	Unit Cost	Total Cost
		\$20,335

		\$19,985
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		\$350
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		\$0
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		\$15,895
--	--	----------

		\$20,335
--	--	-----------------

		\$10,168
--	--	----------

		\$10,168
--	--	----------

		\$15,895
--	--	----------

		NO
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		NO
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		NO
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		NO
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		NO
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Job #1193-23: Farmington Public Schools BP#11 - Renovations to Various Schools

Prepared by McCarthy & Smith, Inc. - 24317 Indoplex Circle, Farmington Hills, MI 48335, United States of America

Bid Package Lead: Aaron Phillips (aphillips@mccarthysmith.com)

Project Location: Farmington Hill, MI 48335, United States of America

BD 120: Painting

Generated October 10, 2023

Leveled Bid Base Bid

LINE ITEMS

Lump Sum Bid for Painting

Cost for Performance and Labor & Material Payment Bonds, to be added to the Base Bid

ALTERNATES

Alternate #3 at Farmington High School (including PLM Bond)

COMBINE BID DEDUCT (THE CORRESPONDING AMOUNT WILL BE DEDUCTED FROM THE TOTAL OF BASE BIDS FOR SUCH COMBINATION OF BID DIVISIONS)

Combined Bid (Enter in Bid Division and Bid Deduct)

INCLUSIONS

FOLLOWING DOCUMENTS MUST BE UPLOADED WITH BID

Bidder has uploaded the Bid Security in the amount of five (5%) percent (Bid Bond or Certified Check)

Bidder has signed and uploaded the Familial Disclosure Affidavit Form

Bidder has signed and uploaded the Iran Linked Business Affidavit Form

Bidder has signed and uploaded the Criminal Background Check Affidavit Form

Leveled Bid Total

AFFILIATIONS

The Bidder is a Woman Owned Business

The Bidder is a Minority Designated Business

The Bidder is a Union Business

The Bidder is a Non-Union Business

Other Affiliations

R&G Painting Home Improvement LLC
Submitted by Gentian Nonaj

\$18,860

\$18,860

Revision #1, October 10, 2023

Unit	Unit Cost	Total Cost
		\$18,860

		\$18,400
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	\$460	\$1,000
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	\$8,000	\$950
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	\$1,000	\$0
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		\$18,860
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	NO	
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	NO	
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	NO	
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	YES	
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	NO	
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Seven Brothers Painting
Submitted by Samuel Fortuna

\$24,000

\$24,000

Original Proposal, October 10, 2023

Unit	Unit Cost	Total Cost
		\$24,000

		\$23,000
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		\$1,000
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		\$950
--	--	-------

		\$0
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		\$24,000
--	--	-----------------

	NO	
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	NO	
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	NO	
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	YES	
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	NO	
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GV Painting LLC
Submitted by Josh Vushaj

\$26,295

\$26,295

Original Proposal, October 10, 2023

Unit	Unit Cost	Total Cost
		\$26,295

		\$25,800
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		\$495
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		\$1,640
--	--	---------

		\$0
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		\$26,295
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	NO	
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	NO	
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	NO	
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	NO	
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	NO	
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Trio Painting Company
Submitted by Colton Boka

\$49,200

\$49,200

Original Proposal, October 10, 2023

Unit	Unit Cost	Total Cost
		\$49,200

		\$48,285
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		\$915
--	--	-------

		\$5,840
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		\$0
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		\$49,200
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	NO	
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	NO	
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	NO	
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	NO	
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	NO	
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Continental Contracting Co., LLC
Submitted by Franko Sallaku

\$52,500

\$52,500

Original Proposal, October 10, 2023

Unit	Unit Cost	Total Cost
		\$52,500

		\$50,000
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		\$2,500
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		\$120
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		\$52,500
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	NO	
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	NO	
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	NO	
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	NO	
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	NO	
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Job #1193-23: Farmington Public Schools BP#11 - Renovations to Various Schools

Prepared by McCarthy & Smith, Inc. - 24317 Indoplex Circle, Farmington Hills, MI 48335, United States of America

Bid Package Lead: Aaron Phillips (aphillips@mccarthysmith.com)

Project Location: Farmington Hill, MI 48335, United States of America

BD 122: Signage

Generated October 10, 2023

Leveled Bid

Base Bid

LINE ITEMS

Lump Sum Bid for Signage

Cost for Performance and Labor & Material Payment Bonds, to be added to the Base Bid

ALTERNATES

Alternate #3 at Farmington High School (including PLM Bond)

INCLUSIONS

FOLLOWING DOCUMENTS MUST BE UPLOADED WITH BID

Bidder has uploaded the Bid Security in the amount of five (5%) percent (Bid Bond or Certified Check)

Bidder has signed and uploaded the Familial Disclosure Affidavit Form

Bidder has signed and uploaded the Iran Linked Business Affidavit Form

Bidder has signed and uploaded the Criminal Background Check Affidavit Form

Leveled Bid Total

AFFILIATIONS

The Bidder is a Woman Owned Business
The Bidder is a Minority Designated Business

The Bidder is a Union Business

The Bidder is a Non-Union Business

Other Affiliations

Praise Companies

Submitted by Alex Oakley

\$2,045

\$2,045

Original Proposal, October 10, 2023

Unit	Unit Cost	Total Cost
		\$2,045

\$2,045

\$1,995

\$50

\$0

\$21,635

\$2,045

NO

NO

NO

NO

NO

Huron Sign Company

Submitted by Kevin short

\$13,510

\$13,510

Original Proposal, October 9, 2023

Unit	Unit Cost	Total Cost
		\$13,510

\$13,510

\$13,245

\$265

\$0

\$13,510

YES

YES

YES

YES

\$13,510

NO

NO

NO

YES

NO

Job #1193-23: Farmington Public Schools BP#11 - Renovations to Various Schools

Prepared by McCarthy & Smith, Inc. - 24317 Indoplex Circle, Farmington Hills, MI 48335, United States of America

Bid Package Lead: Aaron Phillips (aphillips@mccarthysmith.com)

Project Location: Farmington Hill, MI 48335, United States of America

BD 131: Athletic Equipment

Generated October 10, 2023

Leveled Bid Base Bid

LINE ITEMS

Lump Sum Bid for Athletic Equipment

Cost for Performance and Labor & Material
Payment Bonds, to be added to the Base Bid

ALTERNATES

INCLUSIONS

FOLLOWING DOCUMENTS MUST BE UPLOADED WITH BID

Bidder has uploaded the Bid Security in the
amount of five (5%) percent (Bid Bond or
Certified Check)

Bidder has signed and uploaded the Familial
Disclosure Affidavit Form

Bidder has signed and uploaded the Iran
Linked Business Affidavit Form

Bidder has signed and uploaded the Criminal
Background Check Affidavit Form

Leveled Bid Total

AFFILIATIONS

The Bidder is a Woman Owned Business

The Bidder is a Minority Designated
Business

The Bidder is a Union Business

The Bidder is a Non-Union Business

Other Affiliations

Bareman & Associates, Inc.
Submitted by Chad Huttinga

\$82,975

\$82,975

Original Proposal, October 10, 2023

Unit	Unit Cost	Total Cost
		\$82,975

\$82,234

\$741

\$82,975

YES

YES

YES

YES

NO

NO

NO

YES

NO

C & M Associates, Inc.
Submitted by Ben Hurst

\$98,105

\$98,105

Original Proposal, October 9, 2023

Unit	Unit Cost	Total Cost
		\$98,105

\$96,180

\$1,925

\$98,105

YES

YES

YES

YES

NO

NO

NO

YES

NO

Job #1193-23: Farmington Public Schools BP#11 - Renovations to Various Schools

Prepared by McCarthy & Smith, Inc. - 24317 Indoplex Circle, Farmington Hills, MI 48335, United States of America

Bid Package Lead: Aaron Phillips (aphillips@mccarthysmith.com)

Project Location: Farmington Hill, MI 48335, United States of America

BD 142: Plumbing & HVAC

Generated October 10, 2023

Leveled Bid

Base Bid

LINE ITEMS

Lump Sum Bid for Plumbing & HVAC

Cost for Performance and Labor & Material Payment Bonds, to be added to the Base Bid

ALTERNATES

Alternate #M1 at Warner Middle School (including PLM Bond)

Alternate #3 at Farmington High School (including PLM Bond)

INCLUSIONS

FOLLOWING DOCUMENTS MUST BE UPLOADED WITH BID

Bidder has uploaded the Bid Security in the amount of five (5%) percent (Bid Bond or Certified Check)

Bidder has signed and uploaded the Familial Disclosure Affidavit Form

Bidder has signed and uploaded the Iran Linked Business Affidavit Form

Bidder has signed and uploaded the Criminal Background Check Affidavit Form

Leveled Bid Total

AFFILIATIONS

The Bidder is a Woman Owned Business
The Bidder is a Minority Designated Business

The Bidder is a Union Business

The Bidder is a Non-Union Business

Other Affiliations

Ecker Mechanical

Submitted by Estimating Department

\$0

\$0

Original Proposal, October 10, 2023

Unit	Unit Cost	Total Cost
		\$0

		\$0
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		\$0
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		\$246,000
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		\$19,400
--	--	----------

	YES	
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	YES	
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	YES	
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	YES	
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		\$0
--	--	------------

	NO	
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	NO	
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	YES	
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	NO	
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	NO	
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Miller-Boldt, Inc.

Submitted by John Mabry

\$4,480,000

\$4,480,000

Original Proposal, October 10, 2023

Unit	Unit Cost	Total Cost
		\$4,480,000

		\$4,432,000
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		\$48,000
--	--	----------

		\$246,000
--	--	-----------

		\$19,400
--	--	----------

	YES	
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	YES	
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	YES	
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	YES	
--	-----	--

		\$4,480,000
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	NO	
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	NO	
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	YES	
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	NO	
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	NO	
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Job #1193-23: Farmington Public Schools BP#11 - Renovations to Various Schools

Prepared by McCarthy & Smith, Inc. - 24317 Indoplex Circle, Farmington Hills, MI 48335, United States of America

Bid Package Lead: Aaron Phillips (aphillips@mccarthysmith.com)

Project Location: Farmington Hill, MI 48335, United States of America

BD 143: Electrical

Generated October 10, 2023

Leveled Bid

Base Bid

LINE ITEMS

Lump Sum Bid for Electrical

Cost for Performance and Labor & Material
Payment Bonds, to be added to the Base Bid

ALTERNATES

Alternate #M1 at Warner Middle School (including
PLM Bond)

Alternate #E1 at Farmington Central High School
(including PLM Bond)

Alternate #3 at Farmington High School (including
PLM Bond)

INCLUSIONS

FOLLOWING DOCUMENTS MUST BE UPLOADED WITH BID

Bidder has uploaded the Bid Security in the
amount of five (5%) percent (Bid Bond or
Certified Check)

Bidder has signed and uploaded the
Familial Disclosure Affidavit Form

Bidder has signed and uploaded the Iran
Linked Business Affidavit Form

Bidder has signed and uploaded the
Criminal Background Check Affidavit Form

Leveled Bid Total

AFFILIATIONS

The Bidder is a Woman Owned Business

The Bidder is a Minority Designated
Business

The Bidder is a Union Business

The Bidder is a Non-Union Business

Other Affiliations

Advance Contracting And Electrical Service
Submitted by Kevin Potter

\$869,467

\$869,467

Original Proposal, October 10, 2023

Unit	Unit Cost	Total Cost
		\$869,467

\$859,584

\$9,883

\$0

4,400

218,466

34,425

\$869,467

YES

YES

YES

YES

NO

NO

NO

YES

NO

O'Donnell Electric
Submitted by Bids O'Donnell Electric

\$1,241,113

\$1,241,113

Original Proposal, October 10, 2023

Unit	Unit Cost	Total Cost
		\$1,241,113

\$1,222,438

\$18,675

\$0

\$9,750

\$219,500

\$6,150

\$1,241,113

YES

YES

YES

YES

NO

NO

NO

YES

NO

Job #1193-23: Farmington Public Schools BP#11 - Renovations to Various Schools

Prepared by McCarthy & Smith, Inc. - 24317 Indoplex Circle, Farmington Hills, MI 48335, United States of America

Bid Package Lead: Aaron Phillips (aphillips@mccarthysmith.com)

Project Location: Farmington Hill, MI 48335, United States of America

BD 148: Landscaping

Generated October 10, 2023

Leveled Bid

Base Bid

LINE ITEMS

Lump Sum Bid for Landscaping

Cost for Performance and Labor & Material
Payment Bonds, to be added to the Base Bid

ALTERNATES

Alternate #3 at Farmington High School (including
PLM Bond)

INCLUSIONS

FOLLOWING DOCUMENTS MUST BE UPLOADED WITH BID

Bidder has uploaded the Bid Security in the
amount of five (5%) percent (Bid Bond or
Certified Check)

Bidder has signed and uploaded the Familial
Disclosure Affidavit Form

Bidder has signed and uploaded the Iran
Linked Business Affidavit Form

Bidder has signed and uploaded the Criminal
Background Check Affidavit Form

Leveled Bid Total

AFFILIATIONS

The Bidder is a Woman Owned Business

The Bidder is a Minority Designated
Business

The Bidder is a Union Business

The Bidder is a Non-Union Business

Other Affiliations

Precision Care LLC

Submitted by chris simons

\$0

\$0

Original Proposal, October 10, 2023

Unit	Unit Cost	Total Cost
		\$0

		\$0
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		\$0
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		\$8,360
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		\$0
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	NO	
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	NO	
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	NO	
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	YES	
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	NO	
--	----	--

D & B Landscaping, Inc.

Submitted by Dan Bywalec

\$11,319

\$11,319

Original Proposal, October 6, 2023

Unit	Unit Cost	Total Cost
		\$11,319

		\$10,989
--	--	----------

		\$330
--	--	-------

		\$11,319
--	--	----------

		\$11,319
--	--	-----------------

	NO	
--	----	--

	NO	
--	----	--

	NO	
--	----	--

	YES	
--	-----	--

	NO	
--	----	--

Job #1193-23: Farmington Public Schools BP#11 - Renovations to Various Schools

Prepared by McCarthy & Smith, Inc. - 24317 Indoplex Circle, Farmington Hills, MI 48335, United States of America

Bid Package Lead: Aaron Phillips (aphillips@mccarthysmith.com)

Project Location: Farmington Hill, MI 48335, United States of America

BD 149: Fences And Gates

Generated October 10, 2023

Leveled Bid

Base Bid

LINE ITEMS

Lump Sum Bid for Fencing

Cost for Performance and Labor & Material Payment Bonds, to be added to the Base Bid

ALTERNATES

INCLUSIONS

FOLLOWING DOCUMENTS MUST BE UPLOADED WITH BID

Bidder has uploaded the Bid Security in the amount of five (5%) percent (Bid Bond or Certified Check)

YES

Bidder has signed and uploaded the Familial Disclosure Affidavit Form

YES

Bidder has signed and uploaded the Iran Linked Business Affidavit Form

YES

Bidder has signed and uploaded the Criminal Background Check Affidavit Form

YES

Leveled Bid Total

AFFILIATIONS

The Bidder is a Woman Owned Business

NO

The Bidder is a Minority Designated Business

NO

The Bidder is a Union Business

YES

The Bidder is a Non-Union Business

NO

Other Affiliations

NO

Future Fence Company
Submitted by Future Fence

\$24,522

\$24,522

Original Proposal, October 10, 2023

Unit	Unit Cost	Total Cost
		\$24,522

		\$24,279
--	--	----------

		\$243
--	--	-------

\$24,522

Nationwide Construction Group
Submitted by Scott Keller

\$28,263

\$28,263

Revision #1, October 9, 2023

Unit	Unit Cost	Total Cost
		\$28,263

		\$28,122
--	--	----------

		\$141
--	--	-------

\$28,263

American Fence & Supply Company, Inc.
Submitted by AFS

\$45,947

\$45,947

Original Proposal, October 9, 2023

Unit	Unit Cost	Total Cost
		\$45,947

		\$44,826
--	--	----------

		\$1,121
--	--	---------

\$45,947

Job #1193-23: Farmington Public Schools BP#11 - Renovations to Various Schools

Prepared by McCarthy & Smith, Inc. - 24317 Indoplex Circle, Farmington Hills, MI 48335, United States of America

Bid Package Lead: Aaron Phillips (aphillips@mccarthysmith.com)

Project Location: Farmington Hill, MI 48335, United States of America

BD 167: Synthetic Surfacing

Generated October 10, 2023

Leveled Bid

Base Bid

LINE ITEMS

Track & Tennis Court Surfacing at Warner Middle School

PLM Bond

ADDITIONAL ITEMS

Remove rubber surface and install 1/2 inch black latex surface add to base bid

Leveled Bid Total

Startrac Enterprise

Submitted by rick dougherty

\$99,500

\$99,500

Revision #2, October 9, 2023

Unit	Unit Cost	Total Cost
		\$99,500
		\$98,000
		\$1,500
		\$59,000
		\$99,500

FARMINGTON PUBLIC SCHOOLS

MEMORANDUM

TO: Board of Education

FROM: Jennifer F. Kaminski, Assistant Superintendent for Business Services

SUBJECT: 2022-23 Annual Comprehensive Financial Report

DATE: October 24, 2023

Please find enclosed the Annual Comprehensive Financial Report for the fiscal year end June 30, 2023. The report has been prepared in compliance with the Association of School Business Official's Certificate of Excellence in Financial Reporting. Also included in your packet is a copy of the Federal Awards Supplemental Information Report, the Report to the Board of Education and Plante Moran's Board of Education slide presentation. The slide presentation will be presented by Donna Hanson and Jenny Kolbow from Plante Moran.

Plante Moran has issued an unmodified opinion which means that the financial statements present fairly, in all material respects, the respective financial position of the Farmington Public School District as of June 30, 2023.

The financial statements contain both government-wide statements as well as statements for all of the Governmental Funds of the district. Farmington has three major funds; the General Fund, which is always reported as a major fund, the 2020 Building and Site Fund and the 2023 Building and Site Fund. The other funds of the district are grouped together and included in one column of the fund financial statements as nonmajor. In addition, the district maintains a Proprietary Fund which is an Internal Service Fund for Benefit Stabilization. This fund maintains the cost of the self-insured medical coverage and tracks the charges for the insurance costs for both the employee and employer. It also includes the costs for dental, vision, life and long-term disability benefits.

Total General Fund revenue was \$165,646,019 and total expenditures were \$160,274,933. The total General Fund fund balance is \$37,000,587 or 23.09 percent of expenditures and other uses. Pages 26-27 in the report describe the categories of fund balance and page 15 reflects these categories on the face of the Balance Sheet of the General Fund.

On a government-wide basis, Farmington has a negative net position of approximately \$154 million. This negative net position is similar to all school districts in Michigan. This does not affect the fund level statements which is the level that is budgeted and monitored continually throughout the year. If the retirement obligation was removed from the statements, The District would have a positive net position of approximately \$68 million.

Thank you to Kim Pincheck, Karla Swanson and the entire business office staff for their efforts in completing this audit.

If you have any questions about the financial statements, please feel free to contact me.



plante moran | Audit. Tax. Consulting.
Wealth Management.

Farmington Public School District

Board presentation | Year ended June 30, 2023



Farmington Public School District

Key Audit Highlights:

- 2022-2023 Audit Results
 - Basic Financial Statements - Unmodified Opinion with no deficiencies noted
 - Federal Programs audit – Unmodified Opinion with no findings or questioned costs noted
- Uniform Budgeting Act – record of no violations
- Federal COVID-19 grant funding – Non-recurring
- Restricted Retirement funding – Additional funding flow-through
- Awarded 2022 Certificate of Excellence in Financial Reporting award from Association of School Business Officials International



Required Communications

Plante Moran issued an unmodified “clean” opinion on the audited financial statements

Financial statements are the responsibility of management

Plante Moran is responsible for rendering an opinion on the audited financial statements

Audit completed in accordance with auditing standards generally accepted in the United States of America



Required Communications

Other Matters

**No Difficulties
Encountered in
Performing the Audit**

**No Disagreements
with Management**

**No Audit Adjustments
No Uncorrected
Adjustments**

**No Material
Weaknesses or
Significant Deficiencies**



Non-recurring COVID-19 Relief Funding Awards & Expenditures as of June 30, 2023 (in thousands)

Total Awarded = \$21,241

Total Expended-to-Date = \$14,622

■ Awarded ■ Expended-to-Date

Coronavirus Relief Fund

3/1/20 - 12/31/21



ESSER I

3/1/20 - 9/30/22



ESSER II

3/1/20 - 9/30/23



ESSER IIr4
(State Funded)

3/1/20 - 9/30/22



ESSER III

3/1/20 - 9/30/24



ESSER III 11t

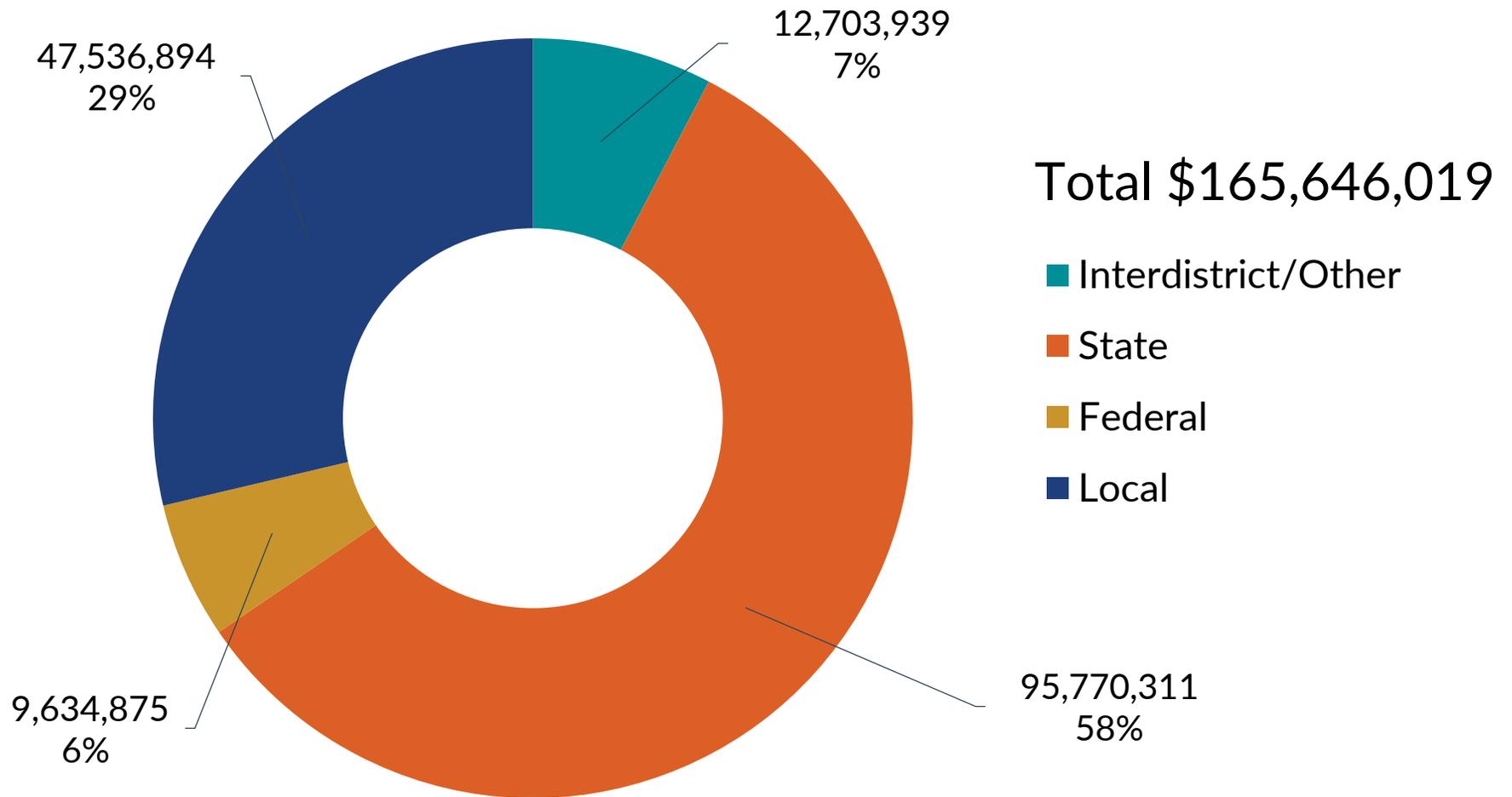
3/1/20 - 9/30/24



\$- \$1,000 \$2,000 \$3,000 \$4,000 \$5,000 \$6,000

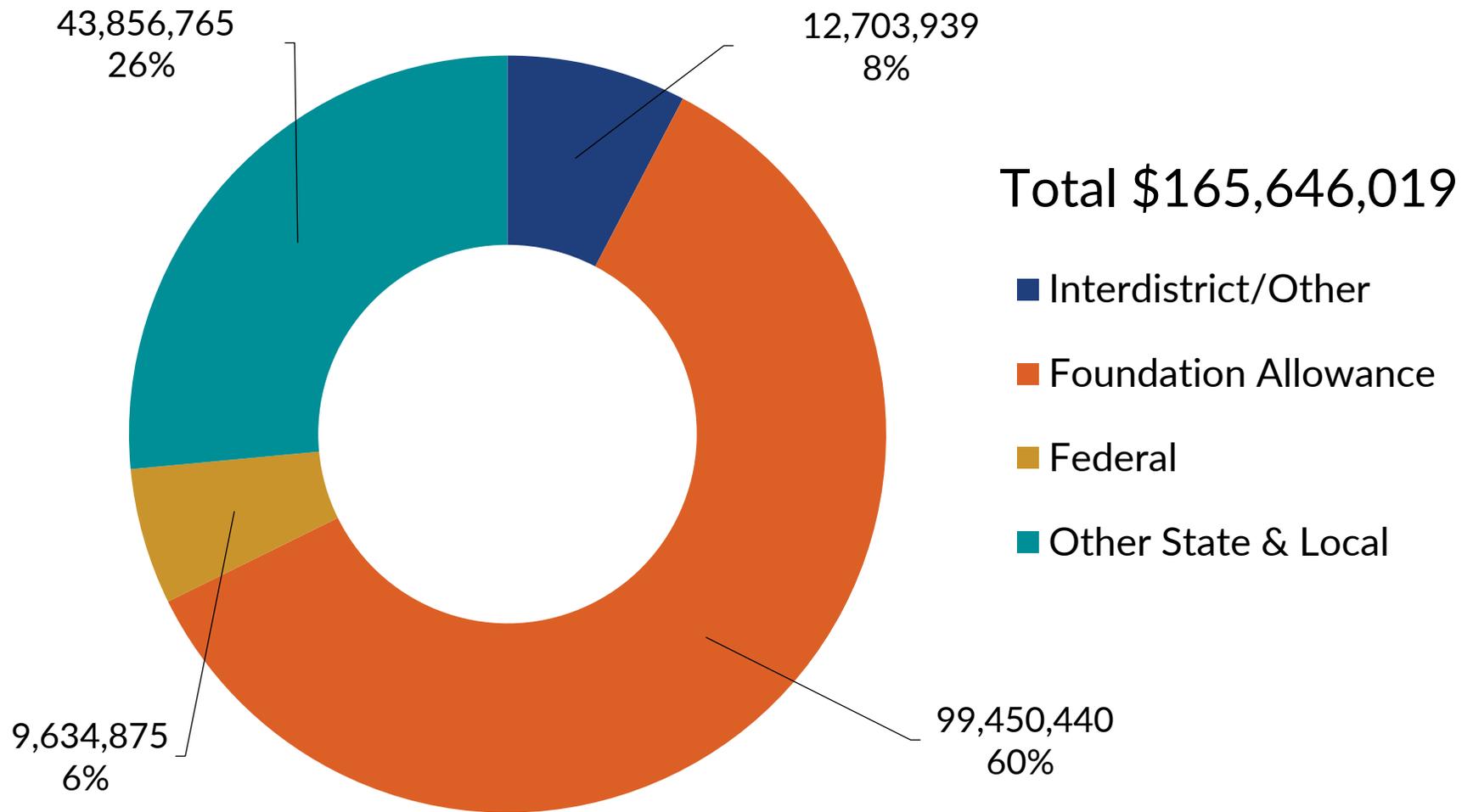


General Fund Revenue and Other Sources



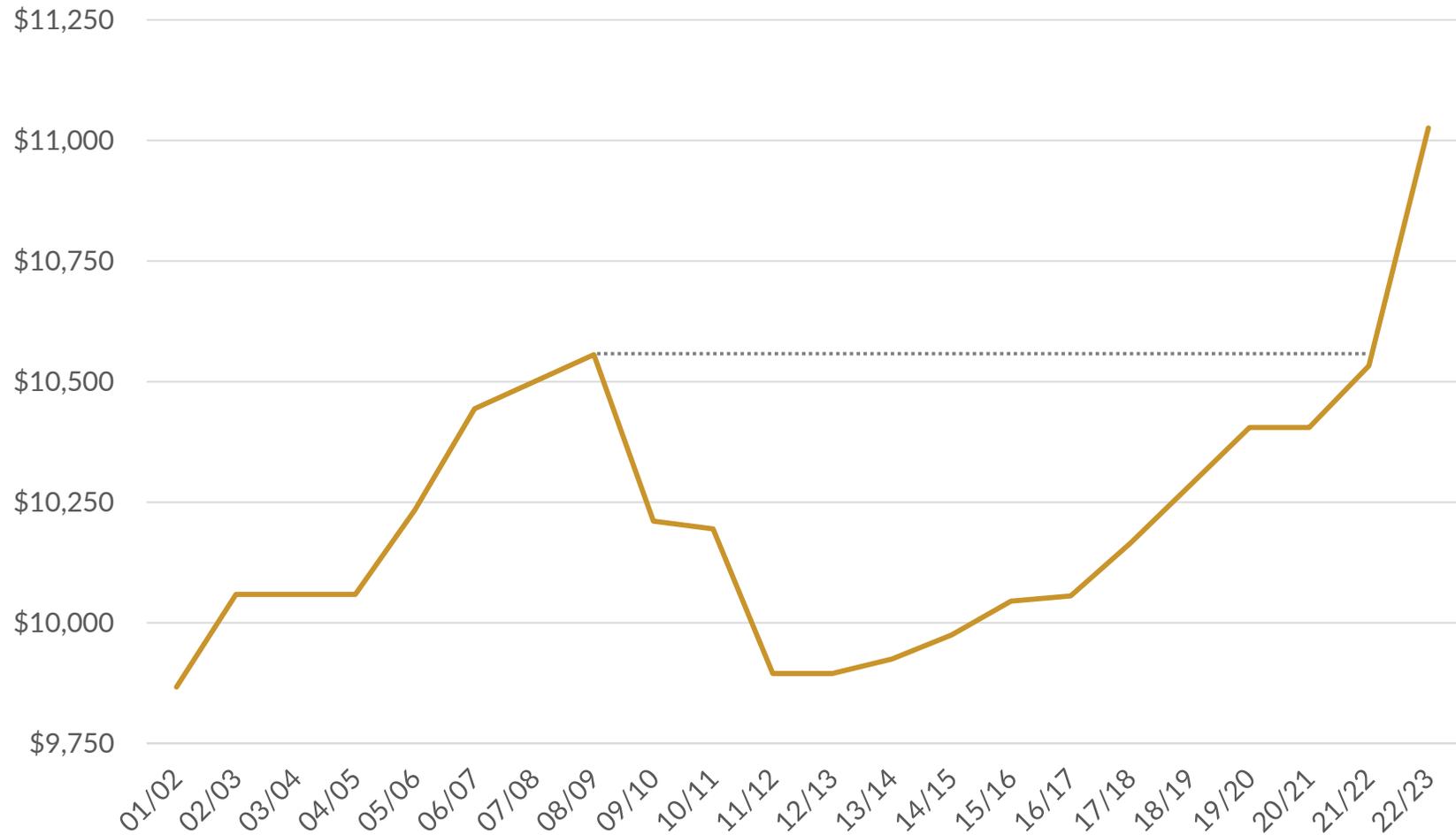


General Fund Revenue – Foundation Allowance



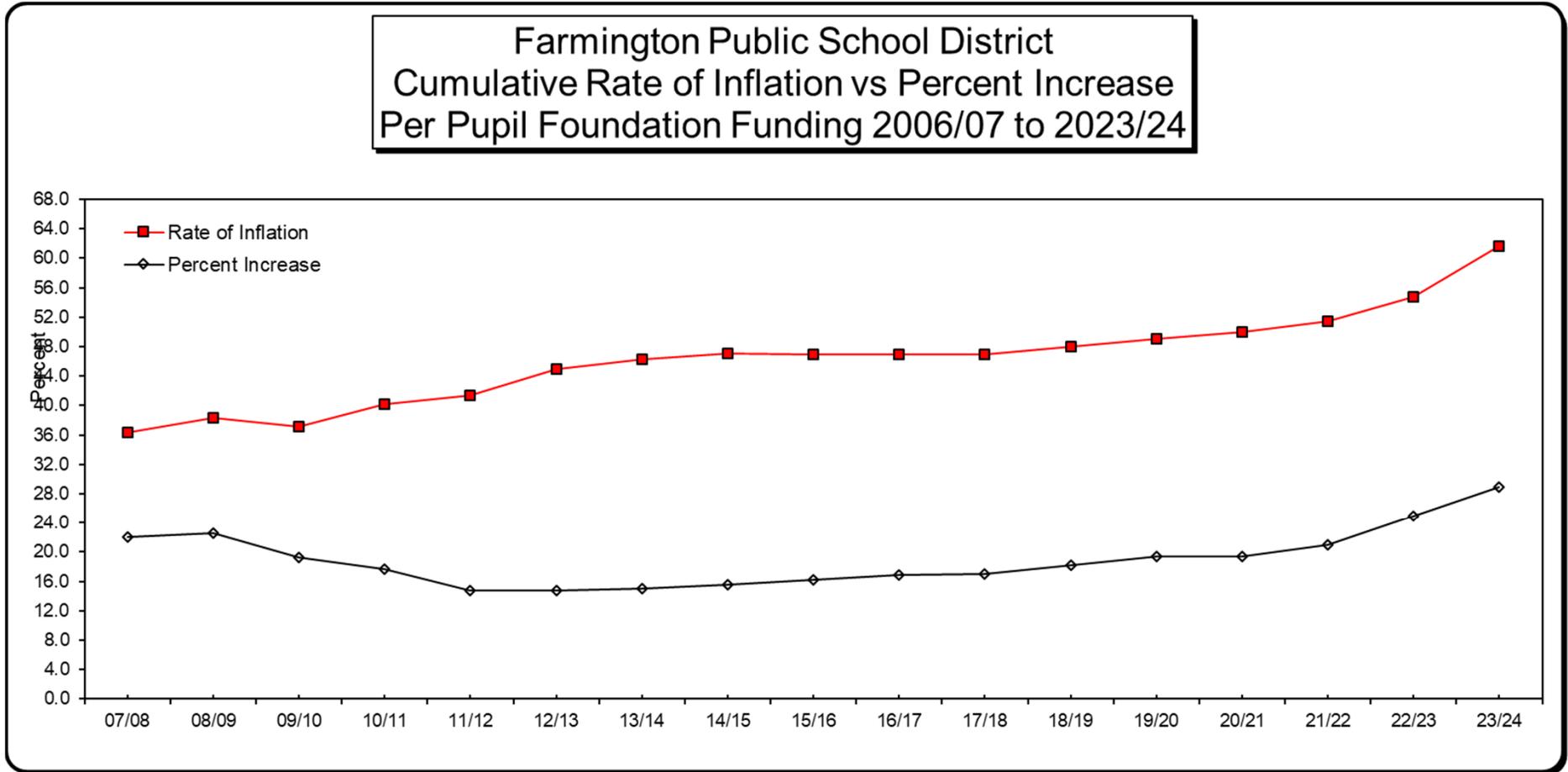


Foundation Allowance History



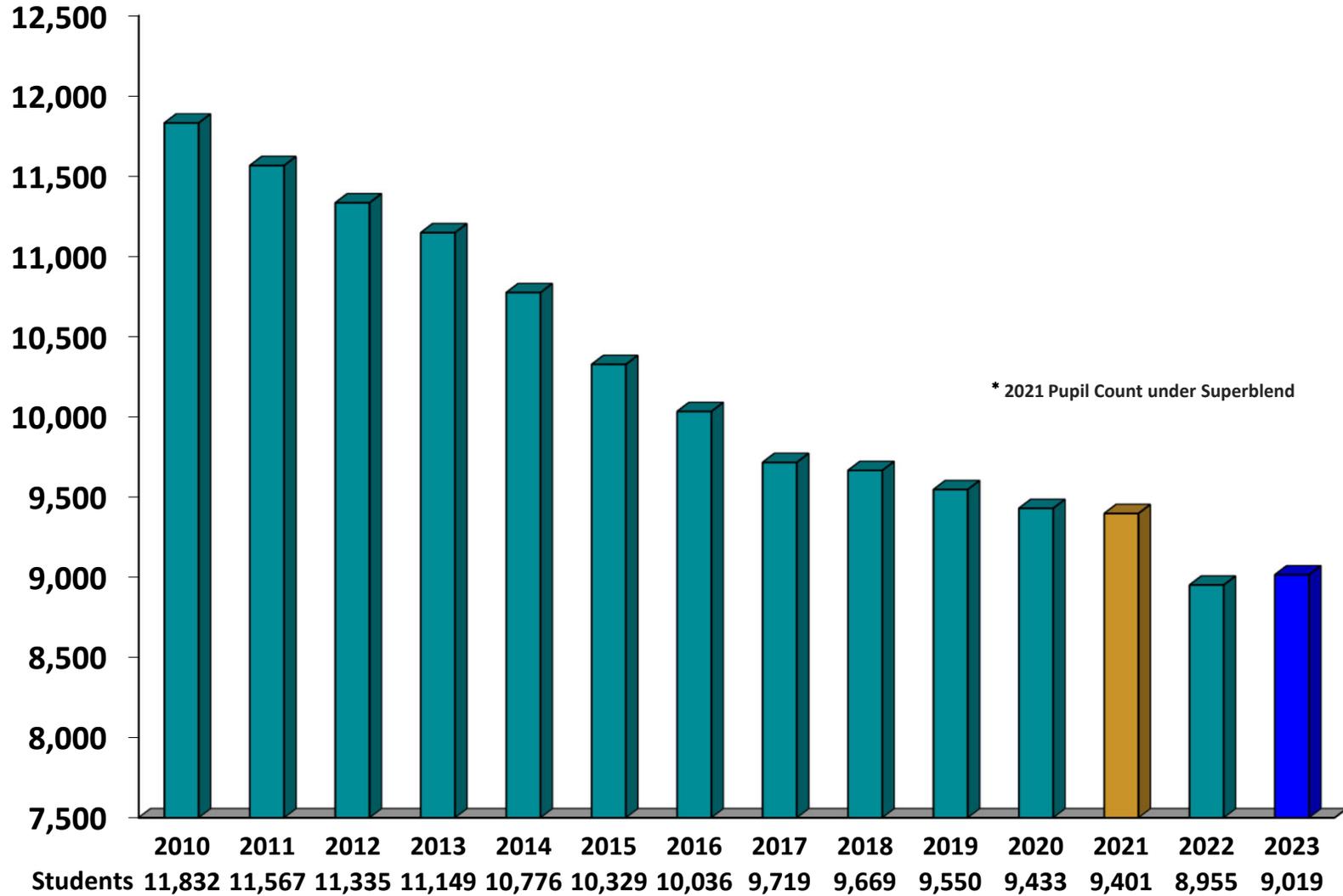


Cumulative Rate of Inflation and Cumulative Per Pupil Funding



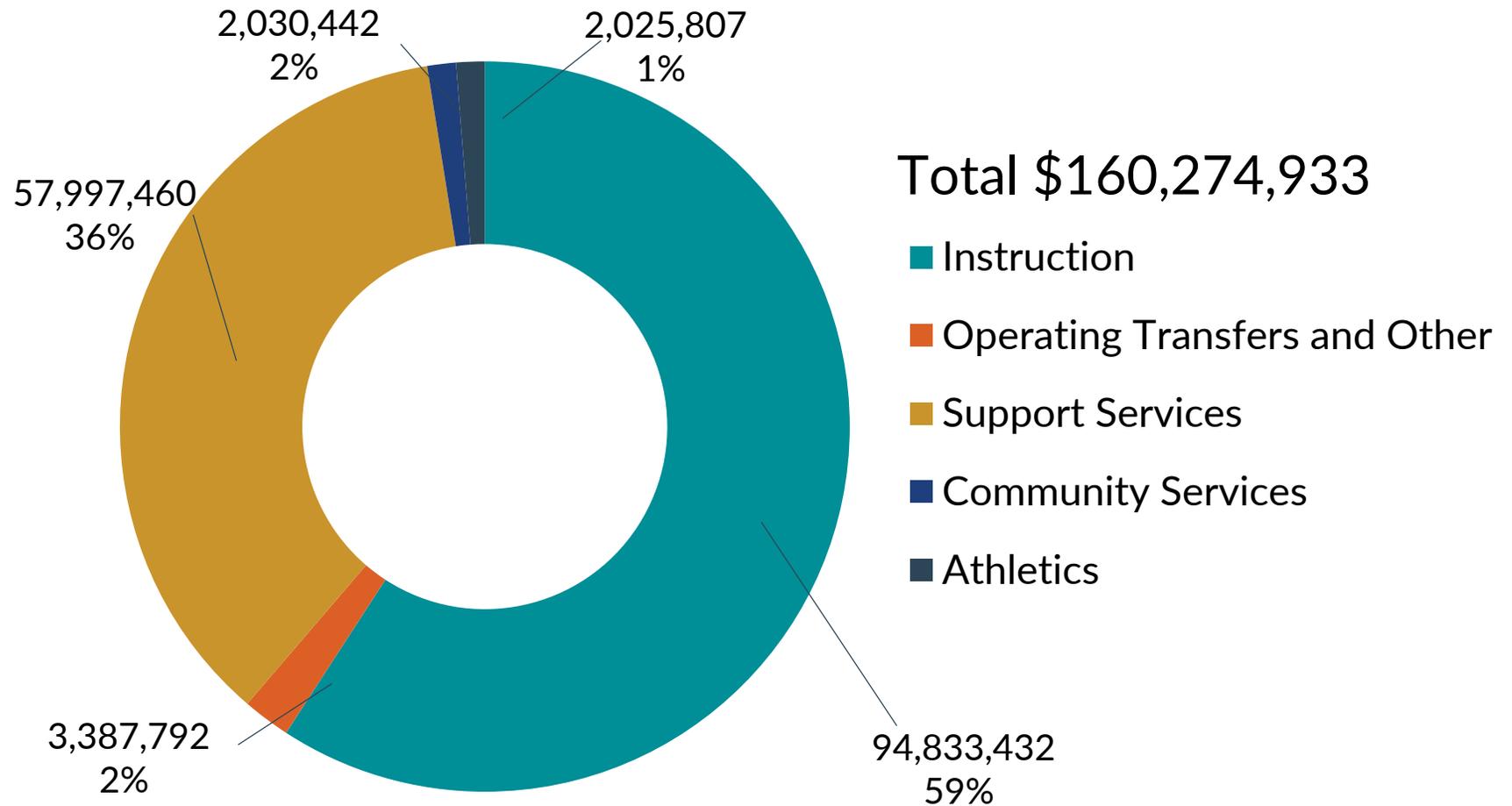


Blended Student Population



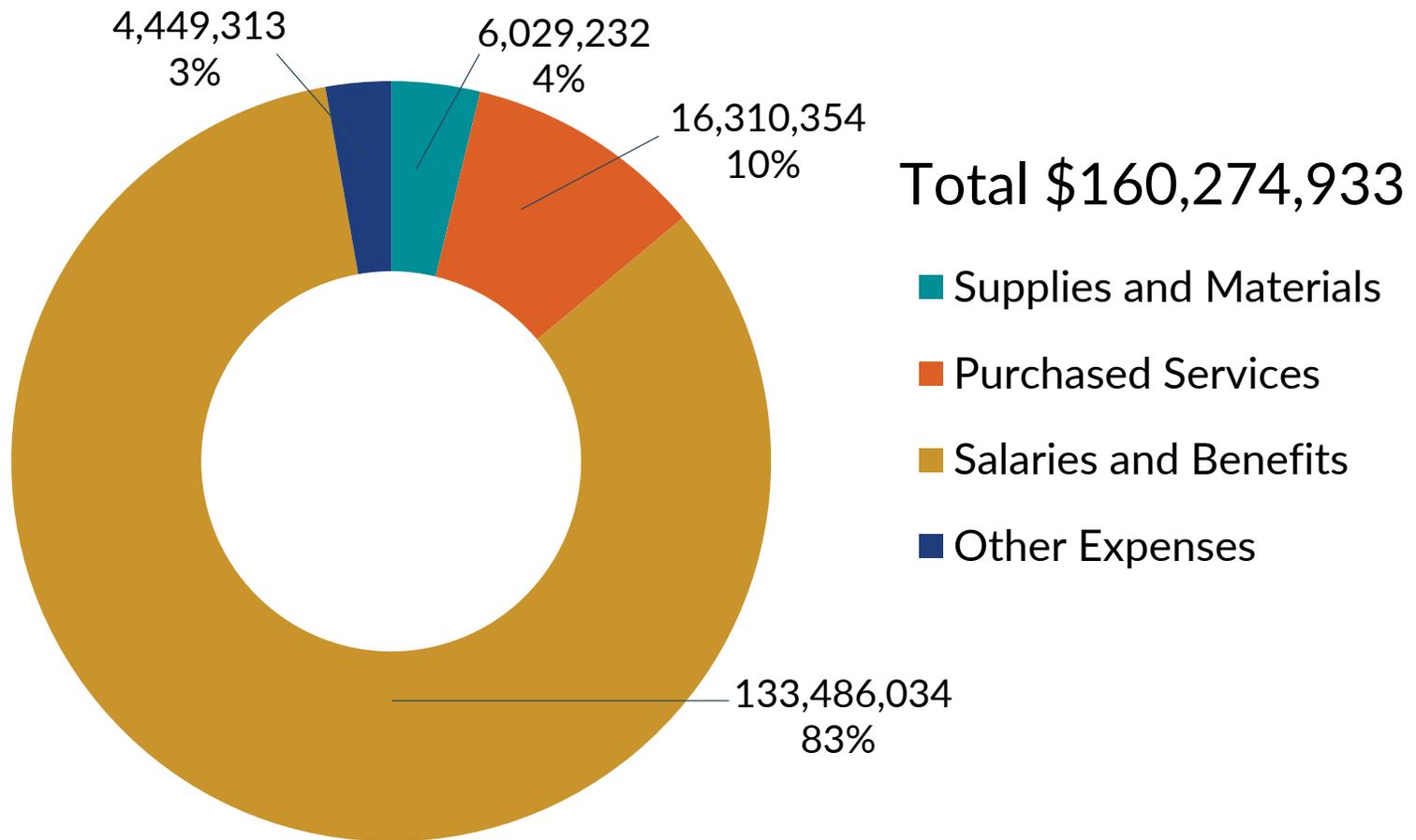


General Fund Expenditures and Other Uses



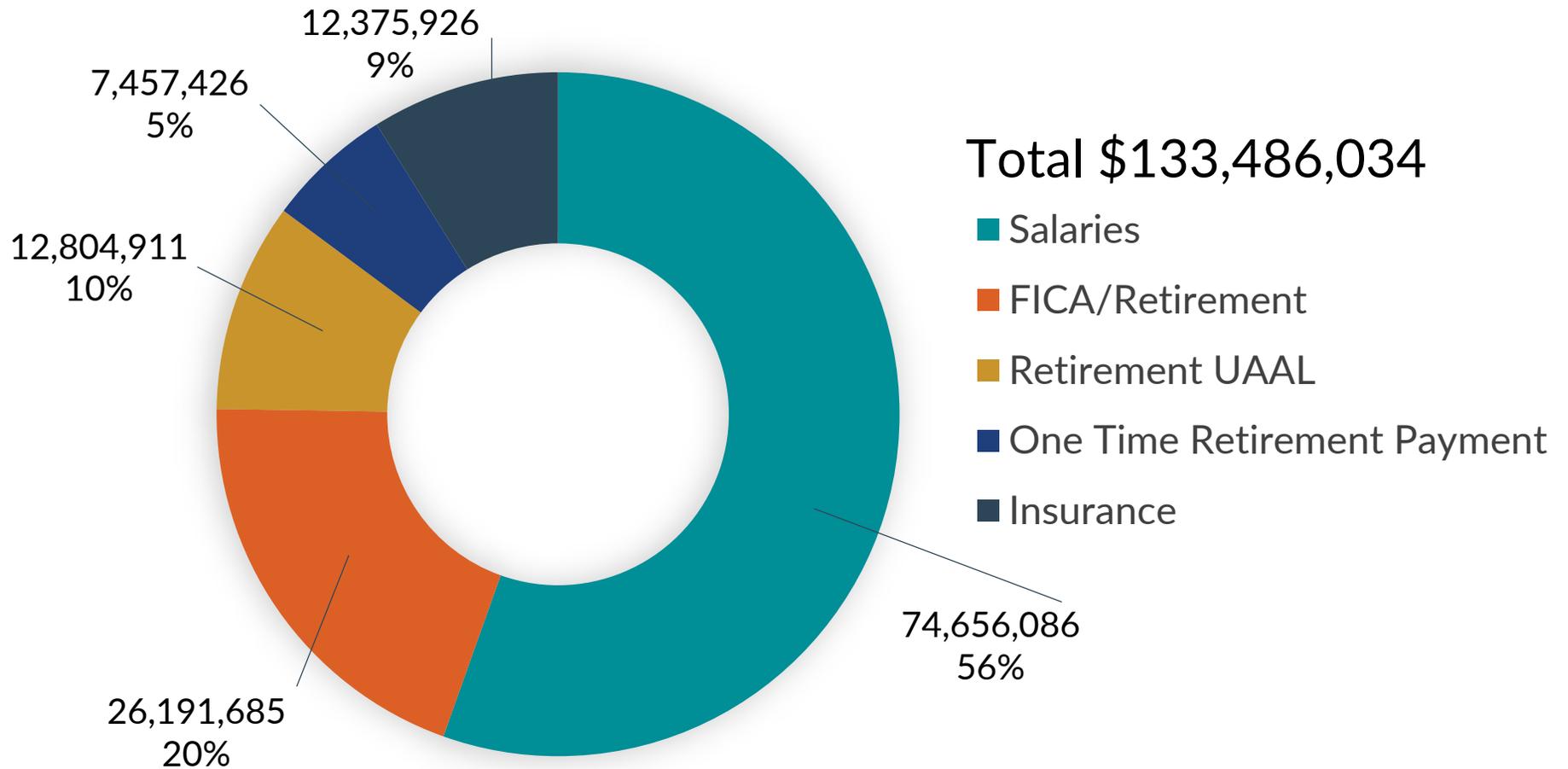


Analysis of General Fund Expenditures and Other Uses



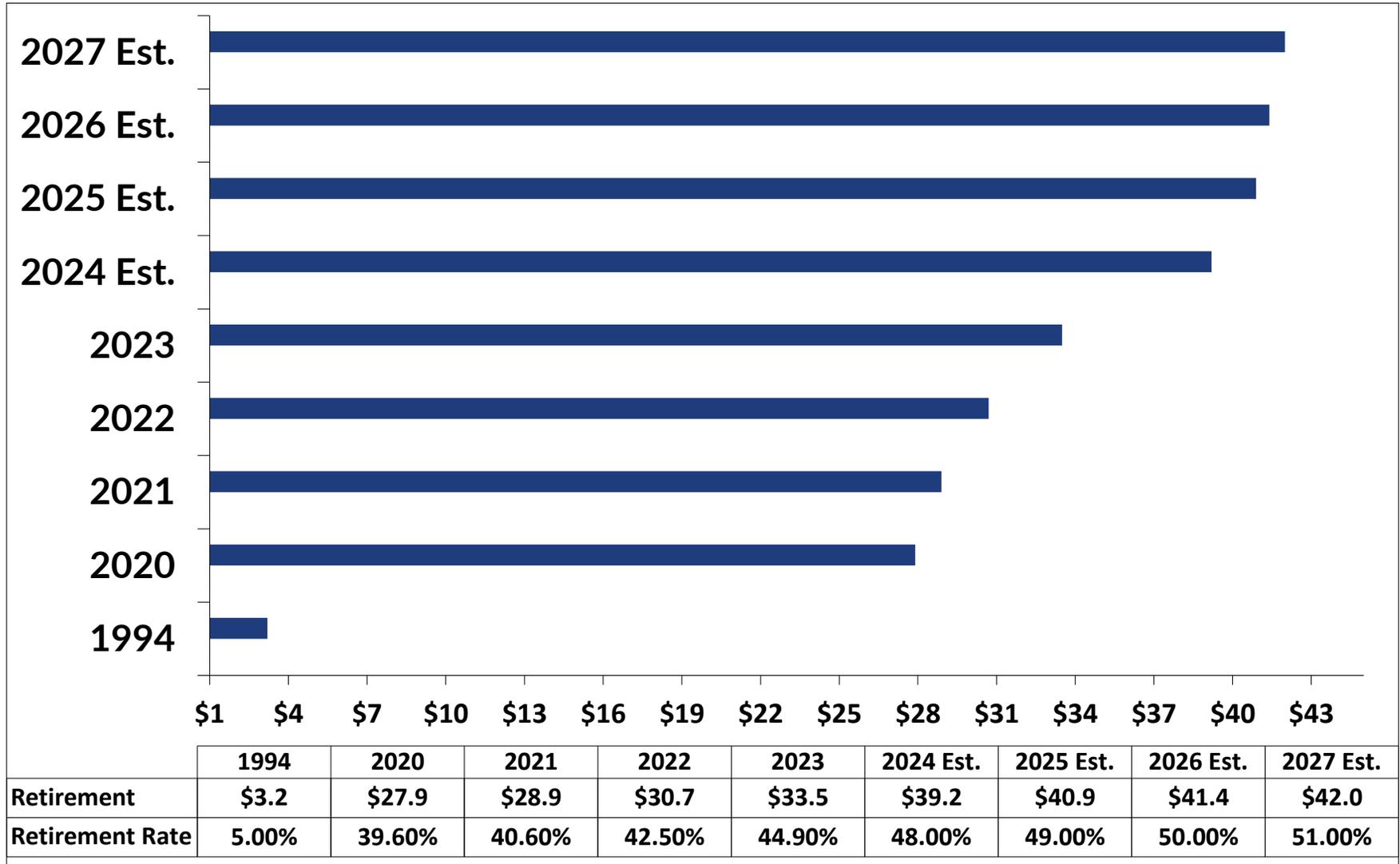


Analysis of General Fund Expenditures and Other Uses - Salaries and Benefits





Retirement Funding Expense Michigan Public School Employee Retirement System





General Fund Fund Balance versus State Averages

	FPS	State Average as of June 30, 2022
Total Fund Balance/Expenditures	23.09%	20.30%
Less: Nonspendable, Restricted, Committed and Assigned Fund Balance	(5.58%)	
Unassigned Fund Balance for future funding shortfalls and working capital	17.51%	
Equivalent Days Based on “shortfalls and working capital” designation:		
180-day School Year	31.5 Days	



Importance of Fund Balance

- Minimize need to borrow to meet cash flow, average monthly payroll is approximately \$9.6 million
- Prevents operating in a deficit
- Flexibility in adjusting spending during the school year (many unknowns)
- Helps with maintaining credit ratings
- Needed funds for reimbursable federal expenditures
- MSBO recommends fund balance at 15% of total expenditures
- GFOA recommends no less than two months of operating expenditures (~ 16-17%)
- FPS Board Approved Fund Balance Target is 10 – 15%



Thank you.

For more information contact:



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Partner

(248) 375-7239

donna.hanson@plantemoran.com



Jenny Kolbow, CPA

Senior Manager

(248) 375-7344

jenny.kolbow@plantemoran.com

Annual Comprehensive Financial Report



Farmington
PUBLIC SCHOOLS

Farmington Public School District
Farmington, MI

June 30, 2023

**Annual
Comprehensive Financial Report of
Farmington Public School District
32500 Shiawassee
Farmington, Michigan 48336**

For the Fiscal Year Ended
June 30, 2023

Dr. Christopher J. Delgado
Superintendent of Schools

Board of Education

Dr. Cheryl B.
Blau
President

Terri A. Weems
Treasurer

Claudia T.
Heinrich
Vice President

Zach T. Rich
Secretary

Mable S. Fox
Trustee

Angie F. Smith
Trustee

Donald Walker,
Jr.
Trustee

Prepared by:
Jennifer F. Kaminski, Assistant Superintendent for
Business Services

Kimberly Pincheck, Finance Director

Clinton Randall, Controller

Deborah Molloy, Payroll Specialist

Nancy Begley, Finance Bookkeeper

Pam Waack, Accounts Payable Bookkeeper

Karla Swanson,

Manager of Purchasing & Accounting

Nevin Andrews, Payroll Bookkeeper

Robin Thomas, Grants Bookkeeper

Cynda Nelson, Secretary

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October 9, 2023

Citizens and Board Members:

Christopher J. Delgado,
Ph.D.
Superintendent

Cheryl B. Blau, Ph. D.
President

Angie F. Smith
Vice President

Donald Walker, Jr.
Secretary

Claudia T. Heinrich
Treasurer

Mable S. Fox
Trustee

Zach T. Rich
Trustee

Terri A. Weems
Trustee

The Annual Comprehensive Financial Report of Farmington Public School District (the "School District") for the fiscal year ended June 30, 2023 is submitted herewith. This report was prepared by the business department and contains all activities under the control of the Board of Education. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the School District. We believe that the data as presented is accurate in all material respects and is presented in a manner designed to fairly set forth the financial position and results of operations of the School District as measured by the financial activity of its various funds with all disclosures necessary to enable the reader to gain the maximum understanding of the School District's financial affairs.

Reporting Entity and Services

Farmington Public School District is an independent reporting entity established under the laws of the State of Michigan and governed by an elected, seven-member Board of Education and fully meets criteria established by the Governmental Accounting Standards Board (GASB). All funds of the School District are included in this report. The School District does not have component units.

The School District follows GASB Statement No. 34, a governmental reporting model. The financial section reports separately the governmental funds and the fiduciary fund administered by the board. In addition, the financial section includes the School District's government-wide financial statements.

Report Organization

The Annual Comprehensive Financial Report was prepared to meet the needs of a broad spectrum of financial statement readers and is divided into the following major sections:

Introductory Section

This section introduces the reader to Farmington Public School District and to this report. Included are facts about the School District, this transmittal letter, the School District's organizational chart, and the Association of School Business Officials International Certificate of Excellence in Financial Reporting for the year ended June 30, 2022.

Financial Section

The financial section includes the independent auditor's report on the financial statements and schedules, management's discussion and analysis, government-wide financial statements, the fund financial statements, notes to the financial statements, and required and other supplemental information.

The management of the School District is responsible for the financial information and representations contained in the financial statements and other sections of the annual report. In preparing the financial statements, it is necessary that management make informed estimates and judgments based on currently available information of the effects of certain events and transactions.

The management's discussion and analysis, which includes an analysis of the School District's financial position and results of operations, government-wide financial statements, fund financial statements, and supplemental statements and schedules presented in the financial section of this report, present fairly and with full disclosure the financial position and results of the financial operation at the fund and government-wide levels in conformity with accounting principles generally accepted in the United States of America and demonstrate compliance with finance-related legal and contractual provisions. The management's discussion and analysis provides an overview and analysis of the School District's basic financial statements and should be read in conjunction with the financial statements.

The basis of accounting for each fund is consistent with the activities and objectives of the fund as a fiscal and accounting entity.

The supplemental statements and schedules contain a more detailed analysis of revenue and expenditures that are compared to the 2022-2023 budget for the General Fund, as well as schedules presenting the School District's proportionate share of net pension liability and contribution information related to the MPSERS pension plan. Other supplemental information includes the balance sheet and statement of revenue, expenditures, and changes in fund balances as well as statements and schedules containing a more detailed analysis of revenue and expenditures that are compared to the 2022-2023 budget for nonmajor governmental funds as well as the schedule of bonded indebtedness detailing interest rates and annual maturities, schedule of fixed assets by building, and schedule of cash, cash equivalents, and investments.

Statistical Section

Although this section contains substantial financial information, these tables differ from financial statements in that they present some nonaccounting data, compare 10 years of data, and are intended to reflect economic data, financial trends, and the fiscal capabilities of the School District.

About Farmington Public School District

The Community

Farmington Public School District is a suburban school district located in the cities of Farmington and Farmington Hills and the Township of West Bloomfield, all within southern Oakland County, Michigan. The School District encompasses 28 square miles with a population of approximately 95,600. The entire City of Farmington and a majority of the City of Farmington Hills lies within the School District boundaries. A small portion of West Bloomfield Township is within the School District boundaries. The School District's 2021 median housing value for the cities of Farmington and Farmington Hills was \$228,400 and \$280,100, respectively. The median household income from survey data collected by the Cities of Farmington and Farmington Hills, respectively, was estimated at \$84,558 and \$93,434 in 2021, the latest census data available. Due to its proximity to I-696, Northwestern Highway, Grand River, I-96, and I-275, the School District has a significant commercial and industrial tax base to support community services and provide a strong economic climate.

Many nonprofit agencies within the area, including the Farmington Call to Action, Farmington/Farmington Hills Multi-Cultural/Multi-Racial Community Council, Neighborhood House, Farmington Youth Assistance, the Commission on Children, Youth and Families, and the Farmington Hills/Farmington Community Foundation work closely with the schools and cities to improve the quality of life for Farmington residents. The School District maintains several school/community/business partnerships that enhance educational opportunities for students with the assistance of a Community Partnership Advisory Council.

The School District has always been a leader in instructional excellence. The attention to a strong comprehensive academic curriculum continues to be an attraction for families moving into the community.

The School District has one early childhood center, one K-8 STEAM school, eight K-5 elementary schools, three 6-8 middle schools, two 9-12 high schools, one 11-12 alternative high school, one special education center and several other support facilities.

The School District works within a comprehensive curriculum, including instructional resources, in the areas of language arts, mathematics, social studies, science, art, music, physical education and health, and world languages. Curriculum development is guided by the School District's student learning outcomes and the State Board of Education Curriculum. The District utilizes an instructional review process to guide staff through curriculum research, planning, piloting, implementation, and evaluation.

The School District's educational program is rich in choice and offerings. Currently, students are eligible to apply to attend any school of their choice within each school's capacity limit. The School District operates Head Start, a federally sponsored program, for eligible at-risk early childhood students.

There is a strong core curriculum for every student, enhanced by applied technology programs and access to 1-1 technology. Curriculum offerings include advanced placement opportunities, bilingual and special education programs, secondary alternative high school, International Baccalaureate for high school students, band and orchestra at the secondary level, a full range of physical education and athletic offerings, numerous enrichment programs as well as online learning and alternative options in cooperation with Oakland Schools.

Elementary children have access to literacy and bilingual programs that support students learning art, music, and physical education. In cooperation with the Farmington YMCA, the School District provides Y-Child Care, before and after school child care at its elementary sites.

Special education services are provided government-wide for infants up to age 26 years. In addition, English as a second language is provided for adult learners. A student assessment and evaluation program provides information about individual, school, and School District achievement.

The official blended enrollment for 2022/2023, including alternative and adult education students, was 9,019 students.

Accomplishments

Farmington Public Schools Strategic Plan Development

During the 2022-23 school year, Farmington Public Schools launched the Profile of a Lifelong Learner—a product developed through our strategic planning process. The FPS Profile represents our promise to the community, supporting the development of skills and dispositions in these five areas:

- Compassionate Community Member
- Resilient Problem Solver
- Empowered Collaborator
- Strategic Communicator
- Self-Actualizer

In addition to the completion of the Profile of a Lifelong Learner, the goal area leaders worked to complete the objectives for each of the six goal areas:

Community Relations

Objectives include improving communication/outreach efforts with all stakeholders, including new and existing families, senior citizens, board of education, and overall community stakeholders and enhancing with intention partnerships and enrichment opportunities that expand student learning opportunities.

Teaching and Learning

Objectives include connecting concepts of authentic tasks and positioning to the FPS Profile of a Lifelong Learner, developing awareness and opportunities for vertical alignment across the district and reviewing FPS grading practices.

Creating a Culture for Equity and Innovation

Objectives include identifying and promoting adult behaviors that support a culture of equity and innovation and aligning professional development to support creating a culture of equity and innovation.

Leadership that Supports Equity and Innovation

Objectives include identifying three to five key components of leadership that fosters equity and innovation and creating a cross-district culture of equitable student leadership.

Creating Systems for Equity and Innovation

Objectives include identifying the key components for a plan for equity at FPS and identifying key components for system-wide innovation.

FPS Futures Committee

Objectives include a space to discuss and identify “What could be” for our FPS learners, including the incorporation of content in the FPS Profile of a Lifelong Learner; exploring paths forward for future learning opportunities.

At the end of the 2022-23 school year, Farmington Public Schools engaged the community in a conversation around the next phase of our Strategic Plan. Stakeholder feedback was gathered across the community to identify trends and areas of focus for the district.

These Leading Focus Areas include:

- Collaborative Professional Learning that supports Equity and Innovation
- Culture of Equity and Innovation
- Health and Wellness through Social and Emotional Learning
- Innovation for Teaching and Learning

Once the specific goal statements are generated, an update on the goal areas, including strategies, action steps and monitoring methods will be presented to the Board of Education in the Fall of 2023, with continued implementation during the 2023-24 school year.

Student and Staff Recognition

The School District is proud of the many achievements recognized during the 2023 fiscal year, including:

- Approximately 750 students took advantage of Advanced Placement or Dual Enrollment, advancing their education and potentially saving on college tuition.
- Farmington Early Childhood Center is accredited by the National Association of the Education of Young Children.
- All PreK-12 schools and the District are fully accredited by Cognia. Cognia conducts on-site external reviews of schools and districts.
- Longacre Elementary School was the fifth school in Michigan to be awarded the distinction of being named a Leader in Me Lighthouse School.
- Hillside Elementary School, Farmington STEAM Academy, Farmington High School and North Farmington High School have been recognized as National PTA Schools of Excellence.

School/Community Relations Services

The District has a robust communications process in place to communicate with both its internal and external communities. Some of the vehicles that the Department uses include:

- UpDate Newsletter which is sent quarterly to more than 40,000 households
- @farmington online newsletter which is sent to staff every other week
- Social media channels - Facebook, Twitter, Instagram, Pinterest

- Blackboard Messaging – emails, texts, phone calls
- Community Meetings, Presentations, and Coffees
- Videos developed by TV-10, the student-run television station
- Mobile App

District and school websites were re-designed several years ago using a Content Management System to help with the ease of updating the sites. The District's website has received the Commendable Award from the National School Public Relations Association. The District uses Peach Jar to help manage community resource information and fliers on the web site and mobile app.

This Department also hosts community events to help tell the District's story including a Senior Adult Breakfast, Realtor Breakfast, Farmington Public Schools' Awards of Excellence Breakfast, and the Rise & Shine Awards Luncheon.

The District works closely with its parent groups - PTA/PTSA's and the Farmington African American Parent Network (FAAPN) and numerous community groups including the Farmington Family YMCA, the Farmington Area Chamber of Commerce, the Farmington/Farmington Hills Optimist Club, the Farmington/Farmington Hills Education Foundation, and the Farmington Xemplar Club to name just a few.

For the past two Community Surveys, Communications ranked high in overall satisfaction.

Instructional Services

Board reports will include instructional reports to provide updates to the superintendent and the Board of Education. These are designed to provide an overview of instructional initiatives and the achievement of our students.

The School District continues to align the development of the District Improvement Plan (DIP) by ensuring School Improvement Plans (SIP) are completed by the end of May to ensure they inform the DIP as well as professional development for the upcoming school year. This alignment is a required part of the Michigan Integrated Continuous Improvement Process (MICIP).

The School District continues its work in meeting state requirements for the Teacher and Administrator Evaluation System. The School District implemented its Teacher Professional Growth and Evaluation model using the final ratings to inform the 2021-22 staffing process. The teacher evaluation process is being refined through professional development and experience with all components.

Technology is infused throughout the organization, with FPS now being a 1:1 district. It supports operations, curriculum, and instruction, enhances learning, and extends beyond the school faculty and school day. Support includes the NWEA assessment, M-STEP testing as well as the addition of Google Apps for Education. The district invested in a Learning Management System (LMS) to support teachers, students and families in the learning process. A Learning Management System provides an online space for students and teachers to work collaboratively and includes parents as partners in their child's education.

The work of key instructional staff with technology consultants, along with input from teachers across the District, continues to drive bond technology purchases throughout the District. Technology advancements include expanded wireless connectivity throughout the School District, 1:1 technology for all learners, interactive projectors, document cameras, classroom sound-systems, and interactive flat panels.

Student Support Services

The Student Support Services Department oversees a variety of areas related to support students and families who may need assistance and support at the tier 2 and tier 3 level. This includes Section 504, Personal Curriculums, Homeless/McKinney Vento students, State and Federal Grants (i.e. Title I, Title III), and students who are English Language Learners. The Community Support Services team works under this department to provide academic and resource support to students in need along with their families. This support includes necessary school supplies, tutoring, transportation and case management support.

The department also oversees the implementation and continued maintenance of the MTSS Framework. MTSS is defined as a multi-tiered system of supports and is a proactive and preventative framework that integrates data and instruction to maximize student achievement and support students social, emotional and behavior needs.

Each school and department in our district is a Professional Learning Community where schools work in professional learning teams. Teams are established in all schools and departments in the district. Support for the work is provided through professional development for all staff. Teacher teams are meeting on a regular basis to review what students must know and be able to do, analyze and use assessment data to inform instruction and progress, and to identify supports for assisting students to improve learning. Instructional support teams (Business Services, Facilities, etc.) continue to work on effective and efficient practices within their areas of service.

Special Education

Special education continues to support, align, and integrate special education instructional goals with the general education curriculum and also work to develop a model to facilitate the transition for special education students between levels and programs within the School District.

Special Education also utilizes technology to support curriculum (Unique Learning System) that aligns with Essential Elements for our basic classrooms and Specially Designed Instruction intervention strategies for students struggling in reading and math. Ipads are used as communication devices for students with autism and others with communication needs. Chromebooks are used to support students who have difficulty writing their ideas, but are able to express their ideas verbally. Special Education has two PAES labs (Practical Assessment Exploration System) to provide vocational assessments for secondary and post-secondary students and PREP (Preparing Real Experiences for Post-secondary success) program for students who are more independent and attend school on the Oakland Community College campus. Visions Unlimited has a production workshop where students learn to make sellable products and participate in Work Based Learning Experiences.

Facilities Management

With the successful bond proposal in May 2015, the district interviewed and awarded contracts to the required consultants, including architects and engineers, to design and document the work in the bond proposal. Schools included in Phases 1 through 5 of the 2015 bond construction cycle are complete.

In March of 2020 the District successfully passed a second bond initiative (totaling \$98 million dollars). The first series of bonds were issued in June 2020 and the proceeds totaled \$67.8 million. The District successfully negotiated contracts with its Architect, Construction Manager and Technology Design Consultant. Work began on Phase I schools in June 2020. To date (August 31, 2023) bond work is complete at Lanigan Elementary, Wood Creek Elementary, Beechview Elementary, Gill Elementary, Longacre Elementary, Kenbrook Elementary, Forest Elementary, Hillside Elementary, East Middle School, Power Middle School, STEAM Academy, North Farmington High School and Farmington High School. Work continues at Farmington Community School, which will become the new home for our adult transition students (Visions Unlimited). Office renovations, parking lot resurfacing and mechanical system upgrades were recently completed at the Maxfield Education Center, the District's community support services building, that also houses our special education staff. The District's Visions Unlimited program (our adult transition students) will be moving to their new home (previously Farmington Community School and currently undergoing renovation) in January of 2024. The second series of bonds were issued in May 2023 with proceeds of \$30 million. Of the \$98 million originally approved, \$56.5 million is currently committed.

All operational departments and schools continue to practice and investigate sustainable measures, including recycling, energy management, and industrial storm water management for future generations. This past year's environmental activities included the removal of two 10,000 gallon, 40 year old underground fuel storage tanks at transportation and two tanks at facilities management. New above ground tanks have since been installed at both locations.

In the past, all 16 of the District's K-12 schools have received Michigan Green School Awards, 8 of which have been recognized as Evergreen, the highest level in the program. For the 2022-23 school year, there

were 4 schools recognized as Evergreen: Forest Elementary, Gill Elementary, STEAM Academy and Warner Middle School.

In February of 2022 the District hired ABM, a third-party custodial services company, for a three-year period due to ongoing performance issues with the previous contracted cleaning service. The District's new hybrid model utilizes twenty-two daytime head custodians and two nighttime foreman who monitor contracted services.

The District's total square footage is 1,573,322 which includes 8 elementary schools, 1 K-8 STEAM Academy, 3 middle schools, 2 high schools, 1 alternative high school, 1 early childhood school and 1 special education school. The balance of the square footage includes 4 support facilities for a total of 21 buildings.

Human Resources

There continues to be a clear focus in Human Resources on efforts to attract, recruit, and KEEP the best talent possible in order to help our students reach their maximum potential for growth. New in the 2023-24 School Year the A.R.K. Talent Model was developed to reflect this movement. These efforts include the recruitment and retention of diverse staff to better reflect our student population, as well as a teacher mentoring program, developed by talented Farmington Public Schools' teacher leaders, that support the growth and development of our new teachers throughout the school year.

Related to the impact of the pandemic, numerous student supports have been added, which enhance the literacy growth and social-emotional needs of our students. The supports include direct services to our students, as well as growth opportunities for our teachers in instructional practices.

All District employee collective bargaining units are under contract through at least the end of 2023-2024. Three-year contracts reached in 2021 with our bus drivers and mechanics (Farmington Transportation Association); and paraprofessionals and office staff (Educational Support Professionals) remain in force through June 30, 2024. Teachers and ancillary professional staff (Farmington Education Association); maintenance and nutrition services staff (Farmington Maintenance and Cafeteria); and school administrators (Farmington Association of School Administrators) are all under contract through 2024-2025. These agreements continue to recognize and value the contributions of all employees, while assuring that Farmington remains well-positioned for long-term, sustainable academic and financial health.

Business Services

Financial reports are prepared in accordance with standards of the Association of School Business Officials International criteria and the School District was recognized for this program.

Transparency information continues to be updated on the School District's website providing public access to how the School District spends its tax dollars.

The Business Office has converted to an all-electronic Purchase Order process and continues offering ACH payments (versus a paper check) to all of its vendors.

Due to the COVID-19 pandemic, the federal government provided billions of dollars to help support public school districts throughout the country. The business office has been instrumental in managing and supporting spending of these federal dollars with approximately \$22.5 million provided to Farmington Public Schools starting in 2020. Focus areas included purchase of PPE (personal protective equipment), disinfecting equipment, air purifiers for all classrooms and shared spaces, signage and posters, additional custodial support, outdoor WiFi availability at several schools, hotspots, instructional software, including a Learning Management System, as well as individualized student kits to eliminate the use of shared materials. These federal dollars are also being used to provide social emotional learning support to students, after-school tutoring, robust summer school programs, math and literacy support at the middle school level and a variety of instructional software to enhance student learning.

Farmington Schools provides the management of the nutrition services program in the Redford Union School District through a cooperative agreement.

Nutrition Services prepared and served over 177,000 breakfasts and 563,000 lunches which consisted of paid meals as well as meals paid for under the National School Lunch and Breakfast program funded by the USDA through a federal program.

Financial Report Awards

The School District has received the Association of School Business International Officials Certificate of Excellence in Financial Reporting since the 1996-1997 fiscal year for its financial reports.

Economic Outlook

As the School District completes its 29th year under Proposal A, approved by Michigan voters in 1994, revenue has not kept pace with inflation. Proposal A substantially shifted funding responsibility from the local level to the state level and from property tax as the major revenue source. The cumulative rate of per-pupil revenue increase has been about 25.1 percent since 1994, and the cumulative rate of inflation at 54.7 percent, illustrating that funding has not kept pace with the rate of inflation. The School District is dependent upon the state legislature for not only the majority of its funds, but also its funding level. In addition, various costs were shifted to local districts, which historically had been paid by the State. These include contributions to the Michigan Public School Employees' Retirement System and FICA.

The original budget for 2023-24 was created using an estimate of \$458 per pupil increase and an increase in special education funding as the State budget had not yet been approved. The May Revenue Estimating Conference revealed that both the State's General Fund as well as the State School Aid Fund continued to be in great shape. In the months that followed the May Revenue Estimating Conference, the State concluded it could make a significant investment in education. A State School Aid budget was approved on July 20, 2023 and included significant increases for schools. The State guaranteed a foundation allowance of \$9,608, an increase of \$458 per pupil, for all school districts. Farmington, a "Hold Harmless" school district, is still allowed to levy an additional amount per pupil on residential taxpayers for operating purposes. The budget also provided significant funding increases for special education, bilingual and at-risk programs as well as continued funding for school safety and pupil mental health. This was one of the largest investments in education over the last two decades, however the big question remains as to whether it is affordable into the long-term future.

The District has contracts in place with all of its bargaining units through at least June 30, 2024.

A three-year contract was settled through June 30, 2024 with the District's paraprofessional and secretarial staff, the Educational Support Professionals (ESP) and with its bus drivers, the Farmington Transportation Association (FTA). Within the ESP contract, the two-tier pay structure was eliminated and all employees moving from Tier 2 to Tier 1 were brought on closest to their current wage, but no lower. Steps are provided for the 2nd and 3rd years of the contract and on schedule wage increases for the first two years ranged from 1% to 1.5%. Longevity payments also increased and will be paid to eligible employees. Effective for the 2023-24 contract year, all ESP employees were placed at the appropriate step based upon their years of service in the District and an on schedule increase of 0.50% was added. The FTA contract also eliminated its two-tier wage structure. The contract provides for movement to the new wage schedule in year one with 2% and 5% on-schedule increases for bus drivers and mechanics, respectively. The remaining two years of the contract provide for step movement for those eligible with a 1% increase on schedule. Health insurance deductions for bus drivers were reduced from 24% to 20% over a two-year period to bring them in line with other district employees. Effective with the 2023-24 contract year, bus drivers were provided with an on schedule increase of \$2 per hour and mechanics received an on schedule increase of 2.5%. These on schedule increases supersede the previously bargained 1% on schedule increase.

A three-year contract through August 23, 2024 was reached with its teachers, the Farmington Education Association (FEA). Step increases will occur for those on the step schedule for each of the three years. Increases to the salary schedules were provided for 2022, 2023 and 2024 and equal 2.0%, 1.50% and 1.0%, respectively. Longevity payments increased and will continue to be paid to those eligible. During 2022-23, the District and Association extended the FEA contract through August 2025. The two-year contract eliminated the first 2.5 steps on the salary schedule to provide for higher starting wages to focus on attracting and keeping staff. On scale increases and step movement were also included for both years of the contract.

A two-year contract was settled through June 30, 2025 for maintenance and nutrition staff, Farmington Maintenance and Cafeteria (FMC) and with the Farmington Association of School Administrators (FASA). The FMC contract provides for step movement and on-schedule wage increases in both years. The FASA contract eliminated the first two steps of the salary schedule to provide for higher starting wages and provided for step movement and on-schedule wage increases in both years of the contract.

The State of Michigan, through the Department of Treasury, commissioned an Adequacy of Education Funding in Michigan study with results received in June 2016. Results of the equity analysis showed Michigan's school finance system to be moderately inequitable. Findings also suggested that the State may be falling short in providing additional resources for serving special needs populations. The study provided various recommendations to the State, but ultimately, it suggested that the State should work toward having a single formula allowance amount for all districts supplemented by an equalized local option operating levy that must be approved by a district's voters and that provides an avenue for local discretion on school spending levels. This recommendation sounds very similar to the funding structure for hold harmless districts currently in place. We will need to closely monitor any changes brought forward in the future to assess how they will impact our funding. Oakland Intermediate School District organized a task work group, now known as the School Finance Research Collaborative, to continue the adequacy funding study to provide more detailed recommendations on funding sources needed for today's schools.

The School Finance Research Collaborative is a diverse, broad-based and bipartisan group of business leaders and education experts from all corners of Michigan. The key findings of the study completed are:

- An identified base cost for educating a student with several factors that deserve additional funding for student characteristics including poverty, special education, English Language Learners (ELL) and Career and Technical Education (CTE).
- Identification of costs in related areas in response to school district or charter school characteristics including: transportation of students, geographic isolation, state pension system costs and enrollment size.
- Identification of the base cost of a regular education student at \$9,590 for both traditional public schools and charter schools. That amount excludes transportation, food service and capital costs, and only includes pension costs at 4.6% of wages.
- In addition to the base per-pupil cost, a percentage of the base cost should be provided for special education, English Language Learners, students living in poverty and programs to provide Career and Technical Education, and to account for geographic isolation.
- All school districts and those charter schools in the State Pension system (MPERS) should receive funding in addition to the base for the payment required by law. Currently, the required additional payment is equal to approximately 22.9% of all wages.

The current Governor has been very supportive of the Adequacy of Education Funding in Michigan study. The budget she presented in February 2023 continued to try to address funding for these specific areas. The Legislature approved and the Governor signed one of the largest state aid bills in the last two decades. The State guaranteed funding a foundation allowance per pupil of \$9,608 for all school districts in Michigan. Farmington Public Schools is still able to levy an additional \$1,876 per pupil (hold harmless millage) on its residential taxpayers for operating purposes.

Although the School District has a fund balance at the present time, the future requires that the School District continue to develop a long-term set of strategies to ensure it is able to maintain a balanced budget in the future. The Board of Education requires a targeted fund balance range of 10 percent to 15 percent of expenditures along with cost containment strategies, constant program review, and new programs to remain dynamic and has the commitment of the board and administration.

The School District's hold-harmless millage was overwhelmingly renewed by voters in August 2015, which was anticipated to bring continued levels of local operating revenue through 2025. For the past five years, the District was able to levy 18.0000 mills on all non-homestead properties due to the successful passage of a headlee override by voters in November 2017. The ballot proposal in the November 2017 election not only restored the millage rate back to 18.0000 mills but authorized an additional one mill to absorb potential future rollbacks. The State assumes the District levies the full 18.00 mills on non-homestead properties as

part of the foundation allowance formula and does not make up the loss in revenue should the millage rate be rolled back. For 2022-23, the District was initially only able to levy 17.3848 mills on non-homestead properties as the millage rate had been permanently rolled back over the last five years and was below 18.0000 mills. This resulted in a potential loss of revenue of approximately \$878,000. The District had a ballot proposal in November 2022 to restore the 0.6152 mills as well as authorize an additional one mill to absorb potential future rollbacks. Due to the successful passage of this headlee override by voters, the District was able to levy the full 18.0000 mills allowed by law and did not experience a loss of revenue.

For the last decade the School District faced declining enrollment as the birthrate in Oakland County and the State has declined significantly with exiting senior classes being approximately 350 students less than an incoming kindergarten class. The District is finally at the point where enrollment has stabilized. A third-party demographer projects the District's enrollment annually. For fiscal year 2023-24, the District used an increase of 100 pupils for budget purposes due to the stabilization of enrollment and significant applications submitted for school of choice enrollment. Early enrollment numbers appear to be on target with what was included in the 2023-24 budget.

Accounting System, Budgetary, and Internal Control

The State of Michigan requires all school districts to comply with Public Act 43 of 1963, *Budget Hearings of Local Governments* and Public Act 2 of 1968, *Uniform Budgeting and Accounting Act*. These acts require all school districts to prepare budgets for their funds, which account for the day-to-day operations of the district; however, fiduciary funds are not required to be budgeted. The budgets are prepared in accordance with generally accepted accounting principles and a specific uniform chart of accounts established by the State. Budgets must be approved no later than June 30 for the fiscal year beginning July 1, and ending June 30 the subsequent year. Prior to adoption, the Board must conduct a public hearing and make the budget available for review as well as provide notice of the hearing in a newspaper of general circulation at least six days prior to the hearing. Formal adoption of the budget is accomplished through a general appropriations resolution approved by the Board which sets forth the amounts to defray the expenditures and meet the liabilities of the District as well as a statement of estimated revenue by object in each fund. Once approved, expenditures cannot exceed the budget by function and object during the fiscal year without Board approval of revisions.

The board maintains a system of budgetary and accounting controls designed to assist management in meeting its responsibility for reporting reliable information. The system is designed to provide reasonable assurance that assets are safeguarded and transactions are recorded and executed with management's authorization. Internal control systems are subject to inherent limitations with regard to the necessity to balance cost against the benefits produced. Management believes that the existing system of budgetary and accounting control provides reasonable assurance that errors or irregularities that could be material to the financial statements are prevented or would be detected within a timely period. The board utilizes a functional budget that is prepared according to the guidelines and requirements set forth in state law and the *State Financial Reporting Manual*.

During the fiscal year, reports are generated for the budgetary funds, which include the budget, current year-to-date revenue and expenditures, revenue and expenditures over or under, and percentage over or under budget. These reports are provided to administration and each budget administrator has the capability to run their own reports as needed. The reports also detail the monthly transactions and summarize the remaining balances to be spent from the appropriations allocated for goods and services among the programs managed.

The report of the School District's independent certified public accountants, Plante & Moran, PLLC, appears on pages 1-2 of this report. Their audit of the basic financial statements was performed in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* and, accordingly, included a review of the board's system of budgetary and accounting controls.

Financial Policies

The following financial policies and practices of the School District had a significant impact on the School District's fiscal year 2022-2023 financial statements:

Fund Balance - Financial stability is important to maintain a strong instructional program for the students in the School District. In order to maintain financial stability, the Board of Education stipulates that the

School District target an 10 percent to 15 percent fund balance in the General Fund. Maintaining this level of fund balance helps the School District weather sudden reductions in funding, as well as provide adequate cash flow to meet its payroll and other financial obligations.

Long-Term Financial Planning – A budget timeline and budget parameters are developed with the District's Central Office Cabinet. These parameters are then presented to and discussed with the Board's Finance and Facilities Committee and then with the Board of Education at a regular public meeting. Input received at the Board meeting is incorporated. These parameters become the basis for the ensuing year's budget development and guide the forecast for an additional year. The forecast is used internally to make decisions both for the upcoming budget year and the forecasted year which promote fiscal stability, keep the Board's target fund balance percent at the forefront and provide quality educational programs for the students.

Preventative Maintenance Schedule and Plan - Maintaining the School District's facilities is important to provide a safe and healthy learning environment. The School District maintains a long-range preventative maintenance and capital projects schedule in order to keep its buildings in good working order as well as to timely identify replacement of significant components within a building. In 2010, a facilities evaluation was completed by a third-party architect. This facilities evaluation has aided the School District in identifying future capital needs based upon the ages and condition of its physical plant. In May 2015, a \$131.5 million bond proposal was passed by the electorate to address facilities needs and the related financing of these needs. The amount financed also includes dollars to replace a portion of our aging fleet of buses as well as technology upgrades. The bond financing amount was reduced by a factor to adjust for potential school closures due to projected declining enrollment. This infusion of bond money will help to alleviate the pressure within the General Fund to pay for ongoing costs for our aging facilities whose average age exceeds 50 years.

A 10-year Capital Assessment Plan was completed by a consultant in May 2019 and updated in December 2019 with the assistance of the Facilities Management Department. The assessment provided the District with a capital planning template with three major components: critical need/life-safety, deferred maintenance and property enhancements. The Plan identified needs of approximately \$85.5 million. Approximately \$20.0 million was identified for technology needs and approximately \$7.5 million identified for buses. The District's Board of Education approved a ballot proposal for a \$98.0 million bond issue which was voted on in March 2020. The bond proposal was approved by voters and the District is currently wrapping up Phase III projects which took place over the Summer of 2023 with Phase IV projects currently being planned.

Enrollment Projections - Annually, the School District hires a third-party consultant to project student enrollment figures using live birth statistics and grade progression. This assists the School District in facilities and budget planning.

Pension and Other Postemployment Benefits - The School District participates in the Michigan Public Schools Employees' Retirement System (MPERS), which is a state-administered cost-sharing multiple-employer public employee retirement system. The retirement system consists of three plans: a defined benefit plan, a hybrid plan consisting of a defined benefit plan and a defined contribution plan, and a defined contribution plan. As part of the MPERS reform approved by the Michigan Legislature and signed by the governor on September 4, 2012, all employees hired prior to July 1, 2010 were required to make an election from four options. Effective February 1, 2013, and depending on the plan selected, plan member contributions range from 0 percent up to 7.0 percent of reportable wages. Employees could elect into a defined contribution plan (DC), whereby they are not required to make additional contributions, and could also elect out of the healthcare premium subsidy and into the Personal Healthcare Fund (PHF), depending upon their date of hire and retirement plan election.

Under the MPERS act, all retirees participating in the MPERS pension plan have the option of continuing health, dental, and vision coverage through MPERS. Retirees electing this coverage contribute an amount equivalent to the monthly cost for Part B Medicare and 10 percent of the monthly premium amount for the health, dental, and vision coverage at the time of receiving the benefits. The MPERS board of trustees annually sets the employer contribution rate to fund the benefits on a pay-as-you-go basis. Participating employers are required to contribute at that rate. Effective February 1, 2013, members can choose to contribute 3 percent of their covered payroll to the Retiree Healthcare Fund and keep this premium subsidy benefit, or they can elect not to pay the 3 percent contribution and instead choose the Personal Healthcare Fund, which can be used to pay healthcare expenses in retirement.

Members electing the Personal Healthcare Fund will be automatically enrolled in a 2 percent employee contribution into their 457 account as of their transition date and create a 2 percent employer match into the employee's 401(k) account.

The assumed rate of return within the retirement plan has been reduced over the last few years to 7.05 percent, which has the net effect of increasing the value of the retirement obligation for the plan, which in turn increases the required contributions to the plan. Additionally, for staff hired on or after February 1, 2018, the default employee election will be into a defined contribution (DC) plan; however, an employee can elect the hybrid plan within a specified timeframe. Members opting to participate in the defined contribution (DC) plan are provided with a 50 percent employer match (up to 3 percent of salary) on employee contributions. This created a change in the District's cost of the benefit for employees new to the retirement system in February 2018. Funding will continue to be provided in 2023-24 to all public school districts to help offset the additional costs for these plan changes.

Employer contribution rates are established annually by the Office of Retirement Services based upon actuarial data and estimates of future retirements in the system. A factor affecting the retirement rate computation is the number of active members for which contributions are made into the retirement system. Over the last several years, the trend in Michigan public schools is to privatize non-instructional services such as substitutes, custodians, transportation, maintenance, and food service. It has yet to be determined what effect privatization will have on future employer contribution rates.

Major Initiatives

Strategic Planning – At the end of the 2022-23 school year, Farmington Public Schools engaged the community in a conversation around the next phase of our Strategic Plan. Stakeholder feedback was gathered across the community to identify trends and areas of focus for the district.

These Leading Focus Areas include:

- Collaborative Professional Learning that supports Equity and Innovation
- Culture of Equity and Innovation
- Health and Wellness through Social and Emotional Learning
- Innovation for Teaching and Learning

Once the specific goal statements are generated, an update on the goal areas, including strategies, action steps and monitoring methods will be presented to the Board of Education in the Fall of 2023, with continued implementation during the 2023-24 school year.

District Equity Audit – An equity audit was conducted by US² during the 2020-21 school year. US² spoke with 623 stakeholders which included students, building administrators, staff members, parents, community members, board members and district administrators and received surveys back from 4,707 stakeholders. School virtual visits took place during March, April and May of 2021. Focus areas that were examined were:

- Representation/Policies & Procedures
- Culture
- Family & Community Engagement
- Teacher Leadership
- Instruction/Pedagogy
- Curriculum

US² compiled a report of findings as well as a summary of recommendations for the district, as an entity. The District is currently developing a 3 – 5 year plan, called Equity Action Plan or EAP, to address the findings and recommendations. The first tier of building out the equity action plans occurred at all building levels in the 2022-23 school year. Elementary and secondary buildings will begin implementing and working towards these identified areas. The District EAP is ongoing and will take shape during the 2023-24 school year.

Our Commitment and Alignment - The Farmington Public School stakeholder based strategic planning process created a Profile of a Lifelong Learner (which has become a part of our Board of Education goals) and an intentional set of Enduring Instructional Focus areas: Positioning, Authenticity, and Noticing. We strongly believe that it is through **positioning, authenticity, and noticing**, we craft **equitable** and **innovative** learning experiences that promote our Profile of a Lifelong Learner, our promise to the community.

- We craft learning environments that **position** each and every learner to be engaged - - in a way that they are invited into the learning, their thoughts are valued, and they know they are confident and competent to do the learning.
- We design **authentic** learning opportunities that provide each and every learner the opportunity to learn higher level thinking and problem solving skills as well as knowledge of the world and people alongside their own passions and interests.
- We actively **notice**, reflect on, and interrupt how our lived experiences, beliefs, and assumptions impact our behaviors and actions as we interact with each other and uncover the passions and interests of each and every learner.



Literacy - Literacy is a key lever in student success. Students engage with and contribute to the world through reading, writing, speaking and listening. Our focus on authentic learning experiences and integration of text sets provides the space for disciplinary literacy practice and culturally responsive instruction to take root across all subject areas. In support of students building their skills in reading and writing, we are

- resetting our professional learning and instructional approach and resources that support K-5 literacy instruction with a focus on foundational skills development and knowledge-building curriculum that develops reading, writing, thinking, and speaking skills with the use of information rich texts.
- shifting instructional practice aligned to the Essential Practices for Literacy Instruction in the Secondary ELA Classroom which is supported by intentional professional learning and resource support.
- utilizing computer adaptive technology to support students content area needs.
- exploring and ensuring ways to structure for and provide best practice strategies opportunities to accelerate student learning.

Mathematics - Our student-centered mathematics work is focused on providing students engaging non-routine tasks, fostering curiosity and flexibility in their thinking, ensuring equitable participation, and making use of tools and manipulatives to make sense of key mathematical concepts. With this focus, we can support students in developing both their procedural and conceptual understanding. To this end, we are

- providing for intentional professional learning opportunities for staff at each grade band centered on student-centered mathematics practices.
- utilizing computer adaptive technology to support student content area needs.
- exploring and ensuring ways to structure for and provide best practice strategies and opportunities to accelerate student learning.

A.R.K. Talent Model - There continues to be a clear focus in Human Resources on efforts to attract, recruit, and KEEP the best talent possible in order to help our students reach their maximum potential for growth. The A.R.K. Talent Model was developed to reflect this movement. These efforts include the recruitment and retention of diverse staff to better reflect our student population, as well as a teacher mentoring program, developed by talented Farmington Public Schools' teacher leaders, that support the growth and development of our new teachers throughout the school year.

Capital Planning – On May 5, 2015, a \$131.5 million bond proposal was approved by voters. The proposal was the culmination of work that occurred during the 2013-14 fiscal year by the Capital Planning Advisory

Committee. The committee presented its recommendations in the summer of 2014. The work of the Committee stemmed from the prior work of the Facilities Forward study team which created a broad vision to address the critical facilities needs across the district including learning spaces and tools to be able to support our staff in having what they need to achieve great results with their students. In addition, a Building and Site Utilization Committee provided a recommendation on the number of facilities that will be retained by the District. Their work was based upon enrollment trends, as the full amount of needs exceeded over \$140 million for the District to retain all existing buildings, but was reduced to incorporate enrollment trends. As part of the bond work, the District expanded and renovated one of its early childhood centers, Alameda, which will allow for all early childhood programs to operate in one building. The newly renovated and expanded site opened in the Fall of 2020 and was renamed Farmington Early Childhood Center. Due to increasing student numbers at the post-secondary level, ages 18-26, the previously closed Farmington Community School is being renovated to house this program. A portion of the 2015 bond is being utilized for this renovation with the remainder of the funds coming from the 2020 bond. The “new” Visions Unlimited building is anticipated to be completed in late fall with an opening date of January 2024. Remaining bond dollars from the 2015 bond will be expended by August 31, 2023.

A 10-year Capital Assessment Plan was completed by a consultant in May 2019 and updated in December 2019 with the assistance of the Facilities Management Department. The assessment provided the District with a capital planning template with three major components: critical need/life-safety, deferred maintenance and property enhancements. The Plan identified needs of approximately \$85.5 million. Approximately \$20.0 million was identified for technology needs and approximately \$7.5 million identified for buses. The District’s Board of Education approved a ballot proposal for a \$98.0 million bond issue which was voted on in March 2020. The bond proposal was approved by voters and the District is currently wrapping up Phase III projects which took place over the Summer of 2023 with Phase IV projects currently being planned.

Independent Audit

The School District’s financial statements were audited by Plante & Moran, PLLC, certified public accountants, as of June 30, 2023. Their audit was made in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*. The financial statements present fairly the financial position of Farmington Public School District at June 30, 2023. Their audit also included the single audit on federal awards, a copy of which can be obtained from the School District’s business office.

Excellence in Financial Reporting

The School District is committed to providing its citizens and other users with comprehensive financial reporting. For school districts meeting the requirements of a Comprehensive Annual Financial Report, the Association of School Business Officials International (ASBO) awards a Certificate of Excellence in Financial Reporting. The School District received a Certificate of Excellence in Financial Reporting from the ASBO for its Comprehensive Annual Financial Report for the fiscal years ended June 30, 1997 through June 30, 2022.

In order to be awarded a certificate of excellence, a governmental unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report whose contents conform to program standards. Such reports must satisfy both accounting principles generally accepted in the United States of America and applicable legal requirements.

A certificate of excellence is valid for a period of one year only. We believe our current report conforms to program standards and we are submitting our report to the ASBO to determine its eligibility for this certificate.

Acknowledgments

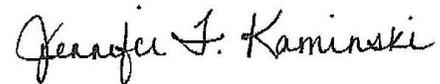
The preparation of this report on a timely basis could not have been accomplished without the effort and dedicated services of the entire staff of the business department. We would like to express our appreciation to all the members of this office who assisted in the timely closing of the School District’s financial records and the preparation of this report.

Also, we would like to express our appreciation to other departments and individuals who assisted in the preparation of this report.

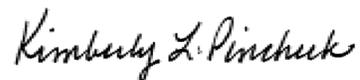
Sincerely,

Handwritten signature of Christopher J. Delgado in cursive.

Christopher J. Delgado, Ph.D.
Superintendent

Handwritten signature of Jennifer F. Kaminski in cursive.

Jennifer F. Kaminski
Assistant Superintendent for Business Services

Handwritten signature of Kimberly L. Pincheck in cursive.

Kimberly L. Pincheck
Finance Director

Farmington Public School District

District Officials

Administration

Dr. Christopher J. Delgado
Superintendent of Schools

Dr. Kelly M. Coffin
Assistant Superintendent,
Innovation and Strategic Initiatives

Bradley Paddock
Assistant Superintendent, Human
Resources and Talent Development

Jennifer F. Kaminski
Assistant Superintendent,
Business Services

Dr. Lydia Moore
Executive Director, Special Education

Jon Barth
Director, Facilities Management and
Transportation

Diane Bauman
Director, School/Community Relations and
Pupil Accounting

Board of Education

Dr. Cheryl B. Blau
President

Claudia T. Heinrich
Vice President

Terri A. Weems
Treasurer

Zach T. Rich
Secretary

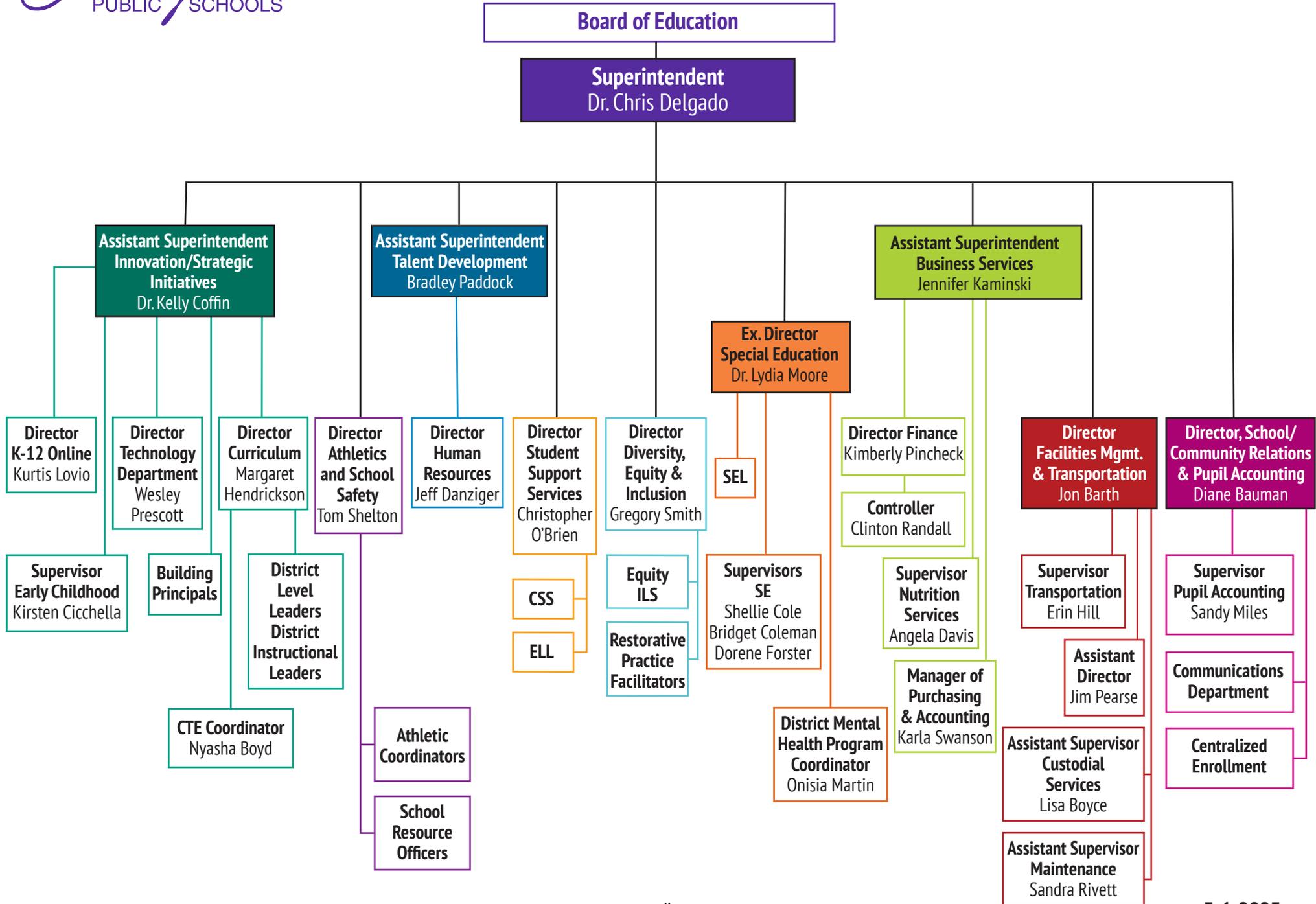
Mable S. Fox
Trustee

Angie F. Smith
Trustee

Donald Walker, Jr.
Trustee



Administrative Organizational Chart





ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

The Certificate of Excellence in Financial Reporting
is presented to

Farmington Public School District

for its Annual Comprehensive Financial Report
for the Fiscal Year Ended June 30, 2022.

The district report meets the criteria established for
ASBO International's Certificate of Excellence in Financial Reporting.



A handwritten signature in black ink, reading 'John W. Hutchison'. The signature is written in a cursive style.

John W. Hutchison
President

A handwritten signature in black ink, reading 'Siobhán McMahon'. The signature is written in a cursive style.

Siobhán McMahon, CAE
Chief Operations Officer/
Interim Executive Director

Independent Auditor's Report

To the Board of Directors
Farmington Public School District

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Farmington Public School District (the "School District") as of and for the year ended June 30, 2023 and the related notes to the financial statements, which collectively comprise Farmington Public School District's basic financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Farmington Public School District as of June 30, 2023 and the respective changes in its financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the School District and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School District's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

To the Board of Directors
Farmington Public School District

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information, as identified in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Farmington Public School District's basic financial statements. The other supplementary information, as identified in the table of contents, is presented for the purpose of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the Annual Comprehensive Financial Report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

To the Board of Directors
Farmington Public School District

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements or whether the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 9, 2023 on our consideration of Farmington Public School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Farmington Public School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Farmington Public School District's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Plante & Moran, PLLC". The signature is written in a cursive, flowing style.

October 9, 2023

This section of Farmington Public School District's (the "School District") annual financial report presents our discussion and analysis of the School District's financial performance during the year ended June 30, 2023. Please read it in conjunction with the School District's basic financial statements, which immediately follow this section.

Using This Annual Report

This annual report consists of a series of financial statements and notes to those financial statements. These statements are organized so the reader can understand Farmington Public School District financially as a whole. The government-wide financial statements provide information about the activities of the whole School District, presenting both an aggregate view of the School District's finances and a longer-term view of those finances. The fund financial statements provide the next level of detail. For governmental activities, these statements tell how services were financed in the short term and what remains for future spending. The fund financial statements look at the School District's operations in more detail than the government-wide financial statements by providing information about the School District's most significant funds - the General Fund, the 2020 Building and Site Fund, and the 2023 Building and Site Fund - with all other funds presented in one column as nonmajor funds.

Management's Discussion and Analysis (MD&A) (Required Supplementary Information)

Basic Financial Statements

Government-wide Financial Statements

Fund Financial Statements

Notes to Basic Financial Statements

Required Supplementary Information

Budgetary Information for Major Fund

Schedules of Proportionate Share of the Net Pension and OPEB Liabilities

Schedules of Pension and OPEB Contributions

Other Supplementary Information

In addition, the School District has added the introductory section and the statistical section to compile its Annual Comprehensive Financial Report.

Reporting the School District as a Whole - Government-wide Financial Statements

One of the most important questions asked about the School District is, "As a whole, what is the School District's financial condition as a result of the year's activities?" The statement of net position and the statement of activities, which appear first in the School District's financial statements, report information on the School District as a whole and its activities in a way that helps you answer this question. We prepare these statements to include all assets, deferred outflows of resources, liabilities, and deferred inflows of resources using the accrual basis of accounting, which is similar to the accounting used by most private sector companies. All of the current year's revenue and expenses are taken into account, regardless of when cash is received or paid.

Farmington Public School District

Management's Discussion and Analysis (Continued)

These two statements report the School District's net position - the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources, as reported in the statement of net position - as one way to measure the School District's financial health or financial position. Over time, increases or decreases in the School District's net position, as reported in the statement of activities, are indicators of whether its financial health is improving or deteriorating. The relationship between revenue and expenses is the School District's operating results. However, the School District's goal is to provide services to our students, not to generate profits as commercial entities do. One must consider many other nonfinancial factors, such as the quality of the education provided and the safety of the schools, to assess the overall health of the School District.

The statement of net position and the statement of activities report the governmental activities for the School District, which encompass all of the School District's services, including instruction, support services, community services, athletics, and nutrition services. Property taxes, unrestricted state aid (foundation allowance revenue), and state and federal grants finance most of these activities.

Reporting the School District's Fund Financial Statements

The School District's fund financial statements provide detailed information about the most significant funds, not the School District as a whole. Some funds are required to be established by state law and by bond covenants. However, the School District establishes many other funds to help it control and manage money for particular purposes (the Nutrition Services Fund is an example) or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money (such as bond-funded construction funds used for voter-approved capital projects). The governmental funds of the School District use the following accounting approach:

Governmental Funds

Governmental fund reporting focuses on showing how money flows into and out of funds and the balances left at year end that are available for spending. They are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the operations of the School District and the services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the School District's programs. We describe the relationship (or differences) between governmental activities (reported in the statement of net position and the statement of activities) and governmental funds in a reconciliation.

Proprietary Funds

Proprietary fund reporting focuses on the economic resources measurement and an accounting method called full accrual accounting. The proprietary fund statements present a long-term view of operations and the services provided to other funds. The School District established a proprietary fund, specifically the internal service fund, to finance specific services provided to other funds of the School District on a cost-reimbursement basis. The specific services represent health insurance benefits.

Farmington Public School District

Management's Discussion and Analysis (Continued)

The School District as a Whole

Recall that the statement of net position provides the perspective of the School District as a whole. The following table provides a summary of the School District's net position as of June 30, 2023 and 2022:

	Governmental Activities	
	2023	2022
	(in millions)	
Assets		
Current and other assets	\$ 134.1	\$ 122.9
Capital assets	203.2	181.9
Total assets	337.3	304.8
Deferred Outflows of Resources	102.2	49.5
Liabilities		
Current liabilities	32.9	28.5
Noncurrent liabilities	489.5	364.7
Total liabilities	522.4	393.2
Deferred Inflows of Resources	71.0	132.9
Net Position (Deficit)		
Net investment in capital assets	61.4	65.4
Restricted	6.8	4.3
Unrestricted	(222.1)	(241.5)
Total net position (deficit)	<u>\$ (153.9)</u>	<u>\$ (171.8)</u>

The above analysis focuses on net position. The change in net position of the School District's governmental activities is discussed below. The School District's net position was \$(153.9) million at June 30, 2023. Net investment in capital assets totaling \$61.4 million compares the original cost, less depreciation of the School District's capital assets, to long-term debt used to finance the acquisition of those assets. Most of the debt will be repaid from voter-approved property taxes collected as the debt service comes due. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limit the School District's ability to use that net position for day-to-day operations. The remaining amount of net position (\$(222.1) million) was unrestricted.

The \$(222.1) million in unrestricted net position of governmental activities represents the accumulated results of all past years' operations and the impact from adoption of GASB Statement Nos. 68 and 75 (recording the School District's share of the net pension and OPEB liabilities from the state-managed retirement system). Unrestricted net position, when available, would enable the School District to meet working capital and cash flow requirements and to provide for future uncertainties. The operating results of the General Fund and the change in the net pension/OPEB liabilities will have a significant impact on the change in unrestricted net position (deficit) from year to year.

Farmington Public School District

Management's Discussion and Analysis (Continued)

The results of this year's operations for the School District as a whole are reported in the condensed statement of activities below, which shows the changes in net position for the years ended June 30, 2023 and 2022:

	Governmental Activities	
	2023	2022
(in millions)		
Revenue		
Program revenue:		
Charges for services	\$ 3.7	\$ 2.2
Operating grants	55.4	50.4
General revenue:		
Taxes	55.9	53.4
State aid not restricted to specific purposes	56.7	54.8
Other	6.3	0.9
Total revenue	<u>178.0</u>	<u>161.7</u>
Expenses		
Instruction	84.0	72.1
Support services	56.1	49.0
Athletics	1.9	1.6
Nutrition services	3.6	3.2
Community services	2.2	1.5
Interdistrict payments	1.0	0.9
Debt service	5.9	5.8
Depreciation expense (unallocated)*	5.4	4.2
Total expenses	<u>160.1</u>	<u>138.3</u>
Change in Net Position	17.9	23.4
Net Position (Deficit) - Beginning of year	<u>(171.8)</u>	<u>(195.2)</u>
Net Position (Deficit) - End of year	<u><u>\$ (153.9)</u></u>	<u><u>\$ (171.8)</u></u>

*Unallocated depreciation excludes direct depreciation expenses of the various programs.

As reported in the statement of activities, the cost of all of our governmental activities this year was \$160.1 million. Certain activities were partially funded from those who benefited from the programs (\$3.7 million) or by other governments and organizations that subsidized certain programs with grants and contributions (\$55.4 million). We paid for the remaining public benefit portion of our governmental activities with \$55.9 million in taxes, \$56.7 million in state foundation allowance, and other revenue (i.e., interest and general entitlements).

The School District experienced an increase in net position of \$17.9 million, primarily due to the change in the School District's pension and OPEB liability and related deferred inflows and outflows.

As discussed above, the net cost shows the financial burden that was placed on the State and the School District's taxpayers by each of these functions. Since property taxes for operations and unrestricted state aid constitute the vast majority of district operating revenue sources, the Board of Education and administration must annually evaluate the needs of the School District and balance those needs with state-prescribed available unrestricted resources.

Farmington Public School District

Management's Discussion and Analysis (Continued)

The School District's Funds

As we noted earlier, the School District uses funds to help it control and manage money for particular purposes. Looking at funds helps the reader consider whether the School District is being accountable for the resources taxpayers and others provide to it and may provide more insight into the School District's overall financial health.

As the School District completed this year, the governmental funds reported a combined fund balance of \$100.9 million, which is an increase of \$7.2 million from last year. The primary reasons for the increase are as follows:

In the General Fund, our principal operating fund, the fund balance increased by \$5.4 million to \$37.0 million. The change is due mainly to additional state revenue in the base foundation allowance and property tax revenue received and onetime funds received in other financing sources. Excluding federal and state grant budget variances, revenue exceeded projections by \$2.9 million, and expenditures were under projections by \$2.5 million.

The capital projects 2020 Building and Site Fund contains the proceeds of the 2020 bond issue. The revenue in this fund is primarily interest earned on investments, which is kept in the fund to use toward capital improvements. The capital outlay during the year was for the purchase of school buses, technology equipment, and building and playground improvements. Fund balance decreased by \$24.5 million to \$23.6 million. The 2020 bond construction projects are estimated to be approximately 68 percent complete at the end of the year, with the remaining funds to be fully expended by June 30, 2025.

The capital projects 2023 Building and Site Fund contains the proceeds of the 2023 bonds, which were issued in May 2023 for \$30.1 million. The revenue in this fund is primarily interest earned on investments, which is kept in the fund to use toward capital improvements. The 2023 bond construction projects are expected to commence in 2024 as the 2020 bond construction is nears completion.

Combined, the fund balance of our debt service funds increased by \$766,000. Millage rates were kept flat as property values increased. Millage rates are determined annually to ensure that the School District accumulates sufficient resources to pay annual bond issue-related debt service. Debt service fund balances are reserved since they can be used only to pay debt service obligations.

Combined, the fund balance of our capital projects funds decreased by \$1.0 million. This decrease is due primarily to continued construction related to the 2018 and 2020 bond issues, offset by the issuance of the 2023 bond in May 2023. The 2018 and 2020 bond construction projects are estimated to be approximately 99.0 percent and 29.6 percent complete at the end of the year, with the remaining funds to be expended in full by June 30, 2024.

The Maintenance/Bus Purchases capital projects fund was created during the 2004-2005 fiscal year to separate large capital and nonoperating expenditures from general operating obligations of the School District. Transfers from the General Fund are made to this fund based upon capital projects needs for future fiscal years. A transfer of \$1.3 million was made during the year.

The Technology/Other Projects Fund is funded through transfers from the General Fund. A transfer of \$700,000 was made during the year to address future technology needs when bond dollars are fully expended from the 2020 and 2023 bond issues.

With the adoption of GASB 84, the School District created the Student Activities special revenue fund to account for activities previously reported as fiduciary funds. Fund balance decreased slightly for the year ended June 30, 2023 as a result of increased participation in student clubs and programs.

General Fund Budgetary Highlights

Over the course of the year, the School District revises its budget as it attempts to deal with unexpected changes in revenue and expenditures. State law requires that the budget be amended to ensure that expenditures do not exceed appropriations. The final amendment to the budget was adopted in June 2023. A schedule showing the School District's original and final budget amounts compared with amounts actually paid and received is provided in required supplementary information of these financial statements.

Farmington Public School District

Management's Discussion and Analysis (Continued)

There were significant revisions made to the 2022-2023 General Fund original budget. Budgeted revenue was increased by \$20.1 million due to an increase in local revenue (\$2.2 million) for property taxes, Medicaid fee for service, interest revenue, and other miscellaneous revenue; an increase in state revenue (\$16.8 million) due to an increase in the base foundation allowance, increased funding for the MPSERS retirement costs (which included a significant one-time payment of \$7.5 million), and state grant funding for Mental Health, Safety and Security and At-Risk programs; an increase in federal grant funds (\$1.9 million) based upon current grant awards mainly due to ESSER III (ARP) grant funding provided to schools; a decrease in interdistrict revenue (\$0.8 million) due to reduced special education funding distributions from the Intermediate School District (ISD), as well as elimination of grant funded programs through the ISD; and an increase in other financing sources (\$1.1 million) for the assignment of the cell tower leases on one of the high school properties.

Budgeted expenditures were also increased by \$17.5 million to account for actual staffing in place, current contractual obligations, and current grant awards (which included significant new state and federal dollars).

The difference between final budgeted revenue and actual revenue was \$12.2 million, or 6.9 percent less than budgeted. The difference, on a net basis, included higher than anticipated property taxes and interest revenue; more state revenue due to a higher than anticipated enrollment for graduation alliance; and additional MPSERS offset funds and other state and federal revenue recorded based upon expenditures made, where these grants are budgeted at the full award amount.

The difference between final budgeted expenditures and actual expenditures was approximately \$15.5 million, or 8.9 percent less than budgeted. The reasons for the differences, on a net basis, are as follows:

- Grant expenditures, budgeted upon award amounts, were below projections by approximately \$12,800,000.
- Utility costs were under projections by approximately \$106,000.
- Employee wage and wage-related benefit costs were below projections by approximately \$1,445,000 due to vacant positions throughout the year. Of this variance, \$685,000 relates to wages and \$760,000 is for benefits.
- Repairs were above projections by \$64,000.
- Teachers and paraprofessional sub costs exceeded projections by approximately \$231,000.
- Contacted services were above projections by approximately \$440,000.
- License fees for software were above projections by approximately \$83,000.
- Contracted transportation for special education was below projections by approximately \$60,000.
- Teaching supplies and textbook purchases were below projections by approximately \$672,000.
- Departmental budgets, on a net basis, were above projections by approximately \$31,000.
- Contracted services for custodial services were below projections by approximately \$74,000.
- Gas, oil, and repair parts costs were below projections by approximately \$238,000.
- Tax tribunal costs were below projections by approximately \$45,000.
- Tuition costs paid to other districts were below projections by \$175,000.

Farmington Public School District

Management's Discussion and Analysis (Continued)

Capital Assets and Debt Administration

Capital Assets

As of June 30, 2023, the School District had \$203.2 million invested in a broad range of capital assets, including land, buildings, vehicles, furniture, and equipment. This represents a net increase (including additions, disposals, and depreciation) of approximately \$21.3 million from 2022 to 2023.

	Governmental Activities	
	2023	2022
Land	\$ 683,744	\$ 683,744
Construction in progress	33,962,402	8,062,679
Buildings and improvements	254,571,811	254,506,227
Furniture and equipment	26,294,345	22,713,384
Buses and other vehicles	11,416,192	10,386,860
Total capital assets	326,928,494	296,352,894
Less accumulated depreciation	123,757,860	114,472,721
Total capital assets - Net of accumulated depreciation	\$ 203,170,634	\$ 181,880,173

This year's additions of \$2.3 million included buses, district signage, various classroom/school equipment, kitchen appliances, and custodial equipment

This year's disposals of \$212,000 included the disposal of buses and obsolete furniture and equipment. We present more detailed information about our capital assets in the notes to the basic financial statements.

Debt

At the end of this year, the School District had \$174.0 million in bonds outstanding versus \$153.7 million in the previous year - a change of 13.2 percent. Those bonds consisted of the following:

	2023	2022
2015 general obligation bonds	\$ 50,335,000	\$ 53,405,000
2018 general obligation bonds	43,425,000	45,575,000
2020 general obligation bonds	53,200,000	54,675,000
2023 general obligation bonds	27,015,000	-
Total	\$ 173,975,000	\$ 153,655,000

The School District's general obligation bond rating continues to be Aa3 and was reviewed and affirmed in May 2020 by Moody's. The State limits the amount of general obligation debt that schools can issue to 15 percent of the assessed value of all taxable property within the School District's boundaries. If the School District issues qualified debt (i.e., debt backed by the State of Michigan), such obligations are not subject to this debt limit. The School District does not currently have any outstanding unqualified general obligation debt.

Other obligations include accrued vacation pay, sick leave, and workers' compensation self-insurance. We present more detailed information about our long-term liabilities in the notes to the basic financial statements.

Farmington Public School District

Management's Discussion and Analysis (Continued)

Economic Factors and Next Year's Budgets and Rates

Our elected officials and administration consider many factors when setting the School District's 2023-2024 fiscal year budget. One of the most important factors affecting the budget is our student count. The state foundation revenue is determined by multiplying the blended student count by the foundation allowance per pupil. The 2023-2024 budget was adopted in June 2023 with an increase in enrollment of 100 students. Approximately 68 percent of total General Fund revenue is from the foundation allowance. Under state law, the School District cannot assess additional property tax revenue for general operations. As a result, district funding is heavily dependent on the State's ability to fund local school operations. Based on early enrollment data at the start of the 2024 school year, we anticipate that the fall student count will be on target with the estimates used in creating the 2023-2024 budget. Once the final student count and related per pupil funding are validated, state law requires the School District to amend the budget if actual district resources are not sufficient to fund original appropriations.

Since the School District's revenue is heavily dependent on state funding and the health of the State's School Aid Fund, the actual revenue received depends on the State's ability to collect revenue to fund its appropriation to the School District. The State periodically holds a Consensus Revenue Estimating Conference to estimate revenue. Based on the results of the most recent conference, the State estimates funds are sufficient to fund all school districts at a targeted foundation allowance of \$9,608 per pupil. The School District will be able to levy its hold harmless per pupil of \$1,876, which brings the overall foundation allowance to \$11,484, an increase of \$458 from 2022-2023.

The School District has contracts in place with all of its employee groups through at least June 30, 2024. A three-year contract through August 23, 2024 was reached with its teachers, the Farmington Education Association (FEA). Step increases will occur for those on the step schedule for each of the three years. Increases to the salary schedules were provided for 2022, 2023, and 2024 and equal 2.0 percent, 1.50 percent, and 1.0 percent, respectively. Longevity payments increased and will continue to be paid to those eligible. During 2022-2023, the School District and FEA extended the FEA contract through August 2025. The two-year contract eliminated the first 2.5 steps on the salary schedule to provide for higher starting wages to focus on attracting and keeping staff. On-scale increases and step movement were also included for both years of the contract.

A three-year contract was settled through June 30, 2024 with the School District's paraprofessional and secretarial staff, the Educational Support Professionals (ESP), and with its bus drivers, the Farmington Transportation Association (FTA). Within the ESP contract, the two-tier pay structure was eliminated and all employees moving from Tier 2 to Tier 1 were brought on closest to their current wage, but no lower. Steps are provided for the 2nd and 3rd years of the contract and on-schedule wage increases for the first two years ranged from 1 percent to 1.5 percent. Longevity payments also increased and will be paid to eligible employees. Effective for the 2023-2024 contract year, all ESP employees were placed at the appropriate step based upon their years of service in the School District and an on-schedule increase of 0.50 percent was added. The FTA contract also eliminated its two-tier wage structure. The contract provides for movement to the new wage schedule in year one with 2 percent and 5 percent on-schedule increases for bus drivers and mechanics, respectively. The remaining two years of the contract provide for step movement for those eligible with a 1 percent increase on schedule. Health insurance deductions for bus drivers were reduced from 24 percent to 20 percent over a two-year period to bring them in line with other district employees. Effective with the 2023-2024 contract year, bus drivers were provided with an on-schedule increase of \$2 per hour and mechanics received an on-schedule increase of 2.5 percent. These on-schedule increases supersede the previously bargained 1 percent on-schedule increase.

A two-year contract was settled through June 30, 2025 for maintenance and nutrition staff, Farmington Maintenance and Cafeteria (FMC), and for school administrators, the Farmington Association of School Administrators (FASA). The FMC contract provides for step movement and on-schedule wage increases in both years. The FASA contract eliminated its two-tier wage structure and provided for step movement and on-schedule wage increases in both years of the contract.

The significant one-time federal funds provided will require the School District to carefully monitor its budget for 2023-2024, as well as in future years. Decisions made at the federal and state level related to financial resources will also need to be monitored, as they will have a direct impact on the School District's budget. As information becomes known by the School District, the budget will be reviewed and adjusted as needed to ensure adequate resources are available both now and in the future.

Farmington Public School District

Management's Discussion and Analysis (Continued)

Contacting the School District's Management

This financial report is intended to provide our taxpayers, parents, and investors with a general overview of the School District's finances and to show the School District's accountability for the money it receives. If you have any questions about this report or need additional information, we welcome you to contact the business office.

Farmington Public School District

Statement of Net Position

June 30, 2023

	<u>Governmental Activities</u>
Assets	
Cash and investments (Note 4)	\$ 50,484,466
Receivables:	
Taxes	62,000
Accounts receivable	18,064
Due from other governmental units	19,870,821
Inventory	158,818
Prepaid expenses	1,361,091
Restricted assets (Note 4)	62,195,081
Capital assets:	
Assets not subject to depreciation (Note 6)	34,646,146
Assets subject to depreciation - Less accumulated depreciation of \$123,757,860 (Note 6)	<u>168,524,488</u>
Total assets	337,320,975
Deferred Outflows of Resources	
Deferred pension costs (Note 10)	82,282,741
Deferred OPEB costs (Note 10)	<u>19,932,738</u>
Total deferred outflows of resources	102,215,479
Liabilities	
Accounts payable	8,965,046
Accrued liabilities and other	19,688,386
Unearned revenue (Note 5)	4,198,061
Noncurrent liabilities:	
Due within one year (Note 8)	9,063,293
Due in more than one year:	
Compensated absences and other long-term liabilities (Note 8)	2,051,184
Net pension liability (Notes 8 and 10)	279,108,323
Net OPEB liability (Notes 8 and 10)	15,932,059
Bonds - Net of current portion (Note 8)	<u>183,348,276</u>
Total liabilities	522,354,628
Deferred Inflows of Resources	
Revenue in support of pension contributions made subsequent to the report date (Note 10)	20,262,337
Deferred pension cost reductions (Note 10)	14,595,385
Deferred OPEB cost reductions (Note 10)	<u>36,175,337</u>
Total deferred inflows of resources	<u>71,033,059</u>
Net Position (Deficit)	
Net investment in capital assets	61,419,135
Restricted:	
Debt service	482,320
Capital projects	3,779,147
Nutrition services	2,520,067
Unrestricted	<u>(222,051,902)</u>
Total net position (deficit)	<u>\$ (153,851,233)</u>

Farmington Public School District

Statement of Activities

Year Ended June 30, 2023

Functions/Programs	Expenses	Program Revenue		Governmental
		Charges for Services	Operating Grants and Contributions	Activities
				Net (Expense) Revenue and Changes in Net Position
Primary government - Governmental activities:				
Instruction	\$ 84,041,376	\$ 221,847	\$ 32,803,828	\$ (51,015,701)
Support services	56,044,351	282,387	20,012,907	(35,749,057)
Athletics	1,854,398	555,314	-	(1,299,084)
Nutrition services	3,562,282	1,575,508	2,593,675	606,901
Community services	2,161,849	1,083,322	-	(1,078,527)
Interdistrict payments	1,037,305	-	-	(1,037,305)
Interest on long-term debt and other	5,714,968	-	-	(5,714,968)
Other debt costs	232,377	-	-	(232,377)
Depreciation expense (unallocated)*	5,402,592	-	-	(5,402,592)
Total primary government	\$ 160,051,498	\$ 3,718,378	\$ 55,410,410	(100,922,710)
General revenue:				
Taxes:				
Property taxes - Levied for general purposes				42,256,475
Property taxes - Levied for debt services				13,618,668
State aid not restricted to specific purposes				56,653,291
Interest and investment earnings				3,834,529
Other				2,481,612
Total general revenue				118,844,575
Change in Net Position				17,921,865
Net Position (Deficit) - Beginning of year				(171,773,098)
Net Position (Deficit) - End of year				<u>\$(153,851,233)</u>

*Unallocated depreciation excludes direct depreciation expenses of the various programs.

Farmington Public School District

Governmental Funds Balance Sheet

June 30, 2023

	General Fund	2020 Building and Site Fund	2023 Building and Site Fund	Nonmajor Funds	Total Governmental Funds
Assets					
Cash and investments (Note 4)	\$ 40,854,443	\$ -	\$ -	\$ 5,038,131	\$ 45,892,574
Receivables:					
Taxes	62,000	-	-	-	62,000
Accounts receivable	11,995	-	-	6,069	18,064
Due from other governmental units	19,753,842	-	-	116,979	19,870,821
Due from other funds (Note 7)	859,461	775,814	-	3,440,132	5,075,407
Inventory	92,423	-	-	66,395	158,818
Prepaid expenses	1,313,210	-	-	538	1,313,748
Restricted assets (Note 4)	-	28,786,230	30,110,149	3,298,702	62,195,081
	\$ 62,947,374	\$ 29,562,044	\$ 30,110,149	\$ 11,966,946	\$ 134,586,513
Total assets					
Liabilities					
Accounts payable	\$ 1,627,744	\$ 5,990,982	\$ -	\$ 828,420	\$ 8,447,146
Due to other funds (Note 7)	4,215,946	-	-	810,139	5,026,085
Accrued payroll and other liabilities	15,988,417	-	-	6,248	15,994,665
Unearned revenue (Note 5)	4,114,680	-	-	83,381	4,198,061
	25,946,787	5,990,982	-	1,728,188	33,665,957
Total liabilities					
Fund Balances					
Nonspendable:					
Inventory	92,423	-	-	66,395	158,818
Prepays	1,313,210	-	-	538	1,313,748
Restricted:					
Debt service	-	-	-	1,698,695	1,698,695
Capital projects	-	23,571,062	30,110,149	128,008	53,809,219
Nutrition services	-	-	-	2,453,134	2,453,134
Committed:					
Capital projects	-	-	-	5,046,066	5,046,066
Contractual obligations - Retirement and sick pay	2,051,184	-	-	-	2,051,184
Contractual obligations - Vacation pay	394,703	-	-	-	394,703
Cash flow deficiency for 2023-2024	4,584,308	-	-	-	4,584,308
Student activities	-	-	-	845,922	845,922
Assigned - Instructional initiatives	500,000	-	-	-	500,000
Unassigned	28,064,759	-	-	-	28,064,759
	37,000,587	23,571,062	30,110,149	10,238,758	100,920,556
Total fund balances					
Total liabilities and fund balances	\$ 62,947,374	\$ 29,562,044	\$ 30,110,149	\$ 11,966,946	\$ 134,586,513

Farmington Public School District

Governmental Funds Reconciliation of the Balance Sheet to the Statement of Net Position

June 30, 2023

Fund Balances Reported in Governmental Funds	\$ 100,920,556
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and are not reported in the funds:	
Cost of capital assets	326,928,494
Accumulated depreciation	<u>(123,757,860)</u>
Net capital assets used in governmental activities	203,170,634
Bonds payable obligations are not due and payable in the current period and are not reported in the funds	(191,781,571)
Accrued interest is not due and payable in the current period and is not reported in the funds	(1,216,375)
Some employee fringe benefits are payable over a long period of years and do not represent a claim on current financial resources; therefore, they are not reported as fund liabilities:	
Employee compensated absences	(2,445,887)
Provision for health and/or workers' compensation claims not accounted for within the internal service fund	(235,295)
Net pension liability and related deferred inflows and outflows	(211,420,967)
Net OPEB liability and related deferred inflows and outflows	(32,174,658)
Revenue in support of pension contributions made subsequent to the measurement date is reported as a deferred inflow of resources in the statement of net position and is not reported in the funds	(20,262,337)
Internal service funds are included as part of governmental activities	<u>1,594,667</u>
Net Position (Deficit) of Governmental Activities	<u><u>\$ (153,851,233)</u></u>

Farmington Public School District

Governmental Funds

Statement of Revenue, Expenditures, and Changes in Fund Balances

Year Ended June 30, 2023

	General Fund	2020 Building and Site Fund	2023 Building and Site Fund	Nonmajor Funds	Total Governmental Funds
Revenue					
Local sources	\$ 47,536,894	\$ 1,496,528	\$ 255,557	\$ 16,946,185	\$ 66,235,164
State sources	95,770,311	-	-	446,948	96,217,259
Federal sources	9,634,875	-	-	2,310,253	11,945,128
Interdistrict sources	11,433,667	-	-	8,413	11,442,080
Total revenue	164,375,747	1,496,528	255,557	19,711,799	185,839,631
Expenditures					
Current:					
Instruction	94,833,432	-	-	-	94,833,432
Support services	57,997,460	-	-	1,199,256	59,196,716
Athletics	2,025,807	-	-	-	2,025,807
Nutrition services	-	-	-	3,789,337	3,789,337
Community services	2,030,442	-	-	-	2,030,442
Debt service:					
Principal	-	-	-	6,695,000	6,695,000
Interest on long-term debt and other	-	-	-	6,530,706	6,530,706
Other debt costs	-	-	232,377	-	232,377
Capital outlay	350,487	26,002,730	-	7,095,289	33,448,506
Interdistrict payments	1,037,305	-	-	-	1,037,305
Total expenditures	158,274,933	26,002,730	232,377	25,309,588	209,819,628
Excess of Revenue Over (Under)					
Expenditures	6,100,814	(24,506,202)	23,180	(5,597,789)	(23,979,997)
Other Financing Sources (Uses)					
Face value of debt issued (Note 8)	-	-	27,015,000	-	27,015,000
Proceeds from sale	1,132,315	-	-	-	1,132,315
Premium on debt issued (Note 8)	-	-	3,071,969	-	3,071,969
Transfers in (Note 7)	137,957	-	-	2,000,000	2,137,957
Transfers out (Note 7)	(2,000,000)	-	-	(137,957)	(2,137,957)
Total other financing (uses) sources	(729,728)	-	30,086,969	1,862,043	31,219,284
Net Change in Fund Balances	5,371,086	(24,506,202)	30,110,149	(3,735,746)	7,239,287
Fund Balances - Beginning of year	31,629,501	48,077,264	-	13,974,504	93,681,269
Fund Balances - End of year	\$ 37,000,587	\$ 23,571,062	\$ 30,110,149	\$ 10,238,758	\$ 100,920,556

Farmington Public School District

Governmental Funds Reconciliation of the Statement of Revenue, Expenditures, and Changes in Fund Balances to the Statement of Activities

Year Ended June 30, 2023

Net Change in Fund Balances Reported in Governmental Funds	\$ 7,239,287
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures; however, in the statement of activities, these costs are allocated over their estimated useful lives as depreciation:	
Capitalized capital outlay	30,788,092
Depreciation expense	(9,497,631)
Revenue in support of pension contributions made subsequent to the measurement date	(8,998,582)
Issuing debt, net of premiums and discounts, provides current financial resources to governmental funds, but increase long-term liabilities in the statement of net position	30,086,969
Repayment of bond principal is an expenditure in the governmental funds, but not in the statement of activities (where it reduces long-term debt); amortization of premium/discounts and inflows/outflows related to bond refundings are not expenses in the governmental funds	(52,484,242)
Interest expense is recognized in the government-wide statements as it accrues	(178,958)
Some employee costs (pension, OPEB, and compensated absences) do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds	21,197,227
Internal service funds are included as part of governmental activities:	
All other items	(230,297)
Change in Net Position of Governmental Activities	<u>\$ 17,921,865</u>

Farmington Public School District

Proprietary Fund Statement of Net Position

June 30, 2023

	<u>Benefit Stabilization Fund</u>
Assets	
Current assets:	
Cash and investments (Note 4)	\$ 4,591,892
Prepaid expenses	<u>47,343</u>
Total assets	4,639,235
Liabilities	
Current liabilities:	
Accounts payable	517,900
Due to other funds (Note 7)	49,322
Accrued other liabilities (Note 9)	<u>2,477,346</u>
Total liabilities	<u>3,044,568</u>
Net Position - Unrestricted	<u><u>\$ 1,594,667</u></u>

Farmington Public School District

Proprietary Fund Statement of Revenue, Expenses, and Changes in Net Position

Year Ended June 30, 2023

	<u>Benefit Stabilization Fund</u>
Operating Revenue	
Charges for services	\$ 15,177,885
Other	<u>1,118,472</u>
Total operating revenue	16,296,357
Operating Expenses - Cost of insurance claims	<u>16,652,499</u>
Operating Loss	(356,142)
Nonoperating Revenue - Interest income	<u>125,845</u>
Change in Net Position	(230,297)
Net Position - Beginning of year	<u>1,824,964</u>
Net Position - End of year	<u><u>\$ 1,594,667</u></u>

Farmington Public School District

**Proprietary Fund
Statement of Cash Flows**

Year Ended June 30, 2023

	<u>Benefit Stabilization Fund</u>
Cash Flows from Operating Activities	
Receipts from interfund services	\$ 15,230,388
Claims paid and premiums paid	(16,956,771)
Other receipts	<u>1,118,472</u>
Net cash and investments used in operating activities	(607,911)
Cash Flows Provided by Investing Activities - Interest	<u>125,845</u>
Net Decrease in Cash and Investments	(482,066)
Cash and Investments - Beginning of year	<u>5,073,958</u>
Cash and Investments - End of year	<u>\$ 4,591,892</u>
Reconciliation of Operating Loss to Net Cash and Investments from Operating Activities	
Operating loss	\$ (356,142)
Adjustments to reconcile operating loss to net cash from operating activities -	
Changes in assets and liabilities:	
Prepays	1,107
Due to and from other funds	52,503
Accounts payable	(392,066)
Accrued liabilities	<u>86,687</u>
Total adjustments	<u>(251,769)</u>
Net cash and investments used in operating activities	<u>\$ (607,911)</u>

June 30, 2023

Note 1 - Nature of Business

Farmington Public School District (the "School District") is a school district in the state of Michigan that provides educational services to students.

Note 2 - Significant Accounting Policies

Accounting and Reporting Principles

The School District follows accounting principles generally accepted in the United States of America (GAAP), as applicable to governmental units. Accounting and financial reporting pronouncements are promulgated by the Governmental Accounting Standards Board (GASB). The following is a summary of the significant accounting policies used by the School District:

Reporting Entity

The School District is governed by an elected seven-member Board of Education. In accordance with government accounting principles, there are no separate legal entities appropriate to be reported within these financial statements.

Report Presentation

Governmental accounting principles require that financial reports include two different perspectives - the government-wide perspective and the fund-based perspective. The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. The government-wide financial statements are presented on the economic resources measurement focus and the full accrual basis of accounting. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The statements also present a schedule reconciling these amounts to the modified accrual-based presentation found in the fund-based statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenue includes: (1) charges to customers or applicants for goods, services, or privileges provided; (2) operating grants and contributions; and (3) capital grants and contributions, including special assessments. Taxes, unrestricted intergovernmental receipts, and other items not properly included among program revenue are reported instead as general revenue.

As a general rule, the effect of interfund activity has been removed from the government-wide financial statements.

Separate financial statements are provided for governmental funds and proprietary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds, if any, are reported as separate columns in the fund financial statements.

Note 2 - Significant Accounting Policies (Continued)

Fund Accounting

The School District accounts for its various activities in several different funds in order to demonstrate accountability for how it spends certain resources; separate funds allow the School District to show the particular expenditures for which specific revenue is used. The various funds are aggregated into two broad fund types:

Governmental Funds

Governmental funds include all activities that provide general governmental services that are not business-type activities. Governmental funds can include the General Fund, special revenue funds, debt service funds, capital projects funds, and permanent funds. The School District reports the following funds as major governmental funds:

The General Fund is the primary operating fund because it accounts for all financial resources used to provide government services other than those specifically assigned to another fund.

The 2020 Building and Site Fund is a capital projects fund used to record bond proceeds and other revenue and disbursement of invoices specifically related to the remodeling of buildings for safety and security improvements; construction additions to, equipping, furnishing, reequipping, refurbishing, and remodeling buildings, including classroom, auditorium, and media center improvements; improving and developing sites, including outdoor athletic facilities, playgrounds, and structures; acquiring school buses; and acquiring and installing technology infrastructure and equipment. The fund operates until the purpose for which it was created is accomplished.

The 2023 Building and Site Fund is a capital projects fund used to record bond proceeds and other revenue and disbursement of invoices specifically related to the remodeling of School District buildings for updates to facility infrastructures; including enhancing the School District's efforts in technology integration to support student learning and developing playgrounds and structures in the School District; and acquiring school buses. The fund operates until the purpose for which it was created is accomplished.

Additionally, the School District reports the following nonmajor governmental fund types:

Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes. The School District's special revenue funds include the Nutrition Services and Student Activities funds. The Nutrition Services Fund accounts for the activities associated with providing meals to students and the Student Activities Fund accounts for activities related to the transactions of student groups for school and school-related purposes. Any operating deficit generated by these activities is the responsibility of the General Fund.

Capital projects funds are used to record bond proceeds or other revenue and the disbursement of invoices specifically designated for acquiring new school sites, buildings, and equipment; technology upgrades; and remodeling and repairs. The funds operate until the purpose for which they were created is accomplished.

Debt service funds are used to record tax, interest, and other revenue for payment of interest, principal, and other expenditures on long-term debt.

Proprietary Funds

Proprietary funds include enterprise funds (which provide goods or services to users in exchange for charges or fees) and internal service funds (which provide goods or services to other funds of the School District).

Note 2 - Significant Accounting Policies (Continued)

The School District's internal service fund (the Benefit Stabilization Fund) is used to finance services provided to other funds on a cost-reimbursement basis. The internal service fund maintained by the School District is for medical benefits liabilities, including health, dental, and vision; administrative expenses; costs of life insurance; and long-term disability benefits. It is funded through charges to the General Fund in amounts equal to the normal estimated medical benefits expense expected to be incurred subsequent to year end and contributions from employees for their share of medical benefits.

Interfund Activity

During the course of operations, the School District has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Furthermore, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

Basis of Accounting

The governmental funds use the current financial resources measurement focus and the modified accrual basis of accounting. This basis of accounting is intended to better demonstrate accountability for how the School District has spent its resources.

Expenditures are reported when the goods are received or the services are rendered. Capital outlays are reported as expenditures (rather than as capital assets) because they reduce the ability to spend resources in the future; conversely, employee benefit costs that will be funded in the future (such as pension and retiree health care-related costs or sick and vacation pay) are not counted until they come due for payment. In addition, debt service expenditures, claims, and judgments are recorded only when payment is due.

Revenue is not recognized until it is collected or collected soon enough after the end of the year that it is available to pay for obligations outstanding at the end of the year. For this purpose, the School District considers amounts collected within 60 days of year end to be available for recognition. Revenue not meeting this definition is classified as a deferred inflow of resources.

Proprietary funds and fiduciary funds, as applicable, use the economic resources measurement focus and the full accrual basis of accounting. Revenue is recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Specific Balances and Transactions

Cash and Investments

Cash and cash equivalents include cash on hand, demand deposits, and short-term investments with a maturity of three months or less when acquired. Investments with an original maturity of greater than one year are stated at fair value, net acquisition value, or amortized cost depending on the nature of the investment. Pooled investment income from each of the School District's funds is directly allocated to each fund with an actual cash or investment account.

Note 2 - Significant Accounting Policies (Continued)

Inventories and Prepaid Items

Inventories are valued at cost on a first-in, first-out basis. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future fiscal years and are recorded as prepaid items in both government-wide and fund financial statements. Prepaid costs of governmental funds are recorded as expenditures when consumed rather than when purchased.

Restricted Assets

The unspent bond proceeds and related interest of the 2018, 2020, and 2023 Building and Site Funds require amounts to be set aside for construction. In addition, the unspent property taxes levied on the debt service funds are required to be set aside for future bond principal and interest. These amounts have also been classified as restricted assets.

Capital Assets

Capital assets are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the School District as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation. Costs of normal repair and maintenance that do not add to the value or materially extend the asset life are not capitalized. The School District does not have infrastructure-type assets.

Capital assets are depreciated using the straight-line method over the following useful lives:

	Depreciable Life - Years
	<hr/>
Buildings and improvements	20-50
Furniture and equipment	5-10
Buses and other vehicles	5-10

Construction in progress and land are not depreciated. Construction in progress is reclassified to the appropriate category once placed in service. It is then depreciated according to the useful lives listed in the above table.

Long-term Obligations

In the government-wide financial statements and the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities or proprietary fund-type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bond using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed at the time they are incurred. In the fund financial statements, governmental fund types recognize bond issuances and premiums as other financing sources and bond discounts as other financing uses. The General Fund and debt service funds are generally used to liquidate governmental long-term debt.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position and/or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expense/expenditure) until then.

Note 2 - Significant Accounting Policies (Continued)

The School District reports deferred outflows related to deferred pension and OPEB costs.

In addition to liabilities, the statement of net position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to future periods and will not be recognized as an inflow of resources (revenue) until that time.

The School District reports deferred inflows related to revenue in support of pension contributions made subsequent to the measurement date and deferred pension and OPEB plan cost reductions.

Net Position

Net position of the School District is classified in three components. Net investment in capital assets consists of capital assets net of accumulated depreciation and is reduced by the current balances of any outstanding borrowings used to finance the purchase or construction of those assets. The restricted component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Unrestricted net position is the remaining net position that does not meet the definition of invested in capital or restricted.

Net Position Flow Assumption

The School District will sometimes fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the School District's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Fund Balance Flow Assumptions

The School District will sometimes fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the School District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Furthermore, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes.

The nonspendable fund balance component represents amounts that are not in spendable form or are legally or contractually required to be maintained intact. Restricted fund balance represents amounts that are legally restricted by outside parties, constitutional provisions, or enabling legislation for use for a specific purpose.

The School District itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Note 2 - Significant Accounting Policies (Continued)

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the School District's highest level of decision-making authority. The Board of Education is the highest level of decision-making authority for the School District that can, by passing a resolution prior to the end of the fiscal year, commit fund balance. Once passed, the limitation imposed by the resolution remains in place until a similar action is taken (the passing of another resolution) to remove or revise the limitation. The Board of Education has committed certain funds to ensure cash flow stabilization of the School District when cash flow is at the lowest point during the year and mitigate the need to borrow from a financial institution. This amount, as determined and adjusted on an annual basis as part of the budget preparation process, is classified as a component of committed fund balance in the General Fund.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The School District has, by resolution, authorized the Board of Education to assign fund balance. The Board of Education may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally exist only temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Amounts that do not fall into any other category above are considered to be unassigned fund balance. This represents fund balance that has not been assigned to other funds and has not been restricted, committed, or assigned to specific purposes.

The fund balance target prescribes the minimum fund balance as 10 to 15 percent of expenditures in the General Fund. This is deemed to be the prudent amount to provide working capital to meet cash flow needs and avoid borrowing and provide for unanticipated or emergency expenditures.

Property Tax Revenue

Property taxes are levied on July 1 for taxes due on August 31 and on December 1 for the remainder on the taxable valuation of property as of the preceding December 31. Taxes are considered delinquent on March 1 of the following year, at which time penalties and interest are assessed. The School District considers all receivables to be fully collectible; accordingly, no allowance for uncollectible amounts is recorded.

Grants and Contributions

The School District receives federal, state, and local grants, as well as contributions from individuals and private organizations. Revenue from grants and contributions (including contributions of capital assets) is recognized when all eligibility requirements, including time requirements, are met. Grants and contributions may be restricted for either specific operating purposes or for capital purposes. Amounts that are unrestricted or that are restricted to a specific operating purpose are reported as nonoperating revenue. Amounts restricted to capital acquisitions are reported after nonoperating revenue and expenses.

Note 2 - Significant Accounting Policies (Continued)

Pension and Other Postemployment Benefit (OPEB) Plans

For the purpose of measuring the net pension and net OPEB liabilities, deferred outflows of resources and deferred inflows of resources related to each plan, and pension and OPEB expense, information about the fiduciary net position of the Michigan Public School Employees' Retirement System (MPERS) and additions to/deductions from the MPERS fiduciary net position have been determined on the same basis as they are reported by MPERS. MPERS uses the economic resources measurement focus and the full accrual basis of accounting. Contribution revenue is recorded as contributions are due, pursuant to legal requirements. Benefit payments (including refunds of employee contributions) are recognized as expenses when due and payable in accordance with the plan benefit terms. Related plan investments are reported at fair value.

Compensated Absences (Vacation and Sick Leave)

It is the School District's policy to permit employees to accumulate earned but unused sick and vacation pay benefits. Sick pay is accrued for the estimated amount that the School District will pay upon employment termination; vacation pay is accrued when incurred. Both of these are reported in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only for employee terminations as of year end. Generally, the funds that report each employee's compensation are used to liquidate the obligations.

Proprietary Funds Operating Classification

Proprietary funds distinguish operating revenue and expenses from nonoperating items. Operating revenue and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of proprietary funds is charges to governmental funds to provide employee benefits and services. Operating expenses for these funds include the cost of benefits and administrative expenses. All revenue and expenses not meeting this definition are reported as nonoperating revenue and expenses.

Tax Abatement

The School District evaluated tax abatements and considered the total property tax abatements to be insignificant.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates.

Upcoming Accounting Pronouncement

In June 2022, the Governmental Accounting Standards Board issued Statement No. 101, *Compensated Absences*, which updates the recognition and measurement guidance for compensated absences under a unified model. This statement requires that liabilities for compensated absences be recognized for leave that has not been used and leave that has been used but not yet paid in cash or settled through noncash means and establishes guidance for measuring a liability for leave that has not been used. It also updates disclosure requirements for compensated absences. The provisions of this statement are effective for the School District's financial statements for the year ending June 30, 2025.

Note 3 - Stewardship, Compliance, and Accountability

Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles and state law for the General Fund and all special revenue funds. All annual appropriations lapse at fiscal year end. The School District also elected to adopt annual budgets for its debt service funds and capital projects funds. The budget document presents information by fund and function. The legal level of budgetary control adopted by the governing body (i.e., the level at which expenditures may not legally exceed appropriations) is the function level. State law requires the School District to have its budget in place by July 1. Expenditures in excess of amounts budgeted are a violation of Michigan law. State law permits districts to amend their budgets during the year. During the year, the budget was amended in a legally permissible manner. There were significant revisions made to the 2022-2023 General Fund original budget. Budgeted revenue was increased by \$20.1 million due to an increase in local revenue (\$2.2 million) for property taxes and other miscellaneous revenue; an increase in state revenue (\$16.8 million) due to an increase in the base foundation allowance and increased funding for the MPSERS retirement costs in the form of a one-time payment toward the retirement liability classified as 147c(2); an increase in federal grant funds (\$1.9 million) based upon current grant awards mainly due to ESSER III (ARP) and ESSER Section 11t grant funding provided to schools; and a decrease in interdistrict revenue (\$0.8 million) due to reduced special education funding distributions from the intermediate school district.

The required supplementary information budgetary comparison schedules are presented on the same basis of accounting used to prepare the budget, which includes certain items having classifications that differ from the statement of revenue, expenditures, and changes in fund balances, including capital outlay expenditures being reported in other expenditure categories.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders or contracts) outstanding at year end are reported as restrictions, commitments, or assignments of fund balances and do not constitute expenditures or liabilities because the goods or services have not been received as of year end; the commitments will be reappropriated and honored during the subsequent year. Since all encumbrances are budgeted for in 2023-2024, no encumbrances are included in assigned fund balance at June 30, 2023.

Excess of Appropriations in Budgeted Funds Over Expenditures

The School District did not have significant expenditure budget variances.

Capital Projects Fund Compliance

The 2018, 2020, and 2023 Building and Site capital projects funds include capital project activities funded with bonds issued after May 1, 1994. For these capital projects, the School District has complied with the applicable provisions of §1351a of the State of Michigan's School Code.

Beginning with the bond issuance, the School District has reported the annual construction activity in the 2018 Building and Site capital projects fund. The project for which the bonds were issued was considered complete on June 30, 2023. The cumulative expenditures recognized for the construction period were \$57,800,860.

Note 4 - Deposits and Investments

State statutes and the School District's investment policy authorize the School District to make deposits in the accounts of federally insured banks, credit unions, and savings and loan associations that have offices in Michigan. The School District is allowed to invest in U.S. Treasury or agency obligations, U.S. government repurchase agreements, bankers' acceptances, certificates of deposit, commercial paper rated prime at the time of purchase that matures no more than 270 days after the date of purchase, mutual funds, and investment pools that are composed of authorized investment vehicles. The School District's deposits are in accordance with statutory authority.

Note 4 - Deposits and Investments (Continued)

The School District has designated one bank for the deposit of its funds.

There are no limitations or restrictions on participant withdrawals for the investment pools that are recorded at amortized cost except for a 1-day minimum investment period. MAX CLASS investments may not be redeemed for at least 14 calendar days, with the exception of direct investments of funds distributed by the State of Michigan. Redemptions made prior to the applicable 14-day period are subject to a penalty equal to 15 days' interest on the amount so redeemed.

The School District's cash and investments are subject to several types of risk, which are examined in more detail below:

Custodial Credit Risk of Bank Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the School District's deposits may not be returned to it. The School District's investment policy requires that financial institutions be evaluated and only those with an acceptable risk level be used for the School District's deposits for custodial credit risk. At June 30, 2023, the School District did not have any deposit balance, as all balances are held with the Michigan Liquid Asset Fund and are uninsured.

Custodial Credit Risk of Investments

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the School District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The School District's investment policy for custodial credit risk states that custodial credit risk will be minimized by limiting investments to the types of securities allowed by state law and by prequalifying the financial institutions, broker/dealers, intermediaries, and advisors with which the School District will do business using the criteria established in the investment policy. The School District does not have investments with custodial credit risk.

Interest Rate Risk

Interest rate risk is the risk that the value of investments will decrease as a result of a rise in interest rates. The School District's investment policy does not restrict investment maturities other than commercial paper, which can only be purchased with a 270-day maturity. The School District's policy minimizes interest rate risk by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities in the open market; investing operating funds primarily in the shorter-term securities, liquid asset funds, money market mutual funds, or similar investment pools; and limiting the average maturity in accordance with the School District's cash requirements.

Credit Risk

State law limits investments in commercial paper to the top two ratings issued by nationally recognized statistical rating organizations. The School District's investment policy allows only purchases of commercial paper with ratings of A1/P1 and AA/Aa. As of year end, the credit quality ratings of the School District's investments (other than the U.S. government) are as follows:

Investment	Value	Maturities	Rating	Rating Organization
Michigan Liquid Asset Fund - Cash Management Class	\$ 10,883,144	N/A 2a7-like pool	AAAm	S&P
Michigan Liquid Asset Fund - MAX Class	102,148,399	N/A 2a7-like pool	AAAm	S&P
Total	<u>\$ 113,031,543</u>			

Note 4 - Deposits and Investments (Continued)

Foreign Currency Risk

Foreign currency risk is the risk that an investment denominated in the currency of a foreign country could reduce its U.S. dollar value as a result of changes in foreign currency exchange rates. State law and the School District's investment policy prohibit investments in foreign currency.

Note 5 - Unavailable/Unearned Revenue

Governmental funds report unavailable revenue in connection with receivables for revenue that is not considered to be available to liquidate liabilities of the current period. Governmental funds also report unearned revenue recognition in connection with resources that have been received but not yet earned.

At June 30, 2023, the various components of unearned and unavailable revenue were as follows:

	Governmental Funds	
	Deferred Inflow - Unavailable	Liability - Unearned
Tuition and other	\$ -	\$ 294,015
Grant and categorical aid payment received prior to meeting all eligibility requirements	-	3,904,046
Total	<u>\$ -</u>	<u>\$ 4,198,061</u>

Note 6 - Capital Assets

Capital asset activity of the School District's governmental activities was as follows:

	Balance July 1, 2022	Reclassifications	Additions	Disposals and Adjustments	Balance June 30, 2023
Capital assets not being depreciated:					
Land	\$ 683,744	\$ -	\$ -	\$ -	\$ 683,744
Construction in progress	8,062,679	(2,589,279)	28,489,002	-	33,962,402
Subtotal	8,746,423	(2,589,279)	28,489,002	-	34,646,146
Capital assets being depreciated:					
Buildings and improvements	254,506,227	65,584	-	-	254,571,811
Furniture and equipment	22,713,384	2,523,695	1,057,266	-	26,294,345
Buses and vehicles	10,386,860	-	1,241,824	(212,492)	11,416,192
Subtotal	287,606,471	2,589,279	2,299,090	(212,492)	292,282,348
Accumulated depreciation:					
Buildings and improvements	93,747,292	-	7,732,036	-	101,479,328
Furniture and equipment	13,267,863	-	1,053,409	-	14,321,272
Buses and vehicles	7,457,566	-	712,186	(212,492)	7,957,260
Subtotal	114,472,721	-	9,497,631	(212,492)	123,757,860
Net capital assets being depreciated	173,133,750	2,589,279	(7,198,541)	-	168,524,488
Net capital assets	<u>\$ 181,880,173</u>	<u>\$ -</u>	<u>\$ 21,290,461</u>	<u>\$ -</u>	<u>\$ 203,170,634</u>

June 30, 2023

Note 6 - Capital Assets (Continued)

Depreciation expense was charged to programs of the primary government as follows:

Governmental activities:	
Instruction	\$ 2,706,070
Support services	984,143
Community services	404,826
Unallocated	<u>5,402,592</u>
Total governmental activities	<u>\$ 9,497,631</u>

Construction Commitments

The School District has active construction projects at year end. At year end, the School District's commitments with contractors are as follows:

	<u>Spent to Date</u>	<u>Remaining Commitment</u>
2020 bond issue	\$ 46,131,204	\$ 19,992,438

Note 7 - Interfund Receivables, Payables, and Transfers

The composition of interfund balances is as follows:

<u>Fund Due To</u>	<u>Fund Due From</u>					<u>Total</u>
	<u>General Fund</u>	<u>2020 Building and Site Fund</u>	<u>2023 Building and Site Fund</u>	<u>Nonmajor Funds</u>	<u>Benefit Stabilization Fund</u>	
General Fund	\$ -	\$ -	\$ -	\$ 810,139	\$ 49,322	\$ 859,461
2020 Building and Site Fund	775,814	-	-	-	-	775,814
Nonmajor funds	3,440,132	-	-	-	-	3,440,132
Total	<u>\$ 4,215,946</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 810,139</u>	<u>\$ 49,322</u>	<u>\$ 5,075,407</u>

The General Fund maintains the majority of the cash and investment accounts. Interfund balances are created upon recording the revenue and expenditures for each applicable fund. All interfund balances are expected to be repaid within one year.

Interfund transfers reported in the fund financial statements are composed of the following:

<u>Paying Fund (Transfer Out)</u>	<u>Receiving Fund (Transfer In)</u>	<u>Amount</u>
General Fund	Nonmajor governmental funds	\$ 2,000,000
Nonmajor governmental funds	General Fund	<u>137,957</u>
	Total	<u>\$ 2,137,957</u>

Note 7 - Interfund Receivables, Payables, and Transfers (Continued)

General Fund transfers out are used by the applicable funds to support and maintain the operations of the funds for the purpose for which they were created. Nutrition services funds are transferred to the General Fund to cover indirect costs related to operations for the Nutrition Services Fund.

Note 8 - Long-term Debt

Long-term debt activity for the year ended June 30, 2023 can be summarized as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Bonds payable:					
Other debt - General obligation	\$ 153,655,000	\$ 27,015,000	\$ (6,695,000)	\$ 173,975,000	\$ 7,285,000
Unamortized bond premiums	15,729,298	3,071,969	(994,696)	17,806,571	1,148,295
Total bonds payable	169,384,298	30,086,969	(7,689,696)	191,781,571	8,433,295
Compensated absences	2,470,073	475,209	(499,395)	2,445,887	394,703
Workers' compensation	226,713	172,831	(164,249)	235,295	235,295
Net pension liability	181,117,983	97,990,340	-	279,108,323	-
Net OPEB liability	11,507,883	4,424,176	-	15,932,059	-
Total governmental activities long-term debt	\$ 364,706,950	\$ 133,149,525	\$ (8,353,340)	\$ 489,503,135	\$ 9,063,293

General Obligation Bonds and Contracts

The School District issues general obligation bonds to provide for the acquisition and construction of major capital facilities and the acquisition of certain equipment. General obligations have been issued for governmental activities. General obligation bonds are direct obligations and pledge the full faith and credit of the School District. The School District's qualified bonds are fully guaranteed by the State of Michigan. The primary source of any required repayment is from the School District's property tax levy; however, the State of Michigan may withhold the School District's state aid funding in order to recover amounts it has paid on behalf of the School District. General obligations outstanding at June 30, 2023 are as follows:

Purpose	Remaining Annual Installments	Interest Rate (Percent)	Maturing May 1	Outstanding
\$81,050,000 qualified serial bonds (2015 issue)	\$3,215,000 - \$5,145,000	5.00	2035	\$ 50,335,000
\$54,675,000 qualified serial bonds (2018 issue)	\$2,225,000 - \$3,800,000	3.00 - 4.50	2038	43,425,000
\$57,265,000 qualified serial bonds (2020 issue)	\$875,000 - \$8,875,000	4.00 - 5.00	2040	53,200,000
\$27,015,000 qualified serial bonds (2023 issue)	\$500,000 - \$1,705,000	5.00	2043	27,015,000
Total governmental activities				\$ 173,975,000

Note 8 - Long-term Debt (Continued)

Debt Service Requirements to Maturity

Annual debt service requirements to maturity for the above bonds and note obligations are as follows:

Years Ending June 30	Governmental Activities		
	Other Debt		
	Principal	Interest	Total
2024	\$ 7,285,000	\$ 7,584,844	\$ 14,869,844
2025	7,700,000	7,273,844	14,973,844
2026	8,325,000	6,934,844	15,259,844
2027	7,750,000	6,565,594	14,315,594
2028	8,180,000	6,226,594	14,406,594
2029-2033	49,030,000	25,183,502	74,213,502
2034-2038	59,430,000	13,387,438	72,817,438
2039-2043	26,275,000	2,343,750	28,618,750
Total	\$ 173,975,000	\$ 75,500,410	\$ 249,475,410

Note 9 - Risk Management

The School District is exposed to various risks of loss related to property loss, torts, errors and omissions, and employee injuries (workers' compensation), as well as medical benefits provided to employees. The School District participates in Middle Cities Risk Management Trust risk pool for claims relating to property loss, torts, and errors and omissions. The School District is partially insured for workers' compensation and medical claims.

The shared-risk pool program in which the School District participates operates as a common risk-sharing management program for school districts in Michigan; member premiums are used to purchase commercial excess insurance coverage and to pay member claims in excess of deductible amounts. There have been no significant reductions in insurance coverage from the prior year. Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

Under the School District's workers' compensation plan, the School District's current maximum loss is limited to 100 percent of the normal workers' compensation premiums. Losses in excess of the percent limitation are insured up to an aggregate limit of \$5,000,000. The School District is also insured against losses in excess of \$100,000 to \$500,000 for each occurrence, depending on the year the claim was made.

The School District estimates the liability for workers' compensation claims that have been incurred through the end of the fiscal year, including claims that have been reported and those that have not yet been reported. These estimates are recorded as long-term debt in the government-wide financial statements, as they are not considered due at June 30. At June 30, 2023, \$235,295 is recorded as long-term debt.

The School District is self-insured for medical claims. The School District estimates the liability for medical claims that have been incurred through the end of the fiscal year, including claims that have been reported, as well as those that have not yet been reported. These estimates are recorded as accrued liabilities in the internal service fund. At June 30, 2023, the estimated liability for these medical claims totals \$2,477,346.

Note 9 - Risk Management (Continued)

Changes in the estimated liability for the past two fiscal years were as follows:

	Workers' Compensation		Medical	
	2023	2022	2023	2022
Estimated liability - Beginning of year	\$ 226,713	\$ 520,788	\$ 2,390,659	\$ 2,338,047
Estimated claims incurred, including changes in estimates	172,832	200,123	14,719,455	14,704,191
Claim payments	(164,250)	(494,198)	(14,632,768)	(14,651,579)
Estimated liability - End of year	<u>\$ 235,295</u>	<u>\$ 226,713</u>	<u>\$ 2,477,346</u>	<u>\$ 2,390,659</u>

Note 10 - Michigan Public School Employees' Retirement System

Plan Description

The School District participates in the Michigan Public School Employees' Retirement System (the "System"), a statewide, cost-sharing, multiple-employer defined benefit public employee retirement system governed by the State of Michigan that covers substantially all employees of the School District. Certain school district employees also receive defined contribution retirement and health care benefits through the System. The System provides retirement, survivor, and disability benefits to plan members and their beneficiaries. The System also provides postemployment health care benefits to retirees and beneficiaries who elect to receive those benefits.

The System is administered by the Office of Retirement Services (ORS). The Michigan Public School Employees' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the pension and postemployment health care plans. That report is available on the web at <http://www.michigan.gov/orsschools>.

Benefits Provided

Benefit provisions of the defined benefit (DB) pension plan and the postemployment health care plan are established by state statute, which may be amended. Public Act 300 of 1980, as amended, establishes eligibility and benefit provisions for the defined benefit pension plan and the postemployment health care plan.

Depending on the plan option selected, member retirement benefits are calculated as final average compensation times years of services times a pension factor ranging from 1.25 percent to 1.50 percent. The requirements to retire range from attaining the age of 46 to 60 with years of service ranging from 5 to 30 years, depending on when the employee became a member. Early retirement is computed in the same manner as a regular pension but is permanently reduced by 0.50 percent for each full and partial month between the pension effective date and the date the member will attain age 60. There is no mandatory retirement age.

Depending on the member's date of hire, MPSERS offers the option of participating in the defined contribution (DC) plan that provides a 50 percent employer match (up to 3 percent of salary) on employee contributions.

Members are eligible for nonduty disability benefits after 10 years of service and for duty-related disability benefits upon hire. Disability retirement benefits are determined in the same manner as retirement benefits but are payable immediately without an actuarial reduction. The disability benefits plus authorized outside earnings are limited to 100 percent of the participant's final average compensation, with an increase of 2 percent each year thereafter.

Benefits may transfer to a beneficiary upon death and are determined in the same manner as retirement benefits but with an actuarial reduction.

Note 10 - Michigan Public School Employees' Retirement System (Continued)

Benefit terms provide for annual cost of living adjustments to each employee's retirement allowance subsequent to the employee's retirement date. The annual adjustment, if applicable, is 3 percent. Some members who do not receive an annual increase are eligible to receive a supplemental payment in those years when investment earnings exceed actuarial assumptions.

MPSERS provides medical, prescription drug, dental, and vision coverage for retirees and beneficiaries. A subsidized portion of the premium is paid by MPSERS, with the balance deducted from the monthly pension of each retiree health care recipient. Depending on the member's date of hire, this subsidized portion ranges from 80 percent to the maximum allowed by the statute.

Contributions

Public Act 300 of 1980, as amended, required the School District to contribute amounts necessary to finance the coverage of pension benefits of active and retired members. Contribution provisions are specified by state statute and may be amended only by action of the state Legislature. Under these provisions, each school district's contribution is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance a portion of the unfunded accrued liability.

Under the OPEB plan, retirees electing this coverage contribute an amount equivalent to the monthly cost for Part B Medicare and 10 percent, or 20 percent for those not Medicare eligible, of the monthly premium amount for the health, dental, and vision coverage at the time of receiving the benefits. The MPSERS board of trustees annually sets the employer contribution rate to fund the benefits. Participating employers are required to contribute at that rate.

Under Public Act 300 of 2012, members were given the choice between continuing the 3 percent contribution to the retiree health care and keeping the premium subsidy benefit described above or choosing not to pay the 3 percent contribution and, instead, opting out of the subsidy benefit and becoming participants in the Personal Healthcare Fund (PHF), a portable tax-deferred fund that can be used to pay health care expenses in retirement. Participants in the PHF are automatically enrolled in a 2 percent employee contribution into their 457 accounts as of their transition date, earning them a 2 percent employer match into a 401(k) account. Members who selected this option stopped paying the 3 percent contribution to retiree health care as of the day before their transition date, and their prior contributions were deposited into their 401(k) accounts.

The School District's contributions are determined based on employee elections. There are multiple different pension and health care benefit options included in the plan available to employees based on date of hire and the elections available at that time. Contribution rates are adjusted annually by the ORS.

The ranges of rates are as follows:

	Pension	OPEB
October 1, 2021 - September 30, 2022	13.73% - 20.14%	7.23% - 8.09%
October 1, 2022 - September 30, 2023	13.75% - 20.16%	7.21% - 8.07%

Depending on the plan selected, member pension contributions range from 0 percent up to 7.0 percent of gross wages. For certain plan members, a 4 percent employer contribution to the defined contribution pension plan is required. In addition, for certain plan members, a 3 percent employer match is provided to the defined contribution pension plan.

Note 10 - Michigan Public School Employees' Retirement System (Continued)

The School District's required and actual pension contributions to the plan for the year ended June 30, 2023 were \$35,030,538, which includes the School District's contributions required for those members with a defined contribution benefit. For the year ended June 30, 2023, the School District's required and actual pension contributions include an allocation of \$12,804,911 in revenue received from the State of Michigan and remitted to the System to fund the MPSERS unfunded actuarial accrued liability (UAAL) stabilization rate, as well as \$7,457,426 of a one-time state payment received and remitted to the System for the purpose of contributing additional assets to the System.

The School District's required and actual OPEB contributions to the plan for the year ended June 30, 2023 were \$6,323,661, which includes the School District's contributions required for those members with a defined contribution benefit.

Net Pension Liability

At June 30, 2023, the School District reported a liability of \$279,108,323 for its proportionate share of the net pension liability. The net pension liability was measured as of September 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of September 30, 2021, which used update procedures to roll forward the estimated liability to September 30, 2022. The School District's proportion of the net pension liability was based on a projection of its long-term share of contributions to the pension plan relative to the projected contributions of all participating reporting units, actuarially determined. At September 30, 2022 and 2021, the School District's proportion was 0.74 and 0.77 percent, respectively, representing a change of (2.99) percent.

Net OPEB Liability

At June 30, 2023, the School District reported a liability of \$15,932,059 for its proportionate share of the net OPEB liability. The net OPEB liability for fiscal year 2023 was measured as of September 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of September 30, 2021, which used update procedures to roll forward the estimated liability to September 30, 2022. The School District's proportion of the net OPEB liability was based on a projection of its long-term share of contributions to the OPEB plan relative to the projected contributions of all participating reporting units, actuarially determined. At September 30, 2022 and 2021, the School District's proportion was 0.752 and 0.753 percent, respectively, representing a change of (0.23) percent.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For 2023, the School District recognized pension expense of \$27,190,861, inclusive of payments to fund the MPSERS UAAL stabilization rate. At June 30, 2023, the School District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 2,792,057	\$ (624,056)
Changes in assumptions	47,960,811	-
Net difference between projected and actual earnings on pension plan investments	654,509	-
Changes in proportion and differences between the School District's contributions and proportionate share of contributions	7,892	(13,971,329)
The School District's contributions to the plan subsequent to the measurement date	30,867,472	-
Total	<u>\$ 82,282,741</u>	<u>\$ (14,595,385)</u>

Note 10 - Michigan Public School Employees' Retirement System (Continued)

The \$20,262,337 reported as deferred inflows of resources resulting from the pension portion of state aid payments received pursuant to the UAAL payment will be recognized as state appropriations revenue for the year ended June 30, 2024. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ending	Amount
2024	\$ 8,589,233
2025	6,088,598
2026	6,717,782
2027	15,424,271
Total	<u>\$ 36,819,884</u>

In addition, the contributions subsequent to the measurement date will be included as a reduction of the net pension liability in the next year.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2023, the School District recognized OPEB recovery of \$7,742,433.

At June 30, 2023, the School District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ (31,204,799)
Changes in assumptions	14,200,755	(1,156,306)
Net difference between projected and actual earnings on OPEB plan investments	1,245,216	-
Changes in proportionate share or difference between amount contributed and proportionate share of contributions	11,647	(3,814,232)
Employer contributions to the plan subsequent to the measurement date	4,475,120	-
Total	<u>\$ 19,932,738</u>	<u>\$ (36,175,337)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows (note that employer contributions subsequent to the measurement date will reduce the net OPEB liability and, therefore, will not be included in future OPEB expense):

Years Ending	Amount
2024	\$ (7,388,068)
2025	(6,433,885)
2026	(5,791,984)
2027	(747,856)
2028	(354,553)
Thereafter	(1,373)
Total	<u>\$ (20,717,719)</u>

Note 10 - Michigan Public School Employees' Retirement System (Continued)

Actuarial Assumptions

The total pension liability and total OPEB liability as of September 30, 2022 are based on the results of an actuarial valuation as of September 30, 2021 and rolled forward. The total pension liability and OPEB liability were determined using the following actuarial assumptions:

Actuarial cost method		Entry age normal
Investment rate of return - Pension	6.00%	Net of investment expenses based on the groups
Investment rate of return - OPEB	6.00%	Net of investment expenses based on the groups
Salary increases	2.75% - 11.55%	Including wage inflation of 2.75%
Health care cost trend rate - OPEB	5.25% - 7.75%	Year 1, graded to 3.5% in year 15, 3.0% in year 120
Mortality basis		RP-2014 Male and Female Employee Annuitant Mortality tables, scaled 100% (retirees: 82% for males and 78% for females) and adjusted for mortality improvements using projection scale MP-2017 from 2006
Cost of living pension adjustments	3.00%	Annual noncompounded for MIP members

Assumption changes as a result of an experience study for the periods from 2012 to 2017 have been adopted by the System for use in the annual pension and OPEB valuations beginning with the September 30, 2018 valuation.

Significant assumption changes since the prior measurement date, September 30, 2021, for the pension and OPEB plans include a decrease in the discount rate used in the September 30, 2022 measurement date by 0.80 percentage points in the pension plan and 0.95 percentage points in the OPEB plan. The investment rate of return used in the September 30, 2022 measurement date decreased by 0.80 percentage points in the pension plan and 0.95 percentage points in the OPEB plan. There were no significant benefit terms changes for the pension or OPEB plans since the prior measurement date of September 30, 2021.

Discount Rate

The discount rate used to measure the total pension liability was 6.00 percent as of September 30, 2022 depending on the plan option. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that district contributions will be made at statutorily required rates.

Based on those assumptions, the pension plan's fiduciary net position and the OPEB plan's fiduciary net position were projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan and OPEB plan investments was applied to all periods of projected benefit payments to determine the total pension liability and total OPEB liability.

June 30, 2023

Note 10 - Michigan Public School Employees' Retirement System (Continued)

The long-term expected rate of return on pension plan and OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Domestic equity pools	25.00 %	5.10 %
Private equity pools	16.00	8.70
International equity pools	15.00	6.70
Fixed-income pools	13.00	(0.20)
Real estate and infrastructure pools	10.00	5.30
Absolute return pools	9.00	2.70
Short-term investment pools	10.00	5.80
Real return/opportunistic pools	2.00	(0.50)
Total	100.00 %	

Long-term rates of return are net of administrative expense and inflation of 2.2 percent.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the School District, calculated using the discount rate depending on the plan option. The following also reflects what the School District's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1 Percentage Point Decrease (5.00%)	Current Discount Rate (6.00%)	1 Percentage Point Increase (7.00%)
Net pension liability of the School District	\$ 368,319,296	\$ 279,108,323	\$ 205,594,462

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the School District, calculated using the current discount rate. It also reflects what the School District's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1 Percentage Point Decrease (5.00%)	Current Discount Rate (6.00%)	1 Percentage Point Increase (7.00%)
Net OPEB liability of the School District	\$ 26,724,496	\$ 15,932,059	\$ 6,843,487

June 30, 2023

Note 10 - Michigan Public School Employees' Retirement System (Continued)

Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate

The following presents the net OPEB liability of the School District, calculated using the current health care cost trend rate. It also reflects what the School District's net OPEB liability would be if it were calculated using a health care cost trend rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	<u>1 Percentage Point Decrease</u>	<u>Current Discount Rate</u>	<u>1 Percentage Point Increase</u>
Net OPEB liability of the School District	\$ 6,671,584	\$ 15,932,059	\$ 26,327,125

Pension Plan and OPEB Plan Fiduciary Net Position

Detailed information about the plan's fiduciary net position is available in the separately issued MPSERS financial report.

Payable to the Pension Plan and OPEB Plan

At June 30, 2023, the School District reported a payable of \$5,197,101 and \$637,768 for the outstanding amount of contributions to the pension plan and OPEB plan, respectively, required for the year ended June 30, 2023.

Note 11 - Contingent Liabilities

The School District is subject to various legal proceedings and claims that arise in the ordinary course of its business. The School District believes that the amount, if any, of ultimate liability with respect to legal actions will be insignificant or will be covered by insurance.

Required Supplementary Information

Farmington Public School District

Required Supplementary Information Budgetary Comparison Schedule General Fund

Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
Revenue				
Local sources	\$ 45,159,679	\$ 47,377,161	\$ 47,536,894	\$ 159,733
State sources	82,362,706	99,143,719	95,770,311	(3,373,408)
Federal sources	16,713,886	18,584,452	9,634,875	(8,949,577)
Interdistrict sources	12,226,621	11,446,145	11,433,667	(12,478)
Total revenue	156,462,892	176,551,477	164,375,747	(12,175,730)
Expenditures				
Current:				
Instruction:				
Basic programs	65,781,762	73,156,968	70,024,026	(3,132,942)
Added needs	24,977,682	29,355,801	24,669,727	(4,686,074)
Adult/Continuing education	187,245	214,695	177,071	(37,624)
Total instruction	90,946,689	102,727,464	94,870,824	(7,856,640)
Support services:				
Pupil	17,433,381	18,790,222	16,722,326	(2,067,896)
Instructional staff	10,450,905	10,511,993	8,217,054	(2,294,939)
General administration	1,383,528	1,316,413	1,251,558	(64,855)
School administration	6,826,445	7,587,159	7,507,675	(79,484)
Business	1,425,176	1,590,512	1,531,409	(59,103)
Operations and maintenance	11,138,007	12,675,449	11,513,552	(1,161,897)
Pupil transportation services	6,987,410	7,303,947	6,938,307	(365,640)
Central	3,850,640	4,711,941	4,394,542	(317,399)
Other	287,185	108,815	34,143	(74,672)
Total support services	59,782,677	64,596,451	58,110,566	(6,485,885)
Athletics	1,879,756	2,208,630	2,025,793	(182,837)
Building and site improvements	206,408	217,790	214,940	(2,850)
Community services	2,363,770	2,807,100	2,030,442	(776,658)
Interdistrict payments	1,120,564	1,242,216	1,022,368	(219,848)
Total expenditures	156,299,864	173,799,651	158,274,933	(15,524,718)
Excess of Revenue Over Expenditures	163,028	2,751,826	6,100,814	3,348,988
Other Financing Sources (Uses)				
Proceeds from sale	-	1,132,315	1,132,315	-
Transfers in	172,841	163,511	137,957	(25,554)
Transfers out	(900,000)	(2,000,000)	(2,000,000)	-
Total other financing uses	(727,159)	(704,174)	(729,728)	(25,554)
Net Change in Fund Balance	(564,131)	2,047,652	5,371,086	3,323,434
Fund Balance - Beginning of year	31,629,501	31,629,501	31,629,501	-
Fund Balance - End of year	<u>\$ 31,065,370</u>	<u>\$ 33,677,153</u>	<u>\$ 37,000,587</u>	<u>\$ 3,323,434</u>

Farmington Public School District

Required Supplementary Information Schedule of Proportionate Share of the Net Pension Liability Michigan Public School Employees' Retirement System

	Last Nine Plan Years								
	Plan Years Ended September 30								
	2022	2021	2020	2019	2018	2017	2016	2015	2014
School District's proportion of the net pension liability	0.74214 %	0.76500 %	0.79680 %	0.82486 %	0.83564 %	0.85024 %	0.91075 %	0.96979 %	1.00461 %
School District's proportionate share of the net pension liability	\$ 279,108,323	\$ 181,117,983	\$ 273,709,279	\$ 273,164,256	\$ 251,209,675	\$ 220,333,627	\$ 227,224,167	\$ 236,872,217	\$ 221,281,477
School District's covered payroll	\$ 72,395,706	\$ 67,370,156	\$ 68,477,779	\$ 71,385,804	\$ 70,402,116	\$ 69,554,738	\$ 74,553,881	\$ 80,556,310	\$ 85,259,183
School District's proportionate share of the net pension liability as a percentage of its covered payroll	385.53 %	268.84 %	399.71 %	382.66 %	356.82 %	316.78 %	304.78 %	294.05 %	259.54 %
Plan fiduciary net position as a percentage of total pension liability	60.77 %	72.32 %	59.49 %	60.08 %	62.12 %	63.96 %	63.01 %	62.92 %	66.15 %

Farmington Public School District

Required Supplementary Information
Schedule of Pension Contributions
Michigan Public School Employees' Retirement System

	Last Nine Fiscal Years Years Ended June 30								
	2023	2022	2021	2020	2019	2018	2017	2016	2015
Statutorily required contribution	\$ 34,439,082	\$ 24,757,127	\$ 22,649,203	\$ 21,739,509	\$ 21,669,555	\$ 21,055,508	\$ 19,972,010	\$ 20,859,210	\$ 15,602,264
Contributions in relation to the statutorily required contribution	<u>34,439,082</u>	<u>24,757,127</u>	<u>22,649,203</u>	<u>21,739,509</u>	<u>21,669,555</u>	<u>21,055,508</u>	<u>19,972,010</u>	<u>20,859,210</u>	<u>15,602,264</u>
Contribution Excess	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
School District's Covered Payroll	\$ 75,853,359	\$ 71,490,843	\$ 67,043,340	\$ 69,479,774	\$ 71,456,642	\$ 70,148,520	\$ 69,805,215	\$ 73,117,969	\$ 81,965,999
Contributions as a Percentage of Covered Payroll	45.40 %	34.63 %	33.78 %	31.29 %	30.33 %	30.02 %	28.61 %	28.53 %	19.04 %

Farmington Public School District

Required Supplementary Information Schedule of Proportionate Share of the Net OPEB Liability Michigan Public School Employees' Retirement System

	Last Six Plan Years					
	Plan Years Ended September 30					
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
School District's proportion of the net OPEB liability	0.75220 %	0.75393 %	0.77685 %	0.81985 %	0.82904 %	0.85123 %
School District's proportionate share of the net OPEB liability	\$ 15,932,059	\$ 11,507,883	\$ 41,618,029	\$ 58,846,764	\$ 65,900,323	\$ 75,380,729
School District's covered payroll	\$ 72,395,706	\$ 67,370,156	\$ 68,477,779	\$ 71,385,804	\$ 70,402,116	\$ 69,554,738
School District's proportionate share of the net OPEB liability as a percentage of its covered payroll	22.01 %	17.08 %	60.78 %	82.43 %	93.61 %	108.38 %
Plan fiduciary net position as a percentage of total OPEB liability	83.09 %	88.87 %	59.76 %	48.67 %	43.10 %	36.53 %

Farmington Public School District

Required Supplementary Information
Schedule of OPEB Contributions
Michigan Public School Employees' Retirement System

	Last Six Fiscal Years					
	Years Ended June 30					
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Statutorily required contribution	\$ 5,976,034	\$ 5,731,528	\$ 5,520,920	\$ 5,547,682	\$ 5,588,588	\$ 5,057,398
Contributions in relation to the statutorily required contribution	<u>5,976,034</u>	<u>5,731,528</u>	<u>5,520,920</u>	<u>5,547,682</u>	<u>5,588,588</u>	<u>5,057,398</u>
Contribution Excess	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
School District's Covered Payroll	\$ 75,853,359	\$ 71,490,843	\$ 67,043,340	\$ 69,479,774	\$ 71,456,642	\$ 70,148,520
Contributions as a Percentage of Covered Payroll	7.88 %	8.02 %	8.23 %	7.98 %	7.82 %	7.21 %

June 30, 2023

Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the General Fund and all special revenue funds. All annual appropriations lapse at fiscal year end. The School District also elected to adopt annual budgets for its debt service funds and capital projects funds.

The budget document presents information by fund, function, department, and line items. The legal level of budgetary control adopted by the governing body (i.e., the level at which expenditures may not legally exceed appropriations) is the function level. State law requires the School District to have its budget in place by July 1. Expenditures in excess of amounts budgeted are a violation of Michigan law. State law permits districts to amend their budgets during the year. During the year, the budget was amended in a legally permissible manner. There were no significant amendments during the year.

The School District did not have significant expenditure budget variances.

Pension Information

Ultimately, 10 years of data will be presented in both of the pension-related schedules. The number of years currently presented represents the number of years since the accounting standard requiring these schedules first became applicable.

The required contributions for the year ended June 30, 2023 include a one-time contribution of \$7,457,426, referred to as 147c(2), related to funding received from the State and remitted to the System for the purpose of contributing additional assets to the System.

Benefit Changes

There were no changes of benefit terms for each of the reported plan years ended September 30.

Changes in Assumptions

There were no significant changes of assumptions for each of the reported plan years ended September 30, except for the following:

- 2022 - The discount rate and investment rate of return used in the September 30, 2021 actuarial valuation decreased by 0.80 percentage points.
- 2019 - The discount rate used in the September 30, 2018 actuarial valuation decreased by 0.25 percentage points.
- 2018 - The discount rate used in the September 30, 2017 actuarial valuation decreased by 0.45 percentage points. The valuation also includes the impact of an updated experience study for periods from 2012 to 2017.
- 2017 - The discount rate used in the September 30, 2016 actuarial valuation decreased by 0.50 percentage points.

OPEB Information

Ultimately, 10 years of data will be presented in both of the OPEB-related schedules. The number of years currently presented represents the number of years since the accounting standard requiring these schedules first became applicable.

Benefit Changes

There were no changes of benefit terms for each of the reported plan years ended September 30.

Changes in Assumptions

There were no significant changes of assumptions for each of the reported plan years ended September 30, except for the following:

- 2022 - The discount rate and investment rate used in the September 30, 2021 actuarial valuation decreased by 0.95 percentage points. This resulted in a lower than projected per person health benefit cost to reduce the plan's total OPEB liability by an additional \$1.1 billion in 2022.

- 2021 - The health care cost trend rate used in the September 30, 2020 actuarial valuation increased by 0.75 percentage points for members under 65 and decreased by 1.75 percentage points for members over 65. In addition, actual per person health benefit costs were lower than projected. This reduced the plan's total OPEB liability by \$1.3 billion in 2021.

- 2020 - The health care cost trend rate used in the September 30, 2019 actuarial valuation decreased by 0.50 percentage points. This, in addition to actual per person health benefit costs being lower than projected, reduced the plan's total OPEB liability by an additional \$1.8 billion in 2020.

- 2019 - The discount rate used in the September 30, 2018 actuarial valuation decreased by 0.20 percentage points. The valuation also includes the impact of an updated experience study for periods from 2012 to 2017. This resulted in a lower than projected per person health benefit cost to reduce the plan's total OPEB liability by an additional \$1.4 billion in 2019.

- 2018 - The discount rate used in the September 30, 2017 actuarial valuation decreased by 0.35 percentage points. The valuation also includes the impact of an updated experience study for periods from 2012 to 2017. This resulted in a lower than projected per person health benefit cost to reduce the plan's total OPEB liability by an additional \$1.4 billion in 2018.

Other Supplementary Information

June 30, 2023

Special Revenue Funds

The special revenue funds are used to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes. The School District maintains full control of these funds. The special revenue funds used within the School District are the Nutrition Services Fund and the Student Activities Fund.

The Nutrition Services Fund records all transactions associated with the mandated federal school lunch program, including federal and State revenue and revenue from student paid lunches, as well as costs associated with the program. Any operating surplus in the Nutrition Services Fund remains in this fund.

The Student Activities Fund records all receipts and disbursement of money from student related activities, such as fees, extracurricular activities, and fundraising events.

Debt Service Funds

Debt service funds are used to record tax and interest revenue and the payment of interest, principal, and other expenditures on long-term debt.

Capital Projects Funds

Historically, these funds have been used to account for financial resources to be used for the acquisition, construction, or major renovation of facilities.

The School District separated these funds into distinct funds: Technology/Other Projects, Maintenance/Bus Purchases, Building and Site 2018, Building and Site 2020, and Building and Site 2023. The Building and Site 2020 and Building and Site 2023 funds are reported as major funds in the balance sheet and statement of revenue, expenditures, and changes in fund balances.

The capital projects (Technology/Other Projects Fund) will be used for the replacement and addition of computers and other related technology. The revenue source for this fund is a transfer from the General Fund.

The capital projects (Maintenance/Bus Purchases Fund) will be used to purchase buses, fund maintenance projects throughout the School District and purchase property in the short term. The revenue source for this fund is a transfer from the General Fund.

The capital projects (Building and Site 2018 Fund) contains proceeds of the 2018 bond issue to be used for continued remodeling of buildings for safety and security improvements; constructing additions to, equipping, furnishing, reequipping, refurbishing, and remodeling buildings, including classroom, auditorium, and media center improvements; improving and developing sites, including outdoor athletic facilities, playgrounds, and structures; acquiring school buses and acquiring and installing technology infrastructure and equipment.

Farmington Public School District

Other Supplementary Information Combining Balance Sheet Nonmajor Governmental Funds

June 30, 2023

	Special Revenue Funds		Debt Service Funds			Capital Projects Funds			Total
	Nutrition Services	Student Activities	2015 Issue	2018 Issue	2020 Issue	Technology/ Other Projects	Maintenance/ Bus Purchases	2018 Building and Site	
Assets									
Cash and investments	\$ 2,561,212	\$ 870,985	\$ -	\$ -	\$ -	\$ 1,605,934	\$ -	\$ -	\$ 5,038,131
Receivables:									
Accounts receivable	-	6,069	-	-	-	-	-	-	6,069
Due from other governmental units	109,479	-	2,500	1,500	3,500	-	-	-	116,979
Due from other funds	-	-	-	-	-	-	3,440,132	-	3,440,132
Inventory	66,395	-	-	-	-	-	-	-	66,395
Prepaid expenses	538	-	-	-	-	-	-	-	538
Restricted assets	-	-	752,637	505,427	434,631	-	-	1,606,007	3,298,702
Total assets	\$ 2,737,624	\$ 877,054	\$ 755,137	\$ 506,927	\$ 438,131	\$ 1,605,934	\$ 3,440,132	\$ 1,606,007	\$ 11,966,946
Liabilities									
Accounts payable	\$ 23,147	\$ 25,021	\$ 500	\$ 500	\$ 500	\$ -	\$ -	\$ 778,752	\$ 828,420
Due to other funds	105,264	5,628	-	-	-	-	-	699,247	810,139
Accrued liabilities and other	5,765	483	-	-	-	-	-	-	6,248
Unearned revenue	83,381	-	-	-	-	-	-	-	83,381
Total liabilities	217,557	31,132	500	500	500	-	-	1,477,999	1,728,188
Fund Balances									
Nonspendable:									
Inventory	66,395	-	-	-	-	-	-	-	66,395
Prepays	538	-	-	-	-	-	-	-	538
Restricted:									
Debt service	-	-	754,637	506,427	437,631	-	-	-	1,698,695
Capital projects	-	-	-	-	-	-	-	128,008	128,008
Nutrition services	2,453,134	-	-	-	-	-	-	-	2,453,134
Committed:									
Capital projects	-	-	-	-	-	1,605,934	3,440,132	-	5,046,066
Student activities	-	845,922	-	-	-	-	-	-	845,922
Total fund balances	2,520,067	845,922	754,637	506,427	437,631	1,605,934	3,440,132	128,008	10,238,758
Total liabilities and fund balances	\$ 2,737,624	\$ 877,054	\$ 755,137	\$ 506,927	\$ 438,131	\$ 1,605,934	\$ 3,440,132	\$ 1,606,007	\$ 11,966,946

Farmington Public School District

Other Supplementary Information Combining Statement of Revenue, Expenditures, and Changes in Fund Balances Nonmajor Governmental Funds

Year Ended June 30, 2023

	Special Revenue Funds		Debt Service Funds			Capital Projects Funds			Total
	Nutrition Services	Student Activities	2015 Issue	2018 Issue	2020 Issue	Technology/ Other Projects	Maintenance/ Bus Purchases	2018 Building and Site	
Revenue									
Local sources	\$ 1,671,487	\$ 1,175,536	\$ 6,049,895	\$ 3,975,229	\$ 3,802,785	\$ 52,500	\$ -	\$ 218,753	\$ 16,946,185
State sources	283,422	-	71,542	47,014	44,970	-	-	-	446,948
Federal sources	2,310,253	-	-	-	-	-	-	-	2,310,253
Interdistrict sources	8,413	-	-	-	-	-	-	-	8,413
Total revenue	4,273,575	1,175,536	6,121,437	4,022,243	3,847,755	52,500	-	218,753	19,711,799
Expenditures									
Current:									
Student activities	-	1,199,256	-	-	-	-	-	-	1,199,256
Nutrition services	3,789,337	-	-	-	-	-	-	-	3,789,337
Debt service:									
Principal	-	-	3,070,000	2,150,000	1,475,000	-	-	-	6,695,000
Interest on long-term debt and other	-	-	2,676,629	1,549,987	2,304,090	-	-	-	6,530,706
Capital outlay	238,591	-	-	-	-	-	-	6,856,698	7,095,289
Total expenditures	4,027,928	1,199,256	5,746,629	3,699,987	3,779,090	-	-	6,856,698	25,309,588
Excess of Revenue Over (Under) Expenditures	245,647	(23,720)	374,808	322,256	68,665	52,500	-	(6,637,945)	(5,597,789)
Other Financing Sources (Uses)									
Transfers in	-	-	-	-	-	700,000	1,300,000	-	2,000,000
Transfers out	(137,957)	-	-	-	-	-	-	-	(137,957)
Total other financing (uses) sources	(137,957)	-	-	-	-	700,000	1,300,000	-	1,862,043
Net Change in Fund Balances	107,690	(23,720)	374,808	322,256	68,665	752,500	1,300,000	(6,637,945)	(3,735,746)
Fund Balances - Beginning of year	2,412,377	869,642	379,829	184,171	368,966	853,434	2,140,132	6,765,953	13,974,504
Fund Balances - End of year	\$ 2,520,067	\$ 845,922	\$ 754,637	\$ 506,427	\$ 437,631	\$ 1,605,934	\$ 3,440,132	\$ 128,008	\$ 10,238,758

Farmington Public School District

**Other Supplementary Information
Budgetary Comparison Schedule - Major Funds
2020 Building and Site**

Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Over Final Budget
Revenue - Local source	\$ 50,000	\$ 1,430,000	\$ 1,496,528	\$ 66,528
Expenditures - Capital projects	27,610,624	27,610,624	26,002,730	1,607,894
Net Change in Fund Balance - Excess of expenditures over revenue	(27,560,624)	(26,180,624)	(24,506,202)	1,674,422
Fund Balance - Beginning of year	48,077,264	48,077,264	48,077,264	-
Fund Balance - End of year	<u>\$ 20,516,640</u>	<u>\$ 21,896,640</u>	<u>\$ 23,571,062</u>	<u>\$ 1,674,422</u>

Farmington Public School District

Other Supplementary Information
 Budgetary Comparison Schedule - Major Funds
 2023 Building and Site Fund

Year Ended June 30, 2023

	Original Budget	Amended Budget	Actual	Over Final Budget
Revenue				
Local revenue	\$ 200,000	\$ 200,000	\$ 255,557	\$ 55,557
Proceeds from the sale of bonds	30,086,969	30,086,969	30,086,969	-
Total revenue	30,286,969	30,286,969	30,342,526	55,557
Expenditures - Bond issuance costs	233,799	233,799	232,377	1,422
Net Change in Fund Balance - Excess of revenue over expenditures	30,053,170	30,053,170	30,110,149	56,979
Fund Balance - Beginning of year	-	-	-	-
Fund Balance - End of year	<u>\$ 30,053,170</u>	<u>\$ 30,053,170</u>	<u>\$ 30,110,149</u>	<u>\$ 56,979</u>

Farmington Public School District

**Other Supplementary Information
Budgetary Comparison Schedule - Nonmajor Funds
Nutrition Services**

Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
Revenue				
Local sources	\$ 2,090,346	\$ 1,551,045	\$ 1,671,487	\$ 120,442
State sources	138,065	159,066	283,422	124,356
Federal sources	1,541,225	2,029,497	2,310,253	280,756
Interdistrict sources	-	-	8,413	8,413
Total revenue	3,769,636	3,739,608	4,273,575	533,967
Expenditures - Current - Nutrition services	4,527,857	4,245,364	4,027,928	(217,436)
Excess of Revenue (Under) Over Expenditures	(758,221)	(505,756)	245,647	751,403
Other Financing Sources (Uses) - Transfers in (out)	74,838	77,688	(137,957)	(215,645)
Net Change in Fund Balance	(683,383)	(428,068)	107,690	535,758
Fund Balance - Beginning of year	2,412,377	2,412,377	2,412,377	-
Fund Balance - End of year	<u><u>\$ 1,728,994</u></u>	<u><u>\$ 1,984,309</u></u>	<u><u>\$ 2,520,067</u></u>	<u><u>\$ 535,758</u></u>

Farmington Public School District

Other Supplementary Information Budgetary Comparison Schedule - Nonmajor Funds (Continued) Student Activities

Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
Revenue - Local	\$ 1,400,000	\$ 1,000,000	\$ 1,175,536	\$ 175,536
Expenditures - Student activities	1,400,000	1,000,000	1,199,256	199,256
Net Change in Fund Balance	-	-	(23,720)	(23,720)
Fund Balance - Beginning of year	869,642	869,642	869,642	-
Fund Balance - End of year	<u>\$ 869,642</u>	<u>\$ 869,642</u>	<u>\$ 845,922</u>	<u>\$ (23,720)</u>

Farmington Public School District

Other Supplementary Information Budgetary Comparison Schedule - Nonmajor Funds (Continued) Technology/Other Projects

Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Over Final Budget
Revenue - Local sources	\$ 1,500	\$ 20,000	\$ 52,500	\$ 32,500
Expenditures	-	-	-	-
Excess of Revenue Over Expenditures	1,500	20,000	52,500	32,500
Other Financing Sources - Transfers in	300,000	700,000	700,000	-
Net Change in Fund Balance	301,500	720,000	752,500	32,500
Fund Balance - Beginning of year	853,434	853,434	853,434	-
Fund Balance - End of year	<u>\$ 1,154,934</u>	<u>\$ 1,573,434</u>	<u>\$ 1,605,934</u>	<u>\$ 32,500</u>

Farmington Public School District

Other Supplementary Information
 Budgetary Comparison Schedule - Nonmajor Funds (Continued)
 Maintenance/Bus Purchases

Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Over Final Budget
Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
Other Financing Sources - Transfers in	600,000	1,300,000	1,300,000	-
Net Change in Fund Balance	600,000	1,300,000	1,300,000	-
Fund Balance - Beginning of year	2,140,132	2,140,132	2,140,132	-
Fund Balance - End of year	<u><u>\$ 2,740,132</u></u>	<u><u>\$ 3,440,132</u></u>	<u><u>\$ 3,440,132</u></u>	<u><u>\$ -</u></u>

Farmington Public School District

Other Supplementary Information
Budgetary Comparison Schedule - Nonmajor Funds (Continued)
2018 Building and Site

Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
Revenue - Local sources	\$ 2,500	\$ 190,000	\$ 218,753	\$ 28,753
Expenditures - Capital projects	4,600,500	6,982,658	6,856,698	(125,960)
Excess of Expenditures Over Revenue	(4,598,000)	(6,792,658)	(6,637,945)	154,713
Other Financing Sources - Transfers in	-	26,705	-	(26,705)
Net Change in Fund Balance	(4,598,000)	(6,765,953)	(6,637,945)	128,008
Fund Balance - Beginning of year	6,765,953	6,765,953	6,765,953	-
Fund Balance - End of year	<u>\$ 2,167,953</u>	<u>\$ -</u>	<u>\$ 128,008</u>	<u>\$ 128,008</u>

Farmington Public School District

Other Supplementary Information
 Budgetary Comparison Schedule - Nonmajor Funds (Continued)
 Debt Service

Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	(Under) Over Final Budget
Revenue				
Local sources	\$ 13,636,854	\$ 13,836,254	\$ 13,827,909	\$ (8,345)
State sources	162,292	163,525	163,526	1
Total revenue	13,799,146	13,999,779	13,991,435	(8,344)
Expenditures				
Debt service:				
Principal	6,695,000	6,695,000	6,695,000	-
Interest on long-term debt and other	6,511,094	6,511,094	6,530,706	19,612
Other debt costs	36,500	36,500	-	(36,500)
Total expenditures	13,242,594	13,242,594	13,225,706	(16,888)
Net Change in Fund Balances	556,552	757,185	765,729	8,544
Fund Balances - Beginning of year	932,966	932,966	932,966	-
Fund Balances - End of year	<u><u>\$ 1,489,518</u></u>	<u><u>\$ 1,690,151</u></u>	<u><u>\$ 1,698,695</u></u>	<u><u>\$ 8,544</u></u>

Farmington Public School District

**Other Supplementary Information
Schedule of Bonded Indebtedness**

June 30, 2023

Years Ending June 30	2015 Issue Principal	2018 Issue Principal	2020 Issue Principal	2023 Issue Principal
2024	\$ 3,215,000	\$ 2,225,000	\$ 875,000	\$ 970,000
2025	3,380,000	2,300,000	1,000,000	1,020,000
2026	3,550,000	2,350,000	1,050,000	1,375,000
2027	3,725,000	2,425,000	1,100,000	500,000
2028	3,905,000	2,500,000	1,150,000	625,000
2029	4,090,000	2,600,000	1,200,000	935,000
2030	4,285,000	2,675,000	1,275,000	1,140,000
2031	4,480,000	2,775,000	1,350,000	1,225,000
2032	4,675,000	2,900,000	1,400,000	1,295,000
2033	4,845,000	3,050,000	1,500,000	1,335,000
2034	5,040,000	3,200,000	1,550,000	1,425,000
2035	5,145,000	3,375,000	1,650,000	1,535,000
2036	-	3,575,000	6,600,000	1,700,000
2037	-	3,675,000	6,775,000	1,705,000
2038	-	3,800,000	6,975,000	1,705,000
2039	-	-	8,875,000	1,705,000
2040	-	-	8,875,000	1,705,000
2041	-	-	-	1,705,000
2042	-	-	-	1,705,000
2043	-	-	-	1,705,000
Total remaining payments	\$ 50,335,000	\$ 43,425,000	\$ 53,200,000	\$ 27,015,000
Principal payments due	May 1	May 1	May 1	May 1
Interest payments due	May 1 and November 1			
Interest rate	5.00%	3.00% to 4.50%	4.00% to 5.00%	5.00%
Original issue	\$ 81,050,000	\$ 54,675,000	\$ 57,265,000	\$ 27,015,000

Farmington Public School District

Other Supplemental Information Schedule of Cash, Cash Equivalents, and Investments

June 30, 2023

Fund	Types of Investment	Interest Rate (Percent)	Cost
General	Cash Management Fund - Michigan School District Liquid Asset Fund	Variable	\$ 2,255,462
	Cash Management Fund - Michigan School District Liquid Asset Fund	Variable	2,713,458
	Cash Management Fund - Michigan School District Liquid Asset Fund	Variable	894,019
	Cash Management Fund - Michigan School District Liquid Asset Fund	Variable	109,628
	Cash Management Fund - Michigan School District Liquid Asset Fund	Variable	35,153,369
	Cash Management Fund - Michigan School District Liquid Asset Fund	Variable	11,116
	Cash Management Fund - Michigan School District Liquid Asset Fund	Variable	72,162
	Total General Fund		<u>41,209,214</u>
Special Revenue	Cash Management Fund - Michigan School District Liquid Asset Fund	Variable	2,560,806
	Cash Management Fund - Michigan School District Liquid Asset Fund	Variable	<u>868,615</u>
	Total Special Revenue		3,429,421
Debt Service	Cash Management Fund - Michigan School District Liquid Asset Fund	Variable	1,692,696
Capital Projects	Cash Management Fund - Michigan School District Liquid Asset Fund	Variable	1,605,934
	Cash Management Fund - Michigan School District Liquid Asset Fund Commercial Paper	Variable	1,606,006 -
	Cash Management Fund - Michigan School District Liquid Asset Fund	Variable	28,786,230
	Cash Management Fund - Michigan School District Liquid Asset Fund	Variable	30,110,149
Trust and Agency	Cash Management Fund - Michigan School District Liquid Asset Fund	Variable	-
Internal Service	Cash Management Fund - Michigan School District Liquid Asset Fund	Variable	<u>4,591,893</u>
	Total cash, cash equivalents, and investments		<u><u>\$ 113,031,543</u></u>

Note: Balances represent balances from the bank statements at June 30, 2023

Farmington Public School District

	Cost					Total
	Land	Buildings and Building Improvements	Furniture and Equipment	Buses and Other Vehicles	Construction in Progress	
Elementary Schools						
Beechview	\$ 25,250	\$ 7,665,064	\$ 514,515	\$ -	\$ 734,335	\$ 8,939,164
Forest	31,980	8,393,809	633,536	-	194,961	9,254,286
Gill	4,137	9,452,396	1,044,154	-	210,531	10,711,218
Hillside	16,301	9,322,654	625,848	-	3,804,165	13,768,968
Kenbrook	24,900	9,702,029	521,500	-	873,507	11,121,936
Lanigan	37,800	10,654,144	854,726	-	206,243	11,752,913
Longacre	30,300	7,827,460	585,016	-	2,461,521	10,904,297
Wood Creek	4,391	6,426,298	674,911	-	1,973,657	9,079,257
K-8 School						
Farmington STEAM Academy	36,000	17,336,518	1,023,963	-	1,480,149	19,876,630
Middle Schools						
East	57,500	21,942,823	1,407,201	-	431,588	23,839,112
Power	4,137	13,319,687	1,267,983	-	3,691,212	18,283,019
Warner	180,000	16,633,081	1,052,460	-	128,508	17,994,049
High Schools						
Farmington	1	45,712,579	3,180,707	-	5,340,561	54,233,848
North	117,600	43,773,682	3,917,408	-	3,283,161	51,091,851
Alameda Early Childhood Center	53,447	10,763,156	1,043,995	-	-	11,860,598
Highmeadow Common Campus	49,226	4,789,985	315,999	-	49,426	5,204,636
Shiawassee Complex	-	4,588,024	6,246,905	-	2,813,560	13,648,489
Maxfield Training Center	-	-	-	-	-	-
Farmington Community School Maintenance	6,501	1,668,447	154,036	-	6,242,436	8,071,420
Visions/Cloverdale	4,273	376,593	1,043,657	-	-	1,424,523
Alternative Academy	-	4,223,382	185,825	-	42,881	4,452,088
Vehicles	-	-	-	11,416,192	-	11,416,192
Total	\$ 683,744	\$ 254,571,811	\$ 26,294,345	\$ 11,416,192	\$ 33,962,402	\$ 326,928,494

Other Supplemental Information

Schedule of Capital Assets and Accumulated Depreciation

June 30, 2023

		Accumulated Depreciation				
Buildings and Building Improvements		Furniture and Equipment	Buses and Other Vehicles		Total	
\$	2,546,902	\$	193,262	\$	-	\$
	2,524,238		266,519		-	2,740,164
	3,123,716		454,311		-	2,790,757
	5,114,897		291,263		-	3,578,027
	3,235,834		227,080		-	5,406,160
	3,287,207		362,791		-	3,462,914
	3,126,132		244,673		-	3,649,998
	3,145,131		331,770		-	3,370,805
	7,723,293		508,852		-	3,476,901
	7,743,434		750,333		-	8,232,145
	5,891,021		608,700		-	8,493,767
	6,105,543		427,649		-	6,499,721
	21,683,156		1,807,597		-	6,533,192
	17,957,060		2,287,271		-	23,490,753
	1,472,165		145,801		-	20,244,331
	2,014,363		164,346		-	1,617,966
	1,939,123		4,492,962		-	2,178,709
	-		-		-	6,432,085
	936,630		110,246		-	-
	239,333		547,333		-	1,046,876
	1,670,150		98,513		-	786,666
	-		-		-	1,768,663
	-		-		-	-
	-		-		7,957,260	7,957,260
\$	101,479,328	\$	14,321,272	\$	7,957,260	\$
						123,757,860

Statistical Section

This part of Farmington Public School District's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplemental information says about the government's overall financial health. Many of the schedules present data for the past fiscal years that will allow the reader to discern trends that cannot be seen in a single year's financial statements.

Contents

Financial Trend Information

These schedules contain trend information to help the reader understand how the School District's financial performance and well-being have changed over time.

Revenue Capacity Information

These schedules contain information to help the reader assess the School District's most significant local revenue source, the property tax.

Debt Capacity Information

These schedules present information to help the reader assess the affordability of the School District's current levels of outstanding debt and the School District's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the School District's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the School District's financial report relates to the services the School District provides and the activities it performs.

Farmington Public School District

	As of June 30,			
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Governmental Activities:				
Net investment in capital assets	\$ 80,942,482	\$ 82,595,528	\$ 85,948,397	\$ 88,245,459
Restricted	3,769,752	2,986,963	1,042,446	1,362,602
Unrestricted	9,003,324	(222,340,637)	(218,066,275)	(211,170,358)
Total net position	<u>\$ 93,715,558</u>	<u>\$ (136,758,146)</u>	<u>\$ (131,075,432)</u>	<u>\$ (121,562,297)</u>

Source: Farmington Public School District audited financial statements

GASB 68 and 71 have been adopted effective July 1, 2014. Net position prior to June 30, 2015 has not been restated in this table.

GASB 75 have been adopted effective July 1, 2017. Net position prior to June 30, 2017 has not been restated in this table.

Financial Trend Information
Net Position by Component
Governmental Activities

Last Ten Fiscal Years

As of June 30,					
<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$ 88,960,987	\$ 74,934,436	\$ 71,246,936	\$ 68,022,521	\$ 65,427,511	\$ 61,419,135
2,618,786	2,681,756	3,518,237	3,283,852	4,324,028	6,781,534
<u>(278,624,856)</u>	<u>(273,622,807)</u>	<u>(276,041,984)</u>	<u>(266,492,278)</u>	<u>(241,524,637)</u>	<u>(222,051,902)</u>
<u>\$ (187,045,083)</u>	<u>\$ (196,006,615)</u>	<u>\$ (201,276,811)</u>	<u>\$ (195,185,905)</u>	<u>\$ (171,773,098)</u>	<u>\$ (153,851,233)</u>

Farmington Public School District

	As of June 30,			
	2014	2015	2016	2017
Expenses				
Governmental activities:				
Instruction	\$ 93,402,687	\$ 95,922,327	\$ 89,144,470	\$ 83,023,833
Support services	54,103,272	55,576,921	50,369,101	47,348,639
Nutrition services	3,648,056	3,676,318	3,754,799	3,263,892
Athletics	1,972,380	1,799,480	1,788,212	1,871,122
Community services	1,351,112	1,441,845	1,579,754	1,413,280
Interdistrict payments	-	-	-	-
Interest on long-term debt and other	1,682,306	2,313,319	3,685,573	3,125,884
Other debt costs	-	-	-	-
Depreciation (unallocated)	3,054,974	3,012,856	2,991,551	2,843,930
Total governmental activities	159,214,787	163,743,066	153,313,460	142,890,580
Program revenue				
Charges for services:				
Instruction	141,332	155,792	167,783	183,938
Support services	384,303	386,105	390,693	407,735
Food services	2,177,921	2,220,997	2,240,900	2,000,464
Athletics	657,129	651,087	637,501	653,934
Community services	1,126,506	1,135,108	1,064,660	1,032,701
Operating grants and contributions	32,930,138	33,771,843	32,384,317	38,679,893
Total program revenue	37,417,329	38,320,932	36,885,854	42,958,665
Net (expense) revenue	(121,797,458)	(125,422,134)	(116,427,606)	(99,931,915)
General Revenue				
Property taxes	50,140,673	47,981,086	51,629,686	50,893,808
State aid not restricted to specific purposes	67,506,547	68,748,701	68,498,645	58,042,621
Federal sources - unrestricted	-	-	-	-
Investment earnings	61,865	7,883	623,038	494,663
Other	1,902,789	2,156,945	1,358,951	13,958
Total general revenue	119,611,874	118,894,615	122,110,320	109,445,050
Special Item				
Change in Net Position	\$ (2,185,584)	\$ (6,527,519)	\$ 5,682,714	\$ 9,513,135

* Historically, approximately 50 percent of charges for services is for nutrition services and the balance is for community education tuition and facility usage charges.

Source: Farmington Public School District audited financial statements

Financial Trend Information

Changes in Governmental Net Position

Last Ten Fiscal Years

As of June 30,					
<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$ 82,284,322	\$ 84,797,861	\$ 89,682,813	\$ 85,085,371	\$ 72,085,015	\$ 84,041,376
46,716,391	50,241,412	52,891,179	52,841,038	48,651,209	56,044,351
3,476,209	3,287,761	1,482,167	2,291,990	1,605,764	3,562,282
1,841,765	1,816,325	3,190,774	1,445,370	3,243,190	1,854,398
1,345,953	1,289,169	1,286,765	1,297,075	1,515,629	2,161,849
-	-	-	-	-	1,037,305
3,733,345	5,463,229	6,299,759	6,797,777	7,019,583	5,714,968
-	-	-	-	-	232,377
4,535,757	4,949,376	4,635,558	3,945,005	4,200,213	5,402,592
143,933,742	151,845,133	159,469,015	153,703,626	138,320,603	160,051,498
676,910	711,205	739,441	188,435	129,119	221,847
313,074	474,899	244,407	178,503	347,824	282,387
2,017,007	2,109,968	1,422,338	77,558	540,492	1,575,508
625,659	656,161	469,314	326,329	274,055	555,314
897,554	973,242	608,827	240,929	936,818	1,083,322
40,589,208	38,884,270	41,441,121	46,092,484	50,390,140	55,410,410
45,119,412	43,809,745	44,925,448	47,104,238	52,618,448	59,128,788
(98,814,330)	(108,035,388)	(114,543,567)	(106,599,388)	(85,702,155)	(100,922,710)
50,523,428	51,864,257	53,301,213	54,231,308	53,443,400	55,875,143
58,583,743	57,987,402	55,114,928	56,967,649	54,834,814	56,653,291
-	-	-	-	-	-
642,894	1,643,441	1,067,399	158,225	202,257	3,834,529
6,214	(12,421,244)	(210,169)	437,742	634,491	2,481,612
109,756,279	99,073,856	109,273,371	111,794,924	109,114,962	118,844,575
\$ 10,941,949	\$ (8,961,532)	\$ (5,270,196)	\$ 5,195,536	\$ 23,412,807	\$ 17,921,865

Farmington Public School District

	As of June 30,			
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
General Fund:				
Nonspendable	\$ 835,743	\$ 661,116	\$ 746,904	\$ 734,773
Committed	6,801,338	3,000,517	6,336,300	7,161,263
Assigned	4,330,988	4,698,095	3,359,655	1,673,715
Unassigned	-	-	2,259,671	5,322,980
Total general fund	<u>\$ 11,968,069</u>	<u>\$ 8,359,728</u>	<u>\$ 12,702,530</u>	<u>\$ 14,892,731</u>
All other governmental funds:				
Nonspendable, reported in:				
Special revenue funds	39,470	34,038	38,302	30,063
Restricted, reported in:				
Special revenue funds	2,943,868	2,952,925	1,067,900	1,177,781
Debt service funds	786,414	227,029	754,951	865,773
Capital projects fund - bonded	-	76,602,905	68,361,556	32,514,535
Committed, reported in:				
Capital project funds	579,928	146,116	117,434	117,837
Student activities	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total all other governmental funds	<u>\$ 4,349,680</u>	<u>\$ 79,963,013</u>	<u>\$ 70,340,143</u>	<u>\$ 34,705,989</u>

Source: Farmington Public School District audited financial statements

Financial Trend Information Fund Balances - Governmental Funds

Last Ten Fiscal Years

As of June 30,					
2018	2019	2020	2021	2022	2023
\$ 1,157,411	\$ 1,412,287	\$ 1,389,599	\$ 1,292,975	\$ 1,176,329	\$ 1,405,633
5,152,597	11,272,098	10,842,949	12,517,141	3,661,668	7,030,195
-	-	679,196	963,293	793,119	500,000
9,140,094	5,480,191	8,479,160	16,458,154	25,998,385	28,064,759
\$ 15,450,102	\$ 18,164,576	\$ 21,390,904	\$ 31,231,563	\$ 31,629,501	\$ 37,000,587
48,873	27,882	52,523	43,418	51,937	66,933
1,030,408	1,292,774	1,296,157	1,264,025	2,360,440	2,453,134
1,054,390	1,028,557	1,521,285	1,170,000	932,966	1,698,695
56,262,566	35,327,259	86,197,862	73,728,171	54,843,217	53,809,219
118,517	500,962	1,191,776	2,091,994	2,993,566	5,046,066
-	-	-	860,212	869,642	845,922
-	-	-	-	-	-
-	-	-	-	-	-
\$ 58,514,754	\$ 38,177,434	\$ 90,259,603	\$ 79,157,820	\$ 62,051,768	\$ 63,919,969

Farmington Public School District

	As of June 30,			
	2014	2015	2016	2017
Revenue				
Local revenue	\$ 56,401,936	\$ 54,255,170	\$ 57,914,213	\$ 56,823,935
State revenue	81,213,142	83,101,032	82,062,850	79,540,215
Federal revenue	5,707,257	5,731,381	5,608,374	5,073,500
Interdistrict revenue	12,682,208	12,694,664	11,788,943	11,318,752
Total revenue	156,004,543	155,782,247	157,374,380	152,756,402
Expenditures				
Current:				
Instruction	92,780,320	92,034,829	85,548,608	84,698,693
Support services	53,564,499	53,105,932	48,240,724	46,227,964
Athletics	1,972,380	1,799,480	1,788,212	1,887,855
Nutrition services	3,646,676	3,676,318	3,651,062	3,291,564
Community services	1,329,693	1,424,828	1,496,704	1,417,606
Debt service:				
Principal	6,350,000	6,150,000	7,215,000	7,430,000
Debt issuance costs	-	537,564	-	-
Interest	1,638,386	1,771,184	3,725,090	4,044,991
Other debt costs	-	-	-	-
Capital Outlay	901,333	518,875	11,295,327	35,856,729
Intergovernmental payments	592,863	434,061	678,074	812,115
Total expenditures	162,776,150	161,453,071	163,638,801	185,667,517
Excess of Revenue (Under) Over	(6,771,607)	(5,670,824)	(6,264,421)	(32,911,115)
Other Financing Sources (Uses)				
Debt issuance	-	81,050,000	-	-
Premium on debt issued	-	9,186,782	-	-
Sale of capital assets	8,197	502,255	532,260	9,255
Transfers in	8,220,060	8,479,893	266,955	173,592
Transfers out	(8,220,060)	(8,479,893)	(266,955)	(173,592)
Payments to bond escrow agent	-	(13,063,221)	-	-
Total other financing sources (uses)	8,197	77,675,816	532,260	9,255
Net change in fund balances	(6,763,410)	72,004,992	(5,732,161)	(32,901,860)
Fund Balances - Beginning of year	23,081,159	16,317,749	88,322,741	82,590,580
Fund Balances - End of year	\$ 16,317,749	\$ 88,322,741	\$ 82,590,580	\$ 49,688,720
Debt service as a percentage of noncapital expenditures	5.21%	5.56%	7.77%	8.34%

Source: Farmington Public School District audited financial statements

Financial Trend Information

Changes in Fund Balances - Governmental Funds

Last Ten Fiscal Years

As of June 30,						
<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	
\$ 56,820,326	\$ 59,272,881	\$ 58,995,894	\$ 56,925,388	\$ 57,542,113	\$ 66,235,164	
80,753,569	79,439,607	77,900,206	79,076,235	79,383,528	96,217,259	
4,584,875	6,552,413	6,015,529	11,787,860	13,355,204	11,945,128	
10,973,273	11,615,912	11,362,842	12,176,602	12,621,598	11,442,080	
<u>153,132,043</u>	<u>156,880,813</u>	<u>154,274,471</u>	<u>159,966,085</u>	<u>162,902,443</u>	<u>185,839,631</u>	
85,131,450	85,128,370	83,267,562	81,924,865	85,838,569	94,833,432	
47,646,320	48,694,856	47,408,343	48,508,103	53,008,872	59,196,716	
1,903,395	1,844,753	1,429,971	1,435,124	1,668,289	2,025,807	
3,547,386	3,320,045	3,077,384	2,242,587	3,518,833	3,789,337	
1,395,012	1,297,459	1,199,880	1,158,934	1,815,060	2,030,442	
7,455,000	6,900,000	7,035,000	6,065,000	6,355,000	6,695,000	
556,576	-	326,626	57,891	303,921	-	
3,740,820	5,085,422	4,933,121	6,775,362	6,804,613	6,530,706	
-	-	-	-	-	232,377	
31,982,988	22,374,148	17,954,133	12,962,058	19,392,931	33,448,506	
<u>777,328</u>	<u>922,418</u>	<u>1,157,458</u>	<u>1,000,846</u>	<u>949,469</u>	<u>1,037,305</u>	
<u>184,136,275</u>	<u>175,567,471</u>	<u>167,789,478</u>	<u>162,130,770</u>	<u>179,655,557</u>	<u>209,819,628</u>	
(31,004,232)	(18,686,658)	(13,515,007)	(2,164,685)	(16,753,114)	(23,979,997)	
54,675,000	-	57,265,000	-	-	27,015,000	
562,493	-	10,855,498	-	-	3,071,969	
42,875	1,063,812	703,006	8,191	45,000	1,132,315	
177,675	547,542	999,165	1,038,519	1,040,931	2,137,957	
(177,675)	(547,542)	(999,165)	(1,038,519)	(1,040,931)	(2,137,957)	
-	-	-	-	-	-	
<u>55,280,368</u>	<u>1,063,812</u>	<u>68,823,504</u>	<u>8,191</u>	<u>45,000</u>	<u>31,219,284</u>	
24,276,136	(17,622,846)	55,308,497	(2,156,494)	(16,708,114)	7,239,287	
49,688,720	73,964,856	56,342,010	112,545,877	110,389,383	93,681,269	
<u>\$ 73,964,856</u>	<u>\$ 56,342,010</u>	<u>\$ 111,650,507</u>	<u>\$ 110,389,383</u>	<u>\$ 93,681,269</u>	<u>\$ 100,920,556</u>	
8.42%	8.54%	9.01%	9.54%	9.23%	8.17%	

Farmington Public School District

Taxable Value by Property Type

Tax Year	Real Property			Commercial	Industrial
	Residential	Commercial	Industrial	Personal Property	Personal Property
2013	2,152,620,080	731,842,410	92,365,090	137,119,430	75,384,170
2014	2,206,252,830	695,602,580	91,896,530	120,006,060	76,000,470
2015	2,279,432,190	695,770,180	94,275,590	124,588,940	76,455,060
2016	2,323,967,980	697,227,610	92,660,800	121,347,540	34,303,610
2017	2,394,338,920	717,326,830	94,328,290	123,873,610	29,731,320
2018	2,486,688,870	741,540,180	104,608,030	122,285,560	26,284,020
2019	2,591,755,350	773,336,870	111,015,520	128,999,420	20,678,430
2020	2,694,273,080	808,369,840	119,721,280	127,860,260	18,778,930
2021	2,779,269,890	846,091,890	124,603,780	130,508,500	19,757,730
2022	3,158,856,160	994,422,075	143,626,481	131,792,410	13,965,680

Note: Under Michigan law, the revenue base is referred to as "Taxable Value". This amount represents Assessed value (50% of true cash value), limited for each property by the lower of 5% or inflation.

Taxes levied in a particular "tax year" become revenue of the subsequent fiscal year

Source: Oakland County Form L-4028

Revenue Capacity Information
Taxable Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Taxable Value by Property Type

Utility Personal Property	Total Value	Tax rate (mills)		Estimated Actual Value	Taxable Value as a % of Actual
		Homestead/Non- Homestead			
48,422,550	3,237,753,730	13.0150/20.5600		6,475,507,460	50.00%
49,097,810	3,238,856,280	11.7472/20.2600		6,477,712,560	50.00%
52,464,870	3,322,986,830	12.4418/21.4400		6,645,973,660	50.00%
55,425,380	3,324,932,920	12.1482/21.4400		6,649,865,840	50.00%
60,536,590	3,420,135,560	11.4628/21.3000		6,840,271,120	50.00%
63,545,460	3,544,952,120	11.3026/21.3000		7,089,904,240	50.00%
75,280,180	3,701,065,770	10.8634/21.3000		7,402,131,540	50.00%
82,232,230	3,851,235,620	10.4451/21.2000		7,702,471,240	50.00%
91,336,690	3,991,568,480	9.4482/21.2000		7,983,136,960	50.00%
98,036,070	4,540,698,876	8.9067/20.9216		9,081,397,752	50.00%

Farmington Public School District

Millage rates - direct school taxes							
		Operating			Total Direct Taxes		
Tax Year	Fiscal Year Ended June 30	Homestead	Non-homestead	Debt*	Homestead	Non-homestead	
2013	2014	10.4550	18.0000	2.5600	13.0150	20.5600	
2014	2015	9.4872	18.0000	2.2600	11.7472	20.2600	
2015	2016	9.0018	18.0000	3.4400	12.4418	21.4400	
2016	2017	8.7082	18.0000	3.4400	12.1482	21.4400	
2017	2018	8.1268	18.0000	3.3000	11.4268	21.3000	
2018	2019	8.0026	18.0000	3.3000	11.3026	21.3000	
2019	2020	7.5434	18.0000	3.3000	10.8634	21.3000	
2020	2021	7.2451	18.0000	3.2000	10.4451	21.2000	
2021	2022	6.2482	18.0000	3.2000	9.4482	21.2000	
2022	2023	5.7067	17.7216	3.2000	8.9067	20.9216	

* Debt millage applies to homestead and nonhomestead property.

Sources: Assessment and tax roll certificates and warrants for West Bloomfield Township, City of Farmington Hills, and City of Farmington

Revenue Capacity Information

Direct and Overlapping Property Tax Rates

Last Ten Fiscal Years

Overlapping taxes

Oakland County	Oakland Community College	Oakland Intermediate School District	State Education	City of Farmington	City of Farmington Hills	Township of West Bloomfield
4.9461	1.5844	3.3690	6.0000	16.5856	13.9392	12.2550
4.0019	1.5844	3.3690	6.0000	16.5856	13.9394	12.2550
4.0900	1.5819	3.3633	6.0000	15.0000	14.3908	12.2112
4.2800	1.5708	3.3980	6.0000	15.0000	14.3200	12.1700
4.4908	1.5555	3.3079	6.0000	15.0000	14.6569	12.0487
4.0400	1.5431	3.2813	6.0000	15.5000	14.5797	11.9618
4.0400	1.5303	3.2539	6.0000	18.4322	17.1905	11.8579
4.0200	1.5184	3.2280	6.0000	18.3559	17.0017	11.7840
4.0132	1.5057	3.2012	6.0000	18.3105	16.8566	11.7285
3.9686	1.4891	3.1658	6.0000	19.7084	18.0435	11.6475

**Revenue Capacity Information
Principal Property Taxpayers**

Current and Ten Years Ago

	2022 Taxable	% of	Taxpayer	2013 Taxable Value	% of	2013
<u>Taxpayer</u>	<u>Value</u>	<u>total</u>	<u>Taxpayer</u>	<u>Value</u>	<u>total</u>	<u>Rank</u>
1 Oakland Management Co.	\$ 54,207,830	1.19%	Oakland Management Co.	\$ 47,443,850	1.47%	1
2 DTE Energy	44,871,530	0.99%	DTE Energy	31,457,410	0.97%	2
3 Consumers Energy	35,321,140	0.78%	Robert Bosch Corp.	28,139,960	0.87%	3
4 Hunters Ride Bldg. Co.	32,613,480	0.72%	Nissan Corp.	26,519,690	0.82%	4
5 FH Corporate Investors (Kojaian)	27,345,050	0.60%	FH Corporate Inv (Kojaian)	24,940,410	0.77%	5
6 Independence Green Assoc LLC	26,773,960	0.59%	Green Hill Apts.	16,785,430	0.52%	6
7 Nissan North America Inc.	20,361,715	0.45%	Ramco/Lion Venture LP	14,593,360	0.45%	7
8 Green Hill Apts.	19,738,410	0.43%	Aimco (Independence Green)	12,600,360	0.39%	8
9 Ramco/Lion Venture LP	14,590,300	0.32%	Hartman & Tyner	12,278,530	0.38%	9
10 Finsilver Friedman	14,491,440	0.32%	Chrysler Financial Corp.	11,934,390	0.37%	10
Total	\$ 290,314,855	6.39%		\$ 226,693,390	7.00%	
Total School District Taxable Value	\$ 4,540,698,876			\$ 3,237,753,730		

Source: Cities of Farmington and Farmington Hills

Farmington Public School District

Revenue Capacity Information Property Tax Levies and Collections

Last Ten Fiscal Years

Tax Year	Year ended June 30,	Total levy	Current collections (1)	Percent collected	Delinquent collections (2)	Total tax collections	Percent of levy collected
2013	2014	50,765,606	50,678,031	99.83%	41,439	50,719,470	99.91%
2014	2015	47,485,452	47,382,532	99.78%	-	47,382,532	99.78%
2015	2016	51,359,325	51,260,368	99.81%	-	51,260,368	99.81%
2016	2017	50,919,669	50,893,807	99.95%	-	50,893,807	99.95%
2017	2018	50,581,629	50,523,427	99.88%	-	50,523,427	99.88%
2018	2019	51,757,190	51,671,366	99.83%	-	51,671,366	99.83%
2019	2020	53,113,716	52,982,308	99.75%	-	52,982,308	99.75%
2020	2021	54,088,446	53,980,248	99.80%	-	53,980,248	99.80%
2021	2022	53,360,982	52,363,313	98.13%	-	52,363,313	98.13%
2022	2023	55,793,253	51,682,949	92.63%	-	51,682,949	92.63%

(1) Represents collections through the final distribution of taxes, including delinquent real taxes purchased by the county

(2) Represents all collections after the final distribution date, through the current date

Source: Farmington Public School District audited financial statements

Farmington Public School District

	As of June 30,			
	2014	2015	2016	2017
Governmental Activities:				
General obligation bonds	\$ 28,575,000	\$ 90,170,000	\$ 82,955,000	\$ 75,525,000
Less: pledged debt service funds	-	-	-	-
Net general bonded debt	28,575,000	90,170,000	82,955,000	75,525,000
Installment purchase agreements	-	-	-	-
Capital leases	-	-	-	-
Total debt of school district	<u>28,575,000</u>	<u>90,170,000</u>	<u>82,955,000</u>	<u>75,525,000</u>
Taxable Value	6,475,507,460	6,477,712,560	6,645,973,660	6,649,865,840
Net general bonded obligation debt as a percentage of taxable value	0.44%	1.39%	1.25%	1.14%
Total Population	84,300	84,300	84,300	84,300
Total debt per capita	\$ 339	\$ 1,070	\$ 984	\$ 896
Per capita personal income	\$ 37,187	\$ 37,187	\$ 37,187	\$ 37,187
Total debt to per capita personal income	768:1	2425:1	2231:1	2031:1

Note: If personal income is unavailable, it is acceptable to use Taxable Value

Sources: Farmington Public School District audited financial statements
Population information obtained from Southeastern Michigan Council of Governments

Debt Capacity Information Ratios of Outstanding Debt

Last Ten Fiscal Years

As of June 30,						
2018	2019	2020	2021	2022	2023	
\$ 122,745,000	\$ 115,845,000	\$ 166,075,000	\$ 160,010,000	\$ 153,655,000	\$ 173,975,000	
-	-	-	-	-	-	
122,745,000	115,845,000	166,075,000	160,010,000	153,655,000	173,975,000	
-	-	-	-	-	-	
122,745,000	115,845,000	166,075,000	160,010,000	153,655,000	173,975,000	
6,840,271,120	7,089,904,240	9,382,768,362	7,687,337,680	7,968,003,400	8,508,707,780	
1.79%	1.63%	1.77%	2.08%	1.93%	2.04%	
91,600	91,500	91,500	91,700	95,600	95,600	
\$ 1,340	\$ 1,266	\$ 1,815	\$ 1,745	\$ 1,607	\$ 1,820	
\$ 40,089	\$ 40,920	\$ 44,263	\$ 45,156	\$ 49,576	\$ 50,222	
3062:1	2831:1	3752:1	3543:1	3099:1	3464:1	

Farmington Public School District

Debt Capacity Information Direct and Overlapping Governmental Activities Debt

June 30, 2023

Governmental unit	Debt outstanding	Estimated percent applicable	Estimated share of overlapping debt
City of Farmington	\$ 17,085,262	100.00%	\$ 17,085,262
City of Farmington Hills	92,723,805	92.91%	86,149,687
Township of West Bloomfield	57,443,679	3.68%	2,113,927
Oakland County	181,894,707	6.19%	11,259,282
Oakland Intermediate School District	39,675,000	6.22%	2,467,785
Total overlapping debt			119,075,943
Direct district debt			<u>173,975,000</u>
Total direct and overlapping debt			<u>\$ 293,050,943</u>

Source: Municipal Advisory Council of Michigan, June 2023

The share of overlapping debt is determined by taking the amount of taxable value in each jurisdiction that is within the boundaries of the School District as a percentage of the total taxable value of that jurisdiction. That percentage is then applied to the direct tax-supported debt of the jurisdiction to determine the School District's overlapping share. Only tax-supported debt is included in the overlapping debt.

Farmington Public School District

	As of June 30,			
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Calculation of debt limit				
State equalized valuation (SEV)	\$ 3,281,856,510	\$ 3,458,703,200	\$ 3,770,509,520	\$ 3,994,121,140
15% of state equalized valuation (SEV)	492,278,477	518,805,480	565,576,428	599,118,171
Calculation of debt subject to limit				
Total debt	28,575,000	90,170,000	82,955,000	75,525,000
Less debt not subject to limit:				
State qualified debt issuance	<u>(28,575,000)</u>	<u>(9,120,000)</u>	<u>(7,055,000)</u>	<u>(4,800,000)</u>
Net debt subject to limit	<u>-</u>	<u>81,050,000</u>	<u>75,900,000</u>	<u>70,725,000</u>
Legal debt margin	<u>492,278,477</u>	<u>437,755,480</u>	<u>489,676,428</u>	<u>528,393,171</u>
Net debt subject to limit as a percentage of debt limit	0.00%	15.62%	13.42%	11.80%

* Public Act No. 451 of Michigan 1976, Sec. 1351A provides debt limits as follows: The bonded indebtedness of a school district shall not exceed 15 percent of all assessed valuation of the district. Bonds not included in the computation of the legal debt margin are:

1. Defeased bonds
2. Any bond qualified under Article IX, Section 16 of the 1963 Michigan Constitution
3. Deficit budget bonds as authorized by Sec. 1356

**Based upon the strength of the School District's credit rating, along with a projected increase in taxable values in the foreseeable future, the School District selected the non-qualified bond option; however, it still met all of the requirements of the qualification process.

Source: School District audited financial statements

Debt Capacity Information Legal Debt Margin

Last Ten Fiscal Years

As of June 30,					
<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$ 4,228,770,840	\$ 4,425,044,500	\$ 4,702,442,020	\$ 5,235,479,320	\$ 5,593,087,890	\$ 6,101,264,200
634,315,626	663,756,675	705,366,303	785,321,898	838,963,184	915,189,630
122,745,000	115,845,000	166,075,000	160,010,000	153,655,000	173,975,000
(2,500,000)	-	-	-	-	-
120,245,000	115,845,000	166,075,000	160,010,000	153,655,000	173,975,000
514,070,626	547,911,675	539,291,303	625,311,898	685,308,184	741,214,630
18.96%	17.45%	23.54%	20.38%	18.31%	19.01%

Farmington Public School District

Demographic and Economic Information

Demographic and Economic Statistics

Last Ten Fiscal Years

Fiscal year	Population	Total Personal Income	Per Capita Personal Income	Unemployment rate
2014	84,300	3,134,864	37,187	6.26%
2015	84,300	3,134,864	37,187	3.73%
2016	84,300	3,134,864	37,187	2.90%
2017	91,600	3,556,828	38,830	4.30%
2018	91,600	3,672,152	40,089	3.80%
2019	91,500	3,668,418	40,092	4.00%
2020	91,500	4,050,064	44,263	8.70%
2021	91,700	4,140,805	45,156	3.90%
2022	95,600	4,739,466	49,576	4.30%
2023	95,600	4,801,223	50,222	3.60%

Sources: U.S. Bureau of the Census, Census 2020
Michigan Department of Labor and Economic Growth
Southeast Michigan Council of Governments

Farmington Public School District

Demographic and Economic Information

Principal Employers

Employer	2023 Employees	Percentage of total	2014 Employees	Percentage of total
Beaumont Hospital - Farmington Hills	1,517	1.87%	2,538	2.90%
Magnum Engineering	-	0.00%	2,000	2.30%
Pkc Group USA Inc	1,398	1.72%	-	0.00%
Farmington Public Schools	1,201	1.48%	1,400	1.60%
Flagstar Bank Home Loan Center	1,200	1.48%	-	0.00%
Nissan Technical Center North America	-	0.00%	1,200	1.40%
ZF TRW	1,141	1.41%	600	0.00%
Robert Bosch Corporation	1,019	1.26%	1,600	1.80%
Cengage Learning (Gale)	-	0.00%	900	1.00%
MAHLE Industries, Inc	-	0.00%	850	1.00%
Greenpath Financial Wellness	830	1.02%	-	0.00%
TD Auto Finance	800	0.00%	900	1.00%
Accesspoint, LLC	728	0.90%	-	0.00%
Judson Center	700	0.86%	-	0.00%
Harman Automotive Systems	-	0.00%	700	0.80%
MINACS	-	0.00%	506	0.60%
ACO Incorporated	-	0.00%	500	0.60%
Total principal employers	<u>10,534</u>	12.01%	<u>13,694</u>	15.00%
Total employment	<u>81,051</u>		<u>87,326</u>	

Sources: City of Farmington Hills website
 Oakland County
 Southeast Michigan Council of Governments
 Farmington Public School District

Note: Total employment information is obtained from the Bureau of Labor Statistics.

Farmington Public School District

<u>Function/ program:</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
General government				
Instruction	838	804	701	701
Support services	468	445	413	350
Community service	4	3	3	3
Athletics	2	2	2	2
Food service	<u>69</u>	<u>69</u>	<u>69</u>	<u>63</u>
 Total	 <u>1,381</u>	 <u>1,323</u>	 <u>1,188</u>	 <u>1,119</u>

Source: Farmington Public School District Personnel Department

Operating Information
Full-Time Equivalent School District Employees

Last Ten Fiscal Years

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
707	726	716	704	719	734
351	355	361	348	375	370
3	3	3	3	4	6
2	2	2	2	2	2
<u>63</u>	<u>63</u>	<u>63</u>	<u>63</u>	<u>52</u>	<u>52</u>
<u>1,126</u>	<u>1,149</u>	<u>1,145</u>	<u>1,120</u>	<u>1,152</u>	<u>1,164</u>

Farmington Public School District

**Operating Information
Operating Indicators**

Last Ten Fiscal Years

Year	Enrollment	Operating expenditures	Cost per pupil	Operating revenue	Revenue per pupil	Total teaching staff	Percentage of students qualifying for free/reduced meals	Average teacher salary
2014	10,776	143,417,384	13,309	129,848,413	12,050	794	23.68%	75,930
2015	10,332	141,740,089	13,719	129,912,019	12,574	762	23.51%	76,625
2016	10,097	137,710,021	13,639	141,274,125	13,992	663	21.80%	75,627
2017	9,719	135,139,630	13,905	137,236,964	14,120	661	23.30%	76,176
2018	9,669	136,966,622	14,166	137,213,443	14,191	675	26.93%	76,087
2019	9,550	138,205,540	14,472	140,071,260	14,667	684	26.84%	76,586
2020	9,433	134,585,729	14,268	137,672,209	14,595	682	26.49%	75,421
2021	9,401	133,712,717	14,223	144,306,666	15,350	659	27.29%	74,391
2022	8,955	142,886,149	15,955	143,998,156	16,079	687	28.17%	74,387
2023	9,019	158,274,933	17,549	164,375,747	18,225	720	31.52%	76,107

Sources: Farmington Public School District audited financial statements
Michigan Department of Education Bulletin 1014

Farmington Public School District

Function/ program	As of June 30,			
	2014	2015	2016	2017
Instructional buildings:				
Elementary:				
Number of buildings	9	9	9	9
Square footage	459,488	459,488	459,488	459,488
Capacity	4,389	4,389	4,389	4,389
Enrollment*	3,607	3,431	3,351	3,950
Upper Elementary:				
Number of buildings	2	2	2	-
Square footage	209,452	209,452	209,452	-
Capacity	1,830	1,830	1,830	-
Enrollment*	1,523	1,408	1,322	-
K-8 School:				
Number of buildings	-	-	-	-
Square footage	-	-	-	-
Capacity	-	-	-	-
Enrollment*	-	-	-	-
Middle:				
Number of buildings	2	2	2	3
Square footage	232,200	232,200	232,200	344,452
Capacity	1,848	1,848	1,848	2,782
Enrollment*	1,691	1,611	1,530	2,035
High:				
Number of buildings	3	3	3	3
Square footage	734,412	734,412	734,412	734,412
Capacity	3,856	3,856	3,856	3,856
Enrollment*	3,719	3,639	3,544	3,364
Other:				
Number of buildings	4	4	4	4
Square footage	112,532	112,532	112,532	112,532
Capacity	605	605	605	605
Enrollment*	298	287	248	245
Administrative:				
Number of buildings	3	3	3	3
Square footage	77,588	77,588	77,588	77,588
Transportation/Maintenance:				
Number of garages	1	1	1	1
Buses	96	96	95	95
Athletics:				
Football/Soccer fields	15	15	15	15
Running tracks	5	5	5	5
Baseball/softball	31	31	31	31
Swimming pools	3	3	3	3
Playgrounds	14	14	14	14

* Enrollment is based upon the fall head count of pupils.
Source: Farmington Public School District

Operating Information

Capital Asset Information

Last Ten Fiscal Years

As of June 30,					
<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
8	8	8	8	8	8
423,652	423,652	423,652	423,652	423,652	423,652
4,103	4,103	4,103	4,103	4,103	4,103
3,471	3,597	3,652	3,535	3,620	3,627
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1	1	1	1	1	1
84,720	84,720	84,720	84,720	84,720	84,720
896	896	896	896	896	896
598	699	717	721	630	707
3	3	3	3	3	3
348,552	348,552	348,552	348,552	348,552	348,552
2,832	2,832	2,832	2,832	2,832	2,832
1,903	1,813	1,816	1,765	1,689	1698
3	3	2	2	2	2
734,412	734,412	489,105	489,105	489,105	489,105
3,856	3,856	2,372	2,372	2,372	2,372
3,242	3,057	2,860	2,738	2,672	2,719
5	5	5	5	5	5
135,323	135,323	135,323	135,323	135,323	135,323
941	941	941	941	941	941
252	244	240	236	237	269
3	3	3	3	3	3
77,588	77,588	77,588	77,588	77,588	77,588
1	1	1	1	1	1
95	95	95	95	95	95
15	15	13	13	13	13
5	5	5	5	5	5
31	31	28	28	28	28
3	3	2	2	2	2
14	14	14	14	14	14

Farmington Public School District

Federal Awards Supplemental Information
June 30, 2023

Independent Auditor's Reports

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Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Independent Auditor's Report

To the Board of Education
Farmington Public School District

We have audited the financial statements of the governmental activities, the major funds, and the aggregate remaining fund information of Farmington Public School District (the "School District") as of and for the year ended June 30, 2023 and the related notes to the financial statements, which collectively comprise the School District's basic financial statements. We issued our report thereon dated October 9, 2023, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to October 9, 2023.

The accompanying schedule of expenditures of federal awards and the reconciliation of basic financial statements federal revenue with schedule of expenditures of federal awards are presented for the purpose of additional analysis, as required by the Uniform Guidance, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, schedule of expenditures of federal awards and the reconciliation of basic financial statements federal revenue with schedule of expenditures of federal awards are fairly stated in all material respects in relation to the financial statements as a whole.

Plante & Moran, PLLC

October 9, 2023

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of
Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

To Management and the Board of Education
Farmington Public School District

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the governmental activities, the major funds, and the aggregate remaining fund information of Farmington Public School District (the "School District") as of and for the year ended June 30, 2023 and the related notes to the financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated October 9, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the School District's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

To Management and the Board of Education
Farmington Public School District

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Plante & Moran, PLLC

October 9, 2023

Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance
Required by the Uniform Guidance

Independent Auditor's Report

To the Board of Education
Farmington Public School District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Farmington Public School District's (the "School District") compliance with the types of compliance requirements identified as subject to audit in the Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of the School District's major federal programs for the year ended June 30, 2023. The School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of the major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of Farmington Public School District and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Farmington Public School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the School District's federal programs.

To the Board of Education
Farmington Public School District

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Farmington Public School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Farmington Public School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Farmington Public School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Farmington Public School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

To the Board of Education
Farmington Public School District

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Plante & Moran, PLLC

October 9, 2023

Farmington Public School District

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2022	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2023	Current Year Cash Transferred to Subrecipients
Clusters:										
Child Nutrition Cluster - U.S. Department of Agriculture - Passed through the Michigan Department of Education:										
Noncash Assistance (Commodities):										
National Lunch Program Entitlement Commodities 2022-23	N/A	10.555	\$ 235,471	\$ -	\$ -	\$ -	\$ 235,471	\$ 235,471	\$ -	\$ -
National Lunch Program Bonus Commodities 2022-23	N/A	10.555	17,790	-	-	-	17,790	17,790	-	-
Noncash Assistance (Commodities) subtotal			253,261	-	-	-	253,261	253,261	-	-
Cash Assistance:										
Seamless Summer Option (SSO) - Breakfast	221970	10.553	29,208	-	-	-	29,208	29,208	-	-
Seamless Summer Option (SSO) - Breakfast	231970	10.553	263,686	-	-	-	263,686	280,608	16,922	-
Supply Chain Assistance	220910	10.555	157,241	52,897	(104,344)	-	-	104,344	-	-
Supply Chain Assistance	220910	10.555	160,149	-	-	-	160,149	160,149	-	-
Supply Chain Assistance	221960	10.555	146,753	-	-	-	146,753	146,753	-	-
Supply Chain Assistance	230910	10.555	83,196	-	-	-	83,196	83,196	-	-
Supply Chain Assistance	231960	10.555	1,148,446	-	-	-	1,148,446	1,217,808	69,362	-
National School Lunch and Breakfast Program (incl. commodities)			1,988,679	52,897	(104,344)	-	1,831,438	2,022,066	86,284	-
Summer Food Service Program for Children (SFSPC) - Extended Summer Food Service Program 2021-2022										
	220900	10.559	1,321	-	-	-	1,321	1,321	-	-
Total Child Nutrition Cluster			2,243,261	52,897	(104,344)	-	2,086,020	2,276,648	86,284	-
Special Education Cluster - U.S. Department of Education - Passed through the Oakland County ISD:										
IDEA Flowthrough:										
IDEA Flowthrough 2021	210450	84.027	2,001,038	2,001,038	37,768	-	43,093	5,325	-	-
IDEA Flowthrough 2022	220450	84.027	2,266,515	2,083,370	1,110,644	-	1,110,644	38,704	38,704	-
IDEA Flowthrough 2023	230450	84.027	2,180,069	-	-	-	1,676,453	2,180,068	503,615	-
COVID-19 American Rescue Plan - IDEA	221280	84.027X	479,503	330,582	330,582	-	468,701	147,335	9,216	-
Total IDEA Flowthrough			6,927,125	4,414,990	1,478,994	-	3,298,891	2,371,432	551,535	-
IDEA Preschool Incentive:										
IDEA Preschool 2021	210460	84.173	85,703	85,703	6,761	-	6,761	-	-	-
IDEA Preschool 2022	220460	84.173	99,100	97,138	37,150	-	37,150	1,962	1,962	-
IDEA Preschool 2023	230460	84.173	109,190	-	-	-	76,538	109,190	32,652	-
COVID-19 American Rescue Plan - IDEA Preschool	221285	84.173X	57,280	26,745	26,745	-	42,570	29,081	13,256	-
Total IDEA Preschool Incentive			351,273	209,586	70,656	-	163,019	140,233	47,870	-
Total Special Education Cluster			7,278,398	4,624,576	1,549,650	-	3,461,910	2,511,665	599,405	-

Farmington Public School District

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2023

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2022	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2023	Current Year Cash Transferred to Subrecipients
Clusters (Continued):										
Medicaid Cluster - Michigan Department of Community Health - Passed through the Oakland County ISD - Medicaid Outreach - Medicaid Outreach 2022-2023	2022AOP	93.778	\$ 34,820	\$ -	\$ -	\$ -	\$ 34,820	\$ 34,820	\$ -	\$ -
Head Start Cluster - U.S. Department of Health and Human Services - Passed through the Oakland Livingston Human Services Agency:										
January 1, 2022 - December 31, 2022	05CH011937-001	93.600	646,704	312,407	165,541	-	499,837	334,296	-	-
January 1, 2023 - December 31, 2023	05SCH011937	93.600	746,490	-	-	-	209,846	341,776	131,930	-
COVID-19 American Rescue Plan - Head Start Program	2021-2023	93.600	122,962	108,814	29,678	-	43,826	14,148	-	-
COVID-19 CARES Act Additional Funding	2021-2023	96.600	24,900	-	-	-	24,900	24,900	-	-
Total Head Start Cluster			1,541,056	421,221	195,219	-	778,409	715,120	131,930	-
Other federal awards:										
U.S. Department of Agriculture - Passed through the Michigan Department of Education:										
COVID-19 Pandemic EBT Local Level Costs	220980	10.649	3,135	-	-	-	3,135	3,135	-	-
Local Food for Schools	230985	10.185	33,081	-	-	-	-	17,479	17,479	-
Total U.S. Department of Agriculture noncluster programs			36,216	-	-	-	3,135	20,614	17,479	-
U.S. Department of Agriculture - Passed through the Michigan Department of Education:										
Child and Adult Care Food Program - 2021-22	221920	10.558	1,051	-	-	-	1,051	1,051	-	-
Child and Adult Care Food Program - 2022-23	231920	10.558	11,941	-	-	-	11,941	11,941	-	-
Total Child and Adult Care Food Program			12,992	-	-	-	12,992	12,992	-	-
U.S. Department of Education - Passed through the Michigan Department of Education:										
Federal Adult Education ABE Instruction:										
Project number 2022 - ABE Instruction	221130	84.002	77,606	77,606	77,606	-	77,606	-	-	-
Project number 2022 - English Literacy Civics	221120	84.002	37,894	28,801	28,801	-	28,801	-	-	-
Project number 2023 - ABE Instruction	231130	84.002	79,267	-	-	-	71,076	74,253	3,177	-
Project number 2023 - English Literacy Civics	231120	84.002	39,277	-	-	-	23,619	24,915	1,296	-
Total Federal ABE			234,044	106,407	106,407	-	201,102	99,168	4,473	-
Title I Part A:										
Title I Part A 2122	221530	84.010	865,667	622,451	361,914	-	450,130	88,216	-	-
Title I Part A 2223	231530	84.010	900,657	-	-	-	515,250	600,959	85,709	-
Total Title I Part A			1,766,324	622,451	361,914	-	965,380	689,175	85,709	-

Farmington Public School District

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2023

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2022	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2023	Current Year Cash Transferred to Subrecipients
Other federal awards (Continued):										
U.S. Department of Education - Passed through the Michigan Department of Education (Continued):										
Title II Part A - Improving Teacher Quality:										
Title II Part A 2122	220520	84.367	\$ 320,762	\$ 151,582	\$ 107,550	\$ -	\$ 138,900	\$ 31,350	\$ -	\$ -
Title II Part A 2223	230520	84.367	337,070	-	-	-	140,013	170,696	30,683	-
Total Title II Part A			657,832	151,582	107,550	-	278,913	202,046	30,683	-
Limited English Proficiency Title III:										
Project number 2022 Limited English	220580	84.365	217,972	122,272	93,845	-	99,067	5,222	-	-
Project number 2022 Immigrant Students	220570	84.365	80,789	45,034	44,311	-	48,203	3,892	-	-
Project number 2023 Limited English	230580	84.365	228,417	-	-	-	86,264	112,662	26,398	-
Project number 2023 Immigrant Students	230570	84.365	77,055	-	-	-	9,874	14,418	4,544	-
Total Limited English Proficiency Title III			604,233	167,306	138,156	-	243,408	136,194	30,942	-
Title IV Part A:										
Title IV - Part A SSAE 2122	220750	84.424	98,667	60,145	41,989	-	46,836	4,847	-	-
Title IV - Part A SSAE 2223	230750	84.424	89,442	-	-	-	31,787	38,381	6,594	-
Total Title IV Part A			188,109	60,145	41,989	-	78,623	43,228	6,594	-
Education Stabilization Fund (ESF):										
COVID-19 ESSER II Funds - Formula	213712-2021	84.425D	2,457,061	2,291,514	905,032	-	1,070,579	165,547	-	-
COVID-19 ESSER II - Summer Programming K-8	213722	84.425D	836,550	383,276	124,487	-	365,919	275,731	34,299	-
COVID-19 ESSER II Funds - Sec 23b Credit Recovery	213742-2122	84.425D	219,450	91,858	24,399	-	80,065	63,837	8,171	-
COVID-19 ESSER II - Benchmark	213762	84.425D	74,238	74,238	74,238	-	74,238	-	-	-
COVID-19 ESSER II - Section 98c Learning Loss	213782	84.425D	463,081	-	-	-	-	308,579	308,579	-
COVID-19 ESSER III American Recovery Plan	213713	84.425U	5,522,136	35,121	35,121	-	2,336,864	2,725,046	423,303	-
COVID-19 ESSER III Section 11f Equalization Allocations	213723	84.425U	4,753,201	18,483	18,483	-	770,448	905,534	153,569	-
Total Education Stabilization Fund (ESF)			14,325,717	2,894,490	1,181,760	-	4,698,113	4,444,274	927,921	-
Total U.S. Department of Education passed through the MDE			17,776,259	4,002,381	1,937,776	-	6,465,539	5,614,085	1,086,322	-
U.S. Department of the Treasury - Passed Through the Oakland ISD - COVID-19 Coronavirus State Fiscal Recovery Fund (GSRP)										
	N/A	21.027	175,000	-	-	-	175,000	8,690	(166,310)	-
U.S. Department of Education - Passed Through the Oakland ISD - IDEA Early On:										
IDEA Early On Home Support 2022	21S082-21-22	84.181a	41,210	29,145	9,988	-	20,472	10,484	-	-
IDEA Early On Home Support 2023	21S082-22-23	84.181a	133,750	-	-	-	42,196	62,055	19,859	-
Total IDEA Early On			174,960	29,145	9,988	-	62,668	72,539	19,859	-
Federal Communications Commission - COVID-19 Emergency Connectivity Funds - 2021-22										
	N/A	32.009	516,880	516,880	516,880	-	516,880	-	-	-
Total federal awards			\$ 29,789,842	\$ 9,647,100	\$ 4,105,169	\$ -	\$ 13,597,373	\$ 11,267,173	\$ 1,774,969	\$ -

Farmington Public School District

**Reconciliation of Basic Financial Statements Federal Revenue
with Schedule of Expenditures of Federal Awards**

Year Ended June 30, 2023

Revenue from federal sources - As reported on financial statements (includes all funds)	\$ 11,945,128
MDE Child Care Relief Fund payments - Beneficiary payments not subject to single audit	(387,845)
Federal revenue for which the School District is considered a vendor or beneficiary rather than a subrecipient	<u>(290,110)</u>
Federal expenditures per the schedule of expenditures of federal awards	<u><u>\$ 11,267,173</u></u>

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Farmington Public School District (the "School District") under programs of the federal government for the year ended June 30, 2023. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the School District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the School District.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on the same basis of accounting as the basic financial statements. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement, as outlined in the Compliance Supplement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The pass-through entity identifying numbers are presented where available.

The School District has elected not to use the 10 percent *de minimis* indirect cost rate to recover indirect costs, as allowed under the Uniform Guidance.

Note 3 - Grant Auditor Report

Management has utilized the Michigan Department of Education NexSys Grant Auditor Report (GAR) in preparing the schedule of expenditures of federal awards. Differences, if any, between the GAR and the schedule of expenditures of federal awards relate to the timing of payments and the fiscal year to which the payments relate.

Note 4 - Noncash Assistance

The value of the noncash assistance received was determined in accordance with the provisions of the Uniform Guidance and is reported on the schedule of expenditures of federal awards.

Schedule of Findings and Questioned Costs

Farmington Public School District

Schedule of Findings and Questioned Costs

Year Ended June 30, 2023

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes X None reported

Noncompliance material to financial statements noted? Yes X None reported

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes X None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)? Yes X No

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster
84.425D, 84.425U	Education Stabilization Fund
10.555, 10.553, 10.559	Child Nutrition Cluster

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? X Yes No

Section II - Financial Statement Audit Findings

Finding

None

Section III - Federal Program Audit Findings

Finding

None

Farmington Public School District

Report to the Board of Education

June 30, 2023

To the Board of Education
Farmington Public School District

We have recently completed our audit of the basic financial statements of Farmington Public School District (the "School District") as of and for the year ended June 30, 2023. In addition to our audit report, we are providing the following results of the audit, other recommendations, and informational items that impact the School District:

	<u>Page</u>
Results of the Audit	1-4
Other Recommendations	5-6
Informational Items	7-15

We are grateful for the opportunity to be of service to Farmington Public School District. We would also like to extend our thanks to Dr. Christopher Delgado, Ms. Jennifer Kaminski, Ms. Kim Pincheck, Ms. Karla Swanson, and the entire business office for their assistance and preparedness during the audit. We recognize that preparing for the audit is carried out in addition to your staff's normal daily activities. Should you have any questions regarding the comments in this report, please do not hesitate to call.

Plante & Moran, PLLC

October 9, 2023

Results of the Audit

October 9, 2023

To the Board of Education
Farmington Public School District

We have audited the financial statements of Farmington Public School District (the "School District") as of and for the year ended June 30, 2023 and have issued our report thereon dated October 9, 2023. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated May 10, 2023, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities. Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement.

As part of our audit, we considered the internal control of the School District. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Our audit of the School District's financial statements has also been conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. Under *Government Auditing Standards*, we are obligated to communicate certain matters that come to our attention related to our audit to those responsible for the governance of the School District, including compliance with certain provisions of laws, regulations, contracts, and grant agreements; certain instances of error or fraud; illegal acts applicable to government agencies; and significant deficiencies in internal control that we identify during our audit. Toward this end, we issued a separate letter dated October 9, 2023 regarding our consideration of the School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters on August 8, 2023.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the School District are described in Note 2 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2023.

We noted no transactions entered into by the School District during the year for which there is a lack of authoritative guidance or consensus.

We noted no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The most sensitive estimates affecting the financial statements were the School District's share of the MPSERS net liabilities for the pension and other postemployment benefit (OPEB) plans recorded on the government-wide statements related to GASB Statement Nos. 68 and 75, respectively. The School District's estimates as of June 30, 2023 were \$279,108,323 and \$15,932,059 for the pension and OPEB plans, respectively, based on data received from the Office of Retirement Services. We evaluated the key factors and assumptions used to develop the accounting estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in performing and completing our audit.

Disagreements with Management

For the purpose of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report.

We are pleased to report that no such disagreements arose during the course of our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

We did not detect any misstatements as a result of audit procedures.

Significant Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the School District, and business plans and strategies that may affect the risks of material misstatement, with management each year prior to our retention as the School District's auditors. However, these discussions occurred in the normal course of our professional relationship, and our responses were not a condition of our retention.

As required by 2 CFR Part 200, we have also completed an audit of the federal programs administered by the School District. The results of that audit are provided to the Board of Education in our report on compliance with requirements applicable to each major program and on internal control over compliance in accordance with 2 CFR Part 200 dated October 9, 2023.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 9, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a second opinion on certain situations. If a consultation involves application of an accounting principle to the School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts.

To our knowledge, there were no such consultations with other accountants.

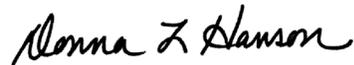
Other Information Included in Annual Reports

Our responsibility for other information included in annual reports does not extend beyond the financial statements, and we do not express an opinion or any form of assurance on the other information. However, we read the introductory section and statistical tables, and nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially misstated or materially inconsistent with the information or manner of its presentation appearing in the financial statements.

This information is intended solely for the use of the Board of Education and management of the School District and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Plante & Moran, PLLC



Donna Hanson, CPA
Partner

Other Recommendations

GASB Implementation Guide Update 2021-1

The GASB issued an implementation guide that clarifies certain points in the accounting standards. The guide includes an update to existing guidance from a past implementation guide related to accounting for fixed assets. It clarifies that items purchased in a group that are individually below a school district's capitalization threshold but exceed the capitalization threshold in the aggregate should be reported in the school district's fixed asset records. The clarified guidance goes into effect in the year ending June 30, 2024. The School District should review its current practices and written policies to ensure that they align with this clarified guidance.

Nutrition Services Fund - Fund Balance

We noted that the fund balance of the Nutrition Services Fund continues to exceed the U.S. Department of Agriculture's maximum allowance of three months' worth of operating expenditures. The School District should continue to monitor its spenddown plan, entered into with the Michigan Department of Education, for reducing the balance to an acceptable level.

Informational Items

Managing the Changing Financial Resources Landscape

Since 2020, the School District has faced a continuously changing environment. The pandemic created significant uncertainty, followed by a significant infusion of federal resources, and ultimately a stable and growing fiscal platform for the state budget. As new resources are added, new challenges are created to effectively plan, develop, deliver, evaluate, and account for the programs and services. The new school aid budget will provide many significant opportunities for education. Once again, careful planning will be critical to put the School District in the best position to take advantage of these recurring and nonrecurring resources.

We understand the unique challenges school districts face within the changing funding landscape. We continue to work closely with state and federal decision-makers to both understand the changes and provide insight into potential implications. As a strategic partner and advocate for public education, we continue to meet with decision-makers before actions are finalized so that these groups can be well informed of the implications their actions will have on the students, your business office, and your financial statements. Our work continues with federal and state agencies as new or revised accounting and compliance guidance is developed so we can help school districts be better equipped to manage the new rules and requirements. As guidance is updated and opportunities are identified, we will continue to provide updates to aid the School District in managing changes and navigating complexities. We understand that the last several years have required substantial extra effort by the Board of Education, administration, teachers, and support staff to bring the School District through one of the most extraordinary times in education. We also understand that the work is not done, and we appreciate the opportunity to work side by side with your team during this next chapter.

School Funding - New Initiatives and More Resources for Public Schools

As Michigan exited the pandemic, the fiscal predictions for both the State's School Aid Fund and the General Fund have been strong. The May 2023 Consensus Revenue Estimating Conference predicted that there will be sufficient resources for current programs, with substantial resources for new initiatives. As schools entered the 2023/2024 fiscal year, the School Aid Bill was completed and signed into law. The bill provided for significant funding increases and resources to fund new initiatives agreed to by the governor and Legislature. Some key highlights include the following:

- In 2022/2023, schools saw the largest increase in per pupil funding since the start of Proposal A (1994/1995). In 2023/2024, that trend continues with a 5 percent increase (\$458 per pupil) in the target foundation allowance, now totaling \$9,608 per pupil.
- Fundamental change to the funding of special education. Starting in 2023/2024, the State's obligation under the Headlee Amendment will be funded from the special education allocation within the school aid budget. Previously, a portion of that obligation was paid from the School District's foundation allowance allocation.
- Continued contributions to reduce the long-term cost of the MPSERS retirement system, even with discontinuation of the one-time \$1 billion contribution occurring in the 2022/2023 fiscal year
- Increased focus on At-Risk, including both additional funding and a new allocation strategy using an opportunity index that provides additional resources where higher student need exists
- Food service universal free breakfast and lunch put in place, which goes beyond what is provided by the federal Child Nutrition Cluster programs

- Preschool programs funded under the Great Start Readiness Program (GSRP) received an increased per pupil revenue allocation and increased eligibility thresholds to 300 percent of the poverty level, which significantly increased access to the program
- Additional one-time resources to assist in funding mental health and school safety initiatives
- Additional transportation funding to incorporate a formula, including riders per square mile

Many of these initiatives have their roots in the education issues encountered during the pandemic, along with the desire to continue to address the recommendations first identified in the Michigan School Finance Collaborative, which outlined priorities for responding to education needs. This school aid funding also comes at a time when districts are planning for the federal funding cliff, as federal-level education-focused pandemic aid is concluding in September 2024. Careful planning to effectively leverage these new funding sources, along with managing programs initiated during the pandemic, will be critical for school districts throughout the 2023/2024 school year.

2023 Funding Implications for the School District

Entering the 2022/2023 fiscal year, the School Aid Fund and the General Fund showed improved financial health and more predictable revenue streams. The governor and Legislature were able to come to an agreement on the school aid package before the beginning of the School District's 2022/2023 fiscal year. The result was that the School District was able to estimate the financial inflows more accurately for 2022/2023 before the school year started. Further, with a continually improving financial picture, the State was able to pass a supplemental appropriation, providing additional resources for the 2023 fiscal year as well as some financial reserves for the School Aid Fund. A few key elements impacting 2022/2023 include the following:

- **2022/2023 Foundation Allowance:** All school districts are at the target foundation allowance of \$9,150 except for the few hold harmless districts.
- **Pupil Membership Blend for 2022/2023:** Pupil count determinations use the 90 percent of the fall 2022 count and 10 percent of the spring 2022 count. The computed pupil count was used to determine the total foundation allowance paid to the School District.
- **MPSERS Cost for 2022/2023:** The basic structure continued, including cost support provided by the School Aid Fund. For 2023, the overall contribution rate increased to 45 percent of payroll from 43 percent, with the net cost to the School District continuing at up to approximately 28 percent. While the net cost to the School District is essentially the same as in 2022, the overall contribution rate continues to increase. By way of comparison, when Proposal A was adopted, the total contribution rate was 11 percent. The implication is that more resources are redirected from the funding of operations to the support of the retirement system funding requirement. The 2022/2023 amendments to the State Aid Act further increased investment in the retirement system, with the goal of reducing the overall cost of the program over time. The State's recurring funding support is provided in three separate sections of the State Aid Act: Sections 147a, 147c, and 147e. Total funding received by the School District was composed of \$885,451 in 147a(1), \$1,745,471 in 147a(2), \$12,804,911 in 147c(1), and \$370,281 of 147e funding.

- **One-time Retirement System Contribution:** With additional resources available in the School Aid Fund, in addition to the recurring funding discussed above, a one-time \$1 billion contribution was made to the MPSERS retirement system. This contribution was made with the goal of lowering the future cost, and ultimately the contribution requirements from school districts, of the retirement system. The contribution was provided ultimately to MPSERS via participating school districts. School districts received the funding as a Section 147c(2) categorical payment from the State and then were required to deposit the same amount with the retirement system. The amount allocated to the School District was \$7,457,426. Accounting rules require that the categorical payment be recorded as revenue and the contribution as an expenditure. The impact is that there will be an unusual, large, one-time event recorded as a revenue and an expenditure in the School District's June 30, 2023 financial statements. There was no impact to fund balance.
- **Special Education Services:** Beginning in the 2021/2022 fiscal year, the State increased the funding of its share of special education costs by 3 percent of those costs. In 2022/2023, that support continued, plus it reduced the amount of foundation allowance that is credited as payment against the State's required support. In 2023/2024, use of the foundation allowance to contribute to the State's support of special education was concluded, and the State's contribution to support special education is paid entirely from a categorical allocation. These changes in the funding formula will have the effect of providing more state support to cover the cost of special education operations. The implication to the School District will be that more funds will be freed up to support other general education activities. The actual amount of the shift varies by district and requires some analysis. Once determined, school districts will be better able to budget and plan for use of those funds.
- **New Initiatives for 2022/2023:** There were several new initiatives included in the 2022/2023 amendments to the State Aid Act. Since the revenue projections were well above expectations, there was room for funding most of the priorities from both branches of government. Many of the initiatives result from common themes, including the pandemic, mental health concerns of students and staff, addressing the teacher shortage, school security, continuing investment in preschool, vocational/career training, and beginning to focus on educational infrastructure investment. Many of these initiatives were carried forward and continued in the 2023/2024 amendments to the State Aid Act. These initiatives required assessment and planning by individual school districts. With new resources comes new responsibility to determine the most effective way to leverage these funds for the benefit of the students, staff, and the School District. The same challenges exist as districts assess the content of the 2023/2024 amendments to the State Aid Act.
- **Pupil Count Trends:** During the pandemic, most public schools across Michigan experienced a decline in enrollment. Statewide enrollment has historically been slightly under 1.5 million students. Prior to the pandemic, annual enrollment figures were declining annually at about 10,000 students per year. However, during the pandemic, statewide enrollment decreased in excess of 50,000 students. As part of the Consensus Revenue Estimating Conference process, total enrollment is tracked and estimated. A key consideration in the projections continues to be to what extent the 50,000 student reduction will recover. Current data suggests that some portion returned as the rate of decline slowed, but enrollment will not recover to pre-pandemic levels. While this data is important statewide, it is very important at the local district level. Since the foundation allowance is computed on a per pupil basis, a stable and predictable enrollment will have a substantial impact on the financial picture. As a practical example, on average, it takes about 10 students to fully fund a teacher position. As districts continue to operate in the post-pandemic period, continued focus on recruiting and retaining students and families will be essential to improving student enrollment.

Looking Forward to 2024 and Beyond

The May 2023 Consensus Revenue Estimating Conference provided a look into 2024, 2025, and 2026. There is a substantial surplus in 2023 to carry over to 2024, but the surplus is significantly reduced in 2024 with several one-time payments. However, 2025 is projected to return to a significant surplus once the one-time payments are removed from the analysis. The significant revenue influx and projected revenue levels expected through 2025 have provided an unusual opportunity for school funding in Michigan. This is especially significant since federal pandemic funding is nearing its end. The results of the May 2023 Consensus Revenue Estimating Conference suggest that the State will have significant resources to invest in public education funded through the School Aid Fund, as well as other programs funded through the State's General Fund. While optimism is high for the state budget, the two key matters that could negatively impact the financial picture are inflation and the potential for recession. The 5 percent increase in the 2023/2024 foundation mirrors the same increase in 2022/2023 and is at a higher rate than ever seen under Proposal A. However, inflation pressures, while improving, remain at higher levels and have a significant impact on operating costs for districts. Similarly, while the likelihood for a recession appears to be lowering, if it were to occur, it will likely negatively impact future revenue projections, limiting the potential to fund future school district operations.

The strong fiscal outlook for the School Aid Fund comes as education-focused, pandemic-related federal funding is coming to a close. This period has been labeled the federal funding cliff. This is because, once these resources have concluded, the district will need to assess if other resources will be allocated to continue any programs or activities that were paid for using the pandemic-related funding. These funding factors place a high degree of need for school districts to carefully plan budgets and spending priorities. Choosing how best to manage needs and priorities will be a continuing challenge. Factors to consider as we look into the future include the following:

- The impact of a recession on school funding, if it were to occur
- How best to use the ESSER III allocation without negatively impacting future operations and what state resources may be used to offset any negative impact
- Staff retention and recruitment, including use of novel approaches, some of which are funded by state categoricals
- Continued efforts at attracting and retaining students to the School District
- Pupil count trends and projections for school districts and school buildings to better plan staffing, infrastructure, and operational needs
- Continuing commitment to address learning loss, including funding of programs once pandemic-related funding is concluded
- Planning for potentially expanded preschool services funded under an expanded GSRP
- Revising food service operations in light of the new state-funded free breakfast and lunch program
- Potential staffing cost increases
- Operating cost increases resulting from inflation
- Technology cost increases and access to technology learning tools
- Costs for school security and mental health services
- Identifying, recruiting, and retaining staff to provide mental health and school security services

- Cost trends for the retirement system and the extent to which state support is used from the School Aid Fund

The next Consensus Revenue Estimating Conference will occur in January 2024. As districts move into the 2023/2024 school year, they will need to carefully plan for how best to use the significant resources that have been provided during this unusual time in our school funding history.

Michigan School Meals

For the first time, beginning in the 2023/2024 school year, a free breakfast and lunch will be available to all students in Michigan schools. This program, initiated with the 2023/2024 amendments to the State Aid Act, provides state-funded meals to all students who do not qualify for a free meal under the National School Lunch and National School Breakfast programs. The Michigan Department of Education issued guidance for districts to apply for participation beginning with the 2023/2024 school year. Some key observations include the following:

- Participation is not automatic. Districts must apply using the 2024 Coordinated Application in the State's NexSys system.
- For a district to be eligible to participate, it must do the following:
 - Be a public school, charter school, or intermediate school district
 - Participate in the National School Lunch Program
 - Serve breakfast and lunch
 - Serve all meals at no cost to pre-K through 12th grade students
 - Adopt Community Eligibility Provision (CEP) to maximize federal reimbursement. Note that not all schools qualify for this provision under the federal program. If a district qualifies, the meals will be funded using that federal program, and the state program is not needed.
 - Collect relevant family income information
 - Write off all outstanding student negative balances
- The program is designed to work alongside and supplement the current federal National School Lunch and National School Breakfast programs and not replace them.
- Districts will need to track and claim meals served similar to what is done for the federal programs.
- As noted above, districts must eliminate negative student account balances. In doing so, the Nutrition Services Fund is not allowed to absorb the write-off. That removal requires funding from sources outside the Nutrition Services Fund. The MDE has developed guidance for how this should be accomplished.

During the pandemic, free breakfast and lunch were made available to essentially all students. The program was paid for with federal funds. During this period, schools experienced a significant increase in meals served. With this new initiative, the potential for high participation rates is likely. This will require districts to plan for the increased demand on food service operations, including staffing levels, timing of meals, cafeteria seating, menu planning, and food orders. Additionally, effective communication channels will be needed to inform students and families of the program and to gain the needed paperwork to document participation from a segment of the student body where such data has not been requested previously.

Michigan Public School Employees' Retirement System (MPERS) - Update on the Plans' Net Pension/OPEB Liabilities

Similar to the State of Michigan, the MPERS plan has a September 30 year end. With the adoption of GASB Statement Nos. 68 and 75 several years ago, school districts have been reporting their share of the MPERS plan funded status in the government-wide financial statements of the School District.

At September 30, 2022, the pension portion of the MPERS plan had a net pension liability of approximately \$37.9 billion. This is an increase of approximately 57 percent from the reported amount of \$24.2 billion on September 30, 2021. One of the primary reasons for the increase in the net liability was net investment losses. The pension plan's annual investment rate of return was 27.2 percent for the year ended September 30, 2021, compared to an investment loss of 4.8 percent for the year ended September 30, 2022.

At September 30, 2022, the retiree health care portion (OPEB) of the MPERS plan had a net OPEB liability of approximately \$2.1 billion. This is an increase of approximately 40 percent from the reported amount of \$1.5 billion at September 30, 2021. The primary reason for the increase was a 27.2 percent annual investment return for the plan year ended September 30, 2021, as compared to an annual investment loss of 4.8 percent for the year ended September 30, 2022.

Fund Balance

The first year of the pandemic, more than ever, highlighted the importance of having adequate fund balance due to the uncertainty of the state budget and the impact on the foundation allowance with prorations that went into effect. Having sufficient fund balance will help to ensure the School District can continue to provide an adequate level of programming during periods of economic uncertainty.

The 2023/2024 school year will face many challenges that will have a direct effect on the School District's fund balance. The Consumer Price Index (CPI) continues to grow, which will put inflationary pressures on nearly all school districts. Couple that with the budgeting pressures faced with how to spend the COVID-19 relief funds, and business offices will have a lot to consider and plan for when projecting out fund balance for the upcoming school year.

During the 2022/2023 school year, the School District's General Fund revenue exceeded expenditures by \$5,371,086. This resulted in increasing the General Fund fund balance to approximately \$37,000,000 at June 30, 2023. Fund balance goals are often stated in terms of a percentage of total expenditures. As a point of reference, the statewide average for school districts at June 30, 2022 was approximately 20.30 percent of expenditures and outgoing transfers. Fund balance at the statewide average would approximately equal the School District's average operating costs for a 10-week period. The School District's fund balance percentage is 23.10 percent and equals approximately 41.5 days of operation.

Significant Changes in the Future to the GASB Financial Reporting Model

Under the current Governmental Accounting Standards Board (GASB) standards, school districts have been reporting using the current framework for approximately two decades. While the current financial statement presentation has worked, the GASB is looking to improve its effectiveness for all governments.

This project kicked off in August 2013. An exposure draft was issued in June 2020 titled “Financial Reporting Model Improvements.” The exposure draft comment period ended during February 2021, and, as a firm, Plante & Moran, PLLC provided comments to the GASB on our thoughts of the proposed standards. The GASB’s goal is to have final standards issued by March 2024.

Once adopted by the GASB, these new standards could have a significant impact on the accounting and financial reporting for school districts. Currently, school districts account for activity in the funds using the modified accrual basis of accounting. The exposure drafts argue that, under the current model, there is no sufficient framework that ensures that governmental entities are consistently reporting similar types of transactions in their financial statements. They also argue that the time period looked at for certain transactions in fund accounting is too short and that the current method has too many piecemeal guidance points rather than a conceptual framework against which transactions can be applied in order to determine the correct accounting. Other proposed changes include requiring additional information in the MD&A and a variance column in the budget to actual statement.

While the exposure draft has not yet been revised, it should be noted that, during the June 2023 GASB board meeting, the board tentatively decided to remove all issues related to the reporting of governmental funds from the scope of this proposed new statement. If this change makes its way to the final standard, the scope of this pronouncement would be significantly reduced, and many of the aforementioned impacts of this standard would ultimately not be applicable. We will continue to monitor the status of this proposed new standard and work with your business office to ensure a seamless adoption once a final standard is issued.

A separate but somewhat related project is also ongoing. In June 2020, the GASB released its preliminary views titled “Revenue and Expense Recognition.” The objective of this project is to develop a comprehensive, principles-based model that would establish categorization, recognition, and measurement guidance applicable to a wide range of revenue and expense transactions. When the new standard is issued and adopted, it could result in revenue and expense transactions being reported either earlier or later than they currently are in school district financial statements. The GASB’s current work plan anticipates that this new standard could be issued during 2027.

GASB Statement No. 101 - Compensated Absences

School districts have historically been required to account for certain types of accumulated employee leave time in their financial statements; however, the existing standards were written many years ago, and significant changes have occurred since then related to the various types of compensated absences that exist today. The GASB recently adopted a new pronouncement that addresses the accounting for compensated absences, which include vacation, sick, and other paid leave time. Under GASB 101, the School District will record a compensated absence liability in the full accrual financial statements for leave time that (1) is attributable to services already rendered, (2) accumulates, and (3) is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The liability is to be recorded each reporting period, in the full accrual statements only, using each employee’s pay rate as of the date of the financial statements. The new standard also removes the historic requirement related to disclosing the gross additions and reductions to the compensated absence liability in the financial statements, and, instead, a school district can disclose just the net change during the year. The new standard also removes the previous requirement to disclose which funds are responsible for liquidating compensated absence liabilities as they are paid.

This statement is effective for the School District's year ending June 30, 2025. The School District should begin to review the requirements of this new pronouncement, as it may have an impact on how the School District accounts for its compensated absence liability.

Michigan Department of Treasury - Numbered Letter 2023-1: Bonded Construction Fund and Sinking Fund Reporting Changes

School districts are currently required to comply with the Michigan Department of Treasury's (the "Treasury") Bulletin 7 and Numbered Letter 2004-4 as they relate to the audit and reporting requirements of a bond-funded construction fund and sinking funds. During fiscal year 2023/2024, the Treasury will release Numbered Letter 2023-1, which supersedes Bulletin 7 and Numbered Letter 2004-4. Plante & Moran, PLLC participated in reviewing and providing feedback on the exposure draft. The new guidance goes into effect for sinking fund and bond compliance audits that are required to be reported for the June 30, 2024 reporting period. School districts will need to review these changes in order to ensure they are in compliance with these new audit and reporting rules. Some of the primary changes are as follows:

- School districts will no longer submit financial information upon bond closeout to the Department of Treasury. Rather, the Treasury will gather the data it needs from the annual audited financial statements that are already being submitted to the Department of Education. School districts will, however, need to submit an annual transmittal letter to the Treasury that includes notification of status of the bond-funded Capital Projects Fund.
- The determination of the completion date has been simplified. The completion date will always be the June 30 immediately following the later of (1) the certificate of substantial completion or (2) 95 percent of the bond proceeds being spent. It will then be expected that the auditor completes its work in conjunction with the submission of the School District's audited financial statements.
- For bonds with multiple series, if the series being audited are for projects that were all approved by the electors at the same time, the audit closeout reporting can occur at the end of the final bond issue of the series. Approval is no longer required from the Treasury when taking this approach.
- The activity associated with any sinking fund levies renewed after May 7, 2023 should be accounted for in a capital projects fund that is separate from any remaining fund balance associated with levies authorized prior to May 7, 2023. This could potentially result in a situation where the School District may need to create a separate capital projects fund to account for activity associated with levies authorized after May 7, 2023 if the School District has not yet spent all of the fund balance associated with levies authorized prior to May 7, 2023.

Bond Investment Earnings - Arbitrage Considerations

Arbitrage is not a new topic; however, in the current environment of raising interest rates, it is a topic that has recently received more attention. So, what is arbitrage? To summarize, arbitrage is the difference between the interest expense paid by the bond debt issuer (school district) and the earnings on the invested bond proceeds. School districts are tax-exempt organizations and, therefore, subject to federal arbitrage compliance rules. As a result, the School District may be limited to the amount of investment earnings that it is allowed to retain. The arbitrage calculations are quite complex, and the School District should work with its bond advisor to ensure this computation is completed on a recurring basis. Generally, at the five-year anniversary of the original bond sale, a computation is also completed and used to report to the federal government any investment earnings in excess of what is allowed to be retained and is generally due back to the federal government (Internal Revenue Service). The annual arbitrage calculations are also utilized to determine if the School District should report an arbitrage liability at June 30 in the full accrual set of financial statements.



Facilities Management Memorandum

TO: Chris Delgado, Superintendent

FROM: Jon Barth, Director of Facilities Management and Transportation

SUBJECT: 10 Passenger Van Purchase

DATE: November 14, 2023

Chris,

Farmington Public Schools' transportation department is recommending the purchase of two (2), ten passenger vans from Hoekstra Transportation out of Grand Rapids, Michigan. The requested purchase amount is \$149,650; funding from the District's general fund. These vehicles will provide relief to our mid day runs, specifically transporting highly functioning, special needs students throughout the District, as well as provide afternoon transportation for athletics.

Being ten passenger vehicles (shown below), only a chauffeur's license is required to drive these vehicles per National Highway Traffic and Safety Administration code (49 U.S.C. Chapter 301), which gives us flexibility to assign staff. Ten passenger vans such as these are increasingly difficult to purchase due to demands from delivery services and other school districts. This opportunity arose through our relationship with Hoekstra, the company that provides our school buses. They also provide exceptional follow up and warranty service. It should be noted that these vehicles are built from the chassis up by Hoekstra to accommodate student transportation.

Per Clarke Hill's interpretation of District purchasing policy, three comparative quote's were obtained and shown below. It is requested that this be a discussion and action item for the Board of Education at the November 21, 2023 Board meeting so that the vehicles can be ordered and delivered by February 2024.

[Hoekstra](#) (Grand Rapids, MI) - \$74,825.00

[Jerry's Mobility](#) (Baltimore, MD) - \$74,988.00

[Showcase Auto](#) (Modesto, CA) - \$75,999.00



November 21, 2023

Regular Meeting of the Board of Education

XI. ITEMS FROM THE TREASURER

A. EXPENDITURES.

MOTION: I move that the Board of Education approve the expenditures as outlined in the expenditure printout dated November 21, 2023, as follows:

General Fund	\$ 10,872,816
General Fund - Athletics	236,978
Debt Fund	-
Capital Projects – Technology and Other Projects	-
Capital Projects – 2018 Bond Fund	-
Capital Projects – 2020 Bond Fund	677,511
Capital Projects – 2023 Bond Fund	1,894,601
Nutrition Services Fund	606,670
Benefit Stabilization Fund	1,548,402
TOTAL	\$ 15,836,978

VOICE VOTE

FARMINGTON PUBLIC SCHOOL DISTRICT

BOARD REPORT - November 21, 2023

GENERAL FUND	\$ 10,872,816
GENERAL FUND - ATHLETICS	236,978
DEBT FUND	-
CAPITAL PROJECTS - TECHNOLOGY & OTHER PROJECTS	-
CAPITAL PROJECTS - 2018 BOND FUND	-
CAPITAL PROJECTS - 2020 BOND FUND	677,511
CAPITAL PROJECTS - 2023 BOND FUND	1,894,601
NUTRITION SERVICES FUND	606,670
BENEFIT STABILIZATION FUND	1,548,402
<i>TOTAL</i>	<i>\$ 15,836,978</i>

FARMINGTON PUBLIC SCHOOL DISTRICT

BOARD REPORT - November 21, 2023

10/20/23 Payroll	1,928,135.84
10/20/23 Accounts Payable	71,534.29
10/24/23 Accounts Payable	311,032.25
10/27/23 Accounts Payable	117,860.01
10/31/23 Accounts Payable	108,347.22
11/03/23 Payroll	2,082,544.22
11/03/23 Accounts Payable	169,607.17
11/07/23 Accounts Payable	566,390.43
11/10/23 Accounts Payable	86,491.14

WIRE TRANSFERS/ACH WITHDRAWALS

5,430,873.40

TOTAL GENERAL FUND

10,872,815.97

10/18/23 Accounts Payable	2,193.12
10/20/23 Payroll	138,126.60
10/20/23 Accounts Payable	3,950.00
10/24/23 Accounts Payable	1,625.00
10/27/23 Accounts Payable	14,586.33
10/31/23 Accounts Payable	16,212.69
11/03/23 Payroll	32,832.30
11/03/23 Accounts Payable	7,744.95
11/07/23 Accounts Payable	5,828.74
11/10/23 Accounts Payable	13,878.22

TOTAL GENERAL FUND - ATHLETICS

236,977.95

10/20/23 Accounts Payable	33,414.20
10/24/23 Accounts Payable	51,756.02
10/27/23 Accounts Payable	33,410.00
10/31/23 Accounts Payable	367,530.31
11/03/23 Accounts Payable	105,625.00
11/07/23 Accounts Payable	80,055.18
11/10/23 Accounts Payable	5,720.00

TOTAL 2020 CAPITAL PROJECT FUND

677,510.71

FARMINGTON PUBLIC SCHOOL DISTRICT

BOARD REPORT - November 21, 2023

10/24/23 Accounts Payable	1,221,114.80
10/31/23 Accounts Payable	453,945.19
11/07/23 Accounts Payable	216,663.92
11/10/23 Accounts Payable	2,877.37

TOTAL 2023 CAPITAL PROJECT FUND

1,894,601.28

10/20/23 Accounts Payable	7,878.81
10/20/23 Payroll	104,145.21
10/24/23 Accounts Payable	121,598.61
10/27/23 Accounts Payable	2,247.76
10/31/23 Accounts Payable	234,943.68
11/03/23 Accounts Payable	5,876.80
11/03/23 Payroll	80,022.56
11/07/23 Accounts Payable	49,956.72

TOTAL NUTRITION SERVICES FUND

606,670.15

10/31/23 Accounts Payable	58,187.91
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WIRE TRANSFERS/ACH WITHDRAWALS

1,490,213.78

TOTAL BENEFIT STABILIZATION FUND

1,548,401.69

FARMINGTON PUBLIC SCHOOL DISTRICT

BOARD REPORT - November 21, 2023

WIRE TRANSFERS/ACH WITHDRAWALS

10/18/23	5th 3rd	Section 125 Navia Health (10/16/2023)	8,549.48
10/19/23	5th 3rd	STATE OF MICHIGAN ORS (10/06/2023) DC & PHF	147,103.70
10/19/23	5th 3rd	STATE OF MICHIGAN ORS (10/06/2023) NC	1,148,009.24
10/20/23	PNC BANK	EDUSTAFF Sub Payroll (10/20/2023)	256,268.19
10/20/23	5th 3rd	MISDU (10/20/2023)	1,888.50
10/20/23	JP Morgan Chase	OMNI Group 403B (10/20/2023)	88,450.35
10/20/23	JP Morgan Chase	TSA-Equitable 457 (10/20/2023)	10,953.00
10/20/23	The Bank of New York	TSA-Valic 457 (10/20/2023)	14,123.68
10/23/23	5th 3rd	Federal Withholding Tax (10/20/2023)	735,500.00
10/23/23	5th 3rd	Michigan Withholding Tax (10/20/2023)	110,600.00
10/24/23	5th 3rd	MiSEC (Aug 23)	102,511.33
10/25/23	5th 3rd	Section 125 Navia Health (10/23/2023)	3,569.28
10/31/23	5th 3rd	STATE OF MICHIGAN ORS (10/20/2023) DC & PHF	148,868.03
10/31/23	5th 3rd	STATE OF MICHIGAN ORS (10/20/2023) NC	1,186,084.71
11/01/23	5th 3rd	Section 125 Navia Health (10/30/2023)	3,371.42
11/02/23	5th 3rd	Consumers Energy (OCT 23)	718.21
11/03/23	Cache Valley Bank	Arbiter Sports - RefPay Fall 2023	20,000.00
11/03/23	PNC BANK	EDUSTAFF Sub Payroll (11/03/2023)	268,439.41
11/03/23	PNC BANK	EDUSTAFF Sub Payroll (11/03/2023)	8,233.33
11/03/23	5th 3rd	MISDU (11/03/2023)	1,888.50
11/03/23	JP Morgan Chase	OMNI Group 403B (11/03/2023)	88,226.95
11/03/23	JP Morgan Chase	TSA-Equitable 457 (11/03/2023)	10,793.00
11/03/23	The Bank of New York	TSA-Valic 457 (11/03/2023)	14,123.68
11/06/23	5th 3rd	Federal Withholding Tax (11/03/2023)	749,300.00
11/06/23	5th 3rd	Michigan Withholding Tax (11/03/2023)	112,100.00
11/06/23	5th 3rd	WRC (OCT 2023)	19,544.00
11/07/23	Bank of Montreal	Accounts Payable P-Cards (Oct 2023)	160,494.79
11/08/23	5th 3rd	Michigan Sales Tax	71.93
11/08/23	5th 3rd	Section 125 Navia Health (11/06/2023)	5,835.42
11/10/23	5th 3rd	Consumers Energy (OCT 23)	5,253.27

TOTAL 5,430,873.40

FARMINGTON PUBLIC SCHOOL DISTRICT

BOARD REPORT - November 21, 2023

BENEFIT STABILIZATION WIRE TRANSFERS/ACH WITHDRAWALS

<u>DATE</u>	<u>VENDOR</u>	<u>PURPOSE</u>	<u>AMOUNT</u>
10/05/23	PNC Bank	ADN DENTAL (September 2023)	92,873.21
10/19/23	COMERICA	Blue Cross Blue Shield of Michigan Weekly (10/16/2023)	128,323.78
10/23/23	JP Morgan Chase	Blue Care Network Weekly (10/17/2023)	50,409.51
10/26/23	JP Morgan Chase	Blue Care Network Weekly (10/24/2023)	128,048.95
10/26/23	COMERICA	Blue Cross Blue Shield of Michigan Weekly (10/23/2023)	330,323.98
11/02/23	JP Morgan Chase	Blue Care Network Weekly (10/31/2023)	68,896.36
11/02/23	COMERICA	Blue Cross Blue Shield of Michigan Weekly (11/01/2023)	136,871.92
11/06/23	JP Morgan Chase	Blue Care Network Monthly OCT 2023	82,321.62
11/08/23	PNC Bank	ADN DENTAL (OCTOBER 2023)	88,894.39
11/09/23	COMERICA	Blue Cross Blue Shield of Michigan Weekly (11/06/2023)	294,670.53
11/10/23	JP Morgan Chase	Blue Care Network Weekly (11/09/2023)	88,579.53
TOTAL			<u>\$ 1,490,213.78</u>

Farmington Public Schools
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Vendor Name	Account Number	Object	Check #	Date	Description	Amount
MCCARTHY & SMITH INC	4456119423	6260	00005579	10/24/2023	BD PK9 - CCB #9	1,221,114.80
MCCARTHY & SMITH INC	4456269423	6260	00005624	10/31/2023	BD PK3 - CCB #19	545,668.36
MCCARTHY & SMITH INC	4456229420	6200	00005668	11/7/2023	BD PK5 - CCB#14	223,813.92
ABM INDUSTRY GROUPS LLC	1261404040	4109	00005644	11/7/2023	Custodial Contracted	205,098.64
OAKLAND SCHOOLS	1284350954	3450	00005584	10/24/2023	MI STAR SOFEWARE LICENSING	194,941.06
CENGAGE LEARNING/GALE	1125154410	5100	00005653	11/7/2023	Quote #6453985 - REACH	189,333.10
STAFFORD SMITH INC	5297505100	5990	00005637	10/31/2023	PAN DISWASHER RACK/NFH	174,504.84
INACOMP TECHNICAL SERVICES GP	4456369520	6401	00005621	10/31/2023	WIRELESS PROJECT	145,159.90
DISTRIBUTION GROUP INC, THE	5297505200	5610	00005568	10/24/2023	FOOD	110,728.56
DIGITAL AGE TECHNOLOGIES INC	4459369520	6427	00005614	10/31/2023	FS-22 (4) 1X2 LAY-IN	103,221.52
MERIDIAN WINDS	4456269520	6410	00364807	11/3/2023	Leblanc 7182 Contra Bass	96,585.00
OAKLAND SCHOOLS	1113250971	8210	00005673	11/7/2023	OCT 23 GRAD ALLIANCE TUITION	66,640.00
GRAND VALLEY STATE UNIVERSITY	1113264410	3190	00364797	11/3/2023	HIGH DOSAGE TUTORING NFH/FHS	60,000.00
UNUM LIFE INSURANCE CO AMERICA	1000000000	9519	00005641	10/31/2023	ACCT #0409547 NOV 23 VOL LIFE	58,559.51
DISTRIBUTION GROUP INC, THE	5297505200	5610	00005615	10/31/2023	FOOD	52,297.44
DISTRIBUTION GROUP INC, THE	5297505200	5610	00005657	11/7/2023	FOOD	44,488.97
SERVICAR OF MICHIGAN INC	1271414300	4232	00005636	10/31/2023	SPE ED TRANSPORTATION	36,520.44
WEST MUSIC COMPANY INC	4456109520	6410	00005690	11/7/2023	Basic Beat BBST Triangle	36,378.20
TRANE US INC	1261404100	4113	00364774	10/27/2023	POLICE SVCS/BOE MTGS JULY	36,172.00
BAROQUE VIOLIN SHOP	4456219520	6410	00005557	10/24/2023	Academy 200 Bass 1/4	35,493.33
SARLETTES MUSIC	4456249520	6410	00364768	10/27/2023	Yamaha 201 Euphonium	33,410.00
DONOHO, TJEON L	1271414300	4232	00005658	11/7/2023	SP ED TRANSPORTATION	30,700.00
BRIGHTON MOTORS LLC	1261404100	6510	00364744	10/27/2023	2015 Ford F250 XL	26,710.00
BERCKEMEYER CONSULTING GROUP	1221680958	3190	00005559	10/24/2023	CONSULTING FEE 10/2-10/5/23	25,600.00
ODP BUSINESS SOLUTIONS LLC	4456369520	6410	00364720	10/20/2023	RECEIVE, DELIVER, AND	22,436.20
PLANTE MORAN REALPOINT LLC	4456369520	6236	00005677	11/7/2023	REIMBURSABLES	22,200.00
REDDI RIDE TRANSPORTATION	1271414300	4232	00005681	11/7/2023	Special Ed Transportation	21,263.50
FARMINGTON HILLS, CITY OF	1226390960	3190	00364795	11/3/2023	POLICE SVCS & SEC CONTROL	19,094.50
DELTACOM INC	1266712440	6498	00005613	10/31/2023	Programming, Assembly and	16,580.00
COPYTWO INC	1111120024	3190	00005564	10/24/2023	HOMELINKS LANIGAN	16,129.75
NATIONAL EDUCATIONAL MUSIC CO	4456289520	6410	00005583	10/24/2023	Selmer Bass Clarinet, One	15,592.45
IMPERIAL DADE	1261404026	5970	00364802	11/3/2023	FHS Custodial Supplies	15,538.52
TEXTHELP INC	1225560987	3490	00005640	10/31/2023	12 MONTH UNLIMITED	15,481.23
UW-MADISON	1232580947	7400	00364734	10/20/2023	FY24 MSAN MEMBER DUES	15,000.00
TOSHIBA AMERICA BUS SOLNS	1261380000	4124	00005594	10/24/2023	Copier Maintenance cost	14,993.79
ADT SECURITY CORPORATION, THE	1261404100	5990	00005604	10/31/2023	REPAIRS TO STEAM, THE READERS	13,966.73
MCREYNOLDS, THEODORA	1271390937	3311	00364863	11/10/2023	M-V CAB SVC	13,250.00
PROFESSIONAL MOVERS INC	4456369523	3190	00005633	10/31/2023	MOVE ITEM BACK AFTER BOND WORK	12,280.00
CAPSTONE	1222630944	3490	00364788	11/3/2023	PEBBLE GO SILVER NEXT	12,141.99
IMAGINE LEARNING LLC	1119134313	3450	00005573	10/24/2023	IS TEACHING PER SEMESTER	11,760.00
REDDI RIDE TRANSPORTATION	1271414300	4232	00005589	10/24/2023	Special Ed Transportation	11,399.50

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Vendor Name	Account Number	Object	Check #	Date	Description	Amount
SCHOOL SPECIALTY LLC	1112190020	5100	00005683	11/7/2023	ART ORDER FOR OLS-	11,370.04
DONOHU, TJEON L	1271414300	4232	00005569	10/24/2023	SPE ED TRANSPORTATION	11,200.00
TRINITY INC	1271414300	4232	00364732	10/20/2023	SP ED TRANSPORTATION	11,179.26
SARLETTES MUSIC	4456229520	6410	00364725	10/20/2023	Yamaha 480 Tenor Saxophone	10,978.00
MCREYNOLDS, THEODORA	1271390937	3311	00364760	10/27/2023	M-V CAB SVC	10,650.00
HOPSKIPDRIVE INC	1271414300	4232	00364853	11/10/2023	SP ED TRANSPORTATION	10,590.78
GRIFFIN, DAVID R	1261404100	4113	00005660	11/7/2023	BOND WORK ON DOORS/REMOVAL	10,564.00
TRINITY INC	1271414300	4232	00364882	11/10/2023	SP ED TRANSPORTATION	9,933.88
CARTER CROMPTON SITE DEV CONTR	1261404100	3190	00364789	11/3/2023	MOVING MAT HOIST & LIFTS	9,700.00
FARMINGTON YOUTH ASSISTANCE	1125224410	5100	00364843	11/10/2023	SUMMER STEM CAMP	9,213.52
GENERATION GENIUS INC	1221670036	3490	00364753	10/27/2023	12 SCHOOL -SCIENCE ONL.Y	8,109.00
LINCOLN LEARNING SOLUTIONS	1111131913	3490	00005667	11/7/2023	Online Licenses	7,678.90
BERKSHIRE BROKERAGE INC	5297505200	5630	00005609	10/31/2023	DAIRY ALL	7,676.40
HAL LEONARD LLC	1112230025	5100	00364798	11/3/2023	ESTIMATED SHIPPING AND	7,573.58
NEUVILLE, MICHAEL PAUL	5271575700	3310	00005629	10/31/2023	Transportation to Away	7,555.25
450 TEMPLE INC	7000269635	9431	00364697	10/20/2023	CLASS OF 26 PROM VENUE DEPOSIT	7,500.00
ALLGRAPHICS CORP	7000269702	9431	00364740	10/27/2023	FR CLASS SHIRTS/SW SHIRTS	7,436.00
LINCOLN INVESTMENT PLANNING	1000000000	9554	00364804	11/3/2023	457 PAYMENT FOR 11/03/23 PAY	7,329.35
LINCOLN INVESTMENT PLANNING	1000000000	9554	00364715	10/20/2023	457 PAYMENT FOR 10/20/23 PAY	7,214.35
YMCA	7000069872	9431	00364885	11/10/2023	5TH GRADE CAMP	7,140.00
SARLETTES MUSIC	4456229520	6410	00364816	11/3/2023	Yamaha 201 Euphonium	6,940.00
AT&T	1284370918	3190	00364781	11/3/2023	Open Annual PO for monthly	6,854.95
EVERYDAY SPEECH LLC	1216532316	3450	00364841	11/10/2023	SCC Premium Licenses- 1	6,091.83
VARSITY BRANDS HOLDING CO INC	5293215700	5900	00364883	11/10/2023	EAST MS QUIPMENT	6,050.03
ADN ADMINISTRATORS INC	8259360000	2140	00005603	10/31/2023	NOVEMBER 2023 DENTAL INSURANCE	5,796.00
SARLETTES MUSIC	4456289520	6410	00364876	11/10/2023	Yamaha 354 Trombone	5,720.00
GREAT MINDS PBC	1125060306	5100	00364708	10/20/2023	ELA STUDENT BOOKS PER	5,702.19
VAIL CORPORATION, THE	5293285715	4290	00005689	11/7/2023	FARM UNITED SKI LOCKER RENTALS	5,614.00
DAVEY TREE EXPERT COMPANY, THE	1261404100	5997	00364748	10/27/2023	Longacre Lawn Care	5,561.65
BSN SPORTS LLC	5293265730	5950	00364746	10/27/2023	SHIPPING	5,456.59
REPUBLIC SERVICES INC #241	1261404100	5997	00364723	10/20/2023	Republic Waste Removal	5,088.81
BERKSHIRE BROKERAGE INC	5297505200	5630	00005649	11/7/2023	DAIRY ALL	5,002.75
IMAGINE LEARNING LLC	1221780306	3220	00005664	11/7/2023	PD BL WEBINAR TRAINING	5,000.00
BERKSHIRE BROKERAGE INC	5297505200	5630	00005560	10/24/2023	DAIRY ALL	4,927.95
ALL AROUND AUTO II	1261404100	5730	00005605	10/31/2023	Parts for Auto Repairs	4,743.82
ALL AROUND AUTO II	1261404100	5730	00005647	11/7/2023	Parts for Auto Repairs	4,670.69
NATIONAL VISION ADMINISTRATORS	8259360000	2150	00005628	10/31/2023	OCT 2023 VISION CLAIMS	4,436.49
CUMMINS INC	1271424200	5730	00364837	11/10/2023	Bus Parts and Service	4,407.72
VARSITY FLOORING INC	1261404100	4110	00364776	10/27/2023	HILL/PMS GYM FLR REFINISH	4,375.00
AR2 ENGINEERING LLC	1261404100	5990	00364780	11/3/2023	Signage	4,310.50
PREFERRED CHARTER SERVICE LLC	5271575700	3310	00364766	10/27/2023	Private transportation	4,250.00

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Vendor Name	Account Number	Object	Check #	Date	Description	Amount
DRIVERGENT INC	5271575700	3310	00364749	10/27/2023	Atheletic Transportation	4,037.50
GEX INC	1282490912	7918	00005618	10/31/2023	ADULT BREAKFAST	4,034.40
SCHENA ROOFING & SHEET METAL	1261404100	4114	00005634	10/31/2023	Roof Repairs	3,941.00
KINYON, KYLE	5293265750	3122	00364856	11/10/2023	FHS G SWIM TEAM STATES	3,717.88
PAPER EXPRESS INC	1113260013	5113	00005585	10/24/2023	COPY ROOM PAPER	3,595.00
WHATS 4 LUNCH LLC	5297505100	3190	00364830	11/3/2023	KITCHEN STAFF TRAINING	3,500.00
PAPER EXPRESS INC	1113280013	5100	00005631	10/31/2023	COPY PAPER	3,360.00
NATIONAL EDUCATIONAL MUSIC CO	4456229520	6410	00005627	10/31/2023	YAMAHA YM-1430C 4.3 OCTAVE	3,291.62
NATIONAL EDUCATIONAL MUSIC CO	4456249520	6410	00005671	11/7/2023	YAMAHA YM-1430C 4.3 OCTAVE	3,291.62
MIPRO STAFFING LLC	1213122313	3133	00005582	10/24/2023	OT SVCS 10/2-10/13/23	3,275.00
NO TEARS LEARNING INC	1111100011	5200	00364763	10/27/2023	Shipping and Handling	3,230.85
GUARDIAN PLUMBING & HEATING	1261404100	4111	00005661	11/7/2023	Plumbing Services	3,224.04
SMITH, AYANNA	1271390937	3311	00364880	11/10/2023	M-V CAB SVC	3,050.00
STATE OF MICHIGAN - DETROIT	1000000000	9535	00364821	11/3/2023	DETROIT W/H TAX FOR OCT 2023	2,988.58
FARMINGTON, CITY OF	1226390960	3190	00364751	10/27/2023	POLICE SVCS/BOE MTGS	2,971.59
TREPCO IMPORTS & DISTRIBUTION	7000269645	9431	00005596	10/24/2023	School Store Supplies	2,811.91
SMARTPASS INC	1113260013	5110	00364819	11/3/2023	2023-24 Flex Hall Pass	2,807.89
MINDFUL EDUCATIONAL SERVICES	1125284410	3190	00364811	11/3/2023	2 STUDENT BOOK CLUBS NFHS	2,800.00
NEHMEH ENTERPRISES INC.	5297505200	5610	00364718	10/20/2023	PIZZA DELIVERY (LITTLE	2,727.00
YOUNG & KENADY INCORPORATED	5297505100	5990	00364738	10/20/2023	DISPLAY FRAMES	2,636.25
SCHOOL SPECIALTY LLC	1113260049	5100	00005635	10/31/2023	World Language Teaching	2,566.53
RITE WAY SERVICE INC	5297505200	4120	00364724	10/20/2023	Refrigeration Preventative	2,515.56
DTE ENERGY	1261340000	5520	00364840	11/10/2023	STREETLIGHT OCTOBER 2023	2,484.96
AMAZON	1271414300	5910	00005606	10/31/2023	Office Supplies	2,421.68
VARSITY BRANDS HOLDING CO INC	5293265757	5900	00364828	11/3/2023	SPORTS EQUIP PMS/WMS/FHS	2,409.40
DETROIT NEWSPAPER PARTNERSHIP	1231380000	3500	00364706	10/20/2023	BLK LEGAL ADVERTISEMENTS	2,375.64
BELL & SONS INC	5297505100	5990	00005558	10/24/2023	KITCHEN SMALL WARES	2,371.95
IMPERIAL DADE	1261404026	5970	00364711	10/20/2023	FHS Custodial Supplies	2,365.20
DRIVERGENT INC	5271575700	3310	00364793	11/3/2023	Atheletic Transportation	2,358.75
PARAMOUNT SIGNS + GRAPHIX LLC	7000249724	9431	00364721	10/20/2023	FSA HOODED SWEATSHIRTS	2,338.18
NEHMEH ENTERPRISES INC.	5297505200	5610	00364813	11/3/2023	PIZZA DELIVERY (LITTLE	2,281.50
STAFFORD SMITH INC	5297505100	5990	00005592	10/24/2023	OVEN BASKETS NFHS	2,280.00
CARRS MOTORCOACH LLC	5271575700	3310	00005610	10/31/2023	Trans For Away Games	2,275.00
NEHMEH ENTERPRISES INC.	5297505200	5610	00364762	10/27/2023	PIZZA DELIVERY (LITTLE	2,247.76
TRINITY INC	5271575700	3310	00364826	11/3/2023	Athletic Transportation	2,222.00
DUPRET, ANDRE	5293285736	3122	00364696	10/18/2023	NFH B TENNIS STATES TOURNAMENT	2,193.12
BLUE LAKES CHARTERS & TOURS	1271710645	4230	00005651	11/7/2023	NFH NEWCOMER FLD TRIP	2,180.00
INSTRUCTIONAL EMPOWERMENT INC	1226390939	3220	00005574	10/24/2023	IE Observation- Marzano	2,150.00
ENVIRONMENTAL MAINTENANCE ENGS	4456249520	6387	00364794	11/3/2023	BOND WORK ON DOORS/REMOVAL	2,100.00
HEBBAR, VEENA	1299714410	3190	00364850	11/10/2023	CSS WORK 110123	2,080.00
SCHOOL SPECIALTY LLC	1113280036	5100	00005591	10/24/2023	Science Dept Supplies	2,074.70

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CENTRAL MICHIGAN PAPER COMPANY	1111070011	5100	00005654	11/7/2023	Copy Paper	2,016.00
TREPCO IMPORTS & DISTRIBUTION	7000269645	9431	00005688	11/7/2023	School Store Supplies	1,993.52
MR STRIPING LLC	1261404100	4117	00364812	11/3/2023	STEAM PARKING STRIPING	1,921.75
INTELLINETICS INC	1226532326	3450	00364803	11/3/2023	DIGITAL RECORD STORAGE	1,825.39
ADT SECURITY CORPORATION, THE	1266404100	3190	00005645	11/7/2023	EQUIPMENT REPAIR	1,825.00
NEHMEH ENTERPRISES INC.	5297505200	5610	00364868	11/10/2023	PIZZA DELIVERY (LITTLE	1,815.75
AMAZON	1261404100	5990	00005648	11/7/2023	Maintenance Supplies	1,758.38
MID TOWN PETROLEUM ACQUISITION	1271424200	5790	00364761	10/27/2023	Diesel Exhaust Fluid for	1,729.39
CUMMINS INC	1261404100	4113	00364792	11/3/2023	HVAC Maintenance	1,694.79
GLOBAL COMPLIANCE NETWORK INC	1283470948	3143	00364845	11/10/2023	UNLIMITED TUTORIALS/STAFF MBRS	1,680.00
SMITH, AYANNA	1271390937	3311	00364771	10/27/2023	M-V CAB SVC	1,650.00
HAMILTON, CARI A	1271414300	3320	00364848	11/10/2023	MILEAGE	1,650.00
CARRS MOTORCOACH LLC	5271575700	3310	00005562	10/24/2023	Trans For Away Games	1,625.00
OAKLAND FUELS TANK WAGON INC	1261404100	5710	00005672	11/7/2023	Fuel For Above	1,571.54
DRIVERGENT INC	7000069872	9431	00364839	11/10/2023	5TH GR TRANSPORT TO CAMP	1,530.00
OAKLAND FUELS TANK WAGON INC	1261404100	5710	00005630	10/31/2023	Fuel For Above	1,526.11
FRAZA FORKLIFTS	1261404100	4110	00364796	11/3/2023	REPAIRS/ROLLING DOORS & CABLES	1,509.00
MICHIGAN STATE UNIVERSITY, BOT	7000109739	9431	00364810	11/3/2023	FIELD TRIP PAYMENT	1,500.00
LEARNIX LLC	1215532315	3450	00364714	10/20/2023	Annual Subscription	1,491.84
TOEPP, LAUREN M	1213210099	3130	00005687	11/7/2023	NURSE SERVICES 10/9-10/27/23	1,420.00
FARMINGTON HILLS, CITY OF	7000229739	9431	00364842	11/10/2023	6TH GR FIELD TRIP	1,400.00
CHAPTER 13 TRUSTEE	1000000000	9516	00364704	10/20/2023	MANDATORY DEDUCTION	1,389.00
CHAPTER 13 TRUSTEE	1000000000	9516	00364791	11/3/2023	MANDATORY DEDUCTION	1,389.00
SUPERIOR GROUNDCOVER INC	1261404100	5997	00005639	10/31/2023	Mulch for FPS Playgrounds	1,380.00
PREFERRED CHARTER SERVICE LLC	5271575700	3310	00364722	10/20/2023	Private transportation	1,350.00
POMPS TIRE SERVICE INC	1271424200	5720	00364872	11/10/2023	Tires and Service	1,325.03
SERVICE SPORTS	5293285752	5900	00364877	11/10/2023	WINTER SPORTS EQUIPMENT	1,281.65
EMMAX INVESTMENT INC	1261404100	5990	00005617	10/31/2023	Pool Supplies (District)	1,247.00
BRANDSASSE, SARAH	1000010016	0132	00364784	11/3/2023	REFUND UNUSED TUITION	1,226.50
THEMES & VARIATIONS INC	1225714350	3450	00364729	10/20/2023	1 Year Musicplay Online	1,224.65
APPLE INC	1261404100	5990	00005608	10/31/2023	Ipads (299.00 ea) for	1,224.00
HARFOOT, MICHAEL JONATHAN	5293285750	3122	00364849	11/10/2023	NORTH SWIM TEAM STATES	1,188.66
POWER VAC OF MICHIGAN LLC	1261404100	3190	00005587	10/24/2023	Jet Vac Cleaning Drains	1,166.00
M-2 AUTO PARTS	1271424200	5730	00364716	10/20/2023	Bus Repair Parts	1,152.01
GRAINGER	1261404100	5991	00005571	10/24/2023	MAINTENANCE SUPPLIES	1,151.93
LAWSON PRODUCTS INC	1271424200	5730	00364858	11/10/2023	Bus and Garage Parts and	1,131.33
PATTERSON, CASEY	1219718780	3133	00005586	10/24/2023	PSP SVCS 10/9-10/13/23	1,125.00
PATTERSON, CASEY	1219718780	3133	00005632	10/31/2023	PSP SVCS 10/16-10/20/23	1,125.00
PATTERSON, CASEY	1219718780	3133	00005674	11/7/2023	PSP SVCS 10/23-10/27/23	1,125.00
RIDHA, SABRINA	1000010016	0132	00364874	11/10/2023	TUITION REFUND	1,102.73
PAGE, RODNEY LAMAR	1112210012	3190	00364871	11/10/2023	SPEAKER FOR MLK DAY	1,100.00

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US FOODS INC	7000269645	9431	00364733	10/20/2023	School Store Supplies	1,074.82
AMERICAN SPRINKLER & LANDSCAPE	1261404100	4117	00364741	10/27/2023	WINTERIZING SPRINKLER SYSTEMS	1,035.00
VIRTUAL SYSTEMS SOLUTIONS INC	1351010016	7923	00005598	10/24/2023	SEPT 2023 REGISTRATION FEE	1,000.00
PFM FINANCIAL ADVISORS LLC	1252360000	7400	00005676	11/7/2023	2023 ANNUAL DISCLOSURE REPORT	1,000.00
2010 DEARBORN INVESTMENT LLC	7000289959	9431	00364779	11/3/2023	INSTALLMENT PAYMENT/NOVEMBER	1,000.00
SCHENA ROOFING & SHEET METAL	1261404100	4114	00005682	11/7/2023	Roof Repairs	940.00
MILLER CANFIELD PADDOCK STONE	1231350000	3170	00005581	10/24/2023	PROF SVCS THRU 9/30/23	924.00
STEVE WEISS MUSIC INC	4456289520	6410	00005638	10/31/2023	1YAM-MB8324-B Yamaha Field	911.00
MCMORRIS, ALSINA	1271414300	3320	00005580	10/24/2023	SP ED TRANSPORTATION	900.00
BANDARU, NARENDRA	1000010016	0132	00364700	10/20/2023	REFUND REGISTRATION FEE	888.52
WASTE MANAGEMENT OF MICHIGAN	1261404100	4117	00364884	11/10/2023	Trash Removal	873.19
NAPA AUTO PARTS	1261404100	5730	00364717	10/20/2023	Auto Repair Parts	869.51
VIGLIAROLO, FRANK P	7000229625	9431	00364735	10/20/2023	PERFORMANCE SHIRTS	863.00
WASTE MANAGEMENT OF MICHIGAN	1261404100	4117	00364829	11/3/2023	Trash Removal	860.27
PSYCHOLOGICAL ASSESSMENT RSRCS	1213532313	5100	00364767	10/27/2023	discount	827.52
NAVIA BENEFIT SOLUTIONS INC	1283460924	3191	00364867	11/10/2023	OCT 23 FSA PARTICIPANT FEE	823.50
CARRS MOTORCOACH LLC	1271280537	4230	00005652	11/7/2023	TRANSPORT/SLOAN DISC MUSEUM	820.00
MCCRARY, TIFFANEE	7000289623	9431	00364806	11/3/2023	CHEER TEAM UNIFORMS	810.00
PROFESSIONAL MOVERS INC	1261404100	4290	00005679	11/7/2023	Storage Trailer Rental	805.00
RITE WAY SERVICE INC	5297505200	4120	00364875	11/10/2023	Refrigeration Preventative	804.00
HOEKSTRA TRANSPORTATION INC	1271424200	5730	00364709	10/20/2023	Bus Parts and Service	803.18
BOB ROGERS TRAVEL INC	1226532326	7900	00364743	10/27/2023	CHAPERONE FOR SP ED CHICAGO	799.00
MADISON ELECTRIC COMPANY	1261404100	5992	00005577	10/24/2023	Electrical Supplies	790.64
WEST MICHIGAN BASEBALL FRANCH	7000269645	9431	00005642	10/31/2023	School Store Supplies	774.72
THREE CEDARS FARM	7000069737	9431	00364730	10/20/2023	KINDERGARTEN FIELD TRIP	774.00
CORE ATHLETICS LLC	7000289623	9431	00364747	10/27/2023	TUMBLING CLASSES	768.00
RENARD, MARILEE E	1271414300	3190	00005590	10/24/2023	CDL TRAINING/CONSULTING	750.00
DISTRIBUTIVE EDUC CLUBS AMER	7000269638	9431	00005616	10/31/2023	22 MEMBERSHIPS	748.00
IDI	7000269645	9431	00364710	10/20/2023	School Store Supplies	715.69
MARSHALL MUSIC CO	1261210025	4120	00364758	10/27/2023	INSTRUMENT REPAIRS	702.93
TANG MATH LLC	1111131913	3490	00364727	10/20/2023	TANG MATH SUBSCRIPTION	700.00
NASCO EDUCATION LLC	1112230916	5100	00005670	11/7/2023	MI-STAR UNIT 7.2A NON	692.76
EMBROIDERY SHOPPE LLC, THE	5297505200	5990	00005570	10/24/2023	Uniforms 2022-23 SY	689.55
VARSITY BRANDS HOLDING CO INC	5293215700	5990	00364775	10/27/2023	PE REPLACEMENT EQUIP/EMS	677.24
IDI	7000269645	9431	00364801	11/3/2023	School Store Supplies	658.50
SNAP-ON TOOLS	1261420000	5980	00364726	10/20/2023	Tools	653.25
METRO ATHLETIC OFFICIALS ASSOC	5293235700	4900	00364864	11/10/2023	BD PK9 - CCB #10	630.00
SECURATECH INC	1284370918	3194	00364770	10/27/2023	Open Annual PO for	610.00
IMAGINE LEARNING LLC	1125120367	5100	00005620	10/31/2023	SHIPPING AND HANDLING	600.60
DAWSON, TROY	1112210026	3190	00364838	11/10/2023	PIANO ACCOMPANIST/CHOIR	600.00
ONEILL, KELLY	1111120011	3190	00364870	11/10/2023	SCULPTURE FOR LEARNING GARDEN	600.00

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AMERICAN SILKSCREEN INC	7000219643	9431	00005607	10/31/2023	T-SHIRTS/PLAY CREW	573.80
STATE OF MICHIGAN	1261404100	7400	00364820	11/3/2023	CERTIFICATE RENEWAL	570.00
AUER, JEREMY	5293265728	3122	00364782	11/3/2023	STATE MEET EXPENSE FOR FHS X/C	554.80
GENERAL SCOREBOARD LLC	1261404100	4119	00005659	11/7/2023	WORK ON SCOREBOARD,LIGHTS	551.20
LAWSON PRODUCTS INC	1271424200	5730	00364713	10/20/2023	Bus and Garage Parts and	528.62
M-2 AUTO PARTS	1271424200	5730	00364861	11/10/2023	Bus Repair Parts	505.64
BEST PLUMBING SPECIALTIES INC	1261404100	5993	00005561	10/24/2023	Plumbing supplies	504.49
LEE, JORDYN MICHAEL	1271414300	3320	00005576	10/24/2023	SP ED TRANSPORTATION	500.00
ACCO BRANDS CORPORATION	7000109665	9431	00005602	10/31/2023	LAMINATOR ROLLS	500.00
LEE, JORDYN MICHAEL	1271414300	3220	00005623	10/31/2023	SP ED TRANSPORTATION	500.00
MCMORRIS, ALSINA	1271414300	3320	00005625	10/31/2023	SP ED TRANSPORTATION	500.00
LEE, JORDYN MICHAEL	1271414300	3320	00005666	11/7/2023	SP ED TRANSPORTATION	500.00
HEBBAR, VEENA	1299714410	3190	00364799	11/3/2023	CSS WORK 9/22-9/30/23	480.00
COTTAGE INN FARMINGTON LLC	5297505200	5610	00005565	10/24/2023	PIZZA DELIVERY	465.00
COTTAGE INN FARMINGTON LLC	5297505200	5610	00005611	10/31/2023	PIZZA DELIVERY	465.00
COTTAGE INN FARMINGTON LLC	5297505200	5610	00005656	11/7/2023	PIZZA DELIVERY	465.00
MARTIN, JEROME	1271414300	3320	00364759	10/27/2023	SP ED TRANSPORTATION	450.00
MARTIN, JEROME	1271414300	3320	00364862	11/10/2023	SP ED TRANSPORTATION	450.00
BEST PLUMBING SPECIALTIES INC	1261404100	5993	00005650	11/7/2023	Plumbing supplies	449.70
AAB GLOBAL	7000219756	9431	00364831	11/10/2023	FOOTBALL APPAREL	448.00
TWAS INC	1271424200	5790	00005597	10/24/2023	Connectors Wires and	446.02
IDI	7000269645	9431	00364756	10/27/2023	School Store Supplies	414.77
LIGHTHOUSE SPORTSWEAR INC	7000269625	9431	00364757	10/27/2023	CHOIR T-SHIRTS	414.64
WASTE MANAGEMENT OF MICHIGAN	1261404100	4117	00364777	10/27/2023	Trash Removal	407.02
HEWITTS MUSIC INC	1261260025	4120	00364755	10/27/2023	INSTRUMENT REPAIR	405.00
STEVE WEISS MUSIC INC	4456289520	6410	00005685	11/7/2023	ZIL-ZCB20 Zildjian 20	404.00
MCMORRIS, ALSINA	1271414300	3320	00005669	11/7/2023	SPE ED TRANSPORTATION	400.00
MIAAA	5293285700	3220	00364865	11/10/2023	MIAAA 24 CONF FOR MC	400.00
PRO-ED INC	1122012270	5100	00364873	11/10/2023	Shipping	396.00
JW PEPPER & SON INC	1113280027	5100	00005575	10/24/2023	Band Supplies (NFH)	390.15
BROCKLEHURST, SIERRA	1241332326	7918	00364745	10/27/2023	PETTY CASH	380.36
DEMCO INC	1222210012	5990	00364705	10/20/2023	Media Center Supplies	373.26
GRAINGER	1261404100	5992	00005619	10/31/2023	Electrical supplies	366.80
MERLO, ASHLEY	1271414300	3320	00364809	11/3/2023	MILEAGE	366.80
BSN SPORTS LLC	7000269656	9431	00364786	11/3/2023	T-SHIRTS	364.99
IMPERIAL DADE	1261404001	5970	00364854	11/10/2023	FECC Custodial supplies	360.78
CINTAS CORPORATION NO 2	1271424200	4291	00005563	10/24/2023	Uniforms	353.40
WEST MUSIC COMPANY INC	4456109520	6410	00005599	10/24/2023	Basic Beat BBRS30 30"	352.24
HADLEYS TOWING LLC	1271424200	4150	00005662	11/7/2023	Bus Towing Service	330.00
QUILL LLC DBA	1111130011	5100	00005588	10/24/2023	BLANKET ORDER FOR SUPPLIES	327.17
GHAREEB, GARY	7000119665	9431	00364754	10/27/2023	VITRUAL FIELD TRIP	325.00

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STEVE WEISS MUSIC INC	4456289520	6410	00005593	10/24/2023	PEA-C1030AC Pearl	318.00
MID TOWN PETROLEUM ACQUISITION	1271424200	5790	00364866	11/10/2023	Diesel Exhaust Fluid for	317.00
LAKE ORION COMMUNITY SCHOOLS	1271230012	4231	00364857	11/10/2023	FIELD TRIP TO WAYNE STATE UNIV	315.00
BROCKLEHURST, SIERRA	1122332120	5100	00364785	11/3/2023	PETTY CASH	310.56
ASSOCIATED PARTS & SERVICE	1271424200	4150	00364834	11/10/2023	Hydraulic Repair Service	296.24
CHAPTER 13 TRUSTEE	1000000000	9516	00364703	10/20/2023	MANDATORY DEDUCTION	287.84
CHAPTER 13 TRUSTEE	1000000000	9516	00364790	11/3/2023	MANDATORY DEDUCTION	287.84
SCHOLASTIC	1122210012	5100	00364769	10/27/2023	SCHOLASTIC MATH	280.17
BD OF EDUC WAYNE CO	7000269704	9431	00364742	10/27/2023	HURON HS X-C MEET	275.00
JW PEPPER & SON INC	1113280026	5100	00005622	10/31/2023	Vocal Music Supplies (NFH)	266.36
QUILL LLC DBA	1125010722	5100	00005680	11/7/2023	TEACHER SUPPLIES	262.88
BUCKLES & BUCKLES PLC	1000000000	9516	00364787	11/3/2023	MANDATORY DEDUCTION	254.02
MANSON WESTERN LLC	1215532315	5100	00005578	10/24/2023	Shipping	250.80
GROSSE ILE TOWNSHIP SCHOOLS	5293265739	3124	00364847	11/10/2023	FHS WR TOURNAMENT	250.00
THE DIGITAL SLP LLC	1215532315	3450	00364773	10/27/2023	DIGITAL LICENSE 23/24 S/Y	249.00
THE DIGITAL SLP LLC	1215532315	3450	00364823	11/3/2023	DIGITAL SOFTWARE SUBSCRIPTION	249.00
FARMINGTON HILLS, CITY OF	7000119665	9431	00364750	10/27/2023	NATURE CTR FLD TRIP	248.00
FSS SOFTWARE TOPCO LP	1222280013	5300	00364752	10/27/2023	Media Books (NFH)	247.29
AHMED, ISHAQ	1000010016	0132	00364833	11/10/2023	TUITION REFUND	247.23
ODP BUSINESS SOLUTIONS LLC	5297505100	5910	00364869	11/10/2023	OFFICE SUPPLIES	241.27
BUCKLES & BUCKLES PLC	1000000000	9516	00364702	10/20/2023	MANDATORY DEDUCTION	231.96
GALENDEZ, RIZALYN	1000010016	0132	00364707	10/20/2023	REFUND UNUSED TUITION	230.93
TIMMIS, DAVID B	1000000000	9516	00364731	10/20/2023	MANDATORY DEDUCTION	230.45
TIMMIS, DAVID B	1000000000	9516	00364824	11/3/2023	MANDATORY DEDUCTION	213.95
ADVANCE STORES COMPANY INC	1127280579	5100	00364832	11/10/2023	Tools and Parts for North	210.63
AWARDS AMERICA INC	7000289665	9431	00364699	10/20/2023	STUDENT AWARDS PINS	205.75
IDN GLOBAL INC	1261404100	5991	00005663	11/7/2023	Hardware Supplies for	202.00
AMALRAJ, ALPHONSE VIMALRAJ	1351720797	3710	00364698	10/20/2023	REFUND PRESCHOOL TUITION	200.00
BD OF ED WAYNE CO VANBUREN TWP	5293285763	3124	00364783	11/3/2023	NFH VARSITY VBALL TOURNAMENT	200.00
SKELCY, DEANNA	5293265700	4950	00364879	11/10/2023	X/C TIMING FOR FHS	200.00
SUPER DUPER INC	1215532315	3450	00005686	11/7/2023	DIGITAL LIBRARY SUBSCRIPTION	199.95
STAPLES BUSINESS CREDIT	7000269662	9431	00364881	11/10/2023	Counseling Department	197.12
CR HILL COMPANY	1113260020	5100	00005566	10/24/2023	Art Teaching Supplies	190.65
STADIUM SYSTEM INC	5293225730	5900	00005684	11/7/2023	ZENITH 3XD PLATES	175.00
UNLIMITED RECYCLING INC	1261404100	3190	00364827	11/3/2023	SHREDDING	174.00
TREASURER CITY OF PONTIAC	1000000000	9534	00364825	11/3/2023	PONTIAC W/H TAX OCT 2023	165.23
THEISEN, KIMBERLY	1000010016	0132	00364728	10/20/2023	REFUND REGISTRATION FEE	163.11
STATE OF MICHIGAN	1261404100	4121	00364772	10/27/2023	BOILER INSPECTIONS	160.00
SECURATECH INC	1284370918	3194	00364818	11/3/2023	Open Annual PO for	160.00
BRISKI, KEVIN T	1261260025	4120	00364836	11/10/2023	PIANO TUNING	155.00
ACCO BRANDS CORPORATION	1111070011	5100	00005556	10/24/2023	Laminating Supplies	150.00

Farmington Public Schools
Check Register 10/18/23 - 11/10/23
For Board Report Dated November 21, 2023

Vendor Name	Account Number	Object	Check #	Date	Description	Amount
SCHMITT, MARY B	1371710641	3190	00364817	11/3/2023	CONSULTANT MATH PD/HILLEL	150.00
TANG MATH LLC	1111131913	3490	00364822	11/3/2023	TANG MATH SUBSCRIPTION	150.00
WINTERS, SUSAN L	1000000000	9516	00364737	10/20/2023	MANDATORY DEDUCTION	148.02
LEARNIX LLC	1215532315	3450	00364859	11/10/2023	ADDITION TO GROUP SUBSCRIPTION	139.92
ADVANCE STORES COMPANY INC	1127280579	5100	00364739	10/27/2023	Tools and Parts for North	138.00
TOTAL ARMORED CAR SERVICE INC	5297505100	4900	00005595	10/24/2023	Deposit Pick Up	135.60
AIRGAS USA	1113260020	5100	00005646	11/7/2023	Art Teaching Supplies	129.24
ODP BUSINESS SOLUTIONS LLC	1113260049	5100	00364764	10/27/2023	COLORED PENCILS	127.83
WILLIAMS, KATHERINE E	5293575700	3120	00364778	10/27/2023	HD OFF/SCHEDULAR FARM U GYM FE	125.00
JW PEPPER & SON INC	1113280028	5100	00005665	11/7/2023	Orchestra Supplies (NFH)	121.91
DEAF COMMTY ADVOCACY NETWORK	1221261913	3190	00005567	10/24/2023	ASL INTERPRETATION SVCS	120.00
IROQUOIS CLUB, THE	5293575700	7918	00364855	11/10/2023	HOLIDAY LUNCHEON FOR 3	120.00
HEWITTS MUSIC INC	1112220027	5100	00364851	11/10/2023	BAND SUPPLIES	114.38
SHERWIN WILLIAMS CO FH 1219	1261404100	5996	00364878	11/10/2023	PAINT SUPPLIES FOR	104.43
CLARK HILL PLC	1231532326	3170	00005655	11/7/2023	LEGAL FEES THRU 10/31/23 SP ED	97.50
ODP BUSINESS SOLUTIONS LLC	5297505100	5910	00364814	11/3/2023	OFFICE SUPPLIES	95.30
FAS-BREAK WINDSHIELD REPAIR	1271424200	4150	00364844	11/10/2023	Bus Windshield Repair	90.00
PLAYCORE WISCONSIN INC	1261404100	4117	00005678	11/7/2023	PARTS/PLAYGROUND EQUIP	87.30
JACKSON, MONICA	7000289730	9431	00364712	10/20/2023	TEXTBOOK FEE REIMBURSEMENT	78.00
SAENZ, BLANCA	7000289730	9431	00364815	11/3/2023	BOOK REFUND	78.00
MICHIGAN HIGH SCHOOL ATH ASSN	5293285736	3122	00005626	10/31/2023	BALL FEE/TENNIS STATES	75.00
HEWITTS MUSIC INC	1261230025	4120	00364800	11/3/2023	INSTRUMENT REPAIRS	75.00
O'NEAL, AYANA	7000019665	9431	00364719	10/20/2023	REIMB LARA FINGERPRINTING FEE	66.25
BLICK ART MATERIALS LLC	1113260020	5100	00364835	11/10/2023	Shipping and Handling	57.30
OTTE, SARAH	5293575700	3120	00364765	10/27/2023	NFH TRAINER ASSESSOR FEE	40.00
LEWIS-KEATTS, KRISTI	5293575700	5990	00364860	11/10/2023	SKIM FOLD ASSMT REIMB/TRAINER	40.00
PERFORMANCE HEALTH SUPPLY INC	5293575700	5920	00005675	11/7/2023	MEDICAL SUPPLIES/NFH ATHLETICS	39.74
DAIOHS USA INC	1261404100	5990	00005612	10/31/2023	COFFEE/SUPPLIES FOR BOARDROOM	35.00
YOUNG SUPPLY CO	1261404100	5991	00005600	10/24/2023	Maintenance Supplies	31.50
IDN GLOBAL INC	1261404100	5991	00005572	10/24/2023	Hardware Supplies for	29.79
HOEKSTRA TRANSPORTATION INC	1271424200	5730	00364852	11/10/2023	Bus Parts and Service	28.00
M-2 AUTO PARTS	1271424200	5730	00364805	11/3/2023	Bus Repair Parts	22.72
BARIFFE, LATOYA	7000069737	9431	00364701	10/20/2023	PARENT/STUDENT REFUND FLD TRIP	18.00
GORDON FOOD SERVICE INC	5297505200	5960	00364846	11/10/2023	CHEMICAL SUPPLY	16.35
ABSOPURE WATER COMPANY LLC	1226532326	7900	00005601	10/31/2023	BOTTLED WATER	10.45
VIVIO, CARLY	7000069737	9431	00364736	10/20/2023	REFUND KINDERGARTEN FLD TRP	9.00
GRAND TOTAL						4,550,083.84

November 21, 2023

Regular Meeting of the Board of Education

XII. CONSENT AGENDA. I move that the Board of Education approve the November 21, 2023, Consent Agenda as follows:

- A. Approval of Minutes
 - 1. October 24, 2023, Regular Meeting
 - 2. November 18, 2023, Board Retreat
- B. Head Start Director's Monthly Report
- C. Personnel Items
- D. Workers Comp Settlement
- E. AED Replacement
- F. 2023 Bus Purchase Recommendation

VOICE VOTE

**REGULAR MEETING
OF THE FARMINGTON BOARD OF EDUCATION
Maxfield Education Center
32789 W. Ten Mile
Farmington, Michigan
October 24, 2023**

President Blau called the meeting to order at 6:00 p.m.

ROLL CALL:

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

Absent: Donald Walker, Jr., Trustee

Also Present: Chris Delgado, Superintendent; Brad Paddock and Jennifer Kaminski, Assistant Superintendents; Diane Bauman and Margaret Hendrickson, Directors; Cathy Staran, Executive Assistant; staff and community members.

1. **PLEDGE OF ALLEGIANCE.** Trustee Fox led the pledge.
2. **APPROVAL OF THE AGENDA.** It was moved by Rich and supported by Smith to approve the agenda for the regular Board of Education meeting on Tuesday, October 24, 2023, as presented.

VOICE VOTE:

Ayes: Fox, Heinrich, Rich, Smith, Weems, Blau

Nays: None

MOTION UNANIMOUSLY APPROVED.

3. **REPORT FROM THE STUDENT ROUND TABLE PRESIDENT.** Dr. Delgado and Ms. Heinrich shared an update on behalf of the Student Round Table (SRT) president. The SRT is preparing a student outreach by hosting a Career Fair in the spring. The round table is brainstorming ideas for a secondary goal. Students will volunteer as Table Hosts at the upcoming Senior Adult Breakfast.
4. **ANNOUNCEMENTS.** Board President Blau shared that board meetings are held in public for the purpose of full transparency; they are NOT public meetings, and she also shared the Board

Agreements. Dr. Blau acknowledged her deepest heartfelt wish for peace in the Middle East. An announcement was made regarding the Farmington/Farmington Hills Education Foundation fundraiser, A Toast to Education.

5. **CORRESPONDENCE.** Board Secretary Zach Rich provided a report on correspondence received during this period. Correspondence is acknowledged and responded to when appropriate. A list of correspondents and topics is available in the Board packet on the Farmington Public Schools website.

6. **LEGISLATIVE UPDATE.** Secretary Rich reported that the Senate passed HB 395, which amends the Teacher and Administrator Evaluation System and is headed to the House for consideration. This bill would make changes to the teacher and administrator evaluation law.

7. **SUPERINTENDENT’S DISTRICT UPDATE.**

Presenter: Chris Delgado, Superintendent

Dr. Delgado spoke on the following:

- Choirs, band concerts, musicals, and plays
- During school Walkthrough visits, the Superintendent and Cabinet saw the K-2 foundational skills in action in classrooms.
- The Superintendent and Board members visited Lanigan Elementary School to see a lesson in K-2 foundation skills.
- Mr. Greg Smith, DEI Director, asked the Student Round Table members how they were doing during the global conflict, and the kids were doing well. Dr. Delgado thanked our counselors, social workers, restorative practice facilitators, and equity leads for working to support students and families.

8. **REPORTS FROM BOARD COMMITTEES.**

Finance and Facilities Committee. Chair Weems reported that the auditors, Donna Hanson and Jenny Kolbow from Plante Moran, provided the committee with an overview of the Annual Audit Report. Jennifer Kaminski, Assistant Superintendent of Business Services, discussed the Public Hearing on the Summer Tax Collection Resolution and her recommendation to approve it. Jon Barth, Director, Facilities Management and Transportation; Aaron Phillips, McCarthy & Smith; Scott Smith, Plante Moran Realpoint; Brian Smilnak and Nathan Loree of Wakely Associates discussed the proposed scope of work and timeline for converting the current administration building to a “partially conditioned” storage space. Lastly, Aaron Phillips and Scott Smith discussed the Bid Pack #11 award recommendations for work at Warner M.S., Farmington Early Childhood Center, and Farmington Central H.S. All items will be brought to the Board of Education for review and action.

9. **REVIEW OF ANNUAL AUDIT REPORT.**

Presenters: Chris Delgado, Superintendent; Jennifer Kaminski, Assistant Superintendent, Business Services; Donna Hanson and Jenny Kolbow, Plante Moran

Ms. Hanson and Ms. Kolbow reported on the Annual Audit Review for the fiscal year ending June 30, 2023. Plante Moran had issued an unmodified opinion, which means that the financial statements present fairly, in all material respects, the respective financial position of the Farmington Public School District as of June 30, 2023.

The report was prepared in compliance with the Association of School Business Officials's Certificate of Excellence in Financial Reporting. The auditors included the Federal Awards Supplemental Information Report, the Report to the Board of Education, and Plante Moran's Board of Education slide presentation.

10. REVIEW OF PUBLIC HEARING ON SUMMER TAX COLLECTION RESOLUTION.

Presenters: Chris Delgado, Superintendent; Jennifer Kaminski, Assistant Superintendent

Ms. Kaminski shared that the Board of Education will be asked to approve a Resolution Authorizing a Summer Tax Levy. In the past, this has been presented to the Board annually for approval. Ms. Kaminski was informed we could structure this tax resolution to levy 50% in the summer and 50% in the winter until the resolution is revoked by the Board. This makes it necessary to hold a Public Hearing to Institute a Summer Property Tax Levy on October 24, 2023, and publish this Public Hearing in advance in the newspaper. This allows the Board to continue with the past practice of levying 50% taxes in the summer and 50% taxes in the winter until the Board deems it necessary to consider a 100% summer tax levy.

11. REVIEW OF BID PACKAGE #11 - WARNER M.S., FARMINGTON EARLY CHILDHOOD CENTER, AND FARMINGTON CENTRAL H.S.

Presenters: Jon Barth, Director of Facilities Management and Transportation; Scott Smith, Plante Moran Realpoint; Aaron Phillips, McCarthy & Smith, Inc.

Mr. Phillips and Mr. Smith reported the Project Team recommends the firms listed in McCarthy & Smith's Award Recommendation Letter for Bid Pack #11 – Renovations to Various Schools for contract award. The recommendation includes the acceptance of a voluntary alternate proposed by the recommended bidder in Bid Division 167 – Synthetic Surfacing related to the running track at Warner Middle School. It is further described in McCarthy & Smith's recommendation letter. The recommendation also includes the acceptance of the following bid alternates:

Alternate #M1: Replace Fan Powered Boxes (Warner MS)	\$ 250,400.00
Alternate #3: Farmington High School Entrance & Office Renovations	<u>\$ 202,783.00</u>
TOTAL	\$ 453,183.00

Including hard construction of \$7,242,355.00 and construction contingency of \$724,236.00, this Project award recommendation equals \$7,966,591.00.

The recommendations for these Projects are within the overall 2020 bond budget and will not alter bond dollars currently allocated to future projects. The recommendation for Bid Pack #11 – Renovations to Various Schools, is collectively over budget but will be funded with available bid savings accumulated from prior awards of Bid Packages 1 through 10 as well as Owner Contingency for the work associated with Alternate #3 at Farmington High School.

Board members asked questions, and they were answered.

12. **PUBLIC COMMENTS.** Public comments were shared. No action was taken.
13. **APPROVAL OF RECOMMENDATION FOR 2024/2025 SECTION 105 SCHOOLS OF CHOICE.**
Presenter: Chris Delgado, Superintendent; Kelly Coffin, Assistant Superintendent of Innovation and Strategic Projects

This item was presented in detail at the October 10, 2023, Board of Education regular meeting.

MOTION: It was moved by Heinrich and supported by Smith that the Board of Education approve Section 105 Limited Schools of Choice for the 2024/2025 school year, as presented.

VOICE VOTE: **Ayes:** Fox, Heinrich, Rich, Smith, Weems, Blau
Nays: None

MOTION PASSED 6-0.

14. **APPROVAL OF SUMMER TAX COLLECTION RESOLUTION.**
Presenters: Chris Delgado, Superintendent; Jennifer Kaminski, Assistant Superintendent

This item was presented in detail earlier in the meeting.

MOTION: It was moved by Weems and supported by Rich that the Board of Education approve the Summer Tax Collection Resolution, as presented, and waive the reading of the resolution.

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

MOTION PASSED 6-0.

15. **APPROVAL OF THE ADOPTION POLICY MANUAL UPDATES (JUNE 2023) - SECOND READING.**
Presenter: Terri Weems, Policy Committee Member, on behalf of Donald Walker, Chair

This item was presented for the First Reading at the October 10, 2023, regular meeting.

MOTION: It was moved by Weems and supported by Rich that the Board of Education adopt the Policy Committee’s recommendations, as noted in the comments section of Miller Johnson’s Policy Manual Update, June 14, 2023, as presented, for the following policies:

1. 2006 Health & Safety	7. 6002 Safety and Security
2. 3003 Homebound Instruction	8. 7008 School Visitors
3. 4004 Performance Evaluations	9. 7009 Engagement with Outside Organizations
4. 4005 Mandatory Reporting	10. 8002 Americans with Disabilities Act (ADA) Section 504 of the Rehabilitation Act of 1973
5. 5003 Federal Grants and Awards	11. 8008 Discrimination and Harassment
6. 5013 Use of Electronic Signatures	12. 8010 Digital Communications

ROLL CALL VOTE:

Ayes: Fox, Heinrich, Rich, Smith, Weems, Blau

Nays: None

MOTION PASSED 6-0.

16. EXPENDITURES.

MOTION: It was moved by Weems and supported by Smith that the Board of Education approve the expenditures as outlined in the expenditure printout dated October 24, 2023, as follows:

General Fund	\$ 11,217,110
General Fund - Athletics	195,302
Debt Fund	-
Capital Projects – Technology and Other Projects	-
Capital Projects – 2018 Bond Fund	986
Capital Projects – 2020 Bond Fund	4,506,493
Capital Projects – 2023 Bond Fund	-
Nutrition Services Fund	437,535
Benefit Stabilization Fund	1,093,115
TOTAL	\$ 17,450,541

VOICE VOTE:

Ayes: Fox, Heinrich, Rich, Smith, Weems, Blau

Nays: None

MOTION PASSED 6-0.

17. CONSENT AGENDA. It was moved by Heinrich and supported by Smith that the Board of Education approve the October 24, 2023, Consent Agenda as follows:

**BOARD RETREAT
OF THE BOARD OF EDUCATION
Lewis Schulman Administrative Center
32500 Shiawassee
Farmington, MI 48336
Saturday, November 18, 2023**

President Blau called the meeting to order at 9:07 a.m.

ROLL CALL:

Present: Cheryl B. Blau, President
Claudia T. Heinrich, Vice President
Terri A. Weems, Treasurer
Mable S. Fox, Trustee -
Angie F. Smith, Trustee - Late 9:10 a.m. -
Left Early @ 11:30 a.m. for Work

Absent: Zach T. Rich, Secretary
Donald Walker, Jr., Trustee - Remote Virtual
Left Early 11:55 a.m. for Conference

Also Present: Christopher J. Delgado, Superintendent; Scott Morrell, MASB Facilitator; Deborah Macon, MASB Consultant; Margaret Hendrickson, Director of Curriculum, Instruction & Assessment

1. **APPROVAL OF THE AGENDA.** It was moved by Heinrich and supported by Weems to approve the November 18, 2023, Board Retreat agenda, as presented.

VOICE VOTE:

Ayes: Fox, Heinrich, Weems, Blau
Nays: None

MOTION APPROVED 4-0.

2. **PUBLIC COMMENTS.** Public comment was shared. No action was taken.
3. **PARLIAMENTARY PROCEDURES** were presented by Deb Macon from MASB. The Board of Education is looking to clarify and shore up operational procedures and related bylaws.
4. **PRESENTATION** from Margaret Hendrickson, Director of Curriculum, Instruction & Assessment, for a quarterly update on math and literacy.
5. **DISCUSSION** about Board Operating Procedures and Superintendent Evaluations.
6. **ADJOURNMENT.** The Board of Education’s November 18, 2023, Board Retreat was adjourned at 3:02 p.m.

Zach T. Rich, Board Secretary
Farmington Board of Education



To: Board of Education Members
Cc: Dr. Christopher Delgado
From: Kirsten Cicchella
Date: October 2023
Re: **Head Start Directors Monthly Report**

Program update:

- The Head Start program is currently full with 83 students with 9 students having an IEP.
- Classroom observations began by our Early Childhood Specialist, Elizabeth Pierson. We are piloting the new High Scope Fidelity Tool in our Head Start program. This gives us the opportunity to provide feedback on the tool as well as serves as a guide to help staff ensure fidelity to the implementation of the High Scope Curriculum.
- Our early childhood program is implementing an MTSS model. Staff are able to complete a google form with information on behaviors they are trying to work through in their classroom with a student then a team meeting is held to create strategies, supports, and next steps. We are working to fine tune this model and how it functions within an early childhood setting.
- We had an unscheduled visit from the Region V office to observe in two classrooms. They also visited another local school district. They were in the county meeting with our grantee Oakland Livingston Human Service Agency and meeting with staff and observing classrooms at their facility.
- The program nurse and nutritionist completed heights and weights on all children as a required part of the program. The nutritionist then followed up with families with any children who showed an area of concern.
- A total of 1242 breakfasts and 1245 lunches were served through National School Lunch and 1240 breakfasts were served through CACFP.

Fiscal update:

FEDERAL EXPENDITURES	APPROVED BUDGET	ACTUAL OCTOBER EXP	ACTUAL YEAR TO DATE	REMAINING BALANCE
PERSONNEL	409,098.00	42,597.82	294,226.07	114,871.93
FRINGE BENEFITS	289,838.00	26,857.96	197,329.73	92,508.27
TRAVEL OUT OF AREA	0	0	0	0
EQUIPMENT	0	0	0	0
SUPPLIES	14,376.00	458.41	4,802.71	9,573.29
CONTRACTUAL	20,578.00	1,960.51	15,725.69	4,852.31
CONSTRUCTION,RENOVATION,REPAIR				
OTHER	12,600.00	205.24	6,631.78	5,968.22
	746,490.00	72,079.94	518,715.98	227,774.02

Farmington
PUBLIC SCHOOLS

<i>Per Head Start fiscal guidelines, credit card expenditures must be reported separately as well as in total expenditures.</i>	
Conference/Dues Fees	190.00
Supplies	20.46

Copy of November 2023 Board Notes

November 2023 BOARD NOTES			
New hires	Position	Building	Effective Date
Other			

FARMINGTON PUBLIC SCHOOLS

MEMORANDUM

To: Dr. Christopher Delgado, Superintendent

From: Jennifer Kaminski, Assistant Superintendent for Business Services

Date: November 14, 2023

Re: AED Replacement

On the November 21, 2023 Consent Agenda, the Board will be asked to approve the purchase of 50 AED (Automated External Defibrillators) machines from Aventric Technologies for a total cost of \$79,650 (quote attached) to replace the AEDs at all of the buildings within the District. The Defibrillators have reached their end of life and are over 12 years old. The quote also includes a discount for the removal and disposal of the existing machines as well as training for key staff. The pricing from Aventric was compared to a consortium bid, AEPA Contract 022-B, and is approximately \$12,000 less and also includes training.

The purchase of these AEDs will be paid for out of the General Fund using the safety and security grant.

AVENTRIC TECHNOLOGIES

25916 DEQUINDRE RD SUITE B
WARREN, MI 48091

HEARTAED QUOTE

Quote Date: 10/13/23
Quote Number: HEARTAED29230CR2-50

Phone: (248)336-2594
Fax: (248)542-1248

Please verify that your records have our correct address. Thank you.

Bill To:
FARMINGTON PUBLIC SCHOOLS 32500 SHIAWASSE FARMINGTON, MI 48336-2363

Ship To:
FARMINGTON PUBLIC SCHOOLS 32500 SHIAWASSE FARMINGTON, MI 48336-2363

Customer ID	PO Number	Sales Rep Name
FPS		TOM PERNA
	Shipping Method	Payment Terms
	Hand Deliver	Net 30 Days

Qty.	Item	Description	Amount	Total:
50.00	99512-001261	LPCR2 SA AED 8 YR WRTY (WIFI,ENG,CASE, 1 SET OF PADS (4 YRS) BATTERY (EST 4 YRS)	1,725.00	86,250.00
50.00	AED DECAL	6 x 3.5 AED DECAL		
50.00	AED POSTER	AED POSTER 18 X 24		
-31.00	USED ONSITE AED	USED ONSITE AED - TRADE IN	250.00	-7,750.00
50.00	HEARTAED CPR RE:	HEARTAED CPR RESCUE KIT (OPTIONAL) SHEARS; RAZOR; GLOVES; WIPE; CPR MASK; POUCH)	30.00	1,500.00
10.00	USED AED	DONATION OF USED AED FOR TRADE IN PURPOSES	0.01	0.10
-10.00	USED AED	TRADE IN OF DONATED AED FOR CREDIT	150.00	-1,500.00
2.00	11250-000162	KIT, SHIPPING, TRAINER, LPCR2, (WITH PURCHASE OF AEDS)	575.00	1,150.00
		VALID THROUGH 12/31/23		
		SPARE PADS SET \$159 EA OPTIONAL (4.5 YR LIFE) ALL FREIGHT INCLUDED TRADE IN FREIGHT INCLUDED USED OF HEARTAEDIT - (ANNUAL - NO CHARGE)		

Subtotal	Continued
Sales Tax	Continued
Freight	Continued
TOTAL ORDER AMOUNT	Continued

I hereby give my approval to ship the product and/or perform the services listed above, and agree to pay this full amount under terms of Net 30.

Print Name: _____

Date: _____

Signature: _____

email address: _____

AVENTRIC TECHNOLOGIES

25916 DEQUINDRE RD SUITE B
WARREN, MI 48091

HEARTAED QUOTE

Quote Date: 10/13/23
Quote Number: HEARTAED29230CR2-50

Phone: (248)336-2594
Fax: (248)542-1248

Please verify that your records have our correct address. Thank you.

Bill To:
FARMINGTON PUBLIC SCHOOLS 32500 SHIAWASSE FARMINGTON, MI 48336-2363

Ship To:
FARMINGTON PUBLIC SCHOOLS 32500 SHIAWASSE FARMINGTON, MI 48336-2363

Customer ID	PO Number	Sales Rep Name
FPS		TOM PERNA
	Shipping Method	Payment Terms
	Hand Deliver	Net 30 Days

Qty.	Item	Description	Amount	Total:
		WI FI SET UP NO CHARGE CPR/AED AWARENESS PRESENTATION \$50 PER SESSION (OPTIONAL) TAPED VIDEOS OPTIONS NO CHARGE ASSIST WITH PLACEMENTS AT SCHOOLS CURRENT SUPPLY COSTS: BATTERY 4 YR WITH WIFI \$276 PADS 4.5 YR \$159 CHILD N/A CHILD BUTTON		

Subtotal	79,650.10
Sales Tax	
Freight	-0.10
TOTAL ORDER AMOUNT	79,650.00

I hereby give my approval to ship the product and/or perform the services listed above, and agree to pay this full amount under terms of Net 30.

Print Name: _____

Date: _____

Signature: _____

email address: _____

FARMINGTON PUBLIC SCHOOLS
MEMORANDUM

TO: Dr. Chris Delgado, Superintendent
CC: Jennifer Kaminski, Assistant Superintendent, Business Services
Jon Barth, Director of Facilities Management and Transportation
FROM: Mr. Erin Hill, Supervisor of Transportation
DATE: October 31, 2023
SUBJECT: Bond Bus Purchases

With the passage of the bond on March 10, 2020, administration is proposing the first bond bus purchase through the MSBO Bus Purchase Program. To date, the District has purchased 62 new buses with 2015 bond funds to modernize the student transportation fleet. After analyzing the condition of the entire fleet and taking into consideration recent price increases, shortage of materials, age, mileage, maintenance needs, physical condition and the recent State Police Inspection, administration is recommending the purchase of ten (10) new buses. The Transportation Department is recommending that this purchase include the following: two special education buses (21 passenger / 5 wheelchair capacity with a wheelchair lift and AC), and eight regular education buses (71 passenger), This would bring total bus replacement to 72 new buses, which is approximately 75% of the existing fleet.

To purchase the ten replacement buses, administration would be utilizing the [2023 Michigan School Business Officials' \(MSBO\) bus purchase program](#). Using the program gives the District pricing leverage because of the number of buses that are purchased through this program annually. Since its inception, over 5000 buses have been ordered by various districts using the MSBO bus purchase program. Additionally it saves our school district time because MSBO has already completed the bidding process with specific parameters. The following three vendors participated in the bidding process: Midwest Transit (who represents International buses), Hoekstra Transportation, Inc. (who represents Thomas buses), and Holland Bus Co. (who represents Blue Bird buses). MSBO evaluates the program and pricing twice a year to ensure competitive pricing.

2 – Special Education Buses:

Hoekstra	\$165,772 each; total of \$331,544
Midwest Trans	\$174,971 each; total of \$349,942
Holland	\$164,851 each; total of \$329,702

8 - 71 Passenger Buses:

Hoekstra	\$151,422 each; total of \$1,211,376
Midwest Trans	\$159,101 each; total of \$1,272,808
Holland	\$150,440 each; total of \$1,203,520

Bid Totals (10) Buses

Hoekstra	\$1,542,920
Midwest Transit	\$1,622,750
Holland	\$1,533,222

Hoekstra Transportation Inc. represents Thomas brand buses, which is consistent with the buses that our District currently owns and operates in its existing fleet of 95 buses. It is critical that we continue to have a common manufacturer to minimize the amount of repair parts that will need to be purchased and inventoried. Also, our mechanics know the “ins and outs” of this manufacturer, so no learning curve is needed when repairs are necessary. To have a common manufacturer fleet is best practice in the industry.

The following existing buses will be replaced:

Bus	Year
36	10
22	11
51	08
64	08
66	08
68	13
69	13
73	08
88	08
89	12

When the existing buses are retired they will be stripped of all reusable parts then placed on the Public Surplus bid site for sale.

It is the administration's recommendation that Hoekstra Transportation Inc. be awarded the bus purchase contract in the amount of **\$1,542,920** with funds to come from the **Capital Projects (Building & Site - 2020) Fund**.