

C.O.O.R. Intermediate School District Board of Education Meeting

Wednesday, December 14, 2022 6:00 PM

C.O.O.R. ISD Central Office, 11051 N. Cut Road, Roscommon, MI 48653

1. Call to order & Roll Call
2. Opening Ceremonies
 - Pledge of Allegiance
 - Mission Statement
 - C.O.O.R. ISD provides programs and services with our partners to support the current and emerging teaching and learning needs of our schools and communities.*
3. Adopt the Agenda
4. Resolution: Retirement of Jill Radosta
5. Presentation of two Awards of Appreciation
6. Department Updates
 - Career & Technical Education Department
 - Early Childhood Department
 - Instructional Services Department
 - Special Education Department
 - R.O.O.C., Inc.
 - K12 ETA (Educational Technology Association)

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BOARD OF EDUCATION

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To: Shawn Petri, Superintendent

From: Natalie Davis, CTE Director

Date: December 8, 2022

Subject: CTE Update

CTE Construction Project:

Our steering committee met on 11/29 and had time to celebrate the accomplishments so far, as well as discuss future programming. Ed Hunt joined our meeting for an update, along with Alayne Hansen with MI Works. The presentation is linked [here](#) if you'd like to take a look. Target date for final completion is 8/15/2023, or possibly earlier. Exciting times for CTE!

Grants:

We've received our official grant notifications for those that I've been talking about and I'm very excited! Our teachers can now become fully certified to teach and finish their education and we will be able to reimburse them for tuition through the 61i grant. The grant allows funds for recruitment, retention, and education. The other grant was the EMC expansion grant, and I just applied for EMC programs for Business and Education with Ferris. Our students will now be able to earn an Associates degree from Ferris in General Business or Pre-Teaching with either a Secondary or Elementary concentration.

I did apply for the 61C equipment grant once again and we did receive notification of that as well, \$576,923 this year as the \$7.5 million is divided between 13 ISD's. Up to 50% of this grant may be used for capital infrastructure as long as it coincides with high wage, high demand opportunities, so this could allow \$288,461 toward our construction project.

Other:

I am working on our amended budget with Kurt Loll, and it has been fantastic for me to work with him and get our accounts organized and allocated by program as they should be.

ADMINISTRATION

Shawn Petri,
Superintendent

Katie Fuelling,
Director of
Instructional Services

Natalie Davis,
Director of Career &
Technical Education

Jill Radosta,
Director of
Special Education

Somer Quinlan,
Executive Director
of R.O.O.C., Inc.

Jared Socia,
Director of Operations

Katie Keith,
Early Childhood
Supervisor

OCR Audit results came back without any findings about our policies and procedures. The only findings were about changes to the physical facility and I am working with Cathy Erickson on those. We also have to ensure the Non-Discrimination policy and procedure for concerns is clearly communicated on a regular basis for both COOR and Roscommon.

We are busy in the office working on CTEIS and Follow-Up reports and working with districts to schedule presentations for next year.

									Revised 10/19/22
Class	FHS	GHS	Grayling GLO	HLHS	HLCE	MHS	OHHS	RHS	Total
Auto (RMS)		12	1	4		5	0	9	31
Business/Entrepreneurship					3			1	4
Construction Trades (Grayling)		13						2	15
Cosmetology Year 1 (RMS)		5	1	5		4	6	9	30
Cosmetology Year 2 (RMS)					2				2
Education/Teacher Cadet		2			1			1	4
Marketing/Social Media		1			1			2	4
Medical Occupations Year 1 (RMS)		6			5		3	15	29
Med Occ Year 2 (RMS)		2			4				6
Public Safety (RMS)		4			1		3	1	2
Rec Engines (Mio)							15		15
Welding Year 1 (HLHS)		4			8			4	1
Welding Year 2 (HLHS)				1	9				1
Total	0	49	3	43		30	11	43	179
Students that need Algebra II					11				

** For tuition purposes, COOR will be billing for 164 students



C.O.O.R. ISD CTE PROGRAMMING STEERING COMMITTEE

11/29/2022

[Link to sign-in sheet](#)
[Agenda](#)

Construction Update



Work has begun and once the shell is complete, probably late January, work will pause for a couple of months. Work resumes in the spring and the building will be ready to open in August of 2023 for students.



Future Offerings-Fall of 2023

- ❑ Relocate construction
- ❑ New auto shop
- ❑ Hospitality?
- ❑ Add manufacturing (including welding, mechatronics)
- ❑ Forestry/Ag Science?

Alayne Hansen, MI Works

Employment Needs in our region

- Manufacturing - Entry level production, Excel skills
- Healthcare - Nursing assistants
- Hospitality - Front desk attendants, housekeeping
- Administrative - Quick Books
- Truck Drivers - with CDL +
- Trades - Carpenters, Operators/Engineers, Sheetmetalers, Pipefitters/Plumbers, Electricians

Employers are looking to hire low skilled individuals with good attitudes, and drive for career aspirations

Data / Trends in NE Michigan -

https://milmi.org/docs/publications/CareerOutlook2028/Region3_CareerOutlook_2028.pdf

LCAN Steering Committee

- You may or may not have realized that you are all considered part of our LCAN steering committee. LCAN stands for the Local College Access Network.
- The mission is to increase opportunities for our students within our COOR service area to earn college credit or real world valued credentials while in high school.
- We believe the mission fits within the realm of our steering committee, since that is what we have been evaluating as a group since we began meeting in 2021.
- Becoming an LCAN provides additional revenue (\$20,000/year) to help support the salary of Alex Warren in the office. She in turn can help support local districts in their work with Xello as well as promoting our CTE/EMC offerings.

Other Grants

- EMC Expansion Grant (61b): We received \$50,000 last year and will receive the same amount this year. A portion of this is to help support the salary of our EMC Coordinator Alex Warren. The remaining funds are used for marketing and promotional materials, as well as supplies and equipment to launch our new Business and Education programs.
- Equipment Grant (61c): We will receive \$576,923 in our equipment grant this year. Up to 50% of this amount (\$288,461) will be utilized to offset our construction costs as it can be used for Infrastructure needs in high wage, high demand programming. The remaining balance can be used for equipment, but the needs of the new center here at COOR will be a priority.
- Teacher recruitment/retention (61i): We will be receiving \$100,000 for our teachers to continue their education and become fully certified teachers.

Future millage spring of 2024

- It is our intent to go for a CTE Millage vote in the spring of 2024.
- 1 mill if approved in the 2022 school year would generate 3.47 million annually. This is variable based on the years taxable values as seen on the COOR ISD 4029.
- Currently we have part-time teachers who work other full-time careers. It is our intent to bring those individuals full-time when we pass a millage. We believe this will only enhance the quality of our programs and increase opportunities for students to receive training in high-wage high-demand careers.
- Districts will no longer pay tuition and will be reimbursed for transportation costs.

Questions?

- Any questions/concerns?
- Thank you for your time!



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Jared Socia,
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Katie Keith,
 Early Childhood
 Supervisor

To: Shawn Petri, Superintendent

From: Katie Keith

Date: December 2022

Subject: Early Childhood Update

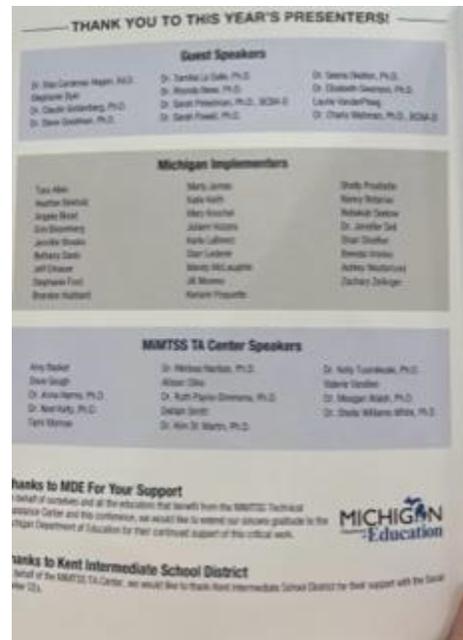
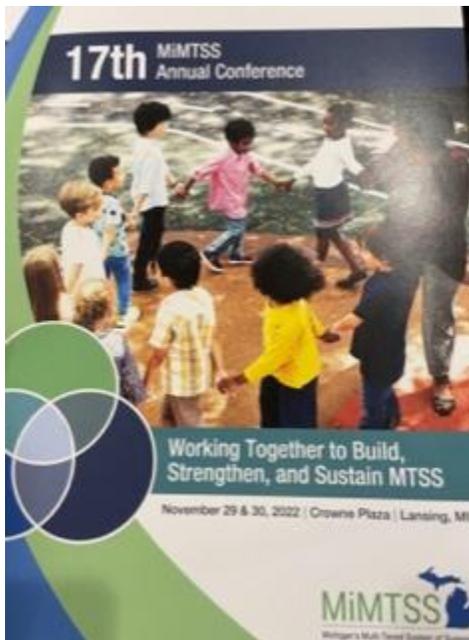
Great Start to Quality:

There are many changes going on within Great Start to Quality. We are transitioning into a new platform to use with Childcare Providers. The plan is for this new platform to be up and running by February 2023. We are currently working with providers to inform them of the changes within the platform and helping them to prepare accordingly. One major change in how we do things will be the way in which a program's quality is rated. There will be no more STAR ratings to reflect the quality of a program. After a program goes through a Self-Assessment survey, they will reach a quality "level". The philosophy behind this was to take away the stigma of the comparison of STAR ratings and change into more of a reflective, continuous quality improvement process. There will be more of a focus on the importance of social and emotional well-being and high quality teacher-child interactions. Along with the changes in how we do things, we are also changing our logo. We have begun using this new logo for the last month. We held a "Rebranding" event in Gaylord on November 12th. Six providers attended. This was a statewide event held on the same day and time in every county throughout Michigan. There was a powerpoint presentation that explained the changes coming and we revealed the new logo. Providers that attended received a backpack, pens, notepads, and safety kits. All of these items sported the new logo.

We are excited to have Melissa Maeder back on our team. We now have a full staff and are looking forward to settling into our roles and territories. Lauralea Taylor attended the Pre-K Literacy Essentials training and is eager to host trainings and share the materials with providers and parents.



Great Start Readiness Program:



Rebekah and Katie presented PBIS in early childhood at the state MiMTSS Annual Conference the last week of November. It was a humbling experience to share what has been learned in our experience with the PBIS grant. **We were the first ever to present on this topic at this conference for early childhood.** We networked with the staff from MiMTSS and made a plan to present next year as well!!

Great Start Collaborative: No updates this month



December 2022 ETA Report

Any Questions Please contact Josh Hayes, jhayes@k12eta.org

Tickets (ETA Wide):

- Current Open: 285
- Created this month: 1513

Trainings Provided:

- Illuminate
- 3D Printers
- PowerSchool Calendar Setup
- PowerSchool User Group
- Virtual Field Trip

Updates:

- We are evaluating districts to see what upgrades they are willing to make with this ERate cycle.
- 4 out of 16 districts have completely replaced their access points with the new ones that are part of our large wireless network. The rest are close to being done. We are looking to complete this project over Christmas break and shut down the old wireless controller.
- Our ETA Board meeting was this month. Overall the board is happy with the size of the ETA and are excited to see where we go from here. We talked about long-term staffing goals and ways to help protect districts from the ever-changing cybersecurity risks.
- We have come to an agreement with Shelby Public Schools to support their networks and servers for the remainder of the school year. We will reevaluate their needs in the spring.
- Our data team is beginning to make the connection from SWIS to PowerSchool. Once this is completed it will save districts lots of time from double entry.
- All backups have been verified. This month backups were tested on Baldwin, COOR, Mesick, MISD, WMISD, and WSESD.

- We are moving Manistee ISD PowerSchool servers on the weekends to limit the disruption to new servers.
- We are continuing to fake phish our staff about once per month and are looking to expand our phishing to even more districts.

R.O.O.C. Inc.

11018 North Cut Road, P.O. Box 827, Roscommon, MI 48653

www.rooc.org

MEMORANDUM

To: Shawn Petri
From: Somer Quinlan
Re: ROOC Update
Date: December 8, 2022

THE NEW YEAR IS JUST AROUND THE CORNER AND WE HAVE ALL
BEEN ENJOYING THE HOLIDAY FESTIVITIES!

- Our Annual ROOC Christmas Party hosted by the St. Helen Catholic Church and The Knights of Columbus will be held next week, December 15, 2022 from 10am until 1pm.
- Our Art Class created beautiful Christmas ornaments with Ms. Chris, and we have been practicing our Christmas carols to sing for all of the volunteers at the Christmas party.
- Following a recent tour of our organization, we have new clients joining our programming for the new year!

WE AT ROOC WOULD LIKE TO WISH EVERYONE A HEALTHY AND HAPPY
HOLIDAY SEASON!





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To: Shawn Petri, Superintendent
 From: Jill Radosta
 Date: December, 2022
 Subject: Special Education Update

Action:

Speech Pathologist Contract (ratify)

The C.O.O.R. ISD is requesting your approval to contract with Fun First Therapy/Michelle Lynn Therapy to provide speech and language services to cover a maternity leave at Houghton Lake Community Schools. This contract is for up to five days per week at an hourly rate of \$80.00 per hour.

Parent Advisory Committee (PAC)

Michigan Administrative Rules for Special Education (MARSE) all ISDs are required to have a Parent Advisory Committee. The PAC serves as a liaison between the school district and community members who need assistance navigating the Special Education process. Each of our local school districts has been asked to nominate a person who will fill this role and have it approved by their school board. I am requesting the board to accept the following individuals who will act as PAC representatives:

- Danielle Csapo - Houghton Lake
- Caitlin Morre - Crawford-AuSable School District
- Lenore Hofmeyer - Roscommon Area Public Schools
- Shawn West - West Branch-Rose City Schools
- Michelle Moshier - C.O.O.R. Education Center

Here is some information about our CEC candidate: Michelle and her family moved to Northern Michigan this summer. We met Michelle when she enrolled her son Matthew at the center based program. Matthew has an ASD eligibility. After Matthew had been with us a few weeks, Michelle decided to apply for an open para position at the center. She was interviewed and seemed like a natural fit. Over the past few months, that has proven to be true. Michelle is an extraordinary paraprofessional with a heart of gold. She wants what is best for her son and all students who are living with a disability. We are excited to have Michelle as part of the PAC organization as she has valuable insight not only from a parent perspective, but also from the perspective of a school employee

who works with students with moderate to severe cognitive impairments.

We are still waiting for Fairview, Mio, and Charlton Heston to present their district PAC representatives.

Approval of CEC and ATC Calendar

Please approve the 2023-2024 school year calendar for the C.O.O.R. Education Center (CEC) and Adult Transition Center (ATC).

SPECIAL EDUCATION UPDATES:

Dean Transportation Dinner and Donation

Last night, December 6th, I, Jill Radosta, attended the Dean Transportation Christmas/Holiday dinner. It was well attended by our bus drivers and bus aides. My intention was to arrive, mill about a bit and then exit within a short period of time, it did not work that way. I had such a good time talking with Kelly Dean, owner, and the Dean Employees (I see them as our employees). They are simply an amazing group of individuals who do an amazing job getting our students safely to and from school. Hearing them talk about how they love our students and their jobs gave me such a good feeling. It was a wonderful evening. C.O.O.R. ISD was presented with a check from Dean Transportation for a family or two who need help getting over a hurdle. Thank you Dean employees and Dean Transportation for all you do. (Kelly Dean announced that Dean Transportation was given an award for being #1 nationwide for their service)

Personal Curriculum

Brenda Vaughan-Ide, Compliance and Transition Coordinator, held her transition council meeting on December 7th. Rashell Bowerman attended to present on personal curriculums. A personal curriculum is a tool used for general education and special education students that allows them to graduate by modifying the curriculum based on the need and the post-secondary goals of the student. Several individuals from outside the C.O.O.R. ISD were able to participate as it was a virtual session. Rashell presented to high school principals in October at the high school principal meeting organized by Natalie Davis.

FAPE in the County Jails.

During the past month, Brenda Vaughan-Ide and Jill Radosta visited all area county jails to present Free and Appropriate Public Education (FAPE) in the County Jails Plan. It is required by law (IDEA) that individuals under the age of 26 who have an IEP or are suspected of having a disability receive special education services.¹⁷ The plan was presented to superintendents and district special education coordinators. They were all receptive to the plan. There are some foundational pieces of general education or GED

programs that were ending because of COVID protocols and these programs will need to be reinstated or redeveloped to allow for the special education programs to layer in.

EARLY ON

Birth to 3 Literacy Essentials

In October, Amber Larrison, Early Childhood Special Education Teacher, and Michele Cochrane, Early On Coordinator, attended the [Birth to 3 Literacy Essentials](#) training in Traverse City. This training from the Michigan Association of Intermediate School Administrators General Education Leadership Network's Early Literacy Task Force prepared them to train parents and providers in the Birth to 3 Essentials. During home visits and playgroups we have increased attention to implementing the recommended practices and sharing the resources made available through this training.

Early On Professional Learning Community (PLC)

In early November, we gathered locally for our PLC. This was our first in-person meeting since COVID-19 and it was a valuable time to continue growing as a team. As well as discussions on the early intervention best practices of the Primary Service Provider, Coaching, and Service Coordination, one of our topics of discussion was Medicaid. There is a requirement under SSAA 54d that states, "An intermediate district receiving funds under this section shall maximize the capture of Medicaid funds to support *Early On* early intervention services to the extent possible." The Michigan Department of Education presented to the group on the topic of Medicaid Expansion and its impact on Early On. We looked at resources on drug-exposed infants and the Michigan State Police gave a presentation on home visitor safety.

Early On Conference - Traverse City

In November, our Early Interventionists traveled to Traverse City for the Early On Conference. They attended several sessions on everything from feeding, literacy, and the young child, building resiliency to Michigan Mandated Special Education, and strategies to create access for children with complex needs. This group is composed of physical therapy assistants, occupational therapists, speech and language pathologists, nurses, early childhood special education teachers, and early interventionists. They have WELL over 100 years of experience between them in meeting the needs of our youngest learners. Here is a picture of the wonderful members of the Early On team. They do a great job when it comes to meeting the needs of families and the child. As the director of special education, I ¹⁸

am very proud of our team. Thank you for all you do.



CEC/ATC UPDATES

Christmas in the Village

Students from Joe Moore and Scott Mentel's classrooms participated in Christmas in the Village this past weekend. The students sold products that they made such as Christmas ornaments, jams, and jellies. Mr. Joe's room raised over \$500 and Mr. Scott's room raised \$160. The students still have some jam and jelly leftover. If you are interested in purchasing any, please reach out to Mr. Joe. Here is a picture of The students selling their



wares:

Knights of Columbus Donation

The Knights of Columbus raised funds from the Tootsie Roll Drive this year to benefit our students at the C.O.O.R. Education Center. The Knights raised and donated over \$1,000 which will be split equally between the classrooms.

The Knights of Columbus will also be sponsoring a couple of our students for Christmas. We are so grateful for the support we receive from this amazing organization!

Jill's Final Note



*Grand Knight Joe Moore, right, presents
Tootsie Roll Drive check to COOR Education
Center Principle Melisa Akers.*

On a final note, this will be the last special education board update that I will complete. This is all bittersweet because I love the people that I work with at the C.O.O.R. ISD and our local school districts. On top of that, I have a superintendent who supports most of my ideas and a board of education that is very supportive of the thoughts and ideas of all of us. Thank you for giving me the opportunity to work for the ISD. It has come with many challenges and more than I thought possible. I know in my heart that the C.O.O.R. ISD is where I was meant to be so I could face all of the challenges head on and try my best to make it a better place for all.

Respectfully submitted,

Jill Radosta
Director of Special Education



BOARD OF EDUCATION

To: Shawn Petri, Superintendent

Dr. James Mangutz, D.D.S.
 President

From: Katie Fuelling

Nancy Persing,
 Vice President

Date: December 2022

Ian Faulkner,
 Treasurer

Subject: Instructional Services Update

Lyn Sperry,
 Secretary

Kara Mularz,
 Trustee

Jim Gendernalik,
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31n Team

The 31n Team continues to support school staff in implementation of behavioral health services in the schools. This month we have continued our efforts to coordinate partnerships and care with community resources. Some highlights include the following:

- Attending monthly Trust Teams Meetings in each county.
- We provided a lunch and learn event at Prudenville Community Health Center where Dr. Sloane, M.D. and our team met with over 20 staff to share our project goals, discuss our need for coordination of care with our local primary care providers, and ultimately enhance community efforts for support of students with complex needs.
- Launched a coordination meeting with Northern Lakes Community Mental Health. This care coordination is essential as our providers seek understanding of the range of services available for students and families within our area.
- 31n Team completed three Whole Child Assessments and two follow-up sessions with Dr. Sloane. Helping students and families build resiliency through supports from within the community as well as through the caring adults within our schools is one of the large functions of our project.
- Kristin and Katie have met with a TBRI consultant who specializes in school implementation projects. The 31n team continues to provide professional development to school staff and teachers on Trust-Based Relational Intervention (TBRI).
- The monthly training series Building Resiliency in Students with Trauma has reached 25 participants with representatives from Mio, Houghton Lake, Crawford Ausable, West Branch, Charlton Heston, C.O.O.R. ISD, and other community agency employees.

The TBRI project is part of a statewide initiative Mental Health in Schools, sponsored by Michigan Department of Education in collaboration with the Western Michigan University Children's Trauma Assessment Center and the WMU Resiliency Center for Families & Children (www.wmich.edu/traumacente)

Early Literacy

Over the past month, the Early Literacy Coaches have been involved in some community outreach efforts:

- **Toys for Tots (Grace)**

Grace organized a Toys for Tots collection at the COOR central office and CEC.

- **Roscommon County Literacy Council (Michelle)**

- This is an organization that has been in existence for over 25 years, and the longtime leader is stepping down at the end of 2022. Though it is not officially a part of my work through COOR, it is a natural partnership since three of the seven districts in our ISD are located in Roscommon County, and I have agreed to assume leadership. The main mission of the RCLC at this time is to fund Dolly Parton's Imagination Library for 500+ children ages birth to 5 years who reside in our county.

The COOR ISD Early Literacy Coaches are also becoming more visible at the state level through involvement in various committees:

- **Coaches Creating Community (Grace)**

- **MAISA Coach Coordinator Meetings (Grace)**

- **MAISA ELA Leadership Team (Michelle)**

- I recently attended this meeting for the first time, which was attended virtually by over 50 leaders in K-12 ELA-related positions who work for ISDs from across the state. Major topics discussed were literacy research in the news, legislative updates pertaining to our field, and how to best support districts when they are going through the process of choosing a new curriculum. It was a positive experience networking and collaborating with literacy professionals from across the state, and I will share pertinent information quarterly with Katie Fuelling and Grace Brown during our Early Literacy Coach Check-In meetings.

Ascent New Teacher Academy

7. Public Participation

-The public may submit comments by 3:00

PM: <https://forms.gle/LoHQRUpns9MKTvef6>

-The public may call 989-275-9575 and leave a voicemail by 3:00 PM, OR

-The public may raise his/her hand during this session of the meeting.

-Individuals may speak for a maximum of 5 minutes.

-Groups may speak for a maximum of 15 minutes.

8. Consent Agenda

(A single member's request shall cause an item on the Consent Agenda to be relocated as an Action Item, eligible for discussion and vote that evening.)

A. Approve minutes of previous meeting; Nov 9, 2022

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Meeting Minutes

The C.O.O.R. Intermediate School District Board of Education (the “Board”) was held on Wednesday, November 9, 2022. President Mangutz called the meeting to order at 6:00 P.M.

1. Call to order & Roll Call

Friday, Nov 11th will be Veteran's Day. Superintendent Petri thanked all veterans for their service.

Attendance

Present: Ian Faulkner, Jim Mangutz DDS, Brie Molaison, Nancy Persing, Lyn Sperry, Kara Mularz (arrived at 6:04 PM.) **Absent:** Jim Gendernalik.

2. Opening Ceremonies

- Pledge of Allegiance

- Mission Statement, read by President Mangutz:

C.O.O.R. ISD provides programs and services with our partners to support the current and emerging teaching and learning needs of our schools and communities.

3. Adopt the Agenda

Adopt the agenda with the addition of Oaths of Office, listed in Information Items. This motion, made by Nancy Persing and seconded by Lyn Sperry, Carried (6-0).

4. Department Updates – The board read the reports in advance and did not have any questions.

-Career & Technical Education Department

-Early Childhood Department

-Instructional Services Department

-Special Education Department

-R.O.O.C., Inc.

-K12 ETA (Educational Technology Association)

5. Public Participation (None).

- The public may submit comments by 3:00PM: <https://forms.gle/LoHQRUpns9MKTvef6>
- The public may call 989-275-9575 and leave a voicemail by 3:00 PM, OR
- The public may raise his/her hand during this session of the meeting. Individuals may speak for a maximum of 5 minutes. Groups may speak for a maximum of 15 minutes.

6. Presentation: COOR Educational Center Wellness Plan update

Melisa Akers, CEC Principal, and Joseph Moore, Adult Transition Center Teacher, presented an update to the board. The Wellness Plan focuses on creating a healthy school environment that enhances the development of lifelong wellness practices to promote healthy eating and physical activities that support student achievement.

The Wellness Committee meets and develops goals. A copy of assessment is available on the CEC website: www.coorisd.net/programs/cec

Here are some of the goals: The school nurse will provide nutrition education to share with the classrooms. The Food Service Director monitors and samples food production records for compliance with USDA requirements. Healthy snacks are made available to students on a regular basis.

Joe Moore stated that they ask families to send in healthy snacks for donations versus sugary ones. Joe and Scott teach Adult Transition Center students how to read nutrition labels and look for healthy foods. They encourage drinking water each day. They have physical activities each day in the CRAF center including a basketball battle each Friday. The students cook healthy snacks and meals.

Physical education goals: Students have at least two 20-minute sessions of physical activity each week. (Ms. Akers stated that students often get this much activity each day.) Gretchen Walsh has started a "mileage club," rewarding students for tracking their steps and meeting milestones. CEC hosts at least 2 wellness events each year: Field Day and ACES day (recognized nationally in May). The school garden opportunity worked well with the year-round school calendar, but it is not as easy to implement with the traditional school calendar. It was a great opportunity for students to see food growing, harvest it, and cook with the fresh veggies.

Mrs. Akers reported that a Leadership Team was formed this year, currently with 16 staff members. The wellness committee will be part of this team for the future.

7. Presentation: Fiscal Audit 2021-22

Auditor Heather LaBean from Weinlander-Fitzhugh presented financial audits for 21-22 school year for the C.O.O.R. ISD and R.O.O.C., Inc. C.O.O.R. had the same three findings as last year with no significant deficiencies.

Finance Director Kurt Loll has uploaded budget detail into the SDS financial management systems so directors can see how their spending matches their budgets. He will do a training with them on how to pull reports from SDS for their department.

8. Consent Agenda

(A single member's request shall cause an item on the Consent Agenda to be relocated as an Action Item, eligible for discussion and vote that evening.)

Approve all items on the Consent Agenda. This motion, made by Ian Faulkner and seconded by Brie Molaison, Carried. Jim Gendernalik: Absent, Ian Faulkner: Yes, Jim Mangutz DDS: Yes, Brie Molaison: Yes, Kara Mularz: Yes, Nancy Persing: Yes, Lyn Sperry: Yes
Yes: 6, No: 0, Absent: 1

- 8.A. Approve minutes of previous meeting; October 19, 2022
- 8.B. Approval of Bills for October 2022 totaling \$1,043,201.02
- 8.C. Approve Revenue & Expenditure Reports for October 2022 (CTE, General Fund, ROOC, and Special Education)

9. Action Items

9.A. Resolution to Collect Summer Taxes - to adopt the Resolution prepared by Thrun Law Firm, P.C. to collect 2023 Summer Taxes in the Crawford AuSable School District and in the Mio AuSable School District.

Vice President Persing asked if the ISD wanted to continue to pay for summer taxes in the two school districts.

Approve resolution to collect summer taxes in two districts. This motion, made by Kara Mularz and seconded by Ian Faulkner, Carried.

Jim Gendernalik: Absent, Ian Faulkner: Yes, Jim Mangutz DDS: Yes, Brie Molaison: Yes, Kara Mularz: Yes, Nancy Persing: Yes, Lyn Sperry: Yes
 Yes: 6, No: 0, Absent: 1

9.B. Adopt Policy updates from Thrun Law Firm and replace all existing Board policies of the same number: 4101,4102,4103, 4104, 4105, 4108, 4109, 4111, 4201, 4202, 4213, 4217, 4218, 4220, 4222, 4226, 4227, 4301, 4303, 4304, 4306, 4308, 4309, 4401, 4403, 4405, 4406, 4407, 4503, 4504, 4506, 4601, 4602

Adopt Policy updates from Thrun Law Firm. This motion, made by Lyn Sperry and seconded by Nancy Persing, Carried.

Jim Gendernalik: Absent, Ian Faulkner: Yes, Jim Mangutz DDS: Yes, Brie Molaison: Yes, Kara Mularz: Yes, Nancy Persing: Yes, Lyn Sperry: Yes
 Yes: 6, No: 0, Absent: 1

9.C. Ratify a part-time contract with Marilynn Ellenberger, Quality Improvement Specialist from October 24, 2022 to September 30, 2023. The Early Childhood department has restructured a bit for the Regional Resource Center

Ratify a part-time contract with Marilynn Ellenberger. This motion, made by Ian Faulkner and seconded by Brie Molaison, Carried.

Jim Gendernalik: Absent, Ian Faulkner: Yes, Jim Mangutz DDS: Yes, Brie Molaison: Yes, Kara Mularz: Yes, Nancy Persing: Yes, Lyn Sperry: Yes
 Yes: 6, No: 0, Absent: 1

9.D. Approve a contract with Melissa Maeder, Quality Improvement Specialist and Consultant from November 21, 2022 to September 30, 2023 for 210 days per year (prorated to 180).

Approve contract with Melissa Maeder, Quality Improvement Specialist and Consultant. This motion, made by Kara Mularz and seconded by Lyn Sperry, Carried.

Jim Gendernalik: Absent, Ian Faulkner: Yes, Jim Mangutz DDS: Yes, Brie Molaison: Yes, Kara Mularz: Yes, Nancy Persing: Yes, Lyn Sperry: Yes
 Yes: 6, No: 0, Absent: 1

9.E. Ratify the hiring of Meranda Homan, MOCI teacher at the CEC as of October 27, 2022 on the CEA salary scale at ¾ of step one. She is taking courses to obtain Certification.

Jill Radosta clarified that it is actually not a full step one without the full certification. The employee doing a "grow your own" will earn 3/4 step. She is working to earn a certificate and plans to earn a Master's degree. Superintendent Petri stated that Meranda is excellent at working with the CEC students.

Ratify the hiring of Meranda Homan, MOCI teacher at the CEC as of October 27, 2022. This motion, made by Ian Faulkner and seconded by Brie Molaison, Carried.
Jim Gendernalik: Absent, Ian Faulkner: Yes, Jim Mangutz DDS: Yes, Brie Molaison: Yes, Kara Mularz: Yes, Nancy Persing: Yes, Lyn Sperry: Yes
Yes: 6, No: 0, Absent: 1

9.F. Approve contract with Lillie Meadows, Early On Intervention Home Visitor, from November 28, 2022 through September 30, 2023. This is a part-time position. Approve contract with Lillie Meadows, Early On Intervention Home Visitor, from Nov 28, 2022 through Sept 30, 2023. This motion, made by Lyn Sperry and seconded by Nancy Persing, Carried.
Jim Gendernalik: Absent, Ian Faulkner: Yes, Jim Mangutz DDS: Yes, Brie Molaison: Yes, Kara Mularz: Yes, Nancy Persing: Yes, Lyn Sperry: Yes
Yes: 6, No: 0, Absent: 1

9.G. Ratify the Early Childhood Support Network Subrecipient Contract for the Northeast Resource Center with the Eastern Upper Peninsula ISD, effective Oct 1, 2022 through Sept 30, 2023. There will also be a contract with the Early Childhood Investment Corporation.
Ratify the Early Childhood Support Network Subrecipient Contract for the Northeast Resource Center with the EUP ISD. This motion, made by Brie Molaison and seconded by Kara Mularz, Carried.
Jim Gendernalik: Absent, Ian Faulkner: Yes, Jim Mangutz DDS: Yes, Brie Molaison: Yes, Kara Mularz: Yes, Nancy Persing: Yes, Lyn Sperry: Yes
Yes: 6, No: 0, Absent: 1

9.H. Approve the purchase of a 2017 RAM 3500 Work Truck with 37,800 miles from Nester Auto in the amount of \$38,000 with an additional commercial use warranty for \$4,000. This was the lowest bid received and includes a plow. Final approval and purchase after a third-party inspection is complete. If the inspection results in concerns, a new bid process will be started.
The current work truck is 1/2 ton and not in good enough shape to do occasional plowing and other needs. RFPs were sent out to dealers across all four counties. Don Nester's submitted a quote for a truck with a plow. The truck was used for plowing for one year, then the owner moved. Funds will come from the Capital Projects budget.

Approve the purchase of a 2017 RAM 3500 Work Truck with 37,800 miles from Nester Auto in the amount of \$38,000 with an additional commercial use warranty for \$4,000. This motion, made by Nancy Persing and seconded by Brie Molaison, Carried.
Jim Gendernalik: Absent, Ian Faulkner: Yes, Jim Mangutz DDS: Yes, Brie Molaison: Yes, Kara Mularz: Yes, Nancy Persing: Yes, Lyn Sperry: Yes
Yes: 6, No: 0, Absent: 1

10. Information Items

- Social Media Report Card – Rebecca Socia reviewed posts from October.
- Acceptance of Office forms for each elected position

Dr. Mangutz, Nancy Persing, and Brie Molaison took the oath of office and signed their acceptance of office. Jim Gendernalik will need to take the oath at a later time.

11. Superintendent's Report

- Next Steps with School Mapping: The district will send some info to CRG to get the digital mapping started. The state is reimbursing all schools to get digital maps created, which may prove very helpful to emergency management teams during a crisis. The maps will be shared with local law enforcement agencies.

12. Communications

- Thank you note from Ms. Judith LaBean & Petri family

13. Public Participation- continued (none).

14. Adjournment

Adjourn the meeting. This motion, made by Kara Mularz and seconded by Ian Faulkner, carried (6-0, 1 absent) Meeting adjourned at 7:21 PM.

Respectfully submitted,



Rebecca Socia,
Recording Secretary

Reviewed by:

Board Secretary

B. Approval of Bills for November 2022 totaling \$1,872,174.55. An account summary is now included on this agenda.

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A/P Check Register

Printed: 12/01/2022 7:53:34AM

COOR ISD

Check Date: 11/1/2022 to 11/30/2022

Vendor #	Vendor Name	Batch #	Check Date	Check #	Checks	Direct Deposit	Total
21176	WBRC MUSIC BOOSTERS	357	11/03/2022	100390	35.00	0.00	35.00
141924	ALEXANDREA WARREN	356	11/04/2022	100391	66.18	0.00	66.18
141200	AMAZON CAPITAL SERVICES INC	356	11/04/2022	100392	7,942.88	0.00	7,942.88
141731	AMBER AKIN	356	11/04/2022	100393	394.38	0.00	394.38
19598	AMBER LARRISON	356	11/04/2022	100394	5,544.00	0.00	5,544.00
141720	AMERICAN UNITED LIFE INSURANCE COMPANY	356	11/04/2022	100395	1,119.27	0.00	1,119.27
18560	ANNMARIE SPEAR	356	11/04/2022	100396	402.23	0.00	402.23
1003	ATECH HEATING AND COOLING	356	11/04/2022	100397	1,969.00	0.00	1,969.00
141145	AUSABLE MEDIA GROUP LLC	356	11/04/2022	100398	184.00	0.00	184.00
2554	BECKY BUNN	356	11/04/2022	100399	195.00	0.00	195.00
141858	CARROT TOP INDUSTRIES INC	356	11/04/2022	100400	97.84	0.00	97.84
141905	CHRIS FUHR	356	11/04/2022	100401	40.00	0.00	40.00
19631	CHRISTINA TAPPAN	356	11/04/2022	100402	255.62	0.00	255.62
4100	CONSUMERS ENERGY PAYMENT CENTER	356	11/04/2022	100403	1,349.32	0.00	1,349.32
4495	CRAWFORD AUSABLE DAY CARE	356	11/04/2022	100404	3,990.00	0.00	3,990.00
141894	CULLIGAN WATER CONDITIONING	356	11/04/2022	100405	104.00	0.00	104.00
141936	DENTON TOWNSHIP EMS	356	11/04/2022	100406	1,651.79	0.00	1,651.79
11056	DESIREE LIPSKI	356	11/04/2022	100407	321.25	0.00	321.25
141732	DM BURR GROUP	356	11/04/2022	100408	8,001.61	0.00	8,001.61
5385	DTE ENERGY	356	11/04/2022	100409	909.05	0.00	909.05
8420	EAST HIGGINS LAKE TRUE VALUE	356	11/04/2022	100410	327.89	0.00	327.89
6115	FAIRVIEW EAGLE'S NEST PRESCHOOL	356	11/04/2022	100411	1,000.00	0.00	1,000.00
141724	FIDELITY SECURITY LIFE INSURANCE COMPANY	356	11/04/2022	100412	614.58	0.00	614.58
141408	FOSTER BLUE WATER OIL LLC	356	11/04/2022	100413	501.80	0.00	501.80
141697	FUN FIRST THERAPY	356	11/04/2022	100414	15,081.89	0.00	15,081.89
141738	GILL-ROY'S HARDWARE	356	11/04/2022	100415	1.99	0.00	1.99
141939	GOOD WORKS LAWN & POWER LLC	356	11/04/2022	100416	3,740.00	0.00	3,740.00
7552	GRAYLING COOPERATIVE PRESCHOOL, INC.	356	11/04/2022	100417	45,245.67	0.00	45,245.67
141941	HELEN SHASTAL	356	11/04/2022	100418	439.99	0.00	439.99
8428	HIGHSCOPE	356	11/04/2022	100419	150.00	0.00	150.00
141942	HOPEALIGHT LLC	356	11/04/2022	100420	187.50	0.00	187.50
8800	HOUGHTON LK UNITED METHODIST CHURCH PRESCHOOL	356	11/04/2022	100421	20,075.25	0.00	20,075.25
141911	INTEGRITY CONSTRUCTION SERVICES	356	11/04/2022	100422	0.00	0.00	0.00
Void by KLM on 11/8/2022							
9385	IOSCO RESA	356	11/04/2022	100423	113,580.87	0.00	113,580.87
7852	JIM'S COLLISION	356	11/04/2022	100424	5,229.78	0.00	5,229.78
9950	KAPLAN EARLY LEARNING COMPANY	356	11/04/2022	100425	689.94	0.00	689.94
141667	KAREN WALTON EBNIT	356	11/04/2022	100426	3,022.50	0.00	3,022.50
10020	KEENAN THERAPEUTICS PC	356	11/04/2022	100427	5,835.88	0.00	5,835.88
141927	LAURALEA TAYLOR	356	11/04/2022	100428	185.61	0.00	185.61
141321	LET'S TALK LITERACY LLC	356	11/04/2022	100429	6,000.00	0.00	6,000.00
8099	MARIE HARRIS	356	11/04/2022	100430	57.05	0.00	57.05
141945	MARILYNN ELLENBERGER	356	11/04/2022	100431	76.88	0.00	76.88
141656	MARK A SLOANE DO PC	356	11/04/2022	100432	2,125.00	0.00	2,125.00
12039	MEDLER ELECTRIC CO	356	11/04/2022	100433	3,210.49	0.00	3,210.49
141772	NATALIE DAVIS	356	11/04/2022	100434	303.75	0.00	303.75
14205	NCS PEARSON, INC.	356	11/04/2022	100435	135.95	0.00	135.95
141526	OGEMAW COUNTY TREASURER	356	11/04/2022	100436	58.98	0.00	58.98
15730	PETTY CASH ROOC	356	11/04/2022	100437	91.88	0.00	91.88
141711	PURITY CYLINDER GASES INC	356	11/04/2022	100438	240.54	0.00	240.54
141875	RADIO NORTH LLC	356	11/04/2022	100439	586.52	0.00	586.52

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A/P Check Register

Printed: 12/01/2022 7:53:34AM

COOR ISD

Check Date: 11/1/2022 to 11/30/2022

Vendor #	Vendor Name	Batch #	Check Date	Check #	Checks	Direct Deposit	Total
16390	RAY'S PARTS CENTER	356	11/04/2022	100440	171.17	0.00	171.17
141124	REBEKAH SEELOW	356	11/04/2022	100441	213.75	0.00	213.75
7161	ROSCOMMON FOOD SERVICE	356	11/04/2022	100442	4,922.53	0.00	4,922.53
141893	SCHOOL PSYCHOLOGICAL SERVICES PLLC	356	11/04/2022	100443	4,875.00	0.00	4,875.00
141133	SHANNON REA	356	11/04/2022	100444	62.50	0.00	62.50
141307	SNAP ON INDUSTRIAL	356	11/04/2022	100445	514.68	0.00	514.68
141649	STAPLES	356	11/04/2022	100446	113.71	0.00	113.71
18782	STATE OF MICHIGAN	356	11/04/2022	100447	170,300.00	0.00	170,300.00
20152	TAMMY TYLER	356	11/04/2022	100448	342.75	0.00	342.75
141511	THALMA HIBBARD	356	11/04/2022	100449	33.75	0.00	33.75
141940	THE CRITICAL RESPONSE GROUP	356	11/04/2022	100450	2,846.90	0.00	2,846.90
141934	THE LINCOLN ELECTRIC COMPANY	356	11/04/2022	100451	852.40	0.00	852.40
141852	TODD L SEIDELL ARCHITECT LLC	356	11/04/2022	100452	125.00	0.00	125.00
141944	TRACEY STEIN	356	11/04/2022	100453	387.50	0.00	387.50
8232	TRACY HENDERSHOTT	356	11/04/2022	100454	4,614.00	0.00	4,614.00
141943	TRACY KIDDER	356	11/04/2022	100455	240.92	0.00	240.92
141582	VISION CONSULTING LLC	356	11/04/2022	100456	1,420.06	0.00	1,420.06
20970	WASTE MANAGEMENT OF MI	356	11/04/2022	100457	103.52	0.00	103.52
2651	XELLO INC	356	11/04/2022	100458	9,992.06	0.00	9,992.06
4100	CONSUMERS ENERGY PAYMENT CENTER	358	11/07/2022	100459	98.70	0.00	98.70
141214	KRISTIN LUBS-EAGLE	358	11/07/2022	100460	299.38	0.00	299.38
141765	NORTHERN MICHIGAN EVENT BANQUET CENTER LLC	358	11/07/2022	100461	468.60	0.00	468.60
141911	INTEGRITY CONSTRUCTION SERVICES	359	11/08/2022	100462	24,111.16	0.00	24,111.16
141947	SHULL TRANSPORT INC	359	11/08/2022	100463	10,350.00	0.00	10,350.00
13220	MICHIGAN STATE DISBURSEMENT UNIT	93	11/11/2022	100464	257.47	0.00	257.47
141729	THOMAS MCDONALD	93	11/11/2022	100465	483.69	0.00	483.69
20310	UNITED WAY OF ROSCOMMON COUNTY	93	11/11/2022	100466	2.00	0.00	2.00
141441	VELO LAW OFFICE	93	11/11/2022	100467	210.56	0.00	210.56
4100	CONSUMERS ENERGY PAYMENT CENTER	360	11/11/2022	100468	1,311.93	0.00	1,311.93
14313	DON NESTER CDJR & CHEVROLET	360	11/11/2022	100469	40,000.00	0.00	40,000.00
6781	FRONTIER	360	11/11/2022	100470	1,816.43	0.00	1,816.43
141937	ANGIE STERN	361	11/11/2022	100471	6,144.00	0.00	6,144.00
141583	SALONCENTRIC	361	11/11/2022	100472	774.28	0.00	774.28
225	AFLAC	99	11/15/2022	100473	1,082.10	0.00	1,082.10
2045	BLUE CROSS BLUE SHIELD OF MI	99	11/18/2022	100474	1,714.57	0.00	1,714.57
141726	BLUE CROSS BLUE SHIELD OF MI	99	11/18/2022	100475	3,484.54	0.00	3,484.54
141200	AMAZON CAPITAL SERVICES INC	362	11/18/2022	100476	546.13	0.00	546.13
141731	AMBER AKIN	362	11/18/2022	100477	312.50	0.00	312.50
141726	BLUE CROSS BLUE SHIELD OF MI	362	11/18/2022	100478	99.37	0.00	99.37
141726	BLUE CROSS BLUE SHIELD OF MI	362	11/18/2022	100479	3,174.24	0.00	3,174.24
2045	BLUE CROSS BLUE SHIELD OF MI	362	11/18/2022	100480	77,600.19	0.00	77,600.19
2045	BLUE CROSS BLUE SHIELD OF MI	362	11/18/2022	100481	10,567.16	0.00	10,567.16
4472	BRENT CRYDERMAN	362	11/18/2022	100482	166.25	0.00	166.25
13830	BRIE MOLAISON	362	11/18/2022	100483	48.13	0.00	48.13
141946	BULK BOOKSTORE	362	11/18/2022	100484	1,853.10	0.00	1,853.10
2575	BURMAX COMPANY, INC	362	11/18/2022	100485	246.53	0.00	246.53
8392	CHARLTON HESTON ACADEMY	362	11/18/2022	100486	80,904.17	0.00	80,904.17
3340	CHEBOYGAN OTSEGO PRESQUE ISLE ESD	362	11/18/2022	100487	400.00	0.00	400.00
141931	CHRISTINA PUDVAN	362	11/18/2022	100488	386.88	0.00	386.88
3729	CLINTON COUNTY RESA	362	11/18/2022	100489	90.00	0.00	90.00

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Check Date: 11/1/2022 to 11/30/2022

Vendor #	Vendor Name	Batch #	Check Date	Check #	Checks	Direct Deposit	Total
4400	CRAF CENTER	362	11/18/2022	100490	2,100.00	0.00	2,100.00
4580	CRISIS PREVENTION INSTITUTE	362	11/18/2022	100491	404.95	0.00	404.95
4470	CRWFD CNTY TRANSP AUTH	362	11/18/2022	100492	1,196.00	0.00	1,196.00
4685	CUMMINS SALES AND SERVICE	362	11/18/2022	100493	720.00	0.00	720.00
4690	CURRICULUM ASSOCIATES LLC	362	11/18/2022	100494	390.88	0.00	390.88
4900	DEAN TRANSPORTATION	362	11/18/2022	100495	85,511.83	0.00	85,511.83
11056	DESIREE LIPSKI	362	11/18/2022	100496	445.19	0.00	445.19
5385	DTE ENERGY	362	11/18/2022	100497	96.14	0.00	96.14
141703	ELENA ROTHNEY	362	11/18/2022	100498	90.00	0.00	90.00
141408	FOSTER BLUE WATER OIL LLC	362	11/18/2022	100499	322.46	0.00	322.46
141697	FUN FIRST THERAPY	362	11/18/2022	100500	19,525.64	0.00	19,525.64
141738	GILL-ROY'S HARDWARE	362	11/18/2022	100501	8.49	0.00	8.49
7410	GOODHEART-WILCOX PUBLISHER	362	11/18/2022	100502	897.00	0.00	897.00
141783	GRACE BROWN	362	11/18/2022	100503	257.50	0.00	257.50
141951	H & K MEDIA LLC	362	11/18/2022	100504	1,656.37	0.00	1,656.37
141941	HELEN SHASTAL	362	11/18/2022	100505	303.25	0.00	303.25
8800	HOUGHTON LK UNITED METHODIST CHURCH PRESCHOOL	362	11/18/2022	100506	1,105.00	0.00	1,105.00
9160	IMPACT OFFICE PRODUCTS	362	11/18/2022	100507	415.92	0.00	415.92
9429	JACKLIN STEEL SUPPLY CO	362	11/18/2022	100508	2,628.00	0.00	2,628.00
9950	KAPLAN EARLY LEARNING COMPANY	362	11/18/2022	100509	270.00	0.00	270.00
141343	KARA MULARZ	362	11/18/2022	100510	77.50	0.00	77.50
141488	KATIE FUELLING	362	11/18/2022	100511	970.10	0.00	970.10
10020	KEENAN THERAPEUTICS PC	362	11/18/2022	100512	6,419.86	0.00	6,419.86
8188	KERRY HARWOOD	362	11/18/2022	100513	45.00	0.00	45.00
10250	KIRTLAND COMMUNITY COLLEGE	362	11/18/2022	100514	657.00	0.00	657.00
141781	KRISTEN KALTHOFF	362	11/18/2022	100515	197.17	0.00	197.17
141214	KRISTIN LUBS-EAGLE	362	11/18/2022	100516	367.50	0.00	367.50
11182	LOGISOFT	362	11/18/2022	100517	123.00	0.00	123.00
141719	LYN SPERRY	362	11/18/2022	100518	70.00	0.00	70.00
8099	MARIE HARRIS	362	11/18/2022	100519	107.92	0.00	107.92
3753	MICHELE COCHRANE	362	11/18/2022	100520	516.88	0.00	516.88
141775	MICHELLE EWALD	362	11/18/2022	100521	576.88	0.00	576.88
15652	NANCY PERSING	362	11/18/2022	100522	83.75	0.00	83.75
141772	NATALIE DAVIS	362	11/18/2022	100523	56.33	0.00	56.33
14205	NCS PEARSON, INC.	362	11/18/2022	100524	91.50	0.00	91.50
14545	NEMCSA	362	11/18/2022	100525	17,015.20	0.00	17,015.20
21278	NICOLE GRACE	362	11/18/2022	100526	180.17	0.00	180.17
14727	NORTHERN MICHIGAN SCHOOLS LEGISLATIVE ASSOCIATION	362	11/18/2022	100527	3,582.00	0.00	3,582.00
141263	PRESENCE LEARNING, INC.	362	11/18/2022	100528	7,802.00	0.00	7,802.00
141711	PURITY CYLINDER GASES INC	362	11/18/2022	100529	165.34	0.00	165.34
16250	QUILL CORP	362	11/18/2022	100530	225.83	0.00	225.83
16390	RAY'S PARTS CENTER	362	11/18/2022	100531	23.58	0.00	23.58
19081	ROBERT J GORDON DOFAA-INS PLLC	362	11/18/2022	100532	65.00	0.00	65.00
7160	ROSCOMMON AREA PUBLIC SCHOOLS BUSINESS OFFICE	362	11/18/2022	100533	81,446.54	0.00	81,446.54
17870	SEG WORKERS COMPENSATION FUND	362	11/18/2022	100534	1,197.00	0.00	1,197.00
17880	SEHI COMPUTER PRODUCTS INC	362	11/18/2022	100535	198.73	0.00	198.73
18555	SPARTAN STORES LLC	362	11/18/2022	100536	143.22	0.00	143.22
141649	STAPLES	362	11/18/2022	100537	34.49	0.00	34.49
18831	STATE OF MICHIGAN	362	11/18/2022	100538	21,038.00	0.00	21,038.00
18870	STATE OF MICHIGAN	362	11/18/2022	100539	846.56	0.00	846.56
7180	TERESA GERTISER	362	11/18/2022	100540	35.00	0.00	35.00
141934	THE LINCOLN ELECTRIC COMPANY	362	11/18/2022	100541	663.24	0.00	663.24
19800	THRUN LAW FIRM P.C.	362	11/18/2022	100542	337.50	0.00	337.50

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Printed: 12/01/2022 7:53:34AM

COOR ISD

Check Date: 11/1/2022 to 11/30/2022

Vendor #	Vendor Name	Batch #	Check Date	Check #	Checks	Direct Deposit	Total
141944	TRACEY STEIN	362	11/18/2022	100543	34.50	0.00	34.50
141630	TWO RARE DESIGN	362	11/18/2022	100544	332.50	0.00	332.50
20900	WALMART BUSINESS CARD	362	11/18/2022	100545	244.60	0.00	244.60
21110	WEINLANDER-FITZHUGH-	362	11/18/2022	100546	17,050.00	0.00	17,050.00
141491	WEST BRANCH AREA CHAMBER OF COMMERCE	362	11/18/2022	100547	0.00	0.00	0.00
Void by KLM on 11/18/2022							
21181	WEST BRANCH ROSE CITY SCHOOL DISTRICT	362	11/18/2022	100548	205,781.89	0.00	205,781.89
21770	XEROX CORP	362	11/18/2022	100549	429.29	0.00	429.29
20571	VERIZON WIRELESS	363	11/21/2022	100550	1,422.62	0.00	1,422.62
13220	MICHIGAN STATE DISBURSEMENT UNIT	93	11/25/2022	100551	118.39	0.00	118.39
141729	THOMAS MCDONALD	93	11/25/2022	100552	483.69	0.00	483.69
19978	TSA CONSULTING GROUP INC	93	11/25/2022	100553	1,920.00	0.00	1,920.00
20310	UNITED WAY OF ROSCOMMON COUNTY	93	11/25/2022	100554	2.00	0.00	2.00
141441	VELO LAW OFFICE	93	11/25/2022	100555	233.72	0.00	233.72
141924	ALEXANDREA WARREN	364	11/30/2022	100558	118.75	0.00	118.75
141200	AMAZON CAPITAL SERVICES INC	364	11/30/2022	100559	983.91	0.00	983.91
141731	AMBER AKIN	364	11/30/2022	100560	114.59	0.00	114.59
141958	AMBER ARNOLD	364	11/30/2022	100561	30.00	0.00	30.00
141720	AMERICAN UNITED LIFE INSURANCE COMPANY	364	11/30/2022	100562	1,317.78	0.00	1,317.78
141960	ANDREA STING	364	11/30/2022	100563	30.00	0.00	30.00
20535	BRENDA VAUGHAN-IDE	364	11/30/2022	100564	187.50	0.00	187.50
141959	CASANDRA WHYTE	364	11/30/2022	100565	30.00	0.00	30.00
141822	CHANTEL ADELFO	364	11/30/2022	100566	30.00	0.00	30.00
141657	CHILDREN'S TRAUMA ASSESSMENT CENTER	364	11/30/2022	100567	1,291.02	0.00	1,291.02
19631	CHRISTINA TAPPAN	364	11/30/2022	100568	386.88	0.00	386.88
4440	CRAWFORD AUSABLE SD	364	11/30/2022	100569	9,522.36	0.00	9,522.36
141894	CULLIGAN WATER CONDITIONING	364	11/30/2022	100570	112.00	0.00	112.00
4900	DEAN TRANSPORTATION	364	11/30/2022	100571	174.14	0.00	174.14
141732	DM BURR GROUP	364	11/30/2022	100572	7,559.00	0.00	7,559.00
5385	DTE ENERGY	364	11/30/2022	100573	1,386.03	0.00	1,386.03
5812	EMERGENCY SERVICES OF HOUGHTON LAKE	364	11/30/2022	100574	3,917.43	0.00	3,917.43
141724	FIDELITY SECURITY LIFE INSURANCE COMPANY	364	11/30/2022	100575	408.37	0.00	408.37
141697	FUN FIRST THERAPY	364	11/30/2022	100576	17,148.14	0.00	17,148.14
141842	GRAYLING REGIONAL CHAMBER OF COMMERCE	364	11/30/2022	100577	150.00	0.00	150.00
20750	GRETCHEN WALSH	364	11/30/2022	100578	79.38	0.00	79.38
141957	HANNAH OGARD	364	11/30/2022	100579	30.00	0.00	30.00
8700	HOME DEPOT CREDIT SERVICES	364	11/30/2022	100580	2,614.38	0.00	2,614.38
8791	HOUGHTON LAKE COMMUNITY SCHOOL	364	11/30/2022	100581	1,442.00	0.00	1,442.00
141904	JAMES WOJEY	364	11/30/2022	100582	21.50	0.00	21.50
141956	JOANNE SAMBORN	364	11/30/2022	100583	30.00	0.00	30.00
141667	KAREN WALTON EBNIT	364	11/30/2022	100584	5,102.50	0.00	5,102.50
10030	KATIE KEITH	364	11/30/2022	100585	181.38	0.00	181.38
10020	KEENAN THERAPEUTICS PC	364	11/30/2022	100586	4,761.06	0.00	4,761.06
141492	KERRI SMITZ	364	11/30/2022	100587	71.88	0.00	71.88
141952	KESSLER EQUIPMENT COMPANY	364	11/30/2022	100588	580.00	0.00	580.00
141954	KURT NOTHSTINE	364	11/30/2022	100589	245.12	0.00	245.12
141927	LAURALEA TAYLOR	364	11/30/2022	100590	385.00	0.00	385.00
5155	LI'L WILLIES	364	11/30/2022	100591	115.00	0.00	115.00

A/P Check Register

Printed: 12/01/2022 7:53:34AM

COOR ISD

Check Date: 11/1/2022 to 11/30/2022

Vendor #	Vendor Name	Batch #	Check Date	Check #	Checks	Direct Deposit	Total
8441	MARY JO MAYES	364	11/30/2022	100592	491.26	0.00	491.26
141288	MELANIE GREEN	364	11/30/2022	100593	443.75	0.00	443.75
11598	MELISSA MAEDER	364	11/30/2022	100594	53.75	0.00	53.75
13690	MISSAUKEE CNTY TREASUR	364	11/30/2022	100595	8.68	0.00	8.68
141772	NATALIE DAVIS	364	11/30/2022	100596	30.00	0.00	30.00
21278	NICOLE GRACE	364	11/30/2022	100597	89.54	0.00	89.54
141847	NORTHWEST EDUCATION SERVICES	364	11/30/2022	100598	5,460.75	0.00	5,460.75
141955	PARALLEL LEARNING BEHAVIORAL HEALTH PC	364	11/30/2022	100599	3,287.00	0.00	3,287.00
141229	PITNEY BOWES GLOBAL FINANCIAL SVS LLC	364	11/30/2022	100600	500.46	0.00	500.46
141711	PURITY CYLINDER GASES INC	364	11/30/2022	100601	209.29	0.00	209.29
16250	QUILL CORP	364	11/30/2022	100602	228.79	0.00	228.79
16380	RAVEN ANALYTICAL LAB	364	11/30/2022	100603	190.00	0.00	190.00
16390	RAY'S PARTS CENTER	364	11/30/2022	100604	47.29	0.00	47.29
19081	ROBERT J GORDON DOFAA-INS PLLC	364	11/30/2022	100605	33.00	0.00	33.00
7160	ROSCOMMON AREA PUBLIC SCHOOLS BUSINESS OFFICE	364	11/30/2022	100606	30,091.84	0.00	30,091.84
7161	ROSCOMMON FOOD SERVICE	364	11/30/2022	100607	6,392.63	0.00	6,392.63
16970	ROSCOMMON GLASS	364	11/30/2022	100608	786.76	0.00	786.76
141583	SALONCENTRIC	364	11/30/2022	100609	522.61	0.00	522.61
15685	SHAWN PETRI	364	11/30/2022	100610	244.44	0.00	244.44
141649	STAPLES	364	11/30/2022	100611	87.49	0.00	87.49
18870	STATE OF MICHIGAN	364	11/30/2022	100612	112.00	0.00	112.00
19144	SUMMIT FIRE PROTECTION	364	11/30/2022	100613	1,437.75	0.00	1,437.75
19370	SYLVESTER'S	364	11/30/2022	100614	131.90	0.00	131.90
1415	TAMMY BAUDOUX	364	11/30/2022	100615	381.26	0.00	381.26
20152	TAMMY TYLER	364	11/30/2022	100616	298.75	0.00	298.75
141948	THE READING WAREHOUSE	364	11/30/2022	100617	584.55	0.00	584.55
141663	TOWN & COUNTRY STORAGE	364	11/30/2022	100618	330.00	0.00	330.00
141944	TRACEY STEIN	364	11/30/2022	100619	310.00	0.00	310.00
141582	VISION CONSULTING LLC	364	11/30/2022	100620	1,853.19	0.00	1,853.19
141963	BAY MASONRY	365	11/30/2022	100621	78,046.20	0.00	78,046.20
141962	GRAND TRAVERSE CONSTRUCTION LLC	365	11/30/2022	100622	34,569.00	0.00	34,569.00
141911	INTEGRITY CONSTRUCTION SERVICES	365	11/30/2022	100623	20,978.15	0.00	20,978.15
9385	IOSCO RESA	365	11/30/2022	100624	113,734.47	0.00	113,734.47
141961	METAL ARTS CONSTRUCTION INC	365	11/30/2022	100625	1,350.00	0.00	1,350.00
141947	SHULL TRANSPORT INC	365	11/30/2022	100626	42,300.00	0.00	42,300.00
141103	ORS	94	11/04/2022	201705129	0.00	70,340.74	70,340.74
20245	US TREASURY	94	11/04/2022	201705130	0.00	116.34	116.34
20245	US TREASURY	94	11/10/2022	201705131	0.00	38,768.67	38,768.67
141105	HEALTH EQUITY	94	11/10/2022	201705132	0.00	2,347.88	2,347.88
141103	ORS	94	11/18/2022	201705133	0.00	68,905.48	68,905.48
20245	US TREASURY	96	11/18/2022	201705134	0.00	325.03	325.03
141105	HEALTH EQUITY	94	11/25/2022	201705135	0.00	2,330.72	2,330.72
141106	MICHIGAN DEPT OF TREASURY	94	11/25/2022	201705136	0.00	13,930.25	13,930.25
20245	US TREASURY	94	11/25/2022	201705137	0.00	42,671.32	42,671.32
Report Totals					\$1,632,438.12	\$239,736.43	\$1,872,174.55

Check Register (Fund Summary)

Printed: 12/01/2022 7:56:36AM

COOR ISD

Check Date: 11/1/2022 to 11/30/2022

Fund Code	Description	Amount
11	General Fund	968,698.15
22	Special Education Fund	467,447.72
25	School Lunch Fund	11,506.86
26	CAREER TECH - Fund	54,971.23
31	ROOC Inc.	42,656.41
41	NMEC - Fund	1,347.67
42	CAPITAL PROJECTS - Fund	325,546.51
Report Total		<u><u>\$1,872,174.55</u></u>

C. Approve Revenue & Expenditure
Reports for November 2022

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COOR Intermediate School District				
Career Tech				
Statement of Revenue & Expenditures				
November 30, 2022				
Revenues	Current Budget	Month to Date 11/30/2022	Encumbered Amount	Year to Date 11/30/2022
Local Sources	20,000	-	-	10,000
State Sources	1,727,692	106,425	-	150,253
Federal Sources	169,596	16,394	-	16,394
Incoming Transfers	395,817	109	-	109
Total Revenues	2,313,105	122,928	-	176,756
Basic Program	215,325	51,915	23,002	231,403
Added Needs	-	-	-	-
Skilled Trades Initiative	163,910	-	-	165,296
Support Services - Pupil	176,646	14,994	2,457	30,176
Technology	10,702	180	-	16,865
General Administration	381,396	15,498	6,215	126,100
Business	1,850	-	-	3,787
Repairs & Maintenance	-	-	-	-
Building Improvements	1,000,000	-	-	7,110
Outgoing Transfers	252,678	-	-	5,000
Total Expenditures	2,202,507	82,588	31,674	585,737
Current Change in Fund Balance		40,340		(408,981)

12/8/2022
11:39 AM

COOR Intermediate School District				
General Fund				
Statement of Revenue & Expenditures				
November 30, 2022				
Revenues	Current Budget	Month to Date 11/30/2022	Encumbered Amount	Year to Date 11/30/2022
Local Sources	1,023,800	2,945	-	230,029
State Sources	4,013,090	477,346	-	812,026
Federal Sources	628,122	11,345	-	265,722
Incoming Transfers	444,436	-	-	52,636
Total Revenues	6,109,448	491,636	-	1,360,412
Added Needs	31,257	5,461	-	5,461
School Administrative	1,039,312	64,332	31,681	385,900
Support Services - Instruction	766,978	77,260	33,390	377,103
General Administration	613,232	81,675	25,700	430,437
Business	8,948	259	-	8,011
Operations & Maintenance	70,480	10,736	1,469	39,220
Central	335,756	7,379	4,797	181,563
31N Services	372,579	202,191	9,490	347,163
Outgoing Transfers	2,709,863	396,264	-	706,871
Total Expenditures	5,948,405	845,556	106,527	2,481,729
Current Change in Fund Balance		(353,920)		(1,121,317)

12/8/2022
12:34 PM

COOR Intermediate School District				
ROOC Inc				
Statement of Revenue & Expenditures				
November 30, 2022				
Revenues	Current Budget	Month to Date 11/30/2022	Encumbered Amount	Year to Date 11/30/2022
Northern Lakes	800,000	44,787	-	262,351
DHHS	40,000	-	-	-
Production	44,000	1,966	-	5,479
State Aid	40,157	-	-	-
Private	-	-	-	-
Donations	35,000	-	-	-
Interest	400	-	-	119
Snack Shack	-	-	-	-
Miscellaneous	8,000	288	-	34,421
Transfer from ROOC Unemployment	-	-	-	-
Total Revenues	967,557	47,041	-	302,370
General Administration	247,691	22,242	6,824	117,651
Operations & Maintenance	58,694	6,705	1,565	29,766
Activity Services	359,512	31,041	9,809	172,133
Support Employment Service	59,676	1,657	1,726	62,269
Production	41,563	-	1,459	20,161
Spencers	26,983	1,689	1,412	10,118
Respite	18,772	60	-	6,495
Transportation	125,700	7,114	-	62,521
Communications/Technology	300	-	3,355	3,355
Public Relations	-	-	-	-
Business	1,589	359	-	718
Total Expenditures	940,480	70,867	26,150	485,186
Current Change in Fund Balance		(23,826)		(182,816)

12/9/2022
1:21 PM

D. Approve a request from the Higgins Lake - Roscommon Chamber of Commerce to use the COOR property for WinterFest activities on February 18, 2023 (supplying their own event insurance)

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709 Lake Street
P.O. Box 486
Roscommon, MI 48653
Phone: (989) 275-8760
Fax: (989) 275-2029
www.hlrcc.com
E-mail: info@hlrcc.com

December 7, 2022

COOR Intermediate School District
PO Box 827
Roscommon, MI 48653-0827

The Higgins Lake-Roscommon Chamber of Commerce requests permission to use the COOR Sledding Hill/Area for the WinterFest 2023 Cardboard Classic to be held on Saturday, February 18, 2023 at 10:00 a.m. As in the past, our event insurance covers this family-oriented Chamber event.

Dan Decker and Andrea Weiss are the co-chairpersons of the Cardboard Classic which has become a favorite activity at WinterFest each year.

We thank the COOR Intermediate School District for its continuing support for community events like the Cardboard Classic of WinterFest 2023.

Sincerely,

Tracy
Tracy Pardue Smith
Executive Director
HLRCC
(989)275-8760

9. Action Items

A. Approve the hiring of Melisa Akers as Director of Special Education, effective January 1, 2023 through June 30, 2024

B. Ratify contract with ECIC (Early Childhood Investment Corporation) for the Northeast Resource Center from Oct 1, 2022 to Sept 30, 2023

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**Early Childhood Investment Corporation
8164 Executive Court, Suite A
Lansing, MI 48917**

CONTRACT

NAME & ADDRESS OF CONTRACTOR: Northeast Resource Center/C.O.O.R. ISD 11051 N. Cut Rd. Roscommon MI 48653 Contact Person/Title: Helen Shastal/Co-Director	Telephone: 989-808-3194
	Federal Employer Identification Number: 38-1791360
	E-mail: shastalh@coorisd.net
ECIC Program Contact: <ul style="list-style-type: none"> • Great Start to Quality Orientation: Donna Wade, dwade@ecic4kids.org, 517-816-4474 • Finance: Erica Wonsowicz, ewonsowicz@ecic4kids.org 	
Description: Great Start to Quality Orientation – Northeast Resource Center/C.O.O.R. ISD	
CONTRACT PERIOD: From: October 1, 2022 To: September 30, 2023	
CONTRACT VALUE: \$ 15,000	
Federal Award Identification: This contract is a subaward of the Department of Health and Human Services Child Care Development Fund (CCDF) grant to the Michigan Department of Education (1901MICCDF). Oversight of Great Start to Quality Orientation training for License-Exempt Providers was granted to the Early Childhood Investment Corporation by the Michigan Department of Education through a competitive bid process for License-Exempt Provider Health and Safety Monitoring. (Reference 2 CFR Part 200 Section 200.331)	
Cost Center: 200	Project Code: 2010
Account #: 5723.103	

CONTRACTOR:

EARLY CHILDHOOD INVESTMENT CORPORATION:




Authorized Signature

Authorized Signature

Shawn Petri, Superintendent

Dawne Bell-Chief Executive Officer

Name & Title (Print)

Name & Title (Print)

November 9, 2022

Date

Date

EARLY CHILDHOOD INVESTMENT CORPORATION CONTRACT TERMS AND CONDITIONS

Funds provided to the Contractor by the Early Childhood Investment Corporation (“ECIC”) are intended to support the core costs for implementation of the FY23 Great Start to Quality Orientation Scope of Work only.

Contract

This Contract (the “Contract”) is entered into between ECIC and the Contractor based on a Grant Agreement with the Michigan Department of Education - Office of Great Start (MDE/OGS) and ECIC effective October 1, 2022 (the “Grant Agreement”). The terms of the Grant Agreement will govern this Contract in the case of any conflict between this Contract and the Grant Agreement.

Refer to **Attachment A-Budget Guidelines** for specific information regarding allowable expenses and timelines.

This Contract constitutes a contractual relationship with ECIC.

Reimbursement Schedule

The Contractor will prepare and submit an invoice to request reimbursement funds, using the forms and processes outlined under “Reporting Requirements.” Invoices are submitted monthly, as specified in the **SOW Appendix 1.1-Reporting Requirement**. The invoice for the final month of this Contract must be submitted no later than six (6) days after the close of the month, unless otherwise specified by ECIC in writing, to meet year-end closing deadlines from the State of Michigan.

The invoice may be verified for accuracy between what was approved in the budget and how funds were expended, and back-up documentation may be requested for any expense at any time. Payment will not be made until monthly reporting has been completed. Payment will also comply with all applicable federal rules and regulations.

Final Obligations

A report of estimated total Contract expenditures projected through the end of the contract period must be submitted no later than June 16, 2023 using guidelines as issued by ECIC. Underspending, particularly if not reflected in projections, may impact future budgets.

Scope of Work Changes

In the event the Contractor deems a change necessary to the Scope of Work, the Contractor will notify the lead contact regarding these changes. Any proposed change(s) will be assessed to determine the reason(s) behind the need for a change and the potential impact to the program. No change to the Scope of Work will be made without explicit permission from ECIC administration. Changes will be documented in writing and signed by both parties.

Audits

Regulations applicable to funding sources are included in the Federal Catalog of Domestic Assistance (CFDA). The CFDA number and federal financial participation (FFP) rate ECIC plans to use for this Contract are:

CFDA #	FFP%
93.575	100.

ECIC may change the CFDA # and/or FFP rate during the course of this Contract. If the CFDA number and/or the FFP rate changes during the time of this Contract ECIC will notify the Contractor in writing.

ECIC agrees that the cost of audit activities is a reasonable contract expense as long as the cost can be accommodated within the Contractor's current total allocation.

Assurances

The following assurances are hereby given to the Early Childhood Investment Corporation (ECIC):

A. **Compliance with Applicable Laws**

The Contractor will comply with applicable federal and state laws, guidelines, rules, and regulations in carrying out the terms of this Contract. The Contractor will also comply with all applicable general administrative requirements such as OMB Circulars; A-110, A-87, A-122, and A-133, along with 200 CFR Part 2 Subpart E and F and 45 CFR Part 75 Subpart F, which is specific to CCDF, implemented through applicable portions of the associated "Common Rule" and covering cost principles, grant/agreement principles, and audits in carrying out the terms of this Contract.

B. **Anti-Lobbying Act**

The Contractor will comply with the Anti-Lobbying Act, 31 USC 1352 as revised by the Lobbying Disclosure Act of 1995, 2 USC 1601 et seq., and Title V Section 503 of the Departments of Labor, Health and Human Services and Education, and Related Agencies Appropriations Act (Public Law 111-117); 123 stat 3279. Further, the Contractor will require that the language of this assurance be included in the award documents of all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients will certify and disclose accordingly.

C. **Non-Discrimination**

In the performance of this Contract or any contract, sub-contract, or purchase order produced as a result of this Contract, the Contractor agrees it will not discriminate against any employee or applicant for employment or service delivery and access, with respect to their hire, tenure, terms, conditions or privileges of employment, programs and services provided, or any matter, directly or indirectly related to employment, because of race, color, religion, national origin, ancestry, age, sex, height, weight, marital status, physical or mental disability unrelated to the individual's ability to perform the duties of the particular job or position or to receive services. The Contractor further agrees that every subcontract entered into for the performance of any contract or purchase order resulting therefrom will contain a provision requiring nondiscrimination in employment, service delivery and access, as specified in this Contract, binding upon each subcontractor. This covenant is required pursuant to the Elliot-Larson Civil Rights Act, 1976 PA 453, as amended, MCL 37.2201 et seq., and the Persons with Disabilities Civil Rights Act, 1976 PA 220, as amended, MCL 37.1101 et seq., and any breach of these terms will be regarded as a material breach of the Contract or purchase order.

Additionally, assurance is given to ECIC that proactive efforts will be made to identify and encourage the participation of minority owned, and women owned businesses, and businesses owned by handicapped persons in contract solicitations. The Contractor will incorporate

language in all contracts awarded: (1) prohibiting discrimination against minority owned and women owned businesses and businesses owned by handicapped persons in subcontracting; and (2) making discrimination a material breach of contract, resulting in possible termination.

D. Prohibition Against Using Funds to Support Religious Activities

The Contractor will not use funds provided by ECIC or administered by the state or federal government to support inherently religious activities, such as worship, religious instruction, or proselytization. If the Contractor engages in such activities, it must offer them separately, in time or location, from the programs or services funded by ECIC or with state or federal assistance, and participation must be voluntary for the beneficiaries of the state or federally funded programs or services.

The Contractor will strictly adhere to provisions of federal law and regulation, including those found in 42 U.S.C. 604a.

E. Debarment and Suspension

Assurance is hereby given to ECIC that the Contractor will comply with Federal Regulation, 2 CFR Part 180 and certifies to the best of its knowledge and belief that it, including its employees and subcontractors:

- i. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal department or the Contractor;
- ii. Have not, within a three-year period preceding this Contract, been convicted of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or contract under a public transaction; violation of federal or state antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
- iii. Are not presently indicted, or otherwise criminally or civilly charged, by a government entity (federal, state, or local) with commission of any offense enumerated in section E ii, and;
- iv. Have not within a three-year period preceding this Contract had one or more public transactions (federal, state, or local) terminated for cause or default.

F. Federal Requirements: Pro-Children Act

Assurance is hereby given to ECIC that the Contractor and its agents will comply with Public law 103-227, also known as the Pro-Children Act of 1994, 20 USC 6081 et seq., which requires that smoking not be permitted in any portion of any indoor facility owned, leased, or contracted by, and used routinely or regularly, for the provision of health, day care, early childhood development services, education or library services to children under the age of 18, if the services are funded by federal programs either directly or through state or local governments, by federal grant, contract, loan or loan guarantee. The law also applies to children's services

that are provided in indoor facilities that are constructed, operated, or maintained with such federal funds. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1,000 for each violation and/or the imposition of an administrative compliance order on the responsible entity. The Contractor also assures that this language will be included in any subawards that contain provisions for children's services.

The Contractor also assures, in addition to compliance with Public Law 103-227, any service or activity funded in whole or in part through this Contract will be delivered in a smoke-free facility or environment. Smoking will not be permitted anywhere in the facility, or those parts of the facility under the control of the Contractor. If activities or services are delivered in facilities or areas that are not under control of the Contractor (e.g., a mall, restaurant, or private work site), the activities or services will be smoke-free.

G. Hatch Political Activity and Intergovernmental Personnel Act

The Contractor and its agents will comply with the Hatch Political Activity Act, 5 USC 1501-1508, and the Intergovernmental Personnel Act of 1970, as amended by Title VI of the Civil Service Reform Act, Public Act 95-454, 42 USC 4728. Any person or organization involved in the administration of federally assisted programs cannot use Federal funds for partisan political purposes of any kind.

H. Subcontracts

The Contractor warrants and represents:

- i. That a written subcontract will be executed by all affected parties prior to the initiation of any new subcontract activity.
- ii. That any executed subcontract to this Contract will require the subcontractor to comply with all applicable terms and conditions of this Contract. In the event of a conflict between this Contract and the provisions of the subcontract, the provisions of this Contract will prevail. A conflict between this Contract and a subcontract, however, will not be deemed to exist where the subcontract:
 - a. Contains additional non-conflicting provisions not set forth in this Contract.
 - b. Restates provisions of this Contract to afford the Contractor the same or substantially the same rights and privileges as ECIC, or requires the Subcontractor to perform duties and/or services in less time than that afforded the Contractor in this Contract.
 - c. Does not affect the Contractor's accountability to ECIC for the subcontracted activity.
- iii. That any billing or request for reimbursement for subcontract costs is supported by a valid subcontract and adequate source documentation on costs and services.
- iv. That the Contractor will submit all written contracts, agreements, and subcontracts funded by this Contract that are in excess of \$100,000 to ECIC prior to execution for review and approval to ensure compliance with federal rules and regulations, applicable

state laws and regulations. For other contracts related to this Contract, the Contractor will permit ECIC, or its designee, to visit the Contractor's offices and review and evaluate as requested. Five business days' notice will be given prior to the review and the review will take no longer than five business days from the date from the start of the review.

I. Procurement

The Contractor warrants and represents that all purchase transactions, whether negotiated or advertised, will be conducted openly and competitively in accordance with the principles and requirements of OMB Circular A-87, A-133, along with 2 CFR Part 2 Subpart F and 45 CFR Part 75 Subpart F, which are specific to CCDF, or A-102 (as revised), and implemented through applicable portions of 45CFR Subtitle A, Section 92.36, as promulgated by responsible federal contractor(s). Records sufficient to document the significant history of all purchases must be maintained for a minimum of five (5) years after the later of the end of the Contract term or the termination of this Contract.

J. Health Insurance Portability and Accountability Act

To the extent that this Act is pertinent to the services that the Contractor provide to ECIC under this Contract, the Contractor assures it is in compliance with the Health Insurance Portability and Accountability Act (HIPAA) requirements including the following:

1. The Contractor must not share any protected health data or information provided by ECIC that falls within HIPAA requirements except to a subcontractor as appropriate under this Contract.
2. The Contractor must require the subcontractor not share any protected health data and information from ECIC that falls under HIPAA requirements in the terms and conditions of the subcontract.
3. The Contractor must only use the protected health data and information for the purposes of this Contract.
4. The Contractor must have written policies and procedures addressing the use of protected health data and information that falls under the HIPAA requirements. The policies and procedures must meet all applicable federal and state requirements including the HIPAA regulations. These policies and procedures must include restricting access to protected health data and information by the Contractor's employees.
5. The Contractor must have a policy and procedure to report to ECIC unauthorized use or disclosure of protected health data and information that falls under the HIPAA requirements of which the Contractor becomes aware.
6. Failure to comply with any of these requirements may result in the termination of this Contract in accordance with its terms.
7. In accordance with HIPAA requirements, the Contractor is liable for any claim, loss, or damage relating to unauthorized use or disclosure of protected health data and information received by the Contractor from ECIC or any other source.

8. The Contractor will execute a Business Associate Agreement, if requested by ECIC.

K. Child Care and Development Fund (CCDF) Program Assurances

The Contractor will assure that the following apply and are adhered to:

1. Contractor will have in effect a program that complies with provisions of the Child Care and Development Fund Plan for Michigan, and is administered in accordance with the Child Care and Development Block Grant Act of 1990, as amended, Section 418 of the Social Security Act, and all other applicable Federal laws and regulations;
2. No modifications of existing CCDF funded programs or services, including but not limited to, those listed in the **FY23 Great Start to Quality Orientation Scope of Work**, will be effective unless in writing, and signed by a representative of ECIC and the Contractor, at least 30 days prior to the date that change is to become effective. Any breach or default by a party will not be waived or released other than in writing signed by another party;
3. The Contractor will submit all written contracts, agreements, and subcontracts funded by this Contract that are in excess of \$100,000 to ECIC prior to execution for review and approval to ensure compliance with CCDF rules and regulations and applicable state laws and regulations. For other contracts related to this Contract the Contractor will permit ECIC, or its designee, to visit the Contractor's offices and review and evaluate as requested. Five business days' notice will be given prior to the review and the review will take no longer than five business days.

Maximum Amount of Contract

The Contractor may not spend an amount that exceeds **\$15,000** for services performed under this Contract from **October 1, 2022 through September 30, 2023**. The Contractor will be reimbursed based on invoices submitted pursuant to the timelines outlined in the "Reporting Requirements" section of this Contract. Reimbursements shall not exceed the total amount of this Contract. Indirect may be approved and allowable, within the provided budget, if conditions of 2 CFR Part 200 Section 200.414 and Appendix IV are met and authorized.

Warranties and Representations

The Contractor represents and warrants:

- The Contract signatory has the power and authority, including any necessary corporate authorizations, necessary to enter into this Contract on behalf of Contractor.
- The Contractor is qualified and registered to transact business in all locations where required.
- The Contractor is capable in all respects of fulfilling and shall fulfill all of its obligations under this Contract. The performance of all obligations under this Contract shall be provided in a timely, professional, and workman-like manner and shall meet the performance measures and operational standards required under this Contract.

Management Responsibility

Contractor shall have overall responsibility for managing and successfully performing and completing the Scope of Work specified in the Contract, subject to the overall direction and supervision of ECIC and with the participation and support of ECIC as specified in this Contract.

The Services/Deliverables will be provided by the Contractor either directly or through its affiliates, subsidiaries, or subcontractors. **Regardless of the entity providing the Service/Deliverable, the Contractor will act as a single point of contact coordinating these entities to meet ECIC's need for Service/Deliverables.** Nothing in this Contract, however, shall be construed to authorize or require any party to violate any applicable law or regulation in its performance of this Contract.

Failure to achieve Performance Metrics in the implementation of the Scope of Work for FY23, will subject the Contractor to additional technical assistance and/or follow-up by ECIC, which may include a Corrective Action Plan and/or if ECIC determines necessary, the termination or non-renewal of this contract.

Legal Effect

Except as otherwise agreed in writing by the parties, ECIC assumes no liability for costs incurred by the Contractor or payment under this Contract, until Contractor is notified in writing that this Contract has been approved by ECIC and has been signed by all the parties.

Fees and Other Sources of Funding

The Contractor guarantees that any claims made to ECIC under this Contract shall not be financed by any source other than ECIC under the terms of this Contract. If funding is received through any other source, the Contractor agrees to delete from Contractor's billings, or to immediately refund to ECIC, the total amount representing such duplication of funding.

Payment of Funds for the Purposes of this Contract

ECIC's payments of funds for purposes of this Contract are subject to and conditional upon the availability of funds for such purposes, being Federal and/or State funds. No commitment is made by ECIC to continue or expand activities covered by this Contract beyond any funding that is actually provided to ECIC by government sources. Funding for services to be provided beyond the end of the current fiscal year is dependent on legislative appropriation. Based on the availability of funds in each fiscal year covered by this Contract and based on ECIC's determination of the volume of service needed on a yearly basis, this Contract may be amended at the discretion of ECIC. The amendment shall specify the dollar amount and volume of service to be purchased in each fiscal year subsequent to the current fiscal year.

Performance Concerns

Each contractor will identify a primary contact for ECIC regarding performance concerns. ECIC will work with the primary contact to seek their understanding and response to performance concerns. ECIC's goal will be to achieve satisfactory resolution of performance concerns within reasonable time frames. If necessary, a plan will be developed jointly, between ECIC and the contractor, to ensure adequate progress or resolution will be made within an established timeframe.

Inadequate resolution of persistent performance concerns could result in the termination of the contract, or non-renewal in subsequent years.

In addition, ECIC reserves the right to perform scheduled and unscheduled on-site visits or virtual meetings during normal business hours, to monitor the Contractor's activities under this Contract at any time, either during the term, or within one year after termination of the Contract. The Contractor shall cooperate with ECIC during the monitoring process by making available all records, facilities, and other resources necessary to perform the review.

If ECIC identifies questioned costs that cannot be substantiated or that are disallowed under the Contract, then

ECIC may, at its discretion, and after consultation with the Contractor, require the Contractor to submit a reimbursement to ECIC to reflect adjustment for disallowed costs. The Contractor must submit reimbursement for disallowed costs within five (5) days of any notice of a disallowed cost from ECIC. If the Contractor fails to comply with monitoring requirements as set forth in this Contract, and within allotted time frames mutually established, ECIC may, at its discretion, invoke sanctions on the Contractor, which may include, but are not limited to, actions to collect disallowed costs and/or cancellation of the Contract.

Deviations from the Work Plan

Contractor and ECIC agree that specific timelines and benchmarks have been set by agreement of both parties in connection with the CCDF work. The parties agree that these timelines and benchmarks are vital to the success of the projects being handled by Contractor.

Unless separate agreement has been made in writing between Contractor and ECIC, a deviation from a project work plan will be considered a material breach of the Contract when the contractual obligations of Contractor have not been finalized for 15 days after the expected project due date.

ECIC and Contractor agree that a material breach of contract in connection with the project work plan may result in penalties and the following procedures will apply:

- A. ECIC will monitor Contractor/subrecipients/partners utilizing three accountability elements –the plan of work, progress monitoring meetings, and reporting --as key mechanisms for tracking progress and the provision of on-going support.
- B. Contractor will be required to provide evidence of adequate progress against relevant performance measures identified in the Contract. Contractor will report this at the end of each quarter throughout the Contract period as detailed in the **SOW Appendix 1.1-Reporting Requirements** section of this Contract.
- C. Full payment will not be made to Contractor unless ECIC is satisfied with the quality of the deliverable and/or progress demonstrated toward identified activities, tasks, and milestones. Corrective action plans may be required for noncompliance, nonperformance, or unacceptable performance for Contractor. A withholding of up to 10% of designated funds, to be determined based on the impact of the breach, may be imposed for failure to implement or make acceptable progress on such corrective action plans.

A deviation from the project plan that is not beyond 15 days of the project due date will not be considered a material breach of the Contract, and an Amendment can be proposed by Contractor to maintain good standing.

Examination and Maintenance of Records

The Contractor shall permit ECIC or any of its identified agents access to the facilities being utilized at any reasonable time to observe the operation of the program. Further, the Contractor shall retain all books, MDE/OGS records or other documents relevant to this Contract for **six years after final payment**, at the Contractor's cost, and Federal auditors and any persons duly authorized by ECIC shall have full access to and the right to examine and audit any of said material during said period. If an audit is initiated prior to the expiration of the six-year period and extends past that period, all documents shall be maintained until the audit is completed. ECIC shall provide findings and recommendations of audits to the Contractor. ECIC shall adjust future payments or final payment if the findings of an audit indicate overpayment to the Contractor in any period prior to the audit. If no payments are due and owing to the Contractor, the Contractor shall refund all amounts which may be due ECIC within 30 days' notice by ECIC. The Contractor shall assure, as a condition of any sale or

transfer of ownership of the Contractor agency, that the new purchasers or owner maintains the above-described books, records, or other documents for any unexpired portion of the six-year period after final payment under this Contract or the Contractor shall otherwise maintain said records as ECIC may direct. If business operations cease, the Contractor shall maintain records as ECIC may direct.

The Contractor shall, as a provision of an agreement between the Contractor and the auditor, assure that ECIC may make reasonable inquiries of the auditor relating to audit work papers and, furthermore, that ECIC may review the auditor's work papers in support of the audit.

Insurance Coverage

The Contractor notes and agrees ECIC assumes no responsibility or liability for the Contractor's operations. Thus, the Contractor shall provide and maintain public liability insurance in such amounts as necessary to cover all claims which may arise out of the Contractor's operations under the terms of the Contract and provide proof of such insurance coverage upon request to ECIC prior to the effective date of this Contract. Unemployment compensation coverage and workers compensation insurance shall be maintained by the Contractor in accordance with applicable Federal and State laws and regulations.

The Contractor shall provide and maintain general, event, professional, medical and/or automobile liability including non-owned auto insurance in such amounts as necessary to cover all claims which may arise out of the Contractor's operations under the terms of the Contract and provide proof of such insurance coverage to ECIC upon request. The Contractor agrees to provide evidence that all applicable insurance policies related to the Contractor's negligence arising out of the requirements of this Contract will not cause the policy to be cancelled, materially changed, or not renewed without 30 days prior written notice to ECIC.

Except where the Chief Executive Officer of ECIC has approved an exception in writing, the Contractor shall require all its subcontractors under the Contract to purchase and maintain the insurance coverage as described above for the Contractor in connection with the performance of work by those subcontractors. As used in this paragraph, subcontractor means an individual, person, or company to whom the Contractor delegate's performance of a portion of the services.

The Contractor shall maintain all required insurance coverage throughout the term of the Contract and any extensions thereto.

Ownership of Work Product

All Deliverables, work product, or works of authorship produced under this Contract shall be owned by MDE/OGS and shall be considered works for hire by the Contractor for MDE/OGS. In the event any deliverable, work product, or work of authorship produced under this Contract is not considered a work for hire, then the Contractor hereby assigns all right, title, and interest to MDE/OGS effective as of the effective date of this Contract.

Publication - Approval and Copyright

MDE/OGS shall have copyright, property and publication rights in all written or visual material or other work products developed in connection with this Contract. The Contractor shall not publish or distribute any printed or visual material relating to the services provided under this Contract without prior written permission of ECIC, and when applicable, MDE/OGS.

If the Contractor or an agent of the Contractor creates and/or reproduces under this Contract materials which are developed for consumption by the general public or as a general information tool, the Contractor or its agent must include one of the statements referenced below, as they apply:

- Funding from the Office of Great Start within the Michigan Department of Education supports the implementation of Great Start

News releases (including promotional literature and commercial advertisements) pertaining to this Contract shall not be made without prior written ECIC approval, and then only in accordance with the explicit written instructions from ECIC. No results of the activities associated with the Contract are to be released without prior written approval of ECIC and then only to persons designated.

Confidentiality

The Contractor and Investment Corporation each acknowledge that the other possesses and will continue to possess confidential information that has been developed or received by it. The use or disclosure of any confidential information, including information concerning services, applicants, or recipients obtained in connection with the performance of the Contract shall be restricted to purposes directly connected to the administration of the programs implemented by this Contract.

The State is the owner of all data made available by the State to the Contractor or its agents, subcontractors, or representatives under this Contract. The Contractor will not use the State's data for any purpose other than providing the services, nor will any part of the State's data be disclosed, sold, assigned, leased, or otherwise disposed of to the general public or to specific third parties or commercially exploited by or on behalf of the Contractor. No employees of the Contractor, other than those on a strictly need-to-know basis, will have access to the State's data. Contractor will not possess or assert any lien or other right against the State's data. Without limiting the generality of this Section, the Contractor must only use personal identifying information, as defined under Michigan law, as strictly necessary to provide the services under this Contract and must disclose the information only to its employees who have a strict need-to-know the information. The Contractor must comply with all laws and regulations applicable to the personal identifying information.

Responsibility for Personnel

The Contractor must demonstrate that every viable effort will be made to ensure that a diverse pool of individuals is obtained for personnel working on this project.

Contractor shall be responsible for all acts and omissions of its employees, as well as the acts and omissions of any other personnel furnished by the Contractor to perform the Services.

Contractor shall notify ECIC of any Key Personnel changes when change is determined. The Contractor, with ECIC, shall review any Key Personnel replacements, and appropriate transition planning will be established.

Change Requests

ECIC reserves the right to make any changes to the requirements and specifications of the Contract and the work to be performed by the Contractor under the Contract, in its sole discretion, in order to fully comply with its obligations under the Grant Agreement. Furthermore, changes may need to be made due to ECIC's need or desire to discontinue certain business practices or create Additional Services/Deliverables. Change requests will be made in writing and include timelines, as applicable.

Certification Regarding Title II of the Americans with Disabilities Act (A.D.A.), P.L. 101-336, State and Local Government Services

The Americans with Disabilities Act (ADA) provides comprehensive civil rights protections for individuals with disabilities. Title II of the ADA covers programs, activities, and services of public entities. Title II requires that, "No qualified individual with a disability shall, by reason of such disability be excluded from participation in or be denied the benefits of the services, programs, or activities of a public entity, or be subjected to discrimination by such entity." In accordance with Title II ADA provisions, the applicant has conducted a review of its employment and program/service delivery processes and has developed solutions to correcting barriers identified in the review.

Certification Regarding Title III of the Americans with Disabilities Act (A.D.A.), P.L. 101-336, Public Accommodations and Commercial Facilities

The Americans with Disabilities Act (ADA) provides comprehensive civil rights protections for individuals with disabilities. Title III of the ADA covers public accommodations (private entities that affect commerce, such as museums, libraries, private schools, and child care centers) and only addresses existing facilities and readily achievable barrier removal. In accordance with Title III provisions, the applicant has taken the necessary action to ensure that individuals with a disability are provided full and equal access to the goods, services, facilities, privileges, advantages, or accommodations offered by the applicant. In addition, a Title III entity, upon receiving a grant from the Michigan Department of Education, is required to meet the higher standards (i.e., program accessibility standards) as set forth in Title III of the ADA for the program or service for which they receive a grant.

Termination of Contract

ECIC may terminate the Contract without further liability to ECIC or its employees by giving the Contractor written notice of such cancellation 30 days prior to the date of termination. In case of default by the Contractor, ECIC may immediately terminate the Contract without further liability to ECIC or its employees and procure the services from other sources.

In addition, ECIC may immediately cancel the Contract without further liability to ECIC or its employees if the Contractor, an officer of the Contractor, or an owner of a 25% or greater share if the Contractor is convicted of a criminal offense incident to the application for or performance of a State, public, or private contract or subcontract; or convicted of a criminal offense including but not limited to any of the following: embezzlement, theft, forgery, bribery, falsification or destruction of records, receiving stolen property, attempting to influence a public employee to breach the ethical conduct standards for State of Michigan employees; convicted under State or Federal antitrust statutes; or convicted of any other criminal offense which, in the sole discretion of ECIC, reflects on the Contractor's business integrity.

ECIC may cancel the Contract upon 30 days written notice if ECIC determines that the Contractor, its agent, or its representative has offered or given a gratuity, kickback, money, gift, or anything of value to an officer, official, or employee of ECIC intended, by the gratuity, to obtain a contract or favorable treatment under a contract. The Contractor hereby certifies that no funds have been given to any ECIC officer or employee for influencing or attempting to influence such officer or employee of ECIC.

The Contractor may terminate this Contract upon 30 days written notice to ECIC at any time prior to the completion of the Contract period.

If this Contract is terminated, the Contractor shall provide ECIC, within 30 days of termination, with all financial, performance and other reports required as a condition of the Contract. ECIC shall make payments to the Contractor for allowable reimbursable costs not covered by previous payments.

This Contract is binding upon and will inure to the benefit of the successors of each of the parties. Upon termination prior to expiration of this Contract, if the Scope of Work is directly connected to the work performed between ECIC and MDE/OGS, ECIC is contractually bound to immediately notify MDE/OGS, and automatically assign any and all of ECIC's duties, rights, title and interest, which are relevant to the work between ECIC and MDE/OGS, to MDE/OGS. However, Contractor would continue to be bound specifically by the Ownership, Indemnification and Confidentiality, and data retention provisions, which would run to be benefit of and be enforceable by ECIC, as well as MDE/OGS, after termination, assignment, or expiration of this Contract.

Continuing Responsibilities

Termination, conclusion, or cancellation of this Contract shall not be construed so as to terminate the ongoing responsibilities of the Contractor or rights of ECIC.

Transition Responsibilities

Upon termination or expiration of this Contract for any reason, Contractor must, for a period of time specified by the State (not to exceed 90 calendar days), and within the current Contract period, provide all reasonable transition assistance requested by the State, to allow for the expired or terminated portion of the Contract Activities to continue without unplanned, significant or material interruption or adverse effect within ECIC or the Contractor's control, and to facilitate the orderly transfer of such agreed upon SOW Activities to the State or its designees. Such transition assistance may include, but is not limited to: (a) continuing to perform the SOW Activities at the established Contract rates within the current Contract period or as negotiated for work beyond the current Contract period, if done so in advance of the current Contract period end date; (b) taking all reasonable and necessary measures to transition performance of the work, including all applicable and agreed upon SOW Activities, training, equipment, reports and other documentation, to the State or the State's designee; (c) taking all necessary and appropriate steps, or such other action as the State may direct, to preserve, maintain, protect, or return to the State all materials, data, property, and confidential information provided directly or indirectly to Contractor by any entity, agent, vendor, or employee of the State; (d) transferring title in and delivering to the State, at the State's discretion, all completed or partially completed deliverables prepared under this Contract as of the Contract termination date; and (e) preparing an accurate accounting from which the State and Contractor may reconcile all outstanding accounts (collectively, "Transition Responsibilities").

Disputes

The Contractor shall notify ECIC in writing of intent to pursue a claim against ECIC for breach of any terms of this Contract. No suit may be commenced by the Contractor for breach of this Contract prior to the expiration of 90 days from the date of such notification. Within this 90-day period, the Contractor, at the request of ECIC, must meet with the Chief Executive Officer of ECIC or designee for the purpose of attempting resolution of the dispute.

Contract Inclusiveness/Amendment

This Contract contains all the terms and conditions agreed upon by the parties. No other understanding, oral or otherwise, regarding the subject matter of this Contract shall be deemed to exist or to bind any of the parties hereto. If a revision to federal or state law or regulation occurs, that in ECIC's sole discretion, requires that this Contract be amended, then ECIC will propose an amendment to the Contract that reflects the revision of the law or regulation. If the Contractor refuses to sign such amendment within 15 days after receipt, this Contract shall

automatically be amended to reflect the revision of the law or this Contract will terminate upon such refusal, in the sole discretion of ECIC. This Contract may otherwise be amended only by the written consent of all the parties hereto.

Stop Work Orders

Under the Grant Agreement, the state of Michigan has reserved the right to issue a stop order. Accordingly, ECIC may, at any time, by written stop work order to the Contractor, require that the Contractor stop all, or any part, of the work called for by the Contract for a period of up to 90 calendar days after the stop work order is delivered to the Contractor, and for any further period to which the parties may agree. The stop work order will be specifically identified and will indicate that it is issued under this Section of the Contract and include the reasons for the stop work order. Upon receipt of the stop work order, the Contractor will immediately comply with its terms, and take all necessary and reasonable steps to minimize the incurrence of costs allocable to the work covered by the stop work order during the period of work stoppage.

If a stop work order issued under this Section of the Contract is canceled, or the period of the stop work order, or any extension thereof expires, the Contractor will resume work. The parties will agree upon an equitable adjustment in the services to be delivered, the Contract price, or both, and the Contract will be modified, in writing, accordingly, if:

- a. the stop work order results in an increase in the time required for, or in the Contractor's cost properly allocable to the performance of any part of this Contract; and
- b. the Contractor asserts its right to an equitable adjustment within 30 calendar days after the end of the period of work stoppage, provided that, if ECIC decides the facts justify the action, ECIC may receive, and act upon, a Contractor billing submitted at any time before final payment under the Contract.

Indemnification

To the extent permitted by law, the Contractor will hold harmless and indemnify ECIC and its agents and employees from and against any and all liability, loss, claims, potential claims, demands, suits, costs, fines, and expenses including attorneys' fees, expert witness fees, and interest, and any other liability whatsoever arising out of, or in connection with, the performance of any the of services or any work relating to this Contract; or a breach of contract in any manner, directly or indirectly, by any act or omission, negligent or otherwise, of the Contractor or any person or persons acting for or on behalf of the Contractor. It is specifically provided, however, that the Contractor will not be required to indemnify ECIC for any damages arising out of or to the extent caused by ECIC's negligence or breach of contract. The foregoing obligations of the Contractor include direct claims by ECIC against the Contractor without the necessity of a third-party claim. The obligations stated above of the Contractor are not limited by any limitation on amount or type of damages, compensation, or benefits payable by or for the Contractor, or an employee of the Contractor, or a subcontractor of the Contractor under workers compensation acts, disability benefit acts, or other employee benefits acts. The coverage provided by the Contractor will include negotiating, settling, litigating, arbitrating, mediating, or indemnifying or holding harmless ECIC in any administrative proceeding.

Closeout

The Contractor must submit, no later than 90 calendar days after the end of the contract period, all financial, performance, and other reports as required by the terms and conditions of the Contract, and related documents, in accordance with 2 CFR Subpart D Subject Group 36 Section 200.343.

Attachment A

FY23 Great Start to Quality Orientation

Budget Guidelines



Funds provided to the Contractor by the Early Childhood Investment Corporation (ECIC) are intended to support the core costs for implementation of the FY23 Great Start to Quality Orientation (GSQO) Scope of Work (SOW) only. Contractors will develop a budget that uses funds efficiently while ensuring performance measures are achieved. ECIC reserves the right to disallow fund usage for expenditures beyond the specified SOW or for items deemed unreasonable or not cost-effective.

Allowable Expenses:

1. **Training costs** which are clearly linked to the successful achievement of the GSQO work plan.
2. **Supplies and materials** necessary to deliver GSQO training.
3. **Travel expenses** for the designated trainers to deliver trainings and to attend required ECIC training and/or technical assistance meetings.
4. **Professional development** required for staff to remain or become approved GSQO trainers.

Funds provided under the auspices of this contract may not be used:

- As the sole source of funds for any consortium partner's organization.
- For lobbying any public official.
- For financial or material incentives for individual programs/providers, including but not limited to the direct provision of materials/resources, monetary rewards, bonuses, or honorariums for professional development participants, such as gas cards, gift cards, or cash payments.
- For professional development provided in the license-exempt provider home/setting, unless otherwise also made accessible for public participation.
- The purchase of alcohol, tobacco, or any illegal substance.
- For out of state travel.

Definitions of Budget Line Items

Salaries - Gross compensation paid to employees including vacations, holidays, and sick leave. Indicate each employee by name, position, FTE, and show how cost was determined.

Fringe Benefits - Funds allocated to cover allowances, costs and services provided by the Contractor to or on behalf of its employees and not included as compensation or salaries and wages. FICA and unemployment costs are included separately. Fringe Benefits include (but are not limited to): Retirement, Health Insurance, Life Insurance and Long-Term Disability. List each position, employee name, FTE, type of fringe benefit and how cost was determined.

Occupancy - Costs arising from occupancy and use of owned or leased buildings and offices. Costs may only be charged for the portion of occupancy associated with the SOW or based on equivalent staff FTEs. Utilities and maintenance costs must be itemized as they apply.

General Supplies - Consumable or non-consumable items with an allocable unit cost of less than \$2,000. Consumable supplies are those items that are consumed as they are used (e.g., pencils, paper, sanitation, and personal protection equipment for in-person GSQO trainings, consumable supplies for CPR/First Aid, etc.). Non-consumable supplies are those items that are not consumed as they are used (e.g., file cabinets, chairs, CPR manikins, and other durable goods).

Meeting Costs - Meeting costs may include required space rental, virtual meeting platform costs, or other expenses to support required GSQO trainings. If electing to use the \$10 training fee for refreshments and/or a small health and safety item for training participants, those costs should be included here. See Training Manual for additional information on allowable uses for the \$10 fee.

Training fees should be reflected in this section of the budget. The revenue/fees generated will be used to offset any expenses related to GSQO implementation.

Travel - Travel necessary to implement the SOW, which may include the costs of mileage, lodging, meals, and incidental expenses incurred by personnel in a travel status while on official business. Contractor will adhere to its Travel Policy for reimbursing its employees travel expenses. If the Contractor's travel policy is silent on an issue, the Contractor will refer to the Non-State Employee Travel Expense Reimbursement procedures. The reimbursed paid amount shall not exceed the current IRS mileage rate.

List each position, employee name, estimated mileage costs, any additional transportation related costs, and describe how costs were determined. Receipts may be required at the time of submission. All travel costs must be budgeted in the travel line within the FY23 Budget.

Contract Services - Contract services represent ongoing compensation paid by the Contractor to a third party under a subcontract or for professional services for performance of a specific deliverable designated to support the fulfillment of the SOW. Indicate each subcontractor by name with a brief explanation of services to be provided. Subcontracts for amounts of \$100,000 or more, must have a separate budget submitted; with explanation of how costs were determined. ECIC reserves the right to review contracts of \$10,000 or more on a monthly basis as evidence for monthly submission of Invoice. **Contract Services do not include salaries and/or fringe benefits of staff UNLESS that staff is issued a 1099 rather than a W-2 at calendar year-end.**

Other Operations - Costs for telephones (land and cell), copying, maintenance, bank fees, printing/postage, and internet service.

Professional Development - Professional Development costs required for staff to remain or become approved GSQO trainers, including CPR/First Aid trainer certification.

Contractors may propose alternate budgeting approaches as long as all applicable federal and state rules and regulations apply.



Great Start to Quality Orientation Scope of Work Fiscal Year (FY) 23

October 1, 2022 – September 30, 2023

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FY23 Great Start to Quality Orientation Statewide Outcomes – What is to be achieved?

- Great Start to Quality Orientation (GSQO), is available to all prospective License-Exempt child care providers in Michigan within 30 days of contact by participant or approval by Child Development and Care (CDC) as a license-exempt provider.
- GSQO is delivered by high quality, approved, *certified trainers that ensure that all federally required topics are covered with fidelity to the model outlined in the GSQO training manual.
- All GSQO trainings are evaluated utilizing the statewide evaluation process to inform local and statewide continuous quality improvement.

*Trainers must be approved trainers until certification process is available, then trainers must be certified.

FY23 Great Start to Quality Orientation Scope of Work

The FY23 Scope of Work for implementation of Great Start to Quality Orientations (GSQO), developed by the Early Childhood Investment Corporation (ECIC), with the approval of the Michigan Department of Education – Office of Great Start (MDE-OGS), is focused on the successful achievement of the established Goals and Performance Measures noted above.

A work plan will be completed by the contractor that demonstrates how the FY23 Goals and Performance Measures will be attained.

ECIC will enter into a contractor relationship with the established fiduciary organization for each entity implementing GSQOs. A key focus of this contractor relationship and ECIC's contract management is performance, as defined by the specific Performance Measures cited below.

Performance is of paramount importance, due to the commitments the lead agency for Great Start to Quality, MDE-OGS, has made for the Child Care Development Block Grant (CCDBG). Those commitments are ultimately about improving outcomes for children with high needs and their families through high quality early learning and development opportunities.

FY23 Great Start to Quality Orientation Activities and Performance Measures

Noted below are the activities required to carry out in the FY23 GSQO work plan.

The annual Work Plan MUST address how the following Required Activities will be implemented:

Required Activities	Performance Measures
<p>Schedule and deliver Great Start to Quality Orientation (GSQO) trainings and ensure that all prospective license-exempt child care providers are able to complete the training within 30 days of contact by participant or approval by CDC as a license-exempt provider.</p> <p>Adhere to all related protocols for GSQO implementation. GSQO offerings should include in-person opportunities and may also include virtual opportunities.</p> <p>Support License-Exempt providers in registering for GSQO trainings and support them in obtaining accurate information about participating in the child care subsidy program by directing providers to the CDC office and with support from ECIC. Ensure providers who wish to participate in GSQO in a language other than English are provided with a no-cost experienced interpreter.</p> <p>Attendance will be added to the event in MiRegistry within three (3) business days of the training to meet the state and federal audit requirements.</p>	<p>100% of license-exempt providers are able to access and complete GSQO Trainings within 30 calendar days of contact by participant or approval by CDC as a license-exempt provider. More trainings than needed are not scheduled, whenever possible.</p> <p>Complete a training plan by October 31, 2021, with anticipated virtual and in-person GSQO trainings. This plan will be updated quarterly.</p> <p>Participants needing an interpreter are provided one.</p> <p>100% of GSQO trainings are staffed appropriately to comply with the maximum 12:1 (provider to trainer) ratio requirement.</p>
<p>In partnership with ECIC, ensure that all GSQO trainings are delivered by high quality, state certified trainers that cover all federally required topics to fidelity, as outlined in the GSQO training manual.</p> <p>Hire/contract with new GSQO trainers (as needed) and coordinate participation in the</p>	<p>100% of the GSQO training is delivered by state certified trainers.</p> <p>Current trainer and training protocols are followed by all trainers, and adherence monitored by Resource Center Director or designee.</p> <p>Staffing Plan documentation is updated as needed.</p>

<p>required trainer certification process with ECIC, to obtain approval as a state certified trainer.</p> <p>Ensure that the Pediatric CPR/First Aid model that is offered during GSQO trainings adhere to all requirements outlined by the CPR/First Aid Training Center selected, which aligns with models approved by Child Care Licensing, to ensure fidelity to the training model. Pediatric CPR/First Aid will be offered in-person to all virtual GSQO participants, on a regional basis.</p> <p>All GSQO trainers will participate in a multi-phase trainer certification process. Additionally, ECIC will provide quarterly in-person training to each RC and provide on-call TA to any GSQO trainer or staff person during FY22. These opportunities will be designed to support statewide fidelity, professional development, and continuous quality improvement of GSQO trainers.</p> <p>Resource Centers and ECIC will work in partnership to implement continuous quality improvement. An individual Resource Center observation plan will be created between ECIC and each Resource Center. At least two one observations will be conducted by ECIC locally in-person or virtually for each trainer, utilizing the GSQO Fidelity Tool.</p>	<p>CPR/First Aid model implemented is documented in Work Plan.</p> <p>CPR/First Aid is offered in-person, at no additional cost, to all virtual GSQO participants.</p> <p>All GSQO trainers participate in the required training and technical assistance offerings; each trainer must participate in a minimum of 20 hours of training offered by ECIC.</p> <p>All trainers will pass certification in order to continue delivering GSQO training.</p> <p>All GSQO trainers adjust their training delivery based on feedback from trainer observations in order to ensure that all training is delivered to fidelity.</p>
<p>All GSQO trainings will be evaluated utilizing the statewide evaluation process to inform local and statewide continuous quality improvement.</p>	<p>All feedback collected using the GSQO statewide evaluation tool are entered into designated repository within three (3) days of the completion of the class.</p>

Work Plan

Prepare a work plan that demonstrates, through action steps, how the Required Activities will be implemented, such that **all** specific Performance Metrics are achieved.

A training plan will be submitted, and updated quarterly, with the Resource Center's intended schedule of virtual and in-person GSQO trainings.

Staffing Plan

As part of the FY23 Work Plan, and at each quarter, a staffing plan, specific to those staff or contractors funded for GSQO implementation, via the designated Smartsheet will be completed.

Staff credentials will be provided to ECIC as needed or requested.

Rubric for Approval of Work Plan and Budget

- Work Plan demonstrates the approach to implementation and achievement of the performance measures contained in the Statement of Work, demonstrating the detailed plan to implement Great Start to Quality Orientations with fidelity and integrity, as identified in applicable guidance and protocols.
- Budget, as presented, clearly aligns with proposed work plan activities and action steps, demonstrates adequate support for staffing and travel to support participation in ECIC provided certification training/TA, and complies with the guidelines for spending.
- Budget, as presented, must also reflect administrative appropriateness. ECIC will review all administrative costs and reserves the right to comment, and request modification, if necessary. *The implementation of GSQO is complementary to the Great Start to Quality body of work.*
- ECIC reserves the right to comment on, and request modification for, all activities outlined in the budget proposal.

Reporting

Reporting requirements are outlined in Appendix 1.1 in this Scope of Work.

While reporting requirements and timelines are noted below, these expectations may be revised at any time to meet the reporting needs of the Child Care and Development Fund (CCDF). Notice of revisions will be sent to the primary contact.

Performance Management

ECIC will enter into a performance-based contract with each contractor. The contractor will ensure successful achievement of all FY23 performance measures and activities as outlined in the Great Start to Quality Orientation Scope of Work.

Performance and progress may be monitored in a variety of ways, including but not limited to regular reporting, in-person or virtual meetings, calls, observations, and onsite visits.

Performance Management will address the items noted below:

- Successful Implementation: Progress to date on required activities and metrics.
- GSQO Fidelity and Integrity: Evidence of adherence to the Great Start to Quality Orientation Training Manual *in effect as of the date of the review*.
- Workforce: GSQO trainers are ****thoughtfully** identified, either staff or contracted trainers. All will participate in the certification process including technical assistance.
- Timeliness: On time submission of all reports required by this Scope of Work.
- Fiscal Responsibility: On time and accurate submission of budget, invoices, Audits, and spending projections as required by this Scope of Work and associated Contract and Budget Protocols and Guidelines.
- Onsite Visits or Calls: Participation in Programmatic and Financial Onsite Visits or Calls on an annual basis.

******Ideal trainer candidates should have an interest in health and safety concepts, be experienced trainers. and have a passion for working with license-exempt providers. Selected persons should have sufficient time allocated to fully participate in TA and adequately prepare for each training.

Performance Concerns and Corrective Action

Each contractor will identify a primary contact for ECIC regarding performance concerns. ECIC will work with the primary contact to seek their understanding and response to performance concerns. ECIC's goal will be to achieve satisfactory resolution of performance concerns within reasonable time frames. If necessary, a plan will be developed jointly between ECIC and the contractor, to ensure adequate progress or resolution will be made within an established timeframe.

Inadequate resolution of persistent performance concerns could result in the termination of the contract or non-renewal in subsequent years.

Appendix

1.1 FY23 Great Start to Quality – CCDF Reporting Requirements

1.2 FY23 Monitoring Activities

FY23 Great Start to Quality Orientation Reporting Requirements



The Great Start to Quality Orientation contractor will develop and adhere to a plan for assuring required reports are completed, accurate, well documented, and submitted in a timely manner.

While reporting requirements and timelines are noted below, these expectations may be revised at any time to meet the reporting needs of ECIC and/or the Michigan Department of Education-Office of Great Start. Notice of revisions will be sent directly to the primary contact.

Monthly Report Content:

- Document information in designated reporting location:
 - GSQOs scheduled
 - GSQOs held
 - non-English speakers attending a GSQO training
 - participants registered by staff
 - participants who self-registered
 - Number of attendees

(This list may be modified as needed based on emergent reporting needs.)

Monthly Report Timeline:

- Monthly Report: October; report due no later than November 8, 2022
- Monthly Report: November; report due no later than December 8, 2022
- Monthly Report: December; report due no later than January 8, 2023
- Monthly Report: January; report due no later than February 8, 2023
- Monthly Report: February; report due no later than March 8, 2023
- Monthly Report: March; report due no later than April 8, 2023
- Monthly Report: April; report due no later than May 8, 2023
- Monthly Report: May; report due no later than June 8, 2023
- Monthly Report: June; report due no later than July 8, 2023
- Monthly Report: July; report due no later than August 8, 2023
- Monthly Report: August; report due no later than September 8, 2023
- Monthly Report: September; report due no later than October 8, 2023

Invoice Content:

The Contractor will submit an invoice using a template provided by ECIC, or similar, and provide other supporting documentation when requested. The invoice shall indicate costs incurred and paid in performance of this Contract for the month being billed. No expenditures can be billed to ECIC that were not included within the accepted final budget and in alignment with the FY23 *Budget Guidance* document.

Invoice Timeline:

- #1: October 1 to October 31, 2022 is due on or before November 10, 2022
- #2: November 1 to November 30, 2022 is due on or before December 10, 2022
- #3: December 1 to December 31, 2022 is due on or before January 10, 2023
- #4: January 1 to January 31, 2023 is due on or before February 10, 2023
- #5: February 1 to February 28, 2023 is due on or before March 10, 2023
- #6: March 1 to March 31, 2023 is due on or before April 10, 2023
- #7: April 1 to April 30, 2023 is due on or before May 10, 2023
- #8: May 1 to May 31, 2023 is due on or before June 10, 2023
- #9: June 1 to June 30, 2023 is due on or before July 10, 2023
- #10: July 1 to July 31, 2023 is due on or before August 10, 2023
- #11: August 1 to August 31, 2023 is due on or before September 10, 2023
- #12 (FINAL): September 1 to September 30, 2023 is due on or before October 6, 2023

Quarterly Report Content:

- Quarterly Report Template - Includes Progress, challenges, and opportunities in implementation of the work plan
- GSQO Staffing Plan – Updates to initial staffing plan only, if applicable

Quarterly Progress Report Timeline:

- Progress Report #1: October 1, 2022 to December 31, 2022 is due by January 15, 2023
- Progress Report #2: January 1, 2023 to March 31, 2023 is due by April 15, 2023
- Progress Report #3: April 1, 2023 to June 30, 2023 is due by July 15, 2023
- Progress Report #4: July 1, 2023 to September 30, 2023 is due by October 15, 2023

Final Obligations:

A report of estimated total Contract expenditures projected through the end of the contract period must be submitted no later than June 16, 2023 using guidelines as issued by ECIC. Underspending, particularly if not reflected in projections, may impact future budgets.

ECIC retains the right to adjust current budgets if substantial underspending is reported or projected on the Final Obligation Report.

Final Invoice:

The invoice for the final month of this Contract must be submitted no later than six (6) days after the close of the month, unless otherwise specified by ECIC in writing, to meet year-end closing deadlines from the State of Michigan.



Monitoring Activities – FY23

Monitoring activities will occur at ECIC's discretion or at the request of the state or federal funder.

Activity	Intent	Frequency	Component
FY23 Work Plan Review and Approval via Smartsheet	Ensure work plan will meet the SOW requirements	Once per year-prior to contract execution	Programmatic
FY23 Budget Review and Approval via Smartsheet	Ensure budget will support the project plan and is within budget guidelines.	Once per year-prior to contract execution	Finance and Programmatic
Phone Calls and emails with primary contact	Monitor progress, spending, and fidelity of GSQO implementation. Engage in CQI conversations and provide technical assistance.	On-going and as needed	Programmatic
Site or virtual visit with primary contact, or designee, and selected GSQO trainer, for fidelity observation	Monitor on-going implementation, provide technical assistance, observe GSQO training, ensure fidelity and proficiency.	At least one observation will be conducted during the contract period. Additional observations or visits to be scheduled if performance concerns are identified.	Programmatic
Phone call/Site visit with Finance staff, based on risk assessment	Monitor financial compliance with federal statues, regulations, and the terms and conditions of the contract, which may include testing sample transactions, based on risk assessment.	A phone call may follow receipt of the audit and annual financial statements. Additional phone calls and/or onsite visits may occur based on risk assessment.	Finance
Invoice Review and Approval via Smartsheet	Monitor on-going expenditures to ensure alignment with approved budget, and allowable expenses.	Monthly	Finance and Programmatic
Monthly Report Review via Smartsheet	Ensure monthly reporting continues to meet the SOW requirements and ensure on-going implementation is adequate.	Monthly	Programmatic
Quarterly Progress Report Review via Smartsheet	Ensure work plan continues to meet the SOW requirements and on-going implementation is adequate.	Quarterly	Programmatic

C. Ratify Service Agreement with MidMichigan Community Action Agency to make COOR ISD a subrecipient of the Diaper Assistance Grant for Ogemaw, Oscoda, and Iosco Counties in the amount of \$91,758.33

Chris Tappan and Tammy Tyler of the Great Start Collaborative will organize the distribution of diapers, wipes, and pull-ups throughout these three counties.

Service Agreement

This agreement to operate the Diaper Assistance Program is made by and between **Great Start Collaborative, Crawford-Oscoda-Ogemaw-Roscommon-Iosco Counties c/o COOR Intermediate School District, 11051 N Cut Rd, Roscommon, MI** hereinafter referred to as "Sub-Recipient" and **Mid Michigan Community Action Agency, Inc.**, 1574 E. Washington Rd, Farwell, MI 48622, hereinafter referred to as "Grantee".

Preamble

The Grantee wishes to engage the services of the Sub-Recipient to distribute diapers and diapering supplies free of charge to children under 36 months of age.

Effective dates: November 1, 2022 through September 30, 2023

1. The Sub-Recipient agrees to distribute diapers and diapering supplies free of charge to children under 36 months of age in **Iosco, Ogemaw, & Oscoda Counties**. Diapering supplies may be defined as wipes, ointment, powder, or other products similar in nature.
2. The Sub-Recipient agrees to comply with all federal laws and regulations applicable to grants including provisions set forth in the 2 CFP Part 200. This contains all requirements related to Generally Accepted Accounting Principles to include, but not be limited to Financial Reporting, Accounting Records, Internal Controls, Budget Control, Allowable Costs, Cash Management, and Performance Data. The Grantee may review the Sub-Recipient's financial systems to ensure compliance with necessary provisions.
3. The Grantee will pay to the Sub-Recipient the sum of **\$91,758.33** for services delivered. Payment will be reimbursed monthly for all actual and allowable costs as described in the Financial Status Report/Payment Request.
4. The Sub-Recipient will complete a Vendor Information packet, along with an accompanying W-9 to receive reimbursement payments.
5. The Sub-Recipient will provide a monthly Financial Status Report/Payment Request (FSR) and include all applicable documentation to support allowable and necessary program costs. A template will be provided by the Grantee. Upon receipt of the monthly financial report, scanned and sent via email, by the 10th day of the following month, the Grantee will reimburse the Sub-Recipient for all expenses related to the performance of the activity and supported by source documentation including, but not limited to, invoices, receipts, general ledgers, check registers or copies, etc., sufficient to reflect properly all costs claimed to have been incurred in performing this grant; and copies of which shall be included with the expenditure reports. The Grantee's contact person for this item is Chad Hathcock, Finance Director, 989-386-3805 x 1010, chathcock@mmcaa.org.

6. The Sub-Recipient will provide a monthly Distribution Log by the 10th day of the following month. The log must collect: (1) recipient county, (2) age of child(ren), (3) number of diapers and/or supplies distributed, and (4) type of supplies distributed. This log must be included with the monthly FSR.
7. Grantee will provide reimbursement to Sub-Recipient within 10 days of receipt of payment from the Michigan Department of Health and Human Services.
8. The Grantee will monitor the performance of the Sub-Recipient to assure that all activities are being conducted according to the guidelines and policies; reports are being submitted timely; and, documentation collected and properly stored. The Sub-Recipient will provide access to all pertinent information upon request for review by the Grantee.
9. This Agreement shall be governed by the laws of the State of Michigan both as to interpretation and performance.
10. This Agreement can be terminated at any time by either party by providing written notice of such a termination with a minimum of 30 days' notice. Upon notification, the Sub-Recipient agrees to make no further commitments under this contract and to take all reasonable actions to cancel outstanding obligations. The Sub-Recipient shall be reimbursed for uncancellable obligations properly incurred prior to the date of termination.
11. This Agreement constitutes the entire agreement between the parties, but except as herein may be provided, and no subsequent authorizations or amendments to this Agreement shall be binding upon the parties unless and until reduced in writing and signed by both the Sub-Recipient and Grantee or their authorized agents.
12. The undersigned representatives warrant that they have the authority to execute this Agreement on behalf of the Grantee and Sub-Recipient and that they are both bound by this action.

In WITNESS WHEREOF, the **Great Start Collaborative – COOR Iosco** and **Mid Michigan Community Action** have caused this Agreement to be executed by the respective officers duly authorized to do so.

 Jill Sutton, Executive Director, Mid Michigan CAA

 Date

Shawn Petri *SP* *Superintendent - COOR*

 Name, Title Agency *ISD*

11/18/22

 Date

D. Ratify contract with Fun First Therapy/ Michelle Lynn Therapy to provide Speech Language Therapy services during a maternity leave at Houghton Lake Community Schools from Dec 1, 2022 to March 31, 2023

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SPEECH LANGUAGE PATHOLOGIST PROVIDER SCHOOL SERVICE AGREEMENT

THIS AGREEMENT is made this first day of December, 2022, by and between Michelle Lynn Therapy, PLC, a Michigan Professional Limited Liability Company (the “Provider”), and COOR Intermediate School District, of 11051 N Cut Rd, Roscommon, MI 48653 (the “School”).

NOW, THEREFORE, in consideration of the mutual promises and covenants contained herein, the parties herein agree as follows:

1. **TERM.** The Term of this agreement shall commence on December 1st, 2022 and end on March 31st, 2022, unless renewed.

2. **PURPOSE.** The Provider shall supply speech language pathologist(s) (the “Therapist” or “Therapists”) to the School. The Provider shall supply one or more Therapists to cover up to 32 hours per week based upon the School academic calendar. The Provider shall have discretion as to how many Therapists to provide to fulfill the obligations set forth in this Section. The Therapist shall perform his/her duties and responsibilities as a speech therapist for the School, in accordance with the terms of this agreement.

3. **HIRING/FIRING.** The Provider shall have full discretion as to decisions regarding hiring and firing of Therapists. The School may request that the Provider replace a Therapist, with or without cause, with forty-five (45) days’ advance notice. The School shall give the Provider a minimum of forty-five (45) days to find and provide a replacement Therapist(s).

4. **ESSENTIAL FUNCTIONS OF THERAPIST.** All Therapists shall provide the following services to the School:

- a. Participate as a member and team coordinator when necessary for MET (Multidisciplinary Evaluation Team) and/or IEPT (Individualized Education Program Team) when designated by administrator/Designee.
- b. Develop activities and provide direct instruction that aligns with goals and objectives as stated in the student’s IEP (Individualized Education Program).
- c. Monitor the progress of each student on caseload and follow progress reporting requirements as written in each student’s IEP.
- d. Update student documents as deemed necessary and as required by the law.
- e. Maintain updated calendar or schedule with building principal and team members.
- f. Communicate with all parents, staff, administrators and outside agencies involved with each student on caseload.
- g. Provide professional consultation and collaborate with classroom teachers to ensure the best possible outcomes for student success in the classroom setting as deemed necessary based on the IEPT’s judgment.

- b. Additional hours will require approval by the Special Education Director of COOR ISD. The School shall pay all costs of attending conferences or professional developments that are considered part of the Speech Language Pathologist, part-time position and led, organized and/or approved by the School. Costs for professional developments and conferences attended may be considered additional hours if necessary to allow for weekly caseload maintenance.
- c. No health insurance or retirement will be paid.
- d. Unforeseen Circumstances (i.e. school shutdowns due to sickness, inclement weather, etc.) that do not result in rescheduled services or school days will be paid in full. Therapists will schedule indirect service work (i.e. billing, planning, parent contacts, etc.) if and when these circumstances arise.
- e. Any necessary drive time and mileage will be paid. Drive time will be paid at the hourly rate determined by the contract and mileage will be paid at the rate approved by the Internal Revenue Service for the Therapist's mileage incurred while traveling from the closest starting location of either the Therapist's home or the Provider's office location of 1691 E US-23 East Tawas, MI 48730 to the School and return to the starting location. A Mileage Report will be submitted monthly.

12. **DISTRICT RULES-REGULATIONS.** The Provider and the Therapists shall comply with all established rules and regulations governing personnel with the District of Roscommon County. In the event of any alleged breach thereof committed by the Provider or the Therapists, the School shall promptly notify the Provider in writing of such violation(s) including the factual basis thereof.

13. **COMPLIANCE WITH LAWS.** In furnishing services hereunder, the Provider and the Therapists shall observe and abide by all applicable laws and the rules and regulations of any lawful regulatory body acting thereunder. The School is responsible for any criminal records and any unprofessional conduct checks as may be required by law.

14. **NOTICES.** All notices to be given by either party under the Agreement shall be in writing and delivered personally or by certified mail to the parties at the addresses set out at the beginning of the Agreement. Any mailed notices shall be effective immediately upon mailing.

15. **ENTIRE AGREEMENT.** This Agreement constitutes the entire agreement between the parties. This Agreement may be amended or revoked only in a writing executed by both parties.

16. **TERMINATION.** Either party may terminate this agreement, with or without cause, with written notification forty-five (45) days prior to termination.

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4. **ESSENTIAL FUNCTIONS OF THERAPIST.** All Therapists shall provide the following services to the School:

- a. Participate as a member and team coordinator when necessary for MET (Multidisciplinary Evaluation Team) and/or IEPT (Individualized Education Program Team) when designated by administrator/Designee.
- b. Develop activities and provide direct instruction that aligns with goals and objectives as stated in the student’s IEP (Individualized Education Program).
- c. Monitor the progress of each student on caseload and follow progress reporting requirements as written in each student’s IEP.
- d. Update student documents as deemed necessary and as required by the law.
- e. Maintain updated calendar or schedule with building principal and team members.
- f. Communicate with all parents, staff, administrators and outside agencies involved with each student on caseload.
- g. Provide professional consultation and collaborate with classroom teachers to ensure the best possible outcomes for student success in the classroom setting as deemed necessary based on the IEPT’s judgment.

- h. Participate in school improvement activities such as student success teams, positive behavior support committees, etc. when designated by administrator.
 - i. Follow school building rules and procedures as outlined in the school handbook.
 - j. Follow all health and safety standards and practices established by school building(s).

- 5. EXPERTISE/QUALIFICATIONS. The Provider agrees that all Therapists shall possess the following qualifications:
 - a. Currently certified, or eligible by the date of hire for certification, by the State of Michigan, Department of Education, Office of Professional Preparation & Certification.
 - b. Services as a teacher of students with speech and language impairment; OR possessing a Master's degree and the Certificate of Clinical Competence (CCC) or an Applicant in Speech during his or her Clinical Fellowship Year (CFY) from the American Speech-Language-Hearing Association (ASHA).
 - c. The Provider will be responsible for the CFY supervision of all Therapists working during the CFY period.

- 6. REPORTING. The Provider and the Therapists shall report to the District Designee and/or Director of Special Education.

- 7. EQUIPMENT. The School shall provide access to the following equipment: Assistive technology devices, Computer, Webcam, Printer, Copier, and Fax Machine. If the tele-therapy service delivery model is being used, a direct ethernet connection to the internet will be required.

- 8. SPACE. The School shall provide a space separate from the general classroom environment when the tele-therapy service model is delivered.

- 9. SUPPORT STAFF. The School shall provide the following support staff during tele-therapy sessions: paraprofessional

- 10. MATERIALS. Evaluation materials will be approved by the School and the Provider. Evaluation tools will be supplied by the School unless determined otherwise with the approval of the School and Provider.

- 11. COMPENSATION.
 - a. For performance of the agreed-upon services by a Therapist, the School shall pay the Provider \$80.00 per hour up to 32 hours per week based upon the School academic calendar) and comply with the schedule developed by the School and Therapist. The amount paid to the Provider will be based on the hourly rate and determined based on timesheets with daily professional activity logs submitted to the Director of Special Education by the Provider monthly.

- b. Additional hours will require approval by the Special Education Director of COOR ISD. The School shall pay all costs of attending conferences or professional developments that are considered part of the Speech Language Pathologist, part-time position and led, organized and/or approved by the School. Costs for professional developments and conferences attended may be considered additional hours if necessary to allow for weekly caseload maintenance.
- c. No health insurance or retirement will be paid.
- d. Unforeseen Circumstances (i.e. school shutdowns due to sickness, inclement weather, etc.) that do not result in rescheduled services or school days will be paid in full. Therapists will schedule indirect service work (i.e. billing, planning, parent contacts, etc.) if and when these circumstances arise.
- e. Any necessary drive time and mileage will be paid. Drive time will be paid at the hourly rate determined by the contract and mileage will be paid at the rate approved by the Internal Revenue Service for the Therapist's mileage incurred while traveling from the closest starting location of either the Therapist's home or the Provider's office location of 1691 E US-23 East Tawas, MI 48730 to the School and return to the starting location. A Mileage Report will be submitted monthly.

12. **DISTRICT RULES-REGULATIONS.** The Provider and the Therapists shall comply with all established rules and regulations governing personnel with the District of Roscommon County. In the event of any alleged breach thereof committed by the Provider or the Therapists, the School shall promptly notify the Provider in writing of such violation(s) including the factual basis thereof.

13. **COMPLIANCE WITH LAWS.** In furnishing services hereunder, the Provider and the Therapists shall observe and abide by all applicable laws and the rules and regulations of any lawful regulatory body acting thereunder. The School is responsible for any criminal records and any unprofessional conduct checks as may be required by law.

14. **NOTICES.** All notices to be given by either party under the Agreement shall be in writing and delivered personally or by certified mail to the parties at the addresses set out at the beginning of the Agreement. Any mailed notices shall be effective immediately upon mailing.

15. **ENTIRE AGREEMENT.** This Agreement constitutes the entire agreement between the parties. This Agreement may be amended or revoked only in a writing executed by both parties.

16. **TERMINATION.** Either party may terminate this agreement, with or without cause, with written notification forty-five (45) days prior to termination.

IN WITNESS WHEREOF, the parties have caused this agreement to be executed on the date written in the first paragraph of this agreement.

THE PROVIDER
Michelle Lynn Therapy, PLLC

Date: 12/1/2022

Michelle St. Aubin MS CCC-SLP
By: Michelle St. Aubin
As: Member

THE SCHOOL
COOR Intermediate School District
11051 N Cut Rd.
Roscommon, MI 48653

Date: 12/1/2022

Jill Radosta
By: Jill Radosta
As: Director of Special Education Superintendent

E. Ratify the expenses for Brie Molaison to take CBA 103, Basic School Finance, and CBA 107, Labor Relations, through MASB online on December 10th for a total of \$198

F. Approve a Parent Advisory Committee comprised of delegates from local school districts, including the following individuals who will act as PAC representatives:

Danielle Csapo - Houghton Lake Community Schools

Caitlin Morre - Crawford-AuSable School District

Lenore Hofmeyer - Roscommon Area Public Schools

Shawn West - West Branch-Rose City Schools

Michelle Moshier - C.O.O.R. Education Center

The Parent Advisory Committee serves as a liaison between the school district and community members who need assistance navigating the Special Education process. Fairview, Mio AuSable, and Charlton Heston Academy will also present their district PAC representatives.

G. Approve a contract with Rebecca Seelow, Instructional Technology Specialist, for 10 days beginning December 15th and retroactively from July 1, 2022 to June 30, 2023.

H. Approve the 2023-24 calendar for the COOR Educational Center as presented

86

2023-2024 C.O.O.R. Educational Center Calendar

Extended School Year School in Session Prof. Development No School/Holiday CEC Prof. Learning

July 2023						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					
SCI-13 Staff-0 Students-0						

August 2023						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		
SCI-3 Staff-9 Students-8						

September 2023						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
Staff-19 Students-18						

October 2023						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				
Staff-22 Students-21						

November 2023						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		
Staff-20 Students-19						

December 2023						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						
Staff-15 Students-14						

January 2024						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			
Staff-21 Students-20						

February 2024						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		
Staff-21 Students-20						

March 2024						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						
Staff-15 Students-14						

April 2024						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				
Staff-21 Students-20						

May 2024						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	
Staff-22 Students-21						

June 2024						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						86
Staff-10 Students-9						

Total SCI Days-200

Total Student Days-184

Total Staff Days-194

School in Session

First Day of School for Students: August 24th, 2023
Last Day of School for Students: June 13th, 2024

No School/Holiday

August 21st - Professional Development Day. No students.
August 22nd - Professional Development Day. No students.
August 23rd - CEC Professional Learning Day. No students.
September 1st and 4th - No school for staff and students. Labor Day weekend.
September 29th - CEC Professional Learning Day. No students.
October 27th - CEC Professional Learning Day. No students.
November 17th - Professional Development Day. No students
November 23rd & 24th - No school for staff and students. Thanksgiving Break.
December 1st - CEC Professional Learning Day. No students.
December 22nd to January 2nd - No school for staff and students. Christmas Break.
January 26th - CEC Professional Learning Day. No students.
February 16th - Professional Development Day. No students.
February 23rd - CEC Professional Learning Day. No students.
March 22nd to April 1st - Spring Break
April 8th - Professional Development Day. No students.
April 26th - CEC Professional Learning Day. No students.
May 24th - CEC Professional Learning Day. No students.
May 27th - No school for staff and students. Memorial Day.
June 14th - Last day of school for staff

Additional Days for SCI Classrooms and ESY Classroom

July 10th - August 3rd
In session Monday-Thursday from 9:00 am-3:30 pm.
No school on Fridays.

Term Dates

Term 1: August 24 - October 31
Term 2: November 1 - January 18
Term 3: January 19 - April 5
Term 4: April 9 - June 13

I. Approve the estimate from Roy Simmons & Sons Well Drilling to drill a new 240-foot well for the COOR Educational Center and ROOC, Inc.

89

Roy Simmons & Son Well Drilling

976 West MI-55

West Branch, MI 48661

(989) 345-3872

(989) 343-0078 (Fax)

Estimate

DATE

10/20/2022

NAME / ADDRESS

C.O.O.R.I.S.D. Roscommon
 Jared Socia
 11018 N. Cut Rd
 Roscommon, MI 48653

PROJECT

QTY	DESCRIPTION	COST	TOTAL
	THIS IS AN ESTIMATE - WELL DEPTHS ARE NOT GUARANTEED - ITEMS/PRICES ARE SUBJECT TO CHANGE		
240	Ft. 5" Well	40.00	9,600.00
1	Screen, Gravel Pack 10Ft. Screen	900.00	900.00
240	Bentonite Grout Material	3.00	720.00
1	Myers Ranger SS50-35	2,500.00	2,500.00
1	M50432 5HP 230V 3PH Motor	2,340.00	2,340.00
1	3PH Control Box 5HP	240.00	240.00
1	5"x2" Baker Spool Pitless Adapter	1,690.00	1,690.00
220	Ft. 2" Sch. #80 Drop Pipe	4.69	1,031.80
220	Ft. 12-3 Sub-cable	1.50	330.00
30	Ft. 2" Plastic Water Line	3.81	114.30
40	Ft. 12-2 U/F Wire	2.27	90.80
1	Fittings	400.00	400.00
4	Hrs. Labor	150.00	600.00
2	Hrs. Excavation	150.00	300.00
1	Plugging Old 4" Well	500.00	500.00
	Reusing WX-350 Tank		
	Sales Tax	6.00%	0.00
Prices subject to change /5yr warranty included well/equip.		TOTAL	\$21,356.90

10. Information Items

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Alternative Educational Academy of
Ogemaw County

- 21-22 Financial Audit to review
before Jan 11, 2023 board meeting
- November 7, 2022 Board Meeting

Minutes

- December 12, 2022 AEAOC Board Meeting
- Agenda

**Alternative Educational Academy of Ogemaw County
Board Meeting Minutes
From November 7, 2022**

9:03 Call to Order by Tina Williams

Roll Call

Board Present: Lisa Bolen, Trisha Ziegler, Joe Perrera, Gail Hughey, Mark Berdan
Staff Present: Tina Williams, Jeff Hutchison
Guest Present: Cindy Scott, Stephenson & Company, P.C.

Additions to Agenda:

none

Approval of Agenda:

Motion by Lisa Bolen; Second by Mark Berdan to approve agenda as presented
Motion passes 5-0

Approval of Minutes from October 10, 2022:

Motion by Gail Hughey; Second by Lisa Bolen; to approve the minutes.
Motion passes 5-0

Discussion Items:

- a. Tina shared the following updates: 1) 23 students took part in the Region 7B MiCareer Quest-it was a great experience and a well-organized event. 2) The Fall NWEA testing is complete.
- b. Staffing was discussed; .5 Special Education teacher posting remains active
- c. Current enrollment was discussed; Total currently enrolled is 124 pupils
- d. The enrollment process was discussed; No concerns at this time.
- e. Tina reviewed the AEA MICIP Summary; noting the area of inquiry is attendance
- f. Cindy Scott presented the 2021-2022 Financial Audit.

Discussion with Action Items:

- a. Motion by Mark Berdan; Second by Joe Perrera to approve the 2021-2022 Financial Audit
Yeas: Bolen, Ziegler, Hughey, Berdan, Perrera
Nays: none
Motion passes 5-0
- b. Motion by Joe Perrera; Second by Lisa Bolen to approve the Form 990
Yeas: Bolen, Ziegler, Hughey, Berdan, Perrera
Nays: none
Motion passes 5-0
- c. Motion by Mark Berdan; Second by Lisa Bolen to approve the 2022-2023 First Quarter Account Activity.
Yeas: Perrera, Berdan, Hughey, Ziegler, Bolen
Nays: none
Motion passes 5-0
- d. Motion by Joe Perrera; Second by Lisa Bolen to approve the 2022-2023 Food Service Budget
Yeas: Berdan, Hughey, Ziegler, Bolen, Perrera
Nays: none
Motion passes 5-0

Next meeting: December 12, 2022 9:00 a.m. at Michigan Works

Community Input

None

Board Comments

None

Adjourned at 9:55 a.m.

Minutes respectfully submitted by Tina Williams

Alternative Educational Academy of Ogemaw County
Board Meeting
December 12, 2022
9:00 a.m.
Agenda

1. Call to Order
2. Roll Call
3. Additions to Agenda
4. Approval of Agenda
5. Approval of Minutes from November 7, 2022
6. Discussion Items:
 - a. Staffing
 - b. Current Enrollment
 - c. Enrollment Process
 - d. Building Improvements-Basketball Court
7. Discussion Items with Action:
 - a. Secretary/Pupil Accounting Position
 - b. .5 Tech Director Position
8. Future Meeting Date – January 9, 2022
9. Community Input
10. Board comments
11. Adjournment



Stephenson & Company, P.C.
Certified Public Accountants & Consultants

Alan J. Stephenson, CPA
Donald W. Brannan, CPA
Kyle E. Troyer, CPA
Robert J. Morand, CPA
Brenden A. Stephenson, CPA/PFS, CFP®
Cynthia R. Scott, CPA, CFE

ALTERNATIVE EDUCATIONAL
ACADEMY OF OGEMAW COUNTY
WEST BRANCH, MICHIGAN

AUDITORS' REPORT
YEAR ENDED JUNE 30, 2022

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AUDITORS' REPORT

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Stephenson & Company, P.C.

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October 24, 2022

Independent Auditors' Report

Board of Education
Alternative Educational Academy of Ogemaw County
West Branch, Michigan

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Alternative Educational Academy of Ogemaw County, West Branch, Michigan, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Academy's basic financial statements as listed in the index.

In our opinion, the 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 the Alternative Educational Academy of Ogemaw County, West Branch, Michigan, as of June 30, 2022, and the respective changes in financial position 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 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 Alternative Educational Academy of Ogemaw County 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 these 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 Alternative Educational Academy of Ogemaw County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' 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 auditors' 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 generally accepted auditing standards 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.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- λ 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 Alternative Educational Academy of Ogemaw County'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 Alternative Educational Academy of Ogemaw County'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 budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Alternative Educational Academy of Ogemaw County's basic financial statements. The accompanying individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relate 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 individual fund schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 24, 2022, on our consideration of the Alternative Educational Academy of Ogemaw County' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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 the Alternative Educational Academy of Ogemaw County' 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 the Alternative Educational Academy of Ogemaw County' internal control over financial reporting and compliance.

Stephenson & Company, P.C.

Alternative Educational Academy of Ogemaw County

West Branch, MI 48661

Telephone (989) 362-3006 Fax: (989) 362-9076

MANAGEMENT'S DISCUSSION AND ANALYSIS *For the Fiscal Year Ended June 30, 2022*

As management of the Alternative Educational Academy of Ogemaw County, (the Academy), we offer readers of the Academy's financial statements this narrative overview and analysis of the financial activities of the Academy for the fiscal year ended June 30, 2022.

The management's discussion and analysis is provided at the beginning of the audit to provide in layman's terms the past and current position of the Academy's financial condition. This summary should not be taken as a replacement for the audit which consists of the financial statements and other supplemental information that presents all of the Academy's revenues and expenditures by program for the Instruction and Support Services.

FINANCIAL HIGHLIGHTS

Our financial statements provide these insights into the results of this year's operations. The 2021-2022 school year was the eighth full year for the Academy's operations. The overall condition of the funds and governmental activities during the 2021-2022 school year resulted in an ending net position of \$2,185,578.

The assets of the Academy exceeded its liabilities at the close of the most recent fiscal year by \$2,185,578 (net position). Of this amount, \$1,726,638 was unrestricted and may be used to meet the Academy's ongoing obligations to students and creditors.

The Academy's total net position increased by \$416,041. This represents the degree to which ongoing revenues have surpassed ongoing expenses. Increasing the net position each year has been the trend of the Academy since inception, as the costs to operate are significantly less than the foundation allowance received each year.

As of the close of the current fiscal year, the Academy's governmental fund reported ending fund balance of \$1,726,638. Of this amount, \$1,719,097 is available for spending at the Academy's discretion (unassigned fund balance). This represents 181% of the total expenditures of these funds.

The General Fund fund balance had an increase in the current year of \$414,338 due to the State and Federal revenue sources exceeding the Academy expenses in the current year.

The Food Service Fund fund had an ending balance in the current year of \$2,113 due to revenues exceeding expenditures in the current year.

USING THIS ANNUAL REPORT

This discussion and analysis is intended to serve as an introduction to the Alternative Educational Academy of Ogemaw County's basic financial statements. The Academy's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the Academy's finances, in a manner similar to a private sector business.

The *statement of net position* presents information on all of the Academy's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Academy is improving or deteriorating.

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended June 30, 2022

The *statement of activities* presents information showing how the Academy's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the government-wide financial statements distinguish functions of the Alternative Educational Academy of Ogemaw County that are principally supported by intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Academy include instruction and support services. The Academy does not currently have any business-type activities.

The government-wide financial statements can be found in the Statement of Net Position and the Statement of Activities.

Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Academy, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of these funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. The Academy does not currently have any proprietary funds or fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on balances of *spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating an Academy's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Academy's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenue, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Academy maintains two individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenue, expenditures and changes in fund balance for the General Fund and the Food Service Fund.

The Academy adopts annual appropriated budgets for its governmental funds. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with budgets.

The basic governmental fund financial statements can be found in the Balance Sheet – Governmental Fund and the Statement of Revenue, Expenditures and Changes in Fund Balance – Governmental Fund.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended June 30, 2022

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning budgetary information for the Academy's major fund. Required supplementary information can be found in the Statement of Revenue, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund.

Our auditors have provided assurance in their independent auditors' report, located immediately preceding this Management's Discussion and Analysis, that the Basic Financial Statements are fairly stated. Varying degrees of assurance are being provided by the auditor regarding the Required Supplementary Information and the Other Information identified above. A user of this report should read the independent auditors' report carefully to ascertain the level of assurance being provided for each of the parts in the Financial Section.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The Academy's net position was \$2,185,578 at June 30, 2022. Of that amount, \$1,726,638 is unrestricted. Our analysis below focuses on the net position (Table 1) and the change in net position (Table 2) of the Academy's governmental activities.

TABLE 1
NET POSITION

	Governmental Activities	
	June 30, 2022	June 30, 2021
Current Assets	\$ 1,776,054	\$ 1,323,224
Noncurrent Assets	458,940	459,350
Total Assets	2,234,994	1,782,574
Current Liabilities	49,416	13,037
<u>Net Position</u>		
Net Investment in Capital Assets	458,940	459,350
Unrestricted	1,726,638	1,310,187
Total Net Position	\$ 2,185,578	\$ 1,769,537

The \$1,726,638 in unrestricted net position of governmental activities represents the accumulated results of this year's operations. It means that if we had to pay off all of our bills *today*, we would have \$1,726,638 left. Day-to-day operations will be paid for by state aid and local revenues that will be received throughout the year.

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended June 30, 2022

TABLE 2
CHANGES IN NET POSITION

	Governmental Activities	
	Year Ended June 30, 2022	Year Ended June 30, 2021
Revenues:		
Program Revenues:		
Operating Grants and Contributions	\$ 227,251	\$ 153,482
General Revenues:		
State School Aid – Unrestricted	1,119,610	1,045,049
Miscellaneous	400	1,501
Gain on Sale of Capital Asset	<u>9,402</u>	<u>0</u>
Total Revenues	<u>1,356,663</u>	<u>1,200,032</u>
Functions/Program Expenses:		
Instruction	548,750	424,256
Support Services	387,597	495,365
Capital Outlay	<u>4,275</u>	<u>1,772</u>
Total Functions/Program Expenses	<u>940,622</u>	<u>921,393</u>
Change in Net Position	416,041	278,639
Net position - beginning	<u>1,769,537</u>	<u>1,490,898</u>
Net position - ending	<u>\$ 2,185,578</u>	<u>\$ 1,769,537</u>

Governmental activities increased the Academy's net position by \$416,041.

As reported in our Statement of Activities, the cost of all of our governmental activities this year was \$940,622. Programs were mostly financed by unrestricted state aid of \$1,119,610.

MAJOR GOVERNMENTAL FUND BUDGETING AND OPERATING HIGHLIGHTS

The Academy's budgets are prepared according to Michigan law. The budgeted funds for the Academy are the General Fund and the Food Service Fund.

During the fiscal year ended June 30, 2022, the Academy amended the budgets of this major governmental fund two times.

General Fund

The General Fund actual revenue was \$1,340,873. That amount is above the original budget estimate of \$1,053,933 and below the amended budget estimate of \$1,367,184. The variance between the actual revenues and the final amended budget was mostly the result of receiving approximately \$43,000 less in federal and local revenues than anticipated, offset by receiving approximately \$18,000 more in state aid than anticipated.

The actual expenditures of the General Fund were \$946,035 which is below both the original budget estimate of \$1,105,855 and the final amended budget estimate of \$1,023,141. The variance between the actual expenses and the final amended budget was mostly the result of under budgeting for instruction expenses of about \$48,000, offset by over budgeting the support service expenses and transfers to other districts by about \$129,000.

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended June 30, 2022

GOVERNMENTAL FUND EXPENDITURES

Total governmental fund expenditures amounted to \$946,035. The governmental funds had an increase in fund balance of \$414,338. The ending fund balance for all governmental funds was \$1,726,638 which represents 182% of current year expenditures. This fund balance will be used to cover unforeseen expenditures and hedge for future state aid foundation reductions.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal year 2022, the Academy had \$487,727 invested in land, buildings and improvements, furniture, fixtures and equipment, and vehicles and buses. Of this amount, \$28,787 in depreciation has been taken over the years. The Academy currently has a net book value of \$458,940.

Current year capital asset additions consisted of a 2019 Dodge Grand Caravan for \$25,228. Current year disposals consisted of one Chevy Express Van, disposed of at a gain on sale of asset of \$9,402.

Additional information on the Academy's capital assets can be found in Notes to Financial Statements, Note 4 of this report.

Long-Term Debt

The Academy does not currently have any debt.

ECONOMIC FACTORS & NEXT YEAR'S BUDGET:

In 2021-22, the Alternative Educational Academy of Ogemaw County completed its eighth year of operations with an enrollment of 121 FTEs for the 2021-22 school year, an decrease of about 11 from the prior year. We are pleased with this number as it continues to allow us to support the two sites in Ogemaw County that we operate. We continue to adjust staffing as enrollment and needs change.

Moving forward, the Academy continues operating the West Branch site out of its own building. The Gladwin site is rented through Region 7b. Enrollment is anticipated to fall between 120 -150 FTEs. The 2022-23 budget was built conservatively but will be revised once actual enrollment is known. The Academy is now staffed with five full-time instructors, a full-time social worker, two half-time administrators, a full-time secretary, a full-time paraprofessional, a full-time counselor, a part-time secretary, a school success worker, and a part-time custodian.

The Academy Board continues to work hard to keep expenditures down and to maintain revenue levels that are within their control. State Aid from the State of Michigan is the greatest source of revenue for the agency at approximately 89%.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of Alternative Educational Academy of Ogemaw County's finances for all those with an interest in the Academy's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to:

Jacob Sheltroun, IRESA Business Manager
Alternative Educational Academy of Ogemaw County
27 N. Rempert Road
Tawas City, MI 48763
Office Telephone (989) 362-3006

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

STATEMENT OF NET POSITION
June 30, 2022

	<u>Governmental Activities</u>
<u>Assets</u>	
Cash and Cash Equivalents	\$ 165,223
Receivables:	
Due from Other Governmental Units	1,605,403
Prepaid Items	5,428
Noncurrent Assets:	
Capital Assets Not Being Depreciated	80,000
Capital Assets, Net of Accumulated Depreciation	<u>378,940</u>
Total Assets	<u>2,234,994</u>
 <u>Liabilities</u>	
Accounts Payable	1,170
Due to Other Governmental Units	45,135
Unearned Robotics Revenue	<u>3,111</u>
Total Liabilities	<u>49,416</u>
 <u>Net Position</u>	
Net Investment in Capital Assets	458,940
Unrestricted	<u>1,726,638</u>
Total Net Position	<u>\$ 2,185,578</u>

The accompanying notes to financial statements are an integral part of this statement.

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2022

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expenses) Revenue and Change in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Government Type Activities</u>
Instruction	\$ 548,750	\$ 0	\$ 111,879	\$ 0	\$ (436,871)
Support Services	387,597	0	115,372	0	(272,225)
Food Services	<u>4,275</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(4,275)</u>
Total	<u>\$ 940,622</u>	<u>\$ 0</u>	<u>\$ 227,251</u>	<u>\$ 0</u>	<u>(713,371)</u>
General Revenue:					
State School Aid - Unrestricted					1,119,610
Miscellaneous					400
Gain (Loss) on Sale of Capital Assets					<u>9,402</u>
Total General Revenue					<u>1,129,412</u>
Change in Net Position					416,041
Net Position - Beginning					<u>1,769,537</u>
Net Position - Ending					<u>\$ 2,185,578</u>

The accompanying notes to financial statements are an integral part of this statement.

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

BALANCE SHEET
 GOVERNMENTAL FUND
June 30, 2022

	<u>General Fund</u>	<u>Other Governmental Fund Special Revenue Fund Food Service Fund</u>	<u>Total Governmental Funds</u>
<u>Assets</u>			
Cash and Cash Equivalents	\$ 163,110	\$ 2,113	\$ 165,223
Receivables:			
Due from Other Governmental Units	1,605,403	0	1,605,403
Prepaid Items	<u>5,428</u>	<u>0</u>	<u>5,428</u>
Total Assets	<u>\$ 1,773,941</u>	<u>\$ 2,113</u>	<u>\$ 1,776,054</u>
<u>Liabilities</u>			
Accounts Payable	\$ 1,170	\$ 0	\$ 1,170
Due to Other Governmental Units	45,135	0	45,135
Unearned Robotics Revenue	<u>3,111</u>	<u>0</u>	<u>3,111</u>
Total Liabilities	<u>49,416</u>	<u>0</u>	<u>49,416</u>
<u>Fund Equity</u>			
Fund Balance:			
Nonspendable:			
Prepaid Items	5,428	0	5,428
Assigned To:			
Food Service	0	2,113	2,113
Unassigned	<u>1,719,097</u>	<u>0</u>	<u>1,719,097</u>
Total Fund Equity	<u>1,724,525</u>	<u>2,113</u>	<u>1,726,638</u>
Total Liabilities and Fund Equity	<u>\$ 1,773,941</u>	<u>\$ 2,113</u>	<u>\$ 1,776,054</u>

The accompanying notes to financial statements are an integral part of this statement.

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
June 30, 2022

Total Governmental Fund Balance		\$	1,726,638
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, therefore, are not reported as assets in the governmental fund. Capital assets at the year end consist of:			
Capital Asset Cost		\$	487,727
Capital Asset Accumulated Depreciation			<u>(28,787)</u>
			<u>458,940</u>
Total Net Position - Governmental Activities		\$	<u>2,185,578</u>

The accompanying notes to financial statements are an integral part of this statement.

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
 GOVERNMENTAL FUND
For the Year Ended June 30, 2022

	<u>General Fund</u>	<u>Other Governmental Fund Special Revenue Fund Food Service Fund</u>	<u>Total Governmental Funds</u>
<u>Revenue</u>			
Local Sources	\$ 224	\$ 0	\$ 224
State Sources	1,203,439	0	1,203,439
Federal Sources	137,210	0	137,210
Interdistrict Sources	<u>0</u>	<u>6,388</u>	<u>6,388</u>
Total Revenue	<u>1,340,873</u>	<u>6,388</u>	<u>1,347,261</u>
<u>Expenditures</u>			
Current:			
Instruction	465,306	0	465,306
Support Services	455,501	4,275	459,776
Capital Outlay	<u>25,228</u>	<u>0</u>	<u>25,228</u>
Total Expenditures	<u>946,035</u>	<u>4,275</u>	<u>950,310</u>
Excess of Revenue Over (Under) Expenditures	<u>394,838</u>	<u>2,113</u>	<u>396,951</u>
<u>Other Financing Sources (Uses)</u>			
Sale of Capital Assets	<u>19,500</u>	<u>0</u>	<u>19,500</u>
Net Change in Fund Balances	414,338	2,113	416,451
Fund Balance - Beginning of Year	<u>1,310,187</u>	<u>0</u>	<u>1,310,187</u>
Fund Balance - End of Year	<u>\$ 1,724,525</u>	<u>\$ 2,113</u>	<u>\$ 1,726,638</u>

The accompanying notes to financial statements are an integral part of this statement.

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

RECONCILIATION OF THE STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE OF
THE GOVERNMENTAL FUND TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2022

Total Net Change in Fund Balances - Governmental Fund	\$	416,451
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, the cost of those assets is allocated over their estimated useful lives as depreciation expense.		
Depreciation expense	(15,540)	
Capital outlays reported in the governmental fund	25,228	
Gain (loss) on disposal of capital assets	<u>(10,098)</u>	
		<u>(410)</u>
Change in Net Assets of Governmental Activities	\$	<u><u>416,041</u></u>

The accompanying notes to financial statements are an integral part of this statement.

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Alternative Educational Academy of Ogemaw County (Academy) conform to accounting principles generally accepted in the United States of America (GAAP) applicable to governments. The Academy is considered to be a local government unit. The following is a summary of the significant accounting policies:

A. Reporting Entity

Alternative Educational Academy of Ogemaw County was granted a contract to organize and operate a public school academy under the authority of COOR Intermediate School District, as granted by the State of Michigan. The Academy operates under a Board of Education (five members) represented by members selected by the Board of Trustees. The Board is responsible for adopting and amending budgets and for administering the school programs in accordance with governing laws.

The accompanying basic financial statements have been prepared in accordance with accounting principles generally accepted (GAAP) in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Academy's reporting entity applies all relevant GASB pronouncements for determining the various governmental organizations to be included in the reporting entity. Alternative Educational Academy of Ogemaw County's Board of Education (Board) is the primary government which has oversight responsibility and control over all activities related to public school education in the area served by the Alternative Educational Academy of Ogemaw County. The Board receives funding from local and state government sources and must comply with the requirements of these funding source entities. However, the Board is not included in any other governmental "reporting entity" as defined in GASB pronouncements. The Board has separate legal standing and is fiscally independent of other governmental entities. As such, the Board has decision-making authority, the right to determine its budget, the power to designate management, the ability to significantly influence operations and primary accountability for fiscal matters. The Board does not include any other component within its financial statements.

B. Fund Accounting

The Academy uses funds to maintain its financial records during the fiscal year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Academy functions or activities. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The various funds of the Academy are grouped into the governmental category.

Governmental Funds

Governmental funds focus on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following is the Academy's major governmental fund:

General Fund - The General Fund is the general operating fund of the Academy. It is used to account for all financial resources except those required to be accounted for in another fund.

The other governmental funds of the school district account for other resources whose use is restricted for a particular purpose.

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Presentation

Government-wide Financial Statements:

The statement of net position and the statement of activities display information about the Academy as a whole. These statements include the financial activities of the primary government. The statements distinguish between those activities of the Academy that are governmental and those that are considered business-type activities. The Academy does not currently have any business-type activities.

The government-wide statements are prepared using the economic resources measurement focus. This differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements therefore include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the Academy's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and are therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues of the Academy, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Academy.

Net position is reported as restricted when constraints placed on net position use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. Restricted assets are used first to fund appropriations before unrestricted assets are used.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

Fund Financial Statements:

Fund financial statements report detailed information about the Academy. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

The accounting and reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using the modified accrual basis of accounting and the current financial resources measurement focus. The financial statements for governmental funds are a balance sheet, which generally includes only current assets and current liabilities, and a statement of revenue, expenditures and changes in fund balance, which reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources.

D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting.

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Basis of Accounting (Continued)

Revenues – Exchange and Non-exchange Transactions:

Revenues resulting from exchange transactions, in which each party receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenues are recorded in the fiscal year in which the resources are measurable and available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the Academy, available means expected to be received within 60 days of the fiscal year-end.

Nonexchange transactions, in which the Academy receives value without directly giving equal value in return, include grants, entitlements and donations. On an accrual basis, revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the Academy must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Academy on a reimbursement basis. On a modified accrual basis, revenues from nonexchange transactions must also be available before they can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at fiscal year-end: grants, student fees and rentals.

Deferred Outflows/Inflows of Resources:

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

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

Expenses/Expenditures:

On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation, are not recognized in governmental funds.

E. Cash and Cash Equivalents

For presentation on the financial statements, investments in cash management pools and investments with an original maturity of three months or less at the time they are purchased by the Academy are considered to be cash equivalents. Investments with an initial maturity of more than three months are reported as investments. The Academy currently does not have any investments.

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Due From Other Governmental Units

This represents amounts receivable from the State of Michigan and other governmental units for federal, state and local reimbursable programs.

G. Prepaid Items

Certain payments to vendors reflect costs applicable to future fiscal years and are recorded as prepaid items in both the government-wide and fund financial statements.

H. Capital Assets

General capital assets are those assets not specifically related to activities reported in proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) using a \$5,000 capitalization threshold and updated for additions and retirements during the year. Donated fixed assets are recorded at their fair market values as of the date received. The Academy does not possess any infrastructure. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

All reported capital assets are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

<u>Descriptions</u>	<u>Governmental Activities Estimated Lives</u>
Buildings and Improvements	20 - 50 years
Furniture, Fixtures and Equipment	5 - 20 years
Vehicles and Buses	8 years

I. Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements. In general, payables and accrued liabilities that will be paid from governmental funds are reported as a liability in the fund financial statements at the time they are incurred, to the extent that they will be paid from current, expendable, financial resources. In general, payments made within 60 days after year end are considered to have been made with current available financial resources. However, bonds and other long-term obligations, compensated absences, claims and judgments, contractually required pension contributions and special termination benefits that will be paid from governmental funds are recognized as a liability in the fund financial statements when they become due for payment.

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Net Position

Net position represents the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. The Academy reports three categories of net position as follows:

Net investment in capital assets - consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.

Restricted net position - net position is considered restricted if their use is constrained to a particular purpose. Restrictions are imposed by external organizations such as federal or state laws or buyers of the Academy's bonds. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.

Unrestricted net position - consists of all other net position that does not meet the definition of the above two components and is available for general use by the Academy.

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, management applies restricted net position first, unless a determination is made to use unrestricted net position. The Academy's policy concerning which to apply first varies with the intended use and legal requirements. Management typically makes this decision on a transactional basis at the incurrence of the expenditure.

K. Fund Balances

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form—pre-paid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned, and unassigned.

Restricted fund balance. This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance. These amounts can only be used for specific purposes pursuant to constraints imposed by formal school board action—the Academy's highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the school board removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Fund Balances (Continued)

Assigned fund balance. This classification reflects the amounts constrained by the Academy's "intent" to be used for specific purposes, but are neither restricted nor committed. The school board or personnel authorized by the school board have the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.

Unassigned fund balance. This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, the Academy uses externally restricted resources first, then unrestricted resources—committed, assigned, and unassigned—in order as needed.

L. Foundation Revenue

The State of Michigan has adopted a foundation grant approach which provides for a specific annual amount of revenue per student based on a state-wide formula. The foundation allowance is funded from state and local sources. Revenues from state sources are primarily governed by the School Aid Act and the School Code of Michigan. The Michigan Department of Education administers the allocation of state funds to school districts based on information supplied by the Academy. For the year ended June 30, 2022, the foundation allowance was based on the average of pupil membership counts taken in October (90%) and February (10%) of 2021.

M. State Categorical Revenue

The Academy also receives revenue from the state to administer certain categorical education programs. State rules require that revenue earmarked for these programs be expended for its specific purpose. Categorical funds received which are not expended by the close of the fiscal year are recorded as deferred revenue.

N. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the Board and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during the fiscal year ended June 30, 2022.

O. Economic Dependency

The Academy received 89% of their revenue from the Michigan Department of Education. Due to the significance of this revenue source to the Academy, the Academy is considered to be economically dependent.

P. Use of Estimates

The process of preparing financial statements in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Q. Budgetary Policies and Data

The State of Michigan adopted a Uniform Budgeting and Accounting Act (Act) applicable to all local governmental entities in the state. The law requires appropriation acts to be adopted for General and Special Revenue Funds and an informational study for Capital Project Funds of school districts prior to the expenditure of monies in a fiscal year in accordance with GAAP.

Alternative Educational Academy of Ogemaw County follows these procedures in establishing the budgetary data reflected in the financial statements.

1. The Academy's Chief Administrative Officer submits to the Board a proposed budget prior to July 1 of each year. The budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. Budgeted amounts are as originally adopted, or as amended by the Board throughout the year. Individual amendments were not material in relation to the original appropriations.
4. Appropriations lapse at year-end and therefore cancel all encumbrances. These appropriations are re-established at the beginning of the following year.

R. Reclassifications

Certain prior year amounts have been reclassified to conform with the current year presentation.

NOTE 2 - NEW ACCOUNTING PRINCIPLES

For 2022, the Academy implemented GASB Statement No. 87 "Leases". The objective of this Statement is to increase the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use the underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

NOTE 3 - DEPOSITS AND INVESTMENTS

At year-end, the Academy's deposits and investments were reported in the basic financial statements in the following categories:

Cash and Cash Equivalents	\$ <u>165,223</u>
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The breakdown between deposits and investments is as follows:

	<u>Primary Government</u>
Bank Deposits (Checking Accounts)	\$ <u>165,223</u>

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 3 - DEPOSITS AND INVESTMENTS (CONTINUED)

Interest Rate Risk

In accordance with its investment policy, the Academy will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, 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; and, investing operating funds primarily in shorter-term securities, liquid asset funds, money market mutual funds, or similar investment pools, and limiting the average maturity in accordance with the Academy's cash requirements.

Credit Risk

State law authorizes investments in investment pools as authorized by the Surplus Funds Investment Pool Act, Act No. 367 of the Public Acts of 1982, being sections 129.111 to 129.118 of the Michigan Compiled Laws, composed entirely of instruments that are legal for direct investment by a school district.

Concentration of Credit Risk

The Academy will minimize concentration of credit risk, which is the risk of loss attributed to the magnitude of the Academy's investment in a single issuer, by diversifying the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized. Investments in U.S. Treasury securities and those other securities completely guaranteed by the Treasury as to payment of principal and interest may be purchased in any dollar amount or up to 100% of the available reserve.

Investments in other types of authorized securities may be made with the provision that no more than fifty percent of the total current investment portfolio consists of one type of security.

Custodial Credit Risk - Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the Academy's deposits may not be returned to it. As of June 30, 2022, \$0 of the Academy's bank balance of \$165,223 was exposed to custodial credit risk.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the counterparty, the Academy will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

The Academy will minimize custodial credit risk, which is the risk of loss due to the failure of the security issuer or backer, by; limiting investments to the types of securities approved in the Academy's Investment policy which is in accordance with State law; and pre-qualifying the financial institutions, broker/dealers, intermediaries and advisors with which the Academy will do business.

Foreign Currency Risk

The Academy is not authorized to invest in investments which have this type of risk.

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2022, was as follows:

	<u>Balance</u> <u>July 1, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2022</u>
<u>Governmental Activities</u>				
Capital Assets Not Being Depreciated:				
Land	\$ 80,000	\$ 0	\$ 0	\$ 80,000
Capital Assets Being Depreciated:				
Buildings and Improvements	345,260	0	0	345,260
Furniture, Fixtures and Equipment	37,239	0	0	37,239
Vehicles and Buses	25,245	25,228	(25,245)	25,228
Subtotal	<u>407,744</u>	<u>25,228</u>	<u>(25,245)</u>	<u>407,727</u>
Less Accumulated Depreciation for:				
Buildings and Improvements	(12,227)	(8,632)	0	(20,859)
Furniture, Fixtures and Equipment	(1,862)	(1,862)	0	(3,724)
Vehicles and Buses	(14,305)	(5,046)	15,147	(4,204)
Subtotal	<u>(28,394)</u>	<u>(15,540)</u>	<u>15,147</u>	<u>(28,787)</u>
Capital Assets Being Depreciated	<u>379,350</u>	<u>9,688</u>	<u>(10,098)</u>	<u>378,940</u>
Governmental Activities Total				
Capital Assets - Net of Depreciation	<u>\$ 459,350</u>	<u>\$ 9,688</u>	<u>\$ (10,098)</u>	<u>\$ 458,940</u>

Depreciation expense was charged to activities of the Academy as follows:

Governmental Activities

Instruction	\$ 5,803
Support Services	<u>9,737</u>
	<u>\$ 15,540</u>

NOTE 5 - EXCESS OF EXPENDITURES OVER APPROPRIATION IN BUDGETARY FUNDS

P.A. 621 of 1978, Section 18(1), as amended, provides that a local unit shall not incur expenditures in excess of the amount appropriated.

In the body of the financial statements, the Academy's actual expenditures and budgeted expenditures for the budgetary funds have been shown on a functional basis. The approved budget of the Academy for the general fund was adopted at the functional level.

During the year ended June 30, 2022, the Academy incurred expenditures in certain budgetary funds which were in excess of the amounts appropriated as follows:

<u>Fund/Function</u>	<u>Total</u> <u>Appropriations</u>	<u>Amount of</u> <u>Expenditures</u>	<u>Budget</u> <u>Variance</u>
General Fund/Instruction	\$ 417,118	\$ 465,306	\$ (48,188)
General Fund/Capital Outlay	\$ 21,819	\$ 25,228	\$ (3,409)

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 6 - RISK MANAGEMENT

The Academy is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions and natural disasters. The Academy participates in a pool of educational institutions within the State of Michigan for self-insuring property. The pool is considered a public entity risk pool. The Academy pays annual premiums to the pool for the insurance coverage. In the event a pool's total claims and expenses for a policy year exceed the total normal annual premiums for said years, all members of the specific pool's policy year may be subject to special assessment to make up the deficiency. The pool maintains reinsurance claims in excess of \$500,000 for each occurrence with the overall maximum coverage being unlimited. The Academy has not been informed of any special assessments being required.

The Academy continues to carry commercial insurance, through its Authorizer, for other risks of loss. Settled claims for the commercial insurance have not exceeded the amount of insurance coverage.

NOTE 7 - COMMITMENTS

On March 14, 2022, the Board approved the quote from Jack Morris Construction for the locks and windows project, in the amount of \$17,899.

NOTE 8 - RELATED PARTY TRANSACTIONS

As of June 30, 2022, a Trustee of the Alternative Educational Academy of Ogemaw County's Board of Education was also the Executive Director of NEMCSA. During the current fiscal year, the Academy contracted with NEMCSA for a School Success Worker, for a total cost of \$25,755.

REQUIRED SUPPLEMENTARY INFORMATION

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL
 GENERAL FUND
For the Year Ended June 30, 2022

	Original Budget	Final Amended Budget	Actual	Variance - Favorable (Unfavorable)
<u>Revenue</u>				
Local Sources	\$ 0	\$ 22,868	\$ 224	\$ (22,644)
State Sources	993,000	1,185,815	1,203,439	17,624
Federal Sources	<u>60,933</u>	<u>158,501</u>	<u>137,210</u>	<u>(21,291)</u>
Total Revenue	<u>1,053,933</u>	<u>1,367,184</u>	<u>1,340,873</u>	<u>(26,311)</u>
<u>Expenditures</u>				
Current:				
Instruction	510,453	417,118	465,306	(48,188)
Support Services	512,767	548,109	455,501	92,608
Outgoing Transfers to Other Districts	32,635	36,095	0	36,095
Capital Outlay	<u>50,000</u>	<u>21,819</u>	<u>25,228</u>	<u>(3,409)</u>
Total Expenditures	<u>1,105,855</u>	<u>1,023,141</u>	<u>946,035</u>	<u>77,106</u>
Excess of Revenue Over (Under) Expenditures	(51,922)	344,043	394,838	50,795
<u>Other Financing Sources</u>				
Sale of Capital Assets	<u>0</u>	<u>0</u>	<u>19,500</u>	<u>19,500</u>
Net Change in Fund Balance	(51,922)	344,043	414,338	70,295
Fund Balances - Beginning of Year	<u>1,310,187</u>	<u>1,310,187</u>	<u>1,310,187</u>	<u>0</u>
Fund Balances - End of Year	<u>\$ 1,258,265</u>	<u>\$ 1,654,230</u>	<u>\$ 1,724,525</u>	<u>\$ 70,295</u>

INDIVIDUAL FUND SCHEDULES

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

GENERAL FUND
 DETAILS OF REVENUE
For the Year Ended June 30, 2022

	<u>2022</u> Actual	<u>2021</u> Actual
<u>Local Sources</u>		
Other Local Sources	\$ <u>224</u>	\$ <u>1,501</u>
<u>State Sources</u>		
State Aid Foundation Allowance	1,119,610	1,045,049
At Risk	83,717	82,253
Other State Revenues	<u>112</u>	<u>0</u>
	<u>1,203,439</u>	<u>1,127,302</u>
<u>Federal Sources</u>		
Rural Education Achievement Program	7,977	0
COVID-19 Grants	<u>129,233</u>	<u>71,229</u>
	<u>137,210</u>	<u>71,229</u>
<u>Other Financing Sources</u>		
Sale of Capital Assets	<u>19,500</u>	<u>0</u>
Total Revenue and Other Financing Sources	<u>\$ 1,360,373</u>	<u>\$ 1,200,032</u>

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

GENERAL FUND
 DETAILS OF EXPENDITURES
For the Year Ended June 30, 2022

	<u>2022</u> Actual	<u>2021</u> Actual
<u>Instruction</u>		
Basic Programs:		
High School		
Purchased Services	\$ 449,111	\$ 497,443
Supplies, Materials and Other	15,960	21,599
Other Expenses	<u>235</u>	<u>105</u>
	<u>465,306</u>	<u>519,147</u>
<u>Support Services</u>		
Pupil Services:		
Guidance Services		
Purchased Services	<u>35,260</u>	<u>34,930</u>
Other Pupil Services		
Supplies, Materials and Other	<u>4,675</u>	<u>0</u>
Instructional Staff:		
Instruction Related Technology		
Purchased Services	56,914	20,175
Supplies, Materials and Other	<u>4,762</u>	<u>0</u>
	<u>61,676</u>	<u>20,175</u>
General Administration:		
Board of Education		
Purchased Services	<u>7,950</u>	<u>8,699</u>
School Administration:		
Office of the Principal		
Purchased Services	<u>108,372</u>	<u>59,947</u>
Other Administration		
Purchased Services	184,893	214,180
Supplies, Materials and Other	<u>10,736</u>	<u>19,386</u>
	<u>195,629</u>	<u>233,566</u>
Total School Administration	<u>304,001</u>	<u>293,513</u>
Operations and Maintenance:		
Purchased Services	1,951	0
Supplies, Materials and Other	8,089	6,791
Utilities - Electric	24,988	16,391
Utilities - Waste Removal	<u>1,878</u>	<u>1,840</u>
	<u>36,906</u>	<u>25,022</u>
Transportation:		
Purchased Services	<u>5,033</u>	<u>2,593</u>
Total Support Services	<u>455,501</u>	<u>384,932</u>

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

GENERAL FUND
DETAILS OF EXPENDITURES COMPARED TO BUDGET
For the Year Ended June 30, 2022

	<u>2022</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>
<u>Capital Outlay</u>		
Capital Projects	\$ <u>25,228</u>	\$ <u>1,772</u>
Total Expenditures	\$ <u><u>946,035</u></u>	\$ <u><u>905,851</u></u>



Stephenson & Company, P.C.
Certified Public Accountants & Consultants

Alan J. Stephenson, CPA
Donald W. Brannan, CPA
Kyle E. Troyer, CPA
Robert J. Morand, CPA
Brenden A. Stephenson, CPA/PFS, CFP®
Cynthia R. Scott, CPA, CFE

October 24, 2022

INDEPENDENT AUDITORS' 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

Board of Education
Alternative Educational Academy of Ogemaw County
West Branch, Michigan

We have audited, in accordance with the 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 financial statements of the governmental activities, the major fund and the aggregate remaining fund information of the Alternative Educational Academy of Ogemaw County as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Alternative Educational Academy of Ogemaw County's basic financial statements and have issued our report thereon dated October 24, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Alternative Educational Academy of Ogemaw County'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 Alternative Educational Academy of Ogemaw County's internal control. Accordingly, we do not express an opinion on the effectiveness of the Alternative Educational Academy of Ogemaw County'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 entity'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 have not been identified.

Board of Education
Alternative Educational Academy of Ogemaw County
October 24, 2022
Page Two

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Alternative Educational Academy of Ogemaw County'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*.

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Stephenson & Company, P.C.



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October 24, 2022

Management and the Board
Alternative Educational Academy of Ogemaw County
Tawas City, Michigan

We have audited the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Alternative Educational Academy of Ogemaw County for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 1, 2021. Professional standards also require that we communicate to you the following information related to our audit. The appendices to this letter set forth those communications as follows:

I Communication with Those Charged with Governance

II Management Comments

We discussed these matters with various personnel of the Academy during the audit and met with management on October 24, 2022. We would also be pleased to meet with you to discuss these matters at your convenience.

These communications are intended solely for the information and use of management, the Board of Education, others within the Academy and the Michigan Department of Education and are not intended to be, and should not be, used by anyone other than those specified parties.

Very truly yours,

Stephenson & Company, P.C.

APPENDIX I COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

Significant Audit Matters

Qualitative Aspects of Accounting Practices

- Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Alternative Educational Academy of Ogemaw County are described in Note 1 to the financial statements. As described in Note 2 to the financial statements, the Academy changed accounting policies related to Leases, by adopting statement of Governmental Accounting Standards (GASB Statement) No. 87, "Leases", in 2022. We noted no transactions entered into by the Academy during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.
 - For 2023, Academy will be required to implement GASB Statement No. 96, "Subscription-based Information Technology Arrangements", which provides guidance on the accounting and financial reporting for subscription-based information technology arrangements.
- 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 financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatement

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The adjustments identified during the audit have been communicated to management. A summary of audit differences, both adjusted and unadjusted was provided to and accepted by management on October 24, 2022. Management has determined that the effects of the unadjusted audit differences are immaterial, both individually and in the aggregate, to the financial statements taken as a whole

Disagreements with Management

For purposes of this letter, a disagreement with management is 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.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 24, 2022.

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 Alternative Educational Academy of Ogemaw County'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 Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Alternative Educational Academy of Ogemaw County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

**APPENDIX I
COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE**

Other Matters

We applied certain limited procedures to Management's Discussion and Analysis and the Budgetary Comparison Schedule, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on Individual Fund Financial Statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

APPENDIX II MANAGEMENT COMMENTS

In planning and performing our audit of the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Alternative Educational Academy of Ogemaw County as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the Alternative Educational Academy of Ogemaw County'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 Alternative Educational Academy of Ogemaw County's internal control. Accordingly, we do not express an opinion on the effectiveness of the Alternative Educational Academy of Ogemaw County'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 entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. 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 may exist that have not been identified.

During our audit, we also became aware of the following deficiency in internal control other than significant deficiencies or material weaknesses, or other matters that is an opportunity for strengthening internal controls and operating efficiency.

EQUITABLE COST ALLOCATION

During our audit, it was noted that copier fees were allocated equally between the Adult Education Academy of Iosco County and the Adult Education Academy of Ogemaw County. However, the utilization of copiers is not equal, resulting in an unequitable cost allocation between Academies. In addition, we noted that the allocation of postage meter costs was only being allocated to one of the Academies when both utilize the meter. We recommend that the Academy begin allocating based on printer distribution to facilities along with usage, as well as develop a better allocating method for the postage costs.

FOOD SERVICE FUND BUDGET

During the current year, the Academy opened a new Food Service Fund, a Special Revenue Fund for the Academy. The Uniform Budgeting and Account Act requires that all Special Revenue Funds have budgets approved prior to the close of the fiscal year. This was not done for the new fund. We recommend that the Academy adopt an original budget for the 2022/2023 school year as soon as possible and ensure that this new fund becomes part of their regular budget process moving forward.

11. Superintendent's Report

- Talent Together
- New Legislators
- Sperry Award Update (ROOC and Trustee Sperry)
- Organizational Meeting/Supt Evaluation Jan 4th at 5:30 PM.

12. Communications

- Pre-Labor Day Waiver

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School Board Meeting - Change of Location

Please note the change in location for the Regular Meeting of the Board of Education of the C.O.O.R. Intermediate School District, Roscommon, Michigan. The public is welcome and encouraged to attend.

PURPOSE: Regular Board of Education Meeting

DATE OF MEETING: Wednesday, December 14, 2022

PLACE OF MEETING: C.O.O.R. Intermediate School District

HOUR OF MEETING: 6:00 P.M.

Submit Public Comment: Leave a voicemail with your name by calling 989-275-9575
Or type a message at this website:
[Bit.ly/COORpublic-comment](https://bit.ly/COORpublic-comment)

Telephone number for questions: 989-275-9538

Board Minutes are located at the Principal Office of the Board of Education, 11051 N. Cut Road, Roscommon, MI 48653 or at this website:
<https://meetings.boardbook.org/Public/Organization/1970>

Rebecca Socia, Recording Secretary
For Dr. Mangutz, D.D.S., President
C.O.O.R. ISD Board of Education

If any person with a disability needs accommodations, please call Superintendent Shawn Petri or Becky Socia at 989.275.9538 or email accessibility@coorisd.net by 3:00 P.M. one day before the meeting.

13. Public Participation- continued

14. **Adjournment**