



**BOARD OF EDUCATION  
REGULAR MEETING**

September 26, 2016 — 7:00 p.m.  
Whitmore Lake High School Media Center



**WHITMORE LAKE PUBLIC SCHOOLS  
BOARD OF EDUCATION**

**Mission Statement**

*Partnering with students, parents, and the community to  
provide exceptional, personalized education.*

**REGULAR MEETING**

**Monday, September 26, 2016 - 7:00 p.m.**

**Whitmore Lake High School Media Center  
7430 Whitmore Lake Rd.  
Whitmore Lake, MI 48189**

**CALL TO ORDER**

**PLEDGE OF ALLEGIANCE**

**BOARD OF EDUCATION  
ROLL CALL**

**CALL TO THE PUBLIC**

“The meeting is a meeting of the Board of Education in public for the purpose of conducting the School District’s business and is not to be considered a public community meeting. There is a time for public participation during the meeting as indicated in the agenda.”

**BOARD CLARIFICATION**

**SPECIAL PRESENTATION**

Superintendent DeKeyser will present a Letter of Commendation from National Merit Scholarship Program and community contributions to biological and habitat awareness.

**STUDENT COUNCIL**

Karolyn Wagner will present the student council report.

**COMMITTEE REPORTS**

**CONSENT ITEMS**

Approval of minutes from September 12, 2016 Board of Education Regular meeting. **(Attachment 1)**

Approve fund transfer of \$254,019 in payments from Accounts Payable as per attachment 2; further, to approve the transfer of \$242,005 from Accounts Payable to cover the payrolls of August 12, 2016, and August 26, 2016. **(Attachment 2)**

## OLD BUSINESS

### *NEOLA*

NEOLA Policy, Conflict of Interest, updates and revisions second reading (**Attachment 3**). Approval is recommended.

## NEW BUSINESS

### *Personnel*

Motion to approve the hire of Jaylon Sims as a full time Elementary School Music teacher for the 2016-17 school year at Step1 on the WLEA BA salary scale with a hire date of September 14, 2016.

### *NEOLA*

**Attachment 4** contains NEOLA policies for a first reading.

### *L-4029 Tax Rate*

**Attachment 5** contains L-4029 2016 Tax Rate Request. Approval is recommended.

## CLOSED SESSION

The Board will adjourn to go into closed session to discuss a personnel matter. **Roll call vote required**

## SUPERINTENDENT'S REPORT

### *Building Level Report*

Elementary School Principal, Sue Wanamaker, will present the 4th Quarter Focus School Report for the 2015-2016 school year with the Board of Education.

## OTHER INFORMATION

Dennis Boggs has accepted the position (Step 1) lifeguard at \$9 per hour for Community Recreation.

## ANNOUNCEMENTS

**The Homecoming Parade will be Friday, October 07, 2016 at 4:00 p.m. on Main Street beginning at Polly Market and ending at the Northfield Township Public Safety Building.**

**The next Meeting of the Board of Education will be a Workshop Meeting held on Monday, October 10, 2016 at 7:00 p.m. in the High School Media Center.**

**The next Regular Meeting will be held on Monday, October 24, 2016 at 7:00 p.m. in the High School Media Center.**

## CALL TO THE PUBLIC

## BOARD MEMBER REPORTS

Mr. Henry, Mrs. McCully, Mrs. Kritzman, Mrs. LaForest, Mrs. Slagle, Mrs. Schwennesen, and Mr. Dignan

## ADJOURNMENT

Please fill out a "Public Participation Request" form if you wish to address the Board prior to the Public Comment section of the meeting. Please include your name, address and topic you wish to speak on. Those wishing to speak in Public Comment are limited to three (3) minutes.

#### 0000 – BYLAWS

#### 0160 - MEETINGS

#### 0167.3 – Public Participation at Board Meetings

Tape or video recordings are permitted subject to the following conditions:

- A. No obstructions are created between the Board and the audience.
- B. No interviews are conducted in the meeting room while the Board is in session.
- C. No commentary, adjustment of equipment, or positioning of operators is made that would distract either the Board or members of the audience while the Board is in session.

The person operating the recorder should contact the Superintendent prior to the Board meeting to review possible placement of the equipment.

M.C.L. 15.253(4)(5)(6), 380.1808

Revised 9/27/2010

#### Use of Recording Devices

Anyone attending a school event who wishes to record the activity on a visual recording device shall be asked to abide by the following rules:

- A. The recorder must operate the device within the area designated by the principal or director of the activity.
- B. The camera must not block the view of any other attendees or interfere with others who seek to record the activity.
- C. Those who record or assist a recorder must not block any passageways nor interfere with any other attendee's participation or observation of the activity.
- D. If sound is also being recorded, the recorder must not ask other attendees to be quiet or to change their behavior in order to improve the quality of the sound.
- E. If the District is recording the activity, the principal may arrange for a person to obtain a copy providing s/he agrees to provide a tape and pay whatever the principal may need to charge to cover the costs of transfer.

Where the District does not possess the appropriate license or permission to allow the recording of a copyrighted work or performance, notice will be given, when possible prior to the exhibit or performance. Announcements shall be made at the beginning of any such exhibit or performance.

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**Whitmore Lake Public Schools**

**BOARD OF EDUCATION**

***Regular Meeting Minutes***

**September 12, 2016 – High School Media Center – 7:00 p.m.**

**MEMBERS PRESENT**

Ken Dignan (*President*), Lisa McCully (*Vice President*), Rita LaForest (*Secretary*), Michelle Kritzman (*Trustee*), and Laura Schwennesen (*Trustee*)

**MEMBERS ABSENT**

Bob Henry (*Treasurer*), and Lynn Slagle (*Trustee*)

**ADMINISTRATORS PRESENT**

Superintendent, Tom DeKeyser, Director of Business & Operations, Denise Kerrigan, Elementary Principal and ECC Director, Sue Wanamaker, Director of Instruction, Jill Henry, and Community Relations & Recreation Director, Maria Carter-Ewald

**OTHERS PRESENT**

Staff, parents and members of the community

**CALL TO ORDER**

At 7:02 p.m. by President Ken Dignan.

**CALL TO THE PUBLIC**

None

**STUDENT COUNCIL**

Student Council Representative, Karolyn Wagner, was unable to attend the meeting. She will update the Board at the next meeting.

**CONSENT ITEMS**

*Motion to approve the minutes from the August 22, 2016 Board of Education Workshop-Retreat meeting, and the August 22, 2016 Regular meeting made by Mr. Dignan; supported by Mrs. Schwennesen.*

Ayes – 5; Nays – 0, motion carried 5 – 0

**NEW BUSINESS**

*Personnel*

Superintendent DeKeyser shared that Molly Lindeman replaced Ms. Gordon and is teaching 3 sections of math at the High School.

*Motion to approve the hire of Molly Lindeman as a part time (.67) High School math teacher for the 2016-17 school year at step 1 on the WLEA BA salary scale with a hire date of August 31, 2016 made by Mr. Dignan; supported by Mrs. LaForest.*

Ayes – 5; Nays – 0, motion carried 5 - 0

*NEOLA*

Superintendent DeKeyser shared NEOLA policy, Conflict of Interest, updates and revisions with the Board for a first reading. Any errors or questions should be directed to DeKeyser prior to the next board meeting on September 26, 2016 where approval will be recommended.

*MASB*

Mr. Dignan shared information about The Michigan Association of School Boards 2016 Delegate Assembly scheduled for Thursday, November 10, 2016. He also stated that he would not be able to attend. Mrs. Schwennesen shared that she would be interested in attending.

*Motion to appoint Mrs. Schwennesen as Whitmore Lake Public Schools 2016 Delegate to the Michigan Association of School Boards Assembly made by Mr. Dignan; supported by Mrs. McCully. Ayes – 5; Nays – 0, motion carried 5 - 0*

#### Building, Site, and Recreation

Superintendent DeKeyser shared the following information highlighting areas of the facilities that could require repairs / updates. He also gave Board members a tour of the high school to view areas that could need addressing in the near future.

- 1) WLES - Cracking sidewalks
- 2) WLES – update art classroom to include storage cabinets and sink.
- 3) WLES – update classroom for use as a computer lab
- 4) WLMS – parking lot repairs
- 5) Athletic field – track resurfacing and upgrade to include pole vault, baseball and softball fields drainage issues, and fencing around fields.
- 6) WLHS – Theater seating and floors, stage floor, back stage lighting, theater storage area.
- 7) WLHS Pool area – locker room drain issues and retile, pool cover, lighting and water pump.

Mr. Dignan suggested replacing the cement pad at the east end of the elementary with grass and benches along the walkway. He also suggested replacing the placard located in the HS parking lot walkway. Mrs. LaForest inquired about the concrete repairs at the high school. Mr. DeKeyser shared that some concrete leveling would be required throughout the district facilities.

Mrs. Schwennesen inquired about a middle school classroom issue when it rains. Mr. DeKeyser shared there is a draining issue in the court yard and it could be investigated. Mr. Dignan and Mrs. LaForest indicated that area was looked at previously and the option was very costly.

#### **SUPERINTENDENT REPORT**

Superintendent DeKeyser shared the following:

- 1) Information discussed at the Board Retreat regarding the wireless infrastructure. He informed the board the Erate quote was lower than expected to maximize the band width for an estimated cost of \$33,000. He suggested including this on the next agenda.

Mr. Dignan shared it is critically necessary for the district to move forward. He also acknowledged that the cost is low when compared to the market. Mrs. Kritzman, and Mrs. McCully shared they agree the sooner we can get the technology in place for students to use, it will help in their education.

Mrs. Schwennesen shared she agreed and inquired how much time is required to implement the wireless infrastructure. Mr. DeKeyser shared if implementation started in October 2016 it would be close to December 2016 before it is complete.

Mrs. LaForest inquired when the bid would expire. Mr. DeKeyser shared it is good through December 2016.

*Motion to instruct the Superintendent to move forward procuring the necessary technology upgrades for the wireless infrastructure, not to exceed \$40,000, and to present the Board with an amended budget report for approval at a future meeting made by Mr. Dignan; supported by Mrs. Kritzman.*

Mrs. Kritzman acknowledged that the \$40,000 would include the wireless capabilities at the athletic field too.

Ayes – 5, Nays – 0, motion carried 5 – 0

- 2) The student enrollment is on target for where we budgeted for the 2016 – 17 school year. Mr. DeKeyser shared detailed information regarding the Elementary School teacher / student ratio and is looking at the numbers daily. He also shared that each classroom is also assisted by Teacher Consultants and Paraprofessionals.

**OTHER INFORMATION**

The Board acknowledged the resignation of the Elementary School Music Teacher and the hiring of Hillary Hawkes as Paraprofessional at the Early Childhood Center.

**ANNOUNCEMENTS**

**The next Regular Meeting of the Board of Education will be held on Monday, September 26, 2016 at 7:00 p.m. in the WLHS Media Center.**

**CALL TO THE PUBLIC**

None

**BOARD MEMBER REPORTS**

None

**ADJOURNMENT**

*Motion to adjourn the Regular Meeting at 8:41 p.m. made by Mrs. McCully; supported by Mrs. LaForest.  
Ayes - 5; Nays- 0, motion carried 5-0.*

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Rita A. LaForest, Secretary, Board of Education  
Whitmore Lake Public Schools

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Date



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**Whitmore Lake Public Schools**  
**Business Office Transactions**

For the Month Ending:  
**August 31, 2016**

<u>Payroll Transactions</u>	August 12, 2016	\$	135,851
	August 26, 2016	\$	106,154
		\$	<u>242,005</u>
<u>Accounts Payable Transactions</u>		\$	<u>254,019</u>

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# NEOLA of MICHIGAN

## LOCAL TEMPLATES

### BOARD OF EDUCATION

#### SCHOOL DISTRICT

### BYLAWS

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#### REVISED BYLAW 0144.3 - VOL. 30, NO. 2

- I. avoid being placed in a position of conflict of interest, and refrain from using their Board positions for personal partisan gain;
- J. take no private action that will compromise the Board or administration, and respect the confidentiality of information that is privileged under applicable law;
- K. remember always that their first and greatest concern must be for the educational welfare of the students attending the public schools.

Source: Board of Directors, National School Boards Association.

0144.3

#### **Conflict of Interest**

Board members shall perform their official duties in a manner free from conflict of interest. To this end:

- A. No Board member shall use his/her position as a Board member to benefit either himself/herself or any other individual or agency apart from the total interest of the School District.
- B. When a member of the Board determines that the possibility of a personal interest conflict exists, s/he should, prior to the matter being considered, disclose his/her interest (such disclosure shall become a matter of record in the minutes of the Board), and thereafter shall abstain from participation in both the discussion of the matter and the vote thereon.
- C. A member of the Board is presumed to have a conflict of interest if the member or his/her family member has a financial interest, or a competing financial interest, in the contract or other financial transaction or is an employee of the School District.

Having a child in the District does not alone constitute a conflict of interest or financial interest in a contract or other financial transaction of the School District.



## **EOLA of MICHIGAN**

### **LOCAL TEMPLATES**

**BOARD OF EDUCATION**  
**SCHOOL DISTRICT**

**BYLAWS**  
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"Family member" means a person's spouse or spouse's sibling or child; a person's sibling or sibling's spouse or child; a person's child or child's spouse; or a person's parent or parent's spouse, and includes these relationships as created by adoption or marriage.

1. A Board member is not considered to have a financial interest in any of the following instances:
  - a. A contract or other financial transaction between the School District and any of the following:
    - 1) A corporation in which the individual is a stockholder owning 1% or less of the total stock outstanding in any class if the stock is not listed on a stock exchange or owning stock that has a present market value of \$25,000.00 or less if the stock is listed on a stock exchange.
    - 2) A corporation in which a trust, if the individual is a beneficiary under the trust, owns 1% or less of the total stock outstanding in any class if the stock is not listed on a stock exchange or owns stock that has a present market value of \$25,000.00 or less if the stock is listed on a stock exchange.
    - 3) A professional limited liability company organized pursuant to the Michigan limited liability company act, if the individual is an employee but not a member of the company.



**EOA of MICHIGAN**  
LOCAL TEMPLATES

**BOARD OF EDUCATION**  
\_\_\_\_\_**SCHOOL DISTRICT**

**BYLAWS**  
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- b. A contract or other financial transaction between the School District and any of the following:
  - 1) A corporation in which the individual is not a director, officer, or employee.
  - 2) A firm, partnership, or other unincorporated association, in which the individual is not a partner, member, or employee.
  - 3) A corporation or firm that has an indebtedness owed to the individual.
- c. A contract between the School District and the intermediate school district.
- d. A contract awarded to the lowest qualified bidder, upon receipt of sealed bids pursuant to a published notice for bids if the notice does not bar, except as authorized by law, any qualified person, firm, corporation, or trust from bidding. This does not apply to any amendments or renegotiations of a contract or to additional payments under the contract that were not authorized by the contract at the time of award.



# EOLA of MICHIGAN

## LOCAL TEMPLATES

**BOARD OF EDUCATION**  
**SCHOOL DISTRICT**

**BYLAWS**  
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2. If the financial interest pertains to a proposed contract with the District, the following requirements must be met:
  - a. The Board member shall disclose the financial interest in the contract to the Board with such disclosure made a part of the official Board minutes. If his/her direct financial interest amounts to \$250 or more or five percent (5%) or more of the contract cost to the District, the Board member shall make the disclosure in one of two (2) ways:
    - 1) In writing, to the Board president (or if the member is the Board president, to the Board secretary) at least seven (7) days prior to the meeting at which the vote on the contract will be taken. The disclosure shall be made public in the same manner as the Board's notices of its public meetings. (See Bylaw 0165.)
    - 2) By announcement at a meeting at least seven (7) days prior to the meeting at which a vote on the contract is to be taken. The Board member must use this method of disclosure if his/her financial interest amounts to \$5000 or more.



# NEOLA of MICHIGAN

## LOCAL TEMPLATES

**BOARD OF EDUCATION**  
\_\_\_\_\_ **SCHOOL DISTRICT**

**BYLAWS**  
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- b. Any contract in which there is a conflict of interest as defined by this bylaw and the related statute (M.C.L. 380.1203) must be approved by a majority vote of the full Board without the vote of any Board member with a financial interest.

However, if a majority of the members of the Board are required to abstain from voting on a contract or other financial transaction due to a financial interest, then for the purposes of that contract or other financial transaction, the members who are not required to abstain constitute a quorum of the board and only a majority of those members eligible to vote is required for approval of the contract or financial transaction.

- c. The official minutes of the Board disclose the name of each party involved in the contract, the nature of the financial interest, and the terms of the contract including the duration, financial consideration between the parties, facilities or services of the District included in the contract, and the nature and degree of assignment of District staff needed to fulfill the contract.
- d. A Board member with a conflict of interest in a contract may not participate in the discussion of nor vote on the contract.





**EOLA of MICHIGAN**  
LOCAL TEMPLATES

**BOARD OF EDUCATION**  
\_\_\_\_\_ **SCHOOL DISTRICT**

**BYLAWS**  
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**[SELECT ONE (1) OF THE FOLLOWING TWO (2) OPTIONS]**

**OPTION #1**

- ( ) Board members shall not solicit or accept gratuities, favors, or anything of monetary value from contractors, or parties to subcontracts involved with Federal grant funds

**OPTION #2**

- ☒ Board members shall not solicit or accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts involved with Federal grant funds. A Board member may, however, accept a gift of unsolicited items of "nominal value" from a contractor or party to subcontracts that do not involve Federal grant funds. ~~except that a board member may accept an unsolicited gift of nominal value.~~ For purposes of this section, "nominal value" means that the gift has a monetary value of \$ 44.<sup>00</sup> or less. **[PICK ONE (1) OF THE TWO (2) SUB-OPTIONS][END OF OPTIONS]**

( ) \$ \_\_\_\_\_

**OR**

~~( ) The amount established annually by the Michigan Department of Education with respect to the amount above which an ISD administrator may not accept a gift from a vendor or a potential vendor.~~ **[In accordance with M.C.L. 380.634, the Michigan Department of Education (MDE) adjusts the limits on the value of gifts that may be accepted from vendors or potential vendors for Intermediate School District employees. The fiscal year 2014 - 15 cap for gifts was \$56.]**



# **EOLA of MICHIGAN**

## **LOCAL TEMPLATES**

**BOARD OF EDUCATION**  
**SCHOOL DISTRICT**

**BYLAWS**  
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**X** **Board members must disclose any potential conflict of interest which may lead to a violation of this policy to the full Board.**

**X** A Board member may be appointed to serve as a volunteer coach or supervisor of a student extra-curricular activity if all of the following conditions are present:

1. the Board member receives no compensation for service as a volunteer coach or supervisor;
2. the Board member abstains from voting on issues before the Board concerning the program during the period of time s/he serves as a volunteer coach or supervisor;
3. there is no other qualified applicant available to fill a vacant position; and
4. the appointing authority has received the results of a criminal history check and criminal records check from the Michigan State Police or the Federal Bureau of Investigation for the Board member.

M.C.L. 15.183, 15.323, 380.1203

See also, Policy 6420, Conflict of Interest - Legal Counsel, Advisors, or Consultants.

0144.4

### **Indemnification**

The Board may hold harmless, indemnify, pay, settle, or compromise a judgment against a Board member to the extent allowed under the law.

M.C.L. 691.1408



# EOA of MICHIGAN

## LOCAL TEMPLATES

BOARD OF EDUCATION  
\_\_\_\_\_  
SCHOOL DISTRICT

ADMINISTRATION  
1130/page 1 of 6

REVISED POLICY - VOL. 30, NO. 2

### CONFLICT OF INTEREST

Staff members, **officers, and agents** shall perform their official duties in a manner free from conflict of interest. To this end:

- A. The maintenance of unusually high standards of honesty, integrity, impartiality, and professional conduct by School District's **Board members, employees, officers, and agents** is essential to ensure the proper performance of school business as well as to earn and keep public confidence in the School District.

To accomplish this, the Board of Education has adopted the following guidelines **which apply to all District employees, officers and agents, including members of the Board** to assure that conflicts of interest do not occur. These **guidelines** are not intended to be all inclusive, nor to substitute for good judgment on the part of all employees, **officers, and agents**.

1. No employee, **officer, or agent** shall engage in or have a financial **or other** interest, directly or indirectly, in any activity that conflicts or raises a reasonable question of conflict with his/her duties and responsibilities in the school system. When a staff member determines that the possibility of a personal interest conflict exists, s/he should, prior to the matter being considered by the Board or administration, disclose his/her interest (such disclosure shall become a matter of record in the minutes of the Board).
2. No staff member, **officer, or agent** shall use his/her position to benefit either himself/herself or any other individual or agency apart from the total interest of the School District.



# EOLA of MICHIGAN

## LOCAL TEMPLATES

BOARD OF EDUCATION  
\_\_\_\_\_  
SCHOOL DISTRICT

ADMINISTRATION  
1130/page 2 of 6

3. If the financial interest pertains to a proposed contract with the District, the following requirements must be met.

The staff member, **officer, or agent** shall disclose the direct financial interest in the contract to the Board with such disclosure made a part of the official Board minutes. If his/her direct financial interest amounts to \$250 or more or five percent (5%) or more of the contract cost to the District, the staff member, **officer, or agent** shall make the disclosure in one (1) of two (2) ways:

- a. In writing, to the Board president at least seven (7) days prior to the meeting at which the vote on the contract will be taken. The disclosure shall be made public in the same manner as the Board's notices of its public meetings. (See Bylaw 0165.)
- b. By announcement at a meeting at least seven (7) days prior to the meeting at which a vote on the contract is to be taken. The staff member, **officer, or agent** must use this method of disclosure if his/her financial interest amounts to \$5,000 or more.

4. Employees, **officers, and agents** shall not engage in business, private practice of their profession, the rendering of services, or the sale of goods of any type where advantage is taken of any professional relationship they may have with any student, client, or parents of such students or clients in the course of their employment **or professional relationship** with the School District.

Included, by way of illustration rather than limitation are the following:

- a. the provision of any private lessons or services for a fee



## EOLA of MICHIGAN

### LOCAL TEMPLATES

BOARD OF EDUCATION  
\_\_\_\_\_ SCHOOL DISTRICT

ADMINISTRATION  
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- b. the use, sale, or improper divulging of any privileged information about a student or client gained in the course of the employee's, **officer's, or agent's** employment or **professional relationship with the District** through his/her access to School District records
  - c. the referral of any student or client for lessons or services to any private business or professional practitioner if there is any expectation of reciprocal referrals, sharing of fees, or other remuneration for such referrals
  - d. the requirement of students or clients to purchase any private goods or services provided by an employee, **officer, or agent** or any business or professional practitioner with whom any employee, **officer, or agent** has a financial **or other** relationship, as a condition of receiving any grades, credits, promotions, approvals, or recommendations
5. Employees, **officers, and agents** shall not make use of materials, equipment, or facilities of the School District in private practice. Examples would be the use of facilities before, during, or after regular business hours for service to private practice clients, or the checking out of items from an instructional materials center for private practice.
- B. Should exceptions to this policy be necessary in order to provide services to students or clients of the School District, all such exceptions will be made known to the employee's supervisor and will be disclosed to the Superintendent before entering into any private relationship.



**EOLA of MICHIGAN**  
LOCAL TEMPLATES

**BOARD OF EDUCATION**  
\_\_\_\_\_  
**SCHOOL DISTRICT**

**ADMINISTRATION**  
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- C. Employees, **officers, and agents can** ~~may not~~ participate in the selection, award, or administration of a contract supported by a Federal grant/award if s/he has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, **officer, or agent**, any member of his/her immediate family, his/her partner, or an organization which employs or is about to employ any of the parties described in this section, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.

**SELECT OPTION #1 OR OPTION #2**

**OPTION #1**

- [ ] **Employees, officers, and agents can not** ~~No employee may~~ solicit or accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. ~~involved with Federal grant funds~~

**OR**

**OPTION #2**

- X **Employees, officers, and agents shall not solicit or accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts involved with Federal grant funds. Employees, officers, and agents may, however, accept a gift of unsolicited items of "nominal value" from a contractor or party to subcontracts that do not involve Federal grant funds. For purposes of this section, "nominal value" means that the gift has a monetary value of \$ 56.00 or less. [END OF OPTIONS];** ~~except that an employee may accept the gift of an unsolicited item of nominal value. For purposes of this section, "nominal value" means that the gift has a monetary value of \$ \_\_\_\_\_ or less. [END OF OPTIONAL LANGUAGE]~~



# **EOLA of MICHIGAN**

## **LOCAL TEMPLATES**

**BOARD OF EDUCATION**  
\_\_\_\_\_ **SCHOOL DISTRICT**

**ADMINISTRATION**  
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[In accordance with M.C.L. 380.634, the Michigan Department of Education (MDE) adjusts the limits on the value of gifts that may be accepted from vendors or potential vendors for Intermediate School District employees. The fiscal year 2014 - 15 cap for gifts was \$56.]

D. To the extent that the District has a parent, affiliate or subsidiary organization that is not a State, local government or Indian tribe, the School District may not conduct a procurement action involving the parent, affiliate or subsidiary organization if the School District is unable, or appears to be unable, to be impartial.

E. Employees, officers and agents must disclose any potential conflict of interest which may lead to a violation of this policy to the School District. Upon discovery of any potential conflict of interest, the School District will disclose, in writing, the potential conflict of interest to the appropriate Federal awarding agency or, if applicable, the pass-through entity.

The District will also disclose, in a timely manner, all violations of Federal criminal law involving fraud, bribery or gratuity that affect a Federal award to the appropriate Federal awarding agency or, if applicable, the pass-through entity.

F. Employees, officers and agents found to be in violation of this conflict of interest policy will be subject to disciplinary action up to and including termination, as permitted by applicable Board policy.

[DRAFTING NOTE: The School District has discretion over the appropriate disciplinary actions. For example, the School District may suspend or terminate the individual's employment, transfer the individual, end the District's professional relationship with that individual, or temporarily re-assign the individual. All disciplinary actions must be in accordance with applicable Federal, State, and local law, as well as any collectively bargained agreements.]



**NEOLA of MICHIGAN**  
LOCAL TEMPLATES

**BOARD OF EDUCATION**  
\_\_\_\_\_ **SCHOOL DISTRICT**

**ADMINISTRATION**  
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~~Violation of this policy shall result in discipline, which may include termination from employment.~~

2 C.F.R. **200.112, 200.113, 200.318**  
M.C.L. 380.634, **380.1805(1)**

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# NEOLA of MICHIGAN

## LOCAL TEMPLATES

BOARD OF EDUCATION  
\_\_\_\_\_ SCHOOL DISTRICT

PROFESSIONAL STAFF  
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REVISED POLICY - VOL. 30, NO. 2

### CONFLICT OF INTEREST

Staff members, **officers, and agents** shall perform their official duties in a manner free from conflict of interest. To this end:

- A. The maintenance of unusually high standards of honesty, integrity, impartiality, and professional conduct by School District's **Board members, employees, officers, and agents** is essential to ensure the proper performance of school business as well as to earn and keep public confidence in the School District.

To accomplish this, the Board of Education has adopted the following guidelines **which apply to all District employees, officers and agents, including members of the Board** to assure that conflicts of interest do not occur. These **guidelines** are not intended to be all inclusive, nor to substitute for good judgment on the part of all employees, **officers, and agents**.

1. No employee, **officer, or agent** shall engage in or have a financial **or other** interest, directly or indirectly, in any activity that conflicts or raises a reasonable question of conflict with his/her duties and responsibilities **in the school system**. When a staff member determines that the possibility of a personal interest conflict exists, s/he should, prior to the matter being considered by the Board or administration, disclose his/her interest (such disclosure shall become a matter of record in the minutes of the Board).
2. No staff member, **officer, or agent** shall use his/her position to benefit either himself/herself or any other individual or agency apart from the total interest of the School District.



# EOLA of MICHIGAN

## LOCAL TEMPLATES

**BOARD OF EDUCATION**  
\_\_\_\_\_  
**SCHOOL DISTRICT**

PROFESSIONAL STAFF  
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3. If the financial interest pertains to a proposed contract with the District, the following requirements must be met.

The staff member, **officer, or agent** shall disclose the direct financial interest in the contract to the Board with such disclosure made a part of the official Board minutes. If his/her direct financial interest amounts to \$250 or more or five percent (5%) or more of the contract cost to the District, the staff member, **officer, or agent** shall make the disclosure in one (1) of two (2) ways:

- a. In writing, to the Board president at least seven (7) days prior to the meeting at which the vote on the contract will be taken. The disclosure shall be made public in the same manner as the Board's notices of its public meetings. (See Bylaw 0165.)
- b. By announcement at a meeting at least seven (7) days prior to the meeting at which a vote on the contract is to be taken. The staff member, **officer, or agent** must use this method of disclosure if his/her financial interest amounts to \$5,000 or more.

4. Employees, **officers, and agents** shall not engage in business, private practice of their profession, the rendering of services, or the sale of goods of any type where advantage is taken of any professional relationship they may have with any student, client, or parents of such students or clients in the course of their employment **or professional relationship** with the School District.

Included, by way of illustration rather than limitation are the following:

- a. the provision of any private lessons or services for a fee



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- b. the use, sale, or improper divulging of any privileged information about a student or client gained in the course of the employee's, **officer's, or agent's** employment or **professional relationship with the District** through his/her access to School District records
  - c. the referral of any student or client for lessons or services to any private business or professional practitioner if there is any expectation of reciprocal referrals, sharing of fees, or other remuneration for such referrals
  - d. the requirement of students or clients to purchase any private goods or services provided by an employee, **officer, agent,** or any business or professional practitioner with whom any employee, **officer, or agent** has a financial **or other** relationship, as a condition of receiving any grades, credits, promotions, approvals, or recommendations
5. Employees, **officers, and agents** shall not make use of materials, equipment, or facilities of the School District in private practice. Examples would be the use of facilities before, during, or after regular business hours for service to private practice clients, or the checking out of items from an instructional materials center for private practice.
- B. Should exceptions to this policy be necessary in order to provide services to students or clients of the School District, all such exceptions will be made known to the employee's, **officer's or agent's** supervisor and will be disclosed to the Superintendent before entering into any private relationship.



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- C. Employees, **officers, and agents can** ~~may not~~ participate in the selection, award, or administration of a contract supported by a Federal grant/award if s/he has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, **officer, or agent**, any member of his/her immediate family, his/her partner, or an organization which employs or is about to employ any of the parties described in this section, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.

**SELECT OPTION #1 OR OPTION #2**

**OPTION #1**

- ☐ **Employees, officers, and agents can not** ~~No employee may~~ solicit or accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. ~~involved with Federal grant funds~~

**OR**

**OPTION #2**

- ☒ **Employees, officers, and agents shall not solicit or accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts involved with Federal grant funds. Employees, officers, and agents may, however, accept a gift of unsolicited items of "nominal value" from a contractor or party to subcontracts that do not involve Federal grant funds. For purposes of this section, "nominal value" means that the gift has a monetary value of \$ 56.00 or less. [END OF OPTIONS];** ~~except that an employee may accept the gift of an unsolicited item of nominal value. For purposes of this section, "nominal value" means that the gift has a monetary value of \$ \_\_\_\_\_ or less. [END OF OPTIONAL LANGUAGE]~~



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[In accordance with M.C.L. 380.634, the Michigan Department of Education (MDE) adjusts the limits on the value of gifts that may be accepted from vendors or potential vendors for Intermediate School District employees. The fiscal year 2014 - 15 cap for gifts was \$56.]

- D.** To the extent that the District has a parent, affiliate or subsidiary organization that is not a State, local government or Indian tribe, the School District may not conduct a procurement action involving the parent, affiliate or subsidiary organization if the School District is unable, or appears to be unable, to be impartial.
- E.** Employees, officers and agents must disclose any potential conflict of interest which may lead to a violation of this policy to the School District. Upon discovery of any potential conflict of interest, the School District will disclose, in writing, the potential conflict of interest to the appropriate Federal awarding agency or, if applicable, the pass-through entity.

The District will also disclose, in a timely manner, all violations of Federal criminal law involving fraud, bribery or gratuity that affect a Federal award to the appropriate Federal awarding agency or, if applicable, the pass-through entity.

- F.** Employees, officers and agents found to be in violation of this conflict of interest policy will be subject to disciplinary action up to and including termination, as permitted by applicable Board policy.

[DRAFTING NOTE: The School District has discretion over the appropriate disciplinary actions. For example, the School District may suspend or terminate the individual's employment, transfer the individual, end the District's professional relationship with that individual, or temporarily re-assign the individual. All disciplinary actions must be in accordance with applicable Federal, State, and local law, as well as any collectively bargained agreements.]



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~~Violation of this policy shall result in discipline, which may include termination from employment.~~

2 C.F.R. **200.112, 200.113, 200.318**  
M.C.L. 380.634, **380.1805(1)**

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**REVISED POLICY - VOL. 30, NO. 2**

**CONFLICT OF INTEREST**

Staff members, **officers, and agents** shall perform their official duties in a manner free from conflict of interest. To this end:

- A. The maintenance of unusually high standards of honesty, integrity, impartiality, and professional conduct by School District's **Board members, employees, officers, and agents** is essential to ensure the proper performance of school business as well as to earn and keep public confidence in the School District.

To accomplish this, the Board of Education has adopted the following guidelines **which apply to all District employees, officers and agents, including members of the Board** to assure that conflicts of interest do not occur. These **guidelines** are not intended to be all inclusive, nor to substitute for good judgment on the part of all employees, **officers, and agents**.

1. No employee, **officer, or agent** shall engage in or have a financial **or other** interest, directly or indirectly, in any activity that conflicts or raises a reasonable question of conflict with his/her duties and responsibilities **in the school system**. When a staff member determines that the possibility of a personal interest conflict exists, s/he should, prior to the matter being considered by the Board or administration, disclose his/her interest (such disclosure shall become a matter of record in the minutes of the Board).
2. No staff member, **officer, or agent** shall use his/her position to benefit either himself/herself or any other individual or agency apart from the total interest of the School District.



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3. If the financial interest pertains to a proposed contract with the District, the following requirements must be met.

The staff member, **officer, or agent** shall disclose the direct financial interest in the contract to the Board with such disclosure made a part of the official Board minutes. If his/her direct financial interest amounts to \$250 or more or five percent (5%) or more of the contract cost to the District, the staff member, **officer, or agent** shall make the disclosure in one (1) of two (2) ways:

- a. In writing, to the Board president at least seven (7) days prior to the meeting at which the vote on the contract will be taken. The disclosure shall be made public in the same manner as the Board's notices of its public meetings. (See Bylaw 0165.)
- b. By announcement at a meeting at least seven (7) days prior to the meeting at which a vote on the contract is to be taken. The staff member, **officer, or agent** must use this method of disclosure if his/her financial interest amounts to \$5,000 or more.

4. Employees, **officers, and agents** shall not engage in business, private practice of their profession, the rendering of services, or the sale of goods of any type where advantage is taken of any professional relationship they may have with any student, client, or parents of such students or clients in the course of their employment **or professional relationship** with the School District.

Included, by way of illustration rather than limitation are the following:

- a. the provision of any private lessons or services for a fee





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- b. the use, sale, or improper divulging of any privileged information about a student or client gained in the course of the employee's, **officer's, or agent's** employment or **professional relationship with the District** through his/her access to School District records
  - c. the referral of any student or client for lessons or services to any private business or professional practitioner if there is any expectation of reciprocal referrals, sharing of fees, or other remuneration for such referrals
  - d. the requirement of students or clients to purchase any private goods or services provided by an employee, **officer, agent,** or any business or professional practitioner with whom any employee, **officer, or agent** has a financial **or other** relationship, as a condition of receiving any grades, credits, promotions, approvals, or recommendations
5. Employees, **officers, and agents** shall not make use of materials, equipment, or facilities of the School District in private practice. Examples would be the use of facilities before, during, or after regular business hours for service to private practice clients, or the checking out of items from an instructional materials center for private practice.
- B. Should exceptions to this policy be necessary in order to provide services to students or clients of the School District, all such exceptions will be made known to the employee's, **officer's, or agent's** supervisor and will be disclosed to the Superintendent before entering into any private relationship.



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- C. Employees, **officers, and agents can** ~~may not~~ participate in the selection, award, or administration of a contract supported by a Federal grant/award if s/he has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, **officer, or agent**, any member of his/her immediate family, his/her partner, or an organization which employs or is about to employ any of the parties described in this section, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.

#### SELECT OPTION #1 OR OPTION #2

##### OPTION #1

- ☐ **Employees, officers, and agents can not** ~~No employee may~~ solicit or accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. ~~involved with Federal grant funds~~

OR

##### OPTION #2

- ☒ **Employees, officers, and agents shall not solicit or accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts involved with Federal grant funds. Employees, officers, and agents may, however, accept a gift of unsolicited items of "nominal value" from a contractor or party to subcontracts that do not involve Federal grant funds. For purposes of this section, "nominal value" means that the gift has a monetary value of \$56.<sup>00</sup> or less. [END OF OPTIONS];** ~~except that an employee may accept the gift of an unsolicited item of nominal value. For purposes of this section, "nominal value" means that the gift has a monetary value of \$\_\_\_\_\_ or less. [END OF OPTIONAL LANGUAGE]~~



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[In accordance with M.C.L. 380.634, the Michigan Department of Education (MDE) adjusts the limits on the value of gifts that may be accepted from vendors or potential vendors for Intermediate School District employees. The fiscal year 2014 - 15 cap for gifts was \$56.]

- D. To the extent that the District has a parent, affiliate or subsidiary organization that is not a State, local government or Indian tribe, the School District may not conduct a procurement action involving the parent, affiliate or subsidiary organization if the School District is unable, or appears to be unable, to be impartial.
- E. Employees, officers and agents must disclose any potential conflict of interest which may lead to a violation of this policy to the School District. Upon discovery of any potential conflict of interest, the School District will disclose, in writing, the potential conflict of interest to the appropriate Federal awarding agency or, if applicable, the pass-through entity.

The District will also disclose, in a timely manner, all violations of Federal criminal law involving fraud, bribery or gratuity that affect a Federal award to the appropriate Federal awarding agency or, if applicable, the pass-through entity.

- F. Employees, officers and agents found to be in violation of this conflict of interest policy will be subject to disciplinary action up to and including termination, as permitted by applicable Board policy.

[DRAFTING NOTE: The School District has discretion over the appropriate disciplinary actions. For example, the School District may suspend or terminate the individual's employment, transfer the individual, end the District's professional relationship with that individual, or temporarily re-assign the individual. All disciplinary actions must be in accordance with applicable Federal, State, and local law, as well as any collectively bargained agreements.]



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~~Violation of this policy shall result in discipline, which may include termination from employment.~~

2 C.F.R. **200.112, 200.113**, 200.318  
M.C.L. 380.634, **380.1805(1)**

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**REVISED POLICY - VOL. 30, NO. 2**

**GRANT FUNDS**

It is the objective of the Board of Education to provide equal educational opportunities for all students within the District. Government agencies, as well as foundations, businesses, and individuals, periodically offer both human and material resources to the District that would benefit students and the educational program. Therefore, it is the intent of the Board to consider grant proposals and applications for their potential to enhance educational opportunities, the educational environment, and the physical and mental growth for each student.

The Superintendent shall review new Federal education legislation and prepare proposals for programs s/he deems would be of aid to the students of this District. The Superintendent shall approve each such proposal prior to its submission, and the Board shall approve all grants resulting from such proposals.

The Board regards available Federal funds of aid to local school districts and communities as a public trust. It forbids the use of Federal monies for partisan political activities and for any use that would not be in accord **accordance** with Federal **regulations and** ~~guidelines on discrimination~~.

No Federal funds received by the District shall be used (1) to develop or distribute materials, or operate programs or courses of instruction directed at youth, that are designed to promote or encourage sexual activity, whether homosexual or heterosexual; (2) to distribute or to aid in the distribution by any organization of legally obscene materials to minors on school grounds; (3) to provide sex education or HIV-prevention education in schools unless that instruction is age appropriate and includes the health benefits of abstinence; or (4) to operate a program of contraceptive distribution in schools.



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#### Grant Proposal Development

- A. All grant proposals must support at least one (1) District goal or priority.
- B. For projects where grant funds will not cover the entire cost of project implementation, additional fund sources must be identified, documented, and approved during the internal review process.

#### Grant Proposal Internal Review

- A. Each grant proposal shall be reviewed and approved by the Superintendent prior to submission to the funding source.
- ( ) The Superintendent shall present the following proposals to the Board for approval:
  - ( ) Government-funded proposals, regardless of the amount;
  - ( ) Proposals with budgets exceeding \$\_\_\_\_\_.00; or
  - ( ) Multi-school or District-wide proposals.

#### Grant Administration

- A. The administration of grants will adhere to all applicable Federal, State, **local**, and grantor rules and regulations, **including the terms and conditions of the Federal awards**, as well as District policies and administrative guidelines.
- B. The Superintendent is responsible for the efficient and effective administration of grant awards through the application of sound management practices.
- C. The Superintendent is responsible for administering grant funds in a manner consistent with underlying agreements, **program applicable statutes, regulations, and objectives**, and the terms and conditions of the grant award.



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- D. The District, in recognition of its unique combination of staff, facilities, and experience, shall employ **internal controls, including** the organizational and management strategies necessary to assure proper and efficient administration of grant awards.
- E. All Federal funds received by the District will be used in accordance with the applicable Federal law **and regulations and the terms and conditions of the Federal award**. The Superintendent shall require that each draw of Federal monies **be aligned with the District's payment process (whether reimbursement, cash advance or a combination)**. **If funds are permitted to be drawn in advance, all draws will be** as close as administratively feasible to the related program expenditures and that, when restricted, such monies are used to supplement programs and funding and not to supplant or replace existing programming or current funding.
  - ( ) The Superintendent is authorized to sign related documents for grant administration, including documents required for submittal of grant proposals.
  - ( ) Written amendments requiring **the Superintendent's** signature shall be presented to the Board for approval.
  - ( ) Employee positions established through the use of grant funding shall terminate if and when the related grant funding ceases.
  - ( ) Program reports including but not limited to audit, site visits and final reports shall be submitted to the Superintendent for review and distribution to **the Board and other** appropriate parties.





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~~Fiscal~~ **Financial** Management

The financial management of grant funds shall be in compliance with all applicable Federal, State, **local**, and grantor rules, regulations, and assurances as well as District policies and administrative guidelines.

The Superintendent-~~District~~ shall provide for the following:

- A. Identification, in District accounts, of all grant awards received and expended and the programs under which they were received. For Federal programs and awards, identification shall include the Catalog of Federal Domestic Assistance (CFDA) title and number, Federal award identification number and year, name of the Federal agency and name of the pass-through entity, as applicable.
- B. Accurate, current, and complete disclosure of the financial results of each ~~Federally sponsored project~~ **Federal award or program** in accordance with the reporting requirements of the grant.
- C. **Records that adequately identify the source and application of funds provided for Federally-funded activities. These records must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.** ~~Effective control over and accountability for all funds, property, and other assets in their use solely for authorized purposes.~~



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- D. Effective control over, and accountability for, all funds, property, and other assets. The District must adequately safeguard all assets and assure that they are used solely for authorized purposes.**

**Further, the District must:**

- 1. establish and maintain effective internal control over the Federal award that provides reasonable assurance that the District is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award;**
- 2. comply with Federal statutes, regulations and the terms and conditions of the Federal award;**
- 3. evaluate and monitor the District's compliance with statutes, regulations and the terms and conditions of the Federal award;**
- 4. take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings;**
- 5. take reasonable measures to safeguard protected personally identifiable information and other information the Federal awarding agency or pass-through entity designates as sensitive consistent with applicable Federal, State, local, and tribal laws regarding privacy and obligations of confidentiality.**

- E. Comparison of expenditures with budget amounts for each Federal award.**



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**D.F.** Recordkeeping and written procedures as may be required to the **extent required** by Federal, State, **local**, and grantor rules and regulations pertaining to the grant award and accountability, including **but not limited to, the following areas:** such provisions as may be applicable as cost sharing and matching requirements, budget revisions, audit requirements, reasonableness, allocability, and allowability of costs, comparison of expenditures with budget amounts for each award, procurement, property management and disposition, and payment/repayment requirements.

1. **cash management**
2. **allowability**
3. **conflict of interest**
4. **procurement**
5. **equipment management**
6. **conducting technical evaluations of proposals and selecting recipients**
7. **compensation and fringe benefits**
8. **travel**

**E.G.** Disclosure of any potential conflict of interest and all mandatory violation disclosures potentially affecting the Federal award/grant to the Federal awarding agency or pass-through agency in accordance with applicable Federal policy.

**F.H.** Insurance coverage for real property and equipment, if applicable, equivalent to such property owned by the District.



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### **Program Income**

Program income means gross income earned by a grant recipient that is directly generated by a supported activity or earned as a result of the Federal award during the grant's period of performance.

It includes, but is not limited to, income from fees for services performed, the use or rental of real or personal property acquired under Federal awards, the sale of commodities or items fabricated under a Federal award, license fees and royalties on patents and copyrights, and principal and interest on loans made with Federal award funds. Interest earned on advances of Federal funds is not program income. Except as otherwise provided in Federal statutes, regulations or the terms and conditions of the Federal award, program income does not include rebates, credits, discounts and interest earned on any of them. Additionally, taxes, special assessments, levies, fines and other such revenues raised by a recipient are not program income unless the revenues are specifically identified in the Federal award or Federal awarding agency regulations as program income. Finally, proceeds from the sale of real property, equipment or supplies are not program income.



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Unless it has received prior approval to use a different method or the terms and conditions of the grant authorize a different method, the District uses the deduction method of accounting for program income. Under the deduction method, program income is deducted from total allowable costs to determine the net allowable costs. Program income will only be used for current costs unless the District is otherwise directed by the Federal awarding agency or pass-through entity.

### Cost Principles

~~The Superintendent is responsible for the efficient and effective administration of grant funds through the application of sound management practices. Such funds shall be administered in a manner consistent with the associated agreements/assurances, program objectives, and the specific terms and conditions of the grant award.~~

~~Costs may be allowable to a specific grant award if the cost is necessary and reasonable for the performance of the grant program initiative, is in accordance with generally accepted accounting principles (GAAP), and is allocable to the grant award if the goods or services involved are charged in accordance with relative benefits accrued to the initiative. A cost is reasonable if it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the purchasing decision is made.~~

**34 C.F.R. 75.707, 76.563, 76.565, 76.707**

**2 C.F.R. 200.56, 200.71, 200.77, 200.80, 200.112, 200.302, 200.307**

**2 C.F.R. 200.309, 200.310, 200.313, 200.318-320, 200.343(b)&(e)**

~~2 CFR 200.112, 200.302, 200.310, 200.403, 200.404 and 200.406~~

**Compliance Supplement for Single Audits of State and Local Governments**

**20 U.S.C. 7906**



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**REVISED POLICY - VOL. 30, NO. 2**

**INTERNAL CONTROLS**

The Superintendent shall establish and maintain effective internal control over financial grants and awards that provide reasonable assurance that the program and funds are managed in compliance **with applicable statutes, regulations and the terms and conditions of the awards. The District will have a process that provides reasonable assurance regarding the achievement of the following objectives:** ~~with Federal and State statutes, regulations, and the terms and conditions of the award. Internal controls shall be in compliance with "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework" issued by the Committee of Sponsoring Organizations of the Treadway Commission.~~

- A. effectiveness and efficiency of operations;**
- B. reliability of reporting for internal and external use; and**
- C. compliance with applicable laws and regulations.**

The internal controls must provide reasonable assurance that transactions are properly recorded and accounted for in order to permit the preparation of reliable financial statements and Federal reports; maintain accountability over assets; and demonstrate compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. The internal controls must also provide reasonable assurance that these transactions are executed in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award that could have a direct and material effect on a Federal award, as well as any other Federal statutes and regulations that are identified in the Compliance Supplement. Finally, the District's internal controls must provide reasonable assurance that all Federal funds, property, and other assets are safeguarded against loss from unauthorized use or disposition.



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The District shall:

- A. comply with Federal statutes, regulations, and the terms and conditions of the Federal awards;**
- A.B. evaluate and monitor its compliance with statutes, regulations, and the terms and conditions of the award;**
- B.C. take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; and**
- C.D. take reasonable measures to safeguard protected "personally identifiable information" ("PII") and other information the awarding agency or pass-through entity designates as sensitive or the District considers sensitive consistent with applicable Federal, state, local, and tribal laws and District policies regarding privacy and obligations of confidentiality.**

**PII is defined at 2 C.F.R. 200.79 as "information that can be used to distinguish or trace an individual's identity, either alone or when combined with other personal or identifying information that is linked or linkable to a specific individual. "**

**However, the definition of PII is not anchored to any single category of information or technology. Rather, it requires a case-by-case assessment of the specific risk that an individual can be identified.**

**2 C.F.R. 200.61-.62**  
**2 C.F.R. 200.79**  
**2 C.F.R. 200.203303**



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**Suggested resources:**

- A. "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States;
- B. "Internal Control Integrated Framework" (commonly referred to as the Green Book) issued by the Committee of Sponsoring Organizations of the Treadway Commission;
- C. "Compliance Supplement" issued by the U.S. Office of Management and Budget; and
- D. Internal control guidance issued by the U.S. Department of Education.





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**NEW POLICY - VOL. 30, NO. 2**

**CASH MANAGEMENT OF GRANTS**

In order to provide reasonable assurance that all assets, including Federal, State, and local funds, are safeguarded against waste, loss, unauthorized use, or misappropriation, the Superintendent shall implement internal controls in the area of cash management.

The District's payments methods shall minimize the time elapsing between the transfer of funds from the United States Treasury or the Michigan Department of Education (MDE) (pass-through entity) and disbursement by the District, regardless of whether the payment is made by electronic fund transfer, or issuance or redemption of checks, warrants, or payment by other means.

The District shall use forms and procedures required by the grantor agency or pass-through entity to request payment. The District shall request grant funds payments in accordance with the provisions of the grant. Additionally, the District's financial management systems shall meet the standards for fund control and accountability as established by the awarding agency.

The Superintendent is authorized to submit requests for advance payments and reimbursements at least monthly when electronic fund transfers are not used, and as often as deemed appropriate when electronic transfers are used, in accordance with the provisions of the Electronic Fund Transfer Act (15 U.S.C. 1693-1693r).

When the District uses a cash advance payment method, the following standards shall apply:

- A. The timing and amount of the advance payment requested will be as close as is administratively feasible to the actual disbursement for direct program or project costs and the proportionate share of any allowable indirect costs.
- B. The District shall make timely payment to contractors in accordance with contract provisions.



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- C. To the extent available, the District shall disburse funds available from program income (including repayments to a revolving fund), rebates, refunds, contract settlements, audit recoveries, and interest earned on such funds before requesting additional cash payments.
- D. The District shall account for the receipt, obligation and expenditure of funds.
- E. Advance payments will be deposited and maintained in insured accounts whenever possible.
- F. Advance payments will be maintained in interest bearing accounts unless the following apply:
  - 1. The District receives less than \$120,000 in Federal awards per year.
  - 2. The best reasonably available interest-bearing account would not be expected to earn interest in excess of \$500 per year on Federal cash balances.
  - 3. The depository would require an average or minimum balance so high that it would not be feasible within the expected Federal and non-Federal cash resources.
  - 4. A foreign government or banking system prohibits or precludes interest bearing accounts.



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- G. Pursuant to Federal law and regulations, the District may retain interest earned in an amount up to \$500 per year for administrative costs. Any additional interest earned on Federal advance payments deposited in interest-bearing accounts must be remitted annually to the Department of Health and Human Services Payment Management System ("PMS") through an electronic medium using either Automated Clearing House ("ACH") network or a Fedwire Funds Service payment. Remittances shall include pertinent information of the payee and nature of payment in the memo area (often referred to as "addenda records" by Financial Institutions) as that will assist in the timely posting of interest earned on Federal funds. Pertinent details include the Payee Account Number ("PAN") if the payment originated from PMS, or Agency information if the payment originated from Automated Standard Application for Payment ("ASAP"), National Science Foundation ("NSF") or another Federal agency payment system.

Applicable Laws, Regulations, and Guidance:  
2 C.F.R. 200.305

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**NEW POLICY - VOL. 30, NO. 2**

**COST PRINCIPLES - SPENDING FEDERAL FUNDS**

The Superintendent is responsible for the efficient and effective administration of grant funds through the application of sound management practices. Such funds shall be administered in a manner consistent with all applicable Federal, State and local laws, the associated agreements/assurances, program objectives and the specific terms and conditions of the grant award.

**Cost Principles**

Except where otherwise authorized by statute, costs shall meet the following general criteria in order to be allowable under Federal awards:

- A. Be necessary and reasonable for proper and efficient performance and administration of the Federal award and be allocable thereto under these principles.

To determine whether a cost is reasonable, consideration shall be given to:

1. whether a cost is a type generally recognized as ordinary and necessary for the operation of the District or the proper and efficient performance of the Federal award;
2. the restraints or requirements imposed by such factors as sound business practices, arm's length bargaining, Federal, State, local, tribal and other laws and regulations;
3. market prices for comparable goods or services for the geographic area;
4. whether the individuals concerned acted with prudence in the circumstances considering their responsibilities; and



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5. whether the cost represents any significant deviation from the established practices or Board of Education policy which may increase the expense.

While Federal regulations do not provide specific descriptions of what satisfies the "necessary" element beyond its inclusion in the reasonableness analysis above, whether a cost is necessary is determined based on the needs of the program. Specifically, the expenditure must be necessary to achieve an important program objective. A key aspect in determining whether a cost is necessary is whether the District can demonstrate that the cost addresses an existing need, and can prove it.

When determining whether a cost is necessary, consideration may be given to whether:

- a. the cost is needed for the proper and efficient performance of the grant program;
- b. whether the cost is identified in the approved budget or application;
- c. whether there is an educational benefit associated with the cost;
- d. whether the cost aligns with identified needs based on results and findings from a needs assessment;
- e. whether the cost addresses program goals and objectives and is based on program data.

A cost is allocable to the Federal award if the goods or services involved are chargeable or assignable to the Federal award in accordance with the relative benefit received.



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- B. Conform to any limitations or exclusions set forth as cost principles in Part 200 or in the terms and conditions of the Federal award.
- C. Be consistent with policies and procedures that apply uniformly to both Federally-financed and other activities of the District.
- D. Be afforded consistent treatment. A cost cannot be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been assigned as an indirect cost under another award.
- E. Be determined in accordance with generally accepted accounting principles.
- F. Be representative of actual cost, net of all applicable credits or offsets.

The term "applicable credits" refers to those receipts or reductions of expenditures that operate to offset or reduce expense items allocable to the Federal award. Typical examples of such transactions are: purchase discounts; rebates or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to or received by the State relate to the Federal award, they shall be credited to the Federal award, either as a cost reduction or a cash refund, as appropriate.

- G. Be not included as a match or cost-share, unless the specific Federal program authorizes Federal costs to be treated as such.



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H. Be adequately documented:

1. in the case of personal services, the Superintendent shall implement a system for District personnel to account for time and efforts expended on grant funded programs to assure that only permissible personnel expenses are allocated;
2. in the case of other costs, all receipts and other invoice materials shall be retained, along with any documentation identifying the need and purpose for such expenditure if not otherwise clear.

#### Selected Items of Cost

The District shall follow the rules for selected items of cost at 2 C.F.R. Part 200, Subpart E when charging these specific expenditures to a Federal grant. When applicable, District staff shall check costs against the selected items of cost requirements to ensure the cost is allowable. In addition, State, District and program-specific rules, including the terms and conditions of the award, may deem a cost as unallowable and District personnel shall follow those rules as well.

#### Cost Compliance

The Superintendent shall require that grant program funds are expended and are accounted for consistent with the requirements of the specific program and as identified in the grant application. Compliance monitoring includes accounting for direct or indirect costs and reporting them as permitted or required by each grant.



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Determining Whether a Cost is Direct or Indirect:

- A. Direct costs are those costs that can be identified specifically with a particular final cost objective, such as a Federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.

These costs may include: salaries and fringe benefits of employees working directly on a grant-funded project; purchased services contracted for performance under the grant; travel of employees working directly on a grant-funded project; materials, supplies, and equipment purchased for use on a specific grant; and infrastructure costs directly attributable to the program (such as long distance telephone calls specific to the program, etc.).

- B. Indirect costs are those that have been incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. Costs incurred for the same purpose in like circumstances shall be treated consistently as either direct or indirect costs.

These costs may include: general data processing, human resources, utility costs, maintenance, accounting, etc.

Federal education programs with supplement not supplant provisions must use a restricted indirect cost rate. In a restricted rate, indirect costs are limited to general management costs. General management costs do not include divisional administration that is limited to one component of the District, the governing body of the District, compensation of the Superintendent, compensation of the chief executive officer of any component of the District, and operation of the immediate offices of these officers.





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The salaries of administrative and clerical staff should normally be treated as indirect costs. Direct charging of these costs may be appropriate only if all of the following conditions are met:

1. Administrative or clerical services are integral to a project or activity.
2. Individuals involved can be specifically identified with the project or activity.
3. Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency.
4. The costs are not also recovered as indirect costs.

Where a Federal program has a specific cap on the percentage of administrative costs that may be charged to a grant, that cap shall include all direct administrative charges as well as any recovered indirect charges.

Effort should be given to identify costs as direct costs whenever practical, but allocation of indirect costs may be used where not prohibited and where indirect cost allocation is approved ahead of time by the Michigan Department of Education (MDE) or the pass-through entity (Federal funds subject to 2 C.F.R. Part 200 pertaining to determining indirect cost allocation).



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### Timely Obligation of Funds

Obligations are orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the non-Federal entity during the same or a future period.

The following list illustrates when funds are determined to be obligated under the U.S. Department of Education ("USDOE") regulations:

If the obligation is for:

- A. Acquisition of property - on the date which the District makes a binding written commitment to acquire the property.
- B. Personal services by an employee of the District - when the services are performed.
- C. Personal services by a contractor who is not an employee of the District - on the date which the District makes a binding written commitment to obtain the services.
- D. Public utility services - when the District receives the services.
- E. Travel - when the travel is taken.
- F. Rental of property - when the District uses the property.
- G. A pre-agreement cost that was properly approved by the Secretary (USDOE) under the cost principles in 2 C.F.R. Part 200, Subpart E - Cost Principles - on the first day of the project period.



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#### Period of Performance

All obligations must occur on or between the beginning and ending dates of the grant project. This period of time is known as the period of performance. The period of performance is dictated by statute and will be indicated in the grant award notification ("GAN"). As a general rule, State-administered Federal funds are available for obligation within the year that Congress appropriates the funds for. However, given the unique nature of educational institutions, for many Federal education grants, the period of performance is twenty-seven (27) months. This maximum period includes a fifteen (15) month period of initial availability, plus a twelve (12) month period for carryover. For direct grants, the period of performance is generally identified in the GAN.

In the case of a State-administered grant, obligations under a grant may not be made until the grant funding period begins or all necessary materials are submitted to the granting agency, whichever is later. In the case of a direct grant, obligations may begin when the grant is, unless an agreement exists with MDE or the pass-through entity to reimburse for pre-approval expenses.

For both State-administered and direct grants, regardless of the period of availability, the District shall liquidate all obligations incurred under the award not later than ninety (90) days after the end of the funding period unless an extension is authorized. Any funds not obligated within the period of performance or liquidated within the appropriate timeframe are said to lapse and shall be returned to the awarding agency. Consequently, the District shall closely monitor grant spending throughout the grant cycle.

2 C.F.R. 200.403-.406, 200.413(a)-(c), 200.430(a), 200.431(a), 200.458  
2 C.F.R 200.474(b)



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**NEW POLICY - VOL. 30, NO. 2**

**TIME AND EFFORT REPORTING**

As a recipient of Federal funds, the District shall comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Section 200.430 of the Code of Federal Regulations requires certification of effort to document salary expenses charged directly or indirectly against Federally-sponsored projects. This process is intended to verify that compensation for employment services, including salaries and wages, is allocable and properly expended, and that any variances from the budget are reconciled.

Compensation for employment services includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the Federal award, including but not necessarily limited to wages and salaries. Compensation for personal services may also include fringe benefits, which are addressed in 2 C.F.R. 200.431 Compensation—fringe benefits. Costs of compensation are allowable to the extent that they satisfy the specific requirements of these regulations, and that the total compensation for individual employees:

- A. is reasonable for the services rendered, conforms to the District's established written policy, and is consistently applied to both Federal and non-Federal activities; and
- B. follows an appointment made in accordance with the District's written policies and meets the requirements of Federal statute, where applicable.

**Time and Effort Reports**

The reports:

- A. are supported by a system of internal controls which provide reasonable assurance that the charges are accurate, allowable, and properly allocated;
- B. are incorporated into the official records of the District;



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- C. reasonably reflect the total activity for which the employee is compensated by the District, not exceeding 100% of the compensated activities;
- D. encompass both Federally assisted and other activities compensated by the District on an integrated basis;
- E. comply with the District's established accounting policies and practices;
- F. support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one (1) Federal award, a Federal award and non-Federal award, an indirect cost activity and a direct cost activity, two or more indirect activities which are allocated using different allocation bases, or an unallowable activity and a direct or indirect cost activity.

The District will also follow any time and effort requirements imposed by the pass-through entity to the extent that they are more restrictive than the Federal requirements. The Payroll Office is responsible for the distribution, collection, and retention of all employee effort reports. Individually reported data will be made available only to authorized auditors.

### **Reconciliations**

Budget estimates are not used as support for charges to Federal awards. However, the District may use budget estimates for interim accounting purposes. The system used by the District to establish budget estimates produces reasonable approximations of the activity actually performed. Any significant changes in the corresponding work activity are identified by the District and entered into the District's records in a timely manner.



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The District's internal controls include a process to review after-the-fact interim charges made to a Federal award based on budget estimates and ensure that all necessary adjustments are made so that the final amount charged to the Federal award is accurate, allowable, and properly allocated.

Applicable Laws, Regulations, and Guidance:  
2 C.F.R. 200.430, 200.431

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**NEW POLICY - VOL. 30, NO. 2**

### PROCUREMENT – FEDERAL GRANTS/FUNDS

Procurement of all supplies, materials, equipment, and services paid for from Federal funds or District matching funds shall be made in accordance with all applicable Federal, State, and local statutes and/or regulations, the terms and conditions of the Federal grant, Board of Education policies, and administrative procedures.

The Superintendent shall maintain a procurement and contract administration system in accordance with the USDOE requirements (2 CFR 200.317-.326) for the administration and management of Federal grants and Federally-funded programs. The District shall maintain a contract administration system that requires contractors to perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders. Except as otherwise noted, procurement transactions shall conform to the provisions of the District's documented general purchasing Policy 6320 and AG 6320.

All District employees, officers, and agents who have purchasing authority shall abide by the standards of conduct covering conflicts of interest and governing the actions of its employees, officers, and agents engaged in the selection, award, and administration of contracts as established in Policy 1130, Policy 3110 and Policy 4110 – Conflict of Interest.

The District will avoid acquisition of unnecessary or duplicative items. Additionally, consideration shall be given to consolidating or breaking out procurements to obtain a more economical purchase. And, where appropriate, an analysis shall be made of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach. These considerations are given as part of the process to determine the allowability of each purchase made with Federal funds.

To foster greater economy and efficiency, the District may enter into State and local intergovernmental agreements where appropriate for procurement or use of common or shared goods and services.



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#### Competition

All procurement transactions shall be conducted in a manner that encourages full and open competition and that is in accordance with good administrative practice and sound business judgement. In order to promote objective contractor performance and eliminate unfair competitive advantage, the District shall exclude any contractor that has developed or drafted specifications, requirements, statements of work, or invitations for bids or requests for proposals from competition for such procurements.

Some of the situations considered to be restrictive of competition include, but are not limited to, the following:

- A. unreasonable requirements on firms in order for them to qualify to do business;
- B. unnecessary experience and excessive bonding requirements;
- C. noncompetitive contracts to consultants that are on retainer contracts;
- D. organizational conflicts of interest;
- E. specification of only a "brand name" product instead of allowing for an "*or equal*" product to be offered and describing the performance or other relevant requirements of the procurement; and
- F. any arbitrary action in the procurement process.

Further, the District does not use statutorily or administratively imposed State, local, or tribal geographical preferences in the evaluation of bids or proposals, unless (1) an applicable Federal statute expressly mandates or encourages a geographic preference; or (2) the District is contracting for architectural and engineering services, in which case geographic location may be a selection criterion provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.





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To the extent that the District uses a pre-qualified list of persons, firms or products to acquire goods and services, the pre-qualified list includes enough qualified sources as to ensure maximum open and free competition. The District allows vendors to apply for consideration to be placed on the list \_\_\_\_\_ **[insert frequency. see Drafting Note].**

**[Drafting Note: The District shall allow vendors not on the pre-qualified list to apply for placement on the list periodically. The District may determine how frequently the pre-qualified list becomes open for new vendors or whether it is open continuously.]**

#### Solicitation Language

The District shall require that all solicitations incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description shall not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product or service to be procured and, when necessary, shall set forth those minimum essential characteristics and standards to which it shall conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible.

When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a "brand name or equivalent" description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which shall be met by offers shall be clearly stated; and identify all requirements which the offerors shall fulfill and all other factors to be used in evaluating bids or proposals.



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The Board will not approve any expenditure for an unauthorized purchase or contract.

### Procurement Methods

The District shall utilize the following methods of procurement:

( ) **Micro-purchases**

Procurement by micropurchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed \$ \_\_\_\_\_ (not to exceed \$3,500). To the extent practicable, the District shall distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be made without soliciting competitive quotations if Superintendent considers the price to be reasonable. The District maintains evidence of this reasonableness in the records of all purchases made by this method.

( ) **Small Purchases**

Small purchase procedures provide for relatively simple and informal procurement methods for securing services, supplies, and other property that does not exceed the competitive bid threshold of \$ \_\_\_\_\_. Small purchase procedures require that price or rate quotations shall be obtained from ( ) \_\_\_\_\_ ( ) an adequate number of qualified sources.



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( ) **Sealed Bids**

Sealed, competitive bids shall be obtained when the purchase of, and contract for, single items of supplies, materials, or equipment which amounts to the amount allowed by Michigan statute and when the Board determines to build, repair, enlarge, improve, or demolish a school building/facility the cost of which will exceed the amount allowed by Michigan statute.

In order for sealed bidding to be feasible, the following conditions shall be present:

1. a complete, adequate, and realistic specification or purchase description is available;
2. two (2) or more responsible bidders are willing and able to compete effectively for the business; and
3. the procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price.

When sealed bids are used, the following requirements apply:

1. Bids shall be solicited in accordance with the provisions of State law and Policy 6320. Bids shall be solicited from ( ) \_\_\_\_\_ ( ) an adequate number of qualified suppliers, providing sufficient response time prior to the date set for the opening of bids. The invitation to bid shall be publicly advertised.
2. The invitation for bids will include product/contract specifications and pertinent attachments and shall define the items and/or services required in order for the bidder to properly respond.
3. All bids will be opened at the time and place prescribed in the invitation for bids; bids will be opened publicly.



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4. A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs shall be considered in determining which bid is lowest. Payment discounts may only be used to determine the low bid when prior experience indicates that such discounts are usually taken.
5. The Board reserves the right to reject any or all bids for sound documented reason.

( ) Competitive Proposals

Procurement by competitive proposal, normally conducted with more than one source submitting an offer, is generally used when conditions are not appropriate for the use of sealed bids or in the case of a recognized exception to the sealed bid method. **[Drafting Note: Like sealed bids, Federal law does not require a competitive proposal unless the procurement is for over \$150,000. The State/District may set a lower threshold for sealed bids and competitive proposals. Michigan law stipulates a threshold for which sealed bids are required. (See Policy 6320.)]**

If this method is used, the following requirements apply:

1. Requests for proposals shall be publicized and identify all evaluation factors and their relative importance. Any response to the publicized requests for proposals shall be considered to the maximum extent practical.
2. Proposals shall be solicited from an ( ) \_\_\_\_\_ ( ) adequate number of sources.
3. The District shall use its written method for conducting technical evaluations of the proposals received and for selecting recipients.



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4. Contracts shall be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.

The District may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E that firms are a potential source to perform the proposed effort.

( ) **Noncompetitive Proposals**

Procurement by noncompetitive proposals allows for solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:

1. the item is available only from a single source
2. the public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation
3. the Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the District
4. after solicitation of a number of sources, competition is determined to be inadequate



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### Contract/Price Analysis

The District shall perform a cost or price analysis in connection with every procurement action in excess of \$150,000, including contract modifications. A cost analysis generally means evaluating the separate cost elements that make up the total price, while a price analysis means evaluating the total price, without looking at the individual cost elements.

The method and degree of analysis is dependent on the facts surrounding the particular procurement situation; however, the District shall come to an independent estimate prior to receiving bids or proposals.

When performing a cost analysis, the District shall negotiate profit as a separate element of the price. To establish a fair and reasonable profit, consideration is given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work.

### Time and Materials Contracts

The District uses a time and materials type contract only (1) after a determination that no other contract is suitable; and (2) if the contract includes a ceiling price that the contractor exceeds at its own risk. Time and materials type contract means a contract whose cost to the District is the sum of the actual costs of materials, and direct labor hours charged at fixed hourly rates that reflect wages, general and administrative expenses, and profit.

Since this formula generates an open-ended contract price, a time-and-materials contract provides no positive profit incentive to the contractor for cost control or labor efficiency. Therefore, the District sets a ceiling price for each contract that the contractor exceeds at its own risk. Further, the District shall assert a high degree of oversight in order to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls.



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### Suspension and Debarment

The District will award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of the proposed procurement. All purchasing decisions shall be made in the best interests of the District and shall seek to obtain the maximum value for each dollar expended. When making a purchasing decision, the District shall consider such factors as (1) contractor integrity; (2) compliance with public policy; (3) record of past performance; and (4) financial and technical resources.

The Superintendent shall have the authority to suspend or debar a person/corporation, for cause, from consideration or award of further contracts. The District is subject to and shall abide by the nonprocurement debarment and suspension regulations implementing Executive Orders 12549 and 12689, 2 CFR Part 180.

Suspension is an action taken by the District that immediately prohibits a person from participating in covered transactions and transactions covered under the Federal Acquisition Regulation (48 CFR chapter 1) for a temporary period, pending completion of an agency investigation and any judicial or administrative proceedings that may ensue. A person so excluded is suspended. (2 CFR Part 180 Subpart G)

Debarment is an action taken by the Superintendent to exclude a person from participating in covered transactions and transactions covered under the Federal Acquisition Regulation (48 CFR chapter 1). A person so excluded is debarred. (2 CFR Part 180 Subpart H)

The District shall not subcontract with or award subgrants to any person or company who is debarred or suspended. For contracts over \$25,000, the District shall confirm that the vendor is not debarred or suspended by either checking the Federal government's System for Award Management, which maintains a list of such debarred or suspended vendors at [www.sam.gov](http://www.sam.gov); collecting a certification from the vendor; or adding a clause or condition to the covered transaction with that vendor. (2 CFR Part 180 Subpart C)



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### Bid Protest

The District maintains the following protest procedures to handle and resolve disputes relating to procurements and, in all instances, discloses information regarding the protest to the awarding agency.

A bidder who wishes to file a bid protest shall file such notice and follow procedures prescribed by the Request For Proposals (RFPs) or the individual bid specifications package, for resolution. Bid protests shall be filed in writing with the Superintendent within seventy-two (72) hours of the opening of the bids in protest.

Within five (5) days of receipt of a protest, the Superintendent shall review the protest as submitted and render a decision regarding the merits of the protest and any impact on the acceptance and rejection of bids submitted. Notice of the filing of a bid protest shall be communicated to the Board and shall be so noted in any subsequent recommendation for the acceptance of bids and awarding of contracts.

Failure to file a notice of intent to protest, or failure to file a formal written protest within the time prescribed, shall constitute a waiver of proceedings.

### Maintenance of Procurement Records

The District maintains records sufficient to detail the history of all procurements. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price (including a cost or price analysis).

Applicable laws and regulations:  
2 C.F.R. 200.317 - .326





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**REVISED POLICY - VOL. 30, NO. 2**

**TRAVEL PAYMENT & REIMBURSEMENT**

Travel expenses incurred for official business travel on behalf of the Board of Education shall be limited to those expenses reasonably and necessarily incurred by the employee in the performance of a public purpose authorized, in advance, in accordance with administrative guidelines.

Payment and reimbursement rates for per diem meals, lodging, and mileage shall be approved by the Board annually. The Board shall establish mileage rates ( ) in accordance with ( ) not exceeding the Federal IRS prescribed mileage rate.

Employees are expected to exercise the same care incurring travel expenses that a prudent person would exercise if traveling on personal business and expending personal funds. Unauthorized costs and additional expenses incurred for personal preference or convenience will not be reimbursed.

Unauthorized expenses include but are not limited to alcohol, movies, fines for traffic violations, and the entertainment/meals/lodging of spouses or guests.

- [ ] Commercial airfare costs in excess of the basic least expensive unrestricted accommodations class offered by commercial airlines are unallowable except when such accommodations would (1) require circuitous routing; (2) require travel during unreasonable hours; (3) excessively prolong travel; (4) result in additional costs that would offset the transportation savings; or (5) offer accommodations not reasonably adequate for the traveler's medical needs. Instances of commercial airfare cost in excess of the basic least expensive unrestricted accommodations class must be justified and documented on a case-by-case basis.**



# NEOLA of MICHIGAN

## LOCAL TEMPLATES

**BOARD OF EDUCATION**

**SCHOOL DISTRICT**

**FINANCES**

6550/page 2 of 2

- [ ] Temporary dependent care costs (as dependent is defined in 26 U.S.C. 152) above and beyond regular dependent care that directly results from travel to conferences are allowable provided that (1) the costs are a direct result of the individual's travel for the Federal award; (2) the costs are consistent with the District's documented administrative guidelines for all entity travel; and (3) are only temporary during the travel period. Travel costs for dependents are unallowable, except for travel of a duration of six (6) months or more with prior approval of the Federal awarding agency.

Travel payment and reimbursement provided from Federal funds must be authorized in advance and must be reasonable and consistent with the District's travel policy and administrative guidelines. **For travel paid for with Federal funds, the travel authorization must include documentation that demonstrates that (1) the participation in the event by the individual traveling is necessary to the Federal award; and (2) the costs are reasonable and consistent with the District's travel policy.**

All travel shall comply with the travel procedures and rates established in the administrative guidelines. **All costs incurred with Federal funds must meet the cost allowability standards within Board Policy 6114.**

**To the extent that the District's policy does not establish the allowability of a particular type of travel cost, the rates and amounts established under 5 U.S.C. 5701-11, ("Travel and Subsistence Expenses; Mileage Allowances"), or by the Administrator of General Services, or by the President (or his/her designee), must apply to travel under Federal awards.**

2 C.F.R. 200.474

5

**2016 Tax Rate Request** (This form must be completed and submitted on or before September 30, 2016)**MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS**

Carefully read the instructions on page 2.

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory; Penalty applies.

County(ies) Where the Local Government Unit Levies Taxes	2016 Taxable Value of ALL Properties in the Unit as of 5-23-16
<b>WASHTENAW</b>	<b>245,286,153</b>
Local Government Unit Requesting Millage Levy	For LOCAL School Districts: 2016 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties.
<b>WHITMORE LAKE PUBLIC SCHOOLS</b>	<b>75,084,231</b>

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2016 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2015 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2016 Current Year "Headlee" Millage Reduction Fraction	(7) 2016 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth In Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
Voted	Oper-NH	02-27-07	18.0000	17.5482	0.9990	17.5307	1.0000	17.5307	0	17.5307	12-2026
Voted	NH	02-27-07	2.0000	1.9490	0.9990	1.9471	1.0000	1.9471	0	0.4693	12-2026
Ex-Voted	'04 Debt	12-14-04	NA	NA	1.0000	NA	1.0000	NA	0	0.3500	12-2017
Ex-Voted	'07 Debt	12-05-07	NA	NA	1.0000	NA	1.0000	NA	0	2.2000	12-2028
Ex-Voted	'12 Debt	5-22-12	NA	NA	1.0000	NA	1.0000	NA	0	0.3000	12-2033
Ex-Voted	'15A Debt	9-22-16	NA	NA	1.0000	NA	1.0000	NA	0	0.2400	12-2026
Ex-Voted	'15B Debt	9-22-16	NA	NA	1.0000	NA	1.0000	NA	0	5.3000	12-2021
Ex-Voted	'16 Debt	3-15-16	NA	NA	1.0000	NA	1.0000	NA	0	0.5600	12-2028

Prepared by	Telephone Number	Title of Preparer	Date
<b>Denise Kerrigan</b>	<b>734-449-4464 X5001</b>	<b>Director of Business &amp; Operations</b>	<b>9-26-16</b>

**CERTIFICATION:** As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).

☐ Clerk☒ Secretary☐ Chairperson☒ President

Signature

Print Name

Date

9-26-16

Signature

Print Name

Date

9-26-16

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 3 of 2016 for instructions on completing this section.

Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag, Qualified Forest and Industrial Personal	0
For Commercial Personal	6
For all Other	18

\* Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

**\*\* IMPORTANT:** See instructions on page 2 regarding where to find the millage rate used in column (5).

**2016 Tax Rate Request** (This form must be completed and submitted on or before September 30, 2016)  
MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory; Penalty applies.

County(ies) Where the Local Government Unit Levies Taxes <b>WASHTENAW</b>	2016 Taxable Value of ALL Properties in the Unit as of 5-23-16 <b>245,286,153</b>
Local Government Unit Requesting Millage Levy <b>WHITMORE LAKE PUBLIC SCHOOLS</b>	For LOCAL School Districts: 2016 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties. <b>75,084,231</b>

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2016 tax roll.

[illegible]

Prepared by	Telephone Number	Title of Preparer	Date
			9-26-16

**CERTIFICATION:** As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).

<input type="checkbox"/> Clerk	Signature	Print Name	Date
<input checked="" type="checkbox"/> Secretary		<b>Rita A. LaForest</b>	<b>9-26-16</b>

  

<input type="checkbox"/> Chairperson	Signature	Print Name	Date
<input checked="" type="checkbox"/> President		<b>Ken Dignan</b>	<b>9-26-16</b>

\* Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

**\*\*IMPORTANT:** See instructions on page 2 regarding where to find the millage rate used in column (5).

Local School District Use Only: Complete if requesting millage to be levied. See STC Bulletin 3 of 2016 for instructions on completing this section.		
Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate	
For Principal Residence, Qualified Ag, Qualified Forest and Industrial Personal	0	
For Commercial Personal	6	
For all Other	18	

## 2016 Tax Rate Request (This form must be completed and submitted on or before September 30, 2016)

### MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory. Penalty applies.

Carefully read the instructions on page 2.

County(ies) Where the Local Government Unit Levies Taxes <b>LIVINGSTON</b>	2016 Taxable Value of ALL Properties in the Unit as of 5-23-16 <b>88,005,464</b>
Local Government Unit Requesting Millage Levy <b>WHITMORE LAKE PUBLIC SCHOOLS</b>	For LOCAL School Districts: 2016 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties. <b>35,185,372</b>

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2016 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2015 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2016 Current Year "Headlee" Millage Reduction Fraction	(7) 2016 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
Voted	Oper-NH	02-27-07	18.0000	17.5482	0.9990	17.5307	1.0000	17.5307	0	17.5307	12-2026
Voted	NH	02-27-07	2.0000	1.9490	0.9990	1.9471	1.0000	1.9471	0	0.4693	12-2026
Ex-Voted	'04 Debt	12-14-04	NA	NA	1.0000	NA	1.0000	NA	0	0.3500	12-2017
Ex-Voted	'07 Debt	12-05-07	NA	NA	1.0000	NA	1.0000	NA	0	2.2000	12-2028
Ex-Voted	'12 Debt	5-22-12	NA	NA	1.0000	NA	1.0000	NA	0	0.3000	12-2033
Ex-Voted	'15A Debt	9-22-16	NA	NA	1.0000	NA	1.0000	NA	0	0.2400	12-2026
Ex-Voted	'15B Debt	9-22-16	NA	NA	1.0000	NA	1.0000	NA	0	5.3000	12-2021
Ex-Voted	'16 Debt	3-15-16	NA	NA	1.0000	NA	1.0000	NA	0	0.5600	12-2028

Prepared by <b>Denise Kerrigan</b>	Telephone Number <b>734-449-4464 X5001</b>	Title of Preparer <b>Director of Business &amp; Operations</b>	Date <b>9-26-16</b>
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**CERTIFICATION:** As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.121(3).

<input type="checkbox"/> Clerk	Signature	Print Name <b>Rita A. LaForest</b>	Date <b>9-26-16</b>
<input checked="" type="checkbox"/> Secretary	Signature	Print Name <b>Ken Dignan</b>	Date <b>9-26-16</b>
<input type="checkbox"/> Chairperson	Signature		
<input checked="" type="checkbox"/> President	Signature		

\* Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

\*\* **IMPORTANT:** See instructions on page 2 regarding where to find the millage rate used in column (5).

Local School District Use Only: Complete if requesting millage to be levied. See STC Bulletin 3 of 2016 for instructions on completing this section.	
Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag, Qualified Forest and Industrial Personal	0
For Commercial Personal	6
For all Other	18

**Carefully read the instructions on page 2.**

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory; Penalty applies.

<p>This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory; Penalty applies.</p> <p>County(ies) Where the Local Government Unit Levies Taxes</p> <p><b>LIVINGSTON</b></p>		<p>2016 Taxable Value of ALL Properties in the Unit as of 5-23-16</p> <p><b>88,005,464</b></p>
<p>Local Government Unit Requesting Millage Levy</p> <p><b>WHITEHORN LAKE PUBLIC SCHOOLS</b></p>		<p>For LOCAL School Districts: 2016 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties.</p> <p><b>35,185,372</b></p>

WHITMORE LAKE PUBLIC SCHOOLS	This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2016 tax roll.
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[illegible]

Prepared by	Telephone Number	Title of Preparer	Date <b>9-26-16</b>

**CERTIFICATION:** As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.121(3).

<input type="checkbox"/> Clerk	Signature	Print Name	Date
<input checked="" type="checkbox"/> Secretary		<b>Rita A. LaForest</b>	<b>9-26-16</b>
<input type="checkbox"/> Chairperson	Signature	Print Name	Date
<input checked="" type="checkbox"/> President		<b>Ken Dignan</b>	<b>9-26-16</b>

\* Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

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Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 3 of 2016 for instructions on completing this section.	Rate
Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY) For Principal Residence, Qualified Ag, Qualified Forest and Industrial Personal	0
For Commercial Personal	6
For all Other	18