



**BOARD OF EDUCATION
REGULAR MEETING**
July 23, 2018 — 6:00 p.m.
Whitmore Lake Public Schools
District Office



WHITMORE LAKE PUBLIC SCHOOLS BOARD OF EDUCATION

Mission Statement

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

REGULAR MEETING
Monday, July 23, 2018 – 6:00 p.m.

**Whitmore Lake Public Schools
District Office Conference Room
8845 Main Street
Whitmore Lake, MI 48189**

CALL TO ORDER

PLEDGE OF ALLEGIANCE

BOARD OF EDUCATION ROLL CALL

APPROVAL OF AGENDA

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

STUDENT COUNCIL

Alaina Di Dio will present the student council report.

CONSENT ITEMS

Approval of minutes from the June 25, 2018 Board of Education Regular Meeting. (**Attachment 1**)

Approve fund transfer of \$215,635 in payments from Accounts Payable as per attachment 2; further, to approve the transfer of \$467,717 from Accounts Payable to cover the payrolls of June 15, 2018 and June 29, 2018. (**Attachment 2**)

OLD BUSINESS

NEOLA

NEOLA Policies 6110 – Grant Funds, 6111 – Internal Controls, 6112 – Cash Management of Grants, 6114 – Cost Principles – Spending Federal Funds, 6116 – Time and Effort Reporting, 6325 – Procurement – Federal Grants/Funds, 6550 – Travel Payment & Reimbursement, 7300 – Disposition of Real Property, 7310 Disposition of Surplus Property, and 7450 – Property Inventory updates and revisions for a second reading (**Attachment 3**). Approval is recommended.

NEW BUSINESS

Approval of Legal Counsel

Motion to retain the legal firms of Clark Hill PLC, and Thrun Law Firm as legal counsel for the Whitmore Lake Public School District for the 2018-2019 school year.

Administration Contracts

Motion to approve the renewal contracts of Director of Finance and Operations, Denise Kerrigan; Elementary Principal/ECC Director, Sue Wanamaker; Director of Student Services, Melissa Heuker; and Director of Instruction, Jill Henry.

SUPERINTENDENT'S REPORT

Curriculum Updates

Director of Instruction Jill Henry will update the Board on TCI Science after one year, literacy enhancements/alignments in 2018-19, and a new learning platform called Trojan Time in 2018-19.

Building and Site Update

Superintendent DeKeyser will update the Board on the summer work projects at Whitmore Lake Elementary School and Whitmore Lake High School.

OTHER INFORMATION

The following people recently submitted their resignations: Speech and Language Pathologist Meghan Baulch, High School Paraprofessional Reed Holden, and High School Special Education Teacher Steven Berg.

Attachment 4 contains information about the 2018 WLPS Sinking Fund, which will be on the Ballot for the August 7, 2018 election.

Attachment 5 contains a letter from LCS Principal Ted Nast expressing their appreciations to WLPS Board Members.

ANNOUNCEMENTS

The next Regular Meeting of the Board of Education will be held on Monday, August 27, 2018 at 6:00 p.m. in the High School Media Center.

There will be another Board of Education Regular Meeting on Monday, September 24, 2018, at 7:00 p.m. in the High School Media Center.

CALL TO THE PUBLIC

BOARD MEMBER REPORTS

Mr. Cole, Mr. Henry, Mrs. Kritzman, Mrs. McCully, Mr. Meadows, 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
June 25, 2018 – High School Media Center – 6:00 p.m.

MEMBERS PRESENT	Laura Schwennesen (<i>Vice President</i>), Bob Henry (<i>Treasurer</i>), Lee Cole (<i>Trustee</i>), Lisa McCully (<i>Trustee</i>), and John Meadows (<i>Trustee</i>)
MEMBERS ABSENT	Ken Dignan (<i>President</i>), and Michelle Kritzman (<i>Secretary</i>)
ADMINISTRATORS PRESENT	Superintendent, Tom DeKeyser, Director of Finance & Operations, Denise Kerrigan, Director of Instruction, Jill Henry, High School Dean of Students, Linda Lupi, and Director of Student Services, Melissa Heuker
OTHERS PRESENT	Staff, parents and members of the community
CALL TO ORDER	At 6:04 p.m. by Vice President Laura Schwennesen.
APPROVAL OF AGENDA	<i>Motion to approve the agenda as presented made by Mr. Cole; supported by Mr. Henry.</i> Ayes – 5; Nays – 0, motion carried
CALL TO THE PUBLIC	WLEA President, Patti Kobeck expressed concerns regarding the hiring of full-time personnel at step 3 while reducing staff and waiting to continue the negotiation of the WLEA contract until after the audit.
STUDENT COUNCIL	<p>Student Council Representative, Karolyn Wagner, introduced 2018-19 Student Council President Alaina Di Dio. Karolyn also thanked the Board for the experience while serving for the last 2 years.</p> <p>Mrs. Schwennesen welcomed Alaina as the new representative on behalf of the Board.</p>
CONSENT ITEMS	<i>Motion to approve the minutes from the June 11, 2018 Board of Education Regular Meeting, the June 11, 2018 closed session meeting, and the June 11, 2018 Finance Committee Meeting was made by Mr. Henry; supported by Mr. Cole.</i> Ayes – 5; Nays – 0, motion carried 5 – 0
OLD BUSINESS <i>2017-2018 Final Budget Proposal and Resolution</i>	<p><i>Motion to approve the 2017-18 Final Budget summary as presented made by Mr. Henry; supported by Mrs. McCully.</i></p> <p>Director of Finance & Operations, Denise Kerrigan reviewed the Final Budget Summary for the 2017-18 school year. She shared the adjustments made to both the revenue and expenditures since the last board meeting will leave a general fund balance of 6.5%. Mrs. Kerrigan then reviewed the Final Budget Summary regarding the Community Recreation Fund, Food Service Fund, and the Sinking Fund.</p> <p><i>Roll call vote required. Mrs. Schwennesen – yes, Mr. Henry – yes, Mrs. McCully – yes, Mr. Meadows – yes, Mr. Cole – yes.</i> Ayes – 5; Nays – 0, motion carried 5 – 0</p>

Motion to approve the 2018-19 Original Budget summary as presented made by Mr. Henry; supported by Mr. Cole.

Mrs. Kerrigan shared that we are anticipating an increase in revenue for Kids Club, Facility Rental and reimbursements for Services Provided however a decrease in the ACT 18 funds. She also reviewed proposed budgets for Community Recreation, Food Service and the Sinking Fund.

Mrs. Schwennesen queried if the 2018-19 General Fund Budget Proposal is a balanced budget and based on a decline in enrollment. Mrs. Kerrigan replied that it is balanced and reflects declining enrollment.

Superintendent DeKeyser shared we spent money out of the fund balance last year but we have a proposed 2018-19 budget that shows an upward progression which is what we are targeting.

Roll call vote required. Mr. Henry – yes, Mrs. McCully – yes, Mr. Meadows – yes, Mrs. Schwennesen – yes, Mr. Cole – yes.
Ayes – 5; Nays – 0, motion carried 5 – 0.

NEW BUSINESS

Designate acting BOE Secretary

Motion to designate Mrs. Schwennesen to serve as acting Board Secretary in the absence of current Board Secretary, Michelle Kritzman made by Mr. Meadows; supported by Mrs. McCully.
Ayes – 5; Nays – 0, motion carried 5 - 0

Borrowing Resolution

Motion to approve the borrowing resolution for adoption for the 2018-2019 school year through the Michigan Financial Authority (MFA) for an amount not to exceed \$1,600,000 made by Mr. Henry; supported by Mrs. Schwennesen.

Mrs. Kerrigan shared in order to meet cash flow needs, particularly in the fall, the district needs to borrow funds. She also shared we incur all the expenses for programs before we are reimbursed. Mrs. Schwennesen inquired what ramifications would there be for the increase over last year. Mrs. Kerrigan shared the interest cost would be slightly higher than last year.

Roll call vote required. Mrs. McCully – yes, Mr. Meadows – yes, Mrs. Schwennesen – yes, Mr. Cole – yes, Mr. Henry – yes.
Ayes – 5; Nays – 0, motion carried 5 – 0

Paraprofessional Negotiations

Motion to approve the ratification of the contract agreement between Whitmore Lake Public Schools and the Whitmore Lake Paraprofessional/Food Service Association, MEA/NEA made by Mr. Henry; supported by Mr. Cole.

Superintendent DeKeyser shared this is a one year agreement with a 2% increase on the step scale and could be re-evaluated if there is a substantial increase in revenue.

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

NEOLA

Superintendent DeKeyser presented NEOLA policies for a first reading. He shared changes are required to be in compliance with Federal Grant Funds. Any errors or questions should be directed to Superintendent DeKeyser prior to the next Board Meeting where approval will be recommended.

Personnel

Motion to approve the hire of Steven Berg as full-time Special Education Teacher for the 2018-19 school year at step 3 on the WLEA MA salary scale

with a hire date of June 25, 2018 and a start date of August 28, 2018 made by Mr. Cole; supported by Ms. McCully.
Ayes – 5; Nays – 0, motion carried 5 – 0

SUPERINTENDENT’S REPORT

Mr. DeKeyser shared the following:

- 1) Sinking Fund Update – Curbing is complete at the Elementary School east entry parking lot. They began conducting test rolling of the parking lot to determine if weak spots in the substrate exist today. Playground excavation has begun.
- 2) MS/ HS special education services will be restructured for the 2018 – 2019 school year. Director of Student Services, Melissa Heuker shared research on changing from a resource room program to a Model Plan of co-teaching program requiring teacher consultants with an academic area of expertise in each department. Mr. DeKeyser shared this type of program will help our students become better prepared for independent work.

OTHER INFORMATION

The Board acknowledged the items of other information.

ANNOUNCEMENTS

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There will be another Board of Education Regular Meeting on Monday, August 27, 2018 at 6:00 p.m. in the High School Media Center.

CALL TO THE PUBLIC

None

BOARD MEMBER REPORTS

Mrs. Schwennesen shared informational postcards for the sinking fund were mailed out. She also shared yard signs are being displayed and if anyone is interested in displaying one please contact her or Mr. Dignan.

ADJOURNMENT

Motion to adjourn the Regular Meeting at 7:33 p.m. made by Mrs. McCully; supported by Mr. Meadows.
Ayes - 5; Nays - 0, motion carried 5 - 0.

*Michelle L. Kritzman, Secretary, Board of Education
Whitmore Lake Public Schools*

Date

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Whitmore Lake Public Schools
Business Office Transactions

For the Month Ending:
June 30, 2018

<u>Payroll Transactions</u>	June 15, 2018	\$	226,161
	June 29, 2018	\$	241,556
		\$	<u>467,717</u>

<u>Accounts Payable Transactions</u>		\$	<u>215,635</u>
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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.

Remove

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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REMOVE

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; 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.**



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- [] 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



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REVISED POLICY - VOL. 30, NO. 2

DISPOSITION OF REAL PROPERTY

The Board of Education believes that the efficient administration of the District requires the disposition of property and goods no longer necessary for the maintenance of the educational program or the operation of the School District.

"Real Property" means land, including land improvements, structures and appurtenances thereto, but excludes moveable machinery and equipment.

The Board shall direct the periodic review of all District property and authorize the disposition by sale, donation, trade, or discard of any property not required for school purposes **in accordance with the provisions of this policy and Policy 7310 – Disposition of Surplus Property.**

- () All written offers on real property under consideration for disposition shall be presented as an item on the agenda of a public Board meeting. A preliminary review of offers to purchase or lease shall include: source of offer, date of offer, expiration date of offer, and intended use of property.
- () Written offers shall be referred to the Board Finance Committee for review and recommendations. Offers, when received, will be distributed to the members of the Board.
- () All property considered for (sale) disposition
 - () may
 - () shallbe subjected to a current, outside, professional appraisal prior to the solicitation of offers.
- () All property considered for lease or sale shall be reviewed by the Board prior to solicitation of offers. The solicitation of offers by the Board shall include an expiration date.
- () The authorized agents of the Board to review all purchase or lease offers pertaining to sale or lease of property shall be the Superintendent and the Board Finance Committee. The Board shall give final approval of all contracts.



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- () In consideration of the best interest of the District and of the residents and taxpayers, the Board reserves the right to reject any and all offers at its sole discretion, regardless of price and terms.
- () Potential purchasers or lessees shall demonstrate financial capability to meet the terms and conditions of their purchase or lease offer.
- () Potential purchasers shall demonstrate reasonable likelihood of obtaining necessary city/township approvals and/or compliance with city/township zoning ordinances.

M.C.L. 380.1260
2 C.F.R. 200.78, 200.85

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LOCAL TEMPLATES

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REVISED POLICY - VOL. 30, NO. 2

DISPOSITION OF SURPLUS PROPERTY

The Board of Education requires the Superintendent to review the property of the District periodically and to dispose of that material and equipment which is no longer usable in accordance with the terms of this policy.

A. Instructional Material

The District shall review instructional materials (i.e. textbooks, library books, manuals, support materials, etc.) periodically to determine the relevance of such materials to the present world and current instructional programs. The following criteria will be used to review instructional materials for redistribution and possible disposal:

1. concepts or content that do not support the current goals of the curriculum
2. information that may not be current
3. worn beyond salvage

B. Equipment

The District shall inspect the equipment used in the instructional program periodically, to determine the condition and usability of such equipment in the current educational program. Should the equipment be deemed no longer serviceable or usable, the following criteria will be used to determine possible disposal:

1. repair parts for the equipment no longer readily available
2. repair records indicate the equipment has no usable life remaining



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3. obsolete and no longer contributing to the educational program
4. some potential for sale at a school auction
5. creates a safety or environmental hazard

C. Disposition

The Superintendent is authorized to dispose of obsolete instructional and other property by selling, it to the highest bidder, by donation to appropriate parties, or by proper waste removal. ~~Disposal of surplus property purchased with Federal funds shall be disposed of in accordance with Federal guidelines.~~

When original or replacement equipment acquired under a Federal award is no longer needed for the original project or program or for other activities currently or previously supported by a Federal awarding agency, the District shall request disposition instructions from the Federal awarding agency if required by the terms and conditions of the Federal award. Disposition of the equipment will be made in accordance with disposition instructions of the Federal awarding agency.

Items of equipment with a current per unit fair market value of \$5,000 or less may be retained, sold or otherwise disposed of with no further obligation to the Federal awarding agency.



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Except as provided in §200.312 Federally-owned and exempt property, paragraph (b), or if the Federal awarding agency fails to provide requested disposition instructions within 120 days, items of equipment with a current per-unit fair-market value in excess of \$5,000 may be retained by the non-Federal entity or sold. The Federal awarding agency is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the Federal awarding agency's percentage of participation in the cost of the original purchase. If the equipment is sold, the Federal awarding agency may permit the non-Federal entity to deduct and retain from the Federal share \$500 or ten percent of the proceeds, whichever is less, for its selling and handling expenses.

The District may transfer title to the property to the Federal Government or to an eligible third party provided that, in such cases, the District shall be entitled to compensation for its attributable percentage of the current fair market value of the property.

2 C.F.R. 200.312, 200.313

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_____ **SCHOOL DISTRICT**

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REVISED POLICY - VOL. 30, NO. 2

PROPERTY INVENTORY

As steward of this District's property, the Board of Education recognizes that efficient management and full replacement upon loss requires accurate inventory and properly maintained property records.

The Board shall

- ☐ conduct a complete inventory
- ☒ maintain a continuous inventory

of all District-owned equipment

- ☐ and supplies
- ☐ annually.
- ☐ every _____ years. [specify number]
- ☒ at such intervals as will coincide with property insurance renewal.
- ☒ and Generally Accepted Accounting Principles ("G.A.A.P.") reporting requirements.

For purposes of this policy, "equipment" shall mean a unit of furniture or furnishings, an instrument, a machine, an apparatus, or a set of articles which retains its shape and appearance with use, is nonexpendable, costs at least \$ 5,000 -

- ☐ to replace
- ☒ as a single unit

and does not lose its identity when incorporated into a more complex unit. **When defining supplies for inventory purposes, no items will be counted whose total value is less than \$ 5,000. [The Federal threshold for a supply designation is \$5,000 regardless of length of useful life, however, the District may set a early acquisition cost level for designation as supply.]**



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It shall be the duty of the

☐ Superintendent

☒ Business Manager

☐ _____

to ensure that inventories are recorded systematically and accurately and property records of equipment are updated and adjusted annually by reference to purchase orders and withdrawal reports.

- ☐ Major items of equipment shall be subject to annual spot check inventory to determine loss, mislocation, or depreciation; any major loss shall be reported to the Board.
- ☐ Property records of consumable supplies shall be maintained on a continuous inventory basis.
- ☐ The _____ shall maintain a system of property records which shall show, as appropriate to the item recorded, the
 - ☐ description and identification,
 - ☐ manufacturer,
 - ☐ year of purchase,
 - ☐ initial cost,
 - ☐ location,
 - ☐ condition and depreciation,
 - ☐ evaluation in conformity with insurance requirements.



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Equipment acquired under a Federal award will vest upon acquisition to the District, subject to the following conditions:

- A. The equipment shall be used for the authorized purposes of the award project during the period of performance or until the equipment is no longer needed for the purposes of the project.**
- B. The equipment shall not be encumbered without the approval of the Federal awarding agency or the pass-through entity.**
- C. The equipment may only be used and disposed of in accordance with the provisions of the Federal awarding agency or the pass-through entity and Policy 7300 and Policy 7310, and AG 7310.**
- D. Property records shall be maintained that include a description of the equipment, a serial number or other identification number, the source of funding for the equipment (including the Federal Award Identification Number (FAIN), title entity, acquisition date, cost of the equipment, percentage of Federal participation in the project costs for the award under which the equipment was acquired, the location, use, and condition of the equipment, and ultimate disposition data, including date of disposal and sale price of the equipment.**
- E. A physical inventory of the property must be taken and results reconciled with property records at least once every two (2) years.**
- F. A control system shall be developed to provide adequate safeguards to prevent loss, damage, or theft of the property. Any such loss, damage, or theft shall be investigated.**
- G. Adequate maintenance procedures shall be implemented to keep the property in good condition.**

2 C.F.R. 200.313

4

2018 WLPS

SINKING FUND



TECHNOLOGY / SAFETY / REPAIRS

GET OUT & VOTE

.....
AUGUST 7TH

The Need:

Limited funding challenges our ability to replace severely outdated technology, to make necessary changes to make our buildings safer, and to maintain our buildings to retain their integrity.

TECHNOLOGY

Labs and devices are 10-15 years old, limiting our ability to meet our students' learning needs.

SAFETY

Security systems and entrances require updates to address safety concerns.

REPAIRS

WLHS & WLES heating and cooling systems are decades old and the cost to maintain them, and our buildings, continues to grow.



YOU SPOKE, WE LISTENED.

Based on priorities identified through community forums, online surveys, and strategic planning sessions, Superintendent Tom DeKeyser recommended the Board of Education place a sinking fund on the August 7th, 2018 ballot as a funding source for technological, safety, facility repair, and maintenance needs.

2018 WLPS

SINKING FUND



TECHNOLOGY / SAFETY / REPAIRS



The Plan:

WLPS is asking voters to approve 1 Mill for 10 years as a continuation of the 2016 sinking fund. On a house worth \$150,000, 1 Mill levied equates to \$75 per year, or \$6.25 per month. (\$1.00 on \$1,000 of taxable value.) The sinking fund will produce approximately \$350,000 per year. The tax would be levied from 2018 through 2027.

THE SINKING FUND WOULD BE USED FOR:

Technology

Replacement of outdated classroom devices and securing funding for a technology replacement plan to meet our students' learning needs for years to come.

Safety

Investment in updated security cameras, entrance cameras, and renovation of WLES entrance to improve safety and security.

Repairs

The sinking fund will address the natural repair and maintenance needs of aging buildings, allowing money from our general fund to remain in the classrooms.

NO TAX RATE INCREASE!

The 2018 sinking fund would result in NO TAX RATE INCREASE,
just a continuation of the 2016 sinking fund.

WHAT HAVE WE ACCOMPLISHED SO FAR?

- Repaired heating, cooling, and water systems at all buildings
- Installed cost-saving, low energy LED lights to our most high-cost areas
- Resurfaced the WLHS Track
- Addressed drainage issues at all WLHS ball fields

SUMMER 2018:

- Securing entryways at WLHS
- Building a new elementary school playground
- Repairing elementary school east parking lot

WLPS FUND BALANCE

Achieving Fiscal Responsibility and Stability:

WLPS has saved \$5 million in taxpayer money through refinancing in the past three years. Additionally, we have continued to grow the balance of our general fund over the past several years to ensure financial stability. WLPS ended the 2017/2018 school year with a fund balance of over \$650,000, which is reserved for innovations to our academic curriculum.

TOP 5 NEWS AND NOTES BLOG POSTS

WLPS.net/news-and-notes

OUR NUMBER 1 JOB: ACADEMIC PROGRAMS

9/23/2017

Since 2015, WLPS has dedicated resources to add programs aimed at helping students improve their ability to learn--our number one job. Since 2015 art instruction for K-6 has been brought back; a new curriculum, Everyday Math, was adopted for WLES; Mandarin Chinese was added K-2; we added three Advanced Placement classes in English, Math and Computer Science; created a middle-school like Project Based Learning hour for grades 5 and 6 and a new social studies curriculum, History Alive, and middle school science curriculum, Science Alive. The impact of these programs and curricular changes will improve our students' abilities to engage in more challenging content and, thus, better prepare them for the global environment which they have to live and work someday.

MR. PEACE AT WLES

1/26/2018

WLPS is committed to proactively preserving an inclusive and positive culture in our buildings. Thanks to the support of the WLPS PTO, all students at WLES participated in a simple yet engaging assembly with Mr. Peace who reminded each student that s/he are miracles and are worthy and should treat each other as such. It was a powerful message our students carry with them daily.

NEW CULTURE, NEW LANGUAGE, NEW PROGRAM

10/13/2017

This blog post broke down the details of an exciting new pilot program providing WLPS students preschool through 2nd grade with an opportunity to learn about the Mandarin Chinese language and explore Chinese culture. It has been an enriching addition to what WLPS has to offer.

PLANNING FOR THE FUTURE

4/27/2018

Reflecting on the strategic planning process and the discussions it opened for the need for the 2018 sinking fund, Mr. DeKeyser shared what the future could hold for WLPS with the new sinking fund.

BETWEEN TWO TERNS WITH KAROLYN WAGNER

9/8/17

Mr. DeKeyser sat down with WLHS senior and Student Council President, Carolyn Wagner, to discuss Homecoming and other exciting events during a Facebook LIVE broadcast as part of a monthly featured titled Between Two Terns.



2018 WLPS SINKING FUND

TECHNOLOGY / SAFETY / REPAIRS

What is a sinking fund?

A sinking fund is a school revenue account designated for school building renovations, major repairs and technology purchases.

What is the proposal?

WLPS is asking voters to approve a 10-year continuation of the 2016 1 Mill sinking fund. The tax would be levied from 2018 through 2027.

How much will this cost the average taxpayer?

On a house worth \$150,000, 1 Mill levied equates to \$75 per year, or \$6.25 per month (\$1.00 on \$1,000 of taxable value). This sinking fund will produce approximately \$350,000 per year. The 2018 sinking fund would result in NO TAX RATE INCREASE, just a continuation of the 2016 sinking fund.

What will happen to year 3 of the 2016 sinking fund?

Should the 10-year sinking fund proposal be approved, WLPS will not levy the third year of the 2016 sinking fund.

Why a 10-year sinking fund?

We want to secure a future for our students, district, and community. A ten-year sinking fund is a proactive approach to addressing both our immediate and future needs. The investment guarantees our ability to continue to provide an exception and personalized education for our students.

What is the financial outlook for WLPS?

With increased revenue from lease agreements and conservative expenditures, WLPS ended last school year with a 9.6% fund balance, above the state recommendation of 5%.

Why?

The needs are three-fold: technology, safety and building repair.

Technology

More than half of the devices in our classrooms are over ten years old. With our 2003 bond where most of our technology was purchased, there was no funding available to support a replacement plan, and now those devices are severely outdated. A ten year sinking fund would not only replace all those devices, but it would allow WLPS to put a replacement plan in place with funds to support it so we are never in this position again. The needs expand beyond simply student devices, like computers and tablets, to include: projectors, smart boards, theater lighting, soundboards and microphones essential to our fine arts programs.

Safety

On the safety side, the entrance at WLES is in need of a complete redesign and renovation in order to match current safety standards. In addition our security cameras and entrance cameras need to be updated to make our buildings more safe and secure.

Repairs

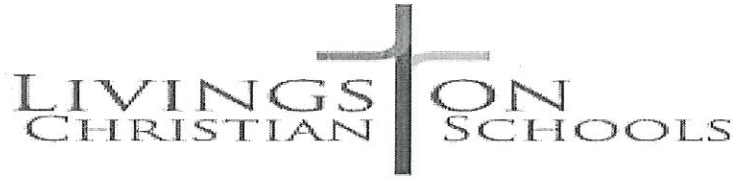
In the past year alone, we have spent over \$69k on major building repairs. Without the sinking fund, these would have been dollars taken out of our general fund and out of the classroom. As our aging facilities with HVAC equipment that have a lifespan of 10-15 years old that are already 12 years old, we are 3-4 units away from spending the money that would otherwise cover the cost of a classroom teacher. As our parking lots are crumbling in need of major repairs, having a sinking fund revenue account designated for those costs protects our general fund and keeps that money dedicated to investing in the classroom for innovation, new programs and student growth.

How do I get more information?

Visit our website, www.wlps.net, and click on the Sinking Fund Icon for information on the ballot initiative. Superintendent of WLPS, Tom DeKeyser, can also be contacted with any questions at 734.449.4464 or by email at tom.dekeyser@wlps.net.

#TROJANPRIDE

5



7669 Brighton Rd. Brighton, Mi 48116

• www.livingstonchristianschools.org

June 25, 2018

Whitmore Lake Public Schools Board

Dear Board Members:

Three summers ago we were without a building in which to hold our classes for the upcoming fall. We had moved from our Pinckney location believing we would be leasing a portion of the Brighton Nazarene Church building. When this was prohibited by the township we found ourselves "homeless." Through some unusual circumstances we heard about the possibility of a building in Whitmore Lake that might be open to a lease. After a phone conversation with your superintendent, Tom DeKeyser, one of our board members and I toured the building which would become our home for the next three years. Initially, we thought we would need the building for only a few months. How wrong we were.

You have been the most gracious and generous hosts for which anyone could ever ask. Mr. DeKeyser has been kind and cooperative in every interaction with us. His honesty and integrity have permeated every situation that has arisen. There are not words sufficient to express our board's and my gratitude for all you have done to help us these three years. Our existence was literally in your hands, and you did all you could to keep us viable. We expect to be situated in the Brighton church this summer and prepared to open on time this fall.

A simple "thank you" is insufficient, but it is what each of us at LCS expresses for all you've done to assist us. We have the highest respect for each of you and wish you and your district complete success in your future endeavors.

Very truly,

Ted Nast

Principal, Livingston Christian School