Regular Meeting of the Board of Education

Tuesday, October 20, 2026 6:30 PM
Ridge Wood Elementary, 49775 Six Mile Road, Northville, MI 48168

1. **Call to Order**

2. **Pledge of Allegiance**

3. **Roll Call**

4. **Adoption of Agenda**

5. **Consent Resolutions**

5.a) Minutes of the September 22, 2026 Board of Education Meeting

5.b) Overnight and / or Out of State Field Trip Requests

5.b)1) NHS AP Environmental Science Field Trip to Oscoda, MI from September 27-29, 2026

5.b)2) NHS Boys' Tennis State Tournament in Midland, MI from October 13-15, 2026

5.b)3) NHS Choir Tour to Nashville, TN from May 28 - June 1, 2027

5.b)4) NHS Pompon State Competition in Grand Blanc, MI from November 7- 8, 2026

5.b)5) NHS Varsity Boys' Hockey Showcase in South Bend, IN from November 13-15, 2026

5.c) Roof Replacement Design Services through BTA for Ridge Wood Elementary & Moraine Elementary funded by Bond 2023

5.d) Old Village School Playground Equipment Replacement funded through a GSRP grant and Early Childhood Education Fund

5.e) NHS Furniture Phase 2 for STEAM additions as identified in TMP's October 7, 2026 Recommendation

5.f) Change Order totaling $35,135.10 for NHS Pool Lockers as indicated in the October 12, 2026 Auch Recommendation

5.g) 2026/27 Wayne-Westland CTE Perkins Cooperative Agreement

5.h) 2026-27 Restorative Coaching LLC services not to exceed $60,000

5.i) International Baccalaureate Diploma Program textbook approval and purchase of the following resources: IB Psychology (2025 Edition); IB History HL (2026 Edition); IB History SL: Conflict; IB History SL: Climate and Innovation

5.j) Student Management Platform adoption of Toddle for the International Baccalaureate Diploma Program

5.k) Cancel the October 27, 2026 Committee of the Whole and schedule a Special Call Meeting of the Board of Education for October 27, 2026 at Old Village School beginning at 6:30 pm

5.l) September Bill Warrants totaling $8,446,846.03

6. **Communications**

6.a) npsboe@northvilleschools.org communications

6.b) Northville Youth Network Program Report - September 2026

7. **Ridge Wood Presentation**

8. **Superintendent's Report/Update**

8.a) ABCD

8.b) Northville Academic Report

9. **Public Comments**

10. **Educational Technology: Chromebook Purchase**	**Presenter:** Ms. Lisa McIntyre, Treasurer
11. **2025-2026 Audit Report**	**Presenter:** Ms. Lisa McIntyre, Treasurer
12. **Policy Reading and Adoption**	**Presenter:** Mr. Ron Frazier, HR Liaison

13. **Section 31aa Mental Health Funding Resolution for Fiscal Year 2026/27**

14. **Added Agenda Items**

15. **Public Comments**

16. **Adjournment**

Minutes of Regular Meeting of the Board of Education

The Board of Trustees
Northville Public Schools

A Regular Meeting of the Board of Education of the Board of Trustees of Northville Public Schools was held Tuesday, September 22, 2026, beginning at 7:00 PM in the Old Village School, 405 W. Main St, Northville, MI 48167.

1. **Call to Order**

   Meeting called to order by President Meyer at 7:02 p.m.

2. **Pledge of Allegiance**

   President Meyer led the Board in the Pledge of Allegiance.

3. **Roll Call**

Ms. Carin Meyer, President	Dr. RJ Webber, Superintendent
Ms. Melissa Stuart, Vice President	Mr. Devin Kling, Assistant Supt. For Finance & Operations
Dr. Kimberly Campbell-Voytal, Secretary	Ms. Emily Pohlonski, Assistant Supt. for Instructional Services
Ms. Lisa McIntyre, Treasurer	Ms. Jadie Kieft, Exec. Dir. For Special Services
Mr. Ron Frazier, Trustee	Ms. Rebecca Pek, Assistant Superintendent of Human Resources
Ms. Meredith Riggan Maurer, Trustee	
Dr. Jena Mabrey, Trustee	

4. **Adoption of Agenda**

   Motion No. 26/27-027 by Vice President Stuart, supported by Secretary Campbell-Voytal, that the agenda be adopted as presented. Motion carried 7-0.

5. **Consent Resolutions**

Motion No. 26/27-028 by Vice President Stuart, supported by Trustee Maurer, that the Board accept the consent agenda items for approval as presented:

a) Minutes of the September 8, 2026 Board of Education Meeting
b) 2026-27 Memorandum of Understanding Trinity Health Ann Arbor and Northville Public Schools Behavioral Threat Assessment Referral
c) Virtual Learning Academy Consortium (VLAC) Agreement
d) Northville High School Gymnasium Videoboard and Scoreboard purchase and installation
e) NHS Exterior Wall Flashing Repair Design Services funded through Bond 2023
f) Overnight and / or Out of State Field Trip Requests
1) NHS JV Hockey trip to Marquette, MI from November 20-22, 2026
2) NHS Varsity Hockey tournament in Traverse City, MI from December 28-30, 2026
3) NHS Boys' Cross Country Invitational in Janesville, WI from September 25-26, 2026
4) NHS DECA competition in Detroit, MI from March 11-13, 2027
5) NHS DECA Competition in Anaheim, CA from April 17-22, 2027
6) NHS Summer 2028 Mediterranean Tour to France, Spain, and Italy from August 17-27, 2028
7) NHS Girls' Varsity Tennis Tournament in Holland, MI from April 30 - May 1, 2027
8) NHS Girls' Varsity Tennis in Midland, MI from June 8-10, 2027
9) NHS Theatre Program Thespian Festival in Lansing, MI from December 10-12, 2026
10) Northville Rowing Club trip to Chattanooga, TN from November 5-9, 2026
g) August Bill Warrants totaling $10,503,004.44

Motion carried 7-0.

6. **Communications**

Secretary Campbell-Voytal reported one communication:
a) npsboe@northvilleschools.org communications

7. **Superintendent's Report/Update**

a) Dr. Webber shared information about a new District Design Advisory Committee which is being formed and invitations will be sent out shortly for participation of local community members, staff, and students.
b) Ms. Pohlonski shared a Victorian Festival Report and noted some of the updates made this year that was very well received.
c) Dr. Webber provided a brief fall sports update.
d) The Color My World Run took place Sunday at NHS and although it was a rainy day, there was a good turnout.

8. **Public Comments**

None.

9. **New Hire: Educational Technology Director**
Motion No. 26/27-029 by Trustee Frazier, supported by Vice President Stuart, that the Board award a two-year pro-rated Non-Affiliated contract to Steve Mezzadri, Educational Technology Director as presented. Motion carried 7-0.

10. **Policy Reading and Adoption: 1201- Mission Statement, 2202- Authority to Enter into Contracts, 2406- Board Officer's Duties, 2501- Meetings**

Motion No. 26/27-030 by Trustee Riggan Maurer, supported by Treasurer McIntyre, that the Board revise and replace the following policies as part of the district's adopted Thrun Policy Manual as presented.

1201 - Mission Statement
2202 - Authority to Enter into Contracts
2406 - Board Officer's Duties
2501 – Meetings

Motion carried 7-0.

11. **MASB Certification of Delegates & Alternates**

Motion No. 26/27-031 by Trustee Riggan Maurer, supported by Secretary Campbell0 Voytal, that the individuals listed below be selected to represent the Northville Public Schools at the 2026 Michigan Association of School Boards' Delegate Assembly on Thursday, October 15, at 7 p.m. at the Lansing Center (in the event that individual Board members are able to attend).

Note: Based on the district's student enrollment, we are entitled to four Voting Delegates and an equal number of alternates.

Voting Delegates	Alternates
Treasurer McIntyre	Vice President Stuart
President Meyer	Trustee Mabrey
Trustee Riggan Maurer	Trustee Frazier
Secretary Campbell-Voytal	

12. **Added Agenda Items**

None.

13. **Public Comments**

None.

14. **Adjournment**

Trustee Riggan Maurer shared the impact her visit to Amerman Elementary had on her and the digital citizenship was powerful.

President Meyer noted all three Board Candidates are present tonight: Melissa Stuart, Kimberly Campbell-Voytal, Michael Cook.

There being no further business the meeting adjourned at 7:38 pm.

_____

Dr. Kimberly Campbell-Voytal, Secretary

NORTHVILLE
PUBLIC SCHOOLS

TO: Devin Kling, Assistant Superintendent for Finance and Operations

FROM: Steve Banchero, Director of Operations and Capital Improvements

DATE: October 16, 2026

RE: OVS Playground Equipment Bid Recommendation

Following up on my October 8 memo, the Early Childhood Education Team is prepared to proceed with Penchura's proposal.

I have included a memo from Joanne Sawicki outlining the OVS Team's rationale. I have also included the bid documents and an example of the selected structure.

The YouTube link is for the selected piece of equipment.

Link

Based on our evaluation, we recommend that the BOE award a contract to Penchura, LLC in the amount of $130,000. This project will be funded by a GSRP grant.

Please do not hesitate to reach out if you have any questions.

405 W. Main Street Northville, Michigan 48167 248.344.3510 Fax: 248.344.3506

Northville Public Schools Early Childhood Education
and Extended Day Programs
49775 Six Mile Road, Northville, MI 48168
248-465-2550 fax 248-465-2561

Date: October 15, 2026
To: Steve Banchero
From: Joanne Sawicki, Assistant Program Coordinator
RE: OVS Replacement Climber Selection

After evaluating the bids received to replace the large climber on the playground at Old Village School, we recommend moving forward with **Option #2 from Penchura, the Volo Pico with Shade**.

This recommendation was made after reviewing all proposed designs and narrowing the selection to two climber options. Final input was then gathered from OVS staff, whose feedback helped inform the decision.

The Volo Pico with Shade was selected for its unique design, which features a central climbing net, a variety of play opportunities that support active play and skill development, open sight lines that support effective supervision, and a large shade structure that enhances comfort and safety, particularly during the summer months.

In addition, selecting equipment from the same manufacturer will help maintain a cohesive appearance throughout the playground while complementing the equipment that was installed in 2024.

ATTACHMENT A

CONTRACTOR INFORMATION:

CONTRACTOR'S NAME: PENCHURA L.L.C

CONTACT PERSON: LANCE A. SHIPMAN

ADDRESS: 889 S. OLD US 23

CITY/STATE: BRIGHTON MI

CELL NUMBER: 810-459-9172

PHONE NUMBER: 810-459-9172

E-MAIL ADDRESS: LANCE@PENCHURA.COM

References – List 3 similar projects - client name and facility name

1. SEE ATTACHED

2.4.1 _____

2.4.2 _____

A. CONTRACTOR PRICING INCLUDING ALL ALLOWANCES AND BONDS

Solution 1 Bid Amount (including allowance): $ 150,000.00

Anticipated start date WINTER-SPRING

Anticipated completion date NO LATER THAN May 15, 2027

Solution 2 Bid Amount (including allowance): $ 118,888.00

Anticipated start date WINTER - SPRING

Anticipated completion date NO LATER THAN MAY 15, 2027

Solution 3 Bid Amount (including allowance): $ 94,894.00

Anticipated start date WINTER - SPRING

Anticipated completion date NO LATER THAN MAY 15, 2027

SOLUTION 4 BID AMOUNT $ 130,000.00

ANTICIPATED START DATE - WINTER SPRING

ANTICIPATED COMPLETION DATE - NO LATER THAN MAY 15TH 2027

(ADDITIONAL DETAILS AVAILABLE IN NOVEMBER)

B. ACKNOWLEDGEMENT OF ADDENDA TO RFP

The Contractor acknowledges receipt of the following addenda:

Addendum Number 1 dated 9-29-2026

Addendum Number _____ dated _____

Addendum Number _____ dated _____

The undersigned understands that the School District reserves the right to accept or reject in whole or in part any and all Proposals, to waive informalities and irregularities therein, and to award the Contract to other than the Contractor(s) submitting the best financial Proposal (low bidder) and to award the Contract to one (1) or more Contractors in the School District's sole and absolute discretion.

If award is made to our firm based upon our Proposal, we agree to enter into the attached form of Contract with the School District to furnish the Work in strict accordance with this Request For Proposal, the Contract, and our Proposal.

My signature certifies that the Proposal as submitted complies with all terms and conditions as set forth in this Request For Proposal and the Contract, unless specifically enumerated as an exception as part of our Proposal.

I hereby certify that I am authorized to sign as a Representative for the firm.

CONTRACTOR HEREBY SUBMITS THIS PROPOSAL PRICING FORM IN ACCORDANCE WITH THE TERMS AND CONDITIONS OF THE RFP.

Name of Contractor: PENCHURA L.L.C

(Signature/Principal)

LANCE R. SHIPMAN

(Name Printed)

Date: 10/7/2026

ATTACHMENT B

FAMILIAL DISCLOSURE AFFIDAVIT

The undersigned, the owner or authorized officer of PENCHURA L.L.C (the "Contractor"), pursuant to the familial disclosure requirement provided in the Northville Public Schools (the "School District") Request For Proposals For Northville Public Schools – OVS Playground Improvements hereby represents and warrants that, except as provided below, no familial relationships exist between the owner or any employee of the Contractor, and any member of the Board of Education of the School District or the Superintendent of the School District. A list of the School District's Board of Education Members and its Superintendent may be found at http://www.northvilleschools.org

List any Familial Relationships:

CONTRACTOR:

PENCHURA L.L.C

By: Jamie G. Agnew

Its: RECREATION CONSULTANT

STATE OF Michigan)
)ss.
COUNTY OF Livingston)

This instrument was acknowledged before me on the 7th day of October, 2024 by _____.

Leslie Stempek, Notary Public

_____ County, _____

My Commission Expires: _____

Acting in the County of: _____

LESLIE STEMPEK
NOTARY PUBLIC - STATE OF MICHIGAN
COUNTY OF LIVINGSTON
My Commission Expires February 8, 2027
Acting in the County of _____

ATTACHMENT C

IRAN ECONOMIC SANCTIONS ACT AFFIDAVIT OF COMPLIANCE
Michigan Public Act No. 517 of 2012

The undersigned, the owner or authorized officer of the below-named contractor ("Contractor"), pursuant to the compliance certification requirement provided in the Northville Public Schools (the "School District") Request For Proposals For Northville Public Schools – OVS Playground Improvements.

(the "RFP"), hereby certifies, represents and warrants that the Contractor (including its officers, directors, and employees) is not an "Iran linked business" within the meaning of the Iran Economic Sanctions Act, Michigan Public Act No. 517 of 2012 (the "Act"), and that in the event Contractor is awarded a contract as a result of the aforementioned RFP, the Contractor will not become an "Iran linked business" at any time during the course of performing any Work under the Contract.

The Contractor further acknowledges that any person who is found to have submitted a false certification is responsible for a civil penalty of not more than $250,000.00 or 2 times the amount of the contract or proposed contract for which the false certification was made, whichever is greater, the cost of the School District's investigation, and reasonable attorney fees, in addition to the fine. Moreover, any person who submitted a false certification shall be ineligible to bid on a request for proposal for three (3) years from the date that it is determined that the person has submitted the false certification.

CONTRACTOR:

PENCHURA L.L.C
Name of Contractor

By: [signature]

Its: RECREATION CONSULTANT

Date: 10/7/2026

STATE OF Michigan)
)ss.
COUNTY OF Livingston)

This instrument was acknowledged before me on the 7th day of October, 2026 by

_____.

Leslie Stempek
, Notary Public

_____ County, _____

My Commission Expires: _____

Acting in the County of _____

LESLIE STEMPEK
NOTARY PUBLIC - STATE OF MICHIGAN
COUNTY OF LIVINGSTON
My Commission Expires February 8, 2027
Acting in the County of _____

ATTACHMENT E

CRIMINAL BACKGROUND CHECKS
AFFIDAVIT OF COMPLIANCE – CRIMINAL BACKGROUND CHECKS

The undersigned, the owner or authorized officer of the below-named contractor (the "Contractor"), pursuant to the criminal background compliance certification requirements of Northville Public Schools (the "School District") hereby represents and warrants that the Contractor has performed and/or will perform sufficient criminal background checks, including at a minimum, an Internet Criminal History Tool ("ICHAT") check, for all of its owners, employees, agents, representatives, contractors and/or other personnel who will be on any School District premises to carry out the services contemplated by the Contract Documents. The Contractor further hereby certifies that no owner, employee, agent, representative, contractor and/or other personnel of the Contractor will be on any School District premises if they are a registered criminal sexual offender under the Sex Offenders Registration Act, Public Act 295 of 1994, or have been convicted of "Listed Offense" as defined under Section 722 of the Sex Offenders Registration Act, MCL 28.722.

The Contractor further acknowledges that if it is found to have submitted a false certification or otherwise fails to comply with the requirements of this certification, the School District may immediately terminate the Contract.

CONTRACTOR:

PENCHURA LLC
Name of Contractor

By: [signature]

Its: RECREATION CONSULTANT

Date: 10/7/2024

STATE OF Michigan)
)ss.
COUNTY OF Livingston)

This instrument was acknowledged before me on the 7th day of October, 2024 by _____.

Leslie Stempek
, Notary Public

_____ County, _____
My Commission Expires: _____
Acting in the County of : _____

LESLIE STEMPEK
NOTARY PUBLIC - STATE OF MICHIGAN
COUNTY OF LIVINGSTON
My Commission Expires February 8, 2027
Acting in the County of _____

Volo Pico+™

Re-imagining the play experience for ages 2-5



Volo Pico+



Volo Pico+ w/ Shade

Children grow through challenge, discovery and meaningful complexity

Final Colors will be selected by the OVS ECE Team.

Volo Pico+™

Re-imagining the play experience for ages 2-5



Volo Pico+



Volo Pico+ w/ Shade

Children grow through challenge, discovery and meaningful complexity

Volo Pico+™

Re-imagining the play experience for ages 2-5



Volo Pico+



Volo Pico+ w/ Shade

Children grow through challenge, discovery and meaningful complexity

Volo Pico+™

Re-imagining the play experience for ages 2-5



Volo Pico+



Volo Pico+ w/ Shade

Children grow through challenge, discovery and meaningful complexity



landscape structures

Re-imagining the play experience for ages 2-5

Be among the first to get a preview

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Los Angeles | Sept. 16-17

NRPA | Booth 1837
Philadelphia | Sept. 29-30

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landscape structures®

Color Choices

Vivid colors for lively play

ProShield® Colors

For posts/arches, components and clamps, ProShield® finish combines a specially formulated primer with a high-quality, architectural-grade powdercoat top layer. The result is enhanced longevity, greater protection against UV rays, prevention from corrosion, and improved product performance. Custom colors are available for an additional charge.

Learn more about our Color Inspirations at playlsi.com/color-inspirations

- Denim
- Blue
- Pebble
- Seafoam
- Lagoon
- Sky
- Peacock
- Grass
- Green
- Pine Green
- Leaf
- Limon
- Sprout
- Slate
- Purple
- Plum
- Maroon
- Berry
- Cranberry Red
- Red
- Paprika
- Orange
- Tangerine
- Yellow
- Honey
- Buttercup
- Metallic Silver
- Cool Silver Matte
- Matte Gray
- Carbon
- Black
- Brown
- Acorn
- Copper
- Tan
- Dune
- Vanilla
- White

Permalene® Color Panels

Permalene® panels with a recycled core are a smart choice for your playground and the environment. Available in the 20 colors shown, the distinctive black core results from combining and recycling colored plastic—waste that would otherwise end up in landfills.



Polycarbonate Panels

Hedra® product line option. Translucent panel provides visibility into structure as well as light and color play.



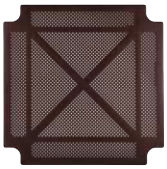
Limon



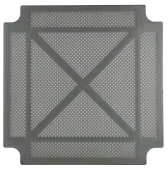
Sky



Tangerine



Brown



Gray

Steel Decks The heaviest, thickest decks for long-lasting safety: Flange-formed from 12-gauge steel with safe, rounded corners. Reinforced with .105″ x 2″ ribs welded on cross for superior strength and a consistently flat surface.



TenderTuff™ Coating
For swing chains, handholds, pipe barriers, wheels, rings, etc. Insulates against temperature extremes and provides a safer grip surface compared to painted metal.



Tan Black Red

Steel-Reinforced Cables Made of tightly woven, polyester-wrapped, six-stranded galvanized-steel cable. These abrasion-resistant, color-stable cables are extremely durable and vandal resistant.

Polyethylene For slides, tunnels, roofs, etc. The heavy-duty rotationally molded polyethylene material ensures strength and durability while resisting cracking, fading and peeling. **Denim, Seafoam, Limon, Leaf, Slate, Brick, Tangerine, Buttercup, Granite and Acorn are color blends.*



SkyWays® and CoolToppers® Shade Fabrics

Designed to block up to 97% of UV rays and keep playground temperatures up to 30 degrees cooler.



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Pick your palette

Tour through carefully curated palettes and discover how color can tie your whole playground together. All of our colors take a cue from nature—from green trees and blue sky to minerals, birds, spices, fruits and more—to create vibrant hues that stimulate the senses and perfectly coordinate with the outdoors.



Metallic Silver • Limon • Denim • Gray

Palette AA



Tangerine • Plum • Limon • Gray • Metallic Silver

Palette AB



Brown • Acorn • Leaf

Palette AC



Denim • Vanilla • Tangerine • Gray • Blue

Palette AD



Black • Yellow • Red

Palette AE



Brown • Dune • Acorn • Tan

Palette AF



Limon • Tangerine • Denim • Gray

Palette AG



Brown • Limon • Leaf

Palette AH



Leaf • Brown • Acorn

Palette AI



Red • Blue • Yellow

Palette AJ



Metallic Silver • Denim • Brick • Gray

Palette AK



Vanilla • Plum • Limon • Acorn • Gray • Metallic Silver

Palette AL

Tangerine • Metallic Silver • Limon • Gray

Palette AM

Metallic Silver • Tangerine • Denim • Gray

Palette AN

Pine Green • Tan • Brown • Green

Palette AO

Plum • Tangerine • Orange • Granite • Tan • Brown • Metallic Silver

Palette AP

Buttercup • Limon • Grass • Leaf • Gray • Metallic Silver

Palette AQ

Sky • Berry • Denim • Gray

Palette AR

Metallic Silver • Orange • Carbon • Denim • Gray

Palette AS

Sky • Denim • Lagoon • Acorn • Brown

Palette AT

Buttercup • Grass • Acorn • Leaf • Brown

Palette AU

Lagoon • Sky • Tangerine • Gray • Denim

Palette AV

Carbon • Lagoon • Sky • Limon • Gray • Metallic Silver

Palette AW

Acorn • Sky • Lagoon • Brown

Palette AX

Limon • Metallic Silver • Lagoon • Gray

Palette AY

Blue • Limon • Green

Palette AZ

Blue • Yellow • Red

Palette BA

Carbon • Peacock • Lagoon • Limon • Gray • Metallic Silver

Palette BB

Cool Silver • Sky • Peacock • Blue • Gray

Palette BC

Peacock • Buttercup • Lagoon • Gray

Palette BD

Black • Lagoon • Gray • Sky

Palette BE

Dune • Paprika • Acorn • Tangerine • Brown

Palette BF

Metallic Silver • Lagoon • Sky • Buttercup • Gray

Palette BG

Paprika • Limon • Peacock • Gray • Metallic Silver

Palette BH

Paprika • Sky • Lagoon • Gray

Palette BI

Peacock • Blue • Limon • Gray • Metallic Silver

Palette BJ









October 7, 2026

Mr. Devin Kling
Assistant Superintendent for Finance and Operations
Northville Public Schools
405 W. Main Street
Northville, MI 48167

Re: Furnishing Recommendation
Additions and Remodeling at Northville High School – Phase 2, TMP Project No. 23022A

Dear Mr. Kling:

Proposals were received for the furniture for the Additions and Remodeling at Northville High School by multiple Furniture Contractors. Below is a spreadsheet which identifies each Manufacturer Category's associated costs and Contracts used.

TMP recommends the procurement of furnishing packages as follows:

FURNITURE CONTRACTOR	MANUFACTURER CATEGORY	AMOUNT	CONTRACT
ISCG	**Category A:** Ergotron	$2,195.92	MIDEAL
NBS Commercial Interiors	**Category B:** Integra	$14,951.00	NPP
	Category C: Steelcase	$35,978.83	E&I
	Category E: Egan	$6,053.00	TIPS
	Category G: Global	$8,026.24	E&I
	Category H: Smith Systems	$4,407.82	E&I
	Category J: SAFCO	$3,983.89	OMNIA
	Category K: Palmer Hamilton	$15,348.00	
IOS	**Category F:** KI	$ 92,563.66	Sourcewell
Great Lakes Furniture	**Category D:** VS America	$16,212.75	OMNIA
Dew-El	**Category L:** MiEN	$39,853.50	OMNIA
	TOTAL AMOUNT NOT TO EXCEED:	**$252,000.00**	

This Phase 2 furniture recommendation relates to the spaces in the new STEAM Additions. There will be a separate package to furnish the remaining renovated spaces such as the Main Office in Phase 3. Category I was not used.

Sincerely,

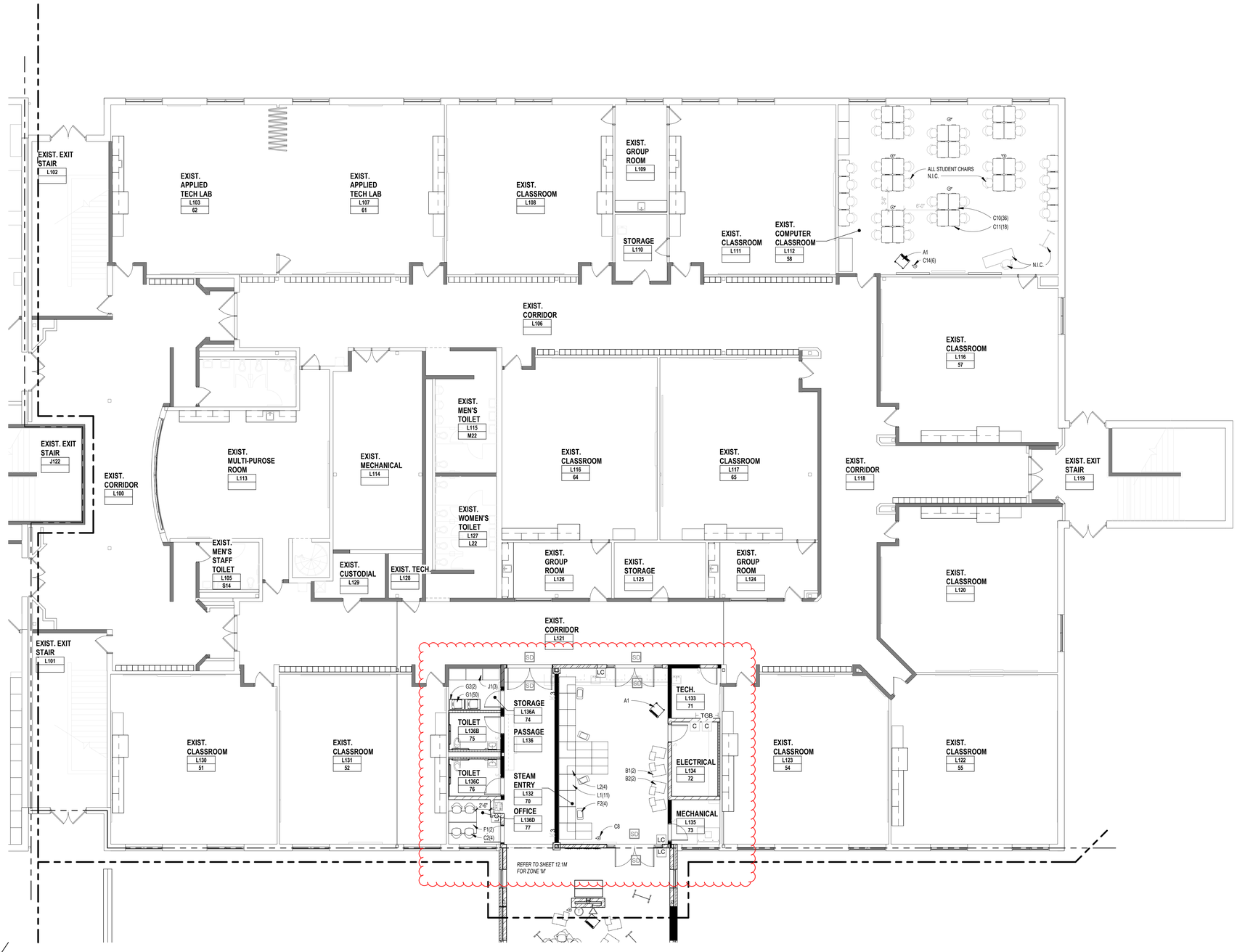
TMP ARCHITECTURE, INC.

TMP ARCHITECTURE Inc
1191 WEST Square Lake Road Bloomfield Hills Michigan 48302
PH 248.338.4561 FX 248.338.0223 www.TMP-ARCHITECTURE.COM



Jessica Hartwig
Interior Designer/Associate
JLH/jlh

Enclosure: (Letter of Recommendation and Furniture Drawings)



N

FIRST LEVEL FURNITURE PLAN - ZONE 'L'

SCALE: 1/8" = 1'-0"

TMP ARCHITECTURE

TMP ARCHITECTURE INC

1191 WEST SQUARE LAKE ROAD
BLOOMFIELD HILLS · MICHIGAN · 48302
PH · 248.338.4561
EM · INFO@TMP-ARCHITECTURE.COM

REGISTRATION SEAL

CONSULTANT

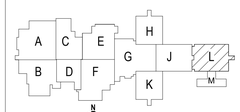
PROJECT TITLE

NORTHVILLE HIGH SCHOOL STEAM ADDITION

Northville Public Schools
Northville, MI

DRAWING TITLE

First Level Furniture Plan - Zone 'L'



KEY PLAN

ISSUE DATES

DATE:	ISSUED FOR:
04-20-2026	2026 FURNITURE PACKAGE
09-23-2025	CONSTRUCTION DOCUMENTS
08-08-2025	DRAFT CONSTRUCTION DOCUMENTS

DRAWN	JH, MB
CHECKED	AR
APPROVED	DL

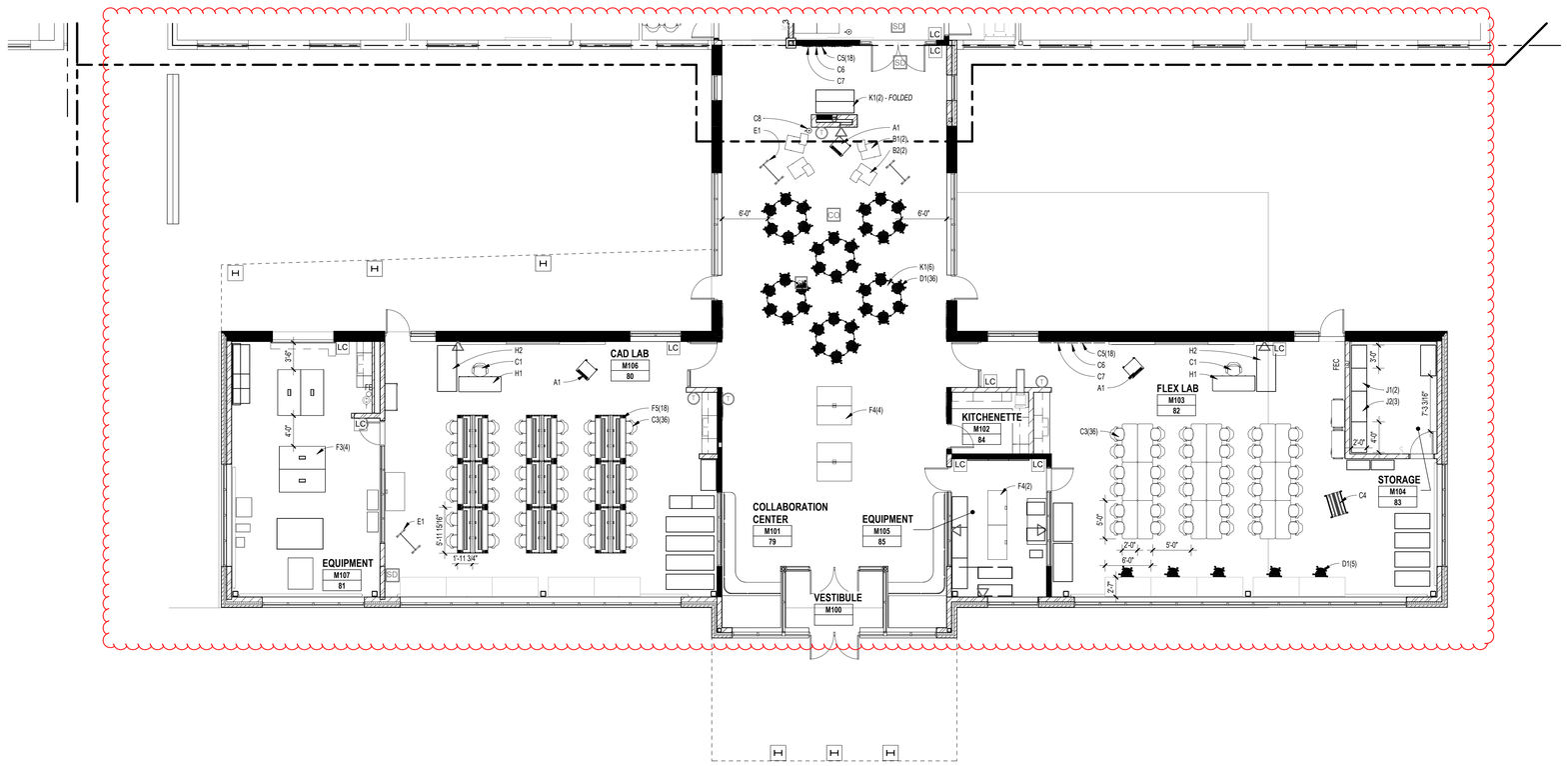
PROJECT NO.

23022

DRAWING NO.

A12.1L

Autodesk Docs://23022_NPS - High School Addition & Remodeling/23022-ARCH-24.rvt
10/2/2026 7:47:04 AM



N

FIRST LEVEL FURNITURE PLAN - ZONE 'M'

SCALE: 1/8" = 1'-0"

TMP ARCHITECTURE INC

1191 WEST SQUARE LAKE ROAD
BLOOMFIELD HILLS · MICHIGAN · 48302
PH · 248.338.4561
EM · INFO@TMP-ARCHITECTURE.COM

REGISTRATION SEAL

CONSULTANT

PROJECT TITLE

NORTHVILLE HIGH SCHOOL STEAM ADDITION

Northville Public Schools
Northville, MI

DRAWING TITLE

First Level Furniture Plan - Zone 'M'

KEY PLAN

ISSUE DATES

FOR REFERENCE ONLY

DATE:	ISSUED FOR:
09-23-2025	CONSTRUCTION DOCUMENTS
08-08-2025	DRAFT CONSTRUCTION DOCUMENTS

DRAWN	JH, MB
CHECKED	AR
APPROVED	DL

PROJECT NO.

23022

DRAWING NO.

A12.1M

Autodesk Docs://23022_NPS - High School Addition & Remodeling/23022-ARCH-24.rvt
10/2/2025 7:47:11 AM

October 12, 2026

Devin Kling
Assistant Superintendent for Finance & Operations
Northville Public Schools
405 West Main Street
Northville, MI 48167

RE: Recommendation for Acceptance & Approval – Additional Lockers
Northville Public Schools
AUCH Project #9477 - Northville High School STEAM Addition & Renovation

Dear Mr. Kling,

We have completed the review of the costs associated with Northville High School STEAM Addition and Renovations for the Additional lockers in the pool locker rooms.

The total number of lockers being requested was increased by 36 in the locker rooms. This was requested by the schools staff and is reflected in TMP Bulletin #7 issued on 8/25/2026.

We are recommending that Northville Public Schools Board of Education award approval, not to exceed, for a total amount of $35,135.10.

Enclosed are copies of the contractor's quote with backup documentation. If you have any questions, please do not hesitate to contact me.

Very truly yours,

AUCH CONSTRUCTION

Joe Brenton
Sr. Project Manager

Enclosure:

Cc: Danielle Eschner - Auch
Steve Banchero - Northville Public Schools
Anna Read - TMP Architecture
Michell Kerns - Lecole Planners

ANN ARBOR CEILING & PARTITION CO,

5075 Carpenter Road. ♦ Ypsilanti, MI 48197
(734) 985-2371

August 19, 2026

AUCH
65 University Drive
Pontiac, MI 48342

PH: (248) 334-2000

Attn: Jill Price

Project: **Northville HS STEAM Addition**
Job #: **260005**
COR #: **011**

Re: **RFI #55 - Additional Lockers & Bases**

See attached cost estimate spreadsheet for the detailed break-down for the above referenced change.

Please forward a change order in the amount of **$35,135.10** if you would like us to perform this work.

If you have any questions or need further detail, please do not hesitate to call.

Sincerely,

Justin Brescol
Estimator / Project Manager

Note:
This change proposal is based upon the usual cost elements such as labor, materials, and mark-up and does not include any amount for impacts such as interference, disruptions, rescheduling, change in sequence of the work, delays, and/or associated acceleration. We expressly reserve the right to submit our request for any of these items should we be faced with performing work under any of these conditions.

AACP CHANGE ORDER REQUEST

ITEM DESCRIPTION	PROJECT TITLE:	Northville HS STEAM Addition	ESTIMATE BY:	Justin Brescol
RFI #55 - Additional Lockers & Bases	AACP JOB #:	260005	COR#:	011

ITEM DETAILS

Provide 36 additional lockers in Pool Locker Rooms

SCHEDULE IMPACT due to COR: ☐ YES — N

SELF-PERFORM	Quantity Number	Unit	Material Cost Unit Cost	Labor Cost Unit Cost	Equip & Misc. Unit Cost	TOTALS
MATERIAL						
			$ -			$ -
			$ -			$ -
			$ -			$ -
			$ -			$ -
			$ -			$ -
			$ -			$ -
			$ -			$ -
					MATERIAL SUBTOTAL	$ -
					ALLOWABLE MARK-UP (Excludes mark-up on unit pricing) 10%	$ -
					MATERIAL SUBTOTAL with MARK-UP	$ -
LABOR - STANDARD						
Carpenter Foremen		HR		$ 117.10		$ -
Carpenter		HR		$ 108.80		$ -
Laborer		HR		$ 92.64		$ -
Taper		HR		$ 97.19		$ -
LABOR - TIME & HALF						
Carpenter Foremen		HR		$ 153.31		$ -
Carpenter		HR		$ 141.61		$ -
Laborer		HR		$ 131.34		$ -
Taper		HR		$ 136.90		$ -
LABOR - PREMIUM ONLY						
Carpenter Foremen		HR		$ 36.21		$ -
Carpenter		HR		$ 32.81		$ -
Laborer		HR		$ 38.70		$ -
Taper		HR		$ 39.71		$ -
					LABOR SUBTOTAL	$ -
					ALLOWABLE MARK-UP (Excludes mark-up on unit pricing) included above	$ -
					LABOR SUBTOTAL with MARK-UP	$ -
GENERAL CONDITIONS						
Trucking and Handling		HR			$ 175.00	$ -
Parking		EA			$ -	$ -
Scaffold - Rental		HR			$ -	$ -
Equipment - Interior Lifts, Lasers, Etc.		HR			$ -	$ -
Equipment - Stocking (Boom)		HR			$ -	$ -
Safety		HR			$ -	$ -
					GENERNAL CONDITIONS SUBTOTAL	$ -
					ALLOWABLE MARK-UP (Excludes mark-up on unit pricing) 10%	$ -
					GENERAL CONDITIONS SUBTOTAL with MARK-UP	$ -
SUBCONTRACTS	Quantity				Unit Cost	TOTALS
Product Resources Quote dated 8/19/26	1	lot			$ 33,462.00	$ 33,462.00
					$ -	$ -
					$ -	$ -
					SUBCONTRACTOR(S) SUBTOTAL	$ 33,462.00
					ALLOWABLE MARK-UP (Excludes mark-up on unit pricing) 5%	$ 1,673.10
					SUBCONTRACTORS SUBTOTAL with MARK-UP	$ 35,135.10
					AACP COR SUBTOTAL	$ 35,135.10
					Payment and Performance Bond N/A	$ -
					GRAND TOTAL of AACP Change Order Request:	**$ 35,135.10**

PRODUCT RESOURCE COMPANY

Product Resource Company
2220 Raymond Drive
Lansing, MI 48906
phone: 517.484.8400
www.productresourcecompany.com

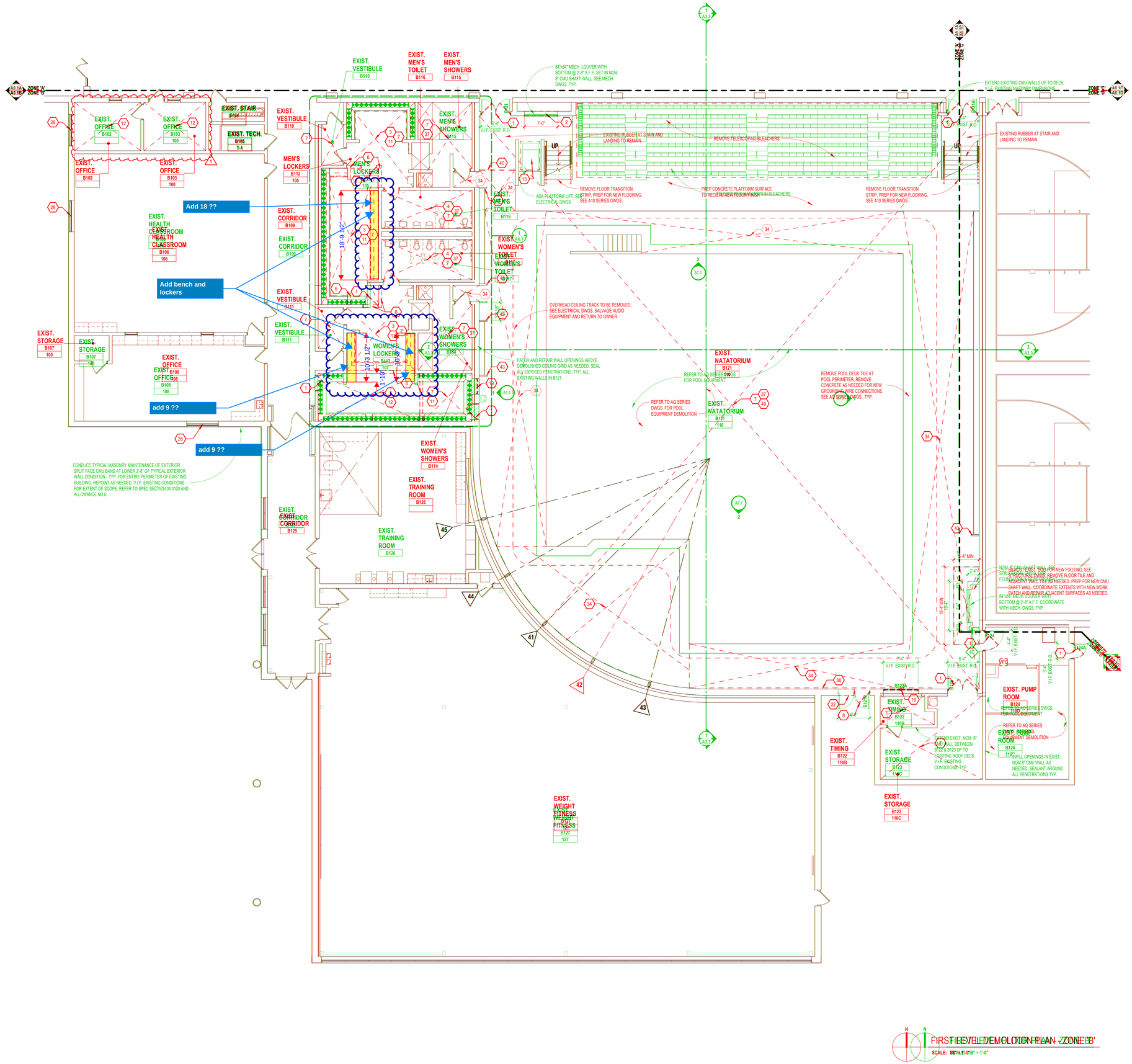
ESTIMATE

Date: 8-19-26

Job: **Northville HS Steam Addition - RFI 55**
Northville, MI

Description	Amount
105126 Plastic Lockers: Furnish and install (36) 12x12x72 2-tier plastic lockers as specified. Includes all trim necessary for a complete install.	
Material:	$26,100.00
Labor:	$4,320.00
Markup:	$3,042.00
Total:	+$33,462.00

Jack Spalding
Product Resource Company
Pricing valid for 30 days



GENERAL DEMOLITION NOTES

1. REFER TO MECHANICAL AND ELECTRICAL DRAWINGS FOR RELATED AND ADDITIONAL DEMOLITION AND PATCHING WORK BY MECHANICAL AND ELECTRICAL TRADES.
2. REFER TO ROOF PLANS FOR THE EXTENT OF ROOFING DEMOLITION.
3. SEE CIVIL DRAWINGS FOR DEMOLITION OF SITE ITEMS.
4. SEE EXTERIOR ELEVATIONS FOR ADDITIONAL DEMOLITION AND PATCHING WORK AT EXTERIOR OF BUILDING, INCLUDING (BUT NOT LIMITED TO) DEMOLITION NOTES RELATED TO WINDOW REPLACEMENT.
5. WHERE REMOVAL OF CASEWORK, MILLWORK, CHALKBOARD, TACKBOARD, OR EQUIPMENT, IS INDICATED, FILL HOLES AND PATCH EXISTING WALLS, BASES AND CEILINGS WHICH ARE TO REMAIN EXPOSED.
6. UNLESS OTHERWISE INDICATED, TOOTH NEW MATERIAL INTO EXISTING WHEREVER INFILL REMAINS EXPOSED.

WALL/PARTITION LEGEND

EXISTING WALL CONSTRUCTION
METAL STUD PARTITION
CONCRETE MASONRY UNIT WALL W/ HORIZONTAL REINFORCEMENT AT 16" OC
1C 3 5/8" METAL STUDS AT 16" O.C. (MAX.) WITH 5/8" GYPSUM BOARD ONE SIDE. HEIGHT: FROM FLOOR TO 4" ABOVE CEILING. PROVIDE SOUND ATTENUATION BATT INSULATION FULL HEIGHT AT ALL NEW PARTITIONS.
1REQ 3 5/8" METAL STUDS AT 16" O.C. (MAX.) WITH 5/8" GYPSUM BOARD ONE SIDE. HEIGHT: FROM FLOOR TO STRUCTURE ABOVE.
1C 3 5/8" METAL STUDS AT 16" O.C. (MAX.) WITH 5/8" GYPSUM BOARD ON BOTH SIDES. HEIGHT: FROM FLOOR TO STRUCTURE ABOVE.
2C 6" METAL STUDS AT 16" O.C. (MAX.) WITH 5/8" GYPSUM BOARD ONE SIDE TO STRUCTURE ABOVE.
2A 6" METAL STUDS AT 16" O.C. (MAX.) WITH 1 LAYER 5/8" GYPSUM BOARD EACH SIDE. 3" ACOUSTICAL BATT INSULATION FULL HEIGHT. HEIGHT: FROM FLOOR TO 4" ABOVE CEILING.
2B 6" METAL STUDS AT 16" O.C. (MAX.) WITH 2 LAYER 5/8" GYPSUM BOARD EACH SIDE. 3" ACOUSTICAL BATT INSULATION FULL HEIGHT. HEIGHT: FROM FLOOR TO DECK ABOVE. COPE AROUND STRUCTURE. SEAL ALL GAPS AND PENETRATIONS.
2D 6" METAL STUDS AT 16" O.C. (MAX.) WITH 2 LAYER 5/8" GYPSUM BOARD EACH SIDE. 3" ACOUSTICAL BATT INSULATION FULL HEIGHT. HEIGHT: FROM FLOOR TO DECK ABOVE. COPE AROUND STRUCTURE. SEAL ALL GAPS AND PENETRATIONS. PROVIDE DOOR OPENING FOR NEW DOOR.
2 6" METAL STUDS AT 16" O.C. (MAX.) WITH 5/8" GYPSUM BOARD ONE SIDE. HEIGHT: FROM FLOOR TO DECK ABOVE. COPE AROUND STRUCTURE. SEAL ALL GAPS AND PENETRATIONS. PROVIDE DOOR OPENING FOR NEW WORK.
2B 6" METAL STUDS AT 16" O.C. (MAX.) WITH 2 LAYER 5/8" GYPSUM BOARD EACH SIDE. 3" ACOUSTICAL BATT INSULATION FULL HEIGHT. HEIGHT: FROM FLOOR TO DECK ABOVE. COPE AROUND STRUCTURE. SEAL ALL GAPS AND PENETRATIONS. PROVIDE DOOR OPENING FOR NEW WORK.

DEMOLITION KEYNOTES

20 REMOVE CMU WALL WITH LAYER 5/8" GYPSUM BOARD EACH SIDE. 3" ACOUSTICAL BATT INSULATION FULL HEIGHT. HEIGHT: FROM FLOOR TO DECK ABOVE. COPE AROUND STRUCTURE. SEAL ALL GAPS AND PENETRATIONS.
20 REMOVE STUD PARTITION WITH LAYER 5/8" GYPSUM BOARD EACH SIDE. 3" ACOUSTICAL BATT INSULATION FULL HEIGHT. HEIGHT: FROM FLOOR TO DECK ABOVE. COPE AROUND STRUCTURE. SEAL ALL GAPS AND PENETRATIONS. PROVIDE DOOR OPENING FOR NEW WORK.
2 REMOVE ALL LOCKERS AND LOCKER BENCHES. EXISTING CONCRETE BASE TO REMAIN
2B REMOVE STUD PARTITION WITH LAYER 5/8" GYPSUM BOARD EACH SIDE. 3" ACOUSTICAL BATT INSULATION FULL HEIGHT. HEIGHT: FROM FLOOR TO DECK ABOVE. COPE AROUND STRUCTURE. SEAL ALL GAPS AND PENETRATIONS. PROVIDE DOOR OPENING FOR NEW WORK.
2B REMOVE ALL LOCKERS AND LOCKER BENCHES. EXISTING CONCRETE BASE TO REMAIN. PREP AS NEEDED FOR INSTALLATION OF NEW FLOORING. SEE A10 SERIES DWGS. FOR ADDITIONAL INFORMATION.
2B REMOVE STUD PARTITION WITH LAYER 5/8" GYPSUM BOARD EACH SIDE. 3" ACOUSTICAL BATT INSULATION FULL HEIGHT. HEIGHT: FROM FLOOR TO DECK ABOVE. COPE AROUND STRUCTURE. SEAL ALL GAPS AND PENETRATIONS. PROVIDE DOOR OPENING FOR NEW WORK.
2B REMOVE STUD PARTITION WITH LAYER 5/8" GYPSUM BOARD EACH SIDE. 3" ACOUSTICAL BATT INSULATION FULL HEIGHT. HEIGHT: FROM FLOOR TO DECK ABOVE. COPE AROUND STRUCTURE. SEAL ALL GAPS AND PENETRATIONS. PROVIDE DOOR OPENING FOR NEW WORK.
4 REMOVE CMU WALL IN ENTIRETY. PREP AND PATCH FLOOR AND ADJACENT WALLS FOR INSTALLATION OF NEW DOOR.
4B REMOVE CMU WALL IN ENTIRETY. PREP AND PATCH FLOOR AND ADJACENT WALLS FOR INSTALLATION OF DOOR.
4C REMOVE ACT CEILING IN ENTIRETY - SEE MECHANICAL AND ELECTRICAL DRAWINGS FOR ASSOCIATED DEMOLITION INFORMATION.
5 REMOVE EXISTING DOOR, DOOR FRAME, DOOR HARDWARE, AND ALL ASSOCIATED APPURTENANCES.
5B REMOVE & REPAIR SALVAGE DRY SURFACES FOR INSTALLATION OF NEW WORK. MATCH ADJACENT SURFACES.
8G REMOVE GLAZING AND ALUMINUM FRAMING SYSTEM AND ALL ASSOCIATED APPURTENANCES. PREP AND PATCH FLOOR AND ADJACENT WALLS FOR INSTALLATION OF NEW.
10B REMOVE VCT FLOORING AND WALL BASE. PATCH AND REPAIR SUBFLOOR AND WALLS AS NEEDED FOR INSTALLATION OF NEW FLOORING.
NOTES:
1. COORDINATE EXTENT OF DEMOLITION WITH EXISTING CONDITIONS AND NEW CONSTRUCTION. EXTEND DEMOLITION AND REMOVE ADDITIONAL WALL AS REQUIRED FOR NEW CONSTRUCTION. VERIFY EXTENT OF DEMOLITION IN FIELD.
2. REFER TO ARCHITECTURAL DRAWINGS FOR ALL WIND FRAME LOCATIONS AT INTERIOR AND EXTERIOR WALLS.
3. AT FIRE RATED WALLS REMOVE ALL CONSTRUCTION DOWN TO SUBSTRATE (i.e. GYPSUM BOARD) AS REQUIRED FOR NEW CONSTRUCTION. PROVIDE INSTALLATION OF NEW FIRE-RATED WALL CONSTRUCTION AS INDICATED ON DRAWINGS. PROVIDE FIRESTOPPING AT ALL PENETRATIONS AS INDICATED ON DRAWINGS AND SPECIFICATIONS. PROVIDE FIRE-RATED JOINT SYSTEM AS INDICATED IN SPECIFICATIONS SECTION 07 8400 AND ASSOCIATED DETAILS. CONFIRM HOURLY RATING OF NEW WALL ASSEMBLY FOR NEW WORK.
4. ALL GAUGES, TYPES, AND STUD SPACING SHALL BE AS INDICATED ON DRAWINGS AND SPECIFICATIONS. TYPICAL UNLESS OTHERWISE INDICATED.
5. PROVIDE SHIMMING AS NEEDED TO ENSURE NEW WORK IS PLUMB AND TRUE. PROVIDE BRACING AS NEEDED TO ENSURE NEW WORK IS STABLE.
6. ALL DIMENSIONS ARE TO FACE OF STUD UNLESS OTHERWISE INDICATED.
7. WHERE FINISH PLANS (A10 SERIES DRAWINGS) CALL FOR WALL TILE, PROVIDE CEMENT BOARD SUBSTRATE IN LIEU OF GYPSUM BOARD.
8. ALL GAUGES, TYPES, AND STUD SPACING SHALL BE AS INDICATED ON DRAWINGS AND SPECIFICATIONS. TYPICAL UNLESS OTHERWISE INDICATED.

GENERAL NOTES

1. COORDINATE LOCATION OF ALL CONCRETE HOUSEKEEPING PADS AND / OR CURBS FOR NEW EQUIPMENT WITH MECHANICAL MANUFACTURER.
2. COORDINATE EXTENT OF PATCHING AT ACCESS PANELS WITH TRADE REQUIRING THE ACCESS AND PROVIDE ALL ACCESS PANELS (TYPICALLY BUT ARE REQUIRED TO BE INSTALLED BEFORE ALL LOCATIONS MUST BE COORDINATED AND APPROVED BY THE ARCHITECT BEFORE INSTALLATION). DOES NOT COORDINATE SCOPE & EXTENT WITH ALTERNATE NO. 3 IN SPECS. AND WITH WORK SHOWN ON A10 SERIES & A2 SERIES DWGS.
3. PROVIDE RUBBER FLOORING AND WALL BASE. PATCH AND REPAIR SUBFLOOR AND WALLS AS NEEDED FOR INSTALLATION OF NEW FLOORING AND BASE. COORDINATE EXTENT OF WALL DEMOLITION AND INSTALLATION WITH THE FINISH PLANS (A10 SERIES DWGS.) AND ELEVATIONS (A2 SERIES DWGS.).
4. CONTRACTOR SHALL VERIFY EXISTING CONDITIONS AND DIMENSIONS OF ALL EXISTING WALLS, CEILINGS AND FLOORS AND REPORT ANY DISCREPANCIES BEFORE PROCEEDING WITH WORK.
5. DIMENSIONS TO BE VERIFIED IN FIELD BY CONTRACTOR PRIOR TO START OF ANY WORK. NOTIFY ARCHITECT OF REPRESENTATIVE OF DISCREPANCIES ARISE BEFORE PROCEEDING WITH WORK.
6. ALL ELECTRICAL, MECHANICAL, PLUMBING, SPRINKLER, AND FIRE ALARM DEVICES AND EQUIPMENT SHALL BE REMOVED AND REINSTALLED AS REQUIRED FOR NEW WORK.
7. PROVIDE CONTROL JOINTS IN INTERIOR GWB FOR SEALED JOINTS EXTERIOR / INTERIOR MASONRY CONTROL JOINTS AS INDICATED ON DRAWINGS.
8. VERIFY LOCATION OF ALL EXISTING MECHANICAL AND ELECTRICAL EQUIPMENT AND PIPING PRIOR TO DEMOLITION. COORDINATE WITH MECHANICAL AND ELECTRICAL DRAWINGS FOR ADDITIONAL INFORMATION.
9. REFER TO ALLOWANCE NO. 6 FOR ADDITIONAL MASONRY REPAIR AND REPOINTING WORK.
10. REMOVE ALL EXISTING CEILING GRID AS NEEDED FOR NEW WORK. PROVIDE NEW GRID AND ACT AS REQUIRED TO MATCH EXISTING.
11. REMOVE ALL EXISTING GYPSUM BOARD SOFFITS IN COMPLIANCE WITH SPECIFICATIONS FOR ABATEMENT OF ASBESTOS CONTAINING MATERIALS. COORDINATE WITH MECHANICAL DRAWINGS FOR ADDITIONAL INFORMATION.
12. REMOVE ALL EXISTING WOOD BASE AND FLOORING UNDER REMOVED TELESCOPING BLEACHERS AS INDICATED. PREP FOR NEW FINISH BY OTHERS. SEE A10 SERIES DWGS.
13. REMOVE ALL EXISTING WOOD BASE AND FLOORING UNDER REMOVED TELESCOPING BLEACHERS AS INDICATED. PREP FOR NEW FINISH BY OTHERS. SEE A10 SERIES DWGS.
14. REFER TO REFLECTED CEILING PLANS FOR EXTENSION OF PARTITION WALLS TO FLOOR ABOVE AND WALL FIRE RESISTANCE RATING REQUIREMENTS.
15. REFER TO A10_ SERIES DRAWINGS FOR FLOOR FINISH PATTERNS AND ROOM FINISHES.
16. REFER TO STRUCTURAL DRAWINGS FOR ORIENTATION AND SIZES OF ALL STRUCTURAL COLUMNS.
17. REFER TO DRAWING A8_ FOR TYPICAL DETAILS PERTAINING TO WALL TERMINATIONS AT STRUCTURE ABOVE AND MASONRY CONTROL JOINT DETAILS.
18. VERIFY ALL DIMENSIONS IN FIELD.
19. PROVIDE WOOD BLOCKING WITHIN STUD WALLS FOR WALL MOUNTED ITEMS i.e. GRAB BARS, TOWEL DISPENSERS, PENCIL SHARPENERS, WALL STOPS, ACCORDIAN PARTITION JAMBS, ETC. REFER ALSO TO A8_ SERIES AND A6_ SERIES DRAWINGS.
20. REFER TO EXTERIOR ELEVATIONS AND PLAN DETAILS FOR LOCATIONS OF CONTROL JOINTS IN EXTERIOR WALLS.
21. WHERE SLAB DEPRESSIONS ARE INDICATED FOR WOOD FLOOR SYSTEMS, CONFIRM DEPRESSION WITH WOOD FLOORING CONTRACTOR. ADJUST DEPRESSION, AS REQUIRED, TO MEET FLUSH WITH ADJACENT FLOOR MATERIALS (i.e. CERAMIC TILE, QUARRY TILE, ETC.).
22. ALL EXPOSED EXISTING STRUCTURAL STEEL COLUMNS TO BE PAINTED WITH INTUMESCENT PAINT TO MAINTAIN FIRE RATING.

SALVAGE ITEMS

- ACOUSTIC WALL PANELS
- TACKBOARDS & MARKERBOARDS

PATCHING NOTES

1. REFER TO DEMOLITION PLANS FOR ADDITIONAL PATCHING NOTES.
2. FOR ALL FLOOR SURFACES RECEIVING NEW FLOOR FINISHES, PREPARE SUBSTRATE BY PROVIDING LEVELING AND PATCHING COMPOUNDS RECOMMENDED BY FINISH FLOORING MANUFACTURERS. CONTRACTOR'S BASE BID PROPOSAL SHALL ASSUME THAT ALL AREAS, INDICATED TO RECEIVE NEW FINISHES, WILL REQUIRE FLOOR PREPERATION.
3. PATCH AND REPAIR ALL FLOOR AND WALL SURFACES LEFT DAMAGED OR INCOMPLETE FROM REMOVAL OF EXISTING PARTITIONS, MILLWORK, CASEWORK, CHALKBOARDS, TACKBOARDS, DISPLAY CASES OR OTHER FIXED EQUIPMENT WITH MATERIALS TO MATCH EXISTING, AS ACCEPTABLE TO THE ARCHITECT.
4. MATCH EXISTING MASONRY COURSING ADJACENT IN EACH AREA AND TOOTH NEW WORK INTO EXISTING, UNLESS OTHERWISE INDICATED.
5. AT EXISTING FLOOR FINISHES TO REMAIN, THAT BECOME SUBSTRATES FOR NEW FLOOR FINISHES, PATCH AND FILL EXISTING AS REQUIRED TO PREPARE FOR NEW FLOOR FINISH UNTIL ACCEPTABLE TO NEW FLOOR FINISH CONTRACTOR.
6. TOOTH-IN MASONRY INTO EXISTING, U.O.N., INCLUDING JAMBS OF DOORS AND OTHER OPENINGS.

TMP ARCHITECTURE

TMP ARCHITECTURE INC
1191 WEST SQUARE LAKE ROAD
BLOOMFIELD HILLS - MICHIGAN - 48302
PH - 248.338.4561
EM - INFO@TMP-ARCHITECTURE.COM

REGISTRATION SEAL

CONSULTANT

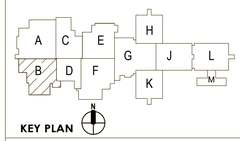
PROJECT TITLE

NORTHVILLE HIGH SCHOOL STEAM ADDITION

Northville Public Schools
Northville, MI

DRAWING TITLE

First Level Demolition Plan - Zone 'B'



KEY PLAN

ISSUE DATES

DATE:	ISSUED FOR:
12-19-2025	BULLETIN NO.1
09-23-2025	CONSTRUCTION DOCUMENTS
08-08-2025	DRAFT CONSTRUCTION DOCUMENTS
07-09-2025	95% CD REVIEW
03-14-2025	DESIGN DEVELOPMENT

DRAWN	AH, MM, HM, LB
CHECKED	AR
APPROVED	DL

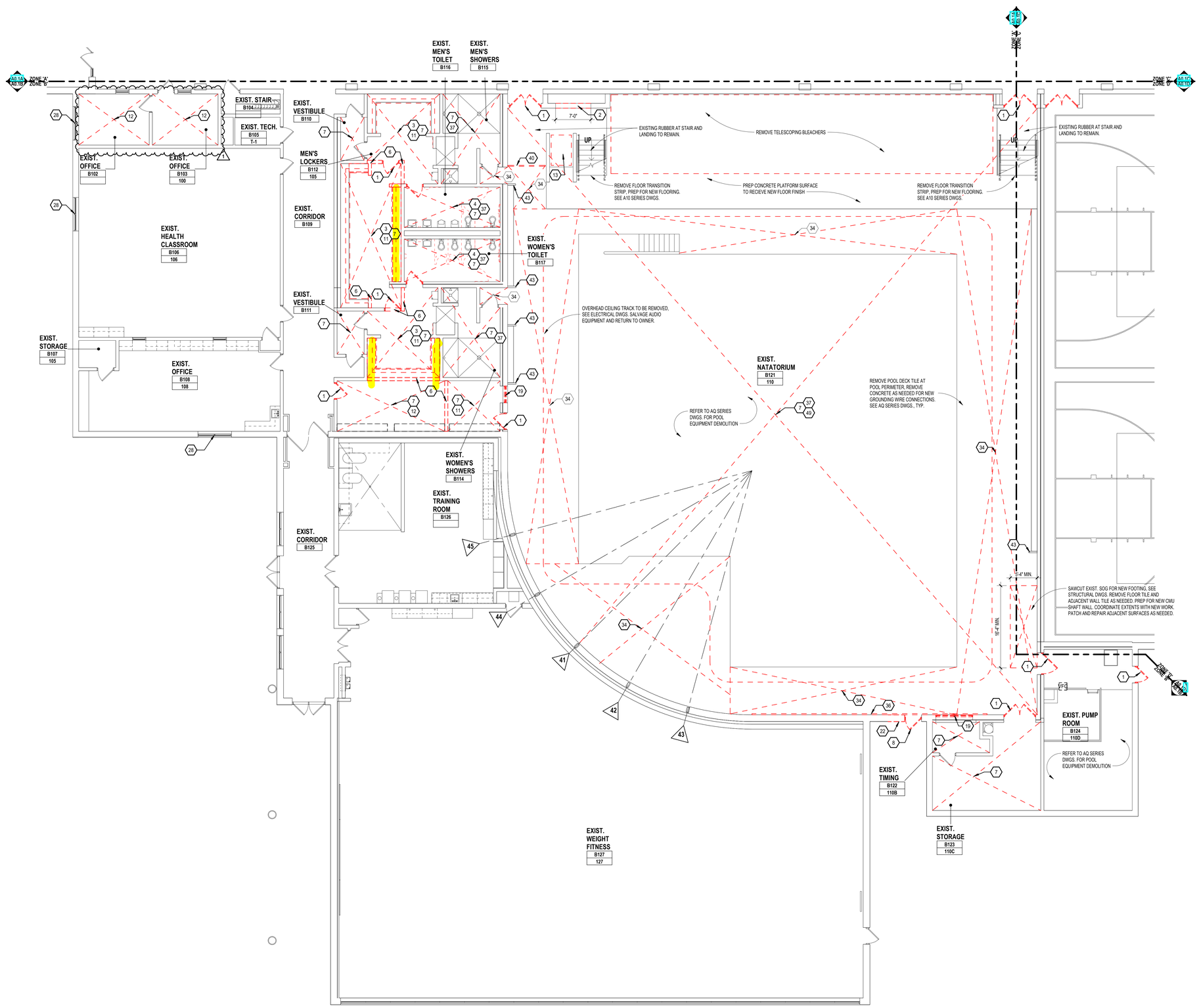
PROJECT NO.

23022

DRAWING NO.

A0.1B

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GENERAL DEMOLITION NOTES

1. REFER TO MECHANICAL AND ELECTRICAL DRAWINGS FOR RELATED AND ADDITIONAL DEMOLITION AND PATCHING WORK BY MECHANICAL AND ELECTRICAL TRADES.
2. REFER TO ROOF PLANS FOR THE EXTENT OF ROOFING DEMOLITION.
3. SEE CIVIL DRAWINGS FOR SITE DEMOLITION AND PATCHING WORK.
4. SEE EXTERIOR ELEVATIONS FOR ADDITIONAL DEMOLITION AND PATCHING WORK AT EXTERIOR OF BUILDING, INCLUDING (BUT NOT LIMITED TO) DEMOLITION NOTES RELATED TO WINDOW REPLACEMENT.
5. WHERE REMOVAL OF CASEWORK, MILLWORK, CHALKBOARD, TACKBOARD, OR EQUIPMENT, IS INDICATED, FILL HOLES AND PATCH EXISTING WALLS, BASES AND CEILINGS WHICH ARE TO REMAIN EXPOSED.
6. UNLESS OTHERWISE INDICATED, TOOTH NEW MATERIAL INTO EXISTING WHEREVER INFILL REMAINS EXPOSED.
7. SEE SPECIFICATION SECTIONS 017329 FOR ADDITIONAL DEMOLITION AND PATCHING REQUIREMENTS.
8. REFER ALSO TO ARCHITECTURAL WALL SECTIONS FOR ADDITIONAL SELECTIVE DEMOLITION.
9. WHERE DOOR REMOVAL IS INDICATED, SALVAGE AND RETURN TO OWNER SHADES ON DOOR LITE OR ADJACENT FRAMED GLAZING.

DEMOLITION KEYNOTES

1 REMOVE DOOR, FRAME, AND ALL ASSOCIATED APPURTENANCES. PREP OPENING FOR NEW WORK.
2 REMOVE PORTION OF CMU WALL FOR NEW OPENING. PREP OPENING FOR NEW WORK.
3 REMOVE ALL LOCKERS AND LOCKER BENCHES. EXISTING CONCRETE BASE TO REMAIN WHERE LOCKER LOCATIONS ARE INDICATED ON NEW WORK. PATCH AND PREP AS NEEDED FOR INSTALLATION OF NEW WORK.
4 REMOVE TOILET PARTITIONS AND TOILET ACCESSORIES. PATCH AND PREP ADJACENT FINISHES FOR INSTALLATION OF NEW WORK.
5 REMOVE METAL STUD WALL COMPLETE.
6 REMOVE CMU WALL IN ITS ENTIRETY. PREP AND PATCH FLOOR AND ADJACENT WALLS FOR INSTALLATION OF NEW.
7 REMOVE ACT CEILING IN ITS ENTIRETY - SEE MECHANICAL AND ELECTRICAL DRAWINGS FOR ASSOCIATED DEMOLITION INFORMATION.
8 REMOVE ALUMINUM STOREFRONT DOOR SYSTEM AND ALL ASSOCIATED APPURTENANCES. PATCH AND REPAIR ALL ADJACENT SURFACES FOR INSTALLATION OF NEW WORK. MATCH ADJACENT FINISHES.
9 REMOVE PARTIAL HEIGHT CMU WALL IN ITS ENTIRELY. PREP AND PATCH FLOOR AND ADJACENT WALLS FOR INSTALLATION OF NEW.
10 REMOVE VCT FLOORING AND WALL BASE. PATCH AND REPAIR SUBFLOOR AND WALLS AS REQUIRED FOR INSTALLATION OF NEW FLOORING. SEE A10 SERIES DWGS, TYP.
11 REMOVE CERAMIC TILE AND TILE WALL BASE. PATCH AND REPAIR SUBFLOOR AND WALLS AS REQUIRED FOR INSTALLATION OF NEW FLOORING. SEE A10 SERIES DWGS, TYP.
12 REMOVE CARPET AND WALL BASE. PATCH AND REPAIR SUBFLOOR AND WALLS AS REQUIRED FOR INSTALLATION OF NEW FLOORING. SEE A10 SERIES DWGS, TYP.
13 REMOVE PLATFORM LIFT. PREP AND REPAIR ADJACENT FLOOR AND WALLS FOR INSTALLATION OF NEW.
14 REMOVE DOOR. EXISTING FRAME TO REMAIN SALVAGE HARDWARE FOR REINSTALLATION.
15 REMOVE CASEWORK AND/OR MILLWORK. PATCH AND REPAIR FLOOR AND WALLS AS NEEDED FOR INSTALLATION OF NEW.
16 REMOVE SALVAGE, AND RETURN TO OWNER MARKER BOARD / TACK BOARD INCLUDING ALL ASSOCIATED APPURTENANCES. PATCH AND REPAIR WALL AS REQUIRED FOR INSTALLATION OF NEW WORK.
17 REMOVE DOOR, HOLLOW METAL FRAME, AND ASSOCIATED HOLLOW METAL FRAMED GLAZING.
18 REMOVE CHALKBOARD. PATCH AND REPAIR WALL AS REQUIRED FOR NEW WORK.
19 REMOVE HOLLOW METAL FRAMED GLAZING.
20 REMOVE PLUMBING FIXTURES. CAP PIPING AS NEEDED. COORDINATE WITH NEW WORK. REFER TO MECHANICAL DRAWINGS FOR MORE INFORMATION.
22 REMOVE EXTERIOR WALL ASSEMBLY FOR NEW OPENING. PATCH, PREP, AND REPAIR ADJACENT AS NEEDED FOR NEW WORK.
23 REMOVE OF STAIR TREADS AND RISERS. PREP SURFACE FOR AS NEEDED FOR NEW WORK. SEE A10 SERIES DWGS, TYP.
24 REMOVE EXISTING CONCRETE SLAB. PATCH AND PREP AS REQUIRED FOR INSTALLATION OF WORK.
26 REMOVE FLOOR SLAB AS REQUIRED FOR INSTALLATION OF NEW WORK. COORDINATE WITH MECHANICAL/ELECTRICAL DRAWINGS FOR LOCATION INFORMATION. PATCH AND REPAIR AS REQUIRED FOR INSTALLATION OF NEW WORK.
27 WALL MOUNTED TECHNOLOGY TO BE REMOVED BY OWNER.
28 REMOVE INTEGRAL WINDOW BLINDS.
29 REMOVE AND SALVAGE ELECTRIC KILNS. PATCH AND REPAIR ADJACENT SURFACES AS NEEDED FOR NEW WORK.
30 REMOVE FOLDING PARTITION AND ASSOCIATED TRACK.
31 REMOVE ACT CEILING GRID AS NEEDED TO ATTACH EXISTING GRID WITH NEW WALL. COORDINATE EXTENT WITH NEW WORK.
32 SAND WOOD RAILING AND PREP FOR NEW FINISH.
34 REMOVE CERAMIC WALL TILE AND POOL DECK TILE. COORDINATE SCOPE & EXTENT WITH ALTERNATE NO. 5 IN SPECS, AND WITH WORK SHOWN ON A10 SERIES & AQ SERIES DWGS.
35 REMOVE RUBBER FLOORING AND WALL BASE. PATCH AND REPAIR SUBFLOOR AND WALLS AS REQUIRED FOR INSTALLATION OF NEW FLOORING. SEE A10 SERIES DWGS, TYP.
36 REMOVE FABRIC WRAPPED PANEL ARTWORK. SALVAGE FOR REINSTALLATION.
37 ACID WASH EXISTING CERAMIC TILE IN AREA INDICATED. PREP TO RECEIVE NEW GROUT.
38 REMOVE WALL MOUNTED CASEWORK. PATCH AND REPAIR WALLS FOR NEW WORK.
40 REMOVE ALUMINUM GUARD RAIL. PATCH AND REPAIR ADJACENT FLOOR AND WALLS.
42 WALL MOUNTED FRAMED ARTWORK TO BE REMOVED BY OWNER. PROTECT EXISTING MOUNTING HARDWARE FOR REINSTALLATION.
43 REMOVE WOOD WALL CAP ON WXISTING CMU WING WALL. PATCH AND REPAIR AS NEEDED.
44 REMOVE ACOUSTIC CEILING TILES FROM EXISTING GRID.
45 REMOVE EXTERIOR MASONRY COLUMN ENCLOSURES, EXISTING COLUMN TO REMAIN, COORDINATE EXTENT WITH NEW WORK.
46 REMOVE AND SALVAGE EXTERIOR ALUMINUM WINDOW TEMPORARILY DURING CONSTRUCTION. PREP OPENING FOR REINSTALLTION.
47 SAND EXISTING WOOD GYMNASIUM FLOORING UNDER REMOVED TELESCOPING BLEACHERS AS INDICATED. PREP FOR NEW FINISH BY OTHERS. SEE A10 SERIES DWGS.
48 REMOVE EXISTING CEILING AS NEEDED FOR PIPING ABOVE. COORDINATE EXTENT WITH NEW WORK, SEE MECH. DWGS.
49 REMOVE AND SALVAGE ACOUSTIC WALL PANELS FOR REINSTALLATION.
50 REMOVE MECHANICAL EQUIPMENT. REFER TO MECHANICAL DRAWINGS FOR ADDITIONAL NOTES AND DETAILS. PATCH, REPAIR AND/OR FILL EXPOSED ADJACENT SURFACES TO MATCH EXISTING (U.O.N.).
52 REMOVE VCT FLOORING AND RUBBER WALL BASE. PATCH AND REPAIR SUBFLOOR AND WALLS AS REQUIRED FOR NEW POLISHED CONCRETE. SEE A10 SERIES DWGS, TYP.
53 REMOVE CONCRETE STAIN AND RUBBER WALL BASE. PATCH AND REPAIR SUBFLOOR AND WALLS AS REQUIRED FOR NEW POLISHED CONCRETE. SEE A10 SERIES DWGS, TYP.
54 REMOVE AND REPLACE DAMAGED FLOOR TILE. SEE A10 SERIES DWGS, TYP.

SALVAGED ITEMS

- DOORS AND HARDWARE
- ACOUSTIC WALL PANELS
- TACKBOARDS & MARKERBOARDS

FIRST LEVEL DEMOLITION PLAN - ZONE 'B'

SCALE: 1/8" = 1'-0"

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REGISTRATION SEAL

CONSULTANT

PROJECT TITLE

NORTHVILLE HIGH SCHOOL STEAM ADDITION

Northville Public Schools
Northville, MI

DRAWING TITLE

First Level Demolition Plan - Zone 'B'

KEY PLAN

ISSUE DATES

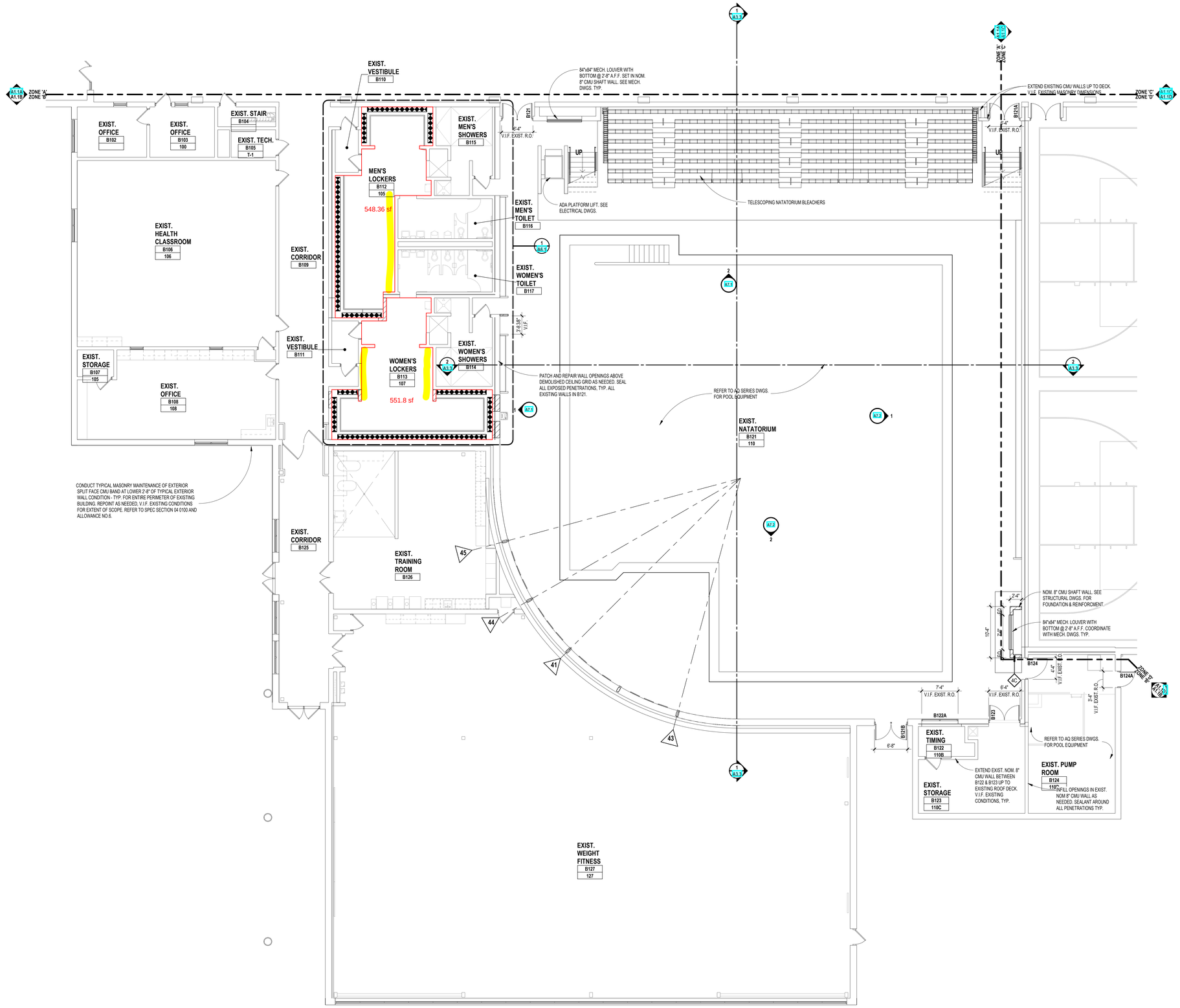
12-19-2025	BULLETIN NO.1
09-23-2025	CONSTRUCTION DOCUMENTS
08-08-2025	DRAFT CONSTRUCTION DOCUMENTS
07-09-2025	95% CD REVIEW
03-14-2025	DESIGN DEVELOPMENT

DATE:	ISSUED FOR:
DRAWN	AH, MM, HM, LB
CHECKED	AR
APPROVED	DL

PROJECT NO.
23022

DRAWING NO.
A0.1B

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FIRST LEVEL FLOOR PLAN - ZONE 'B'

SCALE: 1/8" = 1'-0"

WALL / PARTITION KEY

- EXISTING WALL CONSTRUCTION
- METAL STUD PARTITION
- CONCRETE MASONRY UNIT WALL w/ HORIZONTAL REINFORCEMENT AT 16" OC

WALL / PARTITION LEGEND

- 1C 3 5/8" METAL STUDS AT 16" O.C. (MAX.) WITH 5/8" GYPSUM BOARD ONE SIDE. HEIGHT: FROM FLOOR TO 4" ABOVE CEILING. BRACE TO ADJACENT WALL AS REQUIRED.
- 1E 2 1/2" METAL STUDS AT 16" O.C. (MAX.) WITH 5/8" GYPSUM BOARD ONE SIDE. HEIGHT: FROM FLOOR TO STRUCTURE ABOVE.
- 1G 3 5/8" METAL STUDS @ 16" OC (MAX) W/ 5/8" GYP BOARD ONE SIDE TO STRUCTURE ABOVE
- 1H 6" METAL STUDS @ 16" OC (MAX) W/ 5/8" GYP BOARD ONE SIDE TO STRUCTURE ABOVE
- 2A 3 5/8" METAL STUDS AT 16" O.C. (MAX.) WITH 1 LAYER 5/8" GYPSUM BOARD EACH SIDE. 3" ACOUSTICAL BATT INSULATION FULL HEIGHT. HEIGHT: FROM FLOOR TO 4" ABOVE CEILING. BRACE TO ADJACENT WALLS AS REQUIRED.
- 2C 3 5/8" METAL STUDS AT 16" O.C. (MAX.) WITH 1 LAYER 5/8" GYPSUM BOARD EACH SIDE. 3" ACOUSTICAL BATT INSULATION FULL HEIGHT. HEIGHT: FROM FLOOR TO DECK ABOVE. COPE AROUND STRUCTURE, SEAL ALL GAPS AND PENETRATIONS.
- 2D 6" METAL STUDS AT 16" O.C. (MAX.) WITH 1 LAYER 5/8" GYPSUM BOARD EACH SIDE. 6" ACOUSTICAL BATT INSULATION FULL HEIGHT. HEIGHT: FROM FLOOR TO DECK ABOVE. COPE AROUND STRUCTURE, SEAL ALL GAPS AND PENETRATIONS.
- 2S 6" METAL STUDS AT 16" O.C. (MAX.) WITH (2) LAYERS 5/8" GYPSUM BOARD EACH SIDE. 3" ACOUSTICAL BATT INSULATION FULL HEIGHT. HEIGHT: FROM FLOOR TO 4" ABOVE CEILING. BRACE TO ADJACENT WALLS AS REQUIRED. NOMINAL WIDTH: 8" (ACTUAL: 8 1/2").
- 3A 4" CH METAL STUDS @ 24" OC W/ 5/8" GYP BOARD ONE SIDE AND 1" GYP BOARD LINER TO STRUCTURE ABOVE, 1 HOUR RATED UL DESIGN NO. U415
- 4A 4" CMU TO ONE FULL COURSE ABOVE CEILING
- 4C 8" CMU TO ONE FULL COURSE ABOVE CEILING
- 4F 6" CMU TO STRUCTURE ABOVE
- 4G 8" CMU TO STRUCTURE ABOVE
- 5C 8" CMU TO STRUCTURE ABOVE, 1 HOUR RATED, UL DESIGN NO. U905
- 8E 4" SCORED CMU TO STRUCTURE ABOVE
- 8G 8" SCORED CMU TO STRUCTURE ABOVE
- 10C 8" SCORED CMU TO STRUCTURE ABOVE, 1 HOUR RATED, UL DESIGN NO. U905

NOTES:

1. COORDINATE WITH THE REFLECTED CEILING PLANS FOR RATED WALLS, WALLS WHICH EXTEND UP TO THE STRUCTURE ABOVE AND WALLS WHICH EXTEND ONLY A MINIMUM OF 4" ABOVE THE ADJACENT HIGHEST CEILING. DIMENSIONS OF WALLS ARE SHOWN ACTUAL U.N.O. IN PLAN FOR DETERMINING THE CMU THICKNESS. REFER TO BUILDING SECTIONS, WALL SECTIONS AND INTERIOR ELEVATIONS FOR BANDING OF SPECIAL CMU TYPES OR ANY OTHER SPECIAL CONDITIONS. PARTIAL HEIGHT CMU WALLS WILL BE NOTED AS SUCH ON THE FLOOR PLANS.
2. REFER TO MASONRY SPECIFICATION FOR VERTICAL REINFORCEMENT AND WALL BRACING NOT INDICATED ON DRAWINGS.
3. AT FIRE-RATED AND SMOKE-RESISTING WALLS (MASONRY OR GYPSUM BOARD), PROVIDE U.L. APPROVED, FIRE-RATED, HEAD-OF-WALL TERMINATIONS AS INDICATED. IF NOT INDICATED, PROVIDE "BASIS OF DESIGN", HEAD-OF-WALL FIRESTOP JOINT SYSTEM AS INDICATED IN SPECIFICATION SECTION 078446 (1 OR 2 HOUR AS APPROPRIATE). PROVIDE MINIMUM 1 HOUR TERMINATION AT SMOKE-RESISTING WALLS.
4. ALL CMU IS 8" THICK (ACTUAL= 7 5/8") UNLESS DIMENSIONED OTHERWISE.
5. PROVIDE BULLNOSE CMU UNITS AT ALL OUTSIDE COURNERS WHEN CORNERS ARE EXPOSED IN FINAL CONSTRUCTION. DO NOT BULLNOSE CORNERS WHEN ABUTTING CONSTRUCTION (i.e. GYPSUM BOARD) IS INTENDED TO BE FLUSH WITH CMU.
6. ALL GYPSUM WALLS TO RECEIVE ABUSE RESISTANT GYPSUM BOARD BELOW 4'-0" AFF, TYPICAL.
7. WHERE FINISH PLANS (A10 SERIES DRAWINGS) CALL FOR WALL TILE, PROVIDE CEMENT BOARD SUBSTRATE IN LIEU OF GYPSUM BOARD.
8. ALL DOORS LOCATED 4" FROM JAMB TO ADJACENT WALL UNLESS OTHERWISE INDICATED.

GENERAL NOTES

1. COORDINATE SIZE AND LOCATION OF ALL CONCRETE HOUSEKEEPING PADS AND / OR EQUIPMENT SUPPORTS WITH APPROPRIATE EQUIPMENT MANUFACTURER.
2. COORDINATE SIZE AND LOCATION OF ALL ACCESS PANELS WITH TRADE REQUIRING THE SAME. ACCESS PANELS ARE SPECIFIED ARCHITECTURALLY BUT ARE REQUIRED TO BE PROVIDED BY EACH TRADE. ALL LOCATIONS MUST BE COORDINATED AND APPROVED BY THE ARCHITECT'S FIELD REPRESENTATIVE.
3. CONTRACTORS SHALL VERIFY ALL EXISTING BUILDING DIMENSIONS, PARTITION AND WALL LOCATIONS, AND FLOOR ELEVATIONS IN THE FIELD AND NOTIFY THE ARCHITECTS REPRESENTATIVE OF ANY DISCREPANCIES BEFORE START OF WORK.
4. FLOOR PLANS ARE DIMENSIONED TO ACTUAL WALL THICKNESS - TYPICAL.
5. DIMENSIONS FOLLOWED BY ± SHOULD BE REVIEWED AND ALL NECESSARY ADJUSTMENTS MADE PRIOR TO FABRICATION AND / OR INSTALLATION OF AFFECTED WORK. NOTIFY ARCHITECTS REPRESENTATIVE IF DISCREPANCIES ARISE BEFORE PROCEEDING WITH THE WORK.
6. INSTALL CONTROL JOINTS IN GYPSUM BOARD AND METAL STUD-FRAMED PARTITIONS, WALLS, CEILINGS, BULKHEADS, FASCIAE AND SOFFITS IN COMPLIANCE WITH SPECIFICATIONS, AND WITH GENERAL REQUIREMENTS OF ASTM C840. PRIOR TO COMMENCEMENT OF FRAMING INSTALLATION SUBMIT COORDINATION DRAWINGS INDICATING PROPOSED LOCATIONS OF ALL CONTROL JOINTS, AS SPECIFIED.
7. PROVIDE CONTROL JOINTS WHERE INTERIOR CMU (ON SLAB) ABUTS EXTERIOR / INTERIOR MASONRY (ON FOUNDATIONS OR FOOTINGS).
8. VERIFY QUANTITY, SIZE, AND LOCATION OF ALL FLOOR, ROOF, AND WALL OPENINGS FOR MECHANICAL AND ELECTRICAL WORK WITH THE APPROPRIATE TRADE. PROVIDE ALL OPENINGS SHOWN OR REQUIRED FOR THE COMPLETION OF THE WORK. PROVIDE ALL LINTELS REQUIRED FOR THESE OPENINGS PER SPECIFICATIONS.
9. REFER TO LIFE SAFETY PLANS FOR LOCATIONS OF REQUIRED FIRE RESISTANCE RATINGS. BECAUSE OF THE DRAWING SCALE OF THE LIFE SAFETY PLANS, COORDINATE THE REQUIRED FIRE RESISTANCE RATINGS WITH THOSE SHOWN ON THE REFLECTED CEILING PLANS.
10. REFER TO REFLECTED CEILING PLANS FOR EXTENSION OF PARTITION WALLS TO FLOOR OR ROOF CONSTRUCTION ABOVE AND WALL FIRE RESISTANCE RATING REQUIREMENTS.
11. REFER TO STRUCTURAL DRAWINGS FOR ALL WIND FRAME LOCATIONS AT INTERIOR AND EXTERIOR WALLS.
12. REFER TO A10_ SERIES DRAWINGS FOR FLOOR FINISH PATTERNS AND ROOM FINISHES.
13. REFER TO STRUCTURAL DRAWINGS FOR ORIENTATION AND SIZES OF ALL STRUCTURAL COLUMNS.
14. REFER TO DRAWING A8_ FOR TYPICAL DETAILS PERTAINING TO WALL TERMINATIONS AT STRUCTURE ABOVE AND MASONRY CONTROL JOINT DETAILS.
15. VERIFY ALL DIMENSIONS IN FIELD.
16. PROVIDE WOOD BLOCKING WITHIN STUD WALLS FOR WALL MOUNTED ITEMS i.e. GRAB BARS, TOWEL DISPENSERS, PENCIL SHARPENERS, WALL STOPS, ACCORDIAN PARTITION JAMBS, ETC. REFER ALSO TO A9_ SERIES AND A6_ SERIES DRAWINGS.
17. REFER TO EXTERIOR ELEVATIONS AND PLAN DETAILS FOR LOCATIONS OF CONTROL JOINTS IN EXTERIOR WALLS.
18. WHERE SLAB DEPRESSIONS ARE INDICATED FOR WOOD FLOOR SYSTEMS, CONFIRM DEPRESSION WITH WOOD FLOORING CONTRACTOR. ADJUST DEPRESSION, AS REQUIRED, TO MEET FLUSH WITH ADJACENT FLOOR MATERIALS (i.e. CERAMIC TILE, QUARRY TILE, ETC.).
19. ALL EXPOSED EXISTING STRUCTURAL STEEL COLUMNS TO BE PAINTED WITH INTUMESCENT PAINT TO MAINTAIN FIRE RATING.

PATCHING NOTES

1. REFER TO DEMOLITION PLANS FOR ADDITIONAL PATCHING NOTES.
2. FOR ALL FLOOR SURFACES RECEIVING NEW FLOOR FINISHES, PREPARE SUBSTRATE BY PROVIDING LEVELING AND PATCHING COMPOUNDS RECOMMENDED BY FINISH FLOORING MANUFACTURERS. CONTRACTOR'S BASE BID PROPOSAL SHALL ASSUME THAT ALL AREAS, INDICATED TO RECEIVE NEW FINISHES, WILL REQUIRE FLOOR PREPERATION.
3. PATCH AND REPAIR ALL FLOOR AND WALL SURFACES LEFT DAMAGED OR INCOMPLETE FROM REMOVAL OF EXISTING PARTITIONS, MILLWORK, CASEWORK, CHALKBOARDS, TACKBOARDS, DISPLAY CASES OR OTHER FIXED EQUIPMENT WITH MATERIALS TO MATCH EXISTING, AS ACCEPTABLE TO THE ARCHITECT.
4. MATCH EXISTING MASONRY COURSING ADJACENT IN EACH AREA AND TOOTH NEW WORK INTO EXISTING, UNLESS OTHERWISE INDICATED.
5. AT EXISTING FLOOR FINISHES TO REMAIN, THAT BECOME SUBSTRATES FOR NEW FLOOR FINISHES, PATCH AND FILL EXISTING AS REQUIRED TO PREPARE FOR NEW FLOOR FINISH UNTIL ACCEPTABLE TO NEW FLOOR FINISH CONTRACTOR.
6. TOOTH-IN MASONRY INTO EXISTING, U.O.N., INCLUDING JAMBS OF DOORS AND OTHER OPENINGS.

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REGISTRATION SEAL

CONSULTANT

PROJECT TITLE

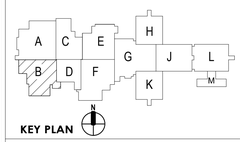
NORTHVILLE HIGH SCHOOL STEAM ADDITION

Northville Public Schools
Northville, MI

DRAWING TITLE

First Level Floor Plan - Zone 'B'

KEY PLAN



ISSUE DATES

09-23-2025	CONSTRUCTION DOCUMENTS
09-09-2025	DRAFT CONSTRUCTION DOCUMENTS
07-09-2025	95% CD REVIEW
03-14-2025	DESIGN DEVELOPMENT

DATE:	ISSUED FOR:
DRAWN	AH, MM, HM, LB
CHECKED	AR
APPROVED	DL

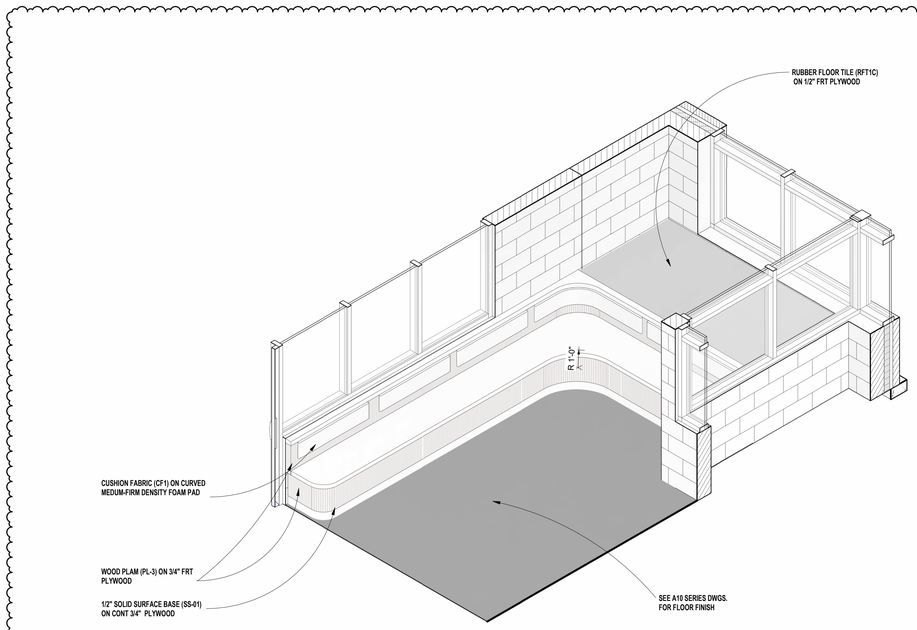
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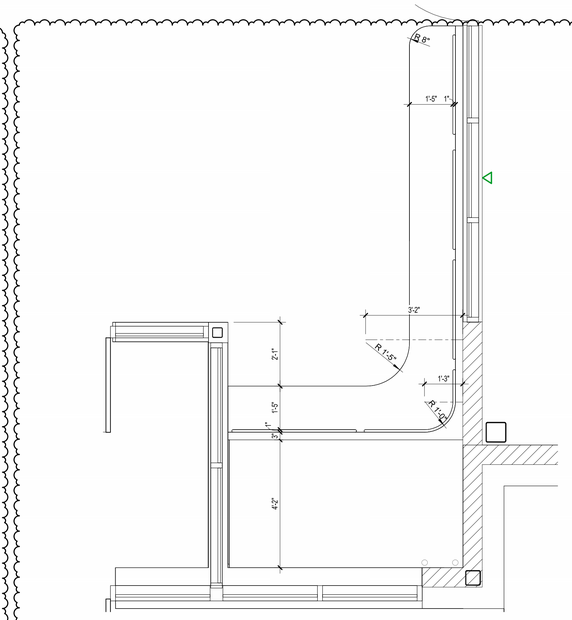
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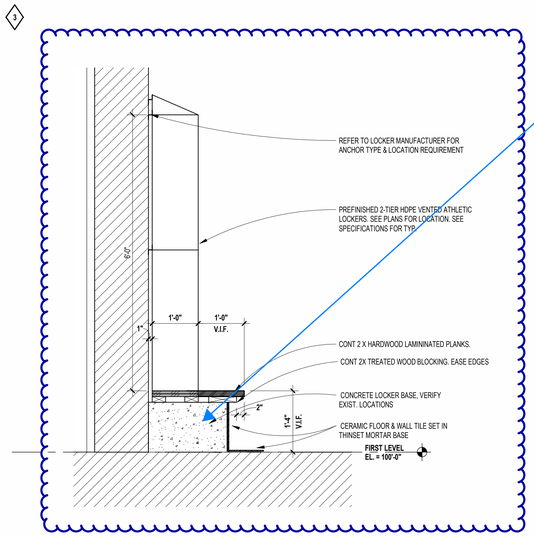
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4 ISOMETRIC VIEW
SCALE:

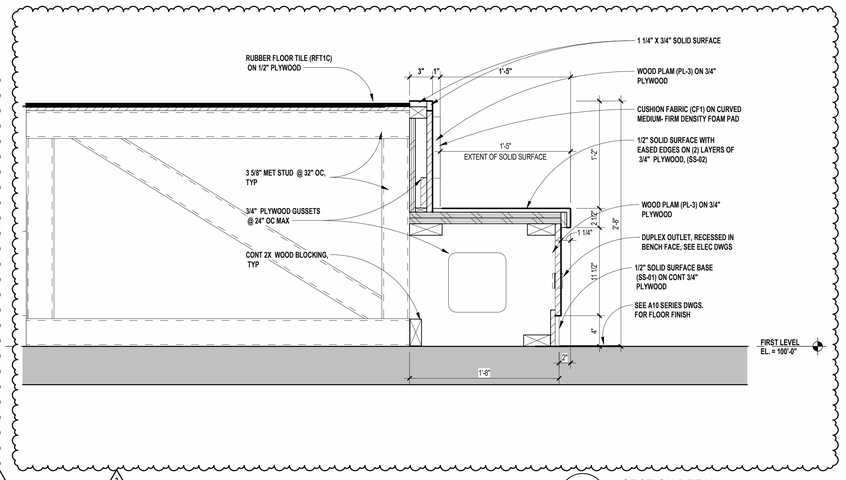


2 A9.1M ENLARGED PLAN DETAIL
SCALE: 1/2" = 1'-0"



5 A6.1 SECTION DETAIL
SCALE: 3/4" = 1'-0"

This can be masony



1 A4.3 SECTION DETAIL
SCALE: 1 1/2" = 1'-0"

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REGISTRATION SEAL

CONSULTANT

PROJECT TITLE

NORTHVILLE HIGH SCHOOL STEAM ADDITION

Northville Public Schools
Northville, MI

DRAWING TITLE

Millwork Details

ISSUE DATES

DATE:	ISSUED FOR:
04-03-2026	BULLETIN NO.3
10-17-2025	ADDENDUM NO.3
09-23-2025	CONSTRUCTION DOCUMENTS
08-08-2025	DRAFT CONSTRUCTION DOCUMENTS

DRAWN	HM, MM, AH
CHECKED	AR
APPROVED	DL

PROJECT NO.
23022

DRAWING NO.
A8.1

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Region 29 CTE Perkins District Provider Cooperatively Contracting with Participating CTE Instructional/Service Recipient District for 2026/2027 Fiscal Year

District Provider: Wm. D. Ford CTC Wayne-Westland Community Schools	**Recipient District:** _____
Provider Contact: _____	**Recipient Contact:** _____

Following is a list of activities that the CTE Perkins district provider is expected to provide to an eligible instructional/service recipient district. (A participating district is one which does not receive direct regional funding for reimbursable activities from the Perkins grant and does not meet CTE Federal, State and/or regional size, scope and sequence requirements).

I. Activities the Perkins Consortium district is to provide to the participating district(s) include but not limited to:

- **A.** Complete a written Perkins Provider Cooperative Agreement with respective participating district with a file copy within the district and a copy to the Regional CTE Perkins Fiscal Contract
- **B.** Complete CTEIS Reports of participating districts, if applicable
- **C.** Conduct follow-up of past year's CTE graduates for participating district
- **D.** Provide the necessary data and information for the participating district for the annual Perkins Application and Final Report
- **E.** Provide CTE outreach for participating district
    - **1.** Information on potential future employment demand
    - **2.** Information on post-secondary opportunities in CTE areas
    - **3.** CTE non-traditional information and opportunities
    - **4.** Opportunities for participation in CTE programs at home consortium district

II. CTE students attending the home consortium district CTE programs will be provided, at minimum, the following services:

- **A.** Guidance/counseling services, the same as provided to in-district CTE students
- **B.** Special academic supportive services
- **C.** Work-based learning experiences such as job-shadowing, co-op, internships, etc.
- **D.** Student organization participation opportunities
- **E.** Student Competency Record for each CTE student indicating skills Attained in the respective CTE program
- **F.** Placement services after completion of CTE program
- **G.** CTE Program(s) of Study development

Signature-Provider District Supt/Auth Official: _____
Date:_____

Signature-Recipient District Supt/Auth Official: _____
Date:_____

Northville Public Schools

Memo

To: RJ Webber, Superintendent

From: Darby Hoppenstedt, Director of Community Partnerships & Wellness

cc: Northville Board of Education

Date: October 2, 2026

Re: Restorative Practices Coaching Update

Summary

This memorandum serves to update the Board of Education regarding the district's ongoing commitment to Restorative Practices (RP) across our schools. For the upcoming school year, Northville Public Schools (NPS) will continue working with Restorative Practices Coach, Jen Coker, to provide targeted RP coaching and implementation support to buildings and the district leadership team.

Coaching Details & Updates

- **Targeted School Proposals:** Individual school buildings have submitted detailed proposals outlining their specific restorative practice needs and goals for this academic year, ensuring support is tailored to each school's climate and goals.
- **Modality of Support:** Based on feedback and tailored needs, coaching support will include a combination of in-person and virtual support, placing an emphasis on virtual coaching and support for building leaders to maximize efficiency and flexibility.
- **RP Training**: In addition to coaching, Jen Coker will provide the two-day RP for Educators training to all new administrators and behavior specialists who have not received the training.
- **Direct Contracting Model:** A key change this school year is that NPS is contracting directly with Jen Coker rather than contracting through the International Institute for Restorative Practices (IIRP). Direct contracting allows NPS to maintain high-quality continuity while achieving cost-savings for the district.

Financial Impact & Funding Source

- **Not-to-Exceed Cost:** Total costs for these coaching and implementation services will not exceed **$60,000**, as outlined in the service quote. Travel costs are included in the total cost.
- **Funding Source:** The full cost of this contract will be covered using **Section 31aa funding**.
- **General Fund Impact:** Because 31aa grant funding is being utilized, there is **zero impact on the district's General Fund**.

Please reach out to the Director of Partnerships and Wellness if you have any questions or require additional details regarding the Restorative Practices implementation plan for this year.

Restorative Coaching LLC

SENDER INFO

Restorative Coaching LLC
+1 (843) 513-0157
jcoker1971@gmail.com

ADDRESS

130 Mano St
MONCKS CORNER, SC
29461

BILL TO

Northville Public Schools
hoppenstedtda@northvilleschools.org

INVOICE NO.

RES-115

INVOICE

DATE:

10/02/2026

TERMS:

Due 06/30/2027

Description	Quantity	Price	Amount
1. In Person Coaching/Consulting Oct 12-16, 2026	5	$2,500.00	$12,500.00
2. In Person Coaching/Consulting Nov. 2-5, 2026	5	$2,500.00	$12,500.00
3. In Person Coaching/Consulting March 15-19, 2027	5	$2,500.00	$12,500.00
4. In Person Coaching/Consulting April 12-16, 2027	5	$2,500.00	$12,500.00
5. Virtual coaching - Individual (hours) - School requests	30	$250.00	$7,500.00
6. Virtual Team Coaching (School requests)	12	$300.00	$3,600.00
7. Virtual Consulting: Projects, Process, Design - hours (school requests)	30	$350.00	$10,500.00

Description	Quantity	Price	Amount
8. Virtual Coaching (hours) Central Office	8	$250.00	$2,000.00
9. Virtual Projects / Process (hours) - Central Office	4	$350.00	$1,400.00

Subtotal: **$75,000.00**

- Discount: **20% ($15,000.00)**

Discounted Total: $60,000.00

Message

Services will be provided from October 1, 2026 to June 30, 2027. All in person costs include travel costs. Virtual sessions will be billed by exact length of the session.

Services will be billed via monthly invoices.

20% discount for all services.

Northville Public Schools

Memo

TO: RJ Webber, Superintendent

FROM: Krystal Muhammad, Director of Instructional Programs and Services

CC: COLT Administrators

DATE: October 9, 2026

RE: Recommendation to Adopt IB Diploma Programme Resources

Recommendation

Administration recommends approval of the following resources and program supports for Northville High School's International Baccalaureate (IB) Diploma Programme:

1. Adoption of updated IB Diploma Programme Psychology textbooks aligned to the revised 2025 IB Psychology curriculum.
2. Adoption of updated IB Diploma Programme History Higher Level (HL) textbooks aligned to the revised 2026 IB History curriculum.
3. Adoption of new IB Diploma Programme History Standard Level (SL) instructional resources aligned to the substantially redesigned IB History curriculum. Approval to transition from the ManageBac platform to the Toddle platform for management of IB Diploma Programme student requirements and documentation.

Background

The International Baccalaureate Organization (IBO) has implemented significant curriculum revisions across several Diploma Programme courses. To ensure continued alignment with current IB standards and assessment requirements, Northville High School is requesting updated instructional materials and technology resources.

IB Psychology

The currently adopted Psychology textbook is aligned to the 2018 IB Diploma Programme Psychology curriculum. The requested textbook is an updated edition from the same publisher and author and is aligned to the revised 2025 Psychology curriculum. Approximately 50 students are currently enrolled in the course.

According to the IBO, the revised Psychology curriculum shifts instruction from content-heavy memorization toward an inquiry-based, conceptual framework. The updated text reflects changes to both curriculum content and assessment expectations. Northville High School students will first be assessed under the revised curriculum in May 2027.

IB History Higher Level (HL)

The currently adopted History of the Americas HL textbook aligns to the 2015 curriculum and no longer reflects the revised course requirements. The requested textbook is an updated edition from the same publisher and author and aligns to the revised 2026 IB History curriculum. Approximately 30 students are anticipated to enroll in the next cycle of the course during the 2027-28 school year.

The revised curriculum places greater emphasis on concept-based learning, historical thinking, and real-world application while reducing the focus on rote memorization. Students enrolled in this course will first test under the new curriculum in May 2028.

IB History Standard Level (SL)

The revised IB History SL curriculum represents a substantial redesign of the course structure and instructional expectations. These changes include:

- Integration of four overarching historical concepts: cause and consequence, continuity and change, perspectives, and significance.
- Introduction of paired case studies designed to strengthen source analysis skills. Adoption of global themes that emphasize connections across historical contexts. Regional in-depth topics focused on evaluating arguments and historical interpretations.Expanded opportunities for the study of innovation, climate, resilience, and diverse historical perspectives. To support implementation of the revised curriculum, the Northville High School History Department has selected two Oxford University Press resources:
- **Thematic Study: Conflict**
- **Focused Study: Climate and Innovation**

These resources directly align with the curricular pathways selected by the department and will support students who will first sit for the revised examination in May 2028. Approximately 20 students are currently enrolled in the course.

Transition from ManageBac to Toddle

Northville High School currently utilizes ManageBac to support documentation and management of IB Diploma Programme requirements, including Creativity, Activity, and Service (CAS), Theory of Knowledge (TOK), and the Extended Essay (EE).

Following a review by IB coordinators and school leadership, NHS is recommending a transition to Toddle, a newer platform that provides a more modern user experience while offering long-term cost efficiencies. The platform will support current student documentation needs and includes migration of existing student records to ensure continuity for students currently enrolled in the Diploma Programme.

The proposed transition has been reviewed by CAS coordinators, the IB Diploma Programme Coordinator, and building leadership and was shared with stakeholders through the NHS School Improvement process.

Financial Implications

Most of the proposed materials are **one-time purchases**. The exception is Toddle; where the online license will have to be renewed each year.

Textbook/Online Purchases

Resource	Actual Cost
Toddle	$1,950 (Year 1, includes $450 one-time setup/migration fee) Year 2 and Beyond: $1,500
IB Psychology (2025 Edition)	$99*50*.1= $4,455
IB History HL (2026 Edition)	$89*30*.1=$2,403
IB History SL: Conflict	$69*30*.1=$1,863
IB History SL: Climate and Innovation	$69*30*.1=$1,863
Total Cost This Year:	**$12,534.00**

**A copy of each history textbook is available in the Office of Instruction if the board would like to view them.*

*Link below takes you to the online Oxford Psych textbook (copied here):

https://global.oup.com/education/evaluate

Username for access to the online textbook my email:
davisja@northvilleschools.org
PW follows in image: NorthvilleIB2026

Student Management Platform

The projected cost to maintain ManageBac for the 2026-27 school year is approximately **$1,775**. The proposed one-year Toddle contract is **$1,950**, which includes a one-time **$450 migration and setup fee**. Future annual Toddle costs are expected to decrease because the migration fee is nonrecurring, while the platform allows support for a larger range of users. NHS currently serves approximately 68 full Diploma Programme candidates.

Funding Source: These materials will be funded through the general budget under the **Office of Instruction Curricular Materials** budget.

Strategic Alignment and Next Steps

Approval of these resources supports Northville Public Schools' commitment to providing rigorous, internationally recognized academic programming that remains fully aligned with current International Baccalaureate standards and expectations. The requested materials ensure students have access to resources that reflect revised curriculum frameworks, updated assessments, and contemporary instructional practices.

Additionally, the transition to Toddle aligns with the district's commitment to leveraging efficient and effective educational technology tools that enhance the student experience while supporting long-term fiscal responsibility.

Upon approval, the district will:

- Purchase and distribute updated IB instructional materials for Psychology and History courses.
- Implement the Toddle platform and complete data migration from ManageBac.
- Prepare students and staff for upcoming IB curriculum transitions and assessment changes scheduled for 2027 and 2028.

Attachments

- IB DP Resource Updates-DCC/Board Presentation
- Toddle Contract
- Textbook approval form
- Textbook approval form
- IB Source Textbook Quote

Northville Public Schools
Northville, MI

MEMORANDUM

DATE October 8, 2026

TO: Dr. R.J. Webber
Superintendent

FROM: Mr. Devin Kling
Assistant Superintendent of Finance and Operations

RE: September 2026 Warrants

Building & Site 2011	$	-
Building & Site 2020		1,903,213.09
Cafeteria		69,179.30
Debt		-
Early Childhood		17,719.54
General Fund		1,537,578.06
Grant Fund		705.43
Miscellaneous		-
Special Education		39,536.45
Student Activities		147,422.98
Public Improvement		-
Health Care Fund		873,001.00
2020 BOND SERIES III		-
2023 Bond Series I		3,858,490.18
2026 Bond Series I		-
TOTAL	**$**	**8,446,846.03**

TO: Northville Youth Network Commission, Northville City Council, Northville Township Board of Trustees, Northville Public Schools Board of Education

CC: Glenn Caldwell, George Lahanas

FROM: Kerri Ann Sondreal

DATE: October 1, 2026

NORTHVILLE YOUTH NETWORK PROGRAM REPORT
September 2026

PROGRAMS, SERVICES & COMMUNITY PARTNERSHIPS

The start of school brings with it an increase in behavioral and mental health referrals from our trusted Northville Public School partners. This month, Christine Spanger, NYN's Youth Assistance Coordinator, and Bridget Drezewicki, NYN's Youth Support Specialist, responded to 18 new youth referrals, providing timely support and connecting youth and families with resources tailored to their individual needs. We are grateful for the continued trust of our school partners, who turn to NYN when students and families need additional support. These strong partnerships allow us to respond quickly and thoughtfully, ensuring that Northville youth and families have access to the support and resources that they need.

Community engagement remained a priority throughout the month. The NYN team was excited to once again participate in Northville Parks and Recreation's Northville Nite at Marv Gans Park. This community event provided a wonderful opportunity for our team to connect one-on-one with dozens of Northville families, strengthen relationships, and remind families that NYN is here as a resource and a partner.

Director Sondreal was also pleased to participate in Northville Township's annual Golf 4 Good charity golf outing, which raises funds for the Maybury Farm Community Fund. Township employees enjoyed a day of golf while coming together to raise thousands of dollars in support of a deserving Northville organization.

NYN was also proud to help sponsor the 2026 Color Run, organized by the NHS student group Color My World to raise awareness of mental health and support teen suicide prevention. Events like this are an important reminder that creating a community where young people feel seen, supported, and connected is something we all share responsibility for. Together, we are reinforcing an important message: connection matters, support matters, and no one has to face their struggles alone.

Our commitment to supporting Northville families extends beyond the programs we provide directly. Youth Support Specialist Bridget Drezewicki attended the community open house hosted by Danny Boy Foundation, a nonprofit focused on advancing evidence-informed suicide prevention for neurodivergent individuals through early intervention, affirming care, system-level change, and practical support designed to reduce isolation, shame, and daily strain before a crisis occurs. Bridget's participation provided another opportunity to strengthen relationships with organizations serving Northville youth and families and to continue building a connected network of mental health resources throughout our community. Strong partnerships mean stronger support for the families we serve.

October marked the launch of OverBooked 2.0, NYN's reimagined parent education series. Designed to make high-quality mental health education accessible to Northville families, OverBooked 2.0 brings local mental health professionals together with parents and caregivers to explore important topics and provide practical, evidence-informed strategies that families can use at home. We were thrilled to welcome Dr. Andrea Roth, clinical psychologist, sleep specialist, and founder of Thriving Minds Behavioral Health, as our inaugural speaker. Her expertise and practical guidance provided families with valuable information while creating an opportunity for parents to ask questions and connect with one another.

Finally, NYN was excited to host our Fall Kona and Community Event at Millennium Park. This event was all about creating a welcoming space where children and families could spend time together, meet new people, and build meaningful connections right here in their own community. We were especially happy to welcome Lt. Pat Reinke of the Northville Township Police Department, who stopped by to show his support for NYN and the families we serve.

From responding to referrals and connecting families with resources to creating opportunities for education, connection, and community, NYN remains committed to helping raise a community where every Northville child and family feels supported, connected, and never alone.

GENERAL OPERATIONS

Northville Youth Network also continues to expand its digital outreach efforts, helping ensure that Northville residents have timely access to mental health resources, program information, and educational content. Throughout September, Suicide Prevention Awareness Month, NYN used its digital platforms to share information about suicide prevention, highlight available resources, and encourage conversations that can help reduce stigma and connect individuals and families with support.

YOUTH SUPPORT SERVICES

The tables below indicate the status of referrals for September. The first table outlines the number of clients who are new, in progress, or have been discharged during this period. The second table provides a detailed breakdown of Youth Assistance Program (diversion program) referrals by reason, as well as behavioral health support referrals from all other sources (e.g., parent or school) by reason and type.

NYN September 2026 Referrals			
	New	**In Progress**	**Discharged**
Youth Assistance	8	11	0
Case Management	0	0	0
Resource Referral	10		

REFERRALS FOR YOUTH ASSISTANCE PROGRAM (SOURCE: NPS OR LAW ENFORCEMENT)											
Reason	**#**	**%**	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP
Substance use	4	7%	2				2				
Vape/tobacco	6	10%			2	1		2			1
Anger management	0	0%									
Assault	0	0%									
Peer conflict/fighting	9	15%		3		4			1		1
Harassment/bullying	0	0%									
Racial/cultural insensitivity	17	29%		3	3	3	3				5
Truancy	0	0%									
Decision making	17	29%		6		1	1	2	6		1
Destruction of property	2	3%			2						
Retail fraud	0	0%									
Theft/larceny	0	0%									
Other	4	7%		1			2	1			
TOTAL YAP REFERRALS TO DATE	**59**		**2**	**13**	**7**	**9**	**8**	**5**	**7**	**0**	**8**

REFERRALS FOR BEHAVIORAL HEALTH SUPPORT (SOURCE: PARENTS/OTHER)											
Reason	**#**	%	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP
Behavioral health issues (depression/anxiety)	60	75%	7	8	12	10	8	3	2	2	8
Substance use	2	3%						1	1		
Suicidal Ideation	2	3%									2
Self-harm	1	1%				1					
Eating disorder	1	1%							1		
School performance/avoidance issue	1	1%		1							
Relational issues-family/peer conflict	2	3%		1					1		
Social Skills	0	0%									
Behavior/conduct/anger management issues	3	4%						1	2		
Grief/loss	2	3%						1	1		
Other	6	8%	2	1		1	1			1	
Type of Support											
Case Management (More complex/comprehensive)		10									
Referral Services (Resource recommendation)		70									
TOTAL PARENT/OTHER REFERRALS TO DATE	**80**		**9**	**11**	**12**	**12**	**9**	**6**	**8**	**3**	**10**

			JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP
TOTAL OF ALL REFERRALS TO DATE	**139**		**11**	**24**	**19**	**21**	**17**	**11**	**15**	**3**	**18**

Ridge Wood Elementary
Board Presentation
October 20, 2026
6:30pm



“Ridge Wood Rockets Learn and Lead Together!”

Staff Presenters/Helpers:
Mrs. LaLonde, Mrs. Baron, Mrs. Latendresse,
Mrs. Ballard, and Mrs. Bravo

Agenda:

- **Kindergarten Pledge of Allegiance**
- **Young 5’s Ridge Wood Pledge**
- **Introduction**
- **Student Led Presentation**

Northville Public Schools

Memo

TO: Devin Kling

FROM: Steven Mezzadri

CC: Emily Pohlonksi

DATE: October 14, 2026

RE: Chromebook Purchase

Recommendation

The administration recommends that the Board of Education approve the purchase of 414 additional 14-inch Chromebooks. These devices will match the make and model of the Chromebooks recently deployed across the District, allowing the District to retire its oldest devices—purchased in 2020 and 2021—and improve consistency in device management across all buildings.

Background

Testing Readiness and Curriculum Support:

A primary reason for this request is to provide a quality experience for our Elementary STEAM teachers, English Language Learning students, and Special Education programs. After purchasing 4700 new devices in March, we were able to provide current generation devices to all elementary classrooms and all middle and high school students. However, there were not enough new devices left over to cover some of our specials areas, and they received older Chromebooks instead.

Operational Reliability and Fleet Management:

This purchase will also strengthen the District's technology operations. Standardizing the remaining devices with the current Chromebook model will allow the Technology Department to maintain more consistent configurations, apply updates more predictably, and reduce downtime caused by device shortages.

An expanded and standardized fleet will also allow the District to retain an appropriate number of spare devices for repairs, shorten repair turnaround times, and reduce the need to reallocate devices to cover temporary gaps. Together, these improvements will support dependable technology access for students and staff.

Financial Implications

The purchase will be made through the REMC contract with Inacomp TSG and funded through the 2023 Bond. Funds were already allocated for Chromebook purchases as part of the District's original bond plan, so using this allocation ensures that the purchase remains consistent with the intended use of those funds while supporting the District's goal of expanding equitable device access for students and staff.

Model	Quantity	Price Each	Chromebook Management	Total	Grand Total
HP Fortis g1i 14 Chromebook n150	414	$541.00*	$29.62	$570.62	**$236,236.88**

** These prices are locked in until October 30, 2026*

MICIP Alignment and Next Steps

MICIP Alignment: Approval of this request aligns with our **Commitment to All**. Ensuring all students have access to the same high-quality, functioning hardware is critical for providing an "equitable opportunity to learn" and access to resources district-wide.

Next Steps: Upon approval, the Technology Department will proceed with procurement through the REMC contract to secure current locked-in pricing and coordinate deployment. This purchase will complete the District's device refresh by replacing the remaining older Chromebooks with current-generation devices, improving availability for testing and daily instruction while supporting efficient repair, replacement, and device management district-wide.

The purchase will be made through the REMC contract with Inacomp TSG for **$236,236.88** and will be funded by **Bond 2023**.

Date: 10/13/2026
Quote:

Inacomp TSG
17250 W 12 mile Rd
Southfield, Mi 48076
Phone: 248.559-5700

Customer: Northville Schools
Contact: Steven Mezzadri
Address:

REMC Contract

Inacomp TSG is pleased to provide you with the following estimate for products and/or services.

Line	Qty	Part Number	Description	Unit Price	Ext. Price
	414	b69s8ut	HP Fortis g1i 14 chromebook n150	$541.00	$223,974.00
			8gb ram 64gb SSD, 14' FHD touch screen		
			1920x1080, wifi 6e, bt 5.3		
			chrome so , 1yr waranty		
	414	googcon	google console lic	$29.62	$12,262.68
			Total		$236,236.68

It is my personal goal as well as Inacomp's goal to provide you with exceptional customer service. Should you ever feel that we are falling short of that, please do not hesitate to call. I appreciate your business and the opportunity to serve you!

Jamie J. Ogden
President Public Sector Divison
248-444-0623 Cell
248-286-9003 Direct
jamie.ogden@inacomptsg.com

Northville Public Schools

Financial Report
with Supplementary Information
June 30, 2026

Draft

Northville Public Schools

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Independent Auditor's Report

To the Board of Education
Northville Public Schools

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Northville Public Schools (the "School District") as of and for the year ended June 30, 2026 and the related notes to the financial statements, which collectively comprise Northville Public Schools' basic financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Northville Public Schools as of June 30, 2026 and the respective changes in its financial position and, where applicable, its cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor’s Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary Information

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

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To the Board of Education
Northville Public Schools

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 21, 2026 on our consideration of Northville Public Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Northville Public Schools' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Northville Public Schools' internal control over financial reporting and compliance.

October 21, 2026

Draft

This section of the annual financial report for Northville Public Schools (the "School District") presents our discussion and analysis of the School District's financial performance during the year ended June 30, 2026. Please read it in conjunction with the School District's financial statements, which immediately follow this section.

Overview of the Financial Statements

This annual report consists of a series of financial statements and notes to those financial statements. These statements are organized so the reader can understand Northville Public Schools financially as a whole. The government-wide financial statements provide information about the activities of the whole School District, presenting both an aggregate view of the School District's finances and a longer-term view of those finances. The fund financial statements provide the next level of detail. For governmental activities, these statements tell how services were financed in the short term and what remains for future spending. The fund financial statements look at the School District's operations in more detail than the government-wide financial statements by providing information about the School District's most significant funds, the General Fund, the Sinking Fund (2022), the 2023 Building and Site Bond Fund and the 2026 Building and Site Bond Fund with all other funds presented in one column as nonmajor funds. The School District's proprietary Internal Service Fund is reported separately from the governmental funds. The remaining statements, the statement of fiduciary net position and the statement of changes in fiduciary net position, present financial information about activities for which the School District acts solely as an agent for the benefit of students and parents. This report is composed of the following elements:

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

Basic Financial Statements

Government-wide Financial Statements

Fund Financial Statements

Notes to Financial Statements

Required Supplementary Information

Budgetary Comparison Schedule - General Fund

Schedule of Proportionate Share of the Net Pension Liability

Schedule of Proportionate Share of the Net OPEB Liability (Asset)

Schedule of Pension Contributions

Schedule of OPEB Contributions

Notes to Required Supplementary Information

Supplementary Information

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

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

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

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

Reporting the School District's Fund Financial Statements

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

Governmental Funds

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

Proprietary Fund

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

Fiduciary Funds

The School District has certain fiduciary responsibility for its custodial funds. All of the School District's fiduciary activities are reported in the separate statement of fiduciary net position and statement of changes in fiduciary net position. We exclude these activities from the School District's other financial statements because the School District cannot use these assets to finance its operations. The School District is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

Overall Financial Summary

Recall that the statement of net position provides the perspective of the School District as a whole. The following table provides a summary of the School District's net position as of June 30, 2026 and 2025:

	Governmental Activities	
	2026	2025
	(in millions)	
Assets		
Current and other assets	$ 200.7	$ 150.3
Capital assets	218.5	194.0
Total assets	419.2	344.3
Deferred Outflows of Resources	33.2	40.7
Liabilities		
Current liabilities	27.9	23.3
Noncurrent liabilities	207.6	149.1
Net pension liability	103.2	124.0
Total liabilities	338.7	296.4
Deferred Inflows of Resources	72.1	75.1
Net Position (Deficit)		
Net investment in capital assets	93.8	94.7
Restricted	41.7	27.8
Unrestricted	(93.9)	(109.0)
Total net position (deficit)	**$ 41.6**	**$ 13.5**

The above analysis focuses on net position. The change in net position of the School District's governmental activities is discussed below. The School District's net position was $41.6 million at June 30, 2026. Net investment in capital assets totaling $93.8 million compares the original cost, less depreciation of the School District's capital assets, to long-term debt used to finance the acquisition of those assets. Most of the debt will be repaid from voter-approved property taxes collected as the debt service comes due. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limit the School District's ability to use that net position for day-to-day operations. The remaining amount of net position, $(93.9) million, was unrestricted.

The $(93.9) million in unrestricted net position of governmental activities represents the accumulated results of all past years' operations and the impact of recording the School District's share of the net pension and OPEB liabilities (assets) from the state-managed retirement system. The unrestricted net position balance enables the School District to meet working capital and cash flow requirements and to provide for future uncertainties. The operating results of the General Fund and the change in the net pension/OPEB liabilities (assets) will have a significant impact on the change in unrestricted net position from year to year.

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The results of this year's operations for the School District as a whole are reported in the condensed statement of activities below, which shows the changes in net position for the years ending June 30, 2026 and 2025.

	Governmental Activities	
	2026	2025
	(in millions)	
Revenue		
Program revenue:		
Charges for services	$ 6.4	$ 6.9
Operating grants	46.8	49.3
General revenue:		
Taxes	30.6	28.7
State aid not restricted to specific purposes	57.7	55.2
Other	8.1	9.7
Total revenue	149.6	149.8
Expenses		
Instruction	65.1	64.6
Support services	41.0	39.6
Athletics	1.3	1.2
Food services	4.2	4.3
Community services	3.7	4.3
Debt service	6.2	7.3
Total expenses	121.5	121.3
Change in Net Position	28.1	28.5
Net Position (Deficit) - Beginning of year	13.5	(15.0)
Net Position (Deficit) - End of year	**$ 41.6**	**$ 13.5**

As reported in the statement of activities, the cost of all of our governmental activities this year was $121.5 million. Certain activities were partially funded from those who benefited from the programs ($6.4 million) or by other governments and organizations that subsidized certain programs with grants and contributions ($46.8 million). We paid for the remaining public benefit portion of our governmental activities with $30.6 million in taxes, $57.7 million in state foundation allowance, and other revenue (i.e., interest and general entitlements).

The School District experienced an increase in net position of $28.1 million, compared to an increase in net position of $28.5 million in the previous year. On a year-over-year basis, total revenue decreased by $0.2 million. This was due to an decrease in program revenue of $3.0 million and an increase in general revenue of $2.8 million. The decrease in program revenue is attributed to various program fee decreases. The increase in general revenue is attributed primarily to a $1.9 million increase in tax revenue.

Financial Summary of Individual Funds

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

As the School District completed this year, the governmental funds reported a combined fund balance of 135.0 million, which is a increase of 35.7 million from last year. The primary reasons for the decrease are as follows:

In the General Fund, our principal operating fund, fund balance decreased by $1.4 million to $32.0 million. General Fund revenue was $102.5 million, up from $99.3 million a year ago. This increase of 3.2 million is explained by an increase in local revenue of $0.3 million, combined with higher revenue of $3.5 million and lower federal funding ($0.9 million).

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During the fiscal year, activity in the 2023 Building and Site Bond Fund reflected signficiant capital project execution. Total revenues generated were $1.3 million, primarily derived from interest earnings on invested bond proceeds ($1.2 million). Total expenditures totaled $30.8 million, driven primarily by building construction and facility additions ($18.13 million), district-wide technology hardware ($3.11 million), professional architechtural and construction management fees ($2.76 million), site and athletic field improvements ($2.33 million), structured cabling upgrades ($1.34 million), and bus purchases ($1.24 million).

During the fiscal year, activity in the 2026 Building and Site Bond Fund (Series 2) reflected the successful issuance and closing of the Series 2 bond sale in June 2026. Total revenues and other financing sources generated were $67.5 million, comprising $61.9 million in principal bond proceeds and $5.6 million in bond premium. Total expenditures for the period were approximately $0.4 million, representing required bond issuance costs. Net activity resulted in a net increase to fund balance of $67.2 million.

Activity in the Building and Site Sinking Fund reflected ongoing facility preservation, major infrastructure updates, and schduled technology replacements. Total revenues earned were $4.4 million in interest earnings on fund investments. Total expenditures totaled $7.5 million, driven primarily by STEAM building additions and renovations ($2.68 million), district-wide instructional technology hardware replacement ($2.65 million), high school mechanical and plumbing overhauls ($1.44 million), and building roof replacements ($0.55 million).

Significant Capital Asset and Long-Term Financing Activity

Capital Assets

As of June 30, 2026, the School District had $218.5 million invested in a broad range of capital assets, including land, buildings, vehicles, furniture, and equipment. This amount represents a net increase (including additions, disposals, and depreciation) of approximately $24.5 million, or 12.6 percent, from last year.

	Governmental Activities	
	2026	2025
Land	$ 3,377,000	$ 3,377,000
Construction in progress	47,760,586	17,696,233
Buildings and improvements	145,556,798	149,369,341
Furniture and equipment	19,264,251	21,723,744
Buses and other vehicles	2,586,583	1,850,909
Total capital assets - Net of accumulated depreciation	**$ 218,545,218**	**$ 194,017,227**

This year's additions of $37.9 million include technology, furnishings, building renovations, and site improvements.

Debt

At the end of this year, the School District had $181.9 million in bonds outstanding versus $128.2 million in the previous year, a change of 41.9 percent. Those bonds consisted of the following:

Those bonds consisted of the following:

	2026	2025
General obligation bonds	$ 181,930,000	$ 128,200,000
Total	**$ 181,930,000**	**$ 128,200,000**

During the current year, the School District issued $61.9 million in qualified general obligation bonds, resulting in a corresponding increase in the School District's outstanding long-term debt. The bonds carry an interest rate of 5.00 percent, mature in 2048, and require annual principal payments ranging from $1.0 million to $3.8 million. The School District also recognized approximately $5.6 million of bond premium associated with the issuance. Additional information regarding the bonds and related debt service requirements is presented in the notes to the financial statements.

Draft

The School District's bond rating, as provided by Standard & Poors Global Ratings, is AA. The State limits the amount of general obligation debt that schools can issue to 15 percent of the assessed value of all taxable property within the School District's boundaries. If the School District issues qualified debt (i.e., debt backed by the State of Michigan), such obligations are not subject to this debt limit. The School District's outstanding qualified general obligation debt of $181.9 million is significantly below the statutorily imposed limit.

Other obligations include compensated absences (i.e., accrued vacation pay and sick leave). We present more detailed information about our long-term liabilities in the notes to the financial statements.

Currently Known Facts, Decisions, or Conditions

Our elected officials and administration consider many factors when setting the School District's 2026-2027 fiscal year budget. One of the most important factors affecting the budget is our student count. The state foundation revenue is determined by multiplying the blended student count by the foundation allowance per pupil. The 2026-2027 budget was adopted in June 2026 based on an estimate of students who will enroll in September 2026.Approximately 75.0 percent of total General Fund revenue is from the foundation allowance. Under state law, the School District cannot access additional property tax revenue for general operations. As a result, district funding is heavily dependent on the State's ability to fund local school operations. Based on early enrollment data at the start of the 2026 school year, we anticipate that the fall student count will be short of the estimates used in creating the 2026-27 budget. Once the final student count and related per pupil funding are validated, state law requires the School District to amend the budget if actual district resources are not sufficient to fund original appropriations.

Since the School District's revenue is heavily dependent on state funding and the overall health of the State's School Aid Fund, the actual revenue received is determined by the State's ability to generate sufficient tax collections to fund appropriations to local districts. The State conducts Consensus Revenue Estimating Conferences each January and May to project available resources, with the May conference providing the basis for the State's budget for the upcoming fiscal year.

The May 2026 conference reflected a more moderate economic outlook compared to the prior year, as inflation and slower consumer spending. Despite these challenges, the State continued its investment in public education, increasing the foundation allowance from $10,050 per pupil in 2025-2026 to $10,300 per pupil in 2026-2027. In addition, the State maintained and expanded categorical funding for special education, student mental health and safety, and at-risk students, reflecting an ongoing commitment to supporting student needs while recognizing the limits of one-time funding sources.

Contacting the School District's Management

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

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Northville Public Schools

Statement of Net Position

June 30, 2026

	Governmental Activities
Assets	
Cash and investments (Note 4)	$ 50,165,888
Receivables:	
Other receivables	81,369
Due from other governments	18,963,632
Inventory	38,642
Prepaid expenses	265,549
Restricted assets (Note 4)	97,481,013
Net OPEB asset (Note 10)	33,690,857
Capital assets: (Note 6)	
Assets not subject to depreciation	51,137,586
Assets subject to depreciation - Net	167,407,632
Total assets	419,232,168
Deferred Outflows of Resources	
Deferred pension costs (Note 10)	27,517,591
Deferred OPEB costs (Note 10)	5,647,767
Total deferred outflows of resources	33,165,358
Liabilities	
Accounts payable	9,188,216
Due to other governmental units	2,284,297
Accrued liabilities and other	13,819,132
Unearned revenue (Note 5)	2,564,198
Noncurrent liabilities:	
Due within one year: (Note 8)	
Compensated absences	130,000
Provision for claims	2,105,295
Current portion of bonds and contracts payable	9,476,661
Due in more than one year (Note 8)	195,923,252
Net pension liability (Note 10)	103,176,612
Total liabilities	338,667,663
Deferred Inflows of Resources	
Revenue in support of pension contributions made subsequent to the measurement date (Note 10)	8,373,524
Deferred pension cost reductions (Note 10)	34,806,032
Deferred OPEB cost reductions (Note 10)	28,956,673
Total deferred inflows of resources	72,136,229
Net Position	
Net investment in capital assets	93,779,245
Restricted:	
Debt service	1,505,727
Capital projects	6,534,547
Net OPEB asset	33,690,857
Unrestricted	(93,916,742)
Total net position	**$ 41,593,634**

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See notes to financial statements.

Northville Public Schools

Statement of Activities

Year Ended June 30, 2026

	Expenses	Program Revenue: Charges for Services	Program Revenue: Operating Grants and Contributions	Governmental Activities: Net (Expense) Revenue and Changes in Net Position
Functions/Programs				
Primary government - Governmental activities:				
Instruction	$ 65,088,554	$ 366,023	$ 29,628,186	$ (35,094,345)
Support services	40,973,845	-	13,311,214	(27,662,631)
Athletics	1,263,916	656,443	-	(607,473)
Food services	4,223,426	834,050	3,907,276	517,900
Community services	3,758,058	4,499,811	-	741,753
Interest	5,573,012	-	-	(5,573,012)
Other debt costs	598,981	-	-	(598,981)
Total primary government	**$ 121,479,792**	**$ 6,356,327**	**$ 46,846,676**	(68,276,789)
General revenue:				
Taxes:				
Property taxes levied for general purposes				11,723,262
Property taxes levied for debt service				14,860,757
Property taxes levied for capital projects				4,000,978
State aid not restricted to specific purposes				57,664,409
Interest and investment earnings				3,601,626
Penalties, interest, and other taxes				22,944
Gain on sale of capital assets				10,710
Other				4,462,888
Total general revenue				96,347,574
Change in Net Position				28,070,785
Net Position - Beginning of year				13,522,849
Net Position - End of year				**$ 41,593,634**

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Northville Public Schools

Governmental Funds
Balance Sheet

June 30, 2026

	General Fund	2023 Building and Site Bond Fund	2026 Building and Site Bond Fund	Sinking Fund (2022)	Nonmajor Funds	Total Governmental Funds
Assets						
Cash and investments (Note 4)	$ 35,194,284	$ -	$ -	$ -	$ 12,924,470	$ 48,118,754
Receivables:						
Other receivables	81,369	-	-	-	-	81,369
Due from other governments	17,961,496	-	-	-	1,002,136	18,963,632
Due from other funds (Note 7)	762,351	405,786	-	-	1,391,366	2,559,503
Inventory	-	-	-	-	38,642	38,642
Prepaid expenses	265,549	-	-	-	-	265,549
Restricted assets (Note 4)	-	16,342,565	67,339,087	10,323,871	3,475,490	97,481,013
Total assets	**$ 54,265,049**	**$ 16,748,351**	**$ 67,339,087**	**$ 10,323,871**	**$ 18,832,104**	**$ 167,508,462**
Liabilities						
Accounts payable	$ 767,666	$ 4,180,671	$ 186,208	$ 3,970,926	$ 75,808	$ 9,181,279
Due to other governmental units	2,284,297	-	-	-	-	2,284,297
Due to other funds (Note 7)	5,452,738	-	-	711	761,640	6,215,089
Accrued liabilities and other	12,255,369	-	-	-	-	12,255,369
Unearned revenue (Note 5)	1,547,387	-	-	-	1,016,811	2,564,198
Total liabilities	22,307,457	4,180,671	186,208	3,971,637	1,854,259	32,500,232
Fund Balances						
Nonspendable:						
Inventory	-	-	-	-	38,642	38,642
Prepaids	265,549	-	-	-	-	265,549
Restricted:						
Debt service	-	-	-	-	2,630,516	2,630,516
Capital projects	-	12,567,680	67,152,879	6,352,234	438,974	86,511,767
Special education	-	-	-	-	5,902,517	5,902,517
Food service	-	-	-	-	1,458,168	1,458,168
Committed:						
Capital projects	-	-	-	-	1,061,545	1,061,545
Early childhood development	-	-	-	-	3,594,025	3,594,025
Student activities	-	-	-	-	1,853,458	1,853,458
Assigned - Subsequent year's budget	4,567,539	-	-	-	-	4,567,539
Unassigned	27,124,504	-	-	-	-	27,124,504
Total fund balances	31,957,592	12,567,680	67,152,879	6,352,234	16,977,845	135,008,230
Total liabilities and fund balances	**$ 54,265,049**	**$ 16,748,351**	**$ 67,339,087**	**$ 10,323,871**	**$ 18,832,104**	**$ 167,508,462**

Draft

See notes to financial statements.

Northville Public Schools

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

June 30, 2026

Fund Balances Reported in Governmental Funds	$ 135,008,230
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and are not reported in the funds:	
Cost of capital assets	365,184,453
Accumulated depreciation	(146,639,235)
Net capital assets used in governmental activities	218,545,218
Bonds payable, including premiums, are not due and payable in the current period and are not reported in the funds	(202,097,731)
Accrued interest is not due and payable in the current period and is not reported in the funds	(1,563,763)
Some employee fringe benefits are payable over a long period of years and do not represent a claim on current financial resources; therefore, they are not reported as fund liabilities:	
Employee compensated absences	(1,225,694)
Net pension liability and related deferred inflows and outflows	(110,465,053)
Net OPEB asset and related deferred inflows and outflows	10,381,951
Revenue in support of pension contributions made subsequent to the measurement date is reported as a deferred inflow of resources in the statement of net position and is not reported in the funds	(8,373,524)
Other long-term liabilities, consisting of arbitrage rebate liabilities, do not present a claim on current financial resources and are not reported as fund liabilities	(2,206,488)
Internal service funds are included as part of governmental activities	3,590,488
Net Position of Governmental Activities	**$ 41,593,634**

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Northville Public Schools

Governmental Funds
Statement of Revenue, Expenditures, and Changes in Fund Balances

Year Ended June 30, 2026

	General Fund	2023 Building and Site Bond Fund	2026 Building and Site Bond Fund	Sinking Fund (2022)	Formerly Major - Special Education Center Program Fund	Nonmajor Funds	Total Governmental Funds
Revenue							
Local sources	$ 15,523,218	$ 1,316,253	$ 39,092	$ 4,398,754	$ -	$ 23,760,972	$ 45,038,289
State sources	78,825,386	-	-	6,051	-	11,235,697	90,067,134
Federal sources	2,178,097	-	-	-	-	857,616	3,035,713
Interdistrict sources	5,978,987	-	-	-	-	7,067,933	13,046,920
Total revenue	102,505,688	1,316,253	39,092	4,404,805	-	42,922,218	151,188,056
Expenditures							
Current:							
Instruction	66,085,738	-	-	-	-	9,638,401	75,724,139
Support services:							
Pupil	7,985,365	-	-	-	-	2,173,142	10,158,507
Instructional staff	4,632,241	-	-	-	-	565,903	5,198,144
General administration	1,104,665	-	-	-	-	3,431	1,108,096
School administration	5,005,990	-	-	-	-	582,918	5,588,908
Business	1,091,362	-	-	-	-	-	1,091,362
Operations and maintenance	9,158,813	-	-	261,521	-	-	9,420,334
Pupil transportation services	4,017,063	-	-	-	-	118,201	4,135,264
Central	2,998,965	-	-	-	-	18,048	3,017,013
Other	-	-	-	-	-	3,488,736	3,488,736
Athletics	1,521,618	-	-	-	-	-	1,521,618
Food services	-	-	-	-	-	4,525,051	4,525,051
Community services	288,942	-	-	-	-	4,166,073	4,455,015
Debt service:							
Principal	-	-	-	-	-	8,140,000	8,140,000
Interest	-	-	-	-	-	6,094,250	6,094,250
Other debt costs	-	-	390,379	-	-	-	390,379
Capital outlay	573,483	30,851,233	-	7,231,900	-	331,358	38,987,974
Total expenditures	104,464,245	30,851,233	390,379	7,493,421	-	39,845,512	183,044,790
Excess of Revenue (Under) Over Expenditures	(1,958,557)	29,534,980)	(351,287)	(3,088,616)	-	3,076,706	(31,856,734)
Other Financing Sources (Uses)							
Face value of debt issued (Note 8)	-	-	61,870,000	-	-	-	61,870,000
Premium on debt issued (Note 8)	-	-	5,634,166	-	-	-	5,634,166
Proceeds from sale of capital assets (Note 6)	10,710	-	-	-	-	-	10,710
Transfers in (Note 7)	555,000	-	-	-	-	-	555,000
Transfers out (Note 7)	-	-	-	-	-	(555,000)	(555,000)
Total other financing sources (uses)	565,710	-	67,504,166	-	-	(555,000)	67,514,876
Net Change in Fund Balances	(1,392,847)	29,534,980)	67,152,879	(3,088,616)	-	2,521,706	35,658,142
Fund Balances - Beginning of year, as previously reported	33,350,439	42,102,660	-	-	4,055,210	19,841,779	99,350,088
Change within financial reporting entity (Note 2)	-	-	-	9,440,850	(4,055,210)	(5,385,640)	-
Fund Balances - Beginning of year, as adjusted or restated	$ 33,350,439	$42,102,660	$ -	$ 9,440,850	$ -	$ 14,456,139	$ 99,350,088

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See notes to financial statements.

Governmental Funds
Statement of Revenue, Expenditures, and Changes in Fund Balances (Continued)

Year Ended June 30, 2026

	General Fund	2023 Building and Site Bond Fund	2026 Building and Site Bond Fund	Sinking Fund (2022)	Formerly Major - Special Education Center Program Fund	Nonmajor Funds	Total Governmental Funds
Fund Balances - End of year	**$ 31,957,592**	**$12,567,680**	**$67,152,879**	**$ 6,352,234**	**$ -**	**$ 16,977,845**	**$135,008,230**

Draft

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

Year Ended June 30, 2026

Net Change in Fund Balances Reported in Governmental Funds	$	35,658,142
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures; however, in the statement of activities, these costs are allocated over their estimated useful lives as depreciation:		
Capitalized capital outlay		37,870,144
Depreciation expense		(13,342,153)
Revenue in support of pension contributions made subsequent to the measurement date		(1,648,189)
Issuing debt, net of premiums and discounts, provides current financial resources to governmental funds but increases long-term liabilities in the statement of net position		(67,504,166)
Repayment of bond principal is an expenditure in the governmental funds but not in the statement of activities (where it reduces long-term debt); amortization of premiums are not expenses in the governmental funds		9,205,410
Interest expense is recognized in the government-wide statements as it accrues		(544,172)
Some employee costs (pension, OPEB, and compensated absences) do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds		30,015,367
Arbitrage rebate costs that do not use current financial resources are not reported as expenditures in the governmental funds		(208,602)
Internal service funds are included as part of governmental activities		(1,430,996)
Change in Net Position of Governmental Activities	**$**	**28,070,785**

Draft

Northville Public Schools

Proprietary Fund
Statement of Net Position

June 30, 2026

	Internal Service Fund
Assets	
Current assets:	
Cash and investments (Note 4)	$ 2,047,134
Due from other funds (Note 7)	3,649,129
Total assets	5,696,263
Liabilities - Current liabilities - Provisions for claims (Note 9)	2,105,775
Net Position - Unrestricted	**$ 3,590,488**

Draft

See notes to financial statements.

Northville Public Schools

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

Year Ended June 30, 2026

	Internal Service Fund
Operating Revenue - Charges for services	$ 11,619,748
Operating Expenses - Cost of insurance claims	13,050,744
Change in Net Position	(1,430,996)
Net Position - Beginning of year	5,021,484
Net Position - End of year	**$ 3,590,488**

Draft

Northville Public Schools

Proprietary Fund
Statement of Cash Flows

Year Ended June 30, 2026

	Internal Service Fund
Cash Flows from Operating Activities	
Receipts from other funds	$ 13,195,671
Payments for services	(12,986,641)
Net Increase in Cash and Investments - Net cash provided by operating activities	209,030
Cash and Investments - Beginning of year	1,838,104
Cash and Investments - End of year	**$ 2,047,134**
Reconciliation of Operating Income to Net Cash from Operating Activities	
Operating income	$ (1,430,996)
Adjustments to reconcile operating income to net cash from operating activities:	
Changes in assets and liabilities:	
Due to and from other funds	1,575,923
Accounts payable	480
Accrued and other liabilities	63,623
Total adjustments	1,640,026
Net cash provided by operating activities	**$ 209,030**

Draft

Fiduciary Funds
Statement of Fiduciary Net Position

June 30, 2026

	Private Purpose Trust Funds
Assets	
Cash and investments (Note 4)	$ 487,184
Due from other funds (Note 7)	6,457
Total assets	493,641
Liabilities	-
Net Position - Restricted for scholarships	**$ 493,641**

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Fiduciary Funds
Statement of Changes in Fiduciary Net Position

Year Ended June 30, 2026

	Private Purpose Trust Funds
Additions - Investment income - Interest and dividends	$ 41,292
Deductions - Scholarships awarded	3,450
Change in Net Position	37,842
Net Position - Beginning of year	455,799
Net Position - End of year	**$ 493,641**

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See notes to financial statements.

Note 1 - Nature of Business

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

Note 2 - Significant Accounting Policies

Accounting and Reporting Principles

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

Reporting Entity

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

Report Presentation

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

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

As a general rule, the effect of interfund activity has been removed from the government-wide financial statements. Exceptions to this general rule occur when there are charges between the School District's business-type activities and various other functions of the School District.

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

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Note 2 - Significant Accounting Policies (Continued)

Fund Accounting

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

Governmental Funds

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

- The General Fund is the primary operating fund because it accounts for all financial resources used to provide government services other than those specifically assigned to another fund.
- The 2023 Building and Site Bond Fund, 2026 Building and Site Bond Fund, and Sinking Fund (2022) are used to record bond proceeds, property tax revenue related to the Sinking Fund millage, or other revenue and disbursements of invoices specifically designated capital projects, including the acquisition, construction, renovation, furnishing, and equipping of school facilities; technology upgrades; and improvements to playgrounds, athletic fields, and other district facilities. These funds operate until the purpose for which they were created is accomplished.

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

- Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes. Included within the nonmajor special revenue funds is the Special Education Center Program Fund. It is used to record special education millage revenue from Wayne County, Michigan (the "County"); state revenue related to special education; and disbursements associated with special education center programs administered by the School District on behalf of the County.
- The Public Improvement Fund, a capital project fund established under the requirements of Michigan Public Act 177 of 1943, is used for the purpose of appropriating, providing for, setting aside, and accumulating money, as determined by action of the Board of Education, to be used for acquiring, constructing, extending, altering, repairing, or equipping public school improvements or buildings.
- Debt service funds are used to record tax, interest, and other revenue for payment of interest, principal, and other expenditures on long-term debt.

Proprietary Funds

The proprietary fund is an internal service fund that provides goods or services to other funds of the School District.

The School District's Internal Service Fund is used to account for health care-related services provided to other governmental funds of the School District on a cost-reimbursement basis.

Fiduciary Funds

Fiduciary funds include amounts held in a fiduciary capacity for others. These amounts are not used to operate the School District's programs. The Private Purpose Trust Funds are used to account for funds entrusted to the School District for scholarship award programs and various school-related purposes.

Draft

Note 2 - Significant Accounting Policies (Continued)

Interfund Activity

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

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

Basis of Accounting

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

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

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

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

Specific Balances and Transactions

Cash and Investments

Cash and cash equivalents include cash on hand, demand deposits, and short-term investments with a maturity of three months or less when acquired. Investments are stated at fair value except for investments in external investment pools, which are valued at amortized cost. Pooled investment income from the School District's funds is generally allocated to each fund using a weighted average of balance for the principal.

Inventories and Prepaid Items

Inventories are valued at cost on a first-in, first-out basis. Inventories accounted for using the purchase method are recorded as expenditures when purchased and include all inventories of governmental funds other than commodities within the Food Services Fund. Inventories accounted for using the consumption method are recorded as expenditures when consumed rather than when purchased and include commodities within the Food Services Fund. Certain payments to vendors reflect costs applicable to future fiscal years and are recorded as prepaid items in both government-wide and fund financial statements, when applicable.

Draft

Note 2 - Significant Accounting Policies (Continued)

Restricted Assets

The following amounts are reported as restricted assets:

- Unspent bond proceeds and related interest of the bonded capital project funds required to be set aside for construction or other allowable bond purchases
- Unspent property taxes levied and held in the debt service funds required to be set aside for future bond principal and interest payments
- Unspent property taxes levied and held in the Sinking Fund required to be set aside for construction or allowable purchases

Capital Assets

Capital assets are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the School District as assets with an initial individual cost of more than $5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

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

	Depreciable Life - Years
Buildings and improvements	20 to 50
Furniture and equipment	5 to 10
Buses and other vehicles	5 to 10

Long-term Obligations

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

Net Position

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

Draft

Note 2 - Significant Accounting Policies (Continued)

Net Position Flow Assumption

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

Fund Balance Flow Assumptions

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

Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The nonspendable fund balance component represents amounts that are not in spendable form or are legally or contractually required to be maintained intact. Restricted fund balance represents amounts that are legally restricted by outside parties, constitutional provisions, or enabling legislation for use for a specific purpose. The School District itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the School District's highest level of decision-making authority. The Board of Education is the highest level of decision-making authority for the School District that can, by passing a resolution, prior to the end of the fiscal year, commit fund balance. Once committed, the limitation imposed by the Board of Education resolution remains in place until a similar action is taken to remove or revise the limitation.

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

The fund balance goal is to maintain an annual unassigned general fund balance of at least 18 percent of estimated expenditures. This is deemed to be the prudent amount to maintain the School District's ability to meet obligations as they come due throughout the year.

Draft

Note 2 - Significant Accounting Policies (Continued)

Property Tax Revenue

Properties are assessed as of December 31, and the related property taxes become a lien on December 1 of the following year. These taxes are billed on July 1 for approximately 50 percent of the taxes and on December 1 for the remainder of the property taxes. Tax collections are forwarded to the School District as collected by the assessing municipalities through March 1, at which time they are considered delinquent and added to county tax rolls. Any delinquent taxes collected by the County are remitted to the School District by June 30. The School District considers all receivables to be fully collectible; accordingly, no allowance for uncollectible amounts is recorded.

Grants and Contributions

The School District receives federal, state, and local grants, as well as contributions from individuals and private organizations. Revenue from grants and contributions (including contributions of capital assets) is recognized when all eligibility requirements, including time requirements, are met. Grants and contributions may be restricted for either specific operating purposes or for capital purposes.

Pension and Other Postemployment Benefit (OPEB) Plans

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

Compensated Absences (Vacation and Sick Leave)

It is the School District's policy to permit employees to accumulate earned but unused sick and vacation pay benefits. A leave liability is recognized due to leave attributable to services already rendered, leave that accumulates, and leave that is more than likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Both of these are reported in the government-wide financial statements. A liability for these amounts is reported in governmental funds only for employee terminations as of year end. Generally, the funds that report each employee’s compensation are used to liquidate the obligations.

Use of Estimates

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

Draft

Note 2 - Significant Accounting Policies (Continued)

Accounting Changes

Adoption of New Accounting Pronouncements

During the current year, the School District adopted GASB Statement No. 103, *Financial Reporting Model Improvements*. The implementation of this standard established new accounting and financial reporting requirements or modified existing requirements related to management's discussion and analysis, the presentation of proprietary fund operating and nonoperating activities, and the budgetary comparison schedules reported as required supplementary information.

The implementation of this standard did not result in a change to the School District's total net position or fund balances; however, management's discussion and analysis and budgetary comparison schedules were modified to conform to the new presentation requirements of GASB Statement No. 103.

Changes to or within the Financial Reporting Entity

Change in Major Funds

The Sinking Fund (2022) was previously reported as nonmajor fund but is now reported as major fund for fiscal year 2026. The Special Education Center Program Fund was previously reported as major fund but is now reported as nonmajor fund for fiscal year 2026. The effects of this change in major funds are shown below.

Adjustments to and Restatements of Beginning Balances

During fiscal year 2026, the changes noted above resulted in adjustments to and restatements of the governmental funds as follows:

	June 30, 2025 As Previously Reported	Change to or within the Financial Reporting Entity	June 30, 2025 As Restated
Governmental funds:			
Major funds:			
General Fund	$ 33,350,439	$ -	$ 33,350,439
2023 Building and Site Bond Fund	42,102,660	-	42,102,660
Formerly Major - Special Education Center Program Fund	4,055,210	(4,055,210)	-
Sinking Fund (2022)	-	9,440,850	9,440,850
Nonmajor funds	19,841,779	(5,385,640)	14,456,139
Total governmental funds	$ 99,350,088	$ -	$ 99,350,088

Upcoming Accounting Pronouncements

In December 2025, the Government Accounting Standards Board issued Statement No. 105, *Subsequent Events*, which improves financial reporting requirements for subsequent events by clarifying the subsequent events time frame and the distinction between recognized and nonrecognized events. This statement also establishes specific note disclosure requirements and requires disclosure of the date through which subsequent events have been evaluated. The provisions of this statement are effective for the School District's financial statements for the year ending June 30, 2027.

Draft

Note 3 - Stewardship, Compliance, and Accountability

Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles and state law for the General Fund, non-bonded capital project funds, and all special revenue funds. All annual appropriations lapse at fiscal year end. The budget document presents information by fund and function. The legal level of budgetary control adopted by the governing body (i.e., the level at which expenditures may not legally exceed appropriations) is the function level. State law requires the School District to have its budget in place by July 1. Expenditures in excess of amounts budgeted are a violation of Michigan law. State law permits districts to amend their budgets during the year.

Encumbrance accounting is employed in governmental funds. Amounts encumbered for purchase orders, contracts, etc. are not tracked during the year. As a result, fund balance has not been committed or assigned.

Excess of Expenditures Over Appropriations in Budgeted Funds

During the year, the School District incurred expenditures in the General Fund, which were in excess of the amounts budgeted, as follows:

	Budget	Actual
Capital outlay	$ 469,045	$ 573,483

Capital Projects Fund Compliance

The 2023 Building and Site Bond and 2026 Building and Site Bond capital project funds include capital project activities funded with bonds issued after May 1, 1994. For these capital project funds, the School District has complied with the applicable provisions of §1351a of the State of Michigan's School Code. The funds are not yet considered substantially complete and subsequent years audits are expected.

The Sinking Fund (2022) records capital project activities funded with the sinking fund millage. For this fund, authorized after March 29, 2017, the School District has complied with the applicable provisions of §1212 of the State of Michigan Revised School Code.

Note 4 - Deposits and Investments

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

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

The investment policy adopted by the board in accordance with state statutes has authorized investment in bonds and securities of the United States government and bank accounts, CDs, and all other investments, as noted by the state statutory authority listed above.

The School District's investments in the Michigan Liquid Asset Fund Plus - MAX Class fund may not be redeemed for at least 14 calendar days, with the exception of direct investments of funds distributed by the State. Redemptions made prior to the applicable 14-day period are subject to a penalty equal to 15 days' interest on the amount so redeemed. There are no limitations or restrictions on participant withdrawals for the School District's investment in the Comerica J Fund that are recorded at amortized cost.

Draft

Note 4 - Deposits and Investments (Continued)

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

Custodial Credit Risk of Bank Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the School District's deposits may not be returned to it. The School District does not have a deposit policy for custodial credit risk. At year end, the School District had bank deposits totaling $22,816,743 (certificates of deposit and checking and savings accounts) that were uninsured and uncollateralized. The School District believes that, due to the dollar amounts of cash deposits and the limits of FDIC insurance, it is impractical to insure all deposits.

Custodial Credit Risk of Investments

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

Interest Rate Risk

Interest rate risk is the risk that the value of investments will decrease as a result of a rise in interest rates. The School District's policy minimizes interest rate risk by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities in the open market, and investing operating funds primarily in shorter-term securities, liquid asset funds, money market mutual funds, or similar investment pools and limiting the average maturity in accordance with the School District's cash requirements.

At year end, the School District had the following investments:

Investment	Carrying Value	Weighted-average Maturity (Years)
Bank investment pool - Michigan CLASS	$ 31,920,556	0.227

Credit Risk

State law limits investments in commercial paper to the top two ratings issued by nationally recognized statistical rating organizations. The School District has no investment policy that would further limit its investment choices. As of year end, the credit quality ratings of debt securities are as follows:

Investment	Fair Value	Rating	Rating Organization
Bank investment pool - Michigan CLASS	$ 31,920,556	AAAm	S&P
Bank investment pool - MILAF MAX Class*	97,481,013	AAAm	S&P
Bank investment pool - Comerica J Fund*	43,144	Not rated	N/A
Total	$ 129,444,713		

*Investments are valued at amortized cost rather than fair value.

Concentration of Credit Risk

The School District places no limit on the amount it may invest in any one issuer.

Draft

Note 4 - Deposits and Investments (Continued)

Foreign Currency Risk

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

Fair Value Measurements

The School District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are significant other observable inputs, and Level 3 inputs are significant unobservable inputs. Investments that are measured at fair value using net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy below.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The School District's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset.

The School District has the following recurring fair value measurements as of June 30, 2026:

- Mutual funds held by the Private Purpose Trust Funds totaling $444,040 are valued using significant other observable inputs (Level 2 inputs).

The securities classified as Level 2 are valued using broker investment statements.

Investments in Entities that Calculate Net Asset Value per Share

The School District holds shares or interests in investment companies where the fair value of the investments is measured on a recurring basis using net asset value per share (or its equivalent) of the investment companies as a practical expedient.

At June 30, 2026, the School District invested $31,920,556 in the Michigan CLASS pool.

The Michigan CLASS investment pool invests in U.S. Treasury obligations, federal agency obligations of the U.S. government, high-grade commercial paper (rated "A1" or better), collateralized bank deposits, repurchase agreements (collateralized at 102 percent by treasuries and agencies), and approved money market funds. The program is designed to meet the needs of Michigan public sector investors. It purchases securities that are legally permissible under state statutes and are available for investment by Michigan counties, cities, townships, school districts, authorities, and other public agencies.

Note 5 - Unavailable/Unearned Revenue

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

At June 30, 2026, the School District had no unavailable revenue and approximately $2,564,000 of unearned revenue, primarily related to categorical aid and federal assistance payments received prior to meeting all eligibility requirements.

Draft

Note 6 - Capital Assets

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

Governmental Activities

	Balance July 1, 2025	Reclassifications	Additions	Disposals and Adjustments	Balance June 30, 2026
Capital assets not being depreciated:					
Land	$ 3,377,000	$ -	$ -	$ -	$ 3,377,000
Construction in progress	17,696,233	(3,451,020)	33,515,373	-	47,760,586
Subtotal	21,073,233	(3,451,020)	33,515,373	-	51,137,586
Capital assets being depreciated:					
Buildings and improvements	255,027,071	3,451,020	1,639,737	-	260,117,828
Furniture and equipment	47,097,527	-	1,477,868	-	48,575,395
Buses and other vehicles	4,286,433	-	1,237,166	(169,955)	5,353,644
Subtotal	306,411,031	3,451,020	4,354,771	(169,955)	314,046,867
Accumulated depreciation:					
Buildings and improvements	105,657,730	-	8,903,300	-	114,561,030
Furniture and equipment	25,373,783	-	3,937,361	-	29,311,144
Buses and other vehicles	2,435,524	-	501,492	(169,955)	2,767,061
Subtotal	133,467,037	-	13,342,153	(169,955)	146,639,235
Net capital assets being depreciated	172,943,994	3,451,020	(8,987,382)	-	167,407,632
Net governmental activities capital assets	$ 194,017,227	$ -	$ 24,527,991	$ -	$ 218,545,218

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

Governmental activities:	
Instruction	$ 8,668,397
Support services	3,818,524
Community services	565,707
Food services	289,525
Total governmental activities	$ 13,342,153

Draft

Note 6 - Capital Assets (Continued)

Construction Commitments

The School District has active construction projects at year end. As of June 30, 2026, the School District had approximately $24.8 million in outstanding commitments with contractors.

Note 7 - Interfund Receivables, Payables, and Transfers

The composition of interfund balances is as follows:

	Primary Government			
	Fund Due From			
Fund Due To	General Fund	Sinking Fund	Nonmajor Funds	Total
General Fund	$ -	$ 711	$ 761,640	$ 762,351
2023 Building and Site Bond Fund	405,786	-	-	405,786
Nonmajor governmental funds	1,391,366	-	-	1,391,366
Internal Service Fund	3,649,129	-	-	3,649,129
Private Purpose Trust Funds	6,457	-	-	6,457
Total	$ 5,452,738	$ 711	$ 761,640	$ 6,215,089

Interfund balances represent routine and temporary cash flow assistance from the General Fund until amounts are transferred from fund bank accounts. Interfund balances between the General Fund and the Internal Service Fund are for amounts owed to the Internal Service Fund for its share of certain employee benefit costs.

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

Paying Fund (Transfer Out)	Receiving Fund (Transfer In)	Amount
Nonmajor governmental funds	General Fund	$ 555,000

Transfers to the General Fund from the nonmajor governmental funds relate to the transfer of indirect costs of the Food Services Fund. Transfers from the Special Education Center Program Fund provide excess resources, capped by regulatory requirements where applicable, to supplement General Fund operations.

Note 8 - Long-term Debt

Long-term debt activity for the year ended June 30, 2026 can be summarized as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Bonds payable:					
Other debt - General obligation	$ 128,200,000	$ 61,870,000	$ (8,140,000)	$ 181,930,000	$ 8,180,000
Unamortized bond premiums	15,598,975	5,634,166	(1,065,410)	20,167,731	1,296,661
Total bonds payable	143,798,975	67,504,166	(9,205,410)	202,097,731	9,476,661
Compensated absences	1,226,731	-	(1,037)	1,225,694	130,000
Self-insurance	2,041,672	13,050,263	(12,986,640)	2,105,295	2,105,295
Arbitrage liability	1,997,886	208,602	-	2,206,488	-
Total governmental activities long-term debt	$ 149,065,264	$ 80,763,031	$ (22,193,087)	$ 207,635,208	$ 11,711,956

The table above discloses the net change in the compensated absence liability of the School District.

Note 8 - Long-term Debt (Continued)

General Obligation Bonds and Contracts

The School District issues general obligation bonds to provide for the acquisition and construction of major capital facilities. General obligations have been issued for both governmental activities. General obligation bonds are direct obligations and pledge the full faith and credit of the School District. The School District's qualified bonds are fully guaranteed by the State of Michigan. The primary source of any required repayment is from the School District's property tax levy; however, the State of Michigan may withhold the School District's state aid funding in order to recover amounts it has paid on behalf of the School District. General obligations outstanding at June 30, 2026 are as follows:

Purpose	Remaining Annual Installments	Interest Rate(s) (Percent)	Maturing May 1	Outstanding
$26,940,000 qualified general obligation serial and term bonds (2020)	$1,060,000 - $1,075,000	4.00% - 5.00%	2043	$ 18,110,000
$52,740,000 qualified general obligation serial and term bonds (2019)	$1,965,000 - $2,910,000	4.00% - 5.00%	2043	42,865,000
$11,910,000 qualified general obligation serial and term bonds (2018)	$2,550,000	5.00%	2027	2,550,000
$61,900,000 qualified general obligation serial and term bonds (2023)	$1,175,000 - $4,185,000	4.00% - 5.00%	2045	56,535,000
$61,870,000 qualified general obligation serial and term bonds (2026)	$1,000,000 - $3,780,000	5.00%	2048	61,870,000
Total governmental activities				$ 181,930,000

Other Long-term Liabilities

The arbitrage liability attributable to the governmental activities will be liquidated from the applicable capital project funds when payable to the Internal Revenue Service.

The self-insurance liability will generally be liquidated through the School District's Internal Service Fund. The fund will finance the payment of those claims by charging the General Fund based on management's assessment of the relative insurance risk that should be assumed by individual funds.

Draft

Note 8 - Long-term Debt (Continued)

Debt Service Requirements to Maturity

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

	Governmental Activities		
	Other Debt		
Years Ending June 30	Principal	Interest	Total
2027	$ 8,180,000	$ 8,352,075	$ 16,532,075
2028	7,795,000	8,429,450	16,224,450
2029	8,800,000	8,070,400	16,870,400
2030	6,485,000	7,663,300	14,148,300
2031	6,990,000	7,373,300	14,363,300
2032-2036	42,190,000	31,355,500	73,545,500
2037-2041	51,165,000	20,191,000	71,356,000
2042-2046	42,765,000	7,309,500	50,074,500
2047-2048	7,560,000	567,000	8,127,000
Total	$ 181,930,000	$ 99,311,525	$ 281,241,525

Note 9 - Risk Management

The School District is exposed to various risks of loss related to property loss, torts, errors and omissions, and employee injuries (workers' compensation), as well as medical benefits provided to employees. The School District participates in the Metropolitan Association for Improved School Legislation (MAISL) shared-risk program for claims relating to workers' compensation and the SET SEG risk pool for claims related to property loss, torts, and errors and omissions. The School District is partially insured for health and dental claims.

The shared-risk pool program in which the School District participates operates as a common risk-sharing management program for school districts in Michigan; member premiums are used to purchase commercial excess insurance coverage and to pay member claims in excess of deductible amounts.

The School District estimates the liability for health and dental claims that have been incurred through the end of the fiscal year, including claims that have been reported, as well as those that have not yet been reported. These estimates are recorded in the Internal Service Fund, as well as the government-wide statements. Changes in the estimated liability for the past two fiscal years were as follows:

	2026	2025
Estimated liability - Beginning of year	$ 2,041,672	$ 2,074,169
Estimated claims incurred, including changes in estimates	13,050,263	10,213,678
Claim payments	(12,986,640)	(10,246,175)
Estimated liability - End of year	$ 2,105,295	$ 2,041,672

Note 10 - Michigan Public School Employees' Retirement System

Plan Description

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

Draft

Note 10 - Michigan Public School Employees' Retirement System (Continued)

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

Benefits Provided

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

Depending on the plan option selected, member retirement benefits are calculated as final average compensation times years of services times a pension factor ranging from 1.25 percent to 1.50 percent. The requirements to retire range from attaining the age of 46 to 60 with years of service ranging from 5 to 30 years, depending on when the employee became a member. Early retirement is computed in the same manner as a regular pension but is permanently reduced by 0.50 percent for each full and partial month between the pension effective date and the date the member will attain age 60. There is no mandatory retirement age.

Depending on the member's date of hire, MPSERS offers the option of participating in the defined contribution (DC) plan that provides a 50 percent employer match (up to 3 percent of salary) on employee contributions.

Members are eligible for nonduty disability benefits after 10 years of service and for duty-related disability benefits upon hire. Disability retirement benefits are determined in the same manner as retirement benefits but are payable immediately without an actuarial reduction. The disability benefits plus authorized outside earnings are limited to 100 percent of the participant's final average compensation, with an increase of 2 percent each year thereafter.

Benefits may transfer to a beneficiary upon death and are determined in the same manner as retirement benefits but with an actuarial reduction.

Benefit terms provide for annual cost of living adjustments to each employee's retirement allowance subsequent to the employee's retirement date. The annual adjustment, if applicable, is 3 percent. Some members who do not receive an annual increase are eligible to receive a supplementary payment in those years when investment earnings exceed actuarial assumptions.

MPSERS provides medical, prescription drug, dental, and vision coverage for retirees and beneficiaries. A subsidized portion of the premium is paid by MPSERS, with the balance deducted from the monthly pension of each retiree health care recipient. Depending on the member's date of hire, this subsidized portion ranges from 80 percent to the maximum allowed by the statute.

Contributions

Public Act 300 of 1980, as amended, required the School District to contribute amounts necessary to finance the coverage of pension benefits of active and retired members. Contribution provisions are specified by state statute and may be amended only by action of the state Legislature. Under these provisions, each school district's contribution is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance a portion of the unfunded accrued liability.

Under the OPEB plan, retirees electing this coverage contribute an amount equivalent to the monthly cost for Part B Medicare and 10 percent, or 20 percent for those not Medicare eligible, of the monthly premium amount for the health, dental, and vision coverage at the time of receiving the benefits. The MPSERS board of trustees annually sets the employer contribution rate to fund the benefits. Participating employers are required to contribute at that rate.

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Note 10 - Michigan Public School Employees' Retirement System (Continued)

Under Public Act 300 of 2012, members were given the choice between continuing the 3 percent contribution to the retiree health care and keeping the premium subsidy benefit described above or choosing not to pay the 3 percent contribution and, instead, opting out of the subsidy benefit and becoming participants in the Personal Healthcare Fund (PHF), a portable tax-deferred fund that can be used to pay health care expenses in retirement. Participants in the PHF are automatically enrolled in a 2 percent employee contribution into their 457 accounts as of their transition date, earning them a 2 percent employer match into a 401(k) account. Members who selected this option stopped paying the 3 percent contribution to retiree health care as of the day before their transition date, and their prior contributions were deposited into their 401(k) accounts.

The School District's contributions are determined based on employee elections. There are multiple different pension and health care benefit options included in the plan available to employees based on date of hire and the elections available at that time. Contribution rates are adjusted annually by the ORS.

The ranges of rates are as follows:

	Pension	OPEB
October 1, 2024 - September 30, 2025	20.96% - 30.11%	0.00% - 1.25%
October 1, 2025 - September 30, 2026	15.21% - 26.08%	0.00% - 3.83%

Depending on the plan selected, member pension contributions range from 0 percent up to 7.0 percent of gross wages. For certain plan members, a 4 percent employer contribution to the defined contribution pension plan is required. In addition, for certain plan members, a 3 percent employer match is provided to the defined contribution pension plan.

The School District's required and actual pension contributions to the plan for the year ended June 30, 2026 were $22,481,313, which includes the School District's contributions required for those members with a defined contribution benefit.

The School District's required and actual OPEB contributions to the plan for the year ended June 30, 2026 were $1,539,759, which includes the School District's contributions required for those members with a defined contribution benefit.

Net Pension Liability

At June 30, 2026, the School District reported a liability of $103,176,612 for its proportionate share of the net pension liability. The net pension liability was measured as of September 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of September 30, 2024, which used update procedures to roll forward the estimated liability to September 30, 2025. The School District's proportion of the net pension liability was based on a projection of its long-term share of contributions to the pension plan relative to the projected contributions of all participating reporting units, actuarially determined. At September 30, 2025 and 2024, the School District's proportion was approximately 0.515034 and 0.506671 percent, representing a change of 1.65 percent.

Net OPEB Asset

At June 30, 2026, the School District reported an asset of $33,690,857 for its proportionate share of the net OPEB asset. The net OPEB asset for fiscal year 2026 was measured as of September 30, 2025, and the total OPEB liability used to calculate the net OPEB asset was determined by an actuarial valuation as of September 30, 2024, which used update procedures to roll forward the estimated liability to September 30, 2025. The School District’s proportion of the net OPEB asset was based on a projection of its long-term share of contributions to the OPEB plan relative to the projected contributions of all participating reporting units, actuarially determined. At September 30, 2025 and 2024, the School District’s proportion was approximately 0.554206 and 0.501867 percent, representing a change of 10.43 percent.

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Note 10 - Michigan Public School Employees' Retirement System (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For 2026, the School District recognized pension expense of $3,636,761, inclusive of payments to fund the MPSERS UAAL stabilization rate. At June 30, 2026, the School District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 3,996,326	$ (918,985)
Changes in assumptions	3,703,304	(5,453,132)
Net difference between projected and actual earnings on pension plan investments	-	(24,657,001)
Changes in proportion and differences between the School District's contributions and proportionate share of contributions	1,860,929	(3,776,914)
The School District's contributions to the plan subsequent to the measurement date	17,957,032	-
Total	$ 27,517,591	$ (34,806,032)

The $8,373,524 reported as deferred inflows of resources resulting from the pension portion of state aid payments received pursuant to the UAAL payment will be recognized as state appropriations revenue for the year ending June 30, 2027. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ending	Amount
2027	$ (2,694,996)
2028	(11,917,593)
2029	(8,355,711)
2030	(2,277,173)
Total	$ (25,245,473)

In addition, the contributions subsequent to the measurement date will be included as a reduction of the net pension liability in the next year.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2026, the School District recognized OPEB recovery of $10,866,304.

At June 30, 2026, the School District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

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Note 10 - Michigan Public School Employees' Retirement System (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ -	$ (23,066,357)
Changes in assumptions	4,496,406	(357,321)
Net difference between projected and actual earnings on OPEB plan investments	-	(4,734,300)
Changes in proportionate share or difference between amount contributed and proportionate share of contributions	149,856	(798,695)
Employer contributions to the plan subsequent to the measurement date	1,001,505	-
Total	$ 5,647,767	$ (28,956,673)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows (note that employer contributions subsequent to the measurement date will increase the net OPEB asset and, therefore, will not be included in future OPEB expense):

Years Ending	Amount
2027	$ (6,515,607)
2028	(6,353,690)
2029	(5,899,348)
2030	(3,838,080)
2031	(1,308,652)
Thereafter	(395,034)
Total	$ (24,310,411)

Actuarial Assumptions

The total pension liability and total OPEB liability as of September 30, 2025 are based on the results of an actuarial valuation as of September 30, 2024 and rolled forward. The total pension liability and OPEB liability were determined using the following actuarial assumptions:

Actuarial cost method		Entry age normal
Investment rate of return - Pension	6.00%	Net of investment expenses based on the groups
Investment rate of return - OPEB	6.00%	Net of investment expenses based on the groups
Salary increases	2.75% - 11.55%	Including wage inflation of 2.75% for 2019 and 3.50% for 2018
Health care cost trend rate - OPEB	6.50% - 7.75%	Year 1 graded to 3.5 percent in year 15
Mortality basis		PubT-2010 Male and Female Employee Mortality Tables, scaled 100 percent (retirees: 116 percent for males and 116 percent for females) and adjusted for mortality improvements using projection scale MP-2021 from 2010
Cost of living pension adjustments	3.00%	Annual noncompounded for MIP members

Assumption changes as a result of an experience study for the periods from 2017 through 2022 have been adopted by the System for use in the annual pension and OPEB valuations beginning with the September 30, 2023 valuation. The total pension liability and OPEB liability as of September 30, 2025, is based on the results of an actuarial valuation date of September 30, 2024, and rolled forward using generally accepted actuarial procedures, including the experience study.

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Note 10 - Michigan Public School Employees' Retirement System (Continued)

Significant assumption changes since the prior measurement date, September 30, 2024, for the OPEB plans include an increase in the health care cost trend rate of 0.50 percent for members under 65. There were no significant benefit terms changes for the pension or OPEB plans since the prior measurement date of September 30, 2024.

Discount Rate

The discount rate used to measure the total pension liability and OPEB liability was 6.00 percent as of September 30, 2025 depending on the plan option. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that district contributions will be made at statutorily required rates.

Based on those assumptions, the pension plan's fiduciary net position and the OPEB plan's fiduciary net position were projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan and OPEB plan investments was applied to all periods of projected benefit payments to determine the total pension liability and total OPEB liability.

The long-term expected rate of return on pension plan and OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation (Pension)	Target Allocation (OPEB)	Long-term Expected Real Rate of Return
Domestic equity pools	21.00 %	16.00 %	5.80 %
Private equity pools	16.00	16.00	9.30
International equity pools	14.00	11.00	5.60
Fixed-income pools	15.00	26.00	2.50
Real estate and infrastructure pools	8.00	5.00	7.00
Absolute return pools	13.00	15.00	4.40
Real return/opportunistic pools	9.00	7.00	7.00
Short-term investment pools	4.00	4.00	1.30
Total	100.00 %	100.00 %	

Long-term rates of return are net of administrative expense and inflation of 2.4 percent.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the School District, calculated using the discount rate depending on the plan option. The following also reflects what the School District's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1 Percentage Point Decrease (5.00%)	Current Discount Rate (6.00%)	1 Percentage Point Increase (7.00%)
Net pension liability of the School District	$ 162,818,384	$ 103,176,612	$ 53,502,650

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Note 10 - Michigan Public School Employees' Retirement System (Continued)

Sensitivity of the Net OPEB Asset to Changes in the Discount Rate

The following presents the net OPEB asset of the School District, calculated using the current discount rate. It also reflects what the School District's net OPEB asset would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1 Percentage Point Decrease (5.00%)	Current Discount Rate (6.00%)	1 Percentage Point Increase (7.00%)
Net OPEB asset of the School District	$ 29,026,804	$ 33,690,857	$ 37,772,913

Sensitivity of the Net OPEB Asset to Changes in the Healthcare Cost Trend Rate

The following presents the net OPEB asset of the School District, calculated using the current health care cost trend rate. It also reflects what the School District's net OPEB asset would be if it were calculated using a health care cost trend rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1 Percentage Point Decrease (5.00%)	Current Rate (6.00%)	1 Percentage Point Increase (7.00%)
Net OPEB asset of the School District	$ 37,735,664	$ 33,690,857	$ 29,443,942

Pension Plan and OPEB Plan Fiduciary Net Position

Detailed information about the plan’s fiduciary net position is available in the separately issued MPSERS financial report.

Payable to the Pension Plan and OPEB Plan

At June 30, 2026, the School District reported a payable of $5,241,702 and $309,058 for the outstanding amount of contributions to the pension plan and OPEB plan, respectively, required for the year ended June 30, 2026.

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Required Supplementary Information

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Northville Public Schools

Required Supplementary Information
Budgetary Comparison Schedule
General Fund

Year Ended June 30, 2026

	Original Budget	Final Budget	Variance with Original Budget - Over (Under) Final Budget	Actual	Variance with Final Budget - Over (Under) Actual Amounts
Revenue					
Local sources	$ 14,603,474	$ 15,095,635	$ 492,161	$ 15,523,218	$ 427,583
State sources	76,098,832	80,669,827	4,570,995	78,825,386	(1,844,441)
Federal sources	2,105,701	2,101,878	(3,823)	2,178,097	76,219
Interdistrict sources	5,592,546	5,117,505	(475,041)	5,978,987	861,482
Total revenue	98,400,553	102,984,845	4,584,292	102,505,688	(479,157)
Expenditures					
Current:					
Instruction:					
Basic programs	52,359,933	55,511,879	3,151,946	55,035,004	(476,875)
Added needs	10,625,602	10,848,520	222,918	11,050,734	202,214
Support services:					
Pupil	7,534,834	7,979,131	444,297	7,985,365	6,234
Instructional staff	5,094,471	5,259,941	165,470	4,632,241	(627,700)
General administration	1,064,059	1,072,347	8,288	1,104,665	32,318
School administration	5,053,752	5,172,143	118,391	5,005,990	(166,153)
Business	1,272,195	1,192,098	(80,097)	1,091,362	(100,736)
Operations and maintenance	10,465,520	10,080,538	(384,982)	9,158,813	(921,725)
Pupil transportation services	3,873,630	3,998,631	125,001	4,017,063	18,432
Central	3,120,725	2,874,256	(246,469)	2,998,965	124,709
Athletics	1,482,164	1,522,270	40,106	1,521,618	(652)
Community services	274,544	307,642	33,098	288,942	(18,700)
Capital outlay	619,525	469,045	(150,480)	573,483	104,438
Total expenditures	102,840,954	106,288,441	3,447,487	104,464,245	(1,824,196)
Excess of Revenue Over (Under) Expenditures	(4,440,401)	(3,303,596)	1,136,805	(1,958,557)	1,345,039
Other Financing Sources (Uses)					
Proceeds from sale of capital assets	-	-	-	10,710	10,710
Transfers in	705,000	1,105,000	400,000	555,000	(550,000)
Total	705,000	1,105,000	400,000	565,710	(539,290)
Net Change in Fund Balances	(3,735,401)	(2,198,596)	1,536,805	(1,392,847)	805,749
Fund Balances - Beginning of year	33,350,439	33,350,439	-	33,350,439	-
Fund Balances - End of year	**$ 29,615,038**	**$ 31,151,843**	**$ 1,536,805**	**$ 31,957,592**	**$ 805,749**

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See notes to required supplementary information.

Required Supplementary Information
Schedule of Proportionate Share of the Net Pension Liability
Michigan Public School Employees' Retirement System

Last Ten Plan Years

Plan Years Ended September 30

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
School District's proportion of the net pension liability	0.51503 %	0.50667 %	0.51909 %	0.53253 %	0.53128 %	0.53219 %	0.52629 %	0.52492 %	0.51747 %	0.50164 %
School District's proportionate share of the net pension liability	$103,176,612	$124,043,211	$168,007,761	$200,276,543	$125,783,818	$182,814,394	$174,289,239	$157,801,775	$134,097,910	$125,153,950
School District's covered payroll	$ 56,697,022	$ 52,603,612	$ 50,388,758	$ 51,174,400	$ 47,512,124	$ 47,299,210	$ 45,902,521	$ 44,858,466	$ 44,027,362	$ 42,108,609
School District's proportionate share of the net pension liability as a percentage of its covered payroll	181.98 %	235.81 %	333.42 %	391.36 %	264.74 %	386.51 %	379.69 %	351.78 %	304.58 %	297.22 %
Plan fiduciary net position as a percentage of total pension liability	79.44 %	74.44 %	65.91 %	60.77 %	72.32 %	59.49 %	60.08 %	62.12 %	63.96 %	63.01 %

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See notes to required supplementary information.

Required Supplementary Information
Schedule of Proportionate Share of the Net OPEB Liability (Asset)
Michigan Public School Employees' Retirement System

Last Nine Plan Years

Plan Years Ended September 30

	2025	2024	2023	2022	2021	2020	2019	2018	2017
School District's proportion of the net OPEB (asset) liability	0.55421 %	0.50187 %	0.50653 %	0.52884 %	0.52733 %	0.53450 %	0.52556 %	0.52703 %	0.51610 %
School District's proportionate share of the net OPEB (asset) liability	$33,690,857)	$21,602,349)	$(2,865,419)	$11,201,143	$ 8,048,986	$28,634,768	$37,723,096	$41,893,369	$45,703,456
School District's covered payroll	$56,697,022	$52,603,612	$50,388,758	$51,174,400	$47,512,124	$47,299,210	$45,902,521	$44,858,466	$44,027,362
School District's proportionate share of the net OPEB (asset) liability as a percentage of its covered payroll	(59.42)%	(41.07)%	(5.69)%	21.89 %	16.94 %	60.54 %	82.18 %	93.39 %	103.81 %
Plan fiduciary net position as a percentage of total OPEB liability	164.94 %	143.08 %	105.04 %	83.09 %	88.87 %	59.76 %	48.67 %	43.10 %	36.53 %

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See notes to required supplementary information.

Required Supplementary Information
Schedule of Pension Contributions
Michigan Public School Employees' Retirement System

Last Ten Fiscal Years

Years Ended June 30

	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Statutorily required contribution	$ 21,851,086	$ 21,970,014	$ 21,498,014	$ 24,283,806	$ 18,053,891	$ 16,140,731	$ 14,743,318	$ 14,050,456	$ 13,492,816	$ 12,072,827
Contributions in relation to the statutorily required contribution	21,851,086	21,970,014	21,498,014	24,283,806	18,053,891	16,140,731	14,743,318	14,050,456	13,492,816	12,072,827
Contribution Deficiency	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
School District's Covered Payroll	$ 59,093,712	$ 54,317,928	$ 52,264,112	$ 49,840,374	$ 49,151,302	$ 47,200,208	$ 47,280,480	$ 45,671,978	$ 44,747,710	$ 43,652,996
Contributions as a Percentage of Covered Payroll	36.98 %	40.45 %	41.13 %	48.72 %	36.73 %	34.20 %	31.18 %	30.76 %	30.15 %	27.66 %

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See notes to required supplementary information.

Required Supplementary Information
Schedule of OPEB Contributions
Michigan Public School Employees' Retirement System

Last Nine Fiscal Years

Years Ended June 30

	2026	2025	2024	2023	2022	2021	2020	2019	2018
Statutorily required contribution	$ 1,110,459	$ 1,617,316	$ 4,293,719	$ 4,011,751	$ 4,005,438	$ 3,927,883	$ 3,799,270	$ 3,587,545	$ 3,232,004
Contributions in relation to the statutorily required contribution	1,110,459	1,617,316	4,293,719	4,011,751	4,005,438	3,927,883	3,799,270	3,587,545	3,232,004
Contribution Deficiency	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
School District's Covered Payroll	$59,093,712	$54,317,928	$52,264,112	$49,840,374	$49,151,302	$47,200,208	$47,280,480	$45,671,978	**$44,747,710**
Contributions as a Percentage of Covered Payroll	1.88 %	2.98 %	8.22 %	8.05 %	8.15 %	8.32 %	8.04 %	7.86 %	**7.22 %**

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See notes to required supplementary information.

Budgetary Information

Significant variances between the original and final amended budgets were primarily driven by timing differences inherent in Michigan public school budgeting, as the original budget is adopted in June prior to the enactment of the state budget and the October student count day. State sources revenue increased due to finalized per-pupil foundation allowance amounts and actual student enrollment counts that were unknown at initial budget adoption. Additionally, Basic Program instructional expeditures were amended upward to reflect the necessary post budget adoption staffing changes, finalized employee compensation and benefits, and operational adjustments aligned with final enrollment levels.

Benefit Changes

There were no changes of benefit terms for each of the reported plan years ended September 30.

Changes in Assumptions

There were no significant changes of assumptions for each of the reported plan years ended September 30 except for the following:

2023 - The valuation includes the impact of an updated experience study for periods from 2017 to 2022.

2022 - The discount rate used in the September 30, 2021 actuarial valuation decreased by 0.80 percentage points.

2019 - The discount rate used in the September 30, 2018 actuarial valuation decreased by 0.25 percentage points.

2018 - The discount rate used in the September 30, 2017 actuarial valuation decreased by 0.45 percentage points. The valuation also includes the impact of an updated experience study for the periods from 2012 to 2017.

2017 - The discount rate used in the September 30, 2016 actuarial valuation decreased by 0.50 percentage points.

OPEB Information

Ultimately, 10 years of data will be presented in both of the OPEB-related schedules. The number of years currently presented represents the number of years since the accounting standard requiring these schedules first became applicable.

Benefit Changes

There were no changes of benefit terms for each of the reported plan years ended September 30.

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Changes in Assumptions

There were no significant changes of assumptions for each of the reported plan years ended September 30 except for the following:

2025 - The health care cost trend rate used in the September 30, 2025 actuarial valuation increased by 0.50 percentatge points for members under 65.

2024 - The health care cost trend rate used in the September 30, 2024 actuarial valuation decreased by 0.25 percentage points for members under 65 and increased by 0.25 percentage points for members over 65.

2023 - The health care cost trend rate used in the September 30, 2023 actuarial valuation decreased by 0.25 percentage points for members under 65 and increased by 1.00 percentage point for members over 65. In addition, actual per person health benefit costs were lower than projected. The valuation includes the impact of an updated experience study for periods from 2017 to 2022.

2022 - The discount rate and investment rate of return used in the September 30, 2021 actuarial valuation decreased by 0.95 percentage points. This resulted in lower than projected per person health benefit costs to reduce the plan's total OPEB liability by an additional $1.1 billion in 2022.

2021 - The health care cost trend rate used in the September 30, 2020 actuarial valuation increased by 0.75 percentage points for members under 65 and decreased by 1.75 percentage points for members over 65. In addition, actual per person health benefit cost was lower than projected. This reduced the plan's total OPEB liability by $1.3 billion in 2021.

2020 - The health care cost trend rate used in the September 30, 2019 actuarial valuation decreased by 0.50 percentage points. This, in addition to actual per person health benefit cost being lower than projected, reduced the plan's total OPEB liability by an additional $1.8 billion in 2020.

2019 - The discount rate used in the September 30, 2018 actuarial valuation decreased by 0.20 percentage points. The valuation also includes the impact of an updated experience study for the periods from 2012 to 2017. This resulted in a lower than projected per person health benefit cost to reduce the plan's total OPEB liability by an additional $1.4 billion in 2019.

2018 - The discount rate used in the September 30, 2017 actuarial valuation decreased by 0.35 percentage points. The valuation also includes the impact of an updated experience study for the periods from 2012 to 2017. This resulted in a lower than projected per person health benefit cost to reduce the plan's total OPEB liability by $1.4 billion in 2018.

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Supplementary Information

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Northville Public Schools

Supplementary Information
Combining Balance Sheet
Nonmajor Governmental Funds

June 30, 2026

	Special Revenue Funds				Debt Service Funds				Capital Project Funds	
	Food Services Fund	Special Education Center Program Fund	Early Childhood Development Center Fund	Student Activity Fund	2018 Debt Fund	2019 Debt Fund	2020 Debt Fund	2023 Debt Fund	Public Improvement Fund	Total
Assets										
Cash and investments	$ 1,405,067	$ 5,759,728	$ 3,831,145	$ 1,928,530	$ -	$ -	$ -	$ -	$ -	$ 12,924,470
Receivables - Other receivables	28,873	907,224	66,039	-	-	-	-	-	-	1,002,136
Due from other funds	166,756	163,065	-	-	-	-	-	-	1,061,545	1,391,366
Inventory	38,642	-	-	-	-	-	-	-	-	38,642
Restricted assets	-	-	-	-	731,687	915,726	632,057	1,196,020	-	3,475,490
Total assets	**$ 1,639,338**	**$ 6,830,017**	**$ 3,897,184**	**$ 1,928,530**	**$ 731,687**	**$ 915,726**	**$ 632,057**	**$ 1,196,020**	**$ 1,061,545**	**$ 18,832,104**
Liabilities										
Accounts payable	$ 35,323	$ 17,894	$ 16,446	$ 6,145	$ -	$ -	$ -	$ -	$ -	$ 75,808
Due to other funds	-	-	286,713	68,927	-	-	-	406,000	-	761,640
Unearned revenue	107,205	909,606	-	-	-	-	-	-	-	1,016,811
Total liabilities	142,528	927,500	303,159	75,072	-	-	-	406,000	-	1,854,259
Fund Balances										
Nonspendable	38,642	-	-	-	-	-	-	-	-	38,642
Restricted:										
Debt service	-	-	-	-	731,687	915,726	632,057	351,046	-	2,630,516
Capital projects	-	-	-	-	-	-	-	438,974	-	438,974
Special education	-	5,902,517	-	-	-	-	-	-	-	5,902,517
Food service	1,458,168	-	-	-	-	-	-	-	-	1,458,168
Committed:										
Capital projects	-	-	-	-	-	-	-	-	1,061,545	1,061,545
Early childhood development	-	-	3,594,025	-	-	-	-	-	-	3,594,025
Student activities	-	-	-	1,853,458	-	-	-	-	-	1,853,458
Total fund balances	1,496,810	5,902,517	3,594,025	1,853,458	731,687	915,726	632,057	790,020	1,061,545	16,977,845
Total liabilities and fund balances	**$ 1,639,338**	**$ 6,830,017**	**$ 3,897,184**	**$ 1,928,530**	**$ 731,687**	**$ 915,726**	**$ 632,057**	**$ 1,196,020**	**$ 1,061,545**	**$ 18,832,104**

Draft

Northville Public Schools

Supplementary Information
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds

Year Ended June 30, 2026

	Special Revenue Funds				Debt Service Funds				Capital Project Funds		
	Food Services Fund	Special Education Center Program Fund	Early Childhood Development Center Fund	Student Activity Fund	2018 Debt Fund	2019 Debt Fund	2020 Debt Fund	2023 Debt Fund	Formerly Nonmajor - Sinking Fund (2022)	Public Improvement Fund	Total
Revenue											
Local sources	$ 839,050	$ 76,694	$ 4,320,468	$ 3,436,605	$ 2,900,709	$ 4,477,991	$ 2,005,959	$ 5,703,496	$ -	$ -	$ 23,760,972
State sources	3,049,660	7,165,841	948,784	-	71,412	-	-	-	-	-	11,235,697
Federal sources	857,616	-	-	-	-	-	-	-	-	-	857,616
Interdistrict sources	-	7,067,933	-	-	-	-	-	-	-	-	7,067,933
Total revenue	4,746,326	14,310,468	5,269,252	3,436,605	2,972,121	4,477,991	2,005,959	5,703,496	-	-	42,922,218
Expenditures											
Current:											
Instruction	-	8,942,851	695,550	-	-	-	-	-	-	-	9,638,401
Support services - Central	-	3,210,568	251,075	3,488,736	-	-	-	-	-	-	6,950,379
Food services	4,525,051	-	-	-	-	-	-	-	-	-	4,525,051
Community services	-	-	4,166,073	-	-	-	-	-	-	-	4,166,073
Debt service:											
Principal	-	-	-	-	2,550,000	1,955,000	1,060,000	2,575,000	-	-	8,140,000
Interest	-	-	-	-	255,500	2,241,500	819,800	2,777,450	-	-	6,094,250
Capital outlay	218,256	59,742	53,360	-	-	-	-	-	-	-	331,358
Total expenditures	4,743,307	12,213,161	5,166,058	3,488,736	2,805,500	4,196,500	1,879,800	5,352,450	-	-	39,845,512
Excess of Revenue Over (Under) Expenditures	3,019	2,097,307	103,194	(52,131)	166,621	281,491	126,159	351,046	-	-	3,076,706
Other Financing (Uses) Sources - Transfers out (Note 7)	(230,000)	(250,000)	(75,000)	-	-	-	-	-	-	-	(555,000)
Net Change in Fund Balances	(226,981)	1,847,307	28,194	(52,131)	166,621	281,491	126,159	351,046	-	-	2,521,706
Fund Balances - Beginning of year, as previously reported	1,723,791	-	3,565,831	1,905,589	565,066	634,235	505,898	438,974	9,440,850	1,061,545	19,841,779
Change within financial reporting entity (Note 2)	-	4,055,210	-	-	-	-	-	-	(9,440,850)	-	(5,385,640)
Fund Balances - Beginning of year, as adjusted or restated	$ 1,723,791	$ 4,055,210	$ 3,565,831	$ 1,905,589	$ 565,066	$ 634,235	$ 505,898	$ 438,974	$ -	$ 1,061,545	$ 14,456,139

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Supplementary Information
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances (Continued)
Nonmajor Governmental Funds

Year Ended June 30, 2026

	Special Revenue Funds				Debt Service Funds				Capital Project Funds		
	Food Services Fund	Special Education Center Program Fund	Early Childhood Development Center Fund	Student Activity Fund	2018 Debt Fund	2019 Debt Fund	2020 Debt Fund	2023 Debt Fund	Formerly Nonmajor - Sinking Fund (2022)	Public Improvement Fund	Total
Fund Balances - End of year	**$ 1,496,810**	**$ 5,902,517**	**$ 3,594,025**	**$ 1,853,458**	**$ 731,687**	**$ 915,726**	**$ 632,057**	**$ 790,020**	**$ -**	**$ 1,061,545**	**$ 16,977,845**

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Supplementary Information
Schedule of Bonded Indebtedness

June 30, 2026

Years Ending June 30	2018 Building and Site Bonds Principal	2019 Building and Site Bonds, Series II Principal	2020 Building and Site Bonds, Series III Principal	2023 Building and Site Bond Fund Principal	2026 Building and Site Bond Fund Principal	Total
2027	$ 2,550,000	$ 1,965,000	$ 1,060,000	$ 1,175,000	$ 1,430,000	$ 8,180,000
2028	-	1,965,000	1,060,000	2,010,000	2,760,000	7,795,000
2029	-	1,965,000	1,060,000	2,230,000	3,545,000	8,800,000
2030	-	2,060,000	1,060,000	2,365,000	1,000,000	6,485,000
2031	-	2,165,000	1,060,000	2,400,000	1,365,000	6,990,000
2032	-	2,270,000	1,060,000	2,450,000	2,000,000	7,780,000
2033	-	2,385,000	1,060,000	2,600,000	2,100,000	8,145,000
2034	-	2,505,000	1,060,000	2,745,000	2,100,000	8,410,000
2035	-	2,630,000	1,060,000	2,825,000	2,300,000	8,815,000
2036	-	2,730,000	1,070,000	2,840,000	2,400,000	9,040,000
2037	-	2,840,000	1,070,000	3,050,000	2,500,000	9,460,000
2038	-	2,875,000	1,070,000	3,095,000	2,800,000	9,840,000
2039	-	2,890,000	1,070,000	3,095,000	3,100,000	10,155,000
2040	-	2,900,000	1,070,000	3,430,000	3,200,000	10,600,000
2041	-	2,900,000	1,070,000	3,790,000	3,350,000	11,110,000
2042	-	2,910,000	1,075,000	3,945,000	3,500,000	11,430,000
2043	-	2,910,000	1,075,000	4,120,000	3,700,000	11,805,000
2044	-	-	-	4,185,000	3,700,000	7,885,000
2045	-	-	-	4,185,000	3,700,000	7,885,000
2046	-	-	-	-	3,760,000	3,760,000
2047	-	-	-	-	3,780,000	3,780,000
2048	-	-	-	-	3,780,000	3,780,000
Total remaining payments	**$ 2,550,000**	**$ 42,865,000**	**$ 18,110,000**	**$ 56,535,000**	**$ 61,870,000**	**$ 181,930,000**
Principal payments due	May 1	May 1	May 1	May 1	May 1	
Interest rate	5.00%	4.00% to 5.00%	4.00% to 5.00%	4.00% to 5.00%	5.00%	
Original issue	**$ 11,910,000**	**$ 52,740,000**	**$ 26,940,000**	**$ 61,900,000**	$ 61,870,000	

Interest payments for the bond issues are due on May 1 and November 1 of each year.

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Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

To Management and the Board of Education
Northville Public Schools

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Northville Public Schools (the "School District") as of and for the year ended June 30, 2026 and the related notes to the financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated October 21, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the School District's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

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To Management and the Board of Education
Northville Public Schools

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

October 21, 2026

Draft

Northville Public Schools

Report to the Board of Education

June 30, 2026

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To the Board of Education
Northville Public Schools

We have recently completed our audit of the basic financial statements of Northville Public Schools (the "School District") as of and for the year ended June 30, 2026. In addition to our audit report, we are providing the following results of the audit informational items that impact the School District:

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We are grateful for the opportunity to be of service to Northville Public Schools. We would also like to extend our thanks to Mr. Devin Kling, Ms. Deb Converse, and the entire business office for their assistance and preparedness during the audit. We recognize that preparing for the audit is carried out in addition to your staff's normal daily activities. Should you have any questions regarding the comments in this report, please do not hesitate to call.

October 21, 2026

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Results of the Audit

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October 21, 2026

To the Board of Education
Northville Public Schools

We have audited the financial statements of Northville Public Schools (the "School District") as of and for the year ended June 30, 2026 and have issued our report thereon dated October 21, 2026. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated May 26, 2026, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities. Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement.

As part of our audit, we considered the internal control of the School District. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Our audit of the School District's financial statements has also been conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. Under *Government Auditing Standards*, we are obligated to communicate certain matters that come to our attention related to our audit to those responsible for the governance of the School District, including compliance with certain provisions of laws, regulations, contracts, and grant agreements; certain instances of error or fraud; illegal acts applicable to government agencies; and significant deficiencies in internal control that we identify during our audit. Toward this end, we issued a separate letter dated October 21, 2026 regarding our consideration of the School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our letter regarding planning matters on August 31, 2026.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the School District are described in Note 2 to the financial statements.

As described in Note 2, the School District adopted GASB Statement No. 103, *Financial Reporting Model Improvements*, which updated the organization and disclosure requirements of management's discussion and analysis and budgetary comparison disclosures in the required supplementary information.

We noted no transactions entered into by the School District during the year for which there is a lack of authoritative guidance or consensus.

We noted no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

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Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The most sensitive estimates affecting the financial statements are as follows:

- The School District's share of the MPSERS net liability for the pension and net asset for the other postemployment benefit (OPEB) plans recorded on the government-wide statements related to GASB Statement Nos. 68 and 75, respectively. The School District's estimates as of June 30, 2026 were $103 million and $22 million for the pension and OPEB plans, respectively, based on data received from the Office of Retirement Services. We evaluated the key factors and assumptions used to develop the accounting estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

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

Disagreements with Management

For the purpose of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report.

We are pleased to report that no such disagreements arose during the course of our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We did not detect any misstatements as a result of audit procedures.

Significant Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting School District, and business plans and strategies that may affect the risks of material misstatement, with management each year prior to our retention as the School District's auditors. However, these discussions occurred in the normal course of our professional relationship, and our responses were not a condition of our retention.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 21, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a second opinion on certain situations. If a consultation involves application of an accounting principle to the School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts.

To our knowledge, there were no such consultations with other accountants.

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This information is intended solely for the use of the Board of Education and management of the School District and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Plante & Moran, PLLC

Jennifer L. Chambers, CPA

Partner

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Informational Items

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Managing the Changing Fiscal Landscape - Michigan School Districts

School districts were once again placed in the difficult position of needing to adopt an initial budget for fiscal year 2026-2027 prior to the adoption of the School Aid Budget. The budget was signed on July 21, 2026 compared to last year's much delayed October 7, 2025 signing. The State has a statutory deadline of July 1 for finalizing the annual school aid budget. School districts are required by law to adopt an initial budget by July 1, the start of their fiscal year.

The State of Michigan's fiscal year 2026-2027 School Aid Budget provides school districts with another year of historically strong state support while also introducing several policy changes that may influence future funding allocations and district operations. The budget totals approximately $19.8 billion and continues the State's commitment to K-12 education, including a record foundation allowance of $10,300 per pupil, a 2.5 percent increase over last year's $10,050. The budget also continues funding for universal school meals and maintains significant investments in student mental health, school safety, special education, and educator workforce initiatives.

One of the most significant changes in the new School Aid Budget is the introduction of a weighted funding model for economically disadvantaged students and English language learners. Historically, funding for these programs was largely distributed through categorical grants such as At-Risk (Section 31a) and Bilingual Education funding. Under the new framework, funding is increasingly linked directly to student characteristics through a weighted formula. Proponents believe this approach more directly aligns resources with student needs and may provide a foundation for future funding reforms. However, districts should recognize that receipt of these funds is tied to additional accountability, reporting, screening, instructional, and audit requirements established by the State.

The budget also continues substantial investments in student mental health and school safety initiatives. While these resources provide important support for students and communities, districts should carefully evaluate any related compliance obligations. Certain school safety funding continues to carry requirements associated with cooperation during investigations of school safety incidents, which has generated discussion among school districts regarding operational and legal considerations.

Although the state budget provides record per pupil funding levels, boards should continue to monitor several long-term fiscal challenges. Student enrollment remains the primary driver of school funding in Michigan. Many districts continue to experience enrollment declines resulting from demographic changes, lower birth rates, and increased educational choice options. Even modest enrollment declines can offset annual increases in the foundation allowance and place pressure on operating budgets. As a result, districts should continue to evaluate staffing levels, facility utilization, and long-term financial sustainability in light of projected enrollment trends. To help deal with the impact of enrollment declines on the amount of foundation allowance received by school districts, this state budget modifies the annual student count formula. Historically, the student count was based on a weighted split between the October and February student count days. For this year, school districts can use the greater of this year's count or the three-year average weighted count.

Labor costs also remain a significant challenge. School districts continue to face competitive labor markets, educator shortages, and ongoing pressure to increase wages and benefits to attract and retain qualified staff. While state funding has increased in recent years, recurring expenditures, such as payroll, retirement contributions, health care costs, and special education services, continue to consume a growing share of district resources. Boards should remain focused on maintaining structural budget balance and avoiding the use of one-time funding sources to support recurring expenditures.

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From a state revenue perspective, boards should also recognize that the School Aid Fund faces increasing demands. The State continues to use School Aid Fund resources to support programs beyond traditional K-12 operations, including certain higher education expenditures. At the same time, Michigan faces ongoing infrastructure, transportation, health care, and economic development funding priorities. Future Consensus Revenue Estimating Conference projections will be important indicators of whether School Aid Fund revenue growth keeps pace with these competing demands. Previous state budget discussions have also highlighted concerns regarding the long-term impact of broader economic conditions on revenue collections.

While this commentary is primarily focused on Michigan funding, districts should continue to monitor federal developments as well. Much of the federal pandemic-related funding that helped support district operations over the past several years has now expired. Going forward, federal support will be concentrated primarily in recurring programs such as Title I, IDEA, Child Nutrition, and other formula and competitive grants. Any future federal funding changes could place additional pressure on state and local resources.

Overall, the fiscal outlook for Michigan school districts remains stable, supported by continued state investment and record per pupil funding. However, boards should remain attentive to evolving funding formulas, enrollment trends, labor cost pressures, and future School Aid Fund revenue performance as they make strategic decisions regarding staffing, programming, capital planning, and fund balance management.

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Federal Grants Compliance and Single Audit Updates

In addition to monitoring funding levels, school districts should remain attentive to recent changes in federal grant administration and compliance requirements. Federal agencies continue to place heightened emphasis on grant oversight, documentation, internal controls, procurement practices, and subrecipient monitoring. Recent updates to the Uniform Guidance and the Compliance Supplement have increased the importance of maintaining well-documented policies and procedures surrounding grant administration. One notable change is the increase in the single audit threshold from $750,000 to $1 million in annual federal expenditures for certain audits, along with a corresponding increase in the Type A program threshold used in major program determination. At the grant level, revisions to the Uniform Guidance increased the federal equipment capitalization threshold from $5,000 to $10,000 and introduced additional compliance considerations for awards subject to the updated regulations. Districts should ensure that purchasing policies, capital asset policies, procurement procedures, and grant administration practices have been reviewed and updated accordingly.

School districts should also be aware that federal oversight agencies continue to scrutinize documentation supporting allowable costs, procurement compliance, period-of-performance requirements, and internal controls over federal programs. The most commonly audited federal programs, including the Child Nutrition Cluster, IDEA Special Education Cluster, and Title I programs, continue to be subject to extensive compliance requirements and remain a significant focus of single audits. Current audit guidance suggests no major compliance requirement changes for these core K-12 programs; however, federal agencies continue to revise grant requirements and reporting expectations, making ongoing monitoring essential. Additionally, delayed issuance of annual Compliance Supplements and evolving federal funding priorities have created a more uncertain compliance environment, increasing the importance of proactive grant management and timely consultation with federal awarding agencies and pass-through entities when questions arise.

Food Service Fund - Fund Balance

We noted that the fund balance of the Food Service Fund continues to exceed the U.S. Department of Agriculture's maximum allowance of three months' worth of operating expenditures. The School District should continue to monitor its spenddown plan, entered into with the Michigan Department of Education, for reducing the balance to an acceptable level.

Michigan Public School Employees' Retirement System (MPSERS) - Update on the Plans' Net Pension Liability and OPEB Asset

Similar to the State of Michigan, the MPSERS plan has a September 30 year end. With the adoption of GASB Statement Nos. 68 and 75 several years ago, school districts have been reporting their share of the MPSERS plan funded status in the government-wide financial statements.

At September 30, 2025, the pension portion of the MPSERS plan for the State of Michigan had a net pension liability of approximately $20 billion. This is a decrease of approximately 18 percent from the reported amount of $24.5 billion on September 30, 2024. One of the primary reasons for the decrease in the net liability was the net investment returns, which continue to exceed the expected rate of return. The pension plan's annual investment rate of return was 9.8 percent for the year ended September 30, 2025 compared to 15.5 percent for the year ended September 30, 2024.

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At September 30, 2025, the retiree health care portion (OPEB) of the MPSERS plan had a net OPEB asset of approximately $6.1 billion compared to the net OPEB asset of $4.6 billion at September 30, 2024. This is an increase of approximately 33 percent. One of the reasons for the increase in the net asset was the net investment returns as well as favorable differences between expected and actual experience. The pension plan's annual investment rate of return was 9.3 percent for the year ended September 30, 2025 compared to 15.5 percent for the year ended September 30, 2024. Despite the decrease, the investment returns continue to exceed the expected rate of return.

Fund Balance

Fund balance, particularly in the General Fund, is critically important to ensuring the financial health and stability of the School District. Having adequate fund balance allows the School District to navigate through and respond to unexpected losses or revenue shortfalls, such as emergency repairs or decline in funding. It ensures the School District can continue its operations smoothly without disruptions, even in times of financial uncertainty. A healthy fund balance can also improve the School District's credit rating, making it easier and less expensive to borrow money when needed. Overall, having a healthy fund balance allows for better long-term financial planning and budget flexibility to ensure the School District's resources are being utilized in the most effective manner possible. Given the changing landscape in state and federal funding over the past few years, fund balance will continue to garner more attention among board members and key stakeholders.

During the 2025-2026 school year, the School District's General Fund expenditures exceeded revenue by approximately $1.4 million. This resulted in reducing the General Fund balance to approximately $31,960,000 at June 30, 2026. Fund balance goals are often stated in terms of a percentage of total expenditures. As a point of reference, the statewide average for school districts at June 30, 2025 was approximately 24.6 percent of operating expenditures. Fund balance at the statewide average would approximately equal the School District's average operating costs for an 11-week period. The School District's fund balance percentage is 30.6 percent and equals approximately 15.9 weeks of operation.

Sinking Fund Legislation

The most recent legislation, which is effective August 6, 2023, amends previous sinking fund legislation to allow a school district to use its Sinking Fund to support certain transportation costs. Specifically, a sinking fund millage approved by voters after May 7, 2023 is now allowed to be used by school districts for the acquisition of student transportation vehicles and parts, supplies, and equipment used for the maintenance of student transportation vehicles. Funds may also be used for the acquisition of trucks and vans registered under the Michigan vehicle code, 1949 PA 300, MCL 257.1 to 257.923, and used to carry parts, equipment, and personnel for or in the maintenance of school buildings or for the acquisition of parts, supplies, and equipment used to maintain those trucks and vans.

Sinking funds authorized (1) prior to March 29, 2017; (2) between March 29, 2017 and May 7, 2023; and (3) after May 7, 2023 should be accounted for separately in the audited financial statements. Each separate fund should have its own balance sheet and statement of revenue, expenditures, and changes in fund balance for the fiscal year. The previous sinking fund language regarding the use of funds for purchase of real estate, buildings, building improvements, and technology was not amended, as those are still allowable uses of sinking funds approved prior to this amendment. A school district that levies a Sinking Fund must have an independent audit of its Sinking Fund conducted annually, including a review of the uses of the Sinking Fund.

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Bond Investment Earnings - Arbitrage Considerations

Arbitrage is not a new topic; however, in the current environment of raising interest rates, it is a topic that has recently received more attention. So, what is arbitrage? To summarize, arbitrage is the difference between the interest expense paid by the bond debt issuer (school district) and the earnings on the invested bond proceeds. School districts are tax-exempt organizations and, therefore, subject to federal arbitrage compliance rules. As a result, the School District may be limited to the amount of investment earnings that it is allowed to retain. The arbitrage calculations are quite complex, and, generally, the School District needs to work with its bond advisor to ensure this computation is completed on a recurring basis. Generally, at the five-year anniversary of the original bond sale, a computation is also completed and used to report to the federal government any investment earnings in excess of what is allowed to be retained and is generally due back to the federal government (Internal Revenue Service). The annual arbitrage calculations are also utilized to determine if the School District should report an arbitrage liability at June 30 in the full accrual set of financial statements. No amounts are recognized in the capital projects funds until the year of the final calculation. At June 30, the School District has unspent bond proceeds that are accruing investment earnings. The School District completed its analysis, and it was determined that there is an arbitrage liability in the amount of $2,206,488, and the School District has reported this as a liability in the government-wide statement of net position at June 30, 2026.

Technology, Data, and Risk Governance within K-12 Districts

School districts continue to face a rapidly changing operating environment, including cybersecurity threats, artificial intelligence, data privacy expectations, staffing constraints, and pressure to make better use of financial and operational data. These areas are not simply technology issues; they affect instruction, finance, operations, risk management, and board governance.

- **Cybersecurity and Incident Response** - Cybersecurity remains an important area of focus for school districts, particularly as ransomware and data security events can disrupt instruction, operations, and communication with families. Districts may benefit from periodically reviewing whether their response plans clearly define roles, communication protocols, recovery procedures, and responsibilities outside of the technology department.

- **Artificial Intelligence Governance** - As artificial intelligence tools become more widely available to staff and students, districts should consider whether expectations for use are clearly understood. Relevant considerations include student data privacy, academic integrity, appropriate staff oversight, and alignment with district policies and instructional goals.

- **Data-informed Decision-making** - Districts have access to a significant amount of student, financial, staffing, and operational data, but that information is most valuable when it is organized and used to support decisions. Reviewing trends in these areas can help leadership and the board identify opportunities, support budgeting, and plan more effectively for future needs.

Plante & Moran, PLLC can assist districts in these areas by helping assess cybersecurity readiness and incident response planning; supporting the development of practical AI governance policies and usage expectations; and helping organize financial, staffing, student, and operational data into more useful information for leadership and board decision-making. The goal is to provide a practical outside perspective that helps the School District prioritize risks, strengthen oversight, and identify actionable next steps without adding unnecessary complexity.

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Northville Public Schools

Federal Awards Supplemental Information
June 30, 2026

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Northville Public Schools

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Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Independent Auditor's Report

To the Board of Education
Northville Public Schools

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Northville Public Schools (the "School District") as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements. We issued our report thereon dated , which contained unmodified opinions on the financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to

The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

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Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

To Management and the Board of Education
Northville Public Schools

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States *(Government Auditing Standards)*, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Northville Public Schools (the "School District") as of and for the year ended June 30, 2026 and the related notes to the financial statements, which collectively comprise the School District's basic financial statements and have issued our report thereon dated.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the School District's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

Independent Auditor's Report

To the Board of Education
Northville Public Schools

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Northville Public Schools's (the "School District") compliance with the types of compliance requirements identified as subject to audit in the (OMB) *Compliance Supplement* that could have a direct and material effect on the School District's major federal program for the year ended June 30, 2026. The School District's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the major federal program for the year ended June 30, 2026.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States *(Government Auditing Standards)*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the School District and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the School District's federal program.

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Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards,* and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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Northville Public Schools

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2026

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued (Deferred) Revenue at July 1, 2025	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2026	Current Year Cash Transferred to Subrecipient
Clusters:										
Child Nutrition Cluster - U.S. Department of Agriculture -										
Passed through the Michigan Department of Education:										
Noncash Assisance (Commodities) - Entitlement Commodities	N/A	10.555	$ 165,021	$ -	$ -	$ -	$ 165,021	$ 165,021	$ -	$ -
Cash Assistance:										
National School Lunch Program 2024-25	251960	10.555	539,716	468,152	20,161	-	91,725	71,564	-	-
National School Lunch Program 2025-26	261960	10.555	475,814	-	-	-	454,382	475,814	21,432	-
Total National School Lunch Program (incl. commodities) Subtotal			1,180,551	468,152	20,161	-	711,128	712,399	21,432	-
National School Breakfast Program 2024-25	251970	10.553	147,872	130,289	6,856	-	24,439	17,583	-	-
National School Breakfast Program 2025-26	261970	10.553	127,634	-	-	-	120,193	127,634	7,441	-
Total National School Breakfast Program Subtotal			275,506	130,289	6,856	-	144,632	145,217	7,441	-
Total Child Nutrition Cluster			1,456,057	598,441	27,017	-	855,760	857,616	28,873	-
Special Education Cluster - U.S. Department of Education -										
Passed through the Wayne County RESA:										
Special Education Grants to States (IDEA, Part B):										
Flowthrough - 2024-25	250450-2425	84.027	1,248,863	1,241,777	643,429	-	650,515	7,086	-	-
Flowthrough - 2025-26	260450-2526	84.027	1,225,762					1,225,762	1,225,762	
Flowthrough CPE - 2024-25	250450-2425	84.027	405,132	405,132	245,178	-	245,178	-	-	-
Flowthrough CPE - 2025-26	260450-2526	84.027	394,128	-	-	-	-	394,128	394,128	-
Total Grants to States (IDEA, Part B)			3,273,885	1,646,909	888,607	-	895,693	1,626,976	1,619,890	-
Special Education Preschool Grants (IDEA Preschool):										
IDEA Preschool 2024-25	250460-2425	84.173	76,755	75,816	30,860	-	31,104	244	-	-
IDEA Preschool 2025-26	260460-2526	84.173	67,221	-	-	-	-	67,221	67,221	-
Total IDEA Preschool Incentive			143,976	75,816	30,860	-	31,104	67,465	67,221	-
Total Special Education Cluster			3,417,861	1,722,725	919,467	-	926,797	1,694,441	1,687,111	-
Medicaid Cluster - U.S Department of Health and Human Services -										
Medical Assistance Program - Passed through Wayne County RESA -										
Medicaid Outreach:										
2024-25	N/A	93.778	96,092	96,092	26,873	-	26,873	-	-	-
2025-26	N/A	93.778	160,918	-	-	-	118,674	160,918	42,244	-
Total Medicaid Cluster			257,010	96,092	26,873	-	145,547	160,918	42,244	-
Total Clusters			5,130,928	2,417,258	973,357	-	1,928,104	2,712,975	1,758,228	-
Other federal awards:										
U.S. Department of Education - Passed throguh the Michigan Department of Education:										
Grants to Local Educational Agencies - Title I Part A:										
Project Number 251530 2425	251530 2425	84.010	121,140	121,140	67,746	-	67,746	-	-	-
Project Number 261530 2526	261530 2526	84.010	123,773	-	-	-	-	116,365	116,365	-
Total Title I - Part A			244,913	121,140	67,746	-	67,746	116,365	116,365	-
Supporting Effective Instruction State Grants - Title II Part A:										
Project Number 250520 2425	250520 2425	84.367	84,332	77,184	73,365	-	73,365	-	-	-
Project Number 260520 2526	260520 2526	84.367	91,296	-	-	-	-	74,859	74,859	-
Total Title II - Part A			175,628	77,184	73,365	-	73,365	74,859	74,859	-
English Language Acquisition State Grants - Title III Part A:										
Project Number 250570 2425 Immigrant Student	250570 2425	84.365	15,217	15,217	15,217	-	15,217	-	-	-
Project Number 250580 2425 LEP	250580 2425	84.365	47,261	47,261	21,016	-	21,016	-	-	-
Project Number 260570 2526 Immigrant Student	260570 2526	84.365	14,202	-	-	-	-	14,202	14,202	-
Project Number 260580 2526 LEP	260580 2526	84.365	71,731	-	-	-	-	58,311	58,311	-
Total Title III - Part A			148,411	62,478	36,233	-	36,233	72,513	72,513	-

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Schedule of Expenditures of Federal Awards

Year Ended June 30, 2026

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued (Deferred) Revenue at July 1, 2025	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2026	Current Year Cash Transferred to Subrecipient
Other federal awards (continued):										
U.S. Department of Education - Passed throguh the Michigan Department of Education (continued):										
Student Support & Academic Enrichment - Title IV Part A:										
Project Number 250750 2425	250750 2425	84.424	21,037	1,650	1,650	-	6,150	4,500	-	
Project Number 260750 2526	260750 2526	84.424	20,000	-	-	-	-	2,995	2,995	-
Total Title IV - Part A			41,037	1,650	1,650	-	6,150	7,495	2,995	-
Education Stabilization Fund Program:										
COVID-19 ESSER Formula Fund II Summer Prgm 23b(2a)	213722 2122	84.425D	290,400	290,360	(40)	(40)	-	-	-	-
Total U.S. Department of Education noncluster programs			900,389	552,812	178,954	(40)	183,494	271,232	266,732	-
U.S. Department of Treasury - Passed throguh the Michigan Department of Education:										
COVID-19 Coronavirus State and Local Fiscal Recovery Funds: Filter First/Healthy Hydration	242426 FFHH24	21.027	51,508	-	-	-	-	51,508	51,508	-
Total federal awards			**$ 6,082,825**	**$ 2,970,070**	**$ 1,152,311**	**$ (40)**	**$ 2,111,598**	**$ 3,035,715**	**$ 2,076,468**	**$ -**

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Notes to Schedule of Expenditures of Federal Awards

June 30, 2026

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Northville Public Schools (the "School District") under programs of the federal government for the year ended June 30, 2026. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the School District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the School District.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The pass-through entity identifying numbers are presented where available.

The School District has elected not to use the de minimis indirect cost rate to recover indirect costs as allowed under the Uniform Guidance.

Note 3 - Grant Auditor Report

Management has utilized the Michigan Department of Education NexSys Grant Auditor Report (GAR) in preparing the schedule of expenditures of federal awards. Differences, if any, between the GAR and the schedule of expenditures of federal awards relate to the timing of payments and the fiscal year in which the payments relate to.

Note 4 - Noncash Assistance

The value of the noncash assistance received was determined in accordance with the provisions of the Uniform Guidance and is reported on the schedule of expenditures of federal awards.

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Schedule of Findings and Questioned Costs

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Northville Public Schools

Schedule of Findings and Questioned Costs

Year Ended June 30, 2026

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified		
Internal control over financial reporting:			
• Material weakness(es) identified?	____ Yes	X No	
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	____ Yes	X None reported	
Noncompliance material to financial statements noted?	____ Yes	X None reported	

Federal Awards

Internal control over major programs:			
• Material weakness(es) identified?	____ Yes	X No	
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	____ Yes	X None reported	
Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)?	____ Yes	X No	

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster	Opinion
84.027, 84.173	IDEA - Special Education Cluster	Unmodified

Dollar threshold used to distinguish between type A and type B programs:	$1,000,000		
Auditee qualified as low-risk auditee?	X Yes	____ No	

Section II - Financial Statement Audit Findings

Reference Number	Finding
Current Year	None

Section III - Federal Program Audit Findings

Reference Number	Finding	Questioned Costs
Current Year	None	

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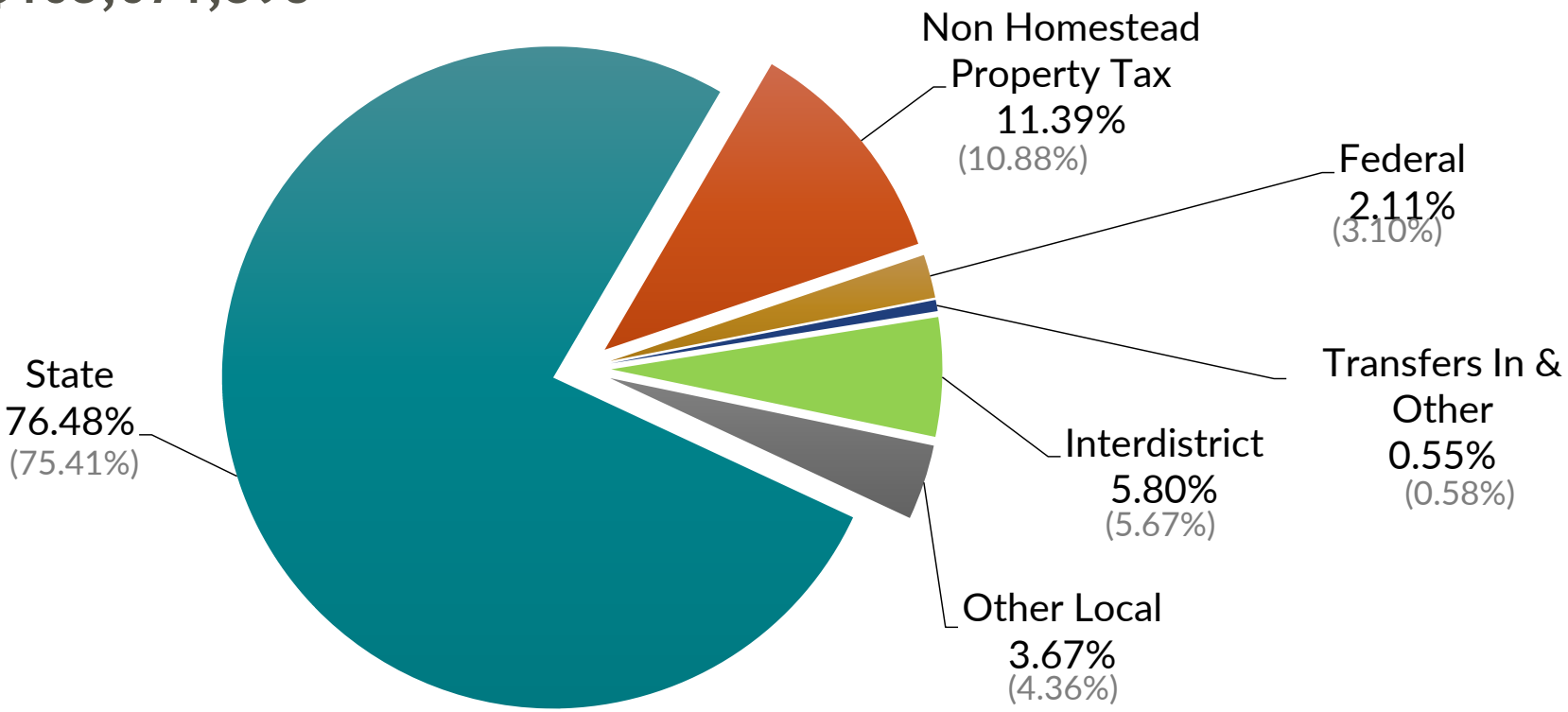


Northville Public Schools

Board presentation | Year ended June 30, 2026

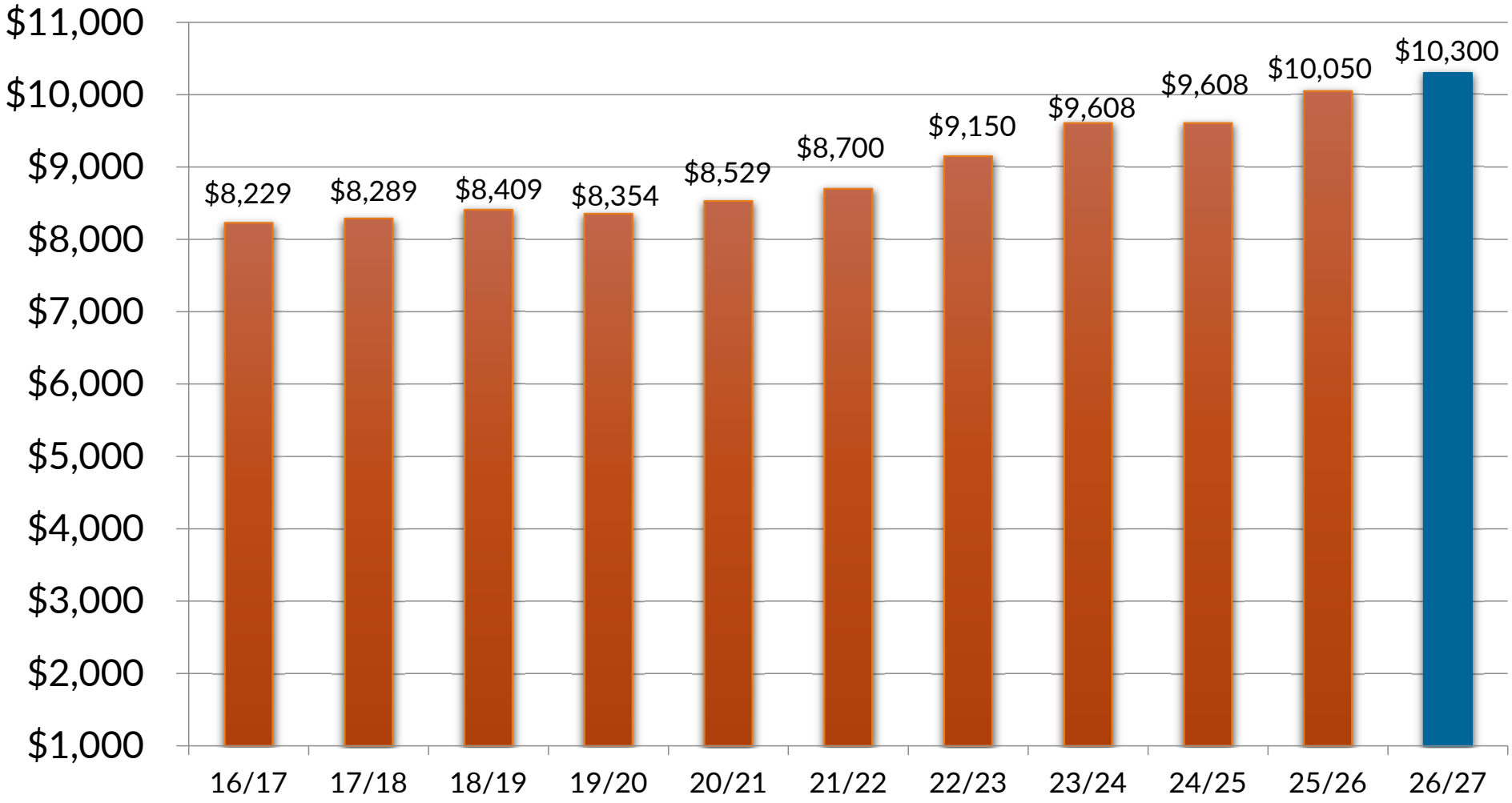
Northville Public Schools
General Fund Revenue and Transfers In
June 30, 2026

Total: $103,071,398



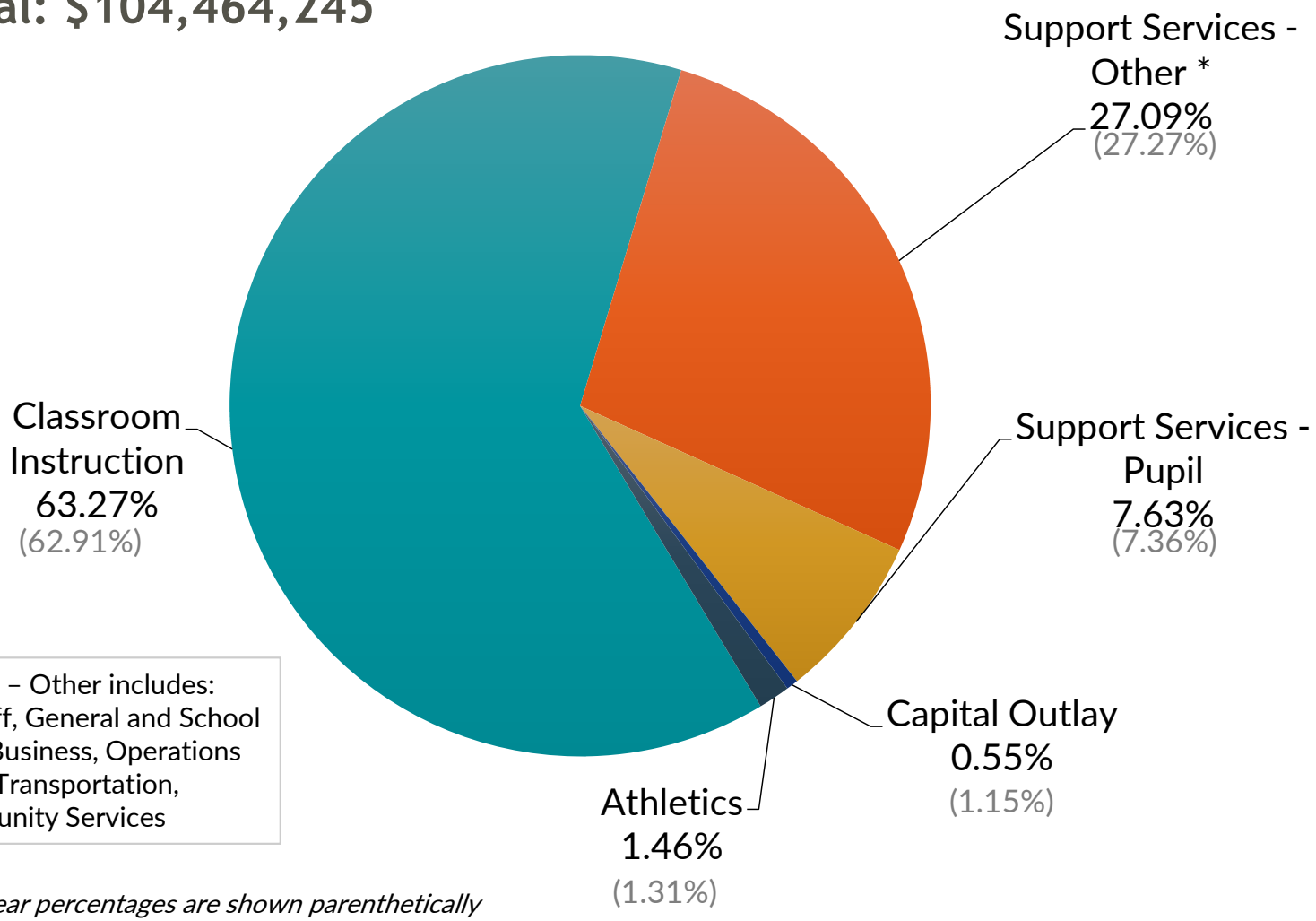
Note: Prior year percentages are shown parenthetically

Northville Public Schools
Foundation Allowance per Pupil – 10 Year History
June 30, 2026



Northville Public Schools
General Fund Expenditures by Function
June 30, 2026

Total: $104,464,245



Support Services – Other includes: Instructional Staff, General and School Administration, Business, Operations & Maintenance, Transportation, Central & Community Services

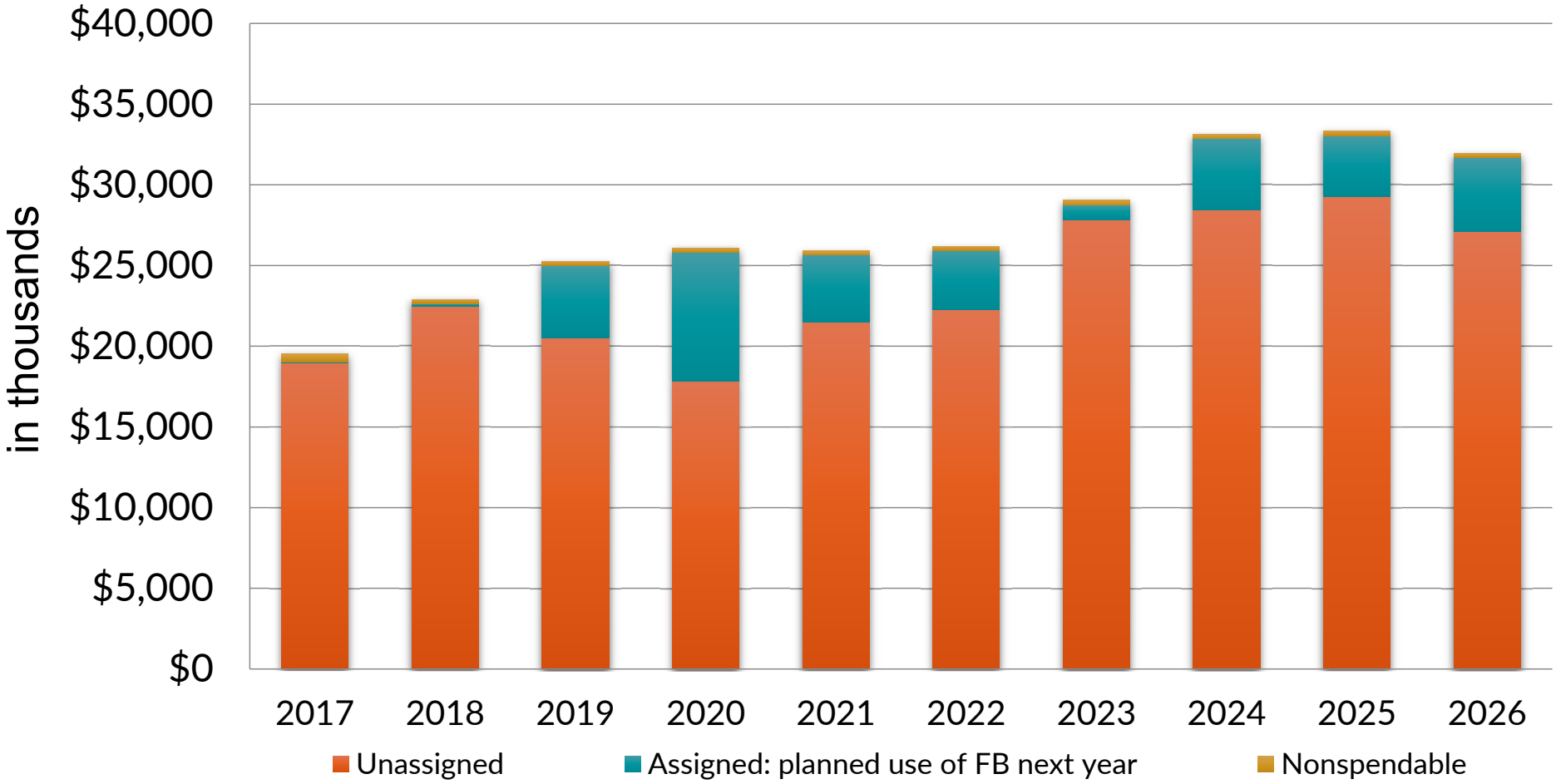
Note: Prior year percentages are shown parenthetically

Northville Public Schools
General Fund Expenditures by Object
June 30, 2026

	2024/2025	2025/2026	Change
Salaries	47,958,309	50,417,601	2,459,292
Benefits	31,958,472*	33,453,216	1,494,744
Purchased Services	13,486,617	14,487,814	1,001,197
Supplies	4,764,938	5,281,922	516,984
Capital Outlay	1,150,019	573,483	(576,536)
Other	340,424	250,209	(90,215)
Total	$99,658,779	$104,464,245	$4,805,466

* Includes $1.2m of MPSERS 147(c)2 one-time deposit into retirement system

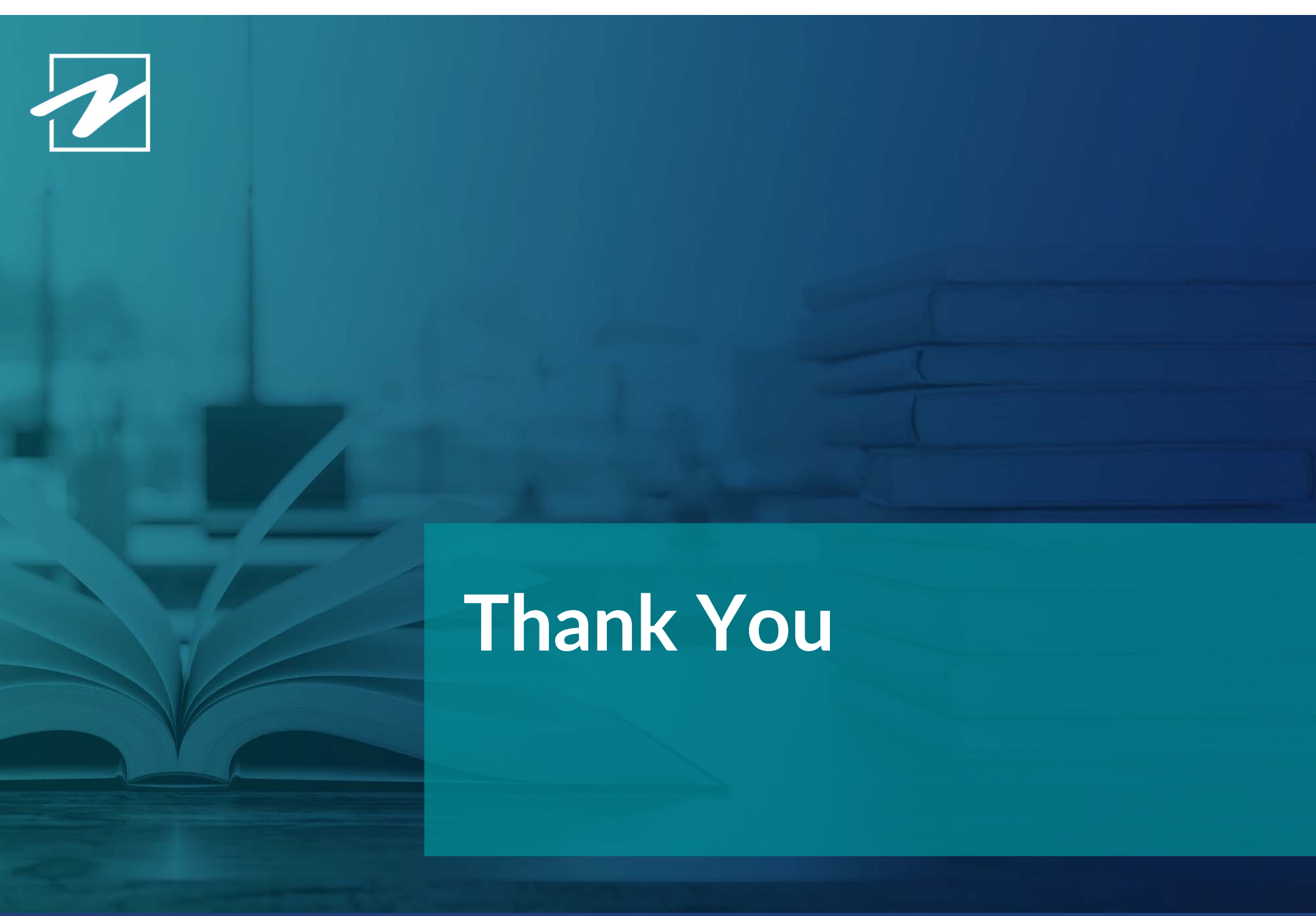
Northville Public Schools
General Fund Balance
June 30, 2026



FB as % of expenditures	25.9%	30.8%	33.0%	33.0%	30.9%	30.0%	30.4%	34.0%	33.5%	30.6%

Closing Points

- Continued demonstration of fiscal responsibility
- Impact of late State Budget adoption and election cycle presents further unknowns for K12 funding into the future
  - Foundation allowance for FY25/26 for each student rises to $10,300, up from $10,050
- Continue monitoring of enrollment outlook and alignment of resources for future planning
- Community support for bond program and sinking fund is meaningful for infrastructure upgrades and investments while protecting the General Fund from significant capital outlay


Thank You

POLICIES FOR COW REVIEW 10.13.2026	
3102 Smoking Tobacco Products Drugs and Alcohol	Updated to reflect recommended revisions from MDHHS.
3108 Service Animals	Updated to add definitions of "service animal in training" and "animal raiser or trainer". Added new section J "Service Animals in Training"
3115 (3115 – 3115E; 3115H) Non-Discrimination, Anti-Harassment, and Non-Retaliation	Corrected legal authority.
3115A	Corrected legal authority.
3115B	Corrected legal authority.
3115C	Corrected legal authority.
3115D	Corrected legal authority.
3115E	Corrected legal authority.
3115H	Corrected legal authority.
3301A Purchasing and Procurement with Federal Funds	-Updated to reflect the District's ability to increase the micropurchase threshold for micro-purchases. -Updated to acknowledge that asbestos removal is treated differently from other services for bidding purposes.
3303 Gifts and Donations	Clarified the District's ability to liquidate stock donations.
3304 Use of District Property	Updated definition of "student groups" for consistency with changes to Policy 5507 (Extracurricular Activities).
3306 Construction Bidding	Revised to clarify that competitive bidding is required under Section 1267 of the Revised School Code for certain improvements and services in addition to traditional school building construction.
3402 Drills Plans and Reports	Removed section F (Reporting Incidents of Crime) and removed reference to repealed law from legal authority.
3407 Asbestos Management	Corrected legal authority.
3410 Opioid Antagonist	Updated to reflect a change in the law to permit distribution of opioid antagonists.

Series 3000: Operations, Finance, and Property

3100 General Operations

3102 Smoking, Tobacco Products, Drugs, and Alcohol

A. Definitions

1. "Electronic nicotine delivery system" means any product containing or delivering nicotine, a nicotine analog, or any other substance, whether natural or synthetic, intended for human consumption through the inhalation of aerosol or vapor from the product. "Electronic nicotine delivery system" includes, but is not limited to, devices manufactured, marketed, or sold as e-cigarettes, e-cigars, e-pipes, e-hookah, vape pens, mods, and tank systems, regardless of any other product name or descriptor that is used. "Electronic nicotine delivery system" includes any component part of a product, whether marketed or sold separately, including but not limited to e-liquids, e-juice, cartridges, and pods.~~includes the components, parts, and accessories of an electronic nicotine delivery system, such as e-liquids, cartridges, atomizers, cartomizers (atomizer plus replaceable fluid-filled cartridge), clearomisers, tank systems, flavors, and vials that contain e-liquids.~~

2. "Illegal drugs" means "controlled substances" under federal or Michigan law, anabolic steroids, human growth hormones or other performance-enhancing drugs, substances purported to be illegal, abusive, or performance-enhancing (i.e., synthetic "look-alike") drugs, or other drugs prohibited by law.

3. "Imitation tobacco product" means any edible non-tobacco product designed to resemble a commercial tobacco product, or any non-edible non-tobacco product designed to resemble a commercial tobacco product and intended to be used by children as a toy. "Imitation tobacco product" includes, but is not limited to, candy or chocolate cigarettes, bubble gum cigars, shredded bubble gum resembling chewing tobacco, pouches containing flavored substances packaged similar to snus, and shredded beef jerky in containers resembling snuff tins.

4. "Smoking" means inhaling, exhaling, burning, or carrying any lighted or heated cigar, cigarette, or pipe, or any other lighted or heated product containing, made, or derived from nicotine, tobacco, cannabis, or other plant, whether natural or synthetic, that is intended for inhalation. "Smoking" also includes carrying or using an activated electronic nicotine delivery system.

~~2.~~5. "Tobacco-related devices" means ashtrays, rolling papers, wraps, or pipes for smoking and any components, parts, or accessories of electronic nicotine delivery systems.

~~3.~~6. "Tobacco product" means any product containing, made, or derived from tobacco or that contains nicotine, whether synthetic or natural, that is intended for human consumption, whether chewed, smoked, absorbed, dissolved,

inhaled, snorted, sniffed, or ingested by any other means, or any component, part, or accessory of a tobacco product, including but not limited to: cigarettes; electronic nicotine delivery systems; cigars; little cigars; cheroots; stogies; periques; granulated, plug cut, crimp cut, ready rubbed, and other smoking tobacco; snuff; snuff flour; cavendish; plug and twist tobacco; fine-cut and other chewing tobacco; shorts; refuse scraps, clippings, cuttings and sweepings of tobacco; and other kinds and forms of tobacco.~~made or derived from tobacco, or containing nicotine from any source, that is intended for human consumption, including any component, part, or accessory of a tobacco product (except for raw materials other than tobacco used in manufacturing a component, part, or accessory of a tobacco product).~~

~~4.~~7. "Use of tobacco product" means any of the following:

a. the carrying by a person of a lighted cigar, cigarette, pipe, ~~other lighted smoking~~tobacco-related device, or electronic nicotine delivery system;

b. the ~~inhaling or chewing~~ ingestion of a tobacco product, whether chewed, smoked, absorbed, dissolved, inhaled, snorted, sniffed, or ingested by any other means;

c. the placing of a tobacco product within a person's mouth; or

d. the smoking or use of an electronic nicotine delivery system, tobacco product, imitation tobacco product~~vapor~~ or other substitute forms of cigarettes, clove cigarettes, or other lighted smoking devices~~, or other electronic nicotine delivery systems~~ for consuming or inhaling tobacco, nicotine, or any other substance.

B. Smoking and Tobacco Products

1. The District prohibits the sale, possession, distribution, dispensation, display, promotion, consumption or use of tobacco products, tobacco-related devices, ~~electronic cigarettes, vaporizers, and all~~ electronic nicotine delivery systems, or imitation tobacco products on property owned or operated by the District and at any District-related event.

2. Reserved

~~2.~~3. This policy does not prohibit the use of nicotine replacement therapies for smoking cessation, such as Food and Drug Administration approved nicotine gum, patches, or lozenges.

C. Drugs

1. The District prohibits the sale, possession, distribution, dispensation, display, promotion, consumption, or use of illegal drugs on property owned or operated by the District and at any District-related event.

2. Reserved

3. District personnel should review Policy 4210 for the District's drug- and alcohol-free workplace policy. Students should review Policy 5206 for the student discipline policy.

D. Alcohol

1. The District prohibits the sale, possession, distribution, dispensation, display, promotion, consumption, and use of alcohol on property owned or operated by the District and at any District-sponsored event, except as otherwise provided in this Policy.

2. Reserved

3. Reserved

4. District personnel should review Policy 4210 for the District's drug- and alcohol-free workplace policy.

E. It shall not be a violation of this policy:

1. for commercial tobacco products, tobacco-related devices, imitation tobacco products, or lighters to be included in an instructional or work-related activity in the District school buildings if the activity is conducted by a staff member or an approved visitor and the activity does not include smoking, chewing, or otherwise ingesting the product;

2. for a person to possess or provide tobacco, tobacco-related devices, imitation tobacco products, or lighters to any other person as part of an indigenous practice used by Native communities for spiritual and medicinal purposes. It shall not be a violation of this policy to use tobacco, tobacco-related devices, imitation tobacco products, or lighters as part of an educational experience related to traditional or sacred tobacco practices that has been approved by administrators;

~~4.~~3. to use or possess a product that has been approved by the U.S. Food and Drug Administration for sale as a tobacco cessation product, as a nicotine dependence product, or for other medical purposes, and is being marketed and sold solely for such an approved purpose.

Legal authority: 20 USC 6081 et seq.; 21 USC 812, 21 USC 860; 21 CFR 1100.3; MCL 333.7201 et seq., 333.7410, 333.12601 et seq.; MCL 436.1904; MCL 722.642; MCL 750.473; Mich Admin Code R 338.3101 et seq.

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Series 3000: Operations, Finance, and Property

3100 General Operations

3108 Service Animals

The District will permit a person with a disability to be accompanied by a service animal in all areas of the District's facilities where members of the public, invitees, or participants in District services, programs, or activities are permitted.

A. Definitions

1. A "service animal" means any dog that is individually trained to perform tasks for the benefit of a person with a disability. A dog whose sole purpose is to deter crime or whose mere presence is to provide emotional support or comfort to the person with a disability is not a service animal.

   Except as provided by law, other animals are not service animals for purposes of this definition. Under certain circumstances, the District will permit a person with a disability to be accompanied by a miniature horse in District facilities if the horse has been individually trained to perform tasks for the benefit of the person with a disability.

   The work or tasks performed by a service animal must be directly related to the person's disability. The service animal must be trained to take a specific action when needed to assist the person with a disability. Examples of work or tasks include, but are not limited to:

   - assisting blind or low vision persons with navigation and other tasks;
   - alerting deaf or hard of hearing persons to the presence of people or sounds;
   - providing non-violent protection or rescue work;
   - pulling a wheelchair;
   - assisting a person during a seizure;
   - alerting persons to the presence of allergens, the onset of a seizure, or high/low blood sugar levels;
   - retrieving items such as medicine or a telephone;
   - providing physical support and assistance with balance and stability to persons with mobility disabilities; and

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- helping persons with psychiatric and neurological disabilities by preventing or interrupting impulsive or destructive behaviors.

2. A "service animal in training" means an animal accompanied by an animal raiser or trainer with the intent that animal is being raised, socialized, and trained to become a service animal.

3. An "animal raiser or trainer" means an individual who raises and socializes a service animal in training with the intent that the animal will become a service animal.

B. Admission of Service Animals

A student or employee with a disability who desires to be accompanied by a service animal at school is encouraged, but is not required, to notify the District in writing at least 10 school days or as soon as is practicable before bringing the service animal to school. The District may provide a form for this purpose.

If a student or employee desires to be accompanied by a service animal during school or work and the student or employee will not be the animal's handler, the handler must undergo a criminal history check and any other background check required for employees and volunteers by state law or Policy before being allowed to regularly access District facilities as the handler. The District will permit the person with a disability to be accompanied by a service animal in District facilities without that handler.

C. Inquiries

District officials may ask the person with a disability or the service animal's owner or handler the following questions to the extent the answers to the questions are not readily apparent:

- Is the service animal required because of a disability?
- What type of work or task has the service animal been trained to perform?

District personnel will not inquire about the nature or extent of the person's disability. District personnel also may not require documentation that the service animal is certified, trained, or licensed as a service animal, nor may District personnel require the service animal to demonstrate its task or work.

If a local ordinance or the public health department requires that dogs be vaccinated, registered, or licensed with the county or other authority, the District may require proof that a service animal meets those requirements.

D. Charges, Fees, and Liability

The District may not ask or require a person with a disability to pay the District to be accompanied by a service animal on District property. The District may charge the service animal's owner for damages to District property caused by the service animal to the extent it charges other persons for damages caused to District property.

The owner of the service animal is solely responsible and liable for any damage to District property or injury to persons caused by the animal.

E. Care and Supervision of Service Animal

The person with a disability or the service animal's handler is responsible for the care and supervision of the service animal at school, including, toileting, feeding, grooming, veterinary care, and exercising. The District is not responsible for supervising or otherwise caring for a service animal unless required by law.

F. Control of Service Animal

A service animal must be under its handler's control at all times. A service animal must be on a harness, leash, backpack, or other tether unless the person's disability prevents the use of the device or the device interferes with the service animal's safe and effective performance of work or tasks. In this case, the person with a disability or the handler must use voice, signal, or other effective means to maintain control of the service animal.

G. Exclusion of Service Animal

The District may exclude a service animal from District property or functions if:

- the animal is out of control and the handler does not take effective action to control it;
- the animal is not housebroken;
- the animal poses a direct threat to the health or safety of others; or
- the animal's presence fundamentally alters the nature of the District's programs, services, or activities.

If District officials determine that the service animal should be excluded from District facilities for one of the above reasons, the person with a disability (or the Parent of a student with a disability) will be notified of the determination, asked to remove the service animal immediately, and given an opportunity to respond to the District's concerns. If a District official determines to exclude a service animal, he or she shall notify the owner in writing and provide a copy of the District's Section 504/ADA grievance procedures. The person with a disability shall be given the opportunity to participate in the District service, program, or activity without the service animal.

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H. Allergies

Allergies to pet dander and the fear of dogs are not valid reasons to exclude a service animal from District facilities. A person who has a concern about a service animal's presence in District facilities should contact the building administrator or the District's Section 504/ADA Coordinator.

I. Denial of Access and Grievance

If a District official denies a request for access of a service animal, the person with a disability or his/her Parent may file a written grievance with the District's Section 504/ADA Coordinator.

Nothing in this Policy diminishes any right a person with a disability may have to be accompanied by a service animal or other assistance animal in District facilities or at District events under other federal or state laws.

J. Service Animals in Training

The District will permit service animals in-training in all areas of the District's facilities where members of the public, invitees, or participants in District services, programs, or activities are permitted, if the service animal in training is accompanied by an animal raiser or trainer for the purpose of training or socializing the animal.

The service animal in training must be under the control of the raiser or trainer and have a harness, leash, or other tether. If the use of these items interferes with the service animal in training's safe and effective performance of work, tasks, training, or socialization, the service animal in training must be otherwise under the control of the animal raiser or trainer.

Allergies to pet dander or fear of the animal are not valid reasons to exclude service animal in training from the District's facilities.

The animal raiser or trainer is responsible for the care and supervision of the service animal in training at school, including, toileting, feeding, grooming, veterinary care, and exercising. The District is not responsible for supervising or otherwise caring for a service animal in training unless required by law.

The District may exclude a service animal in training from District property or functions only if:

- the animal is out of control and the animal raiser or trainer does not take effective action to control it;
- the animal is not housebroken;
- the animal poses a direct threat to the health or safety of others; or

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- the animal's presence fundamentally alters the nature of the District's programs, services, or activities.

If District officials determine that the service animal in training should be excluded from District facilities, the animal raiser or trainer will be notified of the determination, asked to remove the service animal in training immediately, and given an opportunity to participate in the District service, program, or activity without the service animal in training.

The District may not ask or require an animal raiser or trainer to pay the District to be accompanied by a service animal in training on District property. The District may charge the animal raiser or trainer for damages to District property caused by the service animal in training to the extent it charges other persons for damages caused to District property.

The animal raiser or trainer is solely responsible and liable for any damage to District property or injury to persons caused by the animal.

~~J.~~K. Non-Service Animals

Animals on District property that are not service animals as defined by the ADA, such as pets or emotional support animals, are not covered by this Policy. See Policy 3109.

Legal authority: 28 CFR 35.136; MCL 287.291

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3100 General Operations

3115 Non-Discrimination, Anti-Harassment, and Non-Retaliation

The District does not discriminate on the basis of race, color, national origin, ethnicity, religion, sex, sexual orientation, gender identity or expression, pregnancy, age, height, weight, familial status, marital status, military service, veteran status, genetic information, disability, or any other legally protected basis in admission, access to District programs and activities, or employment. Unlawful discrimination, including unlawful harassment and retaliation, in District programs, services, and activities is prohibited.

Title IX sexual harassment is covered by Policy 3118.

A contract to which the District is a party will be read to include a covenant by the contractor and its subcontractors not to discriminate against an employee or applicant for employment with respect to hiring, tenure, terms, conditions, or privileges of employment, or a matter directly or indirectly related to employment, because of race, color, national origin, religion, sex, sexual orientation, gender identity or expression, pregnancy, age, height, weight, and marital status.

The Board directs the Superintendent or designee to designate one or more employees to serve as the District's applicable Coordinator(s), as described in Policy 3115B.

A. Definitions: For definitions related to the District's non-discrimination, anti-harassment, and non-retaliation policy, including examples of prohibited conduct, see Policy 3115A – Definitions.

B. Designation of Coordinators: To find the appropriate coordinator/compliance officer, see Policy 3115B – Designation of Coordinators.

C. Supportive Measures: For more information about supportive measures, see Policy 3115C – Supportive Measures.

D. Informal Resolution: For more information about informal resolution, see Policy 3115D – Informal Resolution.

E. Grievance Procedure and Remedies: For more information about the grievance procedure for investigating unlawful discrimination, harassment, and retaliation complaints, and for possible remedies, see Policy 3115E – Grievance Procedure and Remedies.

F. Complaint Dismissal and Appeals: For more information about dismissing a complaint, appealing a complaint dismissal, or appealing a determination of responsibility, see Policy 3115F – Complaint Dismissal and Appeals.

G. Reserved

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H. Training and Notice: For more information about training requirements and notice of the District's non-discrimination policy, see Policy 3115H – Training Requirements and Policy Notice.

Legal authority: 20 USC 1400 et seq., 1681 et seq.; 29 USC 206 et seq., 621 et seq., 701 et seq., 794, 2601 et seq~~., 6101 et seq~~.; 38 USC 4301 et seq.; 42 USC 1983, 2000d et seq., 2000e et seq., 2000ff et seq., 6101 et seq., 12101 et seq.; 29 CFR 1604.1 et seq., 1635; 34 CFR 106.1, et seq.; MCL 37.1101 et seq., 37.2101 et seq.

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3100 General Operations

3115B Designation of Coordinators

The District designates the following person(s) to serve as non-discrimination Coordinators:

Title IX Coordinators
Rebecca Pek
Assistant Superintendent of Human Resources
405 W. Main Street, Northville, MI 48167
248-344-3537
pekre@northvilleschools.org

Jadie Kieft
Executive Director of Special Services
405 W. Main Street, Northville, MI 48167
248-344-3543
kieftja@northvilleschools.org

Section 504 Coordinator
Jadie Kieft
Executive Director of Special Services
405 W. Main Street, Northville, MI 48167
248-344-3543
kieftja@northvilleschools.org

Civil Rights Coordinators/Employment Compliance Officers
Rebecca Pek
Assistant Superintendent of Human Resources
405 W. Main Street, Northville, MI 48167
248-344-3537
pekre@northvilleschools.org

Brian Sumner
Director of Human Resources
405 W. Main Street, Northville, MI 48167
248-344-3537
sumnerbr@northvilleschools.org

A Complaint against a Coordinator listed above may be made to the Superintendent or Board President. A Complaint against the Superintendent may be made to the Board of Education via the President. A Complaint against the Board President may be made to the Board Vice President.

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Legal authority: 20 USC 1400 et seq., 1681 et seq.; 29 USC 206 et seq., 621 et seq., 701 et seq., 794, 2601 et seq~~., 6101 et seq~~.; 38 USC 4301 et seq.; 42 USC 1983, 2000d et seq., 2000e et seq., 2000ff et seq., 6101 et seq., 12101 et seq.; 29 CFR 1604.1 et seq., 1635; 34 CFR 106.1, et seq.; MCL 37.1101 et seq., 37.2101 et seq.

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3115C Supportive Measures

A. Supportive Measures

The District will offer and coordinate Supportive Measures, as appropriate, for Complainants, Respondents, and others whose access to the District's education program and activity was impacted by alleged Unlawful Discrimination. Supportive Measures are designed to restore or preserve a person's access to the District's education program or activity or provide support during the District's Grievance Procedure and informal resolution process. Supportive Measures are available at any time, including before, during, and after the Grievance Procedure or Informal Resolution Process.

Supportive Measures must not unreasonably burden any Party.

B. Students with Disabilities

If a Party is a student with a disability, the applicable Coordinator or designee should consult with one of more members, as appropriate, of the student's Section 504 or Individualized Education Program Team (as applicable), to ensure compliance with Section 504 or the IDEA in the implementation of Supportive Measures.

Legal authority: 20 USC 1400 et seq., 1681 et seq.; 29 USC 206 et seq., 621 et seq., 701 et seq., 794, 2601 et seq~~., 6101 et seq~~.; 38 USC 4301 et seq.; 42 USC 1983, 2000d et seq., 2000e et seq., 2000ff et seq., 6101 et seq., 12101 et seq.; 29 CFR 1604.1 et seq., 1635; 34 CFR 106.1, et seq.; MCL 37.1101 et seq., 37.2101 et seq.

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3115D Informal Resolution

In lieu of resolving a Complaint through the Grievance Procedure, and if offered by the District, the Parties may elect to participate in an informal resolution process. If the Complaint involves Title IX Sexual Harassment, the informal resolution process in Policy 3118 applies. Informal resolution is not available to resolve a Complaint that includes allegations that an employee engaged in sex-based harassment of a student, or when such a process would conflict with Federal, State, or local law.

Informal resolution does not require a full investigation and may encompass a broad range of conflict resolution strategies, including, but not limited to, arbitration, mediation, or restorative justice.

Legal authority: 20 USC 1400 et seq., 1681 et seq.; 29 USC 206 et seq., 621 et seq., 701 et seq., 794, 2601 et seq~~., 6101 et seq~~.; 38 USC 4301 et seq.; 42 USC 1983, 2000d et seq., 2000e et seq., 2000ff et seq., 6101 et seq., 12101 et seq.; 29 CFR 1604.1 et seq., 1635; 34 CFR 106.1, et seq.; MCL 37.1101 et seq., 37.2101 et seq.

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3115E Grievance Procedure and Remedies

A. Grievance Procedure

1. Generally

The District has adopted the following Grievance Procedure that provides for the prompt and equitable resolution of Unlawful Discrimination, including harassment and retaliation, Complaints, excluding Title IX Sexual Harassment complaints. This Grievance Procedure will be used to investigate and resolve Complaints of Unlawful Discrimination, including harassment and retaliation, between and among students, employees, volunteers, contractors, and Board members.

The District will treat Complainants and Respondents equitably.

The District requires that any individual serving in a Key Role not have a conflict of interest or bias for or against Complainants or Respondents generally or an individual Complainant or Respondent. The District presumes that the Respondent is not responsible for the alleged Unlawful Discrimination until a determination is made at the conclusion of the Grievance Procedure.

2. Grievance Procedure Timeframes

The District anticipates that most investigations will be concluded within 60 days. Investigations that involve several parties or witnesses, or investigations that are more complex, may exceed 60 days.

3. Confidentiality

The District will take reasonable steps to protect the privacy of the Parties and witnesses during its Grievance Procedure. These steps will not restrict the ability of the Parties to obtain and present evidence, including consulting with their family members, confidential resources, or advisors; or otherwise prepare for or participate in the Grievance Procedure.

4. Evidence Considerations

The Decisionmaker will objectively evaluate all relevant evidence. Credibility determinations will not be based on a person's status as a Complainant, Respondent, or witness.

5. Complaint Consolidation

The District may consolidate Complaints when the allegations arise out of the same facts or circumstances.

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6. Notice of Allegations

   Upon receiving a Complaint, the applicable Coordinator will notify the Parties of the following:

   a. The Grievance Procedure and any informal resolution process;

   b. Sufficient information available at the time to allow the Parties to respond to the allegations, including the identities of the Parties involved in the incident(s), the conduct alleged to constitute Unlawful Discrimination, and the date(s) and location(s) of the alleged incident(s); and

   c. Retaliation is prohibited.

   If, during an investigation, the District decides to investigate additional allegations of Unlawful Discrimination by the Respondent toward the Complainant that are not included in the notice provided or that are included in a Complaint that is consolidated, the District will notify the Parties of the additional allegations.

7. Investigation

   The District will ensure an adequate, reliable, and impartial Complaint investigation. The burden is on the District - not on the Parties - to conduct an investigation that gathers sufficient evidence to determine whether Unlawful Discrimination occurred.

   The Parties will be provided an equal opportunity to present fact witnesses and other inculpatory and exculpatory relevant evidence.

   Throughout the investigation, the Investigator must determine what, if any, facts remain in dispute. If dispositive facts are not reasonably in dispute (e.g., based on Party admissions, irrefutable evidence), further investigation is not required.

8. Determination

   Following the investigation and evaluation of the evidence, the Decisionmaker will:

   a. Use the preponderance of the evidence standard to determine whether Unlawful Discrimination occurred.

   b. Notify the Parties in writing of the determination whether Unlawful Discrimination occurred, including the rationale for such determination and the procedures and permissible bases for the Complainant and Respondent to appeal, if applicable.

   c. Comply with this Grievance Procedure before imposing any disciplinary sanctions against a Respondent.

9. Remedies

If there is a determination that Unlawful Discrimination occurred, the applicable Coordinator will, as appropriate:

a. Coordinate the provision and implementation of remedies to a Complainant and other people the District identifies as having had equal access to the District's education program or activity limited or denied by Unlawful Discrimination;

b. Coordinate the imposition of any Disciplinary Sanctions against a Respondent; and

c. Take other appropriate prompt and effective steps to ensure that Unlawful Discrimination does not continue or recur within the District's education program or activity.

10. False Statements

A person who knowingly files a false Complaint or makes a materially false statement is subject to discipline, including discharge from employment or expulsion.

Legal authority: 20 USC 1400 et seq., 1681 et seq.; 29 USC 206 et seq., 621 et seq., 701 et seq., 794, 2601 et seq~~., 6101 et seq~~.; 38 USC 4301 et seq.; 42 USC 1983, 2000d et seq., 2000e et seq., 2000ff et seq., 6101 et seq., 12101 et seq.; 29 CFR 1604.1 et seq., 1635; 34 CFR 106.1, et seq.; MCL 37.1101 et seq., 37.2101 et seq.

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3115H Training Requirements and Policy Notice

A. Training Requirements

All Coordinators and individuals assigned to serve in a Key Role must be adequately trained.

B. Nondiscrimination Notice Requirement

The District will prominently post on its website a notice of nondiscrimination, clearly stating that it applies to students, parents, employees, and applicants for admission and employment. The notice of nondiscrimination will comply with all applicable laws.

Legal authority: 20 USC 1400 et seq., 1681 et seq.; 29 USC 206 et seq., 621 et seq., 701 et seq., 794, 2601 et seq~~., 6101 et seq~~.; 38 USC 4301 et seq.; 42 USC 1983, 2000d et seq., 2000e et seq., 2000ff et seq., 6101 et seq., 12101 et seq.; 29 CFR 1604.1 et seq., 1635; 34 CFR 106.1, et seq.; MCL 37.1101 et seq., 37.2101 et seq.

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Series 3000: Operations, Finance, and Property

3300 Facilities, Real, and Personal Property

3301A Purchasing and Procurement with Federal Funds

This Policy applies to purchases of property and services with federal funds that are subject to the Uniform Grant Guidance. The federal regulation is incorporated by reference, and all terms in this Policy have the same meanings as defined therein (2 CFR 200.1-99).

A. State Law Requirements Still Apply

Bidding requirements under Policy 3301 and Policy 3306, as applicable, remain enforceable in addition to any requirements in this Policy.

B. Procurement Methods

When bidding is required, the District must use 1 of the following procurement methods that includes information sufficient to inform all potential bidders about the District's technical, service, and bid procedure requirements:

1. Micro-Purchases ~~up to $10,000 (micro-purchases)~~

   a. In accordance with the requirements of 2 CFR 200.320(a)(1)(iv), the District self-certifies a micro-purchase threshold equal to the state bid threshold established by MDE each year. MDE's publication of the state bid threshold shall be considered the District's adoption, endorsement, and annual self-certification of the micro-purchase threshold.

   ~~a.~~b. To the extent District administration determines that the cost of the purchase is reasonable, micro-purchases may be made or awarded without bidding ~~in accordance with this Policy~~. For purposes of this subsection, "reasonable" means the District has determined, supported by documentation, that purchase is comparable to market prices for the geographic area.

   ~~b.~~c. To the extent practicable, the District will distribute micro-purchases equitably among qualified suppliers.

2. Purchases between the Micro-Purchase Threshold ~~$10,000~~ and $~~2~~350,000 (~~small purchase procedures~~simplified acquisition threshold)

   The District will use a bidding procedure identified in Policy 3301 subsection C.1~~., except that the District may use the bidding procedure in subsection B.1.a, above, for purchases up to the then-current state bid threshold published annually by MDE if the District satisfies the annual certification requirements of 2 CFR 200.320(a)(1)(iv)~~.

3. Purchases over $~~2~~350,000

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a. The District must either receive sealed bids through formal advertising or prepare a comprehensive request for proposals and submit it to at least 5 sources.

b. With either method, the District will perform a price analysis, making an independent estimate of costs before receiving bids.

C. The District will take affirmative steps to ~~as~~ensure that small businesses, minority-owned businesses, women's business enterprises, veteran-owned businesses, and labor surplus area firms are included in bidding opportunities.

D. A person may protest the veracity, conformity, or eligibility of a bid. The District will handle bid protests as follows:

1. within 48 hours of the time when bid results are made available, the protesting person will submit a written protest to the Superintendent describing in detail the nature of the protest;

2. the Superintendent or designee will review the written protest, and the Superintendent may bring it to the Board's attention in the Superintendent's discretion; and

3. a person's failure to file a protest as described above is an irrevocable waiver of the bid protest.

Nothing in this Policy reduces or eliminates the District's rights or protections afforded under the law.

E. The District will retain all bids and formal bid solicitation documents for a period of 6 years after the bid opening date, or longer if required by law.

Legal authority: 2 CFR 200.1 et seq.

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Series 3000: Operations, Finance, and Property

3300 Facilities, Real, and Personal Property

3303 Gifts and Donations

The Board recognizes and appreciates the generosity and support it receives in the form of gifts, donations, and voluntary contributions ("Donations") from individuals, companies, Parent support groups, the community, and other donors.

The District requests that substantial Donations be accompanied by Form 3303-F Gifts and Donations. All Donations made for a particular purpose should be accompanied by Form 3303-F.

A. Accepting Donations

1. Donations must be lawful and support an educational purpose.
2. Donations accepted by the District will become public funds or public property unless an exception is provided under applicable law.
3. The Board authorizes the Superintendent or designee to accept Donations of personal property on behalf of the Board with an estimated fair market value of the MDE / State Bid Threshold for Competitive Bids or less. The Board retains authority, in its discretion, to accept Donations of personal property exceeding the MDE / State Bid Threshold for Competitive Bids.
4. The Board must approve all Donations of real property, regardless of value.
5. Donations accepted by the District will be used for any specific purpose identified by the donor provided the purpose is lawful and consistent with the District's interests and objectives. A donor may identify the specific purpose of the Donation and any other lawful conditions using Form 3303-F.
6. Except as required by law, the District does not have an obligation to replace a Donation that is lost, destroyed, or becomes obsolete.
~~6.~~7. The Board reserves the right to take any action regarding a donation permitted or required by applicable law.

B. Reserved

C. Scholarships are governed by Policy 3207.

D. A donor is solely responsible for any tax consequences related to a Donation.

Legal authority: MCL 123.905; MCL 400.271, et seq.

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Series 3000: Operations, Finance, and Property

3300 Facilities, Real, and Personal Property

3304 Use of District Property

The District's building, facilities and property were acquired for educational and related purposes. Therefore, use of buildings, facilities, or property shall be consistent with the District's mission, educational programs and extra-curricular purposes. The Superintendent, or designee, will develop and implement procedures for building facility use permits, fee schedule and terms and conditions permitting the use of District buildings, facilities and property consistent with this policy.

A. Definitions

1. "Student group" means 1 or more students participating in District-sponsored curricular or extracurricular activities supervised by District personnel; or a student-initiated, non-curricular student group, which is permitted to hold meetings and events on school premises. Student groups may include, but are not limited to, ~~such as~~ an athletic team, student council, academic team or student club. Student group also includes PTO groups/sponsored groups.

2. "Non-curricular education group" means a non-student group comprised of a substantial number of District students organized for the general benefit of students, such as Scouting America, Girl Scouts, Dad's Club, District Boosters and other similar groups.

3. "Non-student group" means any group or persons, other than a student group or non-curricular education group, who requests to use District facilities and are supervised by at least 1 adult responsible for the group.

B. General Facilities Use Guidelines

1. Rental fees for District facilities and equipment will be set by the Superintendent or designee.

2. Any person or group using District facilities must maintain order and safety, protect property, and restore the facilities to their condition before use.

3. The District may seek reimbursement from a user of its facilities for any costs the District incurs in opening, restoring, or cleaning such facilities.

4. The Superintendent or designee may deny a request to use the District's facilities or equipment if the Superintendent or designee believes that the person or group does not have sufficient financial resources to cover costs required by this Policy or is unwilling to pay them.

5. No person or group using District facilities under this Policy may charge a fee for parking unless approved in writing in advance by the Superintendent or designee.

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6. Any person or group using the District's facilities for any purpose must comply with all applicable laws, Board Policies, rules, and regulations.

7. For student groups, non-curricular education groups, and non-student groups that wish to use a facility, a supervising adult must submit a written facility use request to the Superintendent or designee.

8. For a non-student group that wishes to use a facility, a supervising adult must submit a written facility use request to the Superintendent or designee. The request and other required documents must be received and approved before any facility use will be considered. Applicable rental fees will be billed during the month following the completion of the billable activity and must be paid in accordance with District invoicing terms. The supervising adult assumes primary responsibility for complying with subsection B.2.

9. Leasing District property is addressed in Policy 3305.

10. Procedures for building facility use permits, fee schedule and terms and conditions can be accessed via the district website's Community Facility Use page.

11. All reservations are subject to cancellation for school activities or school closures.

C. Use of District Facilities by Student Groups

1. The applicable building principal may determine the time and place of a student group's use of available District facilities.

2. Student groups membership must be composed of District students and/or parents.

3. District-sponsored student groups are insured under the District's property and casualty policy. PT~~O~~A-sponsored groups are required to provide proof of insurance to the Business Office prior to the date of the event for which the facility is being rented.

4. Student groups may use available District facilities without charge if they agree to meeting during regular custodial working hours, Monday through Friday.

5. If the activity is scheduled on a weekend, a vacation period or at a time during which there are no regularly scheduled custodians, the student group shall pay the associated custodial and maintenance costs.

6. Student groups have priority to use District facilities over non-student groups.

D. Use of District Facilities by Non-Curricular Education Groups

1. The applicable building principal may determine the time and place of a non-curricular education group's use of available District facilities.

2. Non-curricular education groups may use facilities on a no-charge basis if their meetings are scheduled Monday through Friday and if they are concluded by 9:00 p.m.

3. Non-curricular education groups requesting the use of school facilities after these days and times will be charged the established use fee.

E. Use of District Facilities by Non-Student Groups

1. Non-Student Groups must demonstrate that at least 51% of their event participants are Northville Public School residents.

2. Non-student groups include both organizations with 501c designations and organizations not described in the student groups or non-curricular education groups categories.

3. All Northville residents and organizations in the non-student groups category are expected to pay fees to cover personnel costs for persons such as food service staff, custodians, lifeguards, athletic field supervisor, special equipment operators, technicians, student technicians and utility fees.

4. The Superintendent or designee may authorize or limit the use of District facilities by non-student groups consistent with this Policy and applicable law.

5. When any non-student group requests to use District facilities, the group is required to provide proof of insurance, naming the District as an additional insured, with coverage acceptable to the Superintendent or designee.

6. Use must occur while the facility is available, with minimal interference to scheduled activities, custodians, or other student and personnel facility use.

7. The facility use will occur at times and places determined by the Superintendent or designee.

8. If non-student groups are authorized to use District facilities, the Superintendent or designee will prioritize their use in the following order:

   a. non-curricular education groups;

   b. community groups solely or jointly supporting the District (e.g., booster clubs, PT~~O~~A);

   c. government organizations within the District's geographic boundaries;

   d. non-profit organizations whose activities are open to the general public and serve the community; and

   e. all other non-student groups.

   The Superintendent or designee has sole discretion to determine the classification of a non-student group.

9. The District's facilities are not public forums and a non-student group's access to such facilities does not create a public forum.

10. Denial of access

    a. The Superintendent or designee will reject a non-student group's request to use District facilities if the purpose is for craft, electronics, animal, hobbies, or for private parties such as weddings, anniversaries, private dance recitals or memorials.

    b. The Superintendent or designee will reject a non-student group's request to use District facilities if the group's use of the facilities is for a commercial purpose. A booster club or other organization raising money purely for the support of a student group and not for personal profit is not considered a commercial purpose.

    c. The Superintendent or designee may lawfully restrict, exclude, or impose conditions on a person inappropriately using District facilities or violating this Policy. A person who refuses to comply may be considered a trespasser.

F. Using District Personal Property

1. A person may use District personal property for non-school use only with the prior permission of the Superintendent or designee.

2. The District may seek reimbursement from a user of its personal property for any costs the District incurs in repairing or replacing such personal property.

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Series 3000: Operations, Finance, and Property

3300 Facilities, Real, and Personal Property

3306 Construction Bidding

The Board will comply with applicable laws and this Policy for the construction of a new school building or an addition to or repair or renovation of an existing school building (a "Construction Project").

A. When Competitive Bidding is Required

1. The District must competitively bid all labor and material for a Construction Project if the project cost exceeds the then-current state bid threshold published annually by MDE (the "Bid Threshold").

~~1.~~2. The District must competitively bid energy conservation improvements, operational improvements, or the removal or treatment of asbestos or other material injurious to health for school facilities, if authorized under Revised School Code Section 1274a and the cost exceeds the Bid Threshold.

~~2.~~3. The District does not need to competitively bid a:

- Construction Project costing less than the Bid Threshold;
- contract for repair in emergency situations;
- repair normally performed by District employees; or
- professional consultant contract.

B. Bidding Procedure

1. If competitive bidding is required, the District must follow the bidding procedure prescribed by Revised School Code Section 1267 and award contracts to the lowest responsible bidder.
2. To determine whether a bidder is a responsible bidder, the District may consider the factors enumerated in Policy 3301 subsection C.3.b.
3. If competitive bidding is not required, the District may use any lawful means to procure contracts.
4. Each bidder must certify that it is not an Iran-linked business as defined by MCL 129.312.
5. If federal or state prevailing wage requirements apply, project specifications must include the schedule of minimum rates to be paid to each relevant class of construction mechanic or laborer. If state prevailing wage requirements apply, the schedule of minimum rates must also be printed on bid forms.

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C. Alternates

1. Bid specifications may require bidders to submit bids with mandatory alternates or allow bidders to submit voluntary alternates; provided, however, that no voluntary alternate may change the nature of the work.

2. The Board, in its discretion, may award bids based on allowable alternates.

D. Michigan Business Preference

For any Construction Project, the District may apply a preference to a Michigan-based business as described in Policy 3301 subsection C.4.

E. Construction Bidding Using State Aid Act Funds

The purchase of property and services made with state aid must comply with the requirements described in Policy 3301 subsection D.

F. Construction Bidding Using Federal Funds

The purchase of property and services made with federal funds subject to the Uniform Grant Guidance are also governed by Policy 3301A.

Legal authority: 40 USC 3141, et seq.; 2 CFR 200.1, et seq.; MCL 129.311 et seq.; MCL 380.1267; MCL 388.1764c; MCL 408.1101, et seq.

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Date revised:

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Series 3000: Operations, Finance, and Property

3400 School Safety and Security

3402 Drills, Plans, and Reports

The Board will take reasonable steps to provide a safe and secure learning environment to protect students and employees.

A. Emergency Drills

The Superintendent or designee will schedule, notify, conduct, report, and post all fire, tornado, and other emergency drills as required by law.

B. Cardiac Emergency Response Plan

The Board will develop, adopt, and provide for annual review a cardiac emergency response plan as required by law. The Board will integrate the cardiac emergency response plan into the protocols of the local emergency response system and emergency response agencies. All high school athletic coaches must be certified in CPR and use of an AED by the American Red Cross, the American Heart Association, or a comparable organization approved by MDE.

C. Drinking Water Management Plan

The Board will develop, update, implement, and make available upon request a Drinking Water Management Plan as required by law.

D. Cooperation

The Superintendent or designee will act as liaison to work with the School Safety Commission and the Office of School Safety, including to identify model practices for determining school safety measures.

E. Safety and Emergency Plans

The Board will comply with the statewide school information policy, and the Superintendent or designee will provide all reports, information, and notices required by that policy. If the policy does not satisfy the requirements of Revised School Code Section 1308b(3), the Board will develop and adopt an emergency operations plan with public input and participation by at least 1 law enforcement agency having jurisdiction over the District. The statewide school information policy or the emergency operations plan, as applicable, will be reviewed every 2 years in conjunction with at least 1 law enforcement agency having jurisdiction over the District. The Board will notify MDE within 30 days after completing a required review.

~~F. Reporting Incidents of Crime~~

~~Each building principal will collect and update information at least weekly on incidents of crime in the applicable building. At least annually, the Board will post information on its website about incidents of crime in the District and will make this information available to Parents on a per-building basis. Within 24 hours after an incident occurs, the Superintendent or designee will report to the Michigan State Police crimes and attempted crimes identified in MCL 380.1310a(2).~~

Legal authority: MCL 29.19, 29.19b; MCL 380.1241, 380.1308~~, 380.1308a~~, 380.1308b, 380.1310a, 380.1319, 380.1901, et seq.

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3400 School Safety and Security

3407 Asbestos Management

A. Asbestos Management Plan

The District will maintain an asbestos management plan for each school building and otherwise comply with the requirements of the Asbestos Hazard Emergency Response Act (AHERA) and related regulations.

1. Each asbestos management plan will address building inspections, re-inspections, preventative measures, periodic surveillance, response actions, operations and maintenance, notices, and other information required by law.

2. Each school building will maintain in its administrative offices a complete, updated copy of the asbestos management plan for that school building. The District's administrative offices will maintain complete, updated copies of asbestos management plans for all school buildings. The District will make asbestos management plans available for inspection without cost but may charge a reasonable amount to make copies.

3. The District will provide training and information, maintain records, and perform asbestos-related obligations with accredited persons as required by law.

4. The Board designates Assistant Superintendent of Finance and Operations to oversee the District's compliance with the asbestos management plan and AHERA.

B. Asbestos Abatement Contractors

1. The District will not enter into an agreement with an asbestos abatement contractor for an asbestos abatement project unless the contractor provides an affidavit describing (i) any criminal convictions relating to compliance with environmental laws or regulations, (ii) any notices of violation of environmental laws or regulations, and (iii) whether it has been subject to any administrative order or consent judgment within the preceding 5 years.

2. The District will not enter into an agreement with an asbestos abatement contractor for an asbestos abatement project unless the District conducts a background investigation of the contractor seeking to bid on the project. At a minimum, the background investigation will include (i) consulting the webpage of the Michigan Department of Environment, Great Lakes, and Energy to determine if the contractor has received notices of violation of environmental regulations, or has been subject to an administrative consent order or a consent judgment involving environmental regulations, and (ii) consulting the webpage of the United States Department of Labor, Occupational Safety and Health

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Administration to determine if the contractor has received notices of violation of asbestos regulations.

3. The District will not enter into an agreement with an asbestos abatement contractor for an asbestos abatement project if:

   a. the contractor's affidavit discloses a criminal conviction related to compliance with environmental regulations; and/or

   b. the contractor has been issued five or more notices of violation of environmental regulations, or has been subject to an administrative consent order or a consent judgment involving environmental regulations within the immediately preceding five years, unless (i) the District investigates each of the notices, administrative consent order, or consent judgment and determines that the contractor is able to adhere to the agreement based on the District's observations of improvements or other demonstrated ability to comply with environmental regulations, (ii) the District makes such determinations in writing and publicly available, and (iii) the District conducts at least one public hearing for public input with at least thirty days' notice.

Legal authority: 15 USC 2641 et seq.; 29 CFR 1910.1001; 40 CFR 763 Subpart E; MCL 338.3351, et seq.; MCL 338.3371 et seq; MCL 388.861 et seq.

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Series 3000: Operations, Finance, and Property

3400 School Safety and Security

3410 Opioid Antagonist

The District will provide adequate control, supervision, and training to maintain, distribute, and administer opioid antagonists ~~at school~~ consistent with state law.

A. Emergency Preparedness

1. The Superintendent or designee ~~will~~may obtain and distribute opioid antagonists, as authorized by law.

2. An opioid antagonist maintained by a school may only be administered to a person who is believed to be having an opioid-related overdose ~~on school grounds~~ by:

   a. a licensed registered professional nurse employed or contracted by the District; or

   b. a District employee appropriately trained in accordance with state law.

B. Notice and Reporting

The building principal or designee will:

1. contact 911 if a student is believed to be having an opioid-related overdose;

2. promptly notify the Parent of a student to whom an opioid antagonist has been administered and document all actual and attempted notices. The District will encourage the Parent to seek treatment for the student from a substance use disorder services program; and

3. document all instances of opioid antagonist administration at school.

Legal authority: MCL 15.671 et seq.

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POLICIES FOR COW REVIEW 10.13.2026	
4101 Non-Discrimination	Replaced LEXIS number in legal authority with reporter citation for Mothering Justice case.
4104 Employment Complaint Procedure for Allegations Implicating Civil Rights	-Added the Title IX requirement that a complaint be signed by the complainant to be considered a formal complaint -Updated MDCR contact information and added link to portal -Added EEOC ASL Video number and public portal link
4113 Michigan Earned Sick Time Act (ESTA)	Replaced LEXIS number in legal authority with reporter citation for Mothering Justice case.
4201 Employee Ethics and Standards	• Updated section B.2 to be consistent with RSC Section 1814 • Updated C.9 and C.13 to be consistent with C.15 and C.16 • Added an option in C.9 for prior permission of "a District administrator" to be consistent with C.15 and C.16
4210 Drug and Alcohol Free Workplace Tobacco Product Restrictions	-Updated to reflect recommended revisions from MDHHS. -Includes an exception for Native communities for spiritual and medicinal purposes; -added optional provision in D.4 that would allow the use and possession of tobacco products on school premises at outdoor areas during certain times to follow the exceptions in Section 473 of the Michigan Penal Code.added optional provision in D.4 that would allow the use and possession of tobacco products on school premises at outdoor areas during certain times to follow the exceptions in Section 473 of the Michigan Penal Code.
4216 Personal Communications Devices	Updated policy title and the definition of "personal communications device" to align with definition of "wireless communications device" in policy 5209.
4508 Administrator Non-Renewal	Updated to address nonrenewal process in the absence of an applicable individual contract or CBA.
4602 Hiring	Clarified that the Board may consider any other relevant factors as determined by the Board when hiring a superintendent.

Series 4000: District Employment

4100 Employee Rights and Responsibilities

4101 Non-Discrimination

A. Equal Employment Opportunity

The District is committed to equal employment opportunity and compliance with federal, state, and local laws that prohibit workplace Unlawful Discrimination, including unlawful harassment and Retaliation, based on any protected class or activity. This Policy applies to all aspects of employment, including recruiting, advertising, hiring, training, job placement, evaluation, classification, promotion, transfer, work assignment, compensation, benefits, discipline, demotion, termination, reduction in force, recall, and any other term or condition of employment.

This Policy prohibits discrimination against employees or applicants for employment based on the following protected classes: race, color, national origin, ethnicity, religion, sex, sexual orientation, gender identity or expression, pregnancy, height, weight, marital status, age, disability, genetic information, veteran status, military service, or any other legally protected class. This Policy also prohibits Retaliation based on a protected activity.

The District prohibits unlawful employment discrimination as required by applicable civil rights statutes, including:

- Title VI of the Civil Rights Act of 1964, which prohibits discrimination based on race, color, religion, or national origin;
- Title VII of the Civil Rights Act of 1964, which prohibits discrimination based on race, color, religion, sex (including gender identity, and sexual orientation), or national origin;
- Title IX of the Education Amendments of 1972, which prohibits discrimination based on sex;
- Age Discrimination in Employment Act of 1967 (ADEA), which prohibits discrimination based on age as to persons who are at least 40 years old;
- Equal Pay Act of 1963, which prohibits sex discrimination in payment of wages for persons performing substantially equal work in the same establishment;
- Section 504 of the Rehabilitation Act of 1973 (Section 504), which prohibits discrimination based on disability;
- Americans with Disabilities Act of 1990 (ADA), which prohibits discrimination against qualified persons with disabilities in

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employment, public service, public accommodations, and telecommunications;

- Pregnancy Discrimination Act of 1978, which prohibits discrimination based on pregnancy, childbirth, or related medical conditions;
- Pregnant Workers Fairness Act (PWFA), which requires covered employers to provide reasonable accommodations to a worker's known limitations related to pregnancy, childbirth, or related medical conditions, unless the accommodation will cause an undue hardship;
- Genetic Information Non-Discrimination Act of 2008 (GINA), which prohibits discrimination based on genetic information as to health insurance and employment;
- Michigan Elliott-Larsen Civil Rights Act of 1976 (ELCRA), which prohibits discrimination based on race, color, national origin, age, sex, pregnancy, sexual orientation, gender identity or expression, religion, height, weight, or marital status;
- Michigan Persons with Disabilities Civil Rights Act of 1976 (MPDCRA), which prohibits discrimination against qualified persons based on disability that is unrelated to that person's ability to perform the duties of a particular position or genetic information; and
- Michigan Equal Pay Act, which prohibits discriminatory wage practices based on sex.

The District also complies with and prohibits employment action that violates the following statutes:

- Family and Medical Leave Act of 1993 (FMLA), which requires covered employers to provide up to 12 work weeks of unpaid, job-protected leave to eligible employees for certain family, military, and medical reasons, and up to 26 work weeks to care for a covered service member with a serious injury or illness;
- Earned Sick Time Act (ESTA), which provides eligible employees with earned sick time that may be used for certain reasons;
- Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA), which provides job protection and reemployment rights to individuals who voluntarily or

involuntarily leave employment to undertake military service, including military reservists and National Guard members called to duty;

- Public Employment Relations Act of 1947 (PERA), which prohibits a public employer from discriminating against an employee based on membership or non-membership in a labor organization;
- Fair Labor Standards Act of 1938 (FLSA), which establishes minimum wage, overtime pay, record keeping, and youth employment standards affecting employees; and
- Michigan Whistleblower Protection Act of 1980, which protects employees who report a violation or suspected violation of state, local, or federal law and employees who participate in hearings, investigations, or court actions.

B. Reporting Requirements

Any employee who believes he/she has been subjected to behavior that violates this Policy is encouraged to file a complaint promptly with a supervisor. A complaint implicating an individual's civil rights will be investigated pursuant to the procedures outlined in Policy 4104 and 3115-3115H. A complaint alleging Title IX sexual harassment will be investigated pursuant to the procedures outlined in Policy 3118.

Employees with questions about compliance with this Policy and applicable laws should contact the Superintendent or the Employment Compliance Officer(s) identified in Policy 3115B.

Board members, administrators, and supervisors must promptly report incidents of Unlawful Discrimination and Retaliation that he/she observes or about which he/she receives information.

Board members, administrators, or supervisors who receive a complaint alleging a violation of this Policy must promptly report the complaint, in writing, to the Employment Compliance Officer(s) identified in Policy 3115B.

A failure to comply with reporting requirements may result in discipline, including discharge.

C. Employment Discrimination Compliance Training

The District will train administrators, supervisors, and the Employment Compliance Officer(s) on how to address and investigate Unlawful Discrimination and Retaliation complaints.

The District may also provide Unlawful Discrimination and Retaliation training to Board members and employees.

Training may be provided by an outside entity or person approved by the District.

Legal authority: 20 USC 1681 et seq.; 29 USC 206 et seq., 701 et seq., 2601 et seq.; 38USC 4301 et seq.; 42 USC 2000d et seq., 2000e et seq., 2000ff et seq., 12101 et seq.; H.R. 2617-1626, 117th Cong. § 103(1) (signed into law December 29, 2022); MCL 37.1101 et seq., 37.2101 et seq.; MCL 423.201 et seq.; MCL 750.556; 34 CFR 106.1 et seq.; MCL 408.934b, 408.961 et seq., *Mothering Justice v Attorney General*, ~~2024 Mich LEXIS 1454~~515 Mich 328 (~~July 31,~~ 2024)

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Series 4000: District Employment

4100 Employee Rights and Responsibilities

4104 Employment Complaint Procedure for Allegations Implicating Civil Rights

This employment complaint procedure for allegations implicating an employee's civil rights is designed to facilitate: (1) prompt notification of alleged Unlawful Discrimination, including unlawful harassment and Retaliation; (2) a prompt and thorough investigation of good faith allegations; and (3) the implementation of appropriate corrective action, if necessary, to eliminate verified Unlawful Discrimination, harassment, and Retaliation from the workplace.

A. Initiating a Complaint

1. A Board member, employee, or employment applicant who believes he/she has been the subject of Unlawful Discrimination, harassment or Retaliation, must timely file a complaint, preferably within 10 business days of the alleged or suspected violation or when the reporter obtained knowledge of the alleged or suspected violation, with the Employment Compliance Officer or applicable coordinator listed in Policy 3115B.

2. A complaint of Unlawful Discrimination, including harassment or Retaliation, may be made verbally or in writing. The complaint will be memorialized on Form 3115-F-1.

3. A complaint alleging Title IX sexual harassment must be submitted in writing and signed by the complainant. Policy 3118 governs the Title IX sexual harassment complaint procedures.

B. Investigation Procedures

A written or verbal report (including an anonymous report) of Unlawful Discrimination, including harassment or Retaliation, will be investigated promptly and thoroughly using the Grievance Procedure outlined in Policy 3115E, unless the Complaint is dismissed pursuant to Policy 3115F or informal resolution is reached pursuant to Policy 3115D.

A complaint alleging Title IX sexual harassment will be investigated pursuant to the process set forth in Policy 3118.

C. Reports to State or Federal Administrative Agencies

Any person who believes that he/she was the victim of Unlawful Discrimination, including unlawful harassment or Retaliation, may file a complaint with the Michigan Department of Civil Rights (MDCR) or the Equal Employment Opportunity Commission (EEOC) at any time:

Michigan Department of Civil Rights ~~Capitol Tower Building~~
Telephone: 1-800-482-3604

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Email: MDCRServiceCenter@michigan.gov
Public Portal: https://www.michigan.gov/mdcr/public-portal
~~110 W. Michigan Avenue, Suite 800~~
~~Lansing, MI 48933~~
~~Phone: 517-335-3165~~
~~Fax: 517-241-0546~~
~~TTY: 517-241-1965~~
~~Email: MDCR-INFO@michigan.gov~~

Equal Employment Opportunity Commission Patrick V. McNamara Building
477 Michigan Avenue - Room 865
Detroit, MI 48226
Phone: 800-669-4000
Fax: 313-226-4610
TTY: 800-669-6820
Public Portal: https://publicportal.eeoc.gov/portal
Email: info@eeoc.gov

An agency complaint may be filed before, during, or after a complaint is filed with the District, or a person may forego filing a complaint with the District and rely solely on the MDCR or EEOC. The District recommends that a person who has been subjected to Unlawful Discrimination, including unlawful harassment or Retaliation, also file a complaint with the District to ensure that the District can take steps to prevent further Unlawful Discrimination, including unlawful harassment or Retaliation, and to discipline the Respondent, if appropriate. The MDCR and EEOC do not serve as an appellate body for District decisions. An investigation by the MDCR or EEOC will occur separately from any District investigation.

Legal authority: U.S. CONST. amend. XIV; 20 USC 1681 et seq.; 29 USC 701 et seq.; 42 USC 2000d et seq., 2000e et seq., 2000ff et seq., 6101 et seq., 12101 et seq.; 29 CFR 1630; 34 CFR 104, 106.1, et seq.; MCL 15.261 et seq.; MCL 37.1101 et seq., 37.2101 et seq.

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Series 4000: District Employment

4100 Employee Rights and Responsibilities

4113 Michigan Earned Sick Time Act (ESTA)

A. General

Eligible employees will accrue paid leave as provided by the ESTA. Applicable provisions of a collective bargaining agreement, individual employment contract, or handbook remain in place and may provide additional paid leave time that is not provided by the ESTA.

Unless otherwise agreed with union representation, the ESTA does not apply to employees subject to a conflicting collective bargaining agreement in effect on February 21, 2025, until the collective bargaining agreement expires.

The ESTA does not apply to an employee subject to a conflicting individual employment contract in effect on February 21, 2025, until that contract expires, if all of the following are satisfied:

- the District and the employee signed the contract on or before December 31, 2024;
- the contract is effective for not longer than 3 years; and
- the District notified the Michigan Department of Labor and Economic Opportunity (LEO) of the contract.

B. Definitions

1. "ESTA benefit year" means the 12-month period from July 1 to June 30.
2. "Eligible employee" means an employee engaged in service to the District. The following, however, are not eligible employees:
   a. an unpaid trainee or unpaid intern;
   b. a person employed in accordance with the Michigan Youth Employment Standards Act, MCL 409.101, *et seq*; or
   c. positions when the employee may schedule their own working hours as approved by the Superintendent or designee. For those approved positions, the District will not take adverse personnel action for failure to schedule a minimum amount of working hours.

   If a collective bargaining agreement or contract meets the requirements in Section A above, then an employee covered by that contract is not an eligible employee until the contract expires.
3. "Family member" is defined as:

a. biological, adopted, or foster child, stepchild or legal ward, a child of a domestic partner, or a child to whom the eligible employee stands *in loco parentis*;

b. biological parent, foster parent, stepparent, or adoptive parent or legal guardian of an eligible employee or an eligible employee's spouse (under the laws of any state) or domestic partner or a person who stood *in loco parentis* when the eligible employee was a minor child;

c. an individual to whom the eligible employee is legally married under the laws of any state or a domestic partner;

d. grandparent, grandchild, and biological, foster, or adopted sibling;

e. an individual related by blood; or

f. an individual whose close association with the eligible employee is the equivalent of a family relationship.

4. "Earned sick time" means paid leave as allowed by the ESTA.

5. All other ESTA-defined terms apply to this Policy.

C. Wait Period and Leave Reinstatement Upon Re-Employment

A newly hired eligible employee may not use accrued earned sick time until 120 calendar days after the employee's start date, unless otherwise provided in a collective bargaining agreement, individual employment contract, employee handbook, or the ESTA.

Upon discharge or other separation from employment, an employee automatically loses accrued earned sick time unless the employee is rehired by the District within 2 months of the separation.

Accrued earned sick time that is not used before an employee's separation from employment will have no monetary value. If an employee separates from employment and is rehired by the District not more than two (2) months after separation, the District will reinstate previously accrued and unused earned sick time and allow the employee to use that earned sick time and accrue additional earned sick time upon reinstatement. This paragraph does not apply if the District paid the employee the value of the employee's unused accrued earned sick time at the time of separation.

D. ESTA Leave Accrual and Frontloading

1. Leave Accrual

Unless the District frontloads earned sick time under Section D(2), an eligible employee begins accruing earned sick time on February 21, 2025 or the employee's start date, whichever is later.

An eligible employee will accrue 1 hour of earned sick time for every 30 hours worked, but the eligible employee may only use up to 72 hours of earned sick time in a single ESTA benefit year. An FLSA-exempt eligible employee is assumed to work 40 hours per workweek unless the employee's normal workweek is less than 40 hours.

Up to 72 hours of unused accrued earned sick time will carry over from ESTA benefit year to ESTA benefit year.

2. Frontloading Leave

   For each ESTA benefit year, the District may frontload earned sick time consistent with this policy, a collective bargaining agreement, or individual employment contract.

   If frontloading, the District will grant a full-time eligible employee 72 hours of earned sick time at the beginning of an ESTA benefit year. For a part-time eligible employee, the District will provide the employee with:

   - a written notice of how many hours the employee is expected to work during the ESTA benefit year at the time of hire;
   - an amount of earned sick time at the beginning of the ESTA benefit year that is proportional to the earned sick time the employee would accrue if the employee worked all the hours in that written notice; and
   - 1 hour of earned sick time for every 30 hours worked after the employee exceeds the work hours in that written notice.

   Frontloaded earned sick time will not carry over from one ESTA benefit year to the next unless authorized in the applicable collective bargaining agreement, individual employment contract, or handbook.

3. Compliance Presumption

   The District is in compliance with this Section D if it:

   - provides an eligible employee with paid time off in at least the same amounts of time off described in the ESTA that may be used for ESTA purposes or any other approved purpose, with the time used for an ESTA purpose being subject to the ESTA; or
   - is a signatory to a collective bargaining agreement that requires contributions to a multiemployer plan under the Employee Retirement Income Security Act, subject to certain conditions.

E. Additional Absences

Additional absences, above and beyond earned sick time under the ESTA, are governed by an applicable collective bargaining agreement, individual employment contract, or Board Policy.

F. Permissible Uses

An eligible employee may use earned sick time for the following reasons:

1. the employee's mental or physical illness, injury, or health condition; medical diagnosis, care, or treatment of the employee's mental or physical illness, injury, or health condition; or preventative medical care for the employee;

2. for the employee's family member's mental or physical illness, injury, or health condition, medical diagnosis, care, or treatment of the employee's family member's mental or physical illness, injury, or health condition or preventative medical care for a family member of the employee;

3. if the employee or the employee's family member is a victim of domestic violence or sexual assault, for medical care or psychological or other counseling for physical or psychological injury or disability, to obtain services from a victim services organization, to relocate due to domestic violence or sexual assault, to obtain legal services, or to participate in any civil or criminal proceedings related to or resulting from the domestic violence or sexual assault;

4. for meetings at a child's school or place of care related to the child's health or disability, or the effects of domestic violence or sexual assault on the child; or

5. for closure of the employee's place of business by order of a public official due to a public health emergency, for an employee's need to care for a child whose school or place of care has been closed by order of a public official due to a public health emergency, or when it has been determined by the health authorities having jurisdiction or by a health care provider that the employee's or employee's family member's presence in the community would jeopardize the health of others because of the employee's or family member's exposure to a communicable disease, whether or not the employee or family member has actually contracted the communicable disease.

G. Use of Earned Sick Time

If the eligible employee's need to use leave is foreseeable, the employee must provide notice to the District of the employee's intent to use earned sick time at least 7 days prior to the date leave is to begin. If the eligible employee's need to use leave is not foreseeable, the employee must provide notice to the District of the employee's intent to use earned sick time as soon as practicable. For leave of more than 3 consecutive days, upon District request, the eligible employee must provide the District – within 15 days after the request – reasonable documentation that earned sick time was used for an ESTA purpose. The District will be

responsible for paying the eligible employee's costs in obtaining the requested documentation.

In cases of domestic violence or sexual assault, reasonable documentation includes any of the following:

- a police report indicating that the employee or the employee's family member was a victim of domestic violence or sexual assault;
- a signed statement from a victim and witness advocate affirming that the employee or the employee's family member is receiving services from a victim services organization; or
- a court document indicating that the employee or the employee's family member is involved in legal action related to domestic violence or sexual assault.

All health, sexual assault, and domestic violence information and documentation received from an employee about earned sick time remains confidential and will not be disclosed, except to the employee, with the employee's written permission, or as and to the extent required by law.

Failure to comply with notice procedures or document requests to support the use of earned sick time, or using earned sick time for a non-permissible use, may result in discipline, including discharge.

Unless otherwise provided in an employee's collective bargaining agreement, individual employment contract, or handbook:

- earned sick time must be used in the smallest increment that the District uses to account for absences of use of other time increments; and
- an employee using earned sick time will not receive overtime pay, holiday pay, or bonuses for the earned sick time.

H. Notice and Recordkeeping

The District will:

1. provide an ESTA notice created by LEO to each eligible employee at hire ~~or by March 23, 2025, whichever is later~~ (see 4113-F-1);
2. display in a conspicuous location in each of its buildings the ESTA poster created by LEO; and
3. retain for not less than 3 years records documenting hours worked and earned sick time taken by eligible employees.

Legal authority: MCL 408.934b, 408.961 et seq., *Mothering Justice v Attorney General*, ~~2024 Mich LEXIS 1454 (July 31, 2024)~~515 Mich 328 (2024)

Date adopted:

Date revised:

Series 4000: District Employment

4200 Employee Conduct and Ethics

4201 Employee Ethics and Standards

Employees must act professionally and model high standards of behavior at all times. Employees shall perform their respective duties and responsibilities in a professional manner, using appropriate judgment. Employees must maintain a standard of behavior that reflects positively on their status as District representatives in the community and is consistent with the Michigan Code of Educational Ethics, which is incorporated herein by reference. See:

https://www.michigan.gov/documents/mde/Code_of_Ethics_653130_7.pdf

If an employee is uncertain as to a potential course of conduct, the employee should seek advice from a supervisor before proceeding.

A. Employee Ethical Conduct

Employees must exercise objectively sound and professional judgment when engaging with students, Parents, colleagues, administrators, Board members, and community members. This standard extends to employee conduct on and off school property. Ethical behavior generally includes, but is not limited to:

1. supporting the physical and emotional welfare and safety of students, Parents, colleagues, administrators, Board members, and community members;
2. complying with federal and state law;
3. competently and appropriately performing duties and responsibilities for which the employee is trained or assigned;
4. assigning tasks to District personnel who are qualified and hired to perform the assigned task;
5. refraining from unlawful discrimination, including unlawful harassment, and retaliation as defined by Policy;
6. immediately reporting suspected child abuse or neglect;
7. immediately reporting reasonable cause to believe or suspect abuse, neglect, or exploitation of a vulnerable adult;
8. maintaining confidential information, including student, medical, personnel, financial, and security information, as protected by statute;
9. appropriately using District funds, resources, and technology;
10. maintaining consistent and reliable work attendance, unless excused by the employee's supervisor or the Superintendent or designee, as applicable;

11. engaging in activities or behaviors that enhance the operational and instructional environment;

12. professionally communicating with students, Parents, colleagues, Board members, and community members, including through electronic means;

13. Completing time and effort reporting under 4201-AG.

14. abiding by professional, ethical, and licensing standards established by relevant governmental agencies, professional licensing boards, and professional associations, including the Michigan State Board of Education; and

15. self-reporting a criminal charge and plea or conviction, as required by law.

B. Conflict of Interest

Employees shall perform their duties and responsibilities free from a prohibited conflict of interest, unless authorized by the Board or designee. Prohibited conflicts of interest include, but are not limited to:

1. soliciting or accepting anything of value (such as a gift, loan, contribution, or reward), other than compensation received from the District in exchange for services provided to the District, that would influence the employee's judgment when performing the employee's duties;

2. using public funds to purchase alcoholic beverages, jewelry, gifts, fees for golf, or any item the purchase or possession of which is illegal, except as consistent with and permitted by Policy 3205 and Revised School Code Section 1814;

3. using or authorizing the use of the employee's public employment or any confidential information received through public employment to obtain personal, professional, political, or financial gain other than compensation received from the District in exchange for services provided to the District for the employee or a member of the employee's immediate family, or a business with which the employee is associated;

4. using or authorizing the use of District personnel, resources, property, or funds under the employee's care and control other than in accordance with prescribed constitutional, statutory, and regulatory procedures, or using those items for personal, professional, political, or financial gain;

5. providing private services, lessons, tutoring, or coaching for students assigned to the employee for additional remuneration, except as permitted by Policy 4214;

6. engaging in any activity of a sexual or romantic nature with another employee(s) or contractor(s) that the employee supervises, unless the individuals are engaged to be married, married, or cohabitating;

7. engaging in any activity of a sexual or romantic nature on school property or at school-sponsored events;

8. directly or indirectly supervising, making, or contributing to an employment decision pertaining to a relative or significant other, or relative of a relative or significant other (as defined by Policy 4213); and

9. engaging in any other activity that promotes an employee's financial and pecuniary interests over those of the District.

C. Student Fraternization

Employees must establish and maintain professional boundaries with students, including while using personal or District technology. Employees are prohibited from direct or indirect interactions with students that do not reasonably relate to an educational purpose. Employees will behave at all times in a manner supportive of the best interests of students and the District.

Conduct identified below constitutes unprofessional conduct, subjecting the employee to discipline, including discharge, absent express Board or designee authorization. The following list illustrates prohibited behavior involving students but does not describe every kind of prohibited behavior:

1. communicating about alcohol use, drug use, or sexual activity when the discussion is not appropriately related to a specific aspect of the curriculum or the employee's duties;

2. providing drugs, alcohol, tobacco, e-cigarettes, or other items students cannot possess under the District's Student Code of Conduct;

3. commenting about matters involving sex, using double entendre, or making sexually suggestive remarks with no appropriate educational purpose;

4. displaying sexually inappropriate images, materials, or objects;

5. offering or soliciting sexual advice, whether written, verbal, or physical;

6. engaging in any activity of a sexual or romantic nature, including following graduation where the relationship arises out of an employee-student relationship;

7. inappropriate kissing;

8. inappropriately intruding on a student's personal space, such as by touching unnecessarily, moving too close, or staring at a portion of the student's body;

9. communicating directly or indirectly (e.g., by phone, email, text messaging, or social media) on a matter that does not pertain to school ~~unless the employee obtained prior parental consent~~ without first obtaining the express written permission of the student's Parent and a District administrator. Electronic

communications with students generally are to be sent simultaneously to multiple recipients and not just to one student except when the communication is clearly school related and inappropriate for persons other than the individual student to receive (e.g., grades);

10. permitting a specific student to engage in conduct that is not permitted or tolerated from other students;

11. inappropriately discussing with a student the student's personal issues or problems that should normally be discussed with a Parent or counselor unless the employee is the student's family member;

12. inappropriately giving a student a personal gift;

13. allowing a student to live in the employee's residence without first obtaining the express permission of the student's Parent ~~consent~~ unless the student is the employee's family member, a foreign exchange student placed with the employee, or if the employee serves as the student's foster parent or legal guardian;

14. giving a student a ride in the employee's vehicle without appropriate authorization;

15. taking a student on an activity outside of school without first obtaining the express permission of the student's Parent and a District administrator;

16. inviting a student to the employee's home or residence without first obtaining the express permission of the student's Parent;

17. going to a student's home when the student's Parent or an adult chaperone is not present unless the employee is the student's family member; or

18. engaging in any other conduct which undermines the special position of trust and authority between a District employee and a student.

D. Abuse and Neglect

1. Children: An employee who suspects child abuse or neglect must: (a) immediately contact Children's Protective Services (CPS), (b) file an appropriate report with that agency as required by the Child Protection Law and Policy 4202, and (c) notify the Superintendent or designee and the building principal or supervisor that the report has been filed.

   An employee should consult with their immediate supervisor about their duty to cooperate with CPS investigations or to disclose student records to CPS.

2. Vulnerable Adults: An employee who has reasonable cause to believe or suspect abuse, neglect, or exploitation of a vulnerable adult must: (a) immediately report the matter to Adult Protective Services (APS) consistent with Michigan's Social Welfare Act and Policy 4202, and (b) notify the

Superintendent or designee and the building principal or supervisor that the report has been filed.

A reporter's identity will remain confidential unless disclosure is authorized by the reporter's consent or by court order.

An employee should consult with their immediate supervisor about their duty to cooperate with APS investigations or to disclose student records to APS.

Legal authority: MCL 380.11a, 380.601a, 380.634, 380.1308a, 380.1814; MCL 722.621 et seq.; MCL 400.11a.

Date adopted: June 23, 2026

Date revised:

Series 4000: District Employment

4200 Employee Conduct and Ethics

4210 Drug and Alcohol Free Workplace; Tobacco Product Restrictions

A. General

Employees serve as role models to students at school and in the community. Employee substance abuse constitutes a threat to the physical and mental well-being of employees and students and significantly impedes job performance and effectiveness.

The District maintains a drug and alcohol free workplace. In addition, to the extent permitted by law, the District strives to maintain a tobacco product free workplace.

This policy does not prohibit the use of nicotine replacement therapies for smoking cessation, such as Food and Drug Administration approved nicotine gum, patches, or lozenges.

B. Definitions

1. "District premises" means District buildings, facilities, or other District property which is owned, leased, or used for a District purpose or District-owned vehicles or vehicles used for a District purpose.

2. "District purpose or function" means a District-sponsored or District-approved activity, event, function or other activity performed by an employee under the District's jurisdiction, which is within the scope of employment, duties, or job description.

3. "Electronic nicotine delivery system" means any product containing or delivering nicotine, a nicotine analog, or any other substance, whether natural or synthetic, intended for human consumption through the inhalation of aerosol or vapor from the product. "Electronic nicotine delivery system" includes, but is not limited to, devices manufactured, marketed, or sold as e-cigarettes, e-cigars, e-pipes, e-hookah, vape pens, mods, and tank systems, regardless of any other product name or descriptor that is used. "Electronic nicotine delivery system" includes any component part of a product, whether marketed or sold separately, including but not limited to e-liquids, e-juice, cartridges, and pods.

4. "Illicit substance" means any consumable alcohol; illegal drugs, including but not limited to those substances defined as "controlled substances" pursuant to federal or state law; marijhuana; anabolic steroids, human growth hormones or other performance-enhancing drugs; and substances purported to be illegal, abusive, or performance-enhancing (i.e., "look-alike" drugs). This definition also includes any other substance used by an employee as an intoxicant.

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~~1.~~5. "Imitation tobacco product" means any edible non-tobacco product designed to resemble a commercial tobacco product, or any non-edible non-tobacco product designed to resemble a commercial tobacco product and intended to be used by children as a toy. "Imitation tobacco product" includes, but is not limited to, candy or chocolate cigarettes, bubble gum cigars, shredded bubble gum resembling chewing tobacco, pouches containing flavored substances packaged similar to snus, and shredded beef jerky in containers resembling snuff tins.

~~2. "District premises" means District buildings, facilities, or other District property which is owned, leased, or used for a District purpose or District-owned vehicles or vehicles used for a District purpose.~~

~~3. "District purpose or function" means a District-sponsored or District-approved activity, event, function or other activity performed by an employee under the District's jurisdiction, which is within the scope of employment, duties, or job description.~~

~~4. "Tobacco product" means a form of tobacco intended to be inhaled, chewed, or placed in a person's mouth.~~

6. "Reasonable suspicion" means specific, contemporaneous, and articulable observations concerning an employee's behavior, speech, appearance, ~~and~~or odor that suggests the employee is under the influence of an illicit substance.

7. "Smoking" means inhaling, exhaling, burning, or carrying any lighted or heated cigar, cigarette, or pipe, or any other lighted or heated product containing, made, or derived from nicotine, tobacco, cannabis, or other plant, whether natural or synthetic, that is intended for inhalation. "Smoking" also includes carrying or using an activated electronic nicotine delivery system. "Smoking" does not include the use of traditional or sacred tobacco used by many Native communities for spiritual and medicinal purposes.

8. "Tobacco industry" means manufacturers, distributors, or wholesalers of tobacco products or tobacco-related devices (e.g., Juul, Altria). This includes parent companies and subsidiaries.

9. "Tobacco product or commercial tobacco product" means any product containing, made, or derived from tobacco or that contains nicotine, whether synthetic or natural, that is intended for human consumption, whether chewed, smoked, absorbed, dissolved, inhaled, snorted, sniffed, or ingested by any other means, or any component, part, or accessory of a tobacco product, including but not limited to: cigarettes; electronic nicotine delivery systems; cigars; little cigars; cheroots; stogies; periques; granulated, plug cut, crimp cut, ready rubbed, and other smoking tobacco; snuff; snuff flour; cavendish; plug and twist tobacco; fine-cut and other chewing tobacco; shorts; refuse scraps, clippings, cuttings and sweepings of tobacco; and other kinds and forms of tobacco.

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10. "Tobacco-related device" means ashtrays, rolling papers, wraps, or pipes for smoking and any components, parts, or accessories of electronic nicotine delivery systems.

11. "Under the influence" means the use or misuse of an illicit substance or other intoxicant (including over-the-counter and prescription medication) by an employee that in any degree impairs, negatively affects, or tends to deprive that person of any physical or mental capacity normally possessed and required to perform job responsibilities.

12. "Use of tobacco product" means any of the following:

a. the carrying by a person of a lighted cigar, cigarette, pipe, other lighted smoking device, or electronic nicotine delivery system;

b. the inhaling or chewing of a tobacco product;

c. the placing of a tobacco product within a person's mouth; or

~~5.~~d. the smoking or use of an electronic nicotine delivery system, imitation tobacco product, or other substitute forms of cigarettes, clove cigarettes, or other lighted smoking devices for consuming or inhaling tobacco, nicotine, or any other substance.

~~6.~~1. ~~"Reasonable suspicion" means specific, contemporaneous, and articulable observations concerning an employee's behavior, speech, appearance, and odor that suggests the employee is under the influence of an illicit substance.~~

C. Standards of Conduct

Employees are prohibited from the following conduct on District premises or at a District function:

1. manufacturing, selling, soliciting, possessing, using (including application, injection, inhalation, or ingestion), dispensing, or distributing any illicit substance;

2. being under the influence as defined in this Policy;

3. misusing over-the-counter and prescription medications;

4. manufacturing, selling, soliciting, dispensing, displaying, promoting, or distributing any tobacco product, tobacco-related device, or imitation tobacco product. This includes products or paraphernalia displaying tobacco industry brand; or

~~5.~~ using or consuming a tobacco product on District premises~~, except:~~

~~a.~~ or at ~~outdoor areas including, but not limited to, an open-air stadium, on Saturdays, Sundays, and other days on which there are no regularly scheduled school hours, or~~a District function.

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~~b. after 6 p.m. on days during which there are regularly scheduled school hours;~~

Violating these standards will subject an employee to discipline, including discharge.

It shall be a violation of this Policy for an employee to solicit or accept any contributions, gifts, money, curricula, or materials from the tobacco industry or from any tobacco products shop for use at a District premises or District function. This includes, but is not limited to, donations, money for sponsorship, advertising material, alleged educational materials, promotions, loans, scholarships, or support for equipment, uniforms, sports, or training facilities. It shall also be a violation of this Policy to participate in any type of service funded by the tobacco industry on District premises or at a District function.

If a reasonable suspicion exists that an employee is under the influence, the Superintendent or designee may direct the employee to submit to a drug test or breathalyzer. If the employee refuses, the employee may be subject to discipline, including discharge, based on the District's observations.

D. It shall not be a violation of this policy:

1. for commercial tobacco products, tobacco-related devices, imitation tobacco products, or lighters to be included in an instructional or work-related activity in the District school buildings if the activity is conducted by a staff member or an approved visitor and the activity does not include smoking, chewing, or otherwise ingesting the product;

2. for a person to possess or provide tobacco, tobacco-related devices, imitation tobacco products, or lighters to any other person as part of an indigenous practice used by Native communities for spiritual and medicinal purposes. It shall not be a violation of this policy to use tobacco, tobacco-related devices, initiation tobacco products, or lighters as part of an educational experience related to traditional or sacred tobacco practices that has been approved by administrators;

3. to use or possess a product that has been approved by the U.S. Food and Drug Administration for sale as a tobacco cessation product, as a nicotine dependence product, or for other medical purposes, and is being marketed and sold solely for such an approved purpose.

4. to use or possess a tobacco product on District premises at outdoor areas including, but not limited to, an open-air stadium during either the following time periods:

   a. on Saturdays, Sundays, and other days on which there are no regularly scheduled school hours; or

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b. after 6 p.m. on days during which there are regularly scheduled school hours.

E. Support

Administrators shall consult with the local public health department or other appropriate health and allied community-based organizations to provide students, staff, and administrators with information and access to support systems, programs, and services to encourage them to abstain from the use of commercial tobacco products. Administrators shall identify and offer evidence-based programs and services for individuals that use commercial tobacco products to support them in complying with this policy.

F. Notice

The District shall provide notice of this policy in staff handbooks, through orientations and employee or staff training, and when offering employment.

~~D.~~G. Reserved

Legal authority: 20 USC 7101 et seq.; 41 USC 8101 et seq.; 42 USC 12101 et seq.; Schedules I-V of Chapter 13 of the Controlled Substances Act, 21 USC 812; 29 USC 701 et seq.; MCL 37.1211; Schedules 1-5 of the Michigan Uniform Controlled Substances Act, MCL 333.7201 et seq.; MCL 380.11a, 380.601a; MCL 436.1101 et seq.; MCL 750.473.

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Series 4000: District Employment

4200 Employee Conduct and Ethics

4216 Personal Communication Devices

"Personal communication device~~s~~" include~~s~~ employee-owned cell phones, computers, tablets, or any other device that is capable of, but not limited to, text messaging, voice communication, downloading applications, entertainment, navigation, accessing the internet, sending and receiving photos and videos, or producing email. ~~enables an employee to access the internet or engage in communications through an application, social media, or any other communication method.~~ Employee use of personal communication~~s~~ devices during the work day, including school-sponsored activities, and to conduct school-related business, is limited as follows:

A. except in emergencies, an employee's use of a personal communication~~s~~ device~~s~~ shall not interfere with instructional activities or work-related duties. Employees taking an authorized break may use a personal communication~~s~~ device~~s~~ in a manner that does not disrupt the District's operations or violate the confidentiality of students or others;

B. employees shall not use a personal communication~~s~~ device~~s~~ to access inappropriate content or engage in unlawful activities while on duty, on District property, or attending a District-related event;

C. employees must not use a personal communication~~s~~ device~~s~~ to inappropriately communicate with other employees, students, ~~and~~ or Parents;

D. employees must ensure that the District's records and files, including confidential student information, are only maintained on District-provided technology and that confidentiality is maintained. District records and files must not be stored on a personal communication~~s~~ device;

E. employees recognize that when a personal communication device accesses the District's network, the employee's use may become subject to the District's Acceptable Use Policy;

F. employees may not use ~~their~~ a personal communication~~s~~ device~~s~~ to record communications or images during the work or school day or at a school-sponsored event other than a public performance or sporting event, unless the employee has received permission from the Superintendent or designee. Dissemination of any recording is prohibited unless the Superintendent or designee approves that action in writing; or

G. unauthorized recording of communications or images of students, Parents, co-workers, or non-public meetings is prohibited unless there is an educational purpose to do so, and may result in discipline, including discharge.

Legal authority: MCL 380.11a(3), 380.601a

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Date adopted: June 23, 2026

Date revised:

Series 4000: District Employment

4500 Administrators/Supervisors

4508 Administrator Non-Renewal

A. Administrators Subject to Revised School Code Section 1229(2)

Administrator contract non-renewal may be subject to Revised School Code Section 1229(2) depending on the person's responsibilities, duties, and certification. If the non-renewal of an Administrator is subject to Revised School Code Section 1229(2), this Policy shall be implemented consistent with that statute.

"Non-renewal" is an action to discontinue an employment contract at contract expiration. Termination during the term of an existing employment contract is addressed in Policy 4507.

If Revised School Code Section 1229(2) applies, the non-renewal of an Administrator's individual employment contract must be preceded by a notice to the employee that the Board is considering non-renewal. Written notice of consideration of non-renewal must be given to the Administrator at least 90 calendar days before the expiration date of the Administrator's contract. The Administrator will be provided notice of the Board meeting at which the consideration of non-renewal will be reviewed and may request an open or closed session, where appropriate. The Board must act in open session on the recommendation to consider non-renewal.

The Superintendent or designee will notify the Administrator of the Board's decision to consider non-renewal, including a written statement of the reason(s). The employee may request to meet with a majority of the Board to discuss the reason(s) in open or closed session, where appropriate. The meeting with the majority of the Board to discuss the reason(s) it is considering non-renewal must take place following notice to the administrator of the consideration of non-renewal and before any action of non-renewal.

There must be a minimum of 30 calendar days between the time that the administrator is provided written notice that the Board is considering non-renewal, including a statement of the reason(s) for consideration of non-renewal, and the Board's action to renew or non-renew the administrator's individual employment contract. The resolution and notice of non-renewal must be provided to the administrator not less than 60 calendar days before the expiration date of the administrator's individual employment contract.

If the non-renewal is based on a reduction in personnel and not for a performance reason, the Board's review and action must take place in open session.

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If the employee holds tenure rights as a classroom teacher and the District seeks to terminate those tenure rights, the District will comply with the Teachers' Tenure Act.

B. Non-Renewal of a Supervisor or Director

A Supervisor's or Director's contract may be non-renewed in accordance with the applicable individual employment contract or collective bargaining agreement. ~~Absent any contractual guidance~~If the Supervisor or Director is not subject to an individual employment contract or collective bargaining agreement, the Superintendent or designee will present a~~,~~ recommendation of non-renewal ~~will be presented~~ to the Board at least 60 calendar days before ~~the contract expiration~~June 30, stating the reason(s) for the recommendation. Advance written notice of the recommendation, the time, date, and location of the Board meeting, and the option for closed session deliberation will be provided to the Supervisor or Director.

Legal authority: MCL 380.1229

Date adopted: June 23, 2026

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Series 4000: District Employment

4600 The Superintendent

4602 Hiring

The Board will determine and select the best candidate to serve as the Superintendent, based on qualifications, experience, ~~and~~ demonstrated capabilities, and other relevant factors as determined by the Board. The Board may enlist professional consultants, employees, community members, or others to assist with the recruitment and selection process.

Qualified candidates will possess and maintain certifications, permits, and approvals required by federal and state law for the office of Superintendent. The hiring process will comply with the Michigan Open Meetings Act.

Before hiring the selected candidate, an offer of employment will be conditioned on successful completion of a background check as described in Policy 4205.

The Board should consult with legal counsel when drafting the Superintendent's employment contract.

The Superintendent's employment contract shall not exceed five years in duration. If a Superintendent vacates the position before a new Superintendent is selected, the Board shall appoint an interim Superintendent to oversee operations until a new Superintendent is selected. Hiring decisions shall be based on qualifications, skills, knowledge, abilities, education, certifications/licenses, experience, demeanor, and other criteria the Board may deem relevant.

Legal authority: MCL 15.261 et seq.; MCL 380.1229(1), 380.1536

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Thrun Policy # / Name	Change Overview
POLICIES FOR COW REVIEW 10.13.2026	
5507 Extracurricular Activities	Updated to define "extracurricular activities".
5710 Student Suicide Prevention	• Updated policy to be optional. • Removed section on student identification cards that will now be addressed in new, separate policy 5710A. • Removed reference to Threat Assessment Coordinator
5710A Student Identification Cards	New optional (but recommended) policy re: student identification cards.
5714 Threat Assessment and Response	Updated to reflect new law requiring schools to establish BTAM teams by October 1, 2026.

Series 5000: Students, Curriculum, and Academic Matters

5500 School Sponsored and Extracurricular Activities

5507 Extracurricular Activities

A. General Purpose

"Extracurricular activities" are defined as District-sponsored optional activities, including athletics, that are not for grade or credit.

Extracurricular activities, while an important part of the total school experience, are secondary to the academic program. Participation in extracurricular activities is a privilege, not a right.

Extracurricular activities do not include:

1. co-curricular activities such as band and choir, in which students must participate as part of the requirements for enrollment in and receiving a grade for a particular course; or

2. student-initiated, noncurricular student groups, which are permitted to hold meetings and events on school premises. These groups are not school-sponsored and are governed by Policies 3304 and 5510.

B. Governance

The District has exclusive control over extracurricular activities including, but not limited to, formation, naming, structure, operation, financing, and discontinuance.

Students and sponsors are governed by all Policies, applicable codes of conduct, and any other applicable rules or behavioral expectations.

Extracurricular groups may use District facilities consistent with Policy 3304.

C. Student Eligibility

Students are encouraged to participate in extracurricular activities. Participation is open to students who meet the eligibility requirements established by the District and any applicable governing body.

Students who wish to participate in extracurricular activities must abide by Board Policy, applicable codes of conduct, and any other applicable rules or behavioral expectations. A student's failure to comply with Board Policy, applicable codes of conduct, and any other applicable rules or behavioral expectations may result in disciplinary action and exclusion from extracurricular activities.

Students who participate in interscholastic athletics may not use performance-enhancing substances. Performance-enhancing substances include any

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substance banned by the NCAA. Students who use performance-enhancing substances may be disciplined and excluded from the activity.

D. Advisors and Coaches

Each extracurricular activity must have an advisor or coach who is a District employee or a selected community member who is qualified by virtue of education, training, experience, or special interest to serve as the advisor or coach, as determined by the Superintendent or designee.

The Superintendent or designee will assign activity advisors and athletic coaches. Advisors and coaches serve at the will of the Superintendent, who may remove an activity advisor or athletic coach in the Superintendent's sole discretion, absent contrary contractual provisions.

Sponsors may be required to develop materials, activities, and a budget; promote membership and participation; communicate with the building principal or designee, staff, students, and Parents; schedule meeting dates and locations; plan meaningful experiences; supervise students during activities; evaluate and make program recommendations; and submit a year-end report to the building principal or designee.

E. Fundraising Activities

Fundraising activities must comply with Policy 5501.

Date adopted: June 23, 2026

Date revised:

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Series 5000: Students, Curriculum, and Academic Matters

5700 Student Health and Safety

5710 Student Suicide Prevention

Employees, volunteers, and contractors must immediately notify the building principal or designee if a student is exhibiting signs of unusual depression, expressing suicidal thoughts, or threatening or attempting suicide or self-harm.

The District will convene a crisis response team to investigate and develop an intervention plan for the student, if necessary.

A member of the crisis response team will immediately notify the student's Parent if the student threatens or attempts suicide.

District personnel who suspect that a student may have a disability under Section 504 of the Rehabilitation Act or the Individuals with Disabilities Education Act must immediately refer the student for an evaluation.

~~The District will print the number of a national, state, or local suicide prevention hotline that can be accessed at any time on student identification cards for students in grades 6-12.~~

Legal authority: MCL 380.1171, 380.1893

Date adopted: June 23, 2026

Date revised:

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Series 5000: Students, Curriculum, and Academic Matters

5700 Student Health and Safety

5710A Student Identification Cards [Optional, but recommended] [Note: If the Board elects not to adopt this Policy, delete the body of the policy and replace the title with "Intentionally Left Blank" after the policy number and in the Table of Contents to ensure accurate numbering of subsequent policies in the Policy Manual.]

The District may issue student identification cards. If the District issues identification cards to any student in grades 6-12, it will ensure that a 24-hour national, state, or local suicide prevention hotline telephone number is printed on the cards.

Legal authority: MCL 380.1893(1)

Date adopted:

Date revised:

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Series 5000: Students, Curriculum, and Academic Matters

5700 Student Health and Safety

5714 Threat Assessment and Response

General

The Board is committed to providing a safe environment for all members of the school community. Our commitment to security includes creating and maintaining a safe school climate and supportive culture as a foundation for preventing violence and mitigating risk.

To further that commitment, the Board directs the Superintendent to: ~~develop and implement threat assessment protocols. Those threat assessment protocols must include training for individuals who administer threat assessments and framework for determining when a threat assessment should be used.~~

1. Establish a behavior threat assessment and management (BTAM) team for each school operated by the District.
2. Ensure each BTAM team includes, at a minimum, the following individuals: a school administrator, a mental health professional as defined under by MCL 330.1100b, and a school resource officer or another law enforcement official from the local law enforcement agency that has jurisdiction over the school.
3. Ensure each BTAM team is assigned at least the duties described in MCL 380.1308e(2).
4. Develop and implement threat assessment protocols. The threat assessment protocols must include training for individuals who administer threat assessments and a framework for determining when a threat assessment should be used.

Date adopted: June 23, 2026

Date revised:

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Resolution B: Partially Decline Opt-In

Northville Public Schools, Michigan (the "District")

A Regular meeting of the board of education of the District (the "Board") was held in the Ridge Wood Elementary School, within the boundaries of the District, on the 20 day of October, 2026, at 6:30 o'clock in the p.m. (the "Meeting")

The Meeting was called to order by Meyer, President.

Present: Members

Absent: Members

The following preamble and resolution were offered by Member _____ and supported by Member _____:

WHEREAS:

1. Public Act 25 of 2026 amends State School Aid Act Section 31aa, MCL 388.1631aa, to allocate for fiscal year 2026/27: (1) up to $73.53 per pupil to improve student mental health ("31aa Mental Health Funding") and (2) up to $147.06 per pupil to improve student safety ("31aa Student Safety Funding") (collectively, the "31aa Funding"); and

2. To receive either or both components of the 31aa Funding, the District must agree to receive the funding in the form and manner established by the Michigan Department of Education ("MDE"); and

3. As a condition of receiving the 31aa Student Safety Funding, the District must agree in advance that, in the event of a "mass casualty event," as defined in MCL 388.1631aa: (1) the District will be subject to and comply with a comprehensive investigation following such an event, and (2) the District will waive any privilege that may otherwise protect related information from disclosure; and

4. The Board has been advised of and fully informed regarding the legal and practical implications of this waiver requirement, including that it may affect the confidentiality of communications otherwise protected by the attorney-client privilege and other applicable privileges related to a "mass casualty event"; and

5. The Board recognizes that the waiver requirement may expose the District to legal, reputational, and operational risks and that the decision to accept or decline funding carries significant implications for the District's ability to manage sensitive information responsibly; and

6. After careful deliberation, the Board has determined that, while it fully supports initiatives to enhance school safety, it is in the District's best interest to preserve its legal privileges and make a deliberate, informed election about participation in 31aa Student Safety Funding.

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NOW, THEREFORE, BE IT RESOLVED THAT:

1. The Board hereby resolves to opt in and accept the Section 31aa Mental Health Funding for fiscal year 2026/27. The Board shall use such funds solely for purposes permitted under MCL 388.1631aa and applicable MDE guidance and authorizes and directs Dr. RJ Webber, Superintendent of Schools, or designee, to notify MDE as necessary of the District's election consistent with this resolution and to take any actions necessary to effectuate the Board's decision, including the preparation and submission of any opt-in form required by MDE.

2. The Board's acceptance of the Section 31aa Mental Health Funding ***does not*** constitute acceptance of, agreement to, or compliance with any conditions applicable solely to the Section 31aa Student Safety Funding, including any requirement relating to a comprehensive investigation or waiver of attorney-client privilege or any other applicable privilege.

3. The Board hereby resolves to ***decline*** Section 31aa Student Safety Funding in order to preserve attorney-client or other applicable privileges that would otherwise be subject to waiver under the conditions imposed by MCL 388.1631aa. This decision reflects the Board's commitment to responsible governance and the protection of sensitive information**,** while continuing to prioritize student safety through existing programs and initiatives.

4. This decision represents the Board's careful and deliberate exercise of its discretion, balancing the statutory conditions of 31aa Student Safety Funding with the District's responsibility to maintain operational and legal safeguards.

5. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution be and the same are hereby rescinded.

Ayes: Members

Nays: Members

Resolution declared adopted.

_____
Secretary, Board of Education

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The undersigned duly qualified and acting Secretary of the Board of Education of the District, Michigan, hereby certifies that the foregoing constitutes a true and complete copy of a resolution adopted by the Board at the Meeting, the original of which is part of the Board's minutes. The undersigned further certifies that notice of the Meeting was given to the public pursuant to the provisions of the "Open Meetings Act" (Act 267, Public Acts of Michigan, 1976, as amended).

_____

Secretary, Board of Education

MDF/keh

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