

**LIVONIA PUBLIC SCHOOLS
BOARD OF EDUCATION**

**Committee of the Whole
May 15, 2023 - 6:30 PM
Board Room
15125 Farmington Road
Livonia, Michigan 48154**

AGENDA

- I. AUDIENCE COMMUNICATIONS**
- II. COMMITTEE OF THE WHOLE**
Johnson, Chair; Acosta; Bonifield; Bradford; Burton; Frank; Jarvis
 - A. Wayne RESA Board Election** 2
A. Oquist
- III. BUILDING & SITE COMMITTEE**
Burton, Chair; Bradford; Frank
 - A. LCTC Contingency** 6
P. Francis
 - B. Parking Lot Maintenance** 11
P. Francis
- IV. CURRICULUM COMMITTEE**
Acosta, Chair; Bonifield; Bradford
 - A. Updated Quality Assurance Review Process for LPS** 14
T. O'Brien
 - B. Psychology Textbook Adoption** 15
T. O'Brien
 - C. Grades 3 & 4 Word Study Textbook Adoption** 20
T. O'Brien
 - D. Summer Program Update** 24
T. O'Brien
 - E. Digital Imaging Classroom Updates** 25
K. Etue
- V. FINANCE COMMITTEE**
Bonifield, Chair; Acosta; Jarvis
 - A. Appointment of Auditor** 35
A. Smith
 - B. Wayne RESA Budget for 2023-2024** 47
A. Smith
- VI. POLICY COMMITTEE**
Frank, Chair; Bonifield; Jarvis
- VII. PERSONNEL COMMITTEE**
Bradford, Chair; Burton; Frank
- VIII. LEGISLATIVE COMMITTEE**
Jarvis, Chair; Acosta; Burton

**MODEL RESOLUTION DESIGNATING LOCAL DISTRICT'S
WAYNE RESA ELECTION REPRESENTATIVE**

A Regular meeting of the Board of Education (the "Board") of the Livonia Public Schools School District, Wayne County, Michigan, was held on the 22nd day of May 2023 at 6:30 p.m.

The meeting was called to order by _____.

Present: Members

Absent: Members

The following preamble and resolution were offered by Member _____ and supported by Member _____.

WHEREAS:

1. The biennial election of the Board of the Wayne County Regional Educational Service Agency ("WRESA") will be held on Monday, June 5, 2023; and
2. The members of the WRESA Board will be elected by an electoral body composed of one (1) person designated by the Board of each of the constituent school districts; and
3. In accordance with Section 380.614(2) of the Revised School Code, this Board must now adopt a resolution which designates its representative to the electoral body and directs said representative to vote on behalf of this school Board for the specific candidate(s) this Board supports for each position to be filled on the WRESA Board, at least on the first ballot taken by the electoral body.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. This Board does hereby approve the designation of _____ as the representative of this Board for the electoral body, and _____ as an alternate in the event the designated representative is unable to attend, which body will elect one candidate to the vacancy on the WRESA Board on Monday, June 5, 2023.
2. The designated representative is further directed to cast a vote on the first ballot on behalf of the Board for candidate(s) _____ and _____.

3. All resolutions and parts of resolutions insofar as they conflict with the provisions of the resolution be and the same are hereby rescinded.

Ayes: Members

Nays: Members

Motion declared adopted.

Secretary, Board of Education

The undersigned duly qualified and acting Secretary of the Board of Education of _____, Michigan hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the Board at a _____ meeting held on _____, 2023, the original of which resolution is a part of the Board's minutes, and further certifies that notice of the meeting was given to the public under the Open Meetings Act, 1976 PA 267, as amended.

Secretary, Board of Education



Wayne RESA Biennial Election
Monday, June 5, 2023

CANDIDATE BIOGRAPHICAL DATA
(optional)

BIOGRAPHICAL INFORMATION (100 WORDS OR LESS) ON THE NOMINATED CANDIDATE

CANDIDATE NAME Mary Blackmon

BIOGRAPHICAL INFORMATION:

Dear Fellow Board Member,

I am writing to ask for your vote on June 5, 2023 for re-election to Wayne RESA's (WRESA) Board of Education. It has been my pleasure to serve on a Board that remains focused on providing outstanding service to the largest and most diverse county in our State. We help to elevate teaching and learning by researching and delivering the highest quality, proven data and teaching techniques that help equip, train and support our teachers, administrators and students.

Additionally, I am WRESA's representative on Southeast Michigan's Council of Governments (SEMCOG) comprised of all six counties in the Region, where I served as Past Chair. In 2022, I received its highest honor, "Regional Ambassador Award." I also serve on the Executive Board of Metropolitan Affairs Alliance (MAC), an organization of Business, K-12, Unions, and Higher Education members.

I have served in every Officer capacity at WRESA. It remains my highest priority to continue to work with my outstanding, effective Board and Superintendent, to continue to elevate teaching and learning in our County.

I respectfully ask for vote on June 5th to continue that work.

Sincerely and appreciatively,

Mary Blackmon
Treasurer


Signature of Candidate



Wayne RESA Biennial Election
Monday, June 5, 2023

CANDIDATE BIOGRAPHICAL DATA
(optional)

BIOGRAPHICAL INFORMATION (100 WORDS OR LESS) ON THE NOMINATED CANDIDATE

CANDIDATE NAME Danielle Funderburg

BIOGRAPHICAL INFORMATION:

Danielle Funderburg has served on WRESA’s Board since 2017 and formerly served on Romulus’ Board of Education for 12 years. Funderburg is an Oakland University alumna, freelance Graphic Designer and currently in Workforce Development where she’s a Youth Program Coordinator helping young adults attain a certificate/degree, work skills and employment.

She serves in various capacities: *Wayne County College Access Network*-Leadership Team, *SDM2 Project Education*-Board of Directors, *Unity Ambassadors Building Bridges*-Cofounder/Treasurer and *Wayne County Association of School Boards*-Executive Board.

Danielle’s MASB Awards: Level 6 – Master Platinum Award; Advocacy Skills Specialty Award; Data Specialty Award.


Signature of Candidate



Livonia Public Schools

District Services

Date: May 9, 2023

To: Andrea Oquist, Superintendent

From: Phillip Francis, Assistant Superintendent of District Services

Re: LCTC Contingency – 2021 Bond

I would like an opportunity to share with the Board of Education a recommendation for additional contingency be added for the Robotics and LCTC renovation in the amount of \$213,000 which is an additional 2%. As discussed at the previous Study Session, the Bond Team is requesting the approval of additional contingency to be proactive.

The original contingency request was for 7% of the project, which is on the lower range of typical contingency amounts. The additional 2% will allow the project to stay on schedule through the summer, even if an unforeseen cost arises.

Please place this topic on the agenda of the May 15, 2023, Committee of the Whole meeting.

Thank you.

Attachments

c: Board of Education

PF/ko

May 10, 2023

Mr. Phillip Francis
Asst. Superintendent of District Services
Livonia Public Schools
15125 Farmington Road
Livonia, MI 48154

RE: 2021 Bond Program
Construction Contingency Approval
Phase 1A: LCTC Renovations and Robotics Addition

Dear Mr. Francis:

This letter provides an update from Plante Moran Cresa (PMC) on the assignment to help Livonia Public Schools (LPS) establish a construction contingency for the Project listed above. The Bond Team — collectively, PMC, Clark Construction Co., TMP Architecture, Inc., and LPS administration and staff — is recommending the Board approve additional construction contingency funds for this Project.

Historically, requests for construction contingency have ranged from 6% to 10% of the hard construction costs, varying based on the complexity, duration, and budget limitations of each of the projects. For the LCTC/Robotics Project, 7% (\$745,493) contingency was initially requested in the effort to reduce impacts to the budget. However, due to unforeseen site conditions and design challenges encountered to-date, the remaining balance of the approved contingency is now approximately \$125,199 which could potentially be exhausted prior to the completion of the Project.

With several months of work still to accomplish, the team is **requesting an additional 2% contingency in the amount of \$213,000**. This additional contingency will allow the project to avoid schedule delays should additional issues arise without the appropriate funds being unavailable. The intent is to use these funds only as necessary to complete the Project within its current intended scope. Any unused funds will be fully refunded to the owner's contingency within the bond program.

The Bond Team is available at the Board's convenience to answer any questions regarding the recommendation of the Bond Team. Please direct all questions through me via email at brian.weber@plantemoran.com.

Sincerely,

PLANTE MORAN CRESA

Mr. Phillip Francis
Livonia Public Schools

May 10, 2023
Page 2



Brian Weber
Vice President

Enclosures: Clark Construction Co. Recommendation Letter



Headquarters
3535 Moores River Drive
Lansing, MI 48911
517.372.0940 phone | 517.372.0668 fax
www.clarkcc.com

Southeast MI Office
2660 Superior Court
Auburn Hills, MI 48326
248.286.1000 phone

Northern MI Office
3432 US 23 South
Alpena, MI 49707
989.278.2272 phone

Livonia Public Schools – Phase # 1 Bid Package No. 3 Livonia Public Schools Career Technical Center/ Robotics

5/9/2023

Mr. Phillip M. Francis - Asst. Superintendent of District Services
Livonia Public Schools
15125 Farmington Rd
Livonia, MI 48154

Re: Livonia Public Schools – 2021 Bond Program
Request for 2% additional Contingency
Phase # 1 Bid Package # 3 – LCTC /Robotics

Dear Mr. Francis,

The Construction of the Robotics addition as well as interior renovations have been progressing at Livonia Career Technical Center. During the Construction schedule there have been several costly changes that have occurred with some unforeseen conditions and design changes to adapt to the existing building, that are not typical. Furthermore, the initial letter of recommendation included 7% contingency which is on the lower end of the typical request ranging from 6%-10%. Below are some of the major changes that have absorbed the contingency.

Key changes for request for additional contingency.

- 1) Bulletin # 1 – Costs associated with upgrading and extending the existing water main. Specifically, adjustments to the in-ground structure that houses the water valve and method to tapping the water main, additional fittings/routing to adapt to the site layout, and additional footage of pipe and fittings. This cost was approximately \$50,000.
- 2) Bulletin # 2 – The bulk of this change was structural steel revisions in the robotics area, and steel change at the perimeter edge of the existing buildings and to accommodate the new canopy between the two buildings. This cost was approximately \$95,000.
- 3) Bulletin # 2R – Electrical lighting control changes combining new and existing buildings. This cost was approximately \$95,000.
- 4) PCO # 152 – Upon construction of the new portal frames it was discovered the existing CMU masonry wall at the east elevation of the building was not structurally sound, and for safety reasons and long-term integrity, was decided by the team to remove and rebuild the perimeter wall of this elevation. This cost was approximately \$90,000.
- 5) Bulletin # 3 and # 4 - This was a combination of field conditions and design improvements for the expansion detail along the intersection of new and existing buildings to ensure proper drainage and the life of the roof warranty. This cost was approximately \$70,000.
- 6) Coordination of new structural steel in conflict with existing mechanical equipment and electrical services within the existing classrooms. Removal and reinstallation of the mechanical and electrical system was required to properly serve the classrooms. This cost was approximately \$50,000.



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 3535 Moores River Drive
 Lansing, MI 48911
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www.clarkcc.com

Southeast MI Office
 2660 Superior Court
 Auburn Hills, MI 48326
 248.286.1000 phone

Northern MI Office
 3432 US 23 South
 Alpena, MI 49707
 989.278.2272 phone

Approximate subtotal for these major changes \$450,000

Below is a recap of the current forecasted contingency usage.

Board approved Contingency - 7%	\$745,493
Approved changes to date	\$567,094
Forecasted changes	\$122,906
Remaining contingency	\$52,499
Recovered trade contractor allowances	\$72,700
Total remaining available funds	\$125,199

Clark Construction is recommending the Board award an additional \$213,000 (2%) contingency to the project. Any unused contingency funds will be returned to the Livonia Public Schools contingency.

Sincerely,

Andrew J. Holewinski

Andrew J. Holewinski
 Clark Construction Company



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 Platinum Contractor

2017, 2015 & 2013 AGC
 National Safety
 Excellence Award

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 Employer



Livonia Public Schools

District Services

Date: May 10, 2023

To: Andrea Oquist, Superintendent

From: Phillip Francis, Assistant Superintendent of District Services

Re: Parking Lot Maintenance

I am requesting that the parking lot maintenance (crack fill and restriping) at 12 site locations be placed on the agenda for the May 15, 2023, Committee of the Whole meeting. The recommended vendor is Titan Pavement in the amount of \$40,060 and the cost will be paid from the General Fund. While Titan was the only vendor of the six that were contacted regarding the bid, their total bid amount was within our planned budget and an amount the district expected for a project of this size and scope.

The 12 site locations are: Buchanan, Cass, Coolidge, Cooper, Garfield, Grant, Hayes, Hoover, Randolph, Roosevelt, Johnson, and Jackson.

Please contact me if you have questions. Thank you.

Attachments

c: Board of Education

PF/ko



Livonia Public Schools

Facilities and Operations

Date: May 10, 2023
To: Phillip Francis, Assistant Superintendent of District Services
From: Harry C. Lau, Administrator of Facilities and Operations
Re: Recommendation to Award Parking Lot Maintenance at 12 Sites

I am recommending and seeking approval to award the parking lots maintenance project to Titan Pavement. Parking lot maintenance includes crack sealant and restriping the parking spaces. Six companies were contacted regarding this bid; however, only Titan Pavement responded. The post-bid interview was conducted on May 9, 2023.

The total cost for 12 buildings is \$40,060.00 which is consistent with industry standards. The sites for this project are: Buchanan, Cass, Coolidge, Cooper, Garfield, Grant, Hayes, Hoover, Jackson, Johnson, Randolph, and Roosevelt. This project will be funded from the General Fund.

The vendor that participated in this bid is:

Titan Pavement	Waterford, MI	\$40,060.00
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Rationale: The purpose of crack sealant is to prolong the longevity of the parking lots between milling and recoating.

Thank you for your consideration in this matter.

cc: K. Oaks

Crack Fill and Restriping at 12 Sites Bid Tab
Central Office Complex
May 9, 2023
12:00 P.M.

VENDORS BIDDING DESCRIPTION	Titan					
	Pavement					
GRAND TOTAL:	\$40,060.00	\$	\$	\$	\$	\$
BID BOND	X					
EQUAL OPPORTUNITY	X					
SWORN AND NOTARIZED FAMILIAL DISCLOSURE STATEMENT	X					
IRAN SANCTIONS STATEMENT	X					
ADDENDUM 1	X					
FIRM REPRESENTATIVE PARTICIPATED IN MANDATORY PRE BID SITE INSPECTION	X					13
PRICE FIRM FOR 90 DAYS	X					
TERMS OF PAYMENT						
ADDITIONAL SHEETS						
COMMENTS						
RECORDED BY: Harry Lau	DATE: 5/9/23		WITNESSED BY:	Harry Lau		DATE: 5/9/23



Livonia Public Schools

Academic Services

Date: May 11, 2023

To: Andrea Oquist, Superintendent

From: Theresa O'Brien, Chief Academic Officer

Subject: Updated Quality Review

I would like the opportunity to provide the Board of Education an update on the internal review process our QAR team has created, during the Committee of the Whole meeting on May 15, 2023. I look forward to sharing the work we have done over the last year. After the last external review, we wanted to move to a more robust internal system that we will begin in the fall of 2023.

Thank you for your consideration of this request.



Livonia Public Schools

Academic Services

Date: May 15, 2023
To: Andrea Oquist, Superintendent
From: Theresa O'Brien, Chief Academic Officer
Subject: Psychology Textbook Recommendation

I would like to request to be placed on the Curriculum Committee agenda for the May 15, 2023, Board of Education Committee of the Whole meeting. I would like to share the textbook committee's recommendation for *Psychology In Your Life, 4th High School Edition* digital access and class sets of physical textbooks for the Introduction to Psychology course.

The cost is \$37,315.20 which includes shipping and handling. This purchase consists of digital student licenses for six years, classroom set copies of *Psychology In Your Life*, and digital access to Teacher Lesson Guides and Licenses.

Thank you for your consideration of this request.

DATE: May 3, 2023

TO: Kristen Quesada, Churchill High School
Andrew Pesci, Franklin High School
Pete Mazzoni, Stevenson High School

FROM: Lindsay Rousseau, 7-12 ELA & Social Studies Curriculum Coordinator

SUBJECT: Textbook Recommendation for the High School Introduction to Psychology Course

This memo recommends the adoption of *Psychology In Your Life, 4th High School Edition* digital and physical textbook for the high school Introduction to Psychology course . The details below provide more information about the adoption process and information to support the recommendation.

Committee Members

Franklin: Michelle Hruska

Stevenson: Robyn Mackson

In the original committee (before covid shut down) Churchill had Ron Zapalski and Kelly Granowicz

Recommended Materials for Adoption

Psychology In Your Life, 4th High School Edition print and digital materials from Norton Publishing.

Cost proposal is attached.

Summary of Course(s)

The Introduction to Psychology course is open to any high school student in grades 11-12.

Overview

The current textbook used in the Introduction to Psychology course is Psychology - Principles in Practice, Copyright 1998. It is not up to date on disorders and the DSM-5 and new research about the brain and positive psychology, which is necessary information in the course to ensure it aligns with the National Psychology Standards.

Evaluation Process

The committee of high school Psychology teachers began in 2019 with a search of textbooks and materials written for use at the high school level. This search presented nine different options, and, after evaluating each resource using the committee created rubric, the committee decided to pilot a unit from three of the nine options: *Thinking About Psychology* from BFW, *Psychology in Action* from Wiley, and *Psychology In Your Life* from Norton.

Shared Vision

In LPS we have a vision for psychology in which students are exposed to multiple perspectives about human behavior and why we do the things that we do. It is a psychological science, which relies on empirical evidence and adapts as new data is discovered. Through a focus of research, behaviorism, cognition, and the brain, students will understand how these processes affect human behavior.

Evaluation Criteria

We evaluated the textbooks using a rubric with the following criteria:

- Alignment to the C3 Framework, Inquiry Arc, and the National Psychology Standards
- Balance of skill development, conceptual understanding, and applicable tasks
- Reflect the needs and diversity of LPS students
- Offer reteaching and extensions opportunities
- Discourse, engagement, critical thinking
- Assessment (formative and summative)
- Digital platform/ Student paper journal

Textbooks Considered

Psychology, Cengage (2022)

Discovering Psychology, Cengage (2019)

Essentials of Psychology: Concepts and Applications, Cengage (2018)

Psychology, HMH (2018)

Psychology in Everyday Life, BFW (2017)

Thinking About Psychology, BFW (2019)

Psychology in Your Life, Norton (2019)

Psychology, Pearson (2016)

Understanding Psychology, McGraw-Hill (2014)

Independent Evaluation

At the beginning of the 2019-2020 school year, the Psychology curriculum committee met to begin the textbook adoption process, utilizing the resources listed above. When the pandemic hit in the spring of 2020, this conversation stopped and was then started up again during the 2021-2022 school year. After looking at all the resources above, the committee agreed to pilot three of the textbooks, which took place during the second semester of the 2021-2022 school year. The three chosen were *Thinking About Psychology* from BFW, *Psychology in Action* from Wiley, and *Psychology In Your Life* from Norton. In the spring of 2022, when the committee determined the frontrunner was *Psychology In Your Life* from Norton Publishing, the district learned that there would be an updated version of this textbook available in January 2023. Having this information, the committee decided to wait until receiving the updated version of the text to make the final recommendation for adoption. When the updated version of the textbook was released in early 2023, the committee took a look at the updated version and, seeing that the updates were minimal and consisted mainly of single word and/or phrase changes as well as some diagram/illustration changes, the committee decided that *Psychology In Your Life* is still the best option for LPS students.

Evaluation Rubric Outcome

The results of the rubric that was created by the committee, prior to piloting, showed *Psychology In Your Life* to be the frontrunner. This resource was chosen unanimously because of its ability to engage students in challenging tasks, promote classroom discussion, and helped students understand real-world applications of the material.

Student Response

Students favored *Psychology In Your Life* over the other textbooks that were piloted. Over 75% of the students who participated in the pilot said they enjoyed how much classroom discussion this textbook and curriculum encouraged, as well as the amount and rigor level of the collaborative work they provided. Students also frequently commented that they enjoyed how the textbook connected to real-life situations, which made the material and concepts easier to understand.

Professional Development Needs

Psychology teachers would need a fall PD for platform navigation and resources offered by Norton Publishing and possibly a PD second semester for teachers who teach the class only in that semester.

For additional information on the adoption recommendation, contact the ELA/Social Studies Coordinator, Linday Rousseau at x42594.

CC
Theresa O'Brien
Kevin Etue
HS Social Studies Department Chairs

Norton High School Price Quote

Price quote prepared for:

Livonia Public Schools

Attn. Lindsay Rousseau, 15125 Farmington Rd., Livonia, MI 48154

Prepared on:	5/11/23
Valid until:	12/31/23
Representative:	Ellee Shover
Email:	eshover@wnorton.com
Phone number:	(917) 656-3099

Title & Edition	ISBN	Quantity	Unit Cost	Total
PACKAGE: <i>Psychology in Your Life High School 4th Edition</i> + 6 year digital access to ebook, InQuizitive, ZAPS, 3D Brain, Videos, Student Study and Retrieval Guide ebook	978-1-324-02887-1	120	\$144.50	\$17,340.00
PACKAGE: <i>Psychology in Your Life High School 4th Edition</i> + 6 year digital access to ebook, InQuizitive, ZAPS, 3D Brain, Videos, Student Study and Retrieval Guide ebook + Student Study and Retrieval Guide (paperback)	978-1-324-02889-5	120	\$154.50	\$18,540.00
			Print Sub Total	\$35,880.00
			S&H*	\$1,435.20
			Print Total	\$37,315.20

Digital access		
Name of person to receive digital access codes: Lindsay Rousseau		
Email address of person to receive digital access codes: lroussea@livoniapublicschools.org		
Title and edition of book: Psychology In Your Life 4th High School Edition		
Total # of uses:	1440	
		ORDER TOTAL**
		\$37,315.20

Special notes to the warehouse:

Instructor Resources			
Please note that only classroom sets purchased through W. W. Norton & Company will qualify for complimentary teaching materials and access. Print no-charge items must be included on purchase order to ensure delivery. Adopters are eligible to access online instructor resources for the titles purchased. Please contact your Norton representative for access once your order is placed.			
rep to send if needed	<i>Desk Copy</i>	978-1-324-02887-1	no charge
N/A	Professional Development with school	N/A	no charge
1	High School Instructor's Manual	Downloadable	no charge
1	Norton Testmaker	Downloadable	no charge
1	Lecture Slides	Downloadable	no charge
1	Art Slides	Downloadable	no charge
1	Resources for your LMS	Downloadable	no charge
Instructor Name(s) and Email(s): Lindsay Rousseau, lroussea@livoniapublicschools.org			

For Ordering Information and Frequently Asked Questions, please visit: WWWNorton.com/rd/hsordering

*Shipping and Handling charges are only calculated for print items

If your school has requested that orders be shipped by FedEx, UPS or any other specified carrier, shipping charges will reflect special fees. Please let us know in advance if this is the case so that we may provide a different shipping quote to you. Otherwise, shipping costs are 4%.

**When you place your order, please supply a copy of your tax exempt certificate.

If this is not available, your local and state sales taxes will be added to your final purchase order.



Livonia Public Schools

Academic Services

Date: May 15, 2023
To: Andrea Oquist, Superintendent
From: Theresa O'Brien, Chief Academic Officer
Subject: Grades 3 & 4 Word Study Textbook Adoption

I would like to request to be placed on the Curriculum Committee agenda for the May 15, 2023, Board of Education Committee of the Whole meeting to share information regarding the Grades 3 & 4 Word Study Textbook Adoption.

Thank you for your consideration of this request.



Livonia Public Schools

Academic Services

DATE: 5/9/2023
TO: Theresa O'Brien, Chief Academic Officer
FROM: Jen Cory, Elementary Curriculum Coordinator
SUBJECT: Morphology Plus Training

Good Morning,

I would like to recommend that third and fourth grade classroom teachers participate in the Morphology Plus training provided by IMSE. Below is a rationale for this request.

In February of 2020, we received a grant for \$300,000 to provide training to our teachers on Orton-Gillingham's multisensory approach to teaching phonemic awareness and phonics. We utilized those grant funds, in addition to Title II, RESA grants and general funds, to train all our K-2 teachers and support staff. This approach to teaching phonics replaced Words Their Way at those levels and the response has been very positive.

Now that our K-2 teachers have completed the Comprehensive Orton-Gillingham training from IMSE that focused on phonics, phonological awareness, high-frequency words, and vocabulary, we are looking to improve our instruction in morphology at the third and fourth grade level. IMSE has a 30-hour course that provides a complete understanding of morphology (forms of words), fluency, vocabulary (word meaning strategies), and comprehension and how to apply it in the classroom. Morphology Plus training would support third and fourth grade teachers in the natural progression of instruction around vocabulary and word study.

The *Essential Instructional Practices in Literacy*, which is our research-informed practice guide, strongly recommends daily instruction around vocabulary. Vocabulary knowledge is critical for literacy development. Currently, Tier 2 (academic) and Tier 3 (discipline-specific) vocabulary is taught through the integrated-learning modules and guided reading instruction, but it is critical to provide systematic instruction in morphology to further develop students' vocabulary skills. This is indicated by Essential Practice #7: Intentional and ambitious efforts to build vocabulary

and content knowledge, Bullet #5: teaches morphology (i.e., meaning of word parts), including common word roots, inflections, prefixes, and affixes.

Please consider supporting Morphology Plus training for LPS third and fourth grade teachers.

Warm regards,

Jen Cory

734-744-2565

In district: 42565

jcory@livoniapublicschools.org



institute for
multi-sensory
education

Powerful. Reading. Instruction.

Price Quote

DATE 4/17/2023

Quotation # LPS04172023

24800 Denso Drive, Suite 202
Southfield, MI 48033
Phone: 800-646-9788 Fax: 248-735-2927

Livonia Public Schools
15125 Farmington Rd.
Livonia, MI 48154
Attn: Jennifer Cory

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
100	IMSE Morphology Plus Vouchers	\$ 1,200.00	\$ 120,000.00

TOTAL \$ 120,000.00

Your Quote is good for 90 days after the Quote Date shown above.

THANK YOU FOR YOUR BUSINESS!



Livonia Public Schools

Academic Services

Date: May 12, 2023
To: Andrea Oquist, Superintendent
From: Theresa O'Brien, Chief Academic Officer
Subject: Summer Program Update

I would like to request to be placed on the Curriculum Committee agenda for the May 15, 2023, Board of Education Committee of the Whole meeting to share the programming we will be offering this summer. I am excited to share the opportunities for our students including camps, math “boosters” and Community Learning Fridays.

Thank you for your consideration of this request.



Livonia Public Schools

Secondary Programs

Date: May 10, 2023

To: Andrea Oquist, Superintendent

From: Kevin Etue, Director of Secondary Programs & District Services

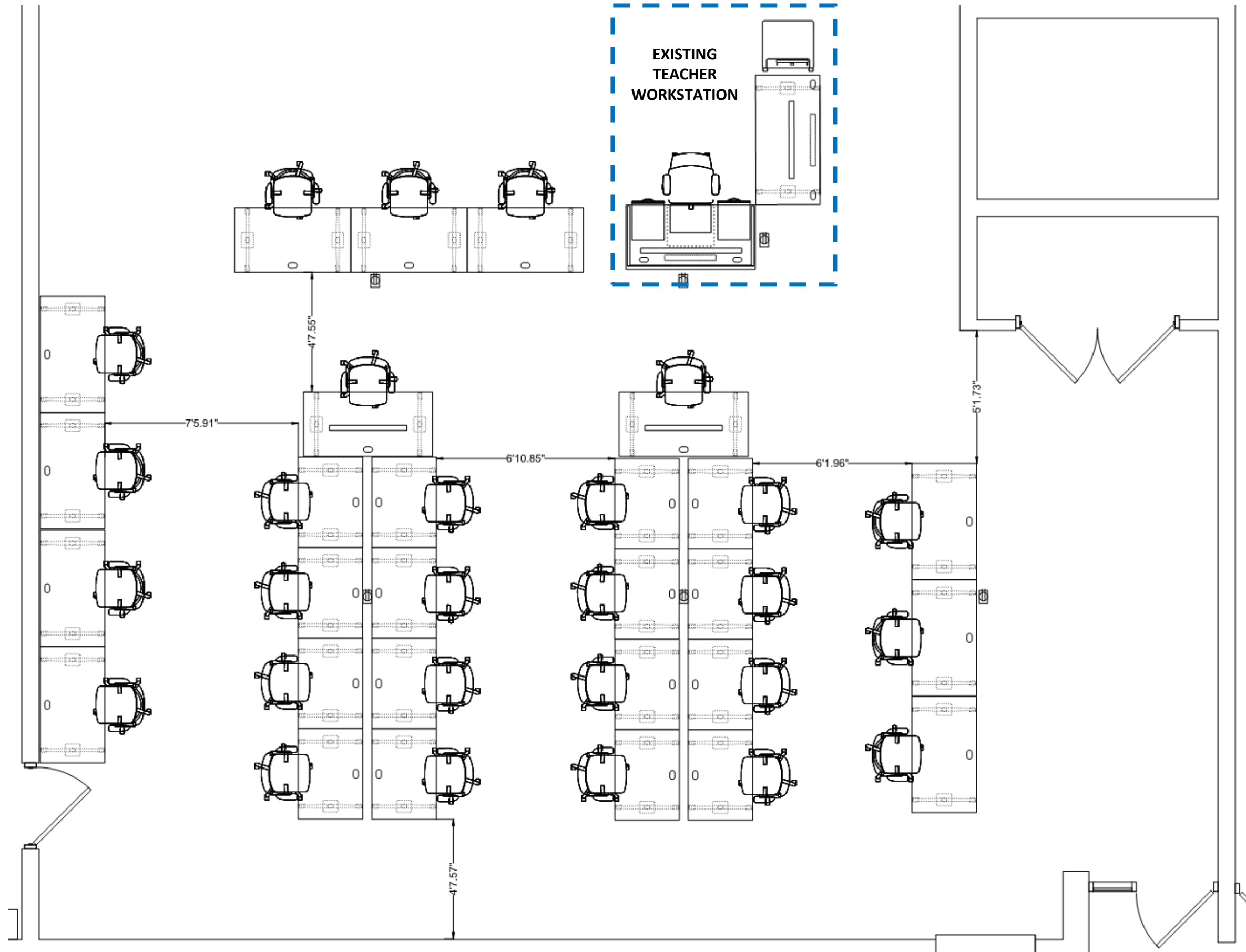
Subject: Digital Imaging Classroom Updates

During last week's Study Session, I notified the Board of Education that the LCTC Digital Imaging (Graphic Design/Digital Illustration) classroom was being updated and upgraded with new desks, chairs, Apple iMac desktop computers, Apple iPad Air tablets, and an Apple charging cart. Purchasing will be through LCTC-CTE 61a added cost funds.

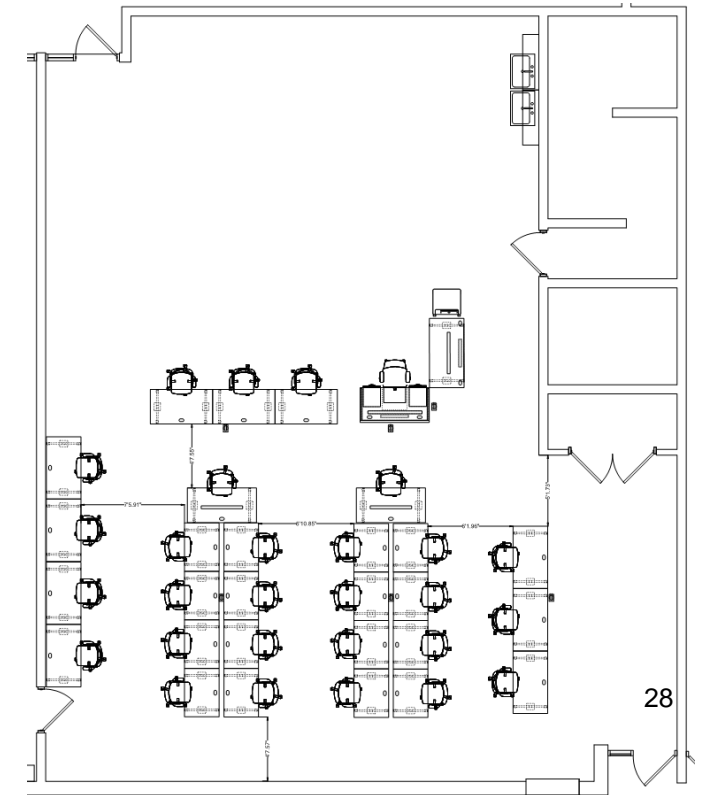
I would like to continue this discussion at the upcoming Committee of the Whole meeting. Please add this item to the Curriculum portion of the agenda for the May 15 Committee of the Whole meeting.



Graphic Design Workstations



Graphic Design Workstations



Graphic Design Workstations – Product Selections



ALLSTEEL – AWARE TABLE

30”D X 54”W X 42”H

STANDING HEIGHT

RECTANGLE WITH GROMMET

T-LEG WITH CASTERS

CABLE MANAGEMENT

QTY: 10



ALLSTEEL – AWARE TABLE

30”D X 42”W X 29”H

SEATED HEIGHT

RECTANGLE WITH GROMMET

T-LEG WITH GLIDES

CABLE MANAGEMENT

QTY: 16

30”D X 60”W X 29”H

SEATED HEIGHT

RECTANGLE WITH GROMMET

T-LEG WITH GLIDES

CABLE MANAGEMENT

QTY: 2



HON - MOTIVATE

TASK STOOL

WITH FLEX MESH BACK

PNEUMATIC HEIGHT ADJUSTABLE

23” – 32” SEAT HEIGHT

ADJUSTABLE ARMS

HARD CASTERS FOR CARPET

QTY 10



HON - MOTIVATE

TASK CHAIR

WITH FLEX MESH BACK

PNEUMATIC HEIGHT ADJUSTABLE

17” – 22” SEAT HEIGHT

ADJUSTABLE ARMS

HARD CASTERS FOR CARPET

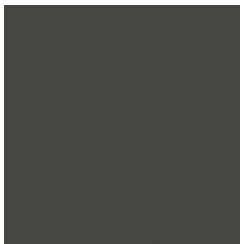
QTY 18

LAMINATE



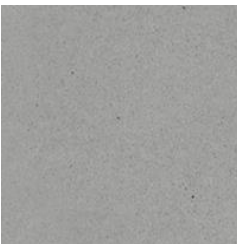
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EDGE/GROMMET



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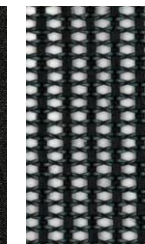
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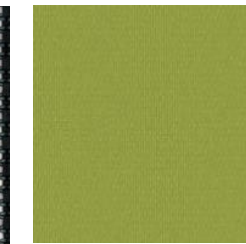
CHARBLACK

MESH



BLACK

TASK STOOL VINYL



MOXIE,
CHARTREUSE

TASK CHAIR VINYL



MOXIE, BAYOU

Create space.

Livonia Public Schools
LCTC Graphic Design Computer Workstations
 Livonia, MI



DESCRIPTION			QTY	UNIT PRICE	EXTENDED PRICE
Allsteel Aware Table 42" x 30" T- Leg Seated Height			16	\$ 469.23	\$ 7,507.68
Allsteel Aware 60" x 30" T- Leg Seated Height			2	\$ 559.78	\$ 1,119.56
Allsteel Aware 54" x 30" T- Leg Standing Height			10	\$ 577.42	\$ 5,774.20
HON Motivate Task Chair Flex Back Chair			18	\$ 298.21	\$ 5,367.78
HON Motivate Task Stool Flex Back Chair			10	\$ 327.04	\$ 3,270.40
				Sub-Total:	\$ 23,039.62
				FURNITURE SUB-TOTAL	\$ 23,039.62
				FREIGHT	\$ -
				INSTALLATION (NON-UNION)	\$ 5,500.00
				GRAND TOTAL	\$ 28,539.62



Proposal

Proposal Number

2111188527

Account Number/Name

51470

LIVONIA PS

Created On

05/08/2023

Created By

Timothy Klan

Thank you for creating your proposal, details are provided below. You can access this proposal from your [Apple Store for Education Institution](#) by searching proposal number 2111188527.

Comments from Proposer:

LCTC Mac Lab

Item	Product / Description	Total Quantity	Unit Price	Total Price
1	Z13K 24-inch iMac with Retina 4.5K display: Apple M1 chip with 8-core CPU and 7-core GPU - Silver Specifications <ul style="list-style-type: none"> Processor: Apple M1 chip with 8-core CPU with 4 performance cores and 4 efficiency cores, 7-core GPU, and 16-core Neural Engine Memory: 16GB unified memory Storage: 512GB SSD storage Two Thunderbolt / USB 4 ports: Two Thunderbolt / USB 4 ports Ethernet: None Mouse or Trackpad: Magic Mouse Pro Apps: None Logic Pro: None Keyboard Languages: Magic Keyboard - US English COUNTRY KIT: Accessory Kit 	31	1,609.00	49,879.00 USD
2	S7729LL/A 3-Year AppleCare+ for Schools - iMac	31	119.00	3,689.00 USD
3	MM9C3LL/A 10.9-inch iPad Air Wi-Fi 64GB - Space Gray	31	549.00	17,019.00 USD

4	S7743LL/A 3-Year AppleCare+ for Schools – iPad / iPad Air / iPad mini	31	79.00	2,449.00 USD
5	MU8F2AM/A Apple Pencil (2nd Generation)	31	119.00	3,689.00 USD
6	HPGT2ZM/A STM Dux Plus for 10.9-inch iPad Air (4th & 5th Generation) – Black	31	49.95	1,548.45 USD
7	HGFM2LL/A Bretford PureCharge Cart 40 for iPad (Lightning)	1	2,599.95	2,599.95 USD
8	MNEH3LL/A 13-inch MacBook Pro: Apple M2 chip with 8-core CPU and 10-core GPU, 256GB SSD – Space Gray Specifications <ul style="list-style-type: none"> • System on a Chip (Processor): Apple M2 chip with 8-core CPU, 10-core GPU, 16-core Neural Engine • Memory: 8GB unified memory • Storage: 256GB SSD storage • Trackpad: Force Touch trackpad • Thunderbolt: Two Thunderbolt / USB 4 ports • Input: Touch Bar and Touch ID • Display: 13-inch Retina display with True Tone • Pro Apps Bundle for Education: None • Keyboard Language: Backlit Magic Keyboard – US English • Accessory Kit: Accessory Kit 	1	1,199.00	1,199.00 USD
9	S9894LL/A 3-Year AppleCare+ for Schools 13-inch MacBook Pro Apple Silicon (No service fees)	1	169.00	169.00 USD

Subtotal	82,241.40 USD
Estimated Tax	0.00 USD
Total	82,241.40 USD

Please note that your order subtotal does not include sales tax or rebates. Sales tax and rebates, if applicable, will be added when your order is processed. Your order total may include estimated sales tax that is subject to change at the time your order is processed.

How to Order

If you would like to convert this Proposal to an order, log into your [Apple Store for Education Institution](#) and select 'Proposal' from the pull-down menu. Search for this Proposal by entering the Proposal Number referenced above.

Note: A Purchaser login is required to order. Visit your [Apple Store for Education Institution](#) to login or create your Purchaser Apple ID.

The prices and specifications above correspond to those valid at the time the Proposal was created and are subject to change. Purchases are subject to the terms and conditions of your agreement with Apple and the Apple Store for Education Institution.

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Date: May 9, 2023

To: Andrea L. Oquist, Superintendent

From: Alison Smith, Chief Financial Officer

Re: Appointment of Auditor

I would like to discuss the appointment of Plante Moran as the school district's auditor of the 2022-2023 financial statements.

Plante Moran has served as the District's auditor for several years now. We recommend that we maintain Plante Moran because we have been satisfied with the quality of their work and it will provide consistency in service. When switching auditing firms, it inevitably takes a new firm a significant amount of time to familiarize themselves with our systems, processes, and staff. This wouldn't be the case if we continue with Plante Moran, as they are very familiar with our District and are considered experts in the field of K-12 accounting.

I believe the fee requested by Plante Moran to be fair and reasonable compensation for the independent audit they conduct and the expert accounting advice they provide to the school district as needed throughout the year. They are the largest and most experienced auditing firm of public schools in Michigan, and they provide a significant depth of knowledge to their work and to our District.

There is no board policy or law that requires the Board to formally vote on auditing services, as this is under the category of a professional service, but we have done so in the past and believe this action provides transparency to the community on our financial practices.

Attached is the engagement letter that outlines their fee and scope of service. I will plan to review this with the Board at the next Finance Committee meeting on Monday, May 15, 2023. Please let me know if there are any questions.

AS/kv

c: Board of Education

May 10, 2023

Mrs. Alison Smith
Livonia Public Schools
15125 Farmington Road
Livonia, MI 48154

Dear Alison:

Thank you for selecting Plante & Moran, PLLC (“PM”) to assist you. We are sending this letter and the accompanying Professional Services Agreement, the terms of which are incorporated into this engagement letter, to confirm the nature, limitations, and terms of the services we will provide to Livonia Public Schools (“Client”).

Scope of Services

We will audit Client’s basic financial statements and federal awards as of and for the year ended June 30, 2023.

In connection with our audit engagement, we will assist you in drafting your financial statements, supplementary information, and related notes including preparation of adjustments to present governmental activities on a full accrual basis. We will also assist you in drafting the Data Collection Form (DCF) and the schedule of expenditures of federal awards (SEFA). This assistance is considered a non-audit service and you agree to the contemporaneous provision of these audit and non-audit services.

Lisa Vargo is the engagement partner for the services specified in this letter and is responsible for supervising PM’s services performed as part of this engagement.

If you determine that you need additional services, including accounting, consulting, or tax assistance, PM may be available to provide them under the terms of separate engagement letters and for additional fees.

Timing of Services

We expect to begin fieldwork for this engagement in June 2023. We anticipate that our audit work will end in September 2023 and that our report will be issued by November 1, 2023.

Fees and Payment Terms

Our fee for this engagement will be based on the value of the services provided, which is primarily a function of the time that PM staff expend at our current hourly rates. We estimate that our fee for this engagement will be \$52,950, plus all reasonable and necessary travel and out-of-pocket costs incurred. Payments are due as follows:

June 30, 2023	\$14,000
August 31, 2023	\$28,000
Upon issuance of report adjustments	Remaining balance, plus any necessary final

The fees for the federal program audit are based on testing two major programs under Uniform Guidance Rules. If an additional major program is required to be tested, our fees would increase by approximately \$5,500 for each additional major program.

Due to significant changes to federal grant programs as a result of the Coronavirus pandemic, any fee estimates for auditing new or existing federal grants, where final changes, interpretations or regulations from federal grantor authorities or pass through agencies have not been issued or clarified, may require additional audit time above the quoted fee to be incurred. In the event this arises, we will discuss these additional fee estimates with you.

Any fee estimate for the engagement does not include time related to the first year implementation of GASB 96. Our fee for any such services will be based on the value of the services provided, which is primarily a function of the time that PM staff expend at our current hourly rates. We estimate that our fee for this engagement will be approximately \$1,500.

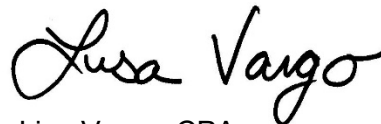
Invoices for audit services will be rendered to reflect this payment schedule. Invoices for other services and out-of-pocket costs will be rendered as services are provided and are due when received. In the event an invoice is not paid timely, a late charge in the amount of 1.25 percent per month will be added, beginning 30 days after the date of the invoice.

If you agree with our understanding of this engagement, as set forth in this engagement letter and the accompanying Professional Services Agreement, please sign the enclosed copy of this letter and return it to us with the accompanying Professional Services Agreement.

Thank you for the opportunity to serve you.

Very truly yours,

Plante & Moran, PLLC



Lisa Vargo, CPA
Partner

Agreed and Accepted

We accept this engagement letter and the accompanying Professional Services Agreement (collectively, "Agreement"), which set forth the entire agreement between Livonia Public Schools and Plante & Moran, PLLC with respect to the services specified in the Scope of Services section of this engagement letter.

Livonia Public Schools

Mrs. Alison Smith

Date

Title

Professional Services Agreement – Audit Services Addendum to Plante & Moran, PLLC Engagement Letter

This Professional Services Agreement is part of the engagement letter (collectively, “Agreement”) for audit services dated May 10, 2023 between Plante & Moran, PLLC (referred to herein as “PM”) and Livonia Public Schools (referred to herein as “Client”). Any work performed in connection with the engagement before the date of this letter will also be governed by the terms and conditions of this Agreement.

- 1. Financial Statements** – The financial statements of Client being audited by PM are to be presented in accordance with accounting principles generally accepted in the United States of America (GAAP).
- 2. Management Responsibilities** – Client management is responsible for the preparation and fair presentation of these financial statements, the schedule of federal awards, and the data collection form in accordance with the applicable financial reporting framework, including compliance with the requirements of accounting principles generally accepted in the United States of America when required and the completeness and accuracy of the information presented and disclosed therein. Management is also responsible for the capability and integrity of Client personnel responsible for Client’s underlying accounting and financial records.

Client personnel will provide PM, in a timely and orderly manner, with access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, the schedule of federal awards, and the data collection form, such as records, documentation, and other matters and additional information that the auditor may request from management for the purpose of the audit.

This includes providing assistance and information PM requests during the course of its audit, including retrieval of records and preparation of schedules, analyses of accounts, and confirmations. A written request for information to be provided will be submitted under separate cover and supplemented by additional written and oral requests as necessary during the course of PM’s audit. In addition, Client will provide PM with all information in its possession that has a material impact on any material transaction and that information will be complete, truthful, and accurate. Client will allow PM unrestricted access to personnel within Client from whom PM determines it necessary to obtain audit evidence.

Client represents and warrants that any and all information that it transmits, or otherwise makes available, to PM will be done so in full compliance with all applicable federal, state, local, and foreign privacy and data protection laws, as well as all other applicable regulations and directives, as may be amended from time to time (collectively, “Data Privacy Laws”). Client shall not disclose personal data of data subjects (“Personal Data”) who are entitled to certain rights and protections afforded by Data Privacy Laws to PM without prior notification to PM. Client shall make reasonable efforts to limit the disclosure of Personal Data to PM to the minimum necessary to accomplish the intended purpose of the disclosure to PM.

Management is responsible for making all management decisions and performing all management functions relating to the financial statements, full accrual (GASB 34) entries, supplementary financial information, related notes, schedule of federal awards, and the data collection form. Management accepts full responsibility for such decisions, even if PM provides advice as to the application of accounting principles or assists in drafting the financial statements, full accrual (GASB 34) entries, supplementary financial information, related notes, schedule of federal awards, or data collection form. Management is also ultimately responsible for the submission of the data collection form to the Federal Audit Clearinghouse. Client has designated Alison Smith to oversee financial statement and federal awards reporting related services PM provides. Management will be required to acknowledge in the management representation letter that it has reviewed and approved the financial statements, full accrual (GASB 34) entries, supplementary financial information, and related notes prior to their issuance and have accepted responsibility for the adequacy of the financial statements.

Management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing PM about all known or suspected fraud affecting Client involving (a) management, (b) employees who have significant roles in internal control, and (c) others where the fraud could have a material effect on the financial statements. Management’s responsibilities include informing PM of its knowledge of any allegations of fraud or suspected fraud affecting Client received in communications from employees, former employees, regulators, or others. In addition, management is responsible for identifying and ensuring that the entity complies with applicable laws and regulations.

Management is responsible for providing PM with complete, accurate, and timely information that could bear on PM’s independence under applicable professional standards, including, but not limited to, information and representations regarding affiliates of Client, business or personal relationships between Client and PM, and business, personal and employment relationships between those in a financial reporting oversight role, including members of governance, and PM (collectively, Independence Information).

Professional Services Agreement – Audit Services

Client represents and warrants (a) that it has provided PM any and all Independence Information existing as of the date of this Agreement; (b) that such Independence Information is accurate and complete as of the date of this Agreement; (c) that it will notify PM of any changes to Independence Information that has been provided as of the date of this Agreement; and (d) that, after the date of this Agreement, it will provide any new Independence Information to PM as soon as it becomes known to Client.

- 3. Objective of an Audit of Financial Statements** – The objective of PM’s audit is the expression of an opinion on the Client’s financial statements specified in the accompanying engagement letter. PM offers no guarantee, express or implied, that its opinion will be unmodified or that it will be able to form an opinion about these financial statements in the event that Client’s internal controls or accounting and financial records prove to be unreliable or otherwise not auditable. If PM’s opinion is to be modified, PM will discuss the reasons with Client management in advance of the issuance of its audit report. If, for any reason, PM is prevented from completing its audit or is unable to form an opinion on these financial statements, PM may terminate the engagement and decline to issue a report.
- 4. Supplementary Information** – In any document that contains supplementary information to the basic financial statements that indicates that the auditor has reported on such supplementary information, management agrees to include the auditor’s report on that supplementary information. In addition, management agrees to present the supplementary information with the audited financial statements or to make the audited financial statements readily available no later than the date of issuance by Client of the supplementary information and the auditor’s report thereon.
- 5. Internal Controls** – Client is responsible for the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including controls established for the purpose of preventing or detecting errors in financial reporting, preventing fraud or misappropriation of assets, and identifying and complying with applicable laws and regulations, including those applicable to federal awards, and with the provisions of contracts and grant agreements. PM, in making its risk assessments, will consider internal control relevant to Client’s preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. PM’s audit will not be designed to provide assurance on the design or operating effectiveness of Client’s internal controls or to identify all conditions that represent significant deficiencies in those internal controls. PM will communicate all significant deficiencies and material weaknesses in internal controls relevant to the audit of the financial statements, instances of fraud, or misappropriation of assets that come to PM’s attention.
- 6. Audit Procedures and Limitations** – PM’s audit of the financial statements will be conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include examination, on a test basis, of evidence supporting the amounts and disclosures in the Client financial statements specified in this engagement letter. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. An audit in accordance with GAAS involves judgment about the number of transactions to be tested and the overall approach to testing in each area. As a result, PM’s audit can only be designed to provide reasonable rather than absolute assurance that these financial statements are free from material misstatement. In addition, an audit in accordance with GAAS is not designed to detect errors or fraud that are immaterial to the financial statements. Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected always exists, even in an audit properly planned and performed in accordance with GAAS. In recognition of these limitations, Client acknowledges that PM’s audit cannot guarantee that all instances of error or fraud will be identified.
- 7. Government Auditing Standards** – Under *Government Auditing Standards*, PM will make some assessments of Client’s compliance with laws, regulations, and contract provisions. While those assessments will not be sufficient to identify all noncompliance with applicable laws, regulations, and contract provisions, PM will communicate all noncompliance conditions that come to PM’s attention.

PM’s audit of Client’s federal awards will be made in accordance with auditing standards generally accepted in the United States of America; the standards applicable for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*.

Management is responsible for corrective action on all audit findings, including preparation of a schedule of prior audit findings and corrective action plans, if necessary.

In accordance with *Government Auditing Standards*, a copy of PM’s most recent peer review report is included as an attachment to this Agreement.

- 8. Auditor Communications** – PM is obligated to communicate certain matters related to the audit to those responsible for governance of Client, including instances of error or fraud and significant deficiencies and material weaknesses in internal control that PM identifies during its audit. PM will communicate these matters to the members of Client's governing board, and Client acknowledges and agrees that communication in this manner is sufficient for Client's purposes.

Under *Government Auditing Standards* PM is obligated to communicate instances of fraud, noncompliance or abuse that is material to the financial statements to those responsible for governance of Client. In certain situations, *Government Auditing Standards* require disclosure of instances of known or likely fraud, noncompliance, or abuse directly to applicable governmental agencies. If such acts are detected during PM's audit, PM will make required disclosures regarding these acts to applicable government agencies.

- 9. Communication to Group Auditor** – In instances where PM has been engaged as a component auditor for the purposes of a Group Audit, the terms of the engagement may include communication of certain matters related to the audit to the Group Auditor. Client permits such communication. PM will discuss matters being communicated with those responsible for governance of Client.

- 10. Accounting and Financial Records** – Client agrees that it is responsible for providing PM with accounting and financial records that are closed, complete, accurate, and in conformity with the requirements of GAAP, for providing schedules and analyses of accounts that PM requests, and for making all Client financial records and related information available to PM for purposes of PM's audit, whether obtained from within or outside of the general ledger and subsidiary ledgers. Where PM has provided estimates of the timing of its work and completion of PM's engagement and issuance of PM's report, those estimates are dependent on Client providing PM with all such accounting and financial records, schedules, and analyses on the date PM's work commences. PM will assess the condition of Client's accounting and financial records, schedules, and analyses of accounts prior to commencing its work. In the event that such records, schedules, and analyses are not closed, complete, accurate, or in conformity with GAAP, PM may have to reschedule its work, including the dates on which PM expects to complete its on-site procedures and issue its audit report.

In any circumstance where PM's work is rescheduled due to Client's failure to provide information as described in the preceding paragraph, PM offers no guarantee, express or implied, that PM will be able to meet any previously established deadlines related to the completion of the audit work or issuance of its audit report. Because rescheduling audit work imposes additional costs on PM, in any circumstance where PM has provided estimated fees, those estimated fees may be adjusted for the additional time PM incurs as a result of rescheduling its work. These fee adjustments will be determined in accordance with the Fee Adjustments provision of this Agreement.

- 11. Audit Adjustments** – PM will recommend adjustments to Client's accounting records that PM believes are appropriate. Client management is responsible for adjusting Client accounting records and financial statements to correct material misstatements and for affirming to PM in writing that the effects of any unrecorded adjustments identified during PM's audit are immaterial, both individually and in the aggregate, to the Client's financial statements specified in this Agreement.

- 12. Management Representations** – Client is responsible for the financial statements and federal awards being audited and the implicit and explicit representations and assertions regarding the recognition, measurement, presentation, and disclosure of information therein. During the course of the audit, PM will request information and explanations from Client officers, management, and other personnel regarding accounting and financial matters, including information regarding internal controls, operations, future plans, and the nature and purpose of specific transactions. PM will also require that management make certain representations to PM in writing as a precondition to issuance of PM's report.

PM's audit procedures will be significantly affected by the representations and assertions PM receives from management and, accordingly, false representations could cause material error or fraud to go undetected by PM's procedures. Accordingly, Client acknowledges and agrees that it will instruct each person providing information, explanations, or representations to an auditor to provide true and complete information, to the best of his or her knowledge and belief. It is also agreed that any deliberate misrepresentation by any director, officer, or member of management, or any other person acting under the direction thereof ("Client Personnel"), intended to influence, coerce, manipulate, or mislead PM in the conduct of its audit of the financial statements will be considered a material breach of this Agreement. In addition, as a condition of its audit engagement, Client agrees to indemnify and hold PM and its partners, affiliates, and employees harmless from any and all claims, including associated attorneys' fees and costs, based on PM's failure to detect material misstatements in Client's financial statements resulting in whole or in part from deliberate false or misleading representations, whether oral or written, made to PM by Client Personnel. This indemnity will be inoperative only if, and to the extent that, a court having competent jurisdiction has determined that PM failed to conduct its audit in accordance with generally accepted auditing standards and such failure resulted in PM not determining such misrepresentation by Client Personnel was false.

- 13. Use of Report** – PM’s report on the financial statements must be associated only with the financial statements that were the subject of PM’s audit engagement. Client may make copies of the audit report, but only if the entire financial statements (including related footnotes and supplemental information, as appropriate) are reproduced and distributed with that report. Client agrees not to reproduce or associate PM’s audit report with any other financial statements, or portions thereof, that are not the subject of this engagement.

If PM’s report on the financial statements being audited is to be published in any manner or if Client intends to make reference to PM in a publication of any type, Client agrees to submit proofs of the publication to PM for review prior to such publication and cooperate with PM in PM’s performance of any additional audit procedures PM deems necessary in the circumstances, the nature and extent of which will be at PM’s sole discretion. Client acknowledges and agrees that additional fees for such work will be determined in accordance with the Fee Adjustments provision of this Agreement. With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on Client’s Internet website, Client understands that electronic sites are a means to distribute information and, therefore, PM is not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

- 14. Securities Offerings** – PM’s audit does not contemplate, and does not include, any services in connection with any offering of securities, whether registered or exempt from registration. In the event Client elects to incorporate or make reference to PM’s report in connection with any offering of debt or equity securities and requests PM’s consent to such incorporation or reference, Client understands that additional procedures will need to be performed. In the event PM agrees in writing to perform such additional procedures, the nature and extent of which will be at PM’s sole discretion, it is agreed and acknowledged that PM’s performance of such additional procedures will be subject to all of the terms and conditions of this Agreement. Additional fees for such work will be determined based on the actual time that PM staff expend at current hourly rates, plus all reasonable and necessary travel and out-of-pocket costs incurred, and that payment for all such additional fees will be made in accordance with the payment terms provided in this Agreement.

If Client incorporates or makes reference to PM’s report in connection with any offering of debt or equity securities without obtaining consent from PM as described above, Client agrees to include the following provision in the offering document:

Plante & Moran, PLLC, our independent auditor, has not performed or been engaged to perform any services in connection with the offering of securities. Nor has Plante & Moran, PLLC performed or been engaged to perform any procedures on the financial statements of Client since the date of the Plante & Moran, PLLC report included herein. Plante & Moran, PLLC also has not performed any procedures relating to this offering document.

- 15. Tax Return Preparation** – This engagement does not include preparation of any tax returns or filings. If Client requires tax services, including tax consulting or preparation of tax returns, those services will be detailed in a separate engagement letter.

- 16. Confidentiality, Ownership, and Retention of Workpapers** – During the course of this engagement, PM and PM staff may have access to Client’s confidential, proprietary information, including, but not limited to, information regarding general ledger balances, financial transactions, trade secrets, business methods, plans, or projects. PM acknowledges that such information, regardless of its form, is confidential and proprietary to Client. PM will comply with all applicable ethical standards, laws, and regulations as to the retention, protection, use and distribution of such confidential client information. Except to the extent set forth herein, PM will not disclose such information to any third party without the prior written consent of Client.

In the interest of facilitating PM’s services to Client, PM may communicate or exchange data by internet, e-mail, facsimile transmission, or other electronic method. While PM will use its best efforts to keep such communications and transmissions secure in accordance with PM’s obligations under applicable laws and professional standards, Client recognizes and accepts that PM has no control over the unauthorized interception of these communications or transmissions once they have been sent, and consents to PM’s use of these electronic devices during this engagement.

Professional standards require that PM create and retain certain workpapers for engagements of this nature. All workpapers created in the course of this engagement are and shall remain the property of PM. PM will maintain the confidentiality of all such workpapers as long as they remain in PM’s possession.

Both Client and PM acknowledge, however, that PM may be required to make its workpapers available to regulatory authorities or by court order or subpoena in a legal, administrative, arbitration, or similar proceeding in which PM is not a party.

Professional Services Agreement – Audit Services

Further, in compliance with Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*, PM's working papers will be made available to federal award program representatives at PM offices during normal business hours during the audit and for a period of three years after the issuance of the report. Disclosure of confidential information in accordance with requirements of regulatory authorities or pursuant to court order or subpoena shall not constitute a breach of the provisions of this Agreement. In the event that a request for any confidential information or workpapers covered by this Agreement is made by regulatory authorities or pursuant to a court order or subpoena, PM agrees to inform Client in a timely manner of such request and to cooperate with Client should it attempt, at Client's cost, to limit such access. This provision will survive the termination of this Agreement. PM's efforts in complying with such requests will be deemed billable to Client as a separate engagement. PM shall be entitled to compensation for its time and reasonable reimbursement of its expenses (including legal fees) in complying with the request.

Both Client and PM acknowledge that upon completion of the audit PM is required to send an electronic copy of Client's financial report, single audit report, corrective action plan (if applicable) and report to the board of education, directly to the State of Michigan Department of Education. Client authorizes and directs PM to provide such information and disclosure of such information shall not constitute a breach of the provisions of this Agreement.

PM reserves the right to destroy, and it is understood that PM will destroy, workpapers created in the course of this engagement in accordance with PM's record retention and destruction policies, which are designed to meet all relevant regulatory requirements for retention of workpapers. PM has no obligation to maintain workpapers other than for its own purposes or to meet those regulatory requirements.

Upon Client's written request, PM may, at its sole discretion, allow others to view any workpapers remaining in its possession if there is a specific business purpose for such a review. PM will evaluate each written request independently. Client acknowledges and agrees that PM will have no obligation to provide such access or to provide copies of PM's workpapers, without regard to whether access had been granted with respect to any prior requests.

17. Consent to Disclosures to Service Providers – In some circumstances, PM may use third-party service providers in connection with its services, including affiliates of PM within or outside the United States. In those circumstances, PM will be solely responsible for the provision of any services by any such third-party service providers and for the protection of any information provided to such third-party service providers. PM will require any such third-party service provider to: (i) maintain the confidentiality of any information furnished and (ii) not use any information for any purpose unrelated to PM's services. Client, by its duly authorized signature on the accompanying engagement letter, consents to PM's disclosure of all or any portion of Client's information, including tax return information, to such third-party service providers, including affiliates of PM outside of the United States, if and to the extent such information is relevant to the services such third-party service providers may provide and agrees that PM's disclosure of such information for such purposes shall not constitute a breach of the provisions of this Agreement. Client's foregoing consent shall be continuing until the services provided for this Agreement are completed.

18. Fee Quotes – In any circumstance where PM has provided estimated fees, fixed fees, or not-to-exceed fees ("Fee Quotes"), these Fee Quotes are based on information provided by Client regarding the nature and condition of its accounting, financial, and tax records; the nature and character of transactions reflected in those records; and the design and operating effectiveness of its internal controls. Client acknowledges that the following circumstances may result in an increase in fees:

- Client's failure to prepare for the audit as evidenced by accounts and records that have not been subject to normal year-end closing and reconciliation procedures;
- Client's failure to complete the audit preparation work by the applicable due dates;
- Significant unanticipated or undisclosed transactions, audit issues, or other such unforeseeable circumstances;
- Delays by Client causing scheduling changes or disruption of fieldwork;
- After audit or post fieldwork circumstances requiring revisions to work previously completed or delays in resolution of issues that extend the period of time necessary to complete the audit;
- Issues with the prior audit firm, prior year account balances, or report disclosures that impact the current year engagement;
- An excessive number of audit adjustments.

Professional Services Agreement – Audit Services

PM will use best efforts to advise Client in the event these circumstances occur; however, it is acknowledged that the exact impact on the Fee Quotes may not be determinable until the conclusion of the engagement. Such fee adjustments will be determined in accordance with the Fee Adjustments provision of this Agreement.

- 19. Payment Terms** – PM's invoices for professional services are due upon receipt unless otherwise specified in the engagement letter. In the event any of PM's invoices are not paid in accordance with the terms of this Agreement, PM may elect, at PM's sole discretion, to suspend work until PM receives payment in full for all amounts due or terminate this engagement. In the event that work is suspended, for nonpayment or other reasons, and subsequently resumed, PM offers no guarantee, express or implied, that PM will be able to meet any previously established deadlines related to the completion of PM's services or issuance of PM's report upon resumption of PM's work, whether imposed by agreement or by law. Client agrees that in the event PM stops work or terminates this Agreement as a result of Client's failure to pay fees on a timely basis for services rendered by PM as provided in this Agreement, or if PM terminates this Agreement for any other reason, PM shall not be liable for any damages that occur as a result of PM ceasing to render services.
- 20. Fee Adjustments** – Any fee adjustments for reasons described in this Agreement will be determined based on the actual time expended by PM staff at PM's current hourly rates, plus all reasonable and necessary travel and out-of-pocket costs incurred, and included as an adjustment to PM's invoices related to this engagement. Client acknowledges and agrees that payment for all such fee adjustments will be made in accordance with the payment terms provided in this Agreement.
- 21. Conditions of PM Visit to Client Facilities** – Client agrees that some or all of PM's services may be provided remotely. In order to facilitate the provision of services remotely, Client agrees to provide documentation and other information reasonably required by PM for PM's performance of the engaged services electronically to the extent possible throughout the course of the engagement. In the event in-person visits to Client's facility(ies) are requested by Client or otherwise determined by PM to be necessary for the performance of the engaged services, Client agrees, upon PM's request, to provide to PM Client's policies and procedures that Client has implemented relating to workplace safety and the prevention of the transmission of disease at its facility(ies). In addition, Client affirms that it is in compliance with applicable Centers for Disease Control and Prevention and OSHA guidance pertaining to the prevention of the transmission of disease (collectively, "Applicable Preventative Guidance") and agrees that it shall continue to comply with Applicable Preventative Guidance throughout any in-person visits by PM to Client's facility(ies). Notwithstanding the foregoing, PM reserves the right to suspend or refrain from any in-person visit by PM to Client's facility(ies) or impose further conditions on any such in-person visit if and as PM deems necessary. Client agrees and acknowledges that any determination by PM to visit Client's facility(ies) is not and shall not be construed to be or relied on by Client as a determination by PM of Client's compliance with Applicable Preventative Guidance.
- 22. Release for Biological Agent Liability** – Client acknowledges that there is an inherent risk of exposure to infectious diseases associated with any in-person interaction or in-person visit to property. Accordingly, Client, for itself and its successors and assigns, hereby releases PM and each of PM's officers, directors, partners, members, managers, employees, affiliated, parent or subsidiary entities, and approved third-party service providers (collectively, "PM Persons") from any and all claims or causes of action that the Client has, or hereafter may or shall have, against any of them in connection with, related to, or arising out of infectious diseases or the transmission thereof associated with a visit by one or more of the PM Persons to any Client facility(ies) or other in-person interaction with Client personnel.
- 23. Exclusion of Certain Damages** – In no event shall either party be liable to the other, whether a claim be in tort, contract, or otherwise, for any indirect, consequential, punitive, exemplary, lost profits, or similar damages in claims relating to PM's services provided under this engagement.
- 24. Receipt of Legal Process** – In the event PM is required to respond to a subpoena, court order, or other legal process (in a matter involving Client but not PM) for the production of documents and/or testimony relative to information PM obtained and/or prepared during the course of this engagement, Client agrees to compensate PM for the affected PM staff's time at such staff's current hourly rates, and to reimburse PM for all of PM's out-of-pocket costs incurred associated with PM's response unless otherwise reimbursed by a third party.
- 25. Subsequent Discovery of Facts** – After the date of PM's report on the financial statements, PM has no obligation to make any further or continuing inquiry or perform any other auditing procedures with respect to the audited financial statements covered by PM's report, unless new information that may affect the report comes to PM's attention. If PM becomes aware of information that relates to these financial statements but was not known to PM at the date of its report, and that is of such a nature and from such a source that PM would have investigated it had it come to PM's attention during the course of the audit, PM will, as soon as practicable, undertake to determine whether the information is reliable and whether the facts existed at the date of PM's report. In this connection, PM will discuss the matter with Client and request cooperation in whatever investigation and modification of the financial statements that may be necessary.

Professional Services Agreement – Audit Services

Additional fees for such work will be determined based on the actual time that PM staff expend at PM's current hourly rates, plus all reasonable and necessary travel and out-of-pocket costs incurred, and Client acknowledges and agrees that payment for all such additional fees will be made in accordance with the payment terms provided in this Agreement.

- 26. Termination of Engagement** – This engagement may be terminated by either party upon written notice. Upon notification of termination of this engagement, PM will cease providing services under the engagement. Client shall compensate PM for all time expended and reimburse PM for all out-of-pocket expenditures incurred by PM through the date of termination of this engagement.
- 27. Entire Agreement** – This Agreement is contractual in nature and includes all of the relevant terms that will govern the engagement for which it has been prepared. The terms of this Agreement supersede any prior oral or written representations or commitments by or between the parties regarding the subject matter hereof. Any material changes or additions to the terms set forth in this Agreement will only become effective if evidenced by a written amendment to this Agreement, signed by all of the parties.
- 28. Severability** – If any provision of this Agreement (in whole or part) is held to be invalid or otherwise unenforceable, the other provisions shall remain in full force and effect.
- 29. Force Majeure** – Neither party shall be deemed to be in breach of this Agreement as a result of any delays or nonperformance directly or indirectly resulting from circumstances or causes beyond its reasonable control, including, without limitation, fire or other casualty, acts of God, war, other violence, epidemic, pandemic or other public health emergency or government mandated shut down (each individually a "Force Majeure Event"). A Force Majeure Event shall not excuse any payment obligation relating to fees or costs incurred prior to any such Force Majeure Event.
- 30. Electronic Signatures** – The parties intend that any electronic signature shall be given full legal effect as if it were a handwritten signature.
- 31. Governing Law** – This Agreement shall be governed by and construed in accordance with the laws of the State of Michigan, and jurisdiction over any action to enforce this Agreement, or any dispute arising from or relating to this Agreement shall reside exclusively within the State of Michigan.

End of Professional Services Agreement – Audit Services



Report on the Firm's System of Quality Control

December 16, 2022

To the Partners of
Plante & Moran, PLLC
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Plante & Moran, PLLC (the firm) applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended June 30, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; an audit performed under FDICIA; and examinations of service organizations (SOC 1 and SOC 2 engagements).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Plante & Moran, PLLC applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended June 30, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Plante & Moran, PLLC has received a peer review rating of *pass*.

Postlethwaite & Netterville, APAC
Baton Rouge, Louisiana

PRELIMINARY BUDGET

Wayne RESA

2023-2024



From Wayne RESA Superintendent, Daveda J. Colbert, Ph.D.

April 28, 2023

Dear Superintendents and Board of Education Members:

This budget package reflects the projected financial profile of the Wayne County Regional Educational Service Agency's operations for fiscal year 2023-24. This information was presented to the Wayne RESA Board of Education on April 19, 2023, for review and discussion. A hearing for constituent districts will be held at the May 17, 2023, Wayne RESA Board of Education meeting. The budget is also being presented for formal approval at the June 14, 2023, meeting of the Board.

As one of the 56 intermediate school districts in the State of Michigan, Wayne RESA works closely with each of our 33 local school districts to ensure that our programs and services positively impact teaching and learning. We are connecting with, and directing our services, resources and leadership to Wayne County districts and schools with the goal of making these services relevant, cost effective, and focused on improving student achievement. Additionally, it is imperative that we continue to assist in targeting, maximizing, and distributing critical resources and to provide cost saving opportunities through collaboration, support, and economies of scale. Wayne RESA's support and expertise provided to local districts leads to clean audits, quicker resolution of issues, uninterrupted local services during periods of employee transition, and process improvements that help districts' operations run smoother, freeing up valuable time to keep the focus on improving instruction for our students.

The attached budget document provides a high level of information for your review. Additional detail is available on our website at www.resa.net under "About Us", then "Reports". Answers to many of the questions we are asked can be found in the FAQ document also posted to the report page of our website. The Wayne RESA General Fund continues to have a positive fund balance and the Wayne RESA Board of Education has taken the position that we will manage the use of our fund balance to assure stability in our services from year to year, while optimizing vital services to support our districts.

Your questions or points of interest regarding this proposed budget are invited and should be directed to Drew McMechan, Assistant Superintendent of Financial Services at (734) 334-1564 or at mcmecha@resa.net

Of course, you are always encouraged to contact me directly if you have any additional questions or comments about any aspect of Wayne RESA.

Sincerely,



Daveda J. Colbert, Ph.D.
Superintendent





Who We Are and What We Do

Wayne RESA is a regional educational service agency that provides a wide variety of services to children, families and communities. We coordinate many of our programs with Wayne County's 33 public school districts and 99 public school academies. We also provide services to local and intermediate school districts in other parts of the state.

The services Wayne RESA provides range from curriculum consulting, leadership and content coaching, and staff development, to helping districts maximize technology in the classroom and in their business and administrative operations. Wayne RESA's services save taxpayers millions of dollars annually and enable districts to concentrate more time, money, and energy on the direct education of students.

With a projected budget of over \$646.9 million, Wayne RESA's budget includes **more than \$541.6 million that is distributed to local districts and agencies**

to cover the costs related to special education, Medicaid, the enhancement millage, and other special projects and grant-funded initiatives.

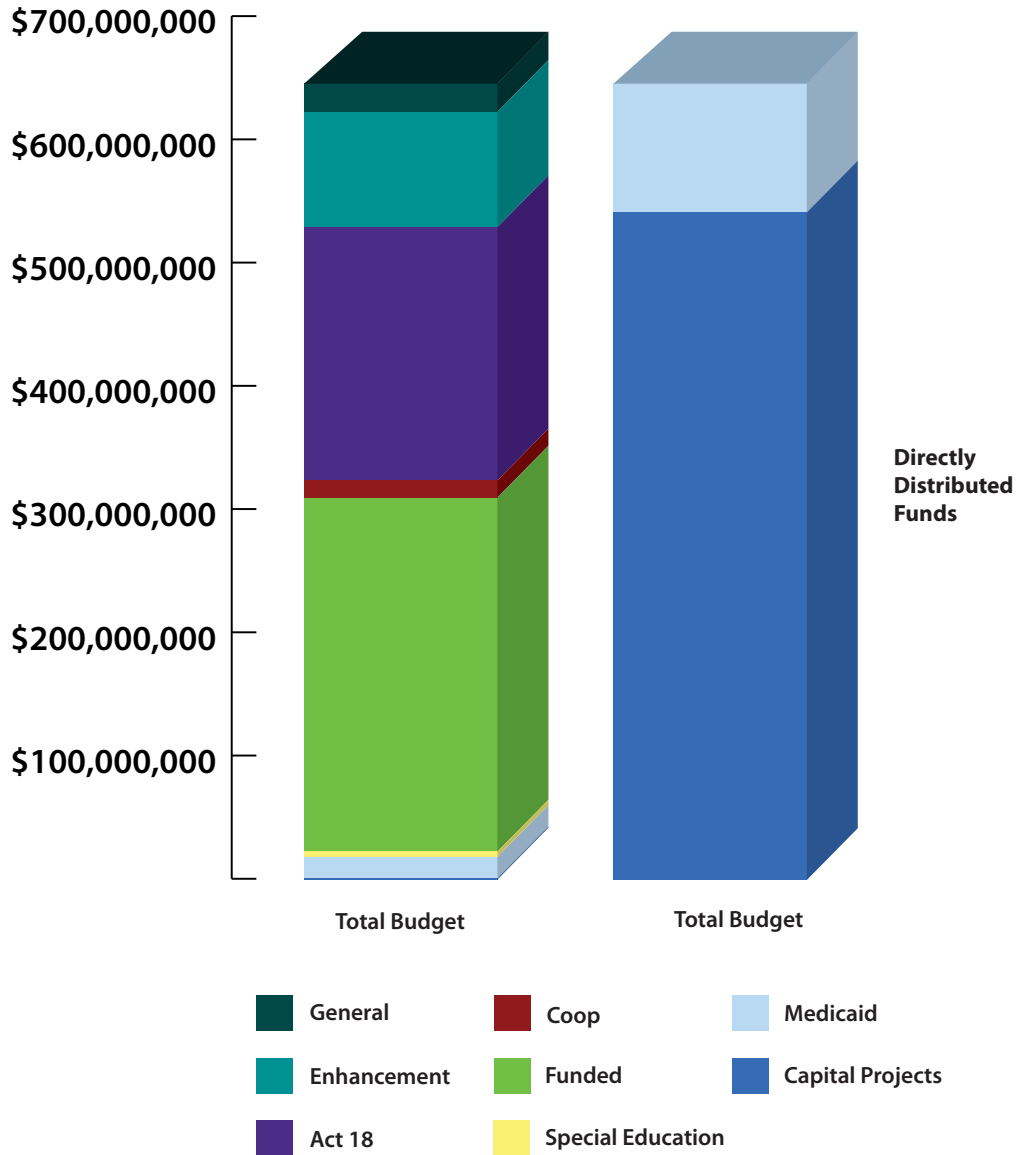
The Preliminary Budget reflects the expected revenues and planned expenditures for the 2023-2024 fiscal year. While projections are as precise as available information will permit, it is anticipated that adjustments will be necessary during the coming year.

The Preliminary Budget provides a comprehensive financial profile of all of the funds of Wayne RESA, as well as supplementary information to promote a more complete understanding of WRESA's financial structure.

Each of the individual funds includes a brief description of their purpose, and in the case of the General Operating Fund and the Cooperative Fund, are followed by links to detailed budgets for each cost center.

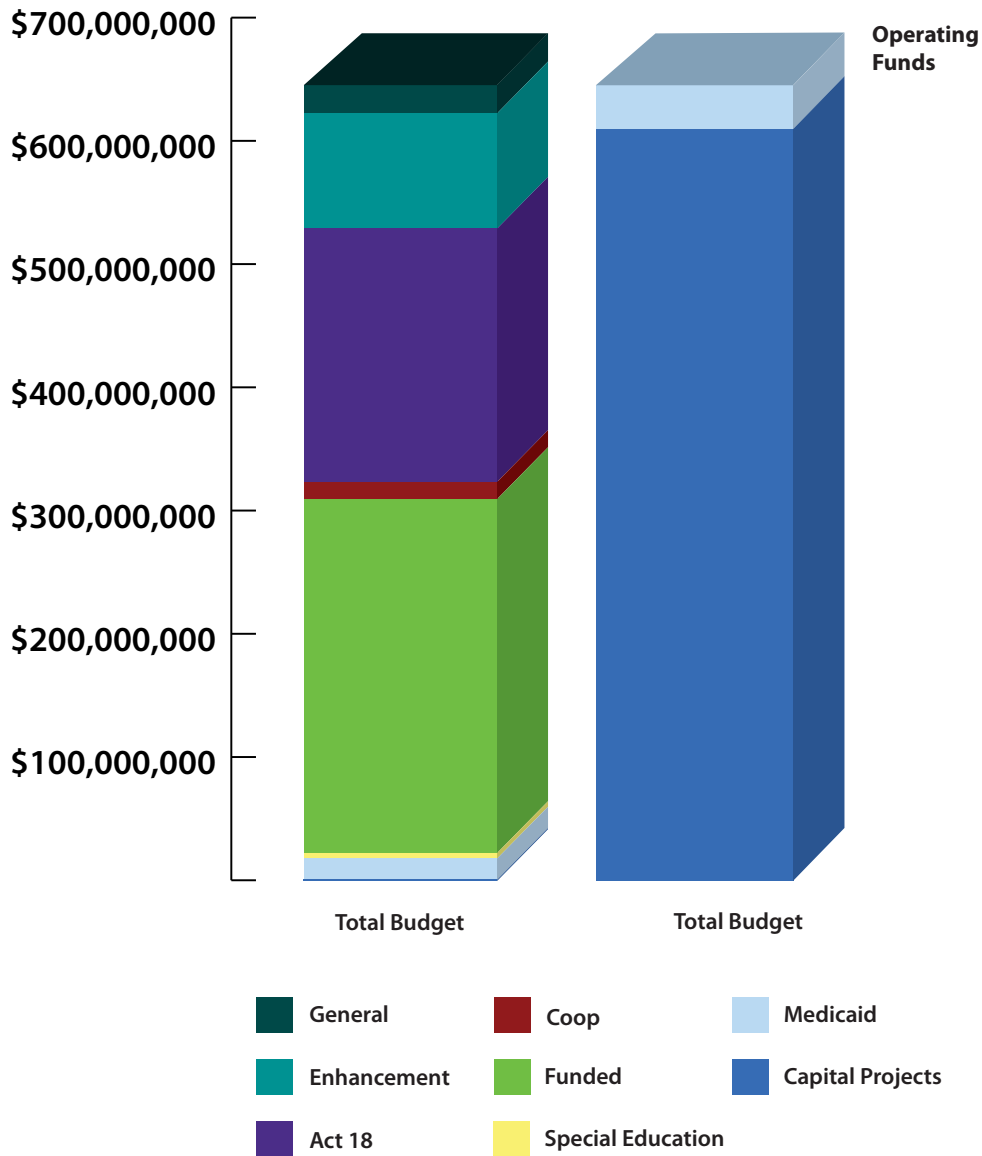
Wayne RESA 2023-24 Budget

Wayne RESA's total budget across all funds is over \$649.9 million. Of this, \$541.6 million is directly distributed to schools.



Wayne RESA 2023-24 Budget

Wayne RESA's Operating Funds, the General and Cooperative Funds, represent 5.5% of all the Agency's expenditures.



Budget by Service Area

Wayne RESA's Operating Expenditures are further divided into both indirect services and direct services to districts. Indirect services and administration costs account for approximately 29.08% of costs, while direct services to districts make up the remaining 70.92%.

Wayne RESA 2023-24 Operating Funds Budget by Service Area



General Fund

The **General Fund Operating Budget** is established to record and report all financial transactions of the Agency except those required by law to be entered in other funds.

	2022-23 Approved Budget	2023-24 Proposed Budget
Beginning Fund Balance	\$19,370,709	\$18,233,209
Revenues		
Local Sources	\$5,011,400.00	\$5,131,200
State Sources	13,996,000	14,484,700
Incoming Transfers – Other Governmental Agencies	444,200	444,200
Incoming Transfers – Other Funds	1,050,000	1,050,000
Total Revenues	\$20,501,600	\$21,110,100
Expenditures		
Salaries	\$6,501,800	\$6,834,200
Employee Benefits	4,311,300	4,408,030
Purchased Services	2,146,000	2,146,000
Supplies and Materials	498,000	498,000
Capital Outlay	1,153,000	1,244,200
Other Expenses	124,100	124,100
Outgoing Transfers – Other Governmental	252,000	252,000
Other Funds	6,652,900	7,636,900
Total Expenditures	21,639,100	23,143,500
Ending Fund Balance	\$18,233,209	\$16,199,809

See the [General Fund Program details](#).

Enhancement Millage Fund

The Wayne County schools **enhancement millage** was re-approved by voters in November of 2020 to levy two mills on all properties within the school districts in Wayne County. This millage is fully distributed as collected to the 33 school districts of Wayne County and eligible Public School Academies. It can be used for all allowable school expenditures.

	2022-23 Approved Budget	2023-24 Proposed Budget
Beginning Fund Balance	\$0	\$0
Revenues		
Local Sources	86,900,000	93,524,750
State Sources	0	0
Incoming Transfers – Other Governmental Agencies	0	0
Incoming Transfers – Other Funds	0	0
Total Revenues	\$86,900,000	\$93,524,750
Expenditures		
Salaries	\$0	\$0
Employee Benefits	0	0
Purchased Services	0	0
Supplies and Materials	0	0
Capital Outlay	0	0
Other Expenses	0	0
Outgoing Transfers – Other Governmental	86,900,000	93,524,750
Other Funds	0	0
Total Expenditures	\$86,900,000	\$93,524,750
Ending Fund Balance	\$0	\$0

Act 18 Fund

Act 18 monies are collected and distributed by WRESA primarily to reimburse center program operating districts for allowable added costs. In 2002 an additional 1.5 mill was approved by voters increasing the total authorized millage to 3.5 mill. Act 18 monies are completely segregated from all other WRESA accounts and are distributed according to a county-wide plan recommended by constituent districts and approved by the WRESA Board of Education.

	2022-23 Approved Budget	2023-24 Proposed Budget
Beginning Fund Balance	\$283,333,550	\$271,279,150
Revenues		
Local Sources	149,340,000	153,644,800
State Sources	39,210,000	39,932,400
Incoming Transfers – Other Governmental Agencies	500,000	500,000
Incoming Transfers – Other Funds	5,600,000	5,600,000
Total Revenues	\$194,650,000	\$199,677,200
Expenditures		
Salaries	\$0	\$0
Employee Benefits	0	0
Purchased Services	540,500	720,500
Supplies and Materials	149,000	196,000
Capital Outlay	3,326,200	5,175,000
Other Expenses	0	0
Outgoing Transfers – Other Governmental	200,015,300	196,938,726
Other Funds	2,673,400	2,556,800
Total Expenditures	\$206,704,400	\$205,587,026
Ending Fund Balance	\$271,279,150	\$265,369,324

Cooperative Education Fund

The **Cooperative Education Fund** is established to record and report the revenues and expenditures derived from providing services to local districts, agencies and public school academies. Revenues are comprised of user fees and subsidies from the General Operating Fund. Included in this fund are the activities included in Administrative and Instructional Technology Services, Illuminate Assessment Project, Print Services, Production Services, District Field Services, and Consolidated Services.

	2022-23 Approved Budget	2023-24 Proposed Budget
Beginning Fund Balance	\$1,310,959	\$3,257,459
Revenues		
Local Sources	2,860,000	113,500
Incoming Transfers – Other Governmental Agencies	7,524,700	7,602,900
Incoming Transfers – Other Funds	5,767,000	5,779,200
Total Revenues	\$16,151,700	\$13,495,600
Expenditures		
Salaries	\$5,993,400	\$5,823,300
Employee Benefits	3,974,100	3,766,600
Purchased Services	3,245,300	3,313,300
Supplies and Materials	597,500	597,500
Capital Outlay	182,000	182,000
Other Expenses	209,600	209,600
Outgoing Transfers – Other Governmental	0	0
Other Funds	3,300	3,300
Total Expenditures	\$14,205,200	\$13,895,600
Ending Fund Balance	\$3,257,459	\$2,857,459

See the [Cooperative Fund details](#).

Funded Projects Fund

The **Funded Projects Fund Operating Budget** is established to record and report all financial transactions of a combination of grants and initiatives that support General Education and Special Education activities.

	2022-23 Approved Budget	2023-24 Proposed Budget
Beginning Fund Balance	\$ -0-	\$ -0-
Revenues		
Local Sources	487,000	4,207,730
State Sources	90,584,300	136,821,090
Federal Sources	97,100,100	144,148,861
Incoming Transfers – Other Governmental Agencies	1,993,100	2,065,327
Incoming Transfers – Other Funds	0	0
Total Revenues	\$190,164,500	\$287,243,008
Expenditures		
Salaries	\$5,575,200	\$8,421,300
Employee Benefits	3,661,500	5,530,700
Purchased Services	22,024,400	33,267,800
Supplies and Materials	2,608,500	3,940,100
Capital Outlay	8,600	13,000
Other Expenses	336,800	508,700
Outgoing Transfers – Other Governmental	154,198,500	233,608,008
Other Funds	1,751,000	1,953,400
Total Expenditures	\$190,164,500	\$287,243,008
Ending Fund Balance	\$ -0-	\$ -0-

Special Education Fund

The **Special Education Services Fund** provides consultant and staff development support for constituent districts to foster free and appropriate special education services for the eligible students with disabilities in Wayne County. The fund also includes the distribution of state and other funds to the Michigan School for the Deaf and certain other residential programs that serve Wayne County students.

	2022-23 Approved Budget	2023-24 Proposed Budget
Beginning Fund Balance	\$ -0-	\$ -0-
Revenues		
Local Sources	0	0
State Sources	1,600,000	1,600,000
Federal Sources	0	0
Incoming Transfers – Other Governmental Agencies	0	0
Incoming Transfers – Other Funds	2,973,400	2,856,800
Total Revenues	\$4,573,400	\$4,456,800
Expenditures		
Salaries	\$1,835,500	\$1,693,000
Employee Benefits	1,286,900	1,184,400
Purchased Services	632,400	650,400
Supplies and Materials	31,500	34,900
Capital Outlay	215,000	322,000
Other Expenses	5,800	5,800
Outgoing Transfers – Other Governmental	338,000	341,300
Other Funds	228,300	225,000
Total Expenditures	\$4,573,400	\$4,456,800
Ending Fund Balance	\$-0-	\$-0-

Medicaid Fund

The **Medicaid Fund** represents flow-through funding to the local districts of Wayne RESA for direct Medicaid-eligible services and Caring for Students programs. These programs have been made available through an agreement entered into by WRESA on behalf of the constituent districts to provide partial reimbursement for services to Medicaid-eligible special education students and eligible health and mental health services provided to general education students.

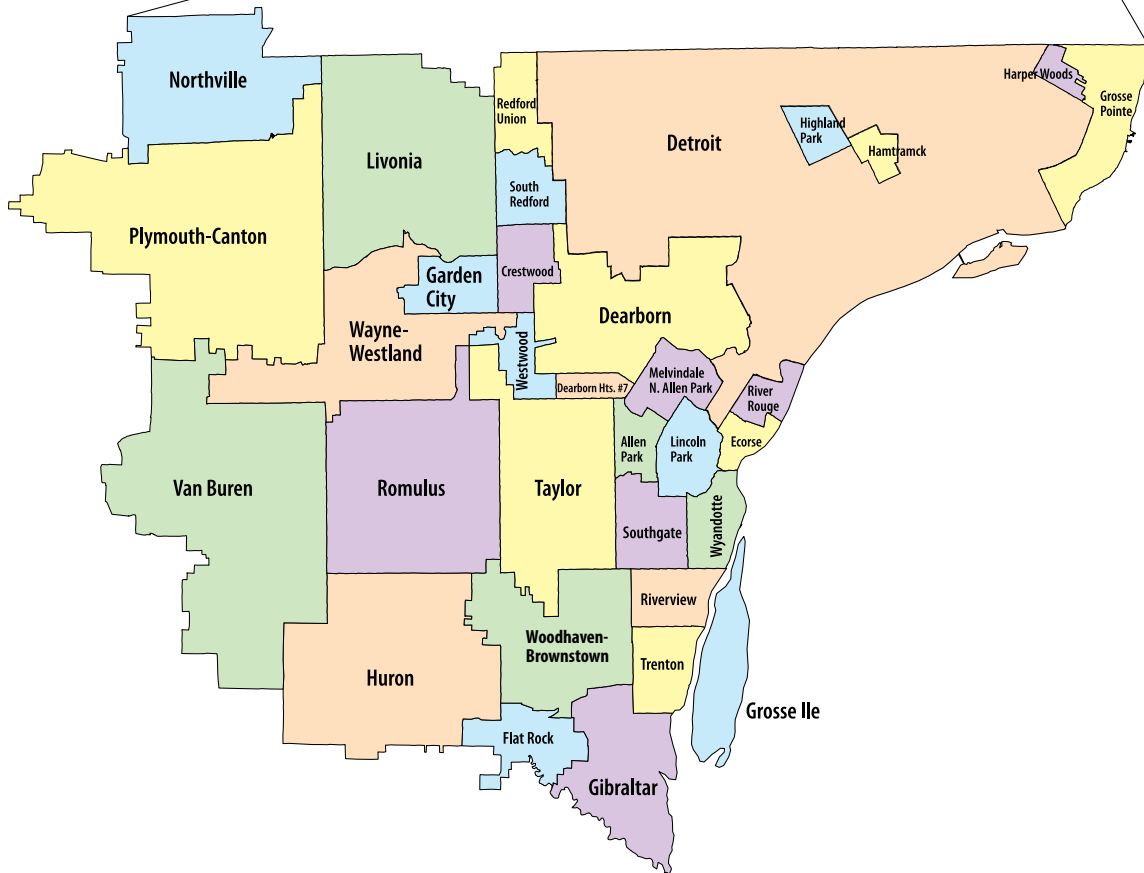
	2022-23 Approved Budget	2023-24 Proposed Budget
Beginning Fund Balance	\$-0-	\$-0-
Revenues		
Local Sources	17,212,000	17,212,000
Total Revenues	\$17,212,000	\$17,212,000
Expenditures		
Salaries	\$292,600	\$292,600
Employee Benefits	200,500	200,500
Purchased Services	18,600	18,600
Supplies and Materials	2,500	2,500
Capital Outlay	0	0
Other Expenses	900	900
Outgoing Transfers – Other Governmental	11,141,400	11,141,400
Other Funds	5,555,500	5,555,500
Total Expenditures	\$17,212,000	\$17,212,000
Ending Fund Balance	\$-0-	\$-0-

Capital Projects Fund

The **Capital Projects Fund** has been established by the Board of Education as a segregated group of accounts that are to be used for non-routine capital items. The Capital Projects Fund is funded through transfers from the General Operating Fund.

	2022-23 Approved Budget	2023-24 Proposed Budget
Beginning Fund Balance	\$864,897	\$51,397
Revenues		
Local Sources	1,000	1,000
Incoming Transfers – Other Funds	850,000	1,825,000
Total Revenues	\$851,000	\$1,826,000
Expenditures		
Purchased Services	0	55,000
Capital Outlay	\$1,664,500	\$1,820,000
Other Expenses	0	0
Total Expenditures	\$1,664,500	\$1,875,000
Ending Fund Balance	\$51,397	\$2,397





**SERVICE
LEADERSHIP
COLLABORATION
EXCELLENCE**

Wayne RESA:

33500 Van Born Road • Wayne, MI • 48184 • 734.334.1300 • 734.334.1620 FAX • www.resa.net

Board of Education:

James S. Beri • Mary E. Blackmon • Danielle Funderburg • Lynda S. Jackson • James Petrie

Daveda J. Colbert, Ph.D., Superintendent

Wayne RESA is an equal opportunity employer.

Wayne RESA

2023-2024 Proposed Budget

Frequently Asked Questions

QUESTION	RESPONSE
1. What are the Agency's assumptions regarding revenue?	A 5% increase in ISD State Aid based on the Governor's budget proposal. Although Property Tax values are not yet available from the counties, we are projecting an increase in taxable values based on current trends.
2. What salary adjustments are included in the proposed budget?	Salary steps, increases, and one-time off-schedule payments that are part of current bargaining unit contracts combined with a full year of salary and benefits for positions that were unfilled for a portion of the prior year. All collective bargaining agreements expire on June 30, 2025.
3. What assumptions were made about retirement costs?	The budget holds the retirement rate at a composite rate of 41% including passthrough revenue related to Section 147c of the state school aid budget to help offset a portion of the gross retirement expense.
4. What assumptions were made about health care costs?	The preliminary budget reflects the continued compliance with the Public Act 152 hard cap and has included the 1.3% increase for 2023 to raise the cap, as imposed by law.
5. In the General Fund, why are there some program areas with compensation increases, some with decreases and some with virtually no change?	The various programs within the General Fund may have as few as one person or more than 20 people. The variations in individual programs when comparing the current year budget to the projected budget reflect, in most cases, contractually negotiated pay increases and changes in the allocation of staff between grant funds, the Cooperative Fund and the General Fund.
6. How much does the Wayne RESA General Fund contribute toward the support of the Wayne County IT Consortium and the MiStar DNA/Illuminate Project?	The General Fund is budgeted to contribute \$3,224,500 to the Wayne County IT Consortium and \$744,400 to IT field services in 2023-2024. The General Fund will supplement 75% of the cost of the MiStar DNA/Illuminate Project, which is budgeted to have a total cost of \$1,151,900 in 2023-2024.

Wayne RESA

2023-2024 Proposed Budget

Frequently Asked Questions

<p>7. The budget projections indicate that the Agency will have a \$2.03M operating deficit in 2023-2024. Is this expected to be a continued trend?</p>	<p>The agency has budgeted to use fund balance in a planned way in order to minimize impact on services to local schools and to cover one-time costs of necessary capital projects including upgrades related to security and replacements of equipment for the conference rooms vital to providing professional development. The projected 2023-2024 operational deficit is reflective of that planned use of fund balance. The Wayne RESA Board's long-term strategy has been to maintain fund balance necessary to provide stability in the delivery of operational services to constituent districts.</p>
<p>8. What are the revenue assumptions in the Act 18 Special Education fund?</p>	<p>Property tax revenues are budgeted to increase due to expected increases in taxable values across the county. Neither the State School Aid Budget nor the 2023 property values have been released at this time. Interest income is budgeted to remain stable for the upcoming year based on current market rates.</p>
<p>9. Why are transfers to other agencies decreasing in the Act 18 Fund?</p>	<p>Transfers to other agencies (school districts and charter schools) are based on 2023-24 budgets submitted by Center Program Operating Districts. One-time payments for rent to Operating Districts with separate facilities has been reduced by 80% to one year of payments, since multiple years of payments were paid in 2022-23.</p>
<p>10. Are one-time payments for unreimbursed special education costs included in the budget?</p>	<p>Yes, one-time payments related to unreimbursed special education and special education transportation costs are included in the 2023-24 budgets.</p>

Wayne RESA

2023-2024 Proposed Budget

Frequently Asked Questions

<p>11. What is the purpose of the Capital Projects Fund and why is there a proposed increase for the 2023-2024 budget?</p>	<p>This fund was established by the Board of Education to provide for the capital needs of the organization and has been funded through transfers from the General Fund. The 2023-24 budget will use available fund balance from projected unfinished 2022-23 projects as well as an additional allocation from the General Fund. The following projects are budgeted to be completed in the 2023-24 school year: Education Center Security enhancements, Lighting, HVAC – IT Data Center, stairwell renovations, and replacement of outdated equipment in conferences rooms, and renovations to the Gilead/Beacon school.</p>
<p>12. How will the Enhancement Millage fund be distributed during the 2023-24 Budget year?</p>	<p>The Renewal of the Enhancement Millage in 2020 and changes to legislation require RESA to distribute current year collections to both local Districts and Public School academies. An increase in total current collections is budgeted based on projected property value increases.</p>

MODEL RESOLUTION FOR LOCAL DISTRICT VOTE ON WAYNE RESA BUDGET

Wayne County Regional Educational Service Agency (“Wayne RESA”)
2023-2024
General Fund Operating Budget
RESOLUTION

A Regular meeting of the Board of Education of the Livonia Public Schools School District was held at the Administration Building, 15125 Farmington Road, Livonia, on May 22, 2023, at 6:30 p.m.

Members present were: _____

The following preamble and resolution were offered by Member _____ and seconded by Member _____.

WHEREAS:

This Board received the Wayne RESA General Fund Operating Budget on or before May 1, 2023; and

WHEREAS:

In accordance with Section 380.624 of the Revised School Code, this Board must now adopt a resolution expressing its support or disapproval of the proposed Wayne RESA budget, and must submit to the Wayne RESA Board any specific objections and/or proposed changes the Board may have to the budget prior to June 1, 2023

THEREFORE, BE IT RESOLVED THAT:

Please check one of the following options:

The Wayne RESA General Fund Operating budget for the 2023-2024 school year be supported, and that the Secretary of the Board is hereby directed to submit a copy of this resolution to the Secretary of the Wayne RESA Board of Education, along with comments.

OR

The Wayne RESA General Fund Operating budget for the 2023-2024 school year be disapproved (for reasons attached hereto), and that the Secretary of the Board is hereby directed to submit a copy of this resolution to the Secretary of the Wayne RESA Board of Education, along with any specific objections or proposed changes to the budget.

The undersigned duly qualified and acting Secretary of the Board of Education of _____, Michigan hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the Board at a _____ meeting held on _____ 2023, the original of which resolution is a part of the Board’s minutes, and further certifies that notice of the meeting was given to the public under the Open Meetings Act, 1976 PA 267, as amended.

Signed:

Secretary, Board of Education