LIVONIA PUBLIC SCHOOLS
BOARD OF EDUCATION

Regular Meeting
November 16, 2026 - 6:30 PM
Board Room
15125 Farmington Road
Livonia, Michigan 48154

AGENDA

I. ROLL CALL: Madeline Acosta, Karen Bradford, Colleen Burton, Crystal Frank, Liz Jarvis, Mark Johnson, Dave MacFarland
II. PLEDGE OF ALLEGIANCE
III. COMMUNICATIONS
- A. Recognition of 2026-2027 Educators and Support Staff of the Year — 3
  S. Jenkins
- B. Recognition of American Education Week 2026 — 7
  S. Jenkins
- C. District Update from the Superintendent
- D. Audience Communications (limited to 15 minutes, with remainder taking place prior to HEARING FROM BOARD MEMBERS)

IV. CONSENT AGENDA--Items marked with an "*" will be considered in one motion. These routine items have been individually reviewed by Board committees and were unanimously recommended for placing on this consent agenda. Any member of the Board may remove items from the consent agenda prior to voting. — 9

V. DISPOSITION OF MINUTES
- A. *Minutes of Regular Meeting of October 19, 2026 — 10
- B. *Special Meeting of October 5, 2026 — 16

VI. PERSONNEL MATTERS
- A. Appointment of Livonia Early Childhood Center Principal — 17
  J. Keatts
- B. Teacher for Approval — 21
  D. Urso
- C. Teachers for Tenure — 23
  D. Urso
- D. Leave of Absence — 24
  D. Urso
- E. Resignation — 25
- F. Retirement — 26
  D. Urso

VII. BUSINESS MATTERS
- A. Approval of 2025-2026 Financial Statements — 28
  A. Smith

B. Approval of Garfield Thrive Track Site Work **90**
J. Burnside
C. Approval of Bus Fleet Replacement **108**
J. Burnside
D. Approval of Roofing Projects **116**
J. Burnside
VIII. INSTRUCTION MATTERS
IX. HEARING FROM BOARD MEMBERS
A. Second Reading Board Policy IFAB - Supplemental Materials Selection and Adoption **129**
T.O'Brien
B. Second Reading Board Policy IKD - Holiday Activities **131**
J. Keatts
C. Second Reading Board Policy IFB - Student Internet Safety Policy **133**
J. Keatts
D. First Reading Board Policy JGFF - Driving, Parking and Motorized Personal Transportation Devices **135**
K. Etue
E. First Reading Board Policy GAJB - Gifts to Staff Members **139**
D. Urso
F. First Reading Board Policy GAG — Employee Conflict of Interest **144**
D. Urso
G. Hearing from Board Members
X. ADJOURNMENT

LIVONIA PUBLIC SCHOOLS
BOARD OF EDUCATION MEETING
November 16, 2026

TOPIC: Resolutions for 2026-2027 Educators and Support Staff of the Year

RECOMMENDATION:

Move that the Board of Education of the Livonia Public Schools School District adopt the attached resolutions for the 2026-2027 Educators and Support Staff of the Year.

BUDGETARY INFORMATION:

None

RESOURCE PERSONNEL:

Stacy Jenkins

EXHIBITS:

Attached

LIVONIA PUBLIC SCHOOLS
Livonia, Michigan
November 16, 2026
RESOLUTION

WHEREAS, The Trustees of the Board of Education are desirous of recognizing and promoting excellence in education in Livonia Public Schools; and

WHEREAS, Kevin Zimes, a Systems Analyst in the Information Technology Department, and a 6-year employee of Livonia Public Schools, has distinguished himself by being named Support Staff of the Year for 2026-2027 by a district-wide committee; and

WHEREAS, In achieving that recognition, it is evident that he is a valued employee who goes far beyond the expected range of his duties to meet the needs of students, colleagues, and others; and

WHEREAS, Kevin supports staff and students' technology needs in a patient and kind manner that is often mingled with a touch of humor. His servant-leadership attitude is evident while helping staff to work efficiently so students can learn and grow each day.

NOW, THEREFORE, BE IT RESOLVED, that the Trustees of the Board of Education do hereby commend and congratulate Kevin Zimes for being named Support Staff of the Year for 2026-2027 and for the dedication and loyal service he has rendered to Livonia Public Schools.

Madeline Acosta

Secretary, Board of Education

LIVONIA PUBLIC SCHOOLS
Livonia, Michigan
November 16, 2026
RESOLUTION

WHEREAS, The Trustees of the Board of Education are desirous of recognizing and promoting excellence in education in Livonia Public Schools; and

WHEREAS, Angela Drolet, a first-grade teacher at Hoover Elementary School, and a 7-year employee of Livonia Public Schools, has distinguished herself by being named Elementary Educator of the Year for 2026-2027 by a district-wide committee; and

WHEREAS, In achieving that recognition, it is evident that she is an exceptional educator, going far beyond the expected range of her duties to meet the needs of students, colleagues, parents, and others; and

WHEREAS, Angela has shown a deep dedication to educating "the whole child," with unwavering academic and social-emotional support of her students. She is described as genuine, caring, and as a teacher who builds relationships that support growing learners as people, as well as students with boundless potential.

NOW, THEREFORE, BE IT RESOLVED, that the Trustees of the Board of Education do hereby commend and congratulate Angela Drolet for being named Elementary Educator of the Year for 2026-2027 and for the dedication and loyal service she has rendered to Livonia Public Schools, her students, and the community.

Madeline Acosta

Secretary, Board of Education

LIVONIA PUBLIC SCHOOLS
Livonia, Michigan
November 16, 2026
RESOLUTION

WHEREAS, The Trustees of the Board of Education are desirous of recognizing and promoting excellence in education in this school district; and

WHEREAS, Julie King, a teacher of English Language Arts at Emerson Middle School, and a 32-year employee of Livonia Public Schools, has distinguished herself by being named Secondary Educator of the Year for 2026-2027 by a district-wide committee; and

WHEREAS, In achieving that recognition, it is evident that she is an exceptional educator, going far beyond the expected range of her duties to meet the needs of students, colleagues, parents, and others; and

WHEREAS, Julie is known by her students, families, and colleagues to be a constant source of support, kindness, and leadership through her genuine interactions, engaging instructional practices, and her ability to build meaningful relationships that truly make a difference in the lives of her students and colleagues.

NOW, THEREFORE, BE IT RESOLVED, that the Trustees of the Board of Education do hereby commend and congratulate Julie King for being named Secondary Educator of the Year for 2026-2027 and for the dedication and loyal service she has rendered to Livonia Public Schools, her students, and the community.

Madeline Acosta

Secretary, Board of Education

LIVONIA PUBLIC SCHOOLS
BOARD OF EDUCATION MEETING
November 16, 2026

TOPIC: American Education Week Nov. 16-20, 2026

RECOMMENDATION:

Move that the Board of Education of the Livonia Public Schools School District designate November 16-20, 2026 as the 105th annual observance of American Education Week.

RATIONALE:

It is important that the Livonia Public Schools School District and all of its employees, regardless of their job or responsibility, receive recognition for the vital role they play in preparing students to be lifelong learners and productive, contributing members of society.

BUDGETARY INFORMATION:

None.

RESOURCE PERSONNEL:

Stacy Jenkins, Communications

EXHIBITS:

Attached

American Education Week
November 16-20, 2026
RESOLUTION

WHEREAS, public schools are the backbone of our democracy, providing young people with the tools they need to maintain our nation's precious values of freedom, civility, and equality; and

WHEREAS, by equipping young Americans with both practical skills and broader intellectual abilities, schools give them hope for, and access to, a productive future; and

WHEREAS, public education employees work tirelessly to serve our children and communities with care and professionalism; and

WHEREAS, schools unite entire communities, bringing together adults and children, educators and volunteers, business leaders, and elected officials in a common purpose.

NOW, THEREFORE, BE IT RESOLVED, that the Trustees of the Board of Education of the Livonia Public Schools School District do hereby proclaim November 16-20, 2026 as the 105th annual observance of

AMERICAN EDUCATION WEEK

And urge all citizens to make a commitment to public education and to the future of our children.

BE IT FURTHER RESOLVED, that the Trustees of the Livonia Public Schools Board of Education take this special occasion to thank Livonia Public Schools employees, parents, and community volunteers for the work they do to educate and support the children of our school district.

Madeline Acosta

Secretary, Board of Education

LIVONIA PUBLIC SCHOOLS
BOARD OF EDUCATION MEETING
November 16, 2026

TOPIC: **Consent Agenda**

RECOMMENDATION:

Move that the Board of Education of the Livonia Public Schools School District approves the following consent agenda items, as recommended by the Superintendent:

V.A. *Minutes of Regular Meeting of October 19, 2026
V.B. *Minutes of Special Meeting of October 5, 2026

RATIONALE:

The agenda for the Board of Education meeting has certain items designated and identified by an asterisk *. These items, identified in advance with the concurrence of all Board members present, will be acted upon in a single motion.

BUDGETARY INFORMATION:

None

RESOURCE PERSONNEL:

Andrea Oquist, Superintendent

EXHIBITS:

Attached

Off/Supt/tg

Board of Education of the Livonia Public Schools School District

Meeting Location: LPS Admin Bldg., 15125 Farmington Rd., Livonia, MI 48154

6:30pm meeting / Board Room

Minutes of Regular Meeting / October 19, 2026

ROLL CALL: Colleen Burton, President / Crystal Frank, Vice President / Madeline Acosta, Secretary / Karen Bradford, Trustee / Liz Jarvis, Trustee / Mark Johnson, Trustee / Dave MacFarland, Trustee

ABSENT: None

President Burton Commenced the meeting at: 6:35pm

AGENDA:

III. COMMUNICATIONS:

A. **Recognition of Ford Philanthropy for Donations:** Mrs. Jenkins led the recognition program honoring Ford Philanthropy, in conjunction with the Ford Livonia Transmission Plant for their $9,300 grant to purchase laptops for the Livonia Warriors & Tyros Robotics teams and $10,000 donation to the LPSEF for filled backpacks, supplying Hayes, Johnson, Rosedale and Cooper students with necessary school supplies. There was roughly $650 remaining from the backpack project that was donated to Garfield Garments & Groceries to purchase winter wardrobing (coats, mittens, gloves, hats).

B. **District Update from the Superintendent:** Superintendent Oquist shared highlights of activities and events happening around the District as well as many District points of pride. These highlights can be found each month on our District website under “District News”.

C. **Audience Communications:** Mrs. Carlini introduced the four women's robotics team members who recently competed in the West Bloomfield All Girls Competition last Saturday, October 10. Two of the team members shared their positive experiences at the competition and thanked many key members of their support team.

IV. CONSENT AGENDA:

It was moved by Mrs. Jarvis and supported by Mrs. Bradford that the that the Board of Education of the Livonia Public Schools School District approve the following Consent Agenda items:

V.A. *Minutes of the Special Meeting of October 5, 2026
V.B. *Minutes of Regular Meeting of September 28, 2026

Ayes: Acosta, Bradford, Burton, Frank, Jarvis, Johnson, MacFarland
Nayes: None

V. DISPOSITION OF MINUTES:

Please see Meeting Minutes - Livonia Public Schools for the disposition of minutes. Print copies are available by request through the Office of the Board of Education (734) 744-2510.

VI. BUSINESS MATTERS: None

VII. INSTRUCTION MATTERS: None

VIII. PERSONNEL MATTERS:

A. **Teacher for Approval:** It was moved by Mrs. Frank and supported by Mr. Johnson that the Board of Education of the Livonia Public Schools School District accept the recommendation of the Superintendent and offer employment for the 2026-2027 school year to Taylor Collins.

Ayes: Acosta, Bradford, Burton, Frank, Jarvis, Johnson, MacFarland
Nayes: None

B. **Teachers for Tenure:** It was moved by Mr. MacFarland and supported by Mrs. Jarvis that the Board of Education of the Livonia Public Schools School District accept the recommendation of the Superintendent and acknowledge that tenure status has been granted to:

Lauren Alvarez, 10/12/26
Nicholas Fugedi, 9/16/26
Marie Whitehill, 10/23/26

Ayes: Acosta, Bradford, Burton, Frank, Jarvis, Johnson, MacFarland
Nayes: None

C. **Resignations**: The Board was informed of the following staff resignations and their effective dates. The Board does not take action on resignations:

Rebecca Dadswell-Haney, 10/30/26
Jill Mulville, 10/12/26

Alexa Santos, 10/16/26

D. **Retirements**: It was moved by Mrs. Bradford and supported by Mrs. Frank that the Board of Education of the Livonia Public Schools School District adopt a resolution of appreciation for services rendered by:

Harry Lau

WHEREAS, It has been brought to the attention of the Board of Education of the Livonia Public Schools School District that Harry Lau will retire from the district on January 7, 2027; and,
WHEREAS, Harry Lau has devoted 13 years of dedicated, loyal, and outstanding service to the Livonia Public Schools as administrator of facilities and operations at Operations Department; and,
WHEREAS, He has given conscientious, careful, and loyal service to the students, staff, and community during his tenure with the Livonia Public Schools;
NOW, THEREFORE, BE IT RESOLVED That the Board of Education does hereby express its deep appreciation to Harry Lau for his countless contributions to our school system and extends best wishes for an enjoyable and rewarding retirement.

Deborah Schommer

WHEREAS, It has been brought to the attention of the Board of Education of the Livonia Public Schools School District that Deborah Schommer will retire from the district on December 31, 2026; and,
WHEREAS, Deborah Schommer has devoted 24 years of dedicated, loyal, and outstanding service to the Livonia Public Schools as a bookkeeper at Stevenson High School and secretary at Stevenson High School, Churchill High School, in the Academic Services Department, Perrinville Early Childhood Center and in the Food Service Department; and,
WHEREAS, She has given conscientious, careful, and loyal service to the students, staff, and community during her tenure with the Livonia Public Schools;
NOW, THEREFORE, BE IT RESOLVED That the Board of Education does hereby express its deep appreciation to Deborah Schommer for her countless contributions to our school system and extends best wishes for an enjoyable and rewarding retirement.

Angela Sutton

WHEREAS, It has been brought to the attention of the Board of Education of the Livonia Public Schools School District that Angela Sutton will retire from the district on December 31, 2026; and,
WHEREAS, Angela Sutton has devoted 9.6 years of dedicated, loyal, and outstanding service to the Livonia Public Schools as a secretary at Rosedale Elementary and as an administrative assistant in the Operations and IT Departments; and,
WHEREAS, She has given conscientious, careful, and loyal service to the students, staff, and community during her tenure with the Livonia Public Schools;
NOW, THEREFORE, BE IT RESOLVED That the Board of Education does hereby

express its deep appreciation to Angela Sutton for her countless contributions to our school system and extends best wishes for an enjoyable and rewarding retirement.

Ayes: Acosta, Bradford, Burton, Frank, Jarvis, Johnson, MacFarland
Nays: None

IX. HEARING FROM BOARD MEMBERS:

A. **Second Reading Board Policy IFBC - Library Media Centers:** It was moved by Mrs. Acosta and supported by Mrs. Bradford that the Board of Education of the Livonia Public Schools School District accept the recommendation of the Board Policy Committee and adopt Board Policy language for Board Policy IFBC - Library Media Centers.

Ayes: Acosta, Bradford, Burton, Frank, Jarvis, Johnson, MacFarland
Nayes: None

BOARD POLICY IFBC
INSTRUCTIONAL PROGRAM
LIBRARY MEDIA CENTERS OCTOBER 19, 2026

The Board of Education has established Library Media Centers (LMC) to provide and promote access to books, media and materials to contribute to the development of students and to extend and deepen the experiences in the curriculum.

CROSS REF.: IKB—Controversial Issues KNBA—Complaints About Instructional Materials

B. **Second Reading Board Policy KG -Community Use of Facilities:** It was moved by Mr. Johnson and supported by Mrs. Jarvis that the Board of Education of the Livonia Public Schools School District accept the recommendation of the Board Policy Committee and adopt Board Policy language for Board Policy KG - Community Use of Facilities.

Ayes: Acosta, Bradford, Burton, Frank, Jarvis, Johnson, MacFarland
Nayes: None

BOARD POLICY KG
GENERAL PUBLIC RELATIONS OCTOBER 19, 2026
COMMUNITY USE OF SCHOOL FACILITIES
School facilities may be available for use by the public, in accordance with applicable policy and administrative regulations. The District is permitted to charge appropriate fees for the use of its facilities. The first priority for the use of school facilities is for District purposes.

CROSS REF.: DFG – Fees, Payments and Rentals; EBH – Leasing and Renting

C. **First Reading Board Policy IFAB - Supplemental Materials Selection and Adoption:** This policy underwent a first reading for consideration and adoption at a future meeting. The Board unanimously recommended a second reading at the next Regular Board meeting on November 16, 2026:

BOARD POLICY

IFAB

INSTRUCTIONAL PROGRAM
SUPPLEMENTALRY MATERIALS SELECTION AND ADOPTION

JUNE 20, 1988
Reviewed 5/2014
October 19, 2026

It is the intent of the Board of Education to cover costs of essential instructional materials for the basic program of studies. The Board of Education recognizes that in addition to these essential materials a limited number of other supplemental materials which are desirable for the enrichment of instruction should be provided. There may be instances when there is a materials fee charged for those projects that the student can keep and take home.

Livonia Public Schools is committed to providing all essential instructional materials required for the core curriculum at no cost to students. The District may provide a selection of supplemental materials to enrich learning experiences. Administrative Procedures will be followed for the selection of supplemental materials.

D. **First Reading Board Policy IKD - Holiday Activities:** This policy underwent a first reading for consideration and adoption at a future meeting. The Board unanimously recommended a second reading at the next Regular Board meeting on November 16, 2026:

BOARD POLICY

IKD

INSTRUCTIONAL PROGRAM
CEREMONIES AND OBSERVATIONS
HOLIDAY ACTIVITIES

JUNE 20, 1988
Reviewed 5/2014
NOVEMBER 16, 2026

School activities designed to recognize holidays shall focus on the development of an educational awareness of the historical and cultural importance of the holiday and shall contribute to the general objectives and purposes of instruction.

School-sponsored holiday activities shall focus on teaching the historical and cultural background of the holiday and shall contribute to the general objectives and purposes of instruction.

E. **First Reading Board Policy IKB- Student Internet Safety Policy:** This policy underwent a first reading for consideration and adoption at a future meeting. The Board unanimously recommended a second reading at the next Regular Board meeting on November 16, 2026:

BOARD POLICY

IFB

INSTRUCTIONAL PROGRAM
STUDENT INTERNET SAFETY POLICY ~~**DECEMBER 15, 2014**~~
NOVEMBER 16, 2026

~~In accordance with all federal and state regulations relating to technology use in schools,~~
In compliance with federal and state regulations, the district uses technology filters on all district devices or via district access. These measures block access to obscenity, pornography, and other content harmful to minors across the internet, email, and direct messaging.

Pursuant to Board Policy IFA and Administrative Procedure~~s~~ IFA(1), before being permitted access to the Internet, students will be instructed in the appropriate and ethical use of the Internet~~.~~ ~~and s~~ Students and parents will sign authorization forms (LivNet) ~~which further~~ informing these individuals of the appropriate ~~and ethical~~ use ~~of the Internet,~~ and the consequences of policy violations. ~~for failing to adhere to such use.~~

School ~~administration~~ staff will provide instruction on ~~for students about~~ appropriate online behavior~~.~~ – including interacting with artificial intelligence (AI), ~~with other individuals on~~ social networking websites, ~~and in~~ chat rooms, and cyberbullying awareness ~~and response~~.
~~****School Administration will provide reasonable supervision of students' use of the Internet, which will include monitoring the online activities of minors.~~ School staff provide reasonable supervision of student's use of the Internet. To the extent practical, steps will be ~~enacted~~ taken to promote safety and security ~~of users~~ by preventing unauthorized access~~:~~, other unlawful activities~~:~~, and unauthorized disclosure, use, ~~and~~ or dissemination of minors' personally identifiable information ~~identification information regarding minors~~.

LEGAL REG.: Children's Internet Protection Act (CIPA) of 2000
Broadband Data Improvement Act of 2008
Protecting Children in the 21st Century Act of 2008
Federal Communications Commission Report and Order of August 2011
CROSS REF.: IFA – District Technology Network and Related Resources

F. **Hearing from Board Members**: Mr. Johnson thanked the Cabinet team for their dedicated work on Board Policies. Mr. Johnson noted that the Board heavily relies on Cabinet for their ongoing contributions and input to updating Board Policies. Mr. Johnson also thanked SHS Principal Kotsogiannis and Mr. Pete Davidek, announcer for SHS athletics for providing warm hospitality to North Farmington alumni celebrating their 50th year reunion at the recent North Farmington / SHS football game. Mrs. Jarivs shared information about the LPSEF Portraits on the Porch event on 10/24/26 with sign ups remaining open and wished the LPS community a safe and happy Halloween.

X. ADJOURNMENT: President Burton adjourned the meeting at 7:44PM

Off./Supt./MA/tg

Board of Education of the Livonia Public Schools School District

Meeting Location: 15125 Farmington Rd. Livonia MI 48154

5:30 pm meeting / Board Room

Minutes of Special Meeting - Appointment of Coordinator / October 5, 2026

ROLL CALL: Colleen Burton, President / Crystal Frank, Vice President / Madeline Acosta, Secretary / Karen Bradford, Trustee / Liz Jarvis, Trustee / Mark Johnson, Trustee / Dave MacFarland, Trustee

ABSENT: None

President Burton Commenced the meeting at 5:30pm

AGENDA ITEMS:

II. Audience Communication - None

III. Appointment of 7-12 Mathematics and Science Coordinator- It was moved by Mrs. Bradford and supported by Mr. Johnson that the Board of Education of the Livonia Public Schools School District accept the recommendation of the Superintendent and appoint Kathleen Ader as the 7-12 Mathematics and Science Coordinator beginning October 12, 2026.

Ayes: Acosta, Burton, Bradford, Frank, Jarvis, Johnson, MacFarland
Nayes: None

ADJOURNMENT: President Burton adjourned the meeting at 5:44pm.

Off/Supt./MA/tg

LIVONIA PUBLIC SCHOOLS
BOARD OF EDUCATION MEETING
November 16, 2026

TOPIC: **Early Childhood Center Principal Appointment**

RECOMMENDATION:

Move that the Board of Education of the Livonia Public Schools School District accept the recommendation of the superintendent and appoint Amy Nichols as principal at the Livonia Early Childhood Center beginning November 17, 2026.

RATIONALE:

The person named above has been interviewed, along with other applicants, for the vacancy that existed in our administration. We believe this individual is the most qualified for the position and recommend the Board's approval.

BUDGETARY INFORMATION:

None

RESOURCE PERSONNEL:

Jennifer Keatts, Assistant Superintendent of Elementary Programs and Division of Instruction

EXHIBIT:

None

AMY NICHOLS

PROFESSIONAL PROFILE

Relationship-centered educational leader with experience leading early childhood programs through instructional leadership, staff development, school improvement, and family engagement. Demonstrated success fostering positive school culture, strengthening teaching and learning through coaching and professional learning, implementing inclusive practices, and building meaningful partnerships with families and community stakeholders. Committed to maintaining high expectations for all learners while creating environments where students, staff, and families feel valued, supported, and empowered to thrive.

LEADERSHIP HIGHLIGHTS

- Early Childhood & Special Education Instructional Leadership
- School Improvement & Continuous Improvement Planning
- Staff Development & Instructional Coaching
- Relationship Building
- Family & Community Engagement
- Multi-Tiered Systems of Support (MTSS)
- PBIS & Positive School Culture Leadership
- Data-Informed Decision Making
- Inclusive Practices & Special Education Leadership
- Team Building & Collaborative Leadership

PROFESSIONAL EXPERIENCE

Assistant Principal

Livonia Early Childhood Center | Livonia Public Schools | 2025-Present

- Provide instructional and organizational leadership for Livonia Early Childhood Center, fostering high-quality learning experiences, inclusive practices, and positive outcomes for preschool students and families.
- Coach and empower teachers through classroom observations, reflective feedback conversations, and professional learning opportunities to strengthen instructional practices and student outcomes.
- Lead curriculum implementation efforts and facilitate collaborative data discussions to monitor student progress and inform instructional decision-making.
- Champion PBIS implementation and behavior support systems that promote positive student outcomes, self-regulation, and a strong school climate.
- Cultivate meaningful partnerships with families through consistent communication, collaboration, and shared problem-solving.
- Partner with special education staff, related service providers, and multidisciplinary teams to ensure equitable access, inclusive practices, and success for all students.
- Oversee staffing, scheduling, safety procedures, and key aspects of daily school operations.

- Drive school improvement initiatives aligned with district priorities and continuous improvement goals.

Selected Leadership Contributions

- Strengthened communication systems with families through regular newsletters, building updates, and family engagement opportunities.
- Facilitated professional learning and collaborative discussions focused on early childhood instructional practices, school improvement initiatives, and Early Childhood PBIS implementation.
- Supported implementation of PBIS systems that promote positive student behavior, self-regulation, and a positive school culture.
- Partnered with multidisciplinary teams to strengthen inclusive practices and support students with diverse learning needs.
- Coordinated building-wide events and initiatives that fostered family engagement and school-community connections.
- Collaborated with staff to establish consistent instructional and behavioral expectations across classrooms.

Team Leader

Livonia ECC & Roosevelt ASD Center | Livonia Public Schools | 2020-2025

- Facilitated collaborative team meetings focused on student achievement, instructional practices, and continuous improvement.
- Mentored and coached colleagues to support professional growth and instructional effectiveness.
- Coordinated transition meetings and IEP planning for students moving from Part C to Part B services.
- Managed referrals and preschool evaluation processes to ensure timely identification and support for student needs.
- Collected and analyzed School Improvement Plan (SIP) and PBIS data to monitor progress and inform school improvement efforts.
- Collaborated with administration, teachers, and support staff to strengthen instructional and behavioral practices.
- Served as a liaison between administration and teaching staff to promote consistency and shared understanding.

Certified Speech-Language Pathologist

Livonia Public Schools | 2012-2020

- Delivered direct speech and language services to students with disabilities across a variety of educational settings.
- Administered comprehensive assessments using standardized and informal measures to identify student needs and guide intervention planning.
- Developed evaluation reports, progress reports, and Individualized Education Programs (IEPs) to support student growth and ensure compliance with state and federal requirements.
- Collaborated with educators, administrators, and families to improve communication outcomes and access to learning.

Certified Speech-Language Pathologist

Lepak & Associates, P.C. | Commerce Township, MI | 2001-2012

- Conducted diagnostic evaluations and developed treatment plans for pediatric clients in an outpatient setting.
- Delivered individualized and small-group speech and language therapy services.
- Organized annual summer camps and group programs designed to promote communication and social interaction.

EDUCATION

Educational Specialist Certificate in Administration & Supervision - Wayne State University (Expected Completion: April 2027)

Master of Arts, Communication Sciences and Disorders - Eastern Michigan University (2001)

CERTIFICATIONS & LICENSURES

- Licensed Speech-Language Pathologist, State of Michigan
- ASHA Certified Speech-Language Pathologist
- School Administrator Certification (anticipated upon completion of Educational Specialist Certificate program)

LIVONIA PUBLIC SCHOOLS
BOARD OF EDUCATION MEETING
November 16, 2026

TOPIC: **Approval of a Teacher**

RECOMMENDATION:

Move that the Board of Education of the Livonia Public Schools School District accept the recommendation of the Superintendent and offer employment for the 2026-27 school year to the teacher listed on the attached document.

RATIONALE:

This teacher has been interviewed along with many other applicants for the vacancy which exists in our instructional program. We believe this teacher is the most qualified for this position and recommend she be approved for employment.

BUDGETARY INFORMATION:

The position listed is within the 2026-27 budget

RESOURCE PERSONNEL:

DeAnn Urso, Director of Human Resources

EXHIBIT:

Attached

NAME	DEGREE/SCHOOL	FTE	ASSIGNMENT	MOST RECENT EXPERIENCE	TOTAL YEARS OF EXPERIENCE	STEP
Sackett, Morgan	Bachelors in Special Education Eastern Michigan University	1.0	Multi Age Resource Program Teacher Randolph Elementary November 4, 2026	Operations Manager Exceptional Journey Ann Arbor Long-Term Substitute Teacher Ann Arbor Public Schools Applied Behavior Analysis Therapist Centria Autism Ann Arbor	1	Step 0 - BA 4 years probation

LIVONIA PUBLIC SCHOOLS
BOARD OF EDUCATION MEETING
November 16, 2026

TOPIC: **Granting Tenure Status to Specified Teachers**

RECOMMENDATION:

Move that the Board of Education of the Livonia Public Schools School District accept the recommendation of the Superintendent and acknowledge that tenure status has been granted to the following teachers, effective on the respective date:

Name	**Date effective**
Rebecca Lee	October 20, 2026
Jodi Sweetland	November 18, 2026
Anne Dout	November 18, 2026
Chelsea Herron	November 28, 2026

RATIONALE:

These teachers have successfully completed the District's requirements for probationary teachers including years of service, evaluations, and overall performance, as well as student growth. We have carefully reviewed all the supporting documents and based upon our review, as well as the recommendations of building principals, these individuals have achieved tenure status with the Livonia Public Schools.

RESOURCE PERSONNEL:

DeAnn Urso, Director of Human Resources

EXHIBIT:

None

LIVONIA PUBLIC SCHOOLS
BOARD OF EDUCATION MEETING
November 16, 2026

TOPIC: **Leave of Absence**

RECOMMENDATION:

Move that the Board of Education of the Livonia Public Schools School District accept the recommendation of the Superintendent and approve the request for a leave of absence as listed below:

Name	**Date effective**
Kaila Woodhall	April 12, 2027 – June 4, 2027

BUDGETARY INFORMATION:

None

RESOURCE PERSONNEL:

DeAnn Urso, Director of Human Resources

EXHIBIT:

None

LIVONIA PUBLIC SCHOOLS
BOARD OF EDUCATION MEETING
November 16, 2026

TOPIC: **Resignation**

RECOMMENDATION:

As authorized in the Board of Education motion of May 26, 2026, the following resignation has been accepted by the Superintendent:

Name	**Date Effective**
Kristen Maunu	November 24, 2026

BUDGETARY INFORMATION:

None

RESOURCE PERSONNEL:

DeAnn Urso, Director of Human Resources

EXHIBIT:

None

LIVONIA PUBLIC SCHOOLS
BOARD OF EDUCATION MEETING
November 16, 2026

TOPIC: **Resolution of Appreciation for an Employee Who is Retiring**

RECOMMENDATION:

Move that the Board of Education of the Livonia Public Schools School District adopt the attached resolution of appreciation for services rendered by:

Peggy Herrick

BUDGETARY INFORMATION:

None

RESOURCE PERSONNEL:

DeAnn Urso, Director of Human Resources

EXHIBIT:

Attached resolution

LIVONIA PUBLIC SCHOOLS
BOARD OF EDUCATION MEETING
November 16, 2026

RESOLUTION

Peggy Herrick

WHEREAS, It has been brought to the attention of the Board of Education of the Livonia Public Schools School District that Peggy Herrick will retire from the district on November 16, 2026; and,

WHEREAS, Peggy Herrick has devoted 15 years of dedicated, loyal, and outstanding service to the Livonia Public Schools as a teacher in the Shared Time Department; and,

WHEREAS, She has given conscientious, careful, and loyal service to the students, staff, and community during her tenure with the Livonia Public Schools;

NOW, THEREFORE, BE IT RESOLVED That the Board of Education does hereby express its deep appreciation to Peggy Herrick for her countless contributions to our school system and extends best wishes for an enjoyable and rewarding retirement.

LIVONIA PUBLIC SCHOOLS
BOARD OF EDUCATION MEETING
November 16, 2026

TOPIC: Acceptance of Financial Statements for 2025-2026

RECOMMENDATION:

Move that the Board of Education of the Livonia Public Schools School District accept the 2025-2026 audit report as presented by the audit firm of Plante Moran.

RATIONALE:

The state law requires that an outside independent audit of the school district's finances be conducted annually.

BUDGETARY INFORMATION:

This is the final report of the school district finances for the 2025-2026 school year.

RESOURCE PERSONNEL:

Alison Smith, Chief Financial Officer

EXHIBITS:

Attached.

Livonia Public Schools

Financial Report
with Supplementary Information
June 30, 2026

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Independent Auditor's Report

To the Board of Education
Livonia Public Schools

Report on the Audit of the Financial Statements

Opinions

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

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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Empowering Business Globally

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

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

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

Required Supplementary Information

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

Supplementary Information

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

To the Board of Education
Livonia Public Schools

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 15, 2026 on our consideration of the School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School District's internal control over financial reporting and compliance.

Plante & Moran, PLLC

October 15, 2026

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

Overview of the Financial Statements and Financial Summary

This annual report consists of a series of financial statements and notes to those financial statements. These statements are organized so the reader can understand Livonia Public Schools financially as a whole. The government-wide financial statements provide information about the activities of the whole School District, presenting both an aggregate view of the School District's finances and a longer-term view of those finances. The fund financial statements provide the next level of detail. For governmental activities, these statements tell how services were financed in the short term and what remains for future spending. The fund financial statements look at the School District's operations in more detail than the government-wide financial statements by providing information about the School District's most significant funds, the General Fund, the Special Education Fund, and the 2021 Bond Series III Fund, with all other funds presented in one column as nonmajor funds. One of the remaining statements, the statement of fiduciary net position, presents financial information about activities for which the School District acts solely as an agent for the benefit of students and parents. The other remaining statements relate to the School District's Health and Welfare Fund.

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

Basic Financial Statements

Government-wide Financial Statements

Fund Financial Statements

Notes to Financial Statements

Required Supplementary Information

Budgetary Comparison Schedule - General Fund

Budgetary Comparison Schedule - General Fund - Funded Projects

Budgetary Comparison Schedule - Major Special Revenue Fund

Schedule of Proportionate Share of the Net Pension Liability

Schedule of Pension Contributions

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

Schedule of OPEB Contributions

Notes to Required Supplementary Information

Supplementary Information

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

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

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

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

Reporting the School District's Fund Financial Statements

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

Governmental Funds

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

Proprietary Funds

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

Custodial Funds and Trust Funds

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

Overall Financial Summary

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

	Governmental Activities	
	2026	2025
	(in millions)	
Assets		
Current and other assets	$ 189.6	$ 193.9
Capital assets	416.8	405.7
Total assets	606.4	599.6
Deferred Outflows of Resources	71.4	91.9
Liabilities		
Current liabilities	43.2	46.3
Noncurrent liabilities	304.0	328.9
Net pension liability	215.0	267.3
Total liabilities	562.2	642.5
Deferred Inflows of Resources	153.2	151.8
Net Position (Deficit)		
Net investment in capital assets	154.6	133.5
Restricted	79.3	57.0
Unrestricted	(271.5)	(293.3)
Total net position (deficit)	**$ (37.6)**	**$ (102.8)**

The School District's net position improved significantly during fiscal year 2026, moving from a deficit of $(102.8) million to $(37.6) million. This improvement is primarily attributable to a reduction in the School District's share of the net pension liability, as well as investment in capital assets financed through voter-approved bonds. The net investment in capital assets of $154.6 million reflects the School District's long-term commitment to facilities, infrastructure, and learning environments. Restricted net position of $79.3 million represents resources that are subject to external restrictions on how they may be used, while the unrestricted net position of $(271.5) million reflects the cumulative effect of past operational results and pension/OPEB liabilities.

The $(271.5) million in unrestricted net position of governmental activities represents the accumulated results of all past years' operations and the impact from adoption of GASB Statement Nos. 68 and 75 (recording the School District's share of the net pension liability and OPEB asset from the state-managed retirement system). The negative unrestricted net position balance is attributed to the net pension liability arising from the underfunded MPSERS obligations. Unrestricted net position, when available, would enable the School District to meet working capital and cash flow requirements and to provide some fiscal stability for future uncertainties. The operating results of the General Fund and the change in the net pension liability and OPEB asset will have significant impacts on the change in unrestricted net position (deficit) from year to year.

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

	Governmental Activities	
	2026	2025
	(in millions)	
Revenue		
Program revenue:		
Charges for services	$ 4.9	$ 4.6
Operating grants	100.2	108.2
General revenue:		
Taxes	65.8	63.8
State aid not restricted to specific purposes	95.2	91.3
Other	7.0	7.7
Total revenue	273.1	275.6
Expenses		
Instruction	97.0	101.4
Support services	71.8	70.4
Athletics	2.8	2.5
Food services	5.3	5.2
Community services	2.5	2.3
Debt service	9.1	10.0
Depreciation expense (unallocated)	19.4	17.3
Total expenses	207.9	209.1
Change in Net Position	65.2	66.5
Net Position (Deficit) - Beginning of year	(102.8)	(165.1)
Change within Financial Reporting Entity	-	(4.2)
Net Position (Deficit) - Beginning of year	(102.8)	(169.3)
Net Position (Deficit) - End of year	**$ (37.6)**	**$ (102.8)**

As shown above, the School District's total cost of all of governmental activities for fiscal year 2026 was $207.9 million. Program revenue, including charges for services and operating grants, covered $105.1 million of these costs. The remaining $102.8 million was financed through general revenue, such as property taxes, state foundation allowance, and other unrestricted revenue. This funding structure highlights the School District's reliance on state aid and local property tax revenue to support instructional and support services that are not fully funded through targeted grants or program fees.

The results of operations for fiscal year 2026 reflect a significant improvement in the School District's overall financial position. Total revenue decreased slightly by $2.5 million, primarily due to lower operating grant revenue as one-time funding sources continued to wind down. Total expenses decreased by $1.2 million compared to the prior year, largely driven by lower instructional costs and a reduction in pension-related expenses. As a result, the School District's net position improved by $65.2 million during the year, reducing the overall deficit from $(102.8) million at the beginning of the year to $(37.6) million at year end. While the net position remains negative due to the long-term impact of pension and OPEB liabilities, the improvement reflects a strong operational year.

As discussed above, the net cost shows the financial burden that was placed on the State and the School District's taxpayers by each of these functions. Since property taxes for operations and unrestricted state aid constitute the vast majority of district operating revenue sources, the Board of Education and administration must annually evaluate the needs of the School District and balance those needs with state-prescribed available unrestricted resources.

Detailed Analyses

The School District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements and to provide more detailed financial information. Examining fund balances and activity helps stakeholders evaluate how the School District manages resources for specific purposes and assess its short-term financial position and fiscal stewardship.

At the close of fiscal year 2026, the School District's governmental funds reported a combined ending fund balance of $77.5 million, representing a decrease of $24.7 million from the prior year's balance of $102.2 million. The decrease is primarily attributable to the use of the 2021 Bond Series III for capital improvements outlined in the School District's long-term facility plan.

The General Fund, the School District's primary operating fund, ended the year with a fund balance of $29.6 million, down from $31.1 million (excluding Funded Projects Fund activity). This change reflects the strategic use of one-time revenue and a temporary shift of certain recurring expenditures to the Funded Projects Fund for one year. The year-end fund balance remains within the 15 percent - 20 percent range recommended by the Michigan School Business Officials, which provides a financial cushion to manage enrollment fluctuations, unexpected funding reductions, and rising costs without causing immediate program disruptions.

Special revenue fund balances increased modestly, reflecting stable operations in Food Service and Special Education programs and continued strong activity in the Student Activities Fund. The Special Education Fund ended the year with a fund balance of $2.4 million, representing a decrease of $0.2 million from the prior year's fund balance of $2.6 million. This change reflects an increase in state and interdistrict sourced revenue year over year, offset by increased capital outlay and transfers out.

The decrease in Debt Service fund balance of $2.2 million was primarily due to refunding of existing bonds. Capital project fund balances decreased by $(0.5) million. The decreased fund balance is largely due to capital investments completed this year as part of the multiyear strategy approved by voters to modernize and upgrade district buildings. During the 2025-2026 school year, the School District maintained four capital project funds: the 2021 Bond Series II Fund, the 2021 Bond Series III Fund, the 2021 Sinking Fund, and a general Capital Projects Fund funded by sale of properties and transfers from other funds. The 2021 Bond Series III Fund ended the year with a fund balance of $24.5 million, representing a decrease of $13.5 million from the prior year's fund balance of $38.0 million. This change reflects an increase of $14.8 million in capital outlay year over year.

Significant Capital Asset and Long-term Financing Activity

Capital Assets

As of June 30, 2026, the School District had $416.8 million invested in a broad range of capital assets, including land, buildings, vehicles, furniture, and equipment. This amount represents a net increase (including additions, disposals, and depreciation) of approximately $11.1 million, or 2.7 percent, from last year:

	Governmental Activities	
	2026	2025
Land	$ 6,220,906	$ 6,220,906
Construction in progress	10,592,031	10,321,038
Buildings and improvements	371,482,801	357,788,655
Furniture and equipment	22,328,084	24,960,338
Buses and other vehicles	6,172,237	6,416,289
Total capital assets - Net of accumulated depreciation	**$ 416,796,059**	**$ 405,707,226**

This year's overall additions of $32.2 million include building improvements funded by the 2021 Bond proposal, such as renovated media centers and kitchens. Significant Sinking Fund projects completed this year included roofing and paving projects completed throughout the School District. We present more detailed information about our capital assets in the notes to the financial statements.

Debt

At the end of this year, the School District had $270.0 million in bonds outstanding versus $292.4 million in the previous year - a change of 7.7 percent. Those bonds consisted of the following:

	2026	2025
General obligation bonds	$ 269,960,000	$ 292,415,000

On March 3, 2026, the School District issued $53.6 million of refunding bonds to refinance $60.8 million of its outstanding 2016 School Building and Site Bonds, Series II. The refunding was undertaken to reduce future debt service costs. The refunding reduced total debt service payments over the next 20 years by approximately $10.4 million, which represents an economic gain of approximately $6.2 million.

The State limits the amount of general obligation debt that schools can issue to 15 percent of the assessed value of all taxable property within the School District's boundaries. If the School District issues qualified debt (i.e., debt backed by the State of Michigan), such obligations are not subject to this debt limit. The School District's outstanding unqualified general obligation debt is below the statutorily imposed limit.

Other obligations include arbitrage liabilities, accrued vacation pay and sick leave, and unamortized bond premiums. We present more detailed information about our long-term liabilities in the notes to the financial statements.

Currently Known Facts, Decisions, or Conditions

Our elected school board officials and administration considered many factors when setting the School District's 2026-2027 fiscal year budget. One of the most important factors affecting the budget is our student enrollment. The state foundation allowance revenue is determined by multiplying the blended student count by the foundation allowance per pupil. For fiscal year 2026, the blended pupil count for funding will be 90 percent of the October 2025 membership and 10 percent of the February 2025 membership. The 2025-2026 budget was adopted in June 2025 based on an estimate of students enrolled in September 2025. The School District budgeted for a decline in enrollment of 75 students, consistent with the decline the School District has seen in the past as a result of the number of incoming kindergartners being less than the number of graduating seniors. The School District will amend the budget during the year to reflect actual student enrollment. The School District will also amend projected revenue and expenditures as more information becomes available.

During the 2026-2027 fiscal year, the School District will continue to benefit from having two voter-approved revenue sources outside the General Fund to help complete the work outlined in the School District's 10-year facility plan and 10-year technology plan. These revenue sources are the 2021 Bond (approved by voters in 2021) and the 2021 Sinking Fund (a 10-year tax levy approved by voters in 2019). These revenue sources alleviate some of the burden on the General Fund so more General Fund dollars can go toward instructional and social/emotional support for the students.

Contacting the School District's Management

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

Statement of Net Position

June 30, 2026

	Governmental Activities
Assets	
Cash and investments (Note 4)	$ 43,292,754
Receivables:	
Other receivables	289,603
Due from other governments	29,906,254
Inventory	175,699
Prepaid expenses and other assets	204,837
Restricted assets - Cash and investments (Note 5)	45,251,246
Net OPEB asset (Note 10)	70,464,334
Capital assets - Net (Note 7)	416,796,059
Total assets	606,380,786
Deferred Outflows of Resources	
Deferred pension costs (Note 10)	57,906,630
Deferred OPEB costs (Note 10)	13,523,355
Total deferred outflows of resources	71,429,985
Liabilities	
Accounts payable	5,245,027
Due to other governmental units	11,971,210
Accrued liabilities and other	23,414,281
Unearned revenue (Note 6)	2,590,227
Noncurrent liabilities:	
Due within one year: (Note 9)	
Compensated absences	676,072
Current portion of bonds and related premiums	17,659,299
Due in more than one year (Note 9)	285,699,735
Net pension liability (Note 10)	214,956,629
Total liabilities	562,212,480
Deferred Inflows of Resources	
Deferred benefit on bond refunding (Note 9)	6,106,389
Revenue in support of pension contributions made subsequent to the measurement date (Note 10)	17,250,684
Deferred pension cost reductions (Note 10)	69,614,672
Deferred OPEB cost reductions (Note 10)	60,266,537
Total deferred inflows of resources	153,238,282
Net Position (Deficit)	
Net investment in capital assets	154,558,504
Restricted:	
Debt service	2,645,351
Capital projects	6,161,419
Net OPEB asset	70,464,334
Unrestricted	(271,469,599)
Total net position (deficit)	**$ (37,639,991)**

See notes to financial statements.

Statement of Activities

Year Ended June 30, 2026

Functions/Programs	Expenses	Program Revenue: Charges for Services	Program Revenue: Operating Grants and Contributions	Governmental Activities: Net (Expense) Revenue and Changes in Net Position
Primary government - Governmental activities:				
Instruction	$ 97,020,259	$ 37,742	$ 56,121,855	$ (40,860,662)
Support services	71,768,209	111,837	37,414,570	(34,241,802)
Athletics	2,774,518	538,181	-	(2,236,337)
Food services	5,347,230	256,440	6,686,940	1,596,150
Community services	2,510,927	3,996,939	-	1,486,012
Interest	8,534,486	-	-	(8,534,486)
Other debt costs	634,021	-	-	(634,021)
Depreciation expense (unallocated) (Note 7)	19,358,574	-	-	(19,358,574)
Total primary government	**$ 207,948,224**	**$ 4,941,139**	**$ 100,223,365**	(102,783,720)
General revenue:				
Taxes:				
Property taxes levied for general purposes				32,623,028
Property taxes levied for debt service				24,059,564
Property taxes levied for capital projects				9,131,308
State aid not restricted to specific purposes				95,191,330
Interest and investment income				4,060,578
Penalties, interest, and other taxes				6,587
Loss on disposal of capital assets				(1,349,323)
Other:				
Student activities				3,077,509
Other				1,152,893
Total general revenue				167,953,474
Change in Net Position				65,169,754
Net Position (Deficit) - Beginning of year				(102,809,745)
Net Position (Deficit) - End of year				**$ (37,639,991)**

See notes to financial statements.

Livonia Public Schools

Governmental Funds Balance Sheet

June 30, 2026

	General Fund	Special Education Fund	2021 Bond Series III Fund	Nonmajor Funds	Total Governmental Funds
Assets					
Cash and investments (Note 4)	$ 43,289,638	$ -	$ -	$ 3,116	$ 43,292,754
Receivables:					
Other receivables	277,050	-	-	12,553	289,603
Due from other governments	29,516,057	-	-	390,197	29,906,254
Due from other funds (Note 8)	2,159,498	12,197,104	-	6,750,758	21,107,360
Inventory	118,302	-	-	57,397	175,699
Prepaid expenses and other assets	167,784	1,295	-	-	169,079
Restricted assets (Note 5)	-	-	28,379,871	16,871,375	45,251,246
Total assets	**$ 75,528,329**	**$ 12,198,399**	**$ 28,379,871**	**$ 24,085,396**	**$ 140,191,995**
Liabilities					
Accounts payable	$ 431,326	$ 11,213	$ 3,681,230	$ 1,030,822	$ 5,154,591
Due to other governmental units	4,711,220	7,259,990	-	-	11,971,210
Due to other funds (Note 8)	19,478,568	-	246,899	1,912,599	21,638,066
Accrued liabilities and other	19,510,992	1,777,218	-	3,571	21,291,781
Unearned revenue (Note 6)	1,803,155	715,830	-	71,242	2,590,227
Total liabilities	45,935,261	9,764,251	3,928,129	3,018,234	62,645,875
Fund Balances					
Nonspendable - Inventory and prepaid expense	286,086	1,295	-	57,397	344,778
Restricted:					
Debt service	-	-	-	4,408,581	4,408,581
Capital projects	-	-	24,451,742	10,009,989	34,461,731
Food service	-	-	-	2,015,052	2,015,052
Committed - Student activities	-	-	-	1,956,202	1,956,202
Assigned:					
Subsequent year's budget	288,996	-	-	-	288,996
Capital projects	-	-	-	2,619,941	2,619,941
Center programs	-	2,432,853	-	-	2,432,853
Unassigned	29,017,986	-	-	-	29,017,986
Total fund balances	29,593,068	2,434,148	24,451,742	21,067,162	77,546,120
Total liabilities and fund balances	**$ 75,528,329**	**$ 12,198,399**	**$ 28,379,871**	**$ 24,085,396**	**$ 140,191,995**

See notes to financial statements.

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

June 30, 2026

Fund Balances Reported in Governmental Funds	$ 77,546,120
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and are not reported in the funds:	
Cost of capital assets	653,525,572
Accumulated depreciation	(236,729,513)
Net capital assets used in governmental activities	416,796,059
Deferred inflows and outflows related to bond refundings are not reported in the funds	(6,106,389)
Bonds payable and unamortized premiums are not due and payable in the current period and are not reported in the funds	(294,595,883)
Accrued interest is not due and payable in the current period and is not reported in the funds	(1,763,230)
Some employee fringe benefits are payable over a long period of years and do not represent a claim on current financial resources; therefore, they are not reported as fund liabilities:	
Employee compensated absences	(6,332,976)
Severance liabilities	(1,057,874)
Net pension liability and related deferred inflows and outflows	(226,664,671)
Net OPEB asset and related deferred inflows and outflows	23,721,152
Revenue in support of pension contributions made subsequent to the measurement date is reported as a deferred inflow of resources in the statement of net position and is not reported in the funds	(17,250,684)
Other long-term liabilities, consisting of arbitrage rebate liabilities, do not present a claim on current financial resources and are not reported as fund liabilities	(2,048,373)
Internal service funds are included as part of governmental activities	116,758
Net Position (Deficit) of Governmental Activities	**$ (37,639,991)**

See notes to financial statements.

Livonia Public Schools

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

Year Ended June 30, 2026

	General Fund	Special Education Fund	2021 Bond Series III Fund	Nonmajor Funds	Total Governmental Funds
Revenue					
Local sources	$ 39,285,704	$ -	$ -	$ 36,587,960	$ 75,873,664
State sources	145,871,303	11,192,263	-	4,156,910	161,220,476
Federal sources	7,203,912	-	-	3,806,285	11,010,197
Interdistrict sources	12,411,167	12,989,713	-	-	25,400,880
Investment income	1,691,713	-	1,420,966	884,760	3,997,439
Total revenue	206,463,799	24,181,976	1,420,966	45,435,915	277,502,656
Expenditures					
Current:					
Instruction	124,617,954	11,450,661	-	-	136,068,615
Support services	79,092,953	8,458,988	130,612	3,053,178	90,735,731
Athletics	3,188,702	-	-	-	3,188,702
Food services	109,640	-	-	6,022,848	6,132,488
Community services	3,756,804	-	-	-	3,756,804
Debt service:					
Principal	-	-	-	15,320,000	15,320,000
Interest	-	-	-	10,251,730	10,251,730
Other debt costs	-	-	-	518,353	518,353
Capital outlay	635,467	1,358,043	14,823,648	18,192,799	35,009,957
Total expenditures	211,401,520	21,267,692	14,954,260	53,358,908	300,982,380
Excess of Revenue (Under) Over Expenditures	(4,937,721)	2,914,284	(13,533,294)	(7,922,993)	(23,479,724)
Other Financing Sources (Uses)					
Face value of debt issued	-	-	-	53,615,000	53,615,000
Proceeds from sale of capital assets	-	-	-	435,065	435,065
Premium on debt issued	-	-	-	6,670,352	6,670,352
Transfers in (Note 8)	3,420,000	-	-	2,128,000	5,548,000
Payment to bond refunding escrow agent	-	-	-	(61,897,705)	(61,897,705)
Transfers out (Note 8)	-	(3,120,000)	-	(2,428,000)	(5,548,000)
Total other financing sources (uses)	3,420,000	(3,120,000)	-	(1,477,288)	(1,177,288)
Net Change in Fund Balances	(1,517,721)	(205,716)	(13,533,294)	(9,400,281)	(24,657,012)
Fund Balances - Beginning of year	31,110,789	2,639,864	37,985,036	30,467,443	102,203,132
Fund Balances - End of year	**$ 29,593,068**	**$ 2,434,148**	**$ 24,451,742**	**$ 21,067,162**	**$ 77,546,120**

See notes to financial statements.

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

Year Ended June 30, 2026

Net Change in Fund Balances Reported in Governmental Funds	$	(24,657,012)
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures; however, in the statement of activities, these costs are allocated over their estimated useful lives as depreciation:		
Capitalized capital outlay		32,231,795
Depreciation expense		(19,358,574)
Net book value of assets disposed of		(1,784,388)
Revenue in the statement of activities that does not provide current financial resources is not reported as revenue in the funds until it is available		(191,630)
Revenue in support of pension contributions made subsequent to the measurement date		(2,843,725)
Issuing debt provides current financial resources to governmental funds but increases long-term liabilities in the statement of net position		(60,285,352)
Repayment of bond principal is an expenditure in the governmental funds but not in the statement of activities (where it reduces long-term debt); amortization of premium/discounts and inflows related to bond refundings are not expenses in the governmental funds		78,901,721
Interest expense is recognized in the government-wide statements as it accrues		33,228
Some employee costs (pension, OPEB, severance, and compensated absences) do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds		62,667,457
Arbitrage rebate costs that do not use current financial resources are not reported as expenditures in the governmental funds		952,362
Internal service funds are included as part of governmental activities		(496,128)
Change in Net Position of Governmental Activities	**$**	**65,169,754**

See notes to financial statements.

Proprietary Fund
Statement of Net Position

June 30, 2026

	Internal Service Fund - Health and Welfare Fund
Assets	
Current assets:	
Due from other funds (Note 8)	$ 476,146
Prepaid expenses and other assets	35,758
Total assets	511,904
Liabilities - Claims payable (Note 11)	395,146
Net Position - Unrestricted	**$ 116,758**

See notes to financial statements.

Livonia Public Schools

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

Year Ended June 30, 2026

	Internal Service Fund - Health and Welfare Fund
Operating Revenue	
Employee contributions	$ 3,543,314
Employee contributions - Purchased insurance	422,737
Charges for services	19,398,818
Total operating revenue	23,364,869
Operating Expenses	
Cost of insurance claims (Note 11)	420,112
Other operating and maintenance costs	366,027
Billing and administrative costs	23,074,858
Total operating expenses	23,860,997
Change in Fund Net Position	(496,128)
Net Position - Beginning of year	612,886
Net Position - End of year	**$ 116,758**

See notes to financial statements.

Proprietary Fund
Statement of Cash Flows

Year Ended June 30, 2026

	Internal Service Fund - Health and Welfare Fund
Cash Flows from Operating Activities	
Receipts from interfund services and reimbursements	$ 23,883,223
Claims, premium, and administrative fees paid	(23,883,223)
Net Change in Cash - Net cash provided by (used in) operating activities	-
Cash - Beginning of year	-
Cash - End of year	**$ -**
Reconciliation of Change in Net Position to Net Cash from Operating Activities	
Change in net position	$ (496,128)
Adjustments to reconcile change in net position to net cash from operating activities -	
Changes in assets and liabilities:	
Due to and from other funds	518,354
Prepaid expenses and other assets	(19,082)
Claims payable	(3,144)
Net cash provided by (used in) operating activities	**$ -**

See notes to financial statements.

Fiduciary Fund
Statement of Fiduciary Net Position

June 30, 2026

	Scholarship
Assets - Due from other funds (Note 8)	$ 54,560
Liabilities - Due to other funds (Note 8)	-
Net Position - Restricted for endowments	**$ 54,560**

See notes to financial statements.

Livonia Public Schools

Fiduciary Fund
Statement of Changes in Fiduciary Net Position

Year Ended June 30, 2026

	Scholarship
Additions - Local sources	$ 22,548
Deductions - Scholarships awarded	8,001
Change in Net Position	14,547
Net Position - Beginning of year	40,013
Net Position - End of year	**$ 54,560**

See notes to financial statements.

Note 1 - Nature of Business

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

Note 2 - Significant Accounting Policies

Accounting and Reporting Principles

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

Reporting Entity

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

Report Presentation

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

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

As a general rule, the effect of interfund activity has been removed from the government-wide financial statements.

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

Basis of Accounting

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

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

Note 2 - Significant Accounting Policies (Continued)

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

Property taxes, unrestricted state aid, intergovernmental grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period. All other revenue items are considered to be available only when cash is received by the School District.

Proprietary fund and fiduciary fund statements are also reported using the economic resources measurement focus and the accrual basis of accounting. Proprietary funds distinguish operating revenue and expenses from nonoperating items. Operating revenue and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The only proprietary fund maintained is an internal service fund, which is used to account for the financing of risk management services provided to other funds on a cost-reimbursement basis. The internal service fund maintained by the School District is the Health and Welfare Fund, which includes transactions related to the School District's risk management programs for health care, workers' compensation, and disability claims. All revenue and expenses not meeting this definition are reported as nonoperating revenue and expenses.

Fund Accounting

Governmental Funds

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

- The General Fund is the primary operating fund because it accounts for all financial resources used to provide government services other than those specifically assigned to another fund.
- The Special Education Fund is a special revenue fund used to account for the proceeds of revenue sources that support special education center program expenditures. Revenue sources for the Special Education Fund include state aid and interdistrict revenue based on the number of the School District's special education students and the costs to operate the center program. Any operating deficit generated by these activities is the responsibility of the General Fund.
- The 2021 Bond Series III Fund is used to record bond proceeds or other revenue and the disbursement of invoices specifically designated for acquiring equipment and technology and for remodeling and equipping school facilities. The fund operates until the purpose for which it was created is accomplished.

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

- Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes. The School District's special revenue funds are the Food Service and Student Activities funds. Revenue sources for the Food Service Fund include sales to customers and dedicated grants from federal and state sources. Revenue sources for the Student Activities Fund include fundraising revenue and donations earned and received by student groups. Any operating deficit generated by these activities is the responsibility of the General Fund.

Note 2 - Significant Accounting Policies (Continued)

- The 2021 Sinking Fund is used to record the 2021 Sinking Fund property tax levy and other revenue and the disbursement of invoices specifically designated for acquiring new school sites and construction or repair of school buildings and sites.
- Debt service funds are used to record tax, interest, and other revenue for payment of interest, principal, and other expenditures on long-term debt.
- The capital projects fund is used to account for proceeds derived from the sale of real estate and transfers in from other funds. These proceeds will be held in a special capital project fund identified separately from any other capital project funds, which shall be used for purchasing other real estate for the School District and/or for renovating, replacing, or developing real estate, facilities, or capital equipment, as authorized by the Board of Education.

Proprietary Fund

The School District's internal service fund is used to account for the financing of risk management services provided to other funds on a cost-reimbursement basis. The internal service fund maintained by the School District is the Health and Welfare Fund, which includes transactions related to the School District's risk management programs for health care, workers' compensation, and disability claims.

Fiduciary Funds

Fiduciary funds include amounts held in a fiduciary capacity for others. These amounts are not used to operate the School District’s programs. The School District maintains a scholarship fund to account for resources legally held in trust, including contributions received by the School District to be awarded in the form of scholarships.

Interfund Activity

During the course of operations, the School District has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. The other supplementary information combining balance sheet presenting the General Fund and Funded Projects Fund combined includes $513,545 of interfund balances due from the General Fund to the Funded Projects Fund, which is eliminated within the combined General Fund presented on the governmental funds balance sheet. Eliminated transfers from the Funded Projects Fund to the General Fund were $180,406 for the year ended June 30, 2026.

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

Specific Balances and Transactions

Cash and Investments

Cash and cash equivalents include cash on hand, demand deposits, and short-term investments with a maturity of three months or less when acquired. The investments in 2a7-like pools or funds are valued at amortized cost. Investment income is recorded in the fund for which the investment account was established.

Note 2 - Significant Accounting Policies (Continued)

Inventories and Prepaid Items

Inventories are valued at cost on a first-in, first-out basis. Inventories are recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future fiscal years and are recorded as prepaid items in both government-wide and fund financial statements, when applicable.

Restricted Assets

The following amounts are reported as restricted assets:

- Unspent bond proceeds and related interest of the bonded capital projects funds required to be set aside for construction or other allowable bond purchases
- Unspent property taxes levied in the debt service funds and sinking fund are required to be set aside for future bond principal and interest payments, school building construction or repair, and capital projects.

Capital Assets

Capital assets are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the School District as assets with an initial individual cost of more than $20,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

Costs of normal repair and maintenance that do not add to the value or materially extend asset life are not capitalized. The School District does not have infrastructure-type assets.

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

	Depreciable Life - Years
Buildings and building additions	20-50
Furniture and equipment	5-10
Buses and other vehicles	5-10

Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bond using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as debt service expenditures.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period.

The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts are reported as other financing uses. Issuance costs are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

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

Note 2 - Significant Accounting Policies (Continued)

The School District reports deferred outflows related to deferred pension and OPEB costs.

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

The School District reports various types of deferred inflows. The first arises only under a modified accrual basis of accounting and, therefore, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenue from federal sources for grant reimbursements that are not collected during the period of availability. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The other types of deferred inflows of resources reported only in the statement of net position relate to revenue in support of pension contributions made subsequent to the measurement date and deferred pension and OPEB plan cost reductions.

Net Position

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

Net Position Flow Assumption

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

Fund Balance Flow Assumptions

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

Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Note 2 - Significant Accounting Policies (Continued)

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

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

Nonspendable fund balance amounts are not in spendable form or are legally or contractually required to be maintained intact.

Property Tax Revenue

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

Grants and Contributions

The School District receives federal, state, and local grants, as well as contributions from individuals and private organizations. Revenue from grants and contributions (including contributions of capital assets) is recognized when all eligibility requirements, including time requirements, are met. Grants and contributions may be restricted for either specific operating purposes or for capital purposes. Amounts that are unrestricted or that are restricted to a specific operating purpose are reported as noncapital subsidies revenue. Amounts restricted to capital acquisitions are reported as other nonoperating revenue.

Pension and Other Postemployment Benefit (OPEB) Plans

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

Note 2 - Significant Accounting Policies (Continued)

Employee-related Liabilities

The employment-related liabilities reported in the government-wide statements consist of earned but unused accumulated vacation and sick leave benefits. A liability for these amounts is reported in governmental funds as it comes due for payment. A leave liability is recognized due to the leave attributable to services already rendered, leave that accumulates, and leave that is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means.

The liability for employment-related obligations also includes severance pay reported in the government-wide statements, which is calculated based on years of service multiplied by $200 per year once employees reach 10 years of service and are eligible for retirement.

Use of Estimates

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

Accounting Changes

Adoption of New Accounting Pronouncements

During the current year, the School District adopted GASB Statement No. 103, *Financial Reporting Model Improvements*. The implementation of this standard established new accounting and financial reporting requirements or modified existing requirements related to management's discussion and analysis, the classification/presentation of unusual or infrequent items, the presentation of proprietary fund operating and nonoperating activities (including subsidies), major component unit presentation, and the budgetary comparison schedules reported as required supplementary information. The implementation of this standard did not have a material impact on the School District’s financial statements.

During the current year, the School District adopted GASB Statement No. 104, *Disclosure of Certain Capital Assets*, which requires expanded disclosures of certain types of capital assets by major category and assets held for sale by the School District.

Upcoming Accounting Pronouncement

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

Note 3 - Stewardship, Compliance, and Accountability

Budgetary Information

Annual budgets are adopted and presented on a basis consistent with generally accepted accounting principles and state law for the General Fund, special revenue funds, debt service fund, capital project funds, and internal service fund except that capital outlay expenditures are budgeted in other expenditure categories. All annual appropriations lapse at fiscal year end.

The budget for funded projects was adopted separately, and a separate budget for these activities has been presented accordingly.

Note 3 - Stewardship, Compliance, and Accountability (Continued)

The budget document presents information by fund and function. The legal level of budgetary control adopted by the governing body (i.e., the level at which expenditures may not legally exceed appropriations) is the function level. State law requires the School District to have its budget in place by July 1. Expenditures in excess of amounts budgeted are a violation of Michigan law. State law permits districts to amend their budgets during the year. During the year, the budget was amended in a legally permissible manner. The School District amended budgeted amounts during the year to reflect the most up-to-date information available relative to student counts and government funding received, along with the related budgetary cuts to align with updated funding amounts.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders and contracts) are not tracked during the year. Budget appropriations are considered to be spent once the goods are delivered or the services are rendered.

Excess of Expenditures Over Appropriations in Budgeted Funds

The School District did not have significant expenditure budget variances.

Note 4 - Deposits and Investments

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

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

At year end, the School District had $79,811,568 in investment pools in the Michigan Liquid Asset Fund, which is recorded at amortized cost. There are no limitations or restrictions on participant withdrawals for the investment pools that are recorded at amortized cost, except for a 1-day minimum investment period on Michigan Liquid Asset Fund (MILAF) cash management funds and a 14-day redemption limitation on MILAF MAX Class funds. Redemptions made prior to the applicable 14-day period are subject to a penalty equal to 15 days' interest on the amount redeemed.

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

Custodial Credit Risk of Bank Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the School District's deposits may not be returned to it. The School District does not have a deposit policy for custodial credit risk. At year end, the School District had bank deposits of $12,496,579 (certificates of deposit and checking and savings accounts) that were uninsured and uncollateralized. The School District believes that, due to the dollar amounts of cash deposits and the limits of FDIC insurance, it is impractical to insure all deposits.

Custodial Credit Risk of Investments

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the School District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The School District’s policy for custodial credit risk states custodial credit risk will be minimized by limiting investments to the types of securities allowed by state law and by prequalifying the financial institutions, broker/dealers, intermediaries, and advisors with which the School District will do business using the criteria established in the investment policy. At June 30, 2026, there were no investment securities that were uninsured and unregistered.

Note 4 - Deposits and Investments (Continued)

Interest Rate Risk

Interest rate risk is the risk that the value of investments will decrease as a result of a rise in interest rates. The School District's investment policy does not restrict investment maturities, other than commercial paper, which can only be purchased with a 270-day maturity. The School District's policy minimizes interest rate risk by requiring the structuring of the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities in the open market, and investing operating funds primarily in shorter-term securities, liquid asset funds, money market mutual funds, or similar investment pools and limiting the average maturity in accordance with the School District's cash requirements.

Credit Risk

State law limits investments in commercial paper to the top two ratings issued by nationally recognized statistical rating organizations. The School District's investment policy does not further limit its investment choices. As of year end, the credit quality ratings of investment pools are as follows:

Investment	Carrying Value	Rating	Rating Organization
Michigan Liquid Asset Fund - MAX Class	$ 79,811,568	AAAm	S&P

Concentration of Credit Risk

The School District places no limit on the amount the School District may invest in any one issuer. The School District's policy minimizes concentration of credit risk by requiring diversification of the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized.

Foreign Currency Risk

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

Note 5 - Restricted Assets

At June 30, 2026, restricted assets are composed of the following:

Description	Governmental Activities
Unspent bond proceeds and related interest	$ 28,379,871
Unspent sinking fund property taxes levied	12,884,150
Unspent debt service property taxes levied	3,987,225
Total	$ 45,251,246

Note 6 - Unavailable/Unearned Revenue

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

Note 6 - Unavailable/Unearned Revenue (Continued)

At June 30, 2026, the various components of unearned revenue were as follows:

	Governmental Funds Liability - Unearned
Grant and categorical aid payment received prior to meeting all eligibility requirements	$ 2,518,985
Other	71,242
Total	$ 2,590,227

Note 7 - Capital Assets

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

	Balance July 1, 2025	Reclassifications	Additions	Disposals and Adjustments	Balance June 30, 2026
Capital assets not being depreciated:					
Land	$ 6,220,906	$ -	$ -	$ -	$ 6,220,906
Construction in progress	10,321,038	(10,321,038)	10,592,031	-	10,592,031
Subtotal	16,541,944	(10,321,038)	10,592,031	-	16,812,937
Capital assets being depreciated:					
Buildings and improvements	549,029,596	10,321,038	16,523,288	-	575,873,922
Furniture and equipment	52,647,346	-	4,490,801	(8,525,904)	48,612,243
Buses and other vehicles	11,896,627	-	625,675	(295,832)	12,226,470
Subtotal	613,573,569	10,321,038	21,639,764	(8,821,736)	636,712,635
Accumulated depreciation:					
Buildings and improvements	191,240,941	-	13,150,180	-	204,391,121
Furniture and equipment	27,687,008	-	5,417,664	(6,820,513)	26,284,159
Buses and other vehicles	5,480,338	-	790,730	(216,835)	6,054,233
Subtotal	224,408,287	-	19,358,574	(7,037,348)	236,729,513
Net capital assets being depreciated	389,165,282	10,321,038	2,281,190	(1,784,388)	399,983,122
Net governmental activities capital assets	$ 405,707,226	$ -	$ 12,873,221	$ (1,784,388)	$ 416,796,059

Depreciation expense was not charged to activities, as the School District's assets benefit multiple activities, and allocation is not practical.

Note 7 - Capital Assets (Continued)

Construction Commitments

The School District has active construction projects at year end. At year end, the School District's commitments with contractors are as follows:

	Spent to Date	Remaining Commitment
2021 Sinking Fund	$ 3,140,117	$ 3,560,165
2021 Bond Series III Fund	7,443,339	8,324,018
Total	$ 10,583,456	$ 11,884,183

Note 8 - Interfund Receivables, Payables, and Transfers

The composition of interfund balances is as follows:

	Fund Due From		
Fund Due To	General Fund	2021 Bond Series III Fund	Nonmajor Funds
General Fund	$ -	$ 246,899	$ 1,912,599
Special Education Fund	12,197,104	-	-
Nonmajor funds	6,750,758	-	-
Private Purpose Trust Fund	54,560	-	-
Internal service fund - Health and Welfare Fund	476,146	-	-
Total	$ 19,478,568	$ 246,899	$ 1,912,599

These balances result from the time lag between the dates that goods and services are provided or reimbursable expenditures occur, transactions are recorded in the accounting system, and payments between funds are made.

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

Paying Fund (Transfer Out)	Receiving Fund (Transfer In)	Amount
Special Education Fund	General Fund	$ 3,120,000
Nonmajor governmental funds	General Fund	300,000
Nonmajor governmental funds	Nonmajor governmental funds	2,128,000
	Total	$ 5,548,000

Transfers from the Special Education Fund and Food Service Fund to the General Fund help offset the indirect costs of running those programs incurred in the General Fund. Transfers within the nonmajor governmental funds relate to the bond refunding discussed in Note 9.

Note 9 - Long-term Debt

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

	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Bonds payable:					
Other debt - General obligations	$ 292,415,000	$ 53,615,000	$ (76,070,000)	$ 269,960,000	$ 16,190,000
Unamortized bond premiums	26,903,641	6,670,352	(8,938,110)	24,635,883	1,469,299
Total bonds payable	319,318,641	60,285,352	(85,008,110)	294,595,883	17,659,299
Compensated absences	6,594,163	-	(261,187)	6,332,976	676,072
Severance liability	1,068,030	-	(10,156)	1,057,874	-
Arbitrage liability	1,932,705	115,668	-	2,048,373	-
Total governmental activities long-term debt	$ 328,913,539	$ 60,401,020	$ (85,279,453)	$ 304,035,106	$ 18,335,371

The School District had deferred inflows of $6,106,389 related to deferred charges on bond refundings at June 30, 2026.

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

The School District recognizes a liability for severance benefits when the criteria for eligibility are met. Under the School District's terminal leave pay policy, employees are eligible for severance benefits upon voluntary termination if they have completed at least 10 consecutive years of full-time service within the School District and are eligible for benefits under the Michigan School Employees Retirement Fund. Qualified employees receive $200 per year for each year of full-time service. As of June 30, 2026, the School District has recognized a severance liability of $1,057,874.

General Obligation Bonds and Contracts

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

Purpose	Remaining Annual Installments	Interest Rates	Maturing May 1	Outstanding
$90,770,000 unqualified refunding bonds	$4,300,000 - $4,710,000	1.31%-3.01%	2043	$ 76,065,000
$65,925,000 qualified school building and site bonds	$2,885,000 - $3,400,000	3.00% - 5.00%	2041	49,675,000
$62,015,000 qualified school building and site bonds	$1,830,000 - $4,850,000	5.00%	2043	58,885,000
$36,165,000 unqualified school building and site bonds	$810,000 - $6,120,000	5.00%	2045	31,720,000
$53,615,000 unqualified refunding bonds	$1,515,000 - $4,145,000	5.00%	2045	53,615,000
Total governmental activities				$ 269,960,000

Note 9 - Long-term Debt (Continued)

Debt Service Requirements to Maturity

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

Years Ending June 30	Governmental Activities — Other Debt — Principal	Interest	Total
2027	$ 16,190,000	$ 11,379,663	$ 27,569,663
2028	17,805,000	10,296,805	28,101,805
2029	11,980,000	9,556,760	21,536,760
2030	12,430,000	9,103,893	21,533,893
2031	12,905,000	8,625,280	21,530,280
2032-2036	72,460,000	35,221,776	107,681,776
2037-2041	84,920,000	19,784,168	104,704,168
2042-2045	41,270,000	3,972,870	45,242,870
Total	$ 269,960,000	$ 107,941,215	$ 377,901,215

Current Bond Refunding

On March 3, 2026, the School District issued $53,615,000 of 2026 Refunding Bonds to currently refund $60,750,000 of the outstanding 2016 School Building and Site Bonds, Series II. Proceeds of the refunding bonds, together with $2,128,000 contributed by the School District's Debt Service Fund, were deposited into an irrevocable escrow account to provide for the redemption of the refunded bonds on May 1, 2026 at a call price of 100 percent. The refunding reduced aggregate debt service payments by approximately $10,400,000 and, after consideration of the School District's $2,128,000 contribution, resulted in net cash flow savings of approximately $8,270,000. The transaction resulted in an economic gain of approximately $6,700,000 based on the present value of the related debt service payments. The refunding resulted in a deferred inflow of resources of $6,185,352, before current year amortization, representing the excess of the net carrying amount of the refunded debt over its reacquisition price.

In previous years, the School District defeased certain bonds by completing an advance refunding. As of June 30, 2026, there are no bonds outstanding that are considered defeased.

Note 10 - Michigan Public School Employees' Retirement System

Plan Description

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

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

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

Benefits Provided

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

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

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

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

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

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

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

Contributions

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

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

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

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

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

The ranges of rates are as follows:

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

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

The School District's required and actual pension contributions to the plan for the year ended June 30, 2026 were $49,378,638, which includes the School District's contributions required for those members with a defined contribution benefit. For the year ended June 30, 2026, the School District's required and actual pension contributions include an allocation of $17,250,684 in revenue received from the State of Michigan and remitted to the System to fund the MPSERS unfunded actuarial accrued liability (UAAL) stabilization rate.

The School District's required and actual OPEB contributions to the plan for the year ended June 30, 2026 were $4,056,120, which includes the School District's contributions required for those members with a defined contribution benefit.

Net Pension Liability

At June 30, 2026, the School District reported a liability of $214,956,629 for its proportionate share of the net pension liability. The net pension liability was measured as of September 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of September 30, 2024, which used update procedures to roll forward the estimated liability to September 30, 2025. The School District's proportion of the net pension liability was based on a projection of its long-term share of contributions to the pension plan relative to the projected contributions of all participating reporting units, actuarially determined. At September 30, 2025 and 2024, the School District's proportion was 1.07 and 1.09 percent, respectively, representing a change of (1.7) percent.

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

Net OPEB Asset

At June 30, 2026, the School District reported an asset of $(70,464,334) for its proportionate share of the net OPEB asset. The net OPEB asset for fiscal year 2026 was measured as of September 30, 2025, and the total OPEB liability used to calculate the net OPEB asset was determined by an actuarial valuation as of September 30, 2024, which used update procedures to roll forward the estimated liability to September 30, 2025. The School District's proportion of the net OPEB asset was based on a projection of its long-term share of contributions to the OPEB plan relative to the projected contributions of all participating reporting units, actuarially determined. At September 30, 2025 and 2024, the School District's proportion was 1.16 and 1.08 percent, respectively, representing a change of 7.60 percent.

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

For 2026, the School District recognized pension expense of $8,488,958, inclusive of payments to fund the MPSERS UAAL stabilization rate. At June 30, 2026, the School District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 8,325,887	$ (1,914,601)
Changes in assumptions	7,715,409	(11,360,975)
Net difference between projected and actual earnings on pension plan investments	-	(51,370,031)
Changes in proportion and differences between the School District's contributions and proportionate share of contributions	2,511,245	(4,969,065)
The School District's contributions to the plan subsequent to the measurement date	39,354,089	-
Total	$ 57,906,630	$ (69,614,672)

The $17,250,684 reported as deferred inflows of resources resulting from the pension portion of state aid payments received pursuant to the UAAL payment will be recognized as state appropriations revenue for the year ending June 30, 2027. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ending	Amount
2027	$ (3,397,193)
2028	(23,430,405)
2029	(18,465,531)
2030	(5,769,002)
Total	$ (51,062,131)

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

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

For the year ended June 30, 2026, the School District recognized OPEB recovery of $22,675,645.

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

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ -	$ (48,243,222)
Changes in assumptions	9,404,221	(747,336)
Net difference between projected and actual earnings on OPEB plan investments	-	(9,901,776)
Changes in proportionate share or difference between amount contributed and proportionate share of contributions	1,286,170	(1,374,203)
Employer contributions to the plan subsequent to the measurement date	2,832,964	-
Total	$ 13,523,355	$ (60,266,537)

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

Years Ending	Amount
2027	$ (13,537,739)
2028	(12,936,988)
2029	(11,802,087)
2030	(7,727,059)
2031	(2,741,302)
Thereafter	(830,971)
Total	$ (49,576,146)

Actuarial Assumptions

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

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

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

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

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

Discount Rate

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

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

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

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

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

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

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

	1 Percentage Point Decrease (5.00%)	Current Discount Rate (6.00%)	1 Percentage Point Increase (7.00%)
Net pension liability of the School District	$ 339,213,416	$ 214,956,629	$ 111,466,631

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

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

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

	1 Percentage Point Decrease (5.00%)	Current Discount Rate (6.00%)	1 Percentage Point Increase (7.00%)
Net OPEB asset of the School District	$ (60,709,482)	$ (70,464,334)	$ (79,001,943)

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

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

	1 Percentage Point Decrease	Current Rate	1 Percentage Point Increase
Net OPEB asset of the School District	$ (78,924,037)	$ (70,464,334)	$ (61,581,924)

Pension Plan and OPEB Plan Fiduciary Net Position

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

Payable to the Pension Plan and OPEB Plan

At June 30, 2026, the School District reported a payable of $11,087,666 and $817,931 for the outstanding amount of contributions to the pension plan and OPEB plan, respectively, required for the year ended June 30, 2026.

Note 11 - Risk Management

The School District is exposed to various risks of loss related to property loss, torts, errors and omissions, and employee injuries (workers' compensation). The School District has purchased commercial insurance for health claims. The School District also participates in the Metropolitan Association for Improved School Legislation (M.A.I.S.L.) risk pool for claims relating to property loss, torts, and errors and omissions; the School District is self-insured for workers' compensation. Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

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

Note 11 - Risk Management (Continued)

The School District estimates the liability for workers' compensation claims that have been incurred through the end of the fiscal year, including claims that have been reported, as well as those that have not yet been reported. Changes in the estimated liability for the past two fiscal years were as follows:

	2026	2025
Estimated liability - Beginning of year	$ 398,290	$ 316,779
Estimated claims expense, including changes in estimates	420,112	563,048
Claim payments	(423,256)	(481,537)
Estimated liability - End of year	$ 395,146	$ 398,290

Note 12 - Tax Abatements

The School District receives reduced property tax revenue as a result of industrial facilities tax exemptions (PA 198 of 1974), brownfield redevelopment agreements, and personal property tax relief exemptions (PA 328 of 1998) granted by cities, villages, and townships within the boundaries of the School District. Industrial facility exemptions are intended to promote construction of new industrial facilities or to rehabilitate historical facilities; brownfield redevelopment agreements are intended to reimburse taxpayers that remediate environmental contamination on their properties; and personal property tax relief agreements are intended to promote business investment in distressed communities.

For the fiscal year ended June 30, 2026, the School District’s property tax revenue was reduced by approximately $1,561,511 under these programs.

The School District is reimbursed for lost revenue caused by tax abatements on the operating millage of nonhomestead properties from the State of Michigan under the school aid formula. The School District received approximately $1,296,000 in reimbursements from the State of Michigan. The School District is not reimbursed for lost revenue from the 2021 Sinking Fund or debt service millages. There are no abatements made by the School District.

Required Supplementary Information

Required Supplementary Information
Budgetary Comparison Schedules
General Fund

Year Ended June 30, 2026

	Original Budget	Final Budget	Variance with Original Budget - Over (Under) Final Budget	Actual	Variance with Final Budget - (Under) Over Actual Amounts
Revenue					
Local sources	$ 36,607,000	$ 38,577,193	$ 1,970,193	$ 39,201,430	$ 624,237
State sources	135,510,342	132,389,961	(3,120,381)	131,559,912	(830,049)
Federal sources	93,071	138,430	45,359	138,431	1
Interdistrict sources	11,785,863	11,973,992	188,129	12,137,292	163,300
Net realized/unrealized investment earnings	2,179,400	1,591,631	(587,769)	1,691,713	100,082
Total revenue	186,175,676	184,671,207	(1,504,469)	184,728,778	57,571
Expenditures					
Current:					
Instruction:					
Basic programs	92,776,349	91,295,081	(1,481,268)	91,290,298	(4,783)
Added needs	17,800,767	18,422,894	622,127	18,098,007	(324,887)
Support services:					
Pupil	11,625,768	11,744,566	118,798	11,554,649	(189,917)
Instructional staff	9,321,519	9,835,220	513,701	9,798,569	(36,651)
General administration	1,019,747	1,063,198	43,451	1,015,365	(47,833)
School administration	13,001,747	12,466,961	(534,786)	12,462,174	(4,787)
Business	1,975,296	1,924,840	(50,456)	1,854,561	(70,279)
Operations and maintenance	20,970,988	21,956,748	985,760	21,891,357	(65,391)
Pupil transportation services	9,663,896	9,510,761	(153,135)	8,946,845	(563,916)
Central	6,196,790	6,264,447	67,657	6,246,773	(17,674)
Athletics	2,878,396	3,251,789	373,393	3,244,621	(7,168)
Community services	3,208,694	3,643,645	434,951	3,635,317	(8,328)
Total expenditures	190,439,957	191,380,150	940,193	190,038,536	(1,341,614)
Excess of Expenditures Over Revenue	(4,264,281)	(6,708,943)	(2,444,662)	(5,309,758)	1,399,185
Other Financing Sources - Transfers in	2,300,000	3,600,000	1,300,000	3,600,406	406
Net Change in Fund Balance	(1,964,281)	(3,108,943)	(1,144,662)	(1,709,352)	1,399,591
Fund Balance - Beginning of year	31,302,420	31,302,420	-	31,302,420	-
Fund Balance - End of year	**$ 29,338,139**	**$ 28,193,477**	**$ (1,144,662)**	**$ 29,593,068**	**$ 1,399,591**

See notes to required supplementary information.

Required Supplementary Information
Budgetary Comparison Schedules
General Fund - Funded Projects

Year Ended June 30, 2026

	Original Budget	Final Budget	Variance with Original Budget - Over (Under) Final Budget	Actual	Variance with Final Budget - (Under) Over Actual Amounts
Revenue					
Local sources	$ 175,196	$ 238,546	$ 63,350	$ 84,274	$ (154,272)
State sources	10,264,523	16,769,508	6,504,985	14,311,391	(2,458,117)
Federal sources	6,769,744	7,758,774	989,030	7,065,481	(693,293)
Interdistrict sources	266,150	334,562	68,412	273,875	(60,687)
Total revenue	17,475,613	25,101,390	7,625,777	21,735,021	(3,366,369)
Expenditures					
Current:					
Instruction	12,337,698	17,200,681	4,862,983	15,469,701	(1,730,980)
Support services	4,876,513	6,557,708	1,681,195	5,662,156	(895,552)
Food services	-	-	-	109,640	109,640
Community services	110,517	167,477	56,960	121,487	(45,990)
Total expenditures	17,324,728	23,925,866	6,601,138	21,362,984	(2,562,882)
Excess of Revenue Over Expenditures	150,885	1,175,524	1,024,639	372,037	(803,487)
Other Financing Uses - Transfers out	(150,885)	(983,670)	(832,785)	(180,406)	803,264
Net Change in Fund Balance	-	191,854	191,854	191,631	(223)
Fund Balance (Deficit) - Beginning of year	(191,631)	(191,631)	-	(191,631)	-
Fund Balance (Deficit) - End of year	**$ (191,631)**	**$ 223**	**$ 191,854**	**$ -**	**$ (223)**

See notes to required supplementary information.

Required Supplementary Information
Budgetary Comparison Schedule - Major Special Revenue Fund
Special Education Fund

Year Ended June 30, 2026

	Original Budget	Final Budget	Variance with Original Budget - (Under) Over Final Budget	Actual	Variance with Final Budget - (Under) Over Actual Amounts
Revenue					
Local and interdistrict sources	$ 16,250,184	$ 13,913,442	$ (2,336,742)	$ 12,989,713	$ (923,729)
State sources	11,102,339	11,845,224	742,885	11,192,263	(652,961)
Total revenue	27,352,523	25,758,666	(1,593,857)	24,181,976	(1,576,690)
Expenditures					
Current:					
Instruction	14,618,717	13,921,216	(697,501)	11,450,661	(2,470,555)
Support services	9,557,662	9,190,616	(367,046)	8,458,988	(731,628)
Facility improvements	1,277,889	1,277,889	-	1,358,043	80,154
Total expenditures	25,454,268	24,389,721	(1,064,547)	21,267,692	(3,122,029)
Excess of Revenue Over Expenditures	1,898,255	1,368,945	(529,310)	2,914,284	1,545,339
Other Financing Uses - Transfers out	(2,000,000)	(3,150,000)	(1,150,000)	(3,120,000)	30,000
Net Change in Fund Balance	(101,745)	(1,781,055)	(1,679,310)	(205,716)	1,575,339
Fund Balance - Beginning of year	2,639,864	2,639,864	-	2,639,864	-
Fund Balance - End of year	**$ 2,538,119**	**$ 858,809**	**$ (1,679,310)**	**$ 2,434,148**	**$ 1,575,339**

See notes to required supplementary information.

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

Last Ten Plan Years

Plan Years Ended September 30

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
School District's proportion of the net pension liability	1.07301 %	1.09191 %	1.08200 %	1.07427 %	1.09088 %	1.11055 %	1.10382 %	1.10966 %	1.10839 %	1.11646 %
School District's proportionate share of the net pension liability	$ 214,956,629	$ 267,321,967	$ 350,200,637	$ 404,017,312	$ 258,269,636	$ 381,486,236	$ 365,547,134	$ 333,583,678	$ 287,231,919	$ 278,547,083
School District's covered payroll	$ 116,773,397	$ 112,706,038	$ 108,805,548	$ 102,180,226	$ 96,640,061	$ 98,377,074	$ 95,654,243	$ 94,116,658	$ 92,678,036	$ 93,062,218
School District's proportionate share of the net pension liability as a percentage of its covered payroll	184.08 %	237.19 %	321.86 %	395.40 %	267.25 %	387.78 %	382.15 %	354.44 %	309.92 %	299.31 %
Plan fiduciary net position as a percentage of total pension liability	79.44 %	74.44 %	65.91 %	60.77 %	72.32 %	59.49 %	60.08 %	62.12 %	63.96 %	63.01 %

See notes to required supplementary information.

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

Last Ten Fiscal Years

Years Ended June 30

	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Statutorily required contribution	$ 48,069,952	$ 46,858,622	$ 45,118,353	$ 49,300,354	$ 36,227,182	$ 32,726,136	$ 30,130,286	$ 29,162,712	$ 28,273,165	$ 26,551,658
Contributions in relation to the statutorily required contribution	48,069,952	46,858,622	45,118,353	49,300,354	36,227,182	32,726,136	30,130,286	29,162,712	28,273,165	26,551,658
Contribution Deficiency	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
School District's Covered Payroll	$ 123,279,540	$ 115,627,688	$ 112,102,854	$ 107,472,751	$ 100,463,576	$ 96,512,832	$ 97,419,463	$ 95,355,911	$ 93,813,172	$ 95,901,095
Contributions as a Percentage of Covered Payroll	38.99 %	40.53 %	40.25 %	45.87 %	36.06 %	33.91 %	30.93 %	30.58 %	30.14 %	27.69 %

See notes to required supplementary information.

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

Last Nine Plan Years

Plan Years Ended September 30

	2025	2024	2023	2022	2021	2020	2019	2018	2017
School District's proportion of the net OPEB (asset) liability	1.15912 %	1.07730 %	1.09516 %	1.05717 %	1.07353 %	1.11338 %	1.09716 %	1.10760 %	1.10567 %
School District's proportionate share of the net OPEB (asset) liability	$ (70,464,334)	$ (46,371,234)	$ (6,195,296)	$ 22,391,457	$ 16,386,164	$ 59,646,548	$ 78,751,350	$ 88,042,409	$ 97,912,644
School District's covered payroll	$ 116,773,397	$ 112,706,038	$ 108,805,548	$ 102,180,226	$ 96,640,061	$ 98,377,074	$ 95,654,243	$ 94,116,658	$ 92,678,036
School District's proportionate share of the net OPEB (asset) liability as a percentage of its covered payroll	(60.34)%	(41.14)%	(5.69)%	21.91 %	16.96 %	60.63 %	82.33 %	93.55 %	105.65 %
Plan fiduciary net position as a percentage of total OPEB liability	164.94 %	143.08 %	105.04 %	83.09 %	88.87 %	59.76 %	48.67 %	43.10 %	36.53 %

See notes to required supplementary information.

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

Last Nine Fiscal Years

Years Ended June 30

	2026	2025	2024	2023	2022	2021	2020	2019	2018
Statutorily required contribution	$ 3,141,163	$ 3,442,814	$ 8,732,655	$ 8,322,800	$ 7,903,024	$ 7,807,388	$ 7,703,526	$ 7,413,228	$ 6,728,930
Contributions in relation to the statutorily required contribution	3,141,163	3,442,814	8,732,655	8,322,800	7,903,024	7,807,388	7,703,526	7,413,228	6,728,930
Contribution Deficiency	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
School District's Covered Payroll	$ 123,279,540	$ 115,627,688	$ 112,102,854	$ 107,472,751	$ 100,463,576	$ 96,512,832	$ 97,419,463	$ 95,355,911	$ 93,813,172
Contributions as a Percentage of Covered Payroll	2.55 %	2.98 %	7.79 %	7.74 %	7.87 %	8.09 %	7.91 %	7.77 %	7.17 %

See notes to required supplementary information.

Budgetary Information

The School District is required to adopt its original budget prior to the beginning of the fiscal year on July 1. However, the State of Michigan did not finalize its School Aid budget for the 2025–2026 fiscal year until October 7, 2025, several months after the School District's fiscal year and school year had begun. As a result, the School District developed its original budget using the best available information and funding estimates at the time of adoption. Once the State's School Aid budget was finalized, the School District amended its budget to reflect updated state funding allocations and other changes in anticipated revenues and expenditures.

The School District amended its original Funded Projects Fund budget during the fiscal year to reflect changes in state and federal grant allocations and available funding. Total budgeted revenues increased by approximately $7.6 million, primarily due to an approximately $6.5 million increase in anticipated state funding and an approximately $989,000 increase in anticipated federal funding. The increase in state funding was primarily attributable to additional funding for Section 31a At Risk, Section 27l(2) Educator Compensation, and Section 35m Literacy Supports. The increase in federal funding was primarily attributable to increased allocations for Title grant programs.

Correspondingly, budgeted Funded Projects Fund expenditures increased by approximately $6.6 million, including increases of approximately $4.9 million for instruction and approximately $1.7 million for support services, to reflect the revised funding available for grant-supported programs and activities.

Actual Funded Projects Fund revenues were approximately $3.4 million below the final amended budget, while actual expenditures were approximately $2.6 million below budget. These variances were primarily attributable to grant funds that remained unexpended at year-end. Because grant revenues are generally recognized as eligible expenditures are incurred, unexpended grant funds resulted in both lower-than-budgeted revenues and expenditures. Grant funds remaining available at year-end will generally be carried forward and utilized in the subsequent fiscal year, subject to applicable grant requirements.

The School District amended its original Special Education Fund budget to reflect updated revenue projections and anticipated program expenditures. Budgeted revenues decreased by approximately $1.6 million, primarily due to a reduction in anticipated county revenue, partially offset by increased state funding. Budgeted expenditures decreased by approximately $1.1 million, reflecting adjustments to instructional and support services costs. Budgeted transfers to other funds also increased by approximately $1.15 million.

Actual Special Education Fund revenues were approximately $1.6 million below the final amended budget, while actual expenditures were approximately $3.1 million below budget. These variances were primarily attributable to lower-than-anticipated special education program expenditures, which resulted in corresponding reductions in expenditure-based funding and reimbursements. As a result, the Special Education Fund ended the fiscal year with a fund balance approximately $1.6 million higher than budgeted.

Pension Information

Benefit Changes

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

Changes in Assumptions

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

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

2022 - The discount rate and investment rate of return in the September 30, 2021 actuarial valuation decreased by 0.80 percentage points.

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

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

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

OPEB Information

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

Benefit Changes

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

Changes in Assumptions

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

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

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

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

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

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

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

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

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

Supplementary Information

Supplementary Information
Combining Balance Sheet
Nonmajor Governmental Funds

June 30, 2026

	Special Revenue Funds			Capital Project Funds		
	Food Service	Student Activities	Debt Service	Capital Projects	2021 Sinking	Total
Assets						
Cash and investments	$ 3,116	$ -	$ -	$ -	$ -	$ 3,116
Receivables - Due from other governments	402,750	-	-	-	-	402,750
Due from other funds	1,685,730	1,956,202	421,356	2,687,470	-	6,750,758
Inventory	57,397	-	-	-	-	57,397
Restricted assets	-	-	3,987,225	-	12,884,150	16,871,375
Total assets	**$ 2,148,993**	**$ 1,956,202**	**$ 4,408,581**	**$ 2,687,470**	**$ 12,884,150**	**$ 24,085,396**
Liabilities						
Accounts payable	$ 1,731	$ -	$ -	$ 67,529	$ 961,562	$ 1,030,822
Due to other funds	-	-	-	-	1,912,599	1,912,599
Accrued liabilities and other	3,571	-	-	-	-	3,571
Unearned revenue	71,242	-	-	-	-	71,242
Total liabilities	76,544	-	-	67,529	2,874,161	3,018,234
Fund Balances						
Nonspendable - Inventory and prepaid expenses	57,397	-	-	-	-	57,397
Restricted:						
Debt service	-	-	4,408,581	-	-	4,408,581
Capital projects	-	-	-	-	10,009,989	10,009,989
Food service	2,015,052	-	-	-	-	2,015,052
Committed - Student activities	-	1,956,202	-	-	-	1,956,202
Assigned - Capital projects	-	-	-	2,619,941	-	2,619,941
Total fund balances	2,072,449	1,956,202	4,408,581	2,619,941	10,009,989	21,067,162
Total liabilities and fund balances	**$ 2,148,993**	**$ 1,956,202**	**$ 4,408,581**	**$ 2,687,470**	**$ 12,884,150**	**$ 24,085,396**

Livonia Public Schools

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

Year Ended June 30, 2026

	Special Revenue Funds			Capital Project Funds			
	Food Service	Student Activities	Debt Service	Capital Projects	2021 Sinking	2021 Bond Series II	Total
Revenue							
Local sources	$ 256,440	$ 3,077,509	$ 24,122,703	$ -	$ 9,131,308	$ -	$ 36,587,960
State sources	2,880,655	-	995,948	-	280,307	-	4,156,910
Federal sources	3,806,285	-	-	-	-	-	3,806,285
Net realized/unrealized investment earnings	-	-	357,788	-	416,863	110,109	884,760
Total revenue	6,943,380	3,077,509	25,476,439	-	9,828,478	110,109	45,435,915
Expenditures							
Current:							
Support services	-	2,963,449	-	-	-	89,729	3,053,178
Food services	6,022,848	-	-	-	-	-	6,022,848
Debt service:							
Principal	-	-	15,320,000	-	-	-	15,320,000
Interest	-	-	10,251,730	-	-	-	10,251,730
Other debt costs	-	-	518,353	-	-	-	518,353
Capital outlay	550,962	-	-	945,965	9,568,983	7,126,889	18,192,799
Total expenditures	6,573,810	2,963,449	26,090,083	945,965	9,568,983	7,216,618	53,358,908
Excess of Revenue Over (Under) Expenditures	369,570	114,060	(613,644)	(945,965)	259,495	(7,106,509)	(7,922,993)
Other Financing Sources (Uses)							
Face value of debt issued	-	-	53,615,000	-	-	-	53,615,000
Proceeds from sale of capital assets	-	-	-	435,065	-	-	435,065
Premium on debt issued	-	-	6,670,352	-	-	-	6,670,352
Transfers in	-	-	2,128,000	-	-	-	2,128,000
Payment to bond refunding escrow agent	-	-	(61,897,705)	-	-	-	(61,897,705)
Transfers out	(300,000)	-	(2,128,000)	-	-	-	(2,428,000)
Total other financing (uses) sources	(300,000)	-	(1,612,353)	435,065	-	-	(1,477,288)
Net Change in Fund Balances	69,570	114,060	(2,225,997)	(510,900)	259,495	(7,106,509)	(9,400,281)
Fund Balances - Beginning of year	2,002,879	1,842,142	6,634,578	3,130,841	9,750,494	7,106,509	30,467,443
Fund Balances - End of year	**$ 2,072,449**	**$ 1,956,202**	**$ 4,408,581**	**$ 2,619,941**	**$ 10,009,989**	**$ -**	**$ 21,067,162**

Supplementary Information
Combining Balance Sheet
General Fund

June 30, 2026

	General Fund	Funded Projects Fund	Total
Assets			
Cash and investments	$ 43,289,638	$ -	$ 43,289,638
Receivables:			
Other receivables	276,492	558	277,050
Due from other governments	26,766,247	2,749,810	29,516,057
Due from other funds	2,159,498	513,545	2,673,043
Inventory	118,302	-	118,302
Prepaid expenses	167,784	-	167,784
Total assets	**$ 72,777,961**	**$ 3,263,913**	**$ 76,041,874**
Liabilities			
Accounts payable	$ 338,673	$ 92,653	$ 431,326
Due to other governmental units	4,705,987	5,233	4,711,220
Due to other funds	19,992,113	-	19,992,113
Accrued liabilities and other	18,142,983	1,368,009	19,510,992
Unearned revenue	5,137	1,798,018	1,803,155
Total liabilities	43,184,893	3,263,913	46,448,806
Fund Balances			
Nonspendable - Inventory and prepaid expenses	286,086	-	286,086
Assigned - Subsequent year's budget	288,996	-	288,996
Unassigned	29,017,986	-	29,017,986
Total fund balances	29,593,068	-	29,593,068
Total liabilities and fund balances	**$ 72,777,961**	**$ 3,263,913**	**$ 76,041,874**

Supplementary Information
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances
General Fund

Year Ended June 30, 2026

	General Fund	Funded Projects Fund	Total
Revenue			
Local sources	$ 39,201,430	$ 84,274	$ 39,285,704
State sources	131,559,912	14,311,391	145,871,303
Federal sources	138,431	7,065,481	7,203,912
Interdistrict sources	12,137,292	273,875	12,411,167
Net realized/unrealized investment earnings	1,691,713	-	1,691,713
Total revenue	184,728,778	21,735,021	206,463,799
Expenditures			
Current:			
Instruction:			
Basic programs	91,290,298	2,471,898	93,762,196
Added needs	18,098,007	12,529,603	30,627,610
Adult/Continuing education	-	228,148	228,148
Support services:			
Pupil	11,554,649	2,805,310	14,359,959
Instructional staff	9,798,569	1,548,955	11,347,524
General administration	1,015,365	-	1,015,365
School administration	12,462,174	171,195	12,633,369
Business	1,854,561	-	1,854,561
Operations and maintenance	21,722,501	794,397	22,516,898
Pupil transportation services	8,940,979	294,486	9,235,465
Central	6,100,124	29,688	6,129,812
Athletics	3,188,702	-	3,188,702
Food services	-	109,640	109,640
Community services	3,635,317	121,487	3,756,804
Capital outlay	377,290	258,177	635,467
Total expenditures	190,038,536	21,362,984	211,401,520
Excess of Revenue (Under) Over Expenditures	(5,309,758)	372,037	(4,937,721)
Other Financing Sources (Uses)			
Transfers in	3,600,406	-	3,600,406
Transfers out	-	(180,406)	(180,406)
Total other financing sources (uses)	3,600,406	(180,406)	3,420,000
Net Change in Fund Balances	(1,709,352)	191,631	(1,517,721)
Fund Balances (Deficit) - Beginning of year	31,302,420	(191,631)	31,110,789
Fund Balances - End of year	**$ 29,593,068**	**$ -**	**$ 29,593,068**

Supplementary Information
Schedule of Bonded Indebtedness

June 30, 2026

Years Ending June 30	2026 Refunding Bonds Principal	2020 Refunding Principal	2021 Bond Series I Principal	2021 Bond Series II Principal	2021 Bond Series III Principal	Total
2027	$ 2,175,000	$ 4,300,000	$ 2,885,000	$ 1,830,000	$ 5,000,000	$ 16,190,000
2028	2,365,000	4,315,000	3,055,000	1,950,000	6,120,000	17,805,000
2029	1,515,000	4,335,000	3,165,000	2,155,000	810,000	11,980,000
2030	1,560,000	4,355,000	3,275,000	2,385,000	855,000	12,430,000
2031	1,605,000	4,370,000	3,375,000	2,665,000	890,000	12,905,000
2032	1,675,000	4,385,000	3,375,000	3,045,000	935,000	13,415,000
2033	1,835,000	4,405,000	3,375,000	3,325,000	980,000	13,920,000
2034	2,190,000	4,420,000	3,375,000	3,475,000	1,005,000	14,465,000
2035	2,510,000	4,435,000	3,395,000	3,625,000	1,065,000	15,030,000
2036	2,870,000	4,470,000	3,400,000	3,775,000	1,115,000	15,630,000
2037	3,255,000	4,510,000	3,400,000	3,925,000	1,175,000	16,265,000
2038	3,360,000	4,545,000	3,400,000	4,075,000	1,230,000	16,610,000
2039	3,460,000	4,580,000	3,400,000	4,225,000	1,290,000	16,955,000
2040	3,580,000	4,615,000	3,400,000	4,375,000	1,390,000	17,360,000
2041	3,705,000	4,645,000	3,400,000	4,525,000	1,455,000	17,730,000
2042	3,830,000	4,670,000	-	4,680,000	1,525,000	14,705,000
2043	3,930,000	4,710,000	-	4,850,000	1,600,000	15,090,000
2044	4,050,000	-	-	-	1,640,000	5,690,000
2045	4,145,000	-	-	-	1,640,000	5,785,000
Total remaining payments	**$ 53,615,000**	**$ 76,065,000**	**$ 49,675,000**	**$ 58,885,000**	**$ 31,720,000**	**$ 269,960,000**
Principal payments due	May	May	May	May	May	
Interest payments due	May and November	May and November	May and November	May and November	May and November	
Interest rate	5.00%	1.31% - 3.01%	3.00% - 5.00%	5.00%	5.00%	
Original issue	**$ 53,615,000**	**$ 90,770,000**	**$ 65,925,000**	**$ 62,015,000**	**$ 36,165,000**	

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

plante moran

Plante & Moran, PLLC
Suite 300
2601 Cambridge Court
Auburn Hills, MI 48326
Tel: 248.375.7100
Fax: 248.375.7101
plantemoran.com

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

Independent Auditor's Report

To Management and the Board of Education
Livonia Public Schools

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Livonia Public Schools (the "School District") as of and for the year ended June 30, 2026 and the related notes to the financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated October 15, 2026.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

To Management and the Board of Education
Livonia Public Schools

Purpose of this Report

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

Plante & Moran, PLLC

October 15, 2026

LIVONIA PUBLIC SCHOOLS
BOARD OF EDUCATION MEETING
November 16, 2026

TOPIC: Approval of Garfield Thrive Track Site Work

RECOMMENDATION:

Move that the Board of Education of the Livonia Public Schools School District accept the recommendation of the Project Team and approve **Cortis Brothers Trucking and Excavating,** Marine City, Michigan, as the lowest responsible bidder for the Garfield Thrive Track site work in the amount of **$455,200, plus a 7% construction contingency of $32,000**, for a total project authorization of **$487,200.**

RATIONALE:

This project is part of the $750,000 state-funded Thrive Track Healthy Living Skills for Independence initiative at Garfield Community School. The site work includes construction of an accessible walking track, improvements to the existing basketball court, and associated site improvements to support outdoor physical activity, independence, and healthy living for students with varying abilities.

Approval will allow the District to move forward with the contractor and begin securing the necessary City permits and approvals in preparation for construction in May 2027.
.

BUDGETARY INFORMATION:

State Grant

RESOURCE PERSONNEL:

Jeff Burnside, Director of Operations and District Services

EXHIBITS:

Attached

JB/AS

APPENDIX B

BID PRICING FORM

LIVONIA PUBLIC SCHOOLS

REQUEST FOR BIDS FOR THRIVE TRACK BID

Contractor Information	
Contractor Name:	CURTIS BROTHERS TRUCKING & EXCAVATING
Business Address:	6052 STARVILLE RD, MARINE CITY MI 48039
Contact Person:	JOSEPH A. ROBINSON
Telephone:	810-459-9425
E-Mail:	jrobinson@curtisbros.com
Fax:	810-765-1460

A. CONTRACTOR PRICING

1. Lump Sum Pricing: The Bid pricing is to be broken down into the below components. All Bid pricing is to include all costs and expenses for the Work in accordance with the RFB, the Specifications, the Minimum Compliance Requirements and the Contract. All pricing shall be on a lump sum basis which includes all costs and expenses of Contractor to complete the respective Work, such as all supplies, materials, labor, equipment, Prevailing Wage Rates, insurance, permits, bonds (if applicable), taxes, overhead/profit, etc.

LUMP SUM PRICING PARAMETERS		
Component of Work	**Total Amount (in US Dollars)**	**Days to Complete**
PROPOSAL A. SITEWORK	$ 450,500.00	50 DAYS
Cost of Performance and Payment Bonds	$ 4,700.00	N/A
TOTAL:	$ 455,200.00	N/A

2. Unit Pricing (if applicable): In addition to the Lump Sum above, please provide unit pricing for any applicable components of the Work, i.e., equipment and its installation cost, that will be available to the School District to purchase at the identified price for a minimum of one (1) year following Substantial Completion of the Work.

UNIT PRICING PARAMETERS (LABOR + MATERIALS + OH&P)		
Unit Pricing by Product	Total Amount (in US Dollars)	
Undercutting (CY)	$ 102.00	
3" Asphalt (SY)	$ $55.00	
4" Non-Reinforced Concrete (SF)	$ $20.00	
Poured-in-Place EPDM Rubber – 1/2" (SF)	$ $20.00	
Poured-in-Place SBR Rubber – 3/4" (SF)	$ $19.00	

B. WARRANTIES

Please detail the type and length of all warranties offered by the Contractor under this Bid for the following: 1) **labor/installation**; and 2) **materials and equipment**. Please detail what is covered by each warranty, what conditions are part of the warranty and what are the exclusions to the warranty, if any. SEE ATTACHED

C. OTHER RFB REQUIREMENTS

1. Please include the following with this Bid Form:

   a) List of References (see 2.2.3 of RFB)

   b) Provide Proof of required insurance coverages and bonds (See 2.2.4 of RFB)

   c) List of Subcontractors (See 2.2.12 of RFB)

   d) Provide a Copy of Contractor's State Project Registration.

D. PREVAILING WAGE RATES

The State Prevailing Wage Rates for this project for all classes of construction mechanics required for the Work are contained behind **APPENDIX A-1**.

E. EXCEPTIONS

Please provide a detailed list of any exceptions or special considerations you have to the terms and conditions of the RFB and the Contract. This must include a detailed reference to the corresponding section of the RFB the Contract and explanations for the same. (Use additional pages if necessary).

No PLAYGROUND EQUIPMENT, SHADE STRUCTURES & BENCH EQUIPMENT

F. ACKNOWLEDGEMENT OF ADDENDA TO RFB

The Contractor acknowledges receipt of the following addenda:

Addendum Number 1 dated 10/13/2026
Addendum Number N/A dated N/A
Addendum Number N/A dated N/A

The undersigned declares that they have carefully examined the instructions, the Specifications, Minimum Compliance Requirements and the Contract, and agrees to furnish these items and the Work within such Specifications for the price set forth in this Bid. The undersigned and/or its representative attended the Pre-Bid Conference and fully understands the detailed Specifications presented and discussed. The undersigned hereby confirms that they have of all licenses necessary to perform the Work. The undersigned has carefully checked all of its Bid figures and understands that it shall be responsible for any error or omission in this Bid and is in receipt of all Addenda as issued. The undersigned understands that the School District reserves the right to accept or reject in whole or in part any and all Bids, to waive informalities and irregularities therein, and to award the Contract to other than the Contractor submitting the best financial Bid (low bidder) and to award the Contract to one (1) or more Contractors in the School District's sole and absolute discretion.

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

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

The undersigned certifies that they are authorized to sign as a Representative for the undersigned Contractor.

THE BELOW CONTRACTOR HEREBY SUBMITS THIS BID PRICING FORM IN ACCORDANCE WITH THE TERMS AND CONDITIONS OF THE RFB.

Contractor Name: Curtis Brother Trucking & Excavating Co

Authorized Individual Name: Joseph A. Robinson

Position/Title: Project Manager / Estimator

Signature: 

Date: 10-21-2026

APPENDIX C

FAMILIAL DISCLOSURE AFFIDAVIT

The undersigned, the owner or authorized officer of Cortis Brothers Trucking & Excavating, Inc. (the "Contractor"), pursuant to the familial disclosure requirement provided in the Livonia Public Schools' (the "School District") Request For Bids For Thrive Track Bid, hereby represents and warrants that, except as provided below, no familial relationships exist between the owner or any employee of the Contractor, and any member of the Board of Education of the School District or the Superintendent of the School District. A list of the School District's Board of Education and its Superintendent may be found at http://www.livoniapublicschools.org.

List any Familial Relationships:

CONTRACTOR:

Cortis Brothers Trucking & Excavating, Inc.

By: [signature]

Its: President

STATE OF Michigan)
)ss.
COUNTY OF St. Clair)

This instrument was acknowledged before me on the 21st day of October, 2026, by Vicki L. Fowler.

VICKI L. FOWLER
My Commission Expires
March 9, 2031
County of St. Clair
Acting in the County of St. Clair

[signature], Notary Public

St. Clair County, Michigan

My Commission Expires: March 9, 2031

Acting in the County of : St. Clair

APPENDIX D

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

The undersigned, the owner or authorized officer of the below-named contractor ("Contractor"), pursuant to the compliance certification requirement provided in the Livonia Public Schools' (the "School District") Request For Bids Thrive Track Bid (the "RFB"), hereby certifies, represents and warrants that the Contractor (including its officers, directors and employees) is not an "Iran linked business" within the meaning of the Iran Economic Sanctions Act, Michigan Public Act No. 517 of 2012 (the "Act"), and that in the event Contractor is awarded a contract as a result of the aforementioned RFB, the Contractor will not become an "Iran linked business" at any time during the course of performing the Work or any services under the contract.

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

CONTRACTOR:

Cortis Brothers Trucking & Excavating, Inc.
Name of Contractor

By: [signature]

Its: President

Date: October 21, 2026

STATE OF Michigan)
)ss.
COUNTY OF St. Clair)

This instrument was acknowledged before me on the 21st day of October, 2026, by Vicki L. Fowler.

[signature]

, Notary Public

St. Clair County, Michigan

My Commission Expires: March 9, 2031

Acting in the County of St. Clair

VICKI L. FOWLER
My Commission Expires
March 9, 2031
County of St. Clair
Acting in the County of St. Clair

APPENDIX E

AFFIDAVIT OF COMPLIANCE – CRIMINAL BACKGROUND CHECKS

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

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

CONTRACTOR:

Cortis Brothers Trucking & Excavating, Inc.
Name of Contractor

By: [signature]

Its: President

Date: October 21, 2026

STATE OF Michigan)
)ss.
COUNTY OF St. Clair)

This instrument was acknowledged before me on the 21st day of October, 2026, by Vicki L. Fowler.

[signature]
, Notary Public

St. Clair County, Michigan

My Commission Expires: March 9, 2031

Acting in the County of St. Clair

STATE OF NOTARY PUBLIC MICHIGAN

VICKI L. FOWLER
My Commission Expires
March 9, 2031
County of St. Clair
Acting in the County of St. Clair

APPENDIX F

SCHOOL DISTRICT CONTRACTOR CODE OF CONDUCT

The purpose of the School District and its employees is to provide a safe, positive learning environment for the students and staff of the School District. In providing that environment it is mandatory that all employees, visitors, and contractors follow certain levels of conduct, dress, and demeanor. This Code of Conduct outlines the expectations of the School District for persons both contemplating performing work and performing Work for the School District in the capacity of a Contractor or subcontractor. These rules will become part of the mandatory working conditions of the Contract and failure to comply by the any Contractor, subcontractor, management, employee, or contracted consultant may result in the termination of the Contract.

In general, it is expected that everyone entering a School District facility, whether a school, support facility, or the surrounding grounds, must dress, act, and talk in a manner that is conducive to the education process of children while assuring their overall safety and security. The following rules have been established to assure that this is done:

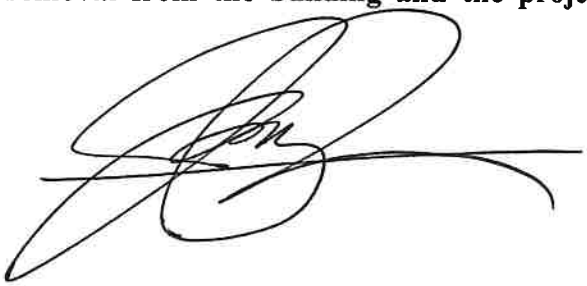
1. Every Contractor, subcontractor, management, employee, or contracted consultant that enters or leaves the building must sign in and out at the School District office as designated by the School District administrator. This sign in sheet must record the name, time in and out, the firm, and the signature of the individual.
2. All Contractors, subcontractor, management, employee, or contracted consultant shall be furnished by their company a badge or identification that is to be worn while in the building. Such identification shall clearly indicate the individual's name and the name of the firm they are working for.
3. Prior to the beginning of a job, the Contractor shall furnish the School District with a list of individuals expected to be on the job, contact persons with phone numbers, and a schedule of the activities to take place.
4. The Contractor shall provide the School District with a scope of work and check in prior to drilling or penetrating any walls, floors, or ceilings a minimum of one (1) week before any such Work is planned to commence. Likewise, the Contractor prior notice must be provided to the School District in advance (one (1) week) prior to any scheduled interruptions to building systems (i.e., power, fire alarm, system, HVAC, PA, data/internet, security alarm, etc.).
5. Each person working in a School District building or on School District property shall comply with the following:
   - No drinking or possession of liquor or alcoholic beverages and or possession of any kind of illicit drugs or narcotics
   - No use of School District facilities or equipment including telephone, computers, internet access, fax, kitchen, maintenance or office equipment
   - No smoking, vaping or use of any tobacco products anywhere within the building at any time nor outside on the School District property during normal school hours (This is a law and punishable as a civil infraction by local authorities)
   - A reasonable standard of dress must be followed, within the educational facilities where students and parents are or can be present; this is to mean clothing or attire must be suitable for the work and must not bear images or writing depicting anything to be construed as

obscene in nature or promoting or portraying alcoholic beverages or use, drugs, narcotics, tobacco or establishments that serve or promote the use of these substances

- There shall be no use of profanity or obscene language or gestures
- Language, gestures, or other actions that depict sexual or ethnic harassment or intimidation will not be permitted

6. The Contractor is responsible for a clean and safe workplace. To that end the following will be adhered to:
   - All work areas, walkways, and stairs must be kept clear of debris and loosely scattered materials
   - Material storage is to be in an area designated by the School building's administrator.
   - All work areas are to be cleaned by the contractor prior to leaving. Building staff will not be responsible for cleaning work areas
   - All trash, debris, and material must be removed from the worksite each day and disposed of off-site. School District dumpsters and trash containers are not to be used by Contractors for disposal
   - All Contractor tools and equipment must be kept in good working order, with guards and safety devices in place and working. Defective tools must be taken out of service. School District tools and equipment will not be loaned to Contractors
   - Contractors are to provide, and use required protective safety equipment and comply with all local, state, and federal safety laws and regulations
   - Contractors are responsible for the reporting of accidents both to the School District and their management and to obtain any emergency treatment that may be required
   - Upon leaving a jobsite all doors and windows must be locked, secured, or left as they were found prior to beginning the work
   - Contractors are to provide their own site safety plan for areas that they are working in
   - Contractors are reminded that there is asbestos insulation in our buildings. They are not to disturb any insulation or enter any areas that contain asbestos containing building materials. If they have any questions, contact the School District for direction.
   - Contractor is not to disable or interfere with any fire or burglary system equipment or telephone lines servicing such equipment. If equipment needs to be removed, relocated, or temporarily disabled, the contractor needs to coordinate this with the School District.
7. The School District will not tolerate acts of theft, vandalism, fighting, or abuse of the facilities or activities that threaten the security and safety of the school environment and its students, staff, and employees.

In summary, good judgment must be used to protect the learning environment. **Failure to comply with the above or to exhibit conduct which is deemed not in the best interest of the School District will be grounds for immediate removal from the building and the project and termination of the Contract.**



AIA® Document A310™ – 2010

Bid Bond

CONTRACTOR:
(Name, legal status and address)
Cortis Brothers Trucking & Excavating, Inc.
6052 Starville Road
Marine City, MI 48039

SURETY:
(Name, legal status and principal place of business)
Merchants Bonding Company (Mutual)
P.O.Box 14498
Des Moines, IA 50306-3498

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

Any singular reference to Contractor, Surety, Owner or other party shall be considered plural where applicable.

OWNER:
(Name, legal status and address)
Livonia Public Schools
15125 Farmington Road
Livonia, MI 48154
BOND AMOUNT: Five Percent (5%) of Amount Bid

PROJECT:
(Name, location or address, and Project number, if any)
Garfield Skills Center - Thrive Track - All Bid Divisions - 00,01,02,03,06,11,31,32,33

The Contractor and Surety are bound to the Owner in the amount set forth above, for the payment of which the Contractor and Surety bind themselves, their heirs, executors, administrators, successors and assigns, jointly and severally, as provided herein. The conditions of this Bond are such that if the Owner accepts the bid of the Contractor within the time specified in the bid documents, or within such time period as may be agreed to by the Owner and Contractor, and the Contractor either (1) enters into a contract with the Owner in accordance with the terms of such bid, and gives such bond or bonds as may be specified in the bidding or Contract Documents, with a surety admitted in the jurisdiction of the Project and otherwise acceptable to the Owner, for the faithful performance of such Contract and for the prompt payment of labor and material furnished in the prosecution thereof; or (2) pays to the Owner the difference, not to exceed the amount of this Bond, between the amount specified in said bid and such larger amount for which the Owner may in good faith contract with another party to perform the work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect. The Surety hereby waives any notice of an agreement between the Owner and Contractor to extend the time in which the Owner may accept the bid. Waiver of notice by the Surety shall not apply to any extension exceeding sixty (60) days in the aggregate beyond the time for acceptance of bids specified in the bid documents, and the Owner and Contractor shall obtain the Surety's consent for an extension beyond sixty (60) days.

If this Bond is issued in connection with a subcontractor's bid to a Contractor, the term Contractor in this Bond shall be deemed to be Subcontractor and the term Owner shall be deemed to be Contractor.

When this Bond has been furnished to comply with a statutory or other legal requirement in the location of the Project, any provision in this Bond conflicting with said statutory or legal requirement shall be deemed deleted herefrom and provisions conforming to such statutory or other legal requirement shall be deemed incorporated herein. When so furnished, the intent is that this Bond shall be construed as a statutory bond and not as a common law bond.

Signed and sealed this **21st** day of **October, 2026**

(Witness)

(Witness)

Cortis Brothers Trucking & Excavating, Inc.
(Principal) *(Seal)*
(Title)

Merchants Bonding Company (Mutual)
(Surety) *(Seal)*
(Title) **Susan L. Small, Attorney-In-Fact**

Init.
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MERCHANTS BONDING COMPANY™

POWER OF ATTORNEY

Know All Persons By These Presents, that MERCHANTS BONDING COMPANY (MUTUAL) and MERCHANTS NATIONAL BONDING, INC., both being corporations of the State of Iowa, d/b/a Merchants National Indemnity Company (in California only) (herein collectively called the "Companies") do hereby make, constitute and appoint, individually,

Alan P Chandler; Elizabeth Mauren; Ian J Donald; Jeffrey A Chandler; John L Budde; Krista L Pocket; M Brandon; Patrick E Williams; Susan L Small; T J Griffin; Terence J Griffin; Wendy L Hingson

their true and lawful Attorney(s)-in-Fact, to sign its name as surety(ies) and to execute, seal and acknowledge any and all bonds, undertakings, contracts and other written instruments in the nature thereof, on behalf of the Companies in their business of guaranteeing the fidelity of persons, guaranteeing the performance of contracts and executing or guaranteeing bonds and undertakings required or permitted in any actions or proceedings allowed by law.

This Power-of-Attorney is granted and is signed and sealed by facsimile under and by authority of the following By-Laws adopted by the Board of Directors of Merchants Bonding Company (Mutual) on April 23, 2011 and amended August 14, 2015 and April 27, 2024 and adopted by the Board of Directors of Merchants National Bonding, Inc., on October 16, 2015 and amended on April 27, 2024.

"The President, Secretary, Treasurer, or any Assistant Treasurer or any Assistant Secretary or any Vice President shall have power and authority to appoint Attorneys-in-Fact, and to authorize them to execute on behalf of the Company, and attach the seal of the Company thereto, bonds and undertakings, recognizances, contracts of indemnity and other writings obligatory in the nature thereof."

"The signature of any authorized officer and the seal of the Company may be affixed by facsimile or electronic transmission to any Power of Attorney or Certification thereof authorizing the execution and delivery of any bond, undertaking, recognizance, or other suretyship obligations of the Company, and such signature and seal when so used shall have the same force and effect as though manually fixed."

In connection with obligations in favor of the Florida Department of Transportation only, it is agreed that the power and aut hority hereby given to the Attorney-in-Fact includes any and all consents for the release of retained percentages and/or final estimates on engineering and construction contracts required by the State of Florida Department of Transportation. It is fully understood that consenting to the State of Florida Department of Transportation making payment of the final estimate to the Contractor and/or its assignee, shall not relieve this surety company of any of its obligations under its bond.

In connection with obligations in favor of the Kentucky Department of Highways only, it is agreed that the power and authority hereby given to the Attorney-in-Fact cannot be modified or revoked unless prior written personal notice of such intent has been given to the Commissioner-Department of Highways of the Commonwealth of Kentucky at least thirty (30) days prior to the modification or revocation.

In Witness Whereof, the Companies have caused this instrument to be signed and sealed this 14th day of November , 2024 .

MERCHANTS NATIONAL BONDING, INC. -o- 2003

MERCHANTS BONDING COMPANY (MUTUAL) INCORPORATED -o- 1933

MERCHANTS BONDING COMPANY (MUTUAL)
MERCHANTS NATIONAL BONDING, INC.
d/b/a MERCHANTS NATIONAL INDEMNITY COMPANY

By Larry Taylor
President

STATE OF IOWA
COUNTY OF DALLAS ss.

On this 14th day of November 2024 , before me appeared Larry Taylor, to me personally known, who being by me duly sworn did say that he is President of MERCHANTS BONDING COMPANY (MUTUAL) and MERCHANTS NATIONAL BONDING, INC.; and that the seals affixed to the foregoing instrument are the Corporate Seals of the Companies; and that the said instrument was signed and sealed in behalf of the Companies by authority of their respective Boards of Directors.

NOTARIAL SEAL IOWA
Penni Miller
Commission Number 787952
My Commission Expires
January 20, 2027

(Expiration of notary's commission does not invalidate this instrument)

Notary Public

I, Elisabeth Sandersfeld, Secretary of MERCHANTS BONDING COMPANY (MUTUAL) and MERCHANTS NATIONAL BONDING, INC., do hereby certify that the above and foregoing is a true and correct copy of the POWER-OF-ATTORNEY executed by said Companies, which is still in full force and effect and has not been amended or revoked.

In Witness Whereof, I have hereunto set my hand and affixed the seal of the Companies on this 21st day of October , 2026 .

MERCHANTS NATIONAL BONDING, INC. -o- 2003

MERCHANTS BONDING COMPANY (MUTUAL) INCORPORATED -o- 1933

Secretary

POA 0018 (6/24)

Subcontractors List

1) S&H (TURF,PIP Drainage Stone
2) ASI (Asphalt Paving)
3) Albanelli (Site Concrete)
4) Superior (Landscaping)
5) Fence Connection (Basketball Hoops)

References

New Haven Elementary:

- Contract Person: Matt Shock
- Phone: 586-2026-8587
- New Practice Football Field & Playground

Novi Meadows Elementary:

- Contract: Justin Bott
- Phone: 248-457-8400
- New School & Turf & PIP Playground

Warren Woods HS:

- Contact Person: James Temple
- Phone: 616-560-4861
- New Turf Football Field

Schoolcraft College:

- Contract Person: John E. Wright
- Phone: 313-318-2986
- New Turf Soccer Field

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 5/7/2026

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Kapnick Insurance Group 333 Industrial Dr Adrian MI 49221	CONTACT NAME: Heidi Schluessler PHONE (A/C, No, Ext): 248.744.0119 FAX (A/C, No): 517-263-6658 E-MAIL ADDRESS: Heidi.Schluessler@kapnick.com
	INSURER(S) AFFORDING COVERAGE — NAIC #
	INSURER A : Bitco Insurance Companies — 20095
INSURED CORTBRO-02 Cortis Brothers Trucking & Excavating, Inc. 6052 Starville Road Marine City MI 48039	INSURER B : Westfield Specialty Insurance Company
	INSURER C :
	INSURER D :
	INSURER E :
	INSURER F :

COVERAGES **CERTIFICATE NUMBER:** 2129823968 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE X OCCUR X XCU Included GEN'L AGGREGATE LIMIT APPLIES PER: X POLICY X PRO-JECT LOC OTHER:	Y	Y	CLP 3771545	5/14/2026	5/14/2027	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG $	$ 1,000,000 $ 300,000 $ 5,000 $ 1,000,000 $ 2,000,000 $ 2,000,000 $
A	AUTOMOBILE LIABILITY X ANY AUTO OWNED AUTOS ONLY SCHEDULED AUTOS X HIRED AUTOS ONLY X NON-OWNED AUTOS ONLY	Y	Y	CAP 3771546	5/14/2026	5/14/2027	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) $	$ 1,000,000 $ $ $ $
A	X UMBRELLA LIAB X OCCUR EXCESS LIAB CLAIMS-MADE DED X RETENTION $ 10,000	Y	Y	CUP 3771547	5/14/2026	5/14/2027	EACH OCCURRENCE AGGREGATE $	$ 6,000,000 $ 6,000,000 $
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y/N: N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N/A	Y	WC 3771544	5/14/2026	5/14/2027	X PER STATUTE OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ 1,000,000 $ 1,000,000 $ 1,000,000
A B B	Installation Floater Pollution Professional Liability			CLP 3771545 CPP-481628Y-01 CPP-481628Y-01	5/14/2026 5/14/2026 5/14/2026	5/14/2027 5/14/2027 5/14/2027	Limit Per occ/ Per agg. Per occ/Per Agg.	$200,000 $2M/$2M $2M/$2M

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

AUTOMATIC STATUS POLICY FORMS (WHEN REQUIRED BY WRITTEN CONTRACT OR WRITTEN AGREEMENT WITH NAMED INSURED, PER POLICY TERMS & CONDITIONS)

GENERAL LIABILITY
GL 30 88 09/11 – Additional Insured (Including Completed Operations) on a Primary and Noncontributory basis When Required by Written Contract or Agreement
GL 30 88 09/11 – Waiver of Subrogation When Required by Written Contract or Agreement
GL 30 88 09/11 – Per Project Aggregate
See Attached...

CERTIFICATE HOLDER

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE
James D. Kapnick

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AGENCY CUSTOMER ID: CORTBRO-02

LOC #:

ADDITIONAL REMARKS SCHEDULE

AGENCY		NAMED INSURED
Kapnick Insurance Group		Cortis Brothers Trucking & Excavating, Inc. 6052 Starville Road Marine City MI 48039
POLICY NUMBER		
CARRIER	NAIC CODE	EFFECTIVE DATE:

ADDITIONAL REMARKS

THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,

FORM NUMBER: 25 FORM TITLE: CERTIFICATE OF LIABILITY INSURANCE

AUTOMOBILE LIABILITY
AP 04 01 10/17 - Additional Insured When Required by Written Contract or Agreement
AP 04 01 10/17 – Primary and Noncontributory When Required by Written Contract or Agreement
AP 04 01 10/17 – Waiver of Subrogation When Required by Written Contract or Agreement

EMPLOYERS LIABILITY (WORKERS COMPENSATION)
Waiver of Subrogation When Required by Written Contract or Agreement

UMBRELLA LIABILITY
CUP 30 13 01/17 –Primary and Noncontributory When Required by Written Agreement
CUP 30 13 01/07 - Waiver of Subrogation When Required by Written Agreement

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STATE OF MICHIGAN

GRETCHEN WHITMER
GOVERNOR

DEPARTMENT OF LABOR AND ECONOMIC OPPORTUNITY
LANSING

SUSAN CORBIN
DIRECTOR

Date: 2026-09-17

Subject: State Project Registration Renewal Confirmation

Dear Cortis Brothers Trucking & Excavating, Inc.

Thank you for submitting your State Project Registration with the Michigan Department of Labor and Economic Opportunity. We are pleased to confirm that your registration has been approved. Your organization is now officially registered to perform work on State of Michigan projects, in compliance with Public Act 10 of 2023.

Registration Details:
Registration ID: **R26-7PWR656**

Next Steps:
Please include a copy of this registration confirmation with any State project bid submittals to verify your registration status.

If you have any questions, please do not hesitate to contact the Wage and Hour Division at:

517-284-7800
leo-whcertifiedpayroll@michigan.gov

Thank you for your commitment to compliance and public service.

Wage & Hour Division
Labor & Economic Opportunity

LEO is an equal opportunity employer/program.

Auxiliary aids, services and other reasonable accommodation are available, upon request, to individuals with disabilities.

WAGE AND HOUR DIVISION

P.O. Box 30476 • Lansing, Michigan 48909-7976

OVERNIGHT MAIL ADDRESS: 2407 N. GRAND RIVER • LANSING, MICHIGAN 48906

Toll Free: 1-855-4MI-WAGE (1-855-464-9243) • (517) 284-7800 • FAX (517) 763-0110

www.michigan.gov/wagehour

Warranties Provided

- Cortis Provides a 2-year warranty for Labore and installation.
- Cortis Provides a 2-year warranty for materials & Equipment.

LIVONIA PUBLIC SCHOOLS
BOARD OF EDUCATION MEETING
November 16, 2026

TOPIC: **Approval of Fleet Replacement**

RECOMMENDATION:

Move that the Board of Education of the Livonia Public Schools School District accept the recommendation of the Transportation Department and approve the purchase of seven gasoline-powered buses from **Holland Bus Company**, Holland, Michigan, as follows:

- **Four Blue Bird Micro Bird minibuses**, at $114,886 each, for a total of **$459,544**.
- **Three wheelchair-accessible buses**, at $179,448 each, for a total of **$538,344**.

The total purchase cost for all seven buses is **$997,888**.

RATIONALE:

This purchase is consistent with the District's established fleet replacement schedule and will replace four 2017 minibuses and three 2018 wheelchair-accessible buses. Replacing these aging vehicles will help reduce maintenance costs, improve fleet reliability, and ensure the District continues to provide safe and dependable transportation for all students.

BUDGETARY INFORMATION:

Bond Fund

RESOURCE PERSONNEL:

Jeff Burnside, Director of Operations and District Services

EXHIBITS:

Attached

JB/AS

Michigan Bus Purchasing

Price Comparison Report - Spec #26500

Oct 27, 2026 1:40 PM

Buying Organization

Livonia Public Schools
15125 Farmington Rd
Livonia MI 48154-5413

Notes	Livonia Gas 30 Passenger Phase 1 26-27
Product Category	A-II (2026-27 Phase 1)
Product	29/30 Passenger
Quantity	4

Option	Option SKU	Buyer Comments	Holland	Midwest Transit
Product Base Price			**$107,809.00**	**$110,464.00**
Chassis Options				
Engine				
Gasoline Engine, 7.3 L w/Ford Trans	C218		$6,000.00	$6,349.00
New				109
Body Options				
All Light Monitor System				
Add all light monitor system	B160		$382.00	S/E
Door, Entrance				
Electric, double out, split type	B260		S/E	$489.00
Entrance Step				
Driver's side	B275		$150.00	$209.00
Heater, Mid-body Rear				
50,000 BTU	B430		S/E	N/A
Lights, Overhead Warning				
Halogen bulbs (downgrade)	B483		S/E	($550.00)
Mirrors, Rearview				
Rosco Accustyle, heated	B577		S/E	S/E
Seats, Passenger: Color				
Gray	B713		S/E	S/E
Seats, Passenger: Restraining				
Seatbelts, 3 per seat, entire bus	B721		$245.00	$599.00
		Configured Price	**$114,586.00**	**$117,560.00**

Dealer Options		
Child Reminder	$300.00	
Child reminder		$300.00
	Holland	**Midwest Transit**
Unit Price	**$114,886.00**	**$117,860.00**
Total Price	**$459,544.00**	**$471,440.00**
Grand Total	**$459,544.00**	**$471,440.00**

Michigan Bus Purchasing

Price Comparison Report - Spec #26499

Oct 27, 2026 1:42 PM

Buying Organization

Livonia Public Schools
15125 Farmington Rd
Livonia MI 48154-5413

Notes	Livonia S/N fully tracked front lift A/C Gas phase 1 26-27
Product Category	Special Needs (2026-27 Phase 1)
Product	71 Passenger
Quantity	3

Option	Option SKU	Buyer Comments	Hoekstra	Holland	Midwest Transit	
Product Base Price			**$155,341.00**	**$155,946.00**	**$169,040.00**	
Chassis Options						
Alternator						
240-amp, Leece-Neville	C123		$140.00	S/E	$169.00	
Axle, Front: minimum load						111
12,000 lbs.	C142		$159.00	S/E	$193.00	
Axle, Rear: minimum load						
21,000 lbs.	C152		$11.00	S/E	S/E	
Batteries						
3 12-volt, 1,000-CCA each	C164		$62.00	$51.00	$962.00	
Brake Dust Shield						
Brake dust shield on all wheels	C170		S/E	S/E	S/E	
Brakes, ESC						
Electronic Stability Control for Air Brakes	C172		S/E	S/E	S/E	
Brakes, Traction Control						
For air brakes	C184		S/E	S/E	S/E	
Engine						
Gasoline Engine 350hp, 7.3 L w/Ford Trans	C218		N/A	($4,500.00)	N/A	
Cummins Gasoline 260 hp	C217		---	---	*$13,206.00*	
Cummins Gasoline 260 hp	C217		*$5,038.00*	---	---	
Fan Drive						
Electromagnetic On/Off Type	C195		$98.00	S/E	S/E	
Fuel Tank						
Increase to 100-gallon gasoline tank	C252		N/A	$375.00	$661.00	

Full Instrumentation Package (Engine)					
Low Coolant indicator with audible alarm	C260	S/E	S/E	S/E	
Headlights					
LED Headlamps	C266	S/E	S/E	$698.00	
Idle Management Control					
Programmable	C280	S/E	S/E	S/E	
Motor, Starting					
Thermal overcrank protection	C290	S/E	S/E	S/E	
Paint, Wheels					
Wheels finish coated black inside and out	C300	S/E	N/C	($53.00)	
Pedals, Adjustable					
Adjustable brake and accelerator pedals	C310	$917.00	$912.00	$719.00	
Steering					
Telescoping steering wheel W/ Drivers Air bag	C321	N/A	S/E	N/A	
Switches, Ignition					
Keyed alike	C350	N/C	$5.00	$25.00	
Turn Signals					
Fender Mounted, LED	C422	$171.00	S/E	$141.00	
Warranty, Extended, body chassis					
5 year/100,000 miles	C452	$2,012.00	$4,130.00	$2,720.00	
Wheels					112
Iron hub	C480	S/E	S/E	S/E	

Body Options

Air Conditioning					
Thermo King Michigan TM-552-MS, center-plennum, dual discharge system w/TM-21 compressor, 103,000 BTU (includes 5-yr warranty)	B129	$18,400.00	$18,079.00	$18,900.00	
Aisle Strips					
Stainless steel	B151	$83.00	$204.00	N/A	
All Light Monitor System					
Add all light monitor system	B160	S/E	S/E	S/E	
Antenna					
Flexible rubber radio antenna	B170	S/E	S/E	N/A	
Battery Cut Off Switch					
Add battery cut off switch	B190	S/E	S/E	S/E	
Battery Slide Out Tray					
Stainless steel	B200	N/A	$75.00	S/E	
Booster Pump					
Add booster pump	B210	$116.00	S/E	$83.00	
Color, Interior					
Walls white	B234	N/A	S/E	S/E	

Defogger Fans				
Increase from 2 to 3	B250	N/A	$65.00	$74.00
Electrical Equipment and Wiring				
Camera System, Front/Rear Back-up View, exterior	B275	N/A	S/E	N/A
Exit, Emergency Window				
Increase from 2 to 4	B290	$187.00	$25.00	$217.00
Exit, Emergency Door Latch				
3-point latch	B300	$36.00	$69.00	$46.00
Exit, Evacuation Step				
Step & handle at rear door	B310	$245.00	S/E	$108.00
Fenderettes				
Metal fenderettes	B350	S/E	S/E	S/E
Flat Floor Package				
39" seats, 3 seatbelts, front lift door	B360	N/A	$495.00	$671.00
Fuel Filler Door				
Latching	B392	S/E	S/E	S/E
Grab Rail at Entrance				
Dual height	B400	N/A	S/E	$223.00
Heater, Shut-Off Valve				
Locate valve on engine block	B440	S/E	S/E	S/E
Light Visor				
Overhead flasher light visor	B455	S/E	S/E	S/E
Light, Exterior				
Light check system	B460	S/E	S/E	S/E
Lights, Strobe				
Delete light & wiring	B480	($107.00)	($145.00)	($125.00)
Lights				
Backup Lights, LED, skirt mounted	B485	$193.00	S/E	$102.00
Mirror, Timer				
Timer for heated mirror	B525	S/E	S/E	S/E
Mirrors, Crossview				
Rosco, Eye-Max LP, heated	B537	N/A	S/E	N/A
Mirrors, Crossview, Arms				
Stainless steel arms	B555	S/E	$38.00	$65.00
Mirrors, Rearview				
Rosco Open View ES, heated	B573	S/E	S/E	N/A
Mirrors, Rearview, Arms				
Stainless steel arms	B590	S/E	$38.00	$100.00
Noise Reduction System				
Perforated ceiling, full bus	B595	S/E	$647.00	S/E

Power Source					
12-volt power source in driver's area	B615	S/E	S/E	S/E	
Radio; Public Address System					
AM/FM radio, PA system inside	B622	$511.00	$544.00	$290.00	
Rust Proofing					
All interior doors	B645	S/E	S/E	S/E	
Sashes, Side					
Painted flat black	B650	N/C	$145.00	$288.00	
Seat, Driver's					
National, air ride w/1 arm rest	B664	$137.00	$125.00	$74.00	
Seats, Passenger: Color					
Brown/Beige	B711	N/C	N/C	N/C	
Severe Service Package					
Must meet Colorado Racking Test	B740	S/E	S/E	S/E	
Step Tread					
Pebble tread w/non-metal backing	B752	$27.00	$274.00	S/E	
Stepwell					
Stainless steel	B755	N/A	$511.00	$896.00	
Stop Arm Signals					
Electric, LED lights, front only	B762	($747.00)	($383.00)	($535.00)	
Storage Compartment Driver's Area					
Over drivers sash window	B781	S/E	$285.00	$180.00	
Storage Pouch					
Mounted on barrier behind driver	B782	$21.00	$16.00	$53.00	
Tail Pipe					
Exhaust Exit, Left Side	B803	N/A	($120.00)	$42.00	
Wheelchair Entry					
Front lift door w/Braun NL919IB, 34" wide	B822	N/A	($748.00)	$671.00	
Wheelchair Entry Latch					
3-point latch	B845	S/E	S/E	S/E	
Wheelchair Securements (L-Track)					
Sure-Lok Retraktor FF612S-4C (each) (Qty: 5)	B850	N/A	$2,240.00	$1,960.00	
Window, Rear					
Tempered, 28% tinted	B870	$15.00	$50.00	N/C	
	Configured Price	**$183,066.00**	**$179,448.00**	**$212,864.00**	

Dealer Options

Front and rear camera		$1,500.00		
Front and rear camera				$1,500.00
No front lift		$0.00		

lap Belts		$0.00	
	Hoekstra	**Holland**	**Midwest Transit**
Unit Price	**$184,566.00**	**$179,448.00**	**$214,364.00**
Total Price	**$553,698.00**	**$538,344.00**	**$643,092.00**
Grand Total	**$553,698.00**	**$538,344.00**	**$643,092.00**

LIVONIA PUBLIC SCHOOLS
BOARD OF EDUCATION MEETING
November 16, 2026

TOPIC: Approval of Roofing Projects

RECOMMENDATION:

Move that the Board of Education of the Livonia Public Schools School District accept the recommendation of the Owner's Representative, Plante Moran Realpoint (PMR), and approve the award of contracts to the following lowest responsible bidders for roofing replacement projects scheduled for the summer of 2027: **Lutz Roofing Company**, Shelby Township, Michigan, for Coolidge Elementary School in the amount of **$1,124,000**, and Roosevelt Elementary School in the amount of **$1,024,000**; **Royal Roofing Company**, Lake Orion, Michigan, for Garfield Community School in the amount of **$765,700**; and **Summit Point Roofing**, Novi, Michigan, for the Annex buildings at all three high schools in the total amount of **$202,425**.

The total contract amount for these roofing projects is **$3,116,125**, plus a **6% construction contingency of $186,975**, bringing the total project authorization to **$3,303,100**.

Further, authorize the Superintendent or her designee to negotiate and execute the final contracts.

RATIONALE:

The roofs at these facilities have reached the end of their useful service life and are showing significant signs of deterioration. Proactive replacement will help prevent water infiltration, protect building infrastructure, and reduce the potential for costly emergency repairs and disruptions to school operations.

These projects are part of the District's ongoing Sinking Fund capital improvement plan and are scheduled for completion during the summer of 2027.

BUDGETARY INFORMATION:

Sinking Fund

RESOURCE PERSONNEL:

Jeff Burnside, Director of Operations and District Services

EXHIBITS:

Attachments
JB/AS

plante moran REALPOINT

Plante Moran Realpoint
3000 Town Center, Suite 100
Southfield, MI 48075
Tel: 248.223.3500 | Fax: 248.223.3150
pmrealpoint.com

November 4, 2026

Mr. Jeff Burnside
Director of Operations
Livonia Public Schools
15125 Farmington Road
Livonia, MI 48154

RE: Sinking Fund Projects
Contract Award Recommendation for Roof Replacement Projects
High School Annex Buildings (CHS, FHS & SHS), Coolidge Elementary School, Garfield Community School (Partial), and Roosevelt Elementary School

Dear Mr. Burnside:

This letter transmits an update from Plante Moran Realpoint (PMR) as it relates to the assignment to assist and advise Livonia Public Schools (LPS) in its selection of Prime Contractors for the Projects listed above. This update represents the mutual efforts of PMR, Roofing Technology Associates, Ltd. (RTA), LPS administration and staff (the Project Team) to present a framework in order to identify, evaluate, and recommend Prime Contractors for these Projects.

On October 8, 2026, Construction Documents were formally issued and made available. An advertisement for bidding was published in a local newspaper and posted to the required State of Michigan website.

On October 28, 2026, seven (7) firms submitted a total of fourteen (14) bid proposals for the Projects and over the next several days were reviewed and evaluated. Interviews were conducted with three apparent low bidding firms on October 29, 2026, and were attended by representatives from the Project Team. The scope of work (which includes full removal and replacement of the existing roofing systems), project schedule, phasing, staffing requirements, safety, site logistics, and other particulars regarding the work were reviewed and discussed.

Upon completion of the interviews, and after subsequent clarifications and discussions, the Project Team is recommending the following firms as the lowest responsible bidders, as detailed in RTA's recommendation letter dated November 3, 2026:

- **Royal Roofing Company, Inc.** – Garfield Community School
- **Lutz Roofing Company** – Coolidge Elementary School and Roosevelt Elementary School
- **Summit Point Roofing** – High School Annex Buildings

Including hard construction of $3,116,125 and construction contingency of $186,975 (~6%), the total Project award recommendation equals $3,303,100 as detailed within the enclosed cost summary sheet.

Alternate 01 to provide new aluminum fascia cladding on all Annex Buildings and Alternate 02 to provide new gutters and downspouts at all Annex Buildings were accepted in the amount of $32,640 and included in the total award recommendation stated previously.

For the Prime Contractors, the cost for this work will be detailed in an AIA Contract A105 – 2017 Standard Form of Agreement between Owner and Contractor, as modified, pending final review and approval of terms by district legal counsel.

The Project Team is available at the Board's convenience to answer any questions regarding bidding, the proposals, interview process, or the recommendation herein. Please direct all questions through me via email at collin.frink@plantemoran.com.

Sincerely,

PLANTE MORAN REALPOINT

Collin Frink
Vice President

Enclosures: Cost Summary
Roofing Technology Associates, LTD. Recommendation Letter
Bid Tabulation
Existing Roofing Condition Maps

SINKNG FUND
2027 ROOFING REPLACEMENT PROJECTS
COST SUMMARY

	Hard Construction		
Project	**Budget**	**Actual**	**Variance**
HS Annex Buildings - Summit Point	$ 530,000	$ 202,425	$ 327,575
Coolidge Elementary School - Lutz	$ 1,510,000	$ 1,124,000	$ 386,000
Garfield Community School - Royal	$ 660,000	$ 765,700	$ (105,700)
Roosevelt Elementary School - Lutz	$ 1,510,000	$ 1,024,000	$ 486,000
Totals	**$ 4,210,000**	**$ 3,116,125**	**$ 1,093,875**

	Construction Contingency		
	Budget (6%)	**Actual (6%)**	**Variance**
Project Contingency	$ 253,000	$ 186,975	$ 66,026
Totals	**$ 253,000**	**$ 186,975**	**$ 66,026**

	Total Project Costs		
	Budget	**Actual**	**Variance**
Project Total	$ 4,463,000	$ 3,303,100	$ 1,159,901
Totals	**$ 4,463,000**	**$ 3,303,100**	**$ 1,159,901**

ROOFING TECHNOLOGY ASSOCIATES, LTD.

38031 SCHOOLCRAFT
LIVONIA, MICHIGAN 48150-1065
(734) 591-4444 ● FAX (734) 591-1660 ● E-MAIL: rta@rtaltd.com
Web site www.rtaltd.com

November 3, 2026
Project No. 26-052

Mr. Jeffrey Burnside
Livonia Public Schools
15125 Farmington Road
Livonia MI 48154-5474
jburnsid@livoniapublicschools.org

RE: BID EVALUATION
Roof Replacement
- Coolidge Elementary School
- Garfield Community School
- Roosevelt Elementary School
- (3) High School Annex Buildings (CHS, FHS, SHS)

Livonia, Michigan

Dear Mr. Burnside:

On October 28, 2026, Livonia Public Schools (LPS) received and publicly opened bids for the referenced roof replacement projects. Four (4) bids were received for Coolidge Elementary School, two (2) for Garfield Community School, four (4) for Roosevelt Elementary School, and four (4) for the Annex Buildings at Churchill, Franklin, and Stevenson High Schools. RTA, Plante Moran Realpoint, and LPS (the Project Team) subsequently reviewed the bids, which are summarized in the attached bid tabulation.

Bid Results

The apparent low bidder for Coolidge Elementary School is Lutz Roofing at $1,124,000 with Royal Roofing as the apparent second-low bidder at $1,132,700.

The apparent low bidder for Garfield Community School is Royal Roofing at $765,700 with Lutz Roofing as the apparent second-low bidder at $1,543,000.

The apparent low bidder for Roosevelt Elementary School is Lutz Roofing at $1,024,000 with Bloom Roofing as the apparent second-low bidder at $1,124,491.

The apparent low bidder for the three (3) Annex Buildings at Churchill, Franklin, and Stevenson High Schools is Summit Point Roofing, with a Base Bid of $169,785 ($56,595 per building). Summit Point Roofing also submitted Alternate Price No. 1 for sheet metal fascia cladding at $18,090 ($6,030 per building) and Alternate Price No. 2 for new 6-inch gutters and 3-inch by 4-

inch downspouts at $14,550 ($4,850 per building). The total bid, including both alternates, is $202,425.

MTD Construction is the apparent second-low bidder for the Annex Buildings, with a Base Bid of $177,000, Alternate Price No. 1 of $25,500, and Alternate Price No. 2 of $22,500, for a total bid of $225,000.

Due Diligence

On October 29, 2026, the Project Team conducted virtual post-bid interviews with Summit Point Roofing, Royal Roofing, and Lutz Roofing to review their respective bids, proposed construction approaches, and their qualifications for the referenced roof replacement projects.

During the post-bid interview, Summit Point Roofing was asked to provide additional pricing for manufacturer's extended 25-year workmanship warranty, alternate pricing to upgrade from the standard lifetime laminated shingles to a premium lifetime designer laminated shingle, and a list of references for steep-slope roofing work on similar projects of this size. The attached spreadsheet indicates the added cost for these upgrades.

Summit Point Roofing provided five references of similar size and scope. Plante Moran Realpoint contacted one of the listed references, as well as an additional reference familiar to Plante Moran Realpoint that has worked with Summit Point Roofing on previous projects. Both references reported satisfactory project experiences and expressed no concerns regarding the contractor's performance. Based on this information and the post-bid interview process, RTA finds the contractor's experience and qualifications acceptable for the proposed work.

Recommendations

RTA has worked with both Lutz Roofing and Royal Roofing on several projects within and outside of the district and find their work to be acceptable. Although RTA has not previously worked with Summit Point Roofing, our recommendation is based on the information obtained during the post-bid interview process and the contractor's references.

Based on our evaluation of the submitted bids, review of the required bid documentation, and information obtained during the post-bid interviews, RTA recommends that Livonia Public Schools award the roof replacement contracts to the respective apparent low bidders identified below.

RTA recommends accepting Alternate No. 1 for sheet metal fascia cladding and Alternate No. 2 for new gutters and downspouts at the three (3) Annex Buildings. Further investigation into the manufacturer's extended 25-year workmanship warranty is necessary and may be recommended to add via change order at a later date.

The recommended contract amount for the Annex Buildings includes Summit Point Roofing's Base Bid of $169,785, Alternate No. 1 for sheet metal fascia cladding at $18,090, and Alternate No. 2 for new gutters and downspouts at $14,550 for a total of $202,425. RTA does not recommend accepting the premium lifetime designer laminated shingle upgrades.

RTA further recommends that LPS establish a construction contingency allowance of approximately 6% of the total recommended contract awards to address unforeseen conditions that may arise during construction.

Project	**Recommended Contractor**	**Contract Amount**
Coolidge Elementary School	Lutz Roofing	$1,124,000
Garfield Community School	Royal Roofing	$765,700
Roosevelt Elementary School	Lutz Roofing	$1,024,000
(3) Annex Buildings	Summit Point Roofing	$202,425
Total Recommended Awards		$3,116,125
6% Contingency		$186,968
Total Including 6% Contingency		**$3,303,093**

Sincerely,

ROOFING TECHNOLOGY ASSOCIATES, LTD.

Alexander P. Wisney, RRO
Project Manager

Ronald D. Kinne, RRC, RRO
Senior Project Manager

Attachments

Cc: Collin Frink

LIVONIA PUBLIC SCHOOLS | BID TABULATION

Coolidge Elementary School • Garfield Community School • Roosevelt Elementary School • 3 High School Annex Buildings

Roof Replacement Bid Opening October 28, 2026

Contractor	Bloom Roofing	Lutz Roofing	MTD	Royal Roofing	Summit Point	Tri Star	Weatherseal
Annex Buildings (Base Bid)	-	-	**$177,000.00**	-	**$169,785.00**	**$179,700.00**	**$216,500.00**
CHS	-	-	$59,000.00	-	$56,595.00	$59,900.00	$71,500.00
FHS	-	-	$59,000.00	-	$56,595.00	$59,900.00	$71,500.00
SHS	-	-	$59,000.00	-	$56,595.00	$59,900.00	$71,500.00
Annex Buildings (Alt. 1 - Fascia Cladding)	-	-	**$25,500.00**	-	**$18,090.00**	**$45,000.00**	**$19,635.00**
CHS	-	-	$8,500.00	-	$6,030.00	$15,000.00	$6,545.00
FHS	-	-	$8,500.00	-	$6,030.00	$15,000.00	$6,545.00
SHS	-	-	$8,500.00	-	$6,030.00	$15,000.00	$6,545.00
Annex Buildings (Alt. 2 - Gutters)	-	-	**$22,500.00**	-	**$14,550.00**	**$28,500.00**	**$23,895.00**
CHS	-	-	$7,500.00	-	$4,850.00	$9,500.00	$7,965.00
FHS	-	-	$7,500.00	-	$4,850.00	$9,500.00	$7,965.00
SHS	-	-	$7,500.00	-	$4,850.00	$9,500.00	$7,965.00
Coolidge Elementary School	**$1,239,681.00**	**$1,124,000.00**	**$1,415,000.00**	**$1,132,700.00**	-	-	-
Garfield Community School	-	**$1,543,000.00**	-	**$765,700.00**	-	-	-
Roosevelt Elementary School	**$1,124,491.00**	**$1,024,000.00**	**$1,198,000.00**	**$1,141,600.00**	-	-	-
Acknowledgement of Addendum 1	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Acknowledgement of Addendum 2	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Bid Bond	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Familial Disclosure	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Affidavit of Compliance Iran Sanctions	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Equal Employment Opportunity	Yes	Yes	Yes	Yes	Yes	Yes	Yes

LIVONIA PUBLIC SCHOOLS | ANNEX BUILDINGS

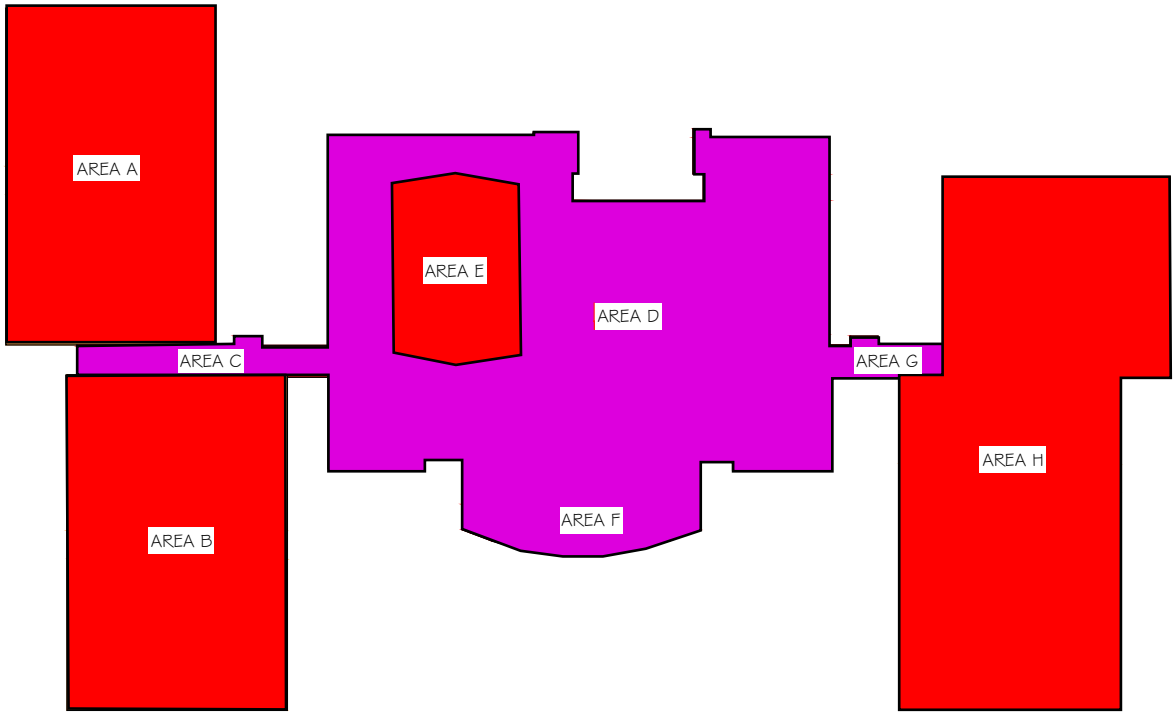
Churchill • Franklin • Stevenson | Base Bid & Upgrade Pricing

ORIGINAL BASE BID	Combined	Churchill HS	Franklin HS	Stevenson HS
Original base bid	$169,785	$56,595	$56,595	$56,595

ADDITIONAL COSTS (ABOVE BASE BID)	Combined	Churchill HS	Franklin HS	Stevenson HS
25-year workmanship warranty	$4,110	$1,370	$1,370	$1,370
GAF Camelot II shingle upgrade	$96,525	$32,175	$32,175	$32,175
CertainTeed Grand Manor shingle upgrade	$153,540	$51,180	$51,180	$51,180

TOTAL PRICE BY OPTION	Combined	Churchill HS	Franklin HS	Stevenson HS
Original base bid	$169,785	$56,595	$56,595	$56,595
Base bid + 25-year warranty	$173,895	$57,965	$57,965	$57,965
GAF Camelot II w/o extended warranty	$266,310	$88,770	$88,770	$88,770
GAF Camelot II + 25-year warranty	$270,420	$90,140	$90,140	$90,140
CertainTeed Grand Manor w/o extended warranty	$323,325	$107,775	$107,775	$107,775

NOTE: Summit Point Roofing cannot provide CertainTeed 5-Star Manufacturer's limited warranty paired with CertainTeed Grand Manor shingles.



CONDITION		SERVICEABLE LIFE	RCI
failed		0 - 1 years	0 - 30
very poor		1 - 3 years	31 - 45
poor		3 - 6 years	46 - 55
fair		6 - 10 years	56 - 65
fair to good		10 - 15 years	66 - 75
good		15+ years	76 - 100

GENERAL NOTES:

1. All areas and dimensions shown are approximate and based upon rough field measurements taken by representatives of Roofing Technology Associates, Ltd.
2. This drawing should not be used for bidding or estimating purposes. Contractors are responsible for their own field measurements, quantities and verification of conditions shown.

ROOF AREA PLAN

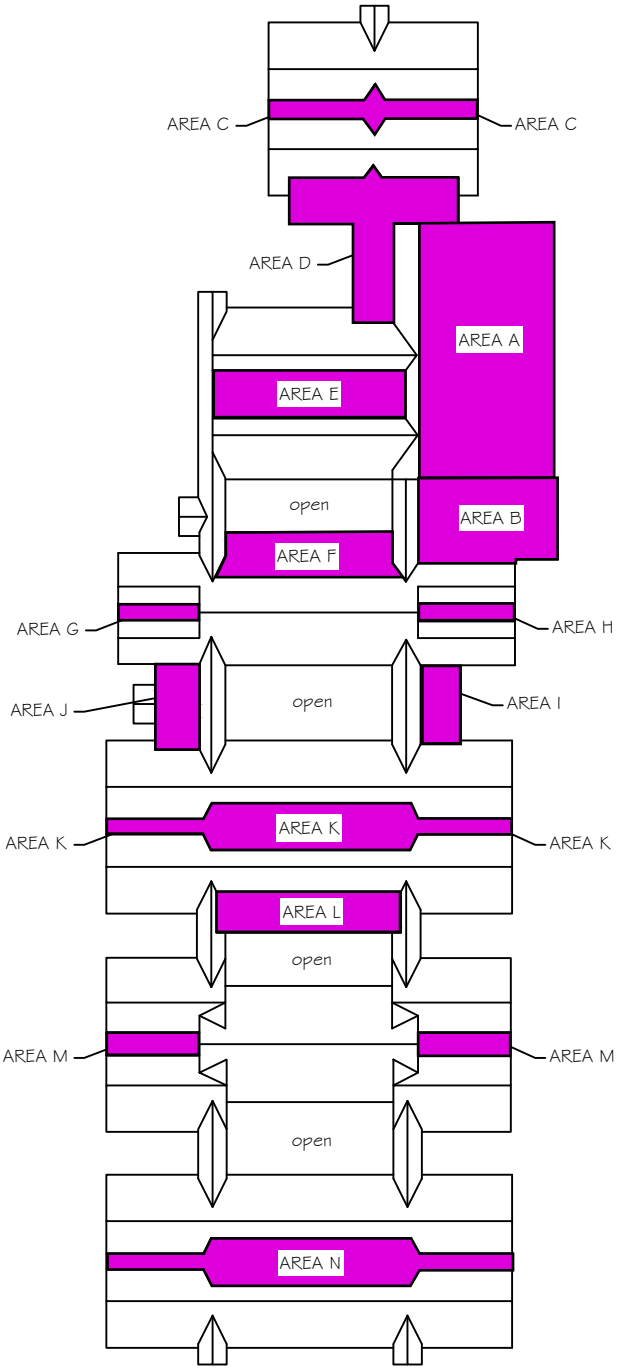
not to scale

NOTE: components shown are new unless noted as existing

ROOFING TECHNOLOGY ASSOCIATES, LTD.
38031 SCHOOLCRAFT ROAD
LIVONIA, MICHIGAN 48150-1065
(734) 591-4444

LIVONIA PUBLIC SCHOOLS
COOLIDGE ELEMENTARY SCHOOL
30500 CURTIS RD
LIVONIA, MICHIGAN

Project No:	Drawn By:	Detail No:
22-008	JDS	4
Date: OCTOBER, 2022	Checked By: MCB	



CONDITION		SERVICEABLE LIFE	RCI
failed		0 - 1 years	0 - 30
very poor		1 - 3 years	31 - 45
poor		3 - 6 years	46 - 55
fair		6 - 10 years	56 - 65
fair to good		10 - 15 years	66 - 75
good		15+ years	76 - 100

GENERAL NOTES:

1. All areas and dimensions shown are approximate and based upon rough field measurements taken by representatives of Roofing Technology Associates, Ltd.
2. This drawing should not be used for bidding or estimating purposes. Contractors are responsible for their own field measurements, quantities and verification of conditions shown.

ROOF AREA PLAN

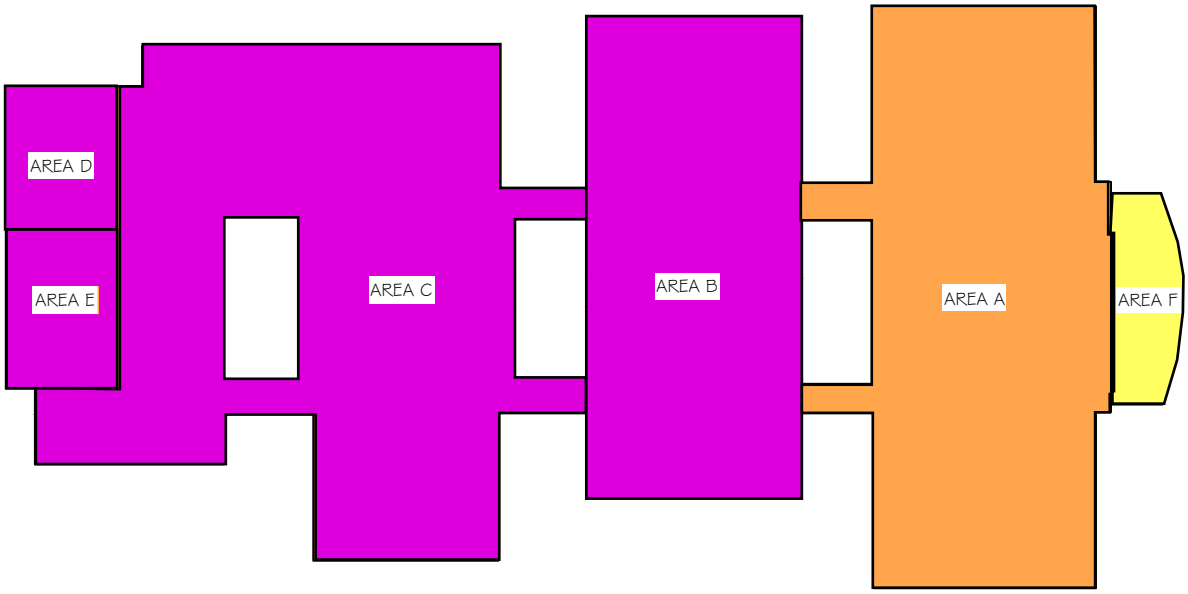
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NOTE: components shown are new unless noted as existing

ROOFING TECHNOLOGY ASSOCIATES, LTD.
38031 SCHOOLCRAFT ROAD
LIVONIA, MICHIGAN 48150-1065
(734) 591-4444

LIVONIA PUBLIC SCHOOLS
GARFIELD ELEMENTARY SCHOOL
10218 ARTHUR ST
LIVONIA, MICHIGAN

Project No:	Drawn By:	Detail No:
17-043	JDS	5
Date: JUNE, 2017	Checked By: MCB	



CONDITION		SERVICEABLE LIFE	RCI
failed		0 - 1 years	0 - 30
very poor		1 - 3 years	31 - 45
poor		3 - 6 years	46 - 55
fair		6 - 10 years	56 - 65
fair to good		10 - 15 years	66 - 75
good		15+ years	76 - 100

GENERAL NOTES:

1. All areas and dimensions shown are approximate and based upon rough field measurements taken by representatives of Roofing Technology Associates, Ltd.
2. This drawing should not be used for bidding or estimating purposes. Contractors are responsible for their own field measurements, quantities and verification of conditions shown.

ROOF AREA PLAN

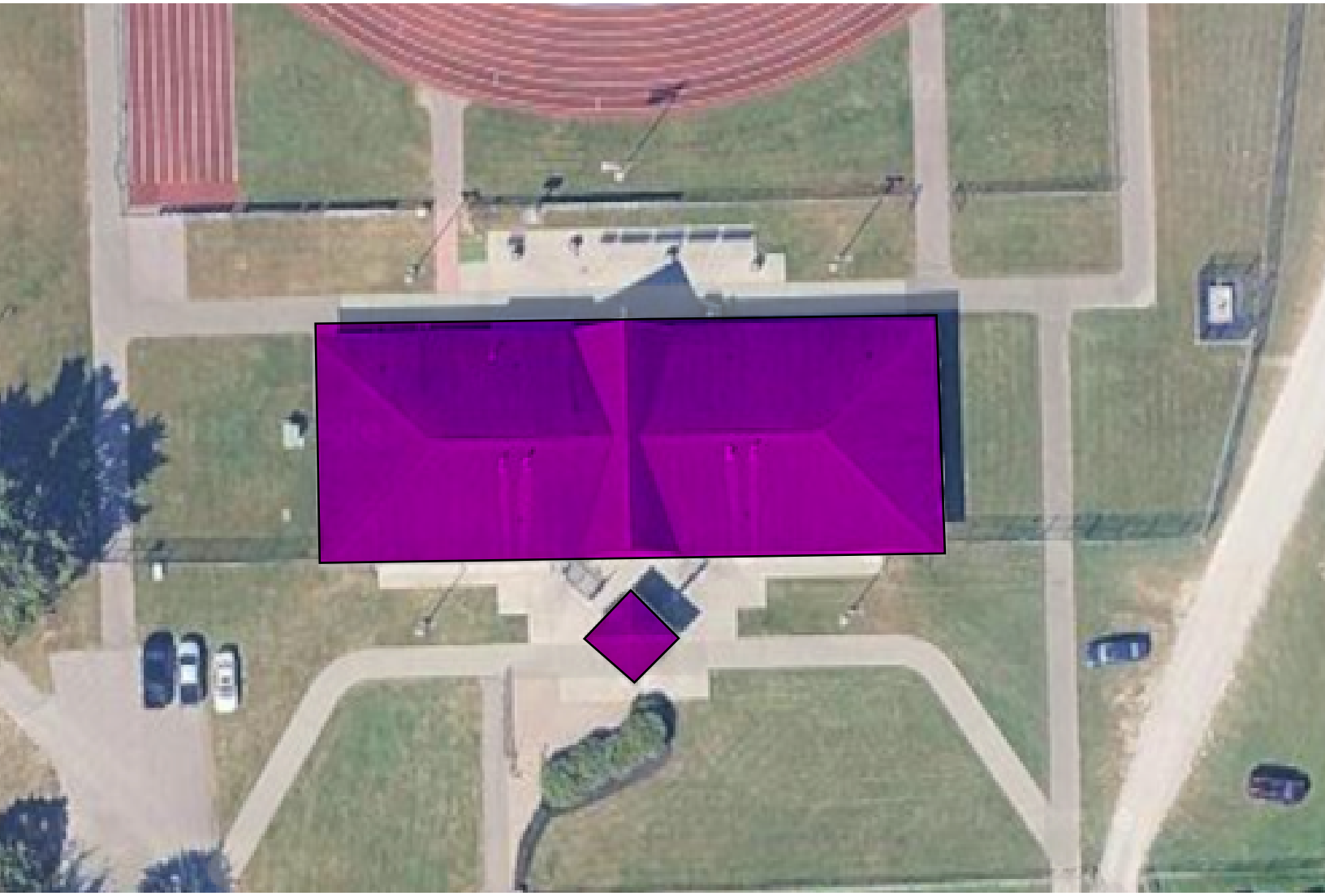
not to scale

NOTE: components shown are new unless noted as existing

ROOFING TECHNOLOGY ASSOCIATES, LTD.
38031 SCHOOLCRAFT ROAD
LIVONIA, MICHIGAN 48150-1065
(734) 591-4444

LIVONIA PUBLIC SCHOOLS
ROOSEVELT ELEMENTARY SCHOOL
30200 LYNDON ST
LIVONIA, MICHIGAN

Project No:	Drawn By:	Detail No:
17-043	JDS	1
Date:	Checked By:	
JUNE, 2017	MCB	



High School Annex Building

LIVONIA PUBLIC SCHOOLS
BOARD OF EDUCATION MEETING
November 16, 2026

TOPIC: Second Reading & Adoption of Board Policy

RECOMMENDATION:

Move that the Board of Education of the Livonia Public Schools School District accept the recommendation of the Board Policy Committee and adopt Board Policy language per the attached document, for:

Board Policy IFAB – Supplemental Materials Selection and Adoption

RATIONALE:

The Board Policy Committee has met with staff to review proposed language for the above policy and is recommending approval by the entire Board. This language was submitted for first reading at the Board Meeting of October 19, 2026.

BUDGETARY INFORMATION:

None

RESOURCE PERSONNEL:

Theresa O'Brien, Chief Academic Officer

EXHIBITS:

Attached Policy

Off/Supt/tg

BOARD POLICY

IFAB

INSTRUCTIONAL PROGRAM
SUPPLEMENTAL MATERIALS SELECTION AND ADOPTION

NOVEMBER 16, 2026

Livonia Public Schools is committed to providing all essential instructional materials required for the core curriculum at no cost to students. The District may provide a selection of supplemental materials to enrich learning experiences. Administrative Procedures will be followed for the selection of supplemental materials.

LIVONIA PUBLIC SCHOOLS
BOARD OF EDUCATION MEETING
November 16, 2026

TOPIC: Second Reading & Adoption of Board Policy

RECOMMENDATION:

Move that the Board of Education of the Livonia Public Schools School District accept the recommendation of the Board Policy Committee and adopt Board Policy language per the attached document, for:

Board Policy IKD – Holiday Activities

RATIONALE:

The Board Policy Committee has met with staff to review proposed language for the above policy and is recommending approval by the entire Board. This language was submitted for first reading at the Board Meeting of October 19, 2026.

BUDGETARY INFORMATION:

None

RESOURCE PERSONNEL:

Jennifer Keatts, Assistant Superintendent Pre-K-6 and Division of Instruction

EXHIBITS:

Attached Policy

Off/Supt/tg

BOARD POLICY IKD

INSTRUCTIONAL PROGRAM **NOVEMBER 16, 2026**
HOLIDAY ACTIVITIES

School-sponsored holiday activities shall focus on teaching the historical and cultural background of the holiday and shall contribute to the general objectives and purposes of instruction.

LIVONIA PUBLIC SCHOOLS
BOARD OF EDUCATION MEETING
November 16, 2026

TOPIC: Second Reading & Adoption of Board Policy

RECOMMENDATION:

Move that the Board of Education of the Livonia Public Schools School District accept the recommendation of the Board Policy Committee and adopt Board Policy language per the attached document, for:

Board Policy IFB – Student Internet Safety Policy

RATIONALE:

The Board Policy Committee has met with staff to review proposed language for the above policy and is recommending approval by the entire Board. This language was submitted for first reading at the Board Meeting of October 19, 2026.

BUDGETARY INFORMATION:

None

RESOURCE PERSONNEL:

Jennifer Keatts, Assistant Superintendent Pre-K-6 and Division of Instruction

EXHIBITS:

Attached Policy

Off/Supt/tg

BOARD POLICY

IFB

INSTRUCTIONAL PROGRAM **NOVEMBER 16, 2026**
STUDENT INTERNET SAFETY POLICY

In compliance with federal and state regulations, the district uses technology filters on all district devices or via district access. These measures block access to obscenity, pornography, and other content harmful to minors across the internet, email, and direct messaging.

Pursuant to Board Policy IFA and Administrative Procedures IFA(1), before being permitted access to the Internet, students will be instructed in the appropriate and ethical use of the Internet. Students and parents will sign authorization forms (LivNet) informing these individuals of the appropriate use and the consequences of policy violations.

School staff will provide instruction on appropriate online behavior including interacting with artificial intelligence (AI), social networking websites, chat rooms, and cyberbullying awareness. School staff provide reasonable supervision of students' use of the Internet. To the extent practical, steps will be taken to promote safety and security by preventing unauthorized access, other unlawful activities and unauthorized disclosure, use, or dissemination of minors' personally identifiable information.

LEGAL REG.: Children's Internet Protection Act (CIPA) of 2000
Broadband Data Improvement Act of 2008
Protecting Children in the 21st Century Act of 2008
Federal Communications Commission Report and Order of August 2011
CROSS REF.: IFA – District Technology Network and Related Resources

LIVONIA PUBLIC SCHOOLS
BOARD OF EDUCATION MEETING
November 16, 2026

TOPIC: **First Reading of Board Policy**

RECOMMENDATION:

The Board Policy Committee has reviewed the changes for the following Students Board policy:

- **JGFF – Driving, Parking and Motorized Personal Transportation Devices**

RATIONALE:

This is the first reading of this policy and is provided for Board review and possible adoption at a future meeting.

BUDGETARY INFORMATION:

None

RESOURCE PERSONNEL:

Kevin Etue, Director of Secondary Programs and District Services

EXHIBITS:

Attached Policy

Off/Supt/tg

BOARD POLICY

JGFF

DECEMBER 14, 2026
~~MARCH 19, 2018~~

STUDENTS
DRIVING~~,~~ ~~AND~~ PARKING, AND MOTORIZED PERSONAL TRANSPORTATION DEVICES

Student driving and parking at any school parking lot is a privilege and responsibility.

Driving and Parking
Automobiles and similar ~~V~~vehicles must be properly registered and insured with the State of Michigan; as well as, registered with school. ~~and~~ ~~d~~Drivers must possess a valid State of Michigan license. While prudent efforts will be made to maximize student parking on campus, not every student driver is entitled to park their vehicle in a school lot. If a student is given such privileges, parking fees will be assessed by the school administration.

Motorized Personal Transportation Devices
Students are permitted to operate motorized personal transportation devices, such as e-bikes, electric motorcycles, and comparable transport, when commuting to and from school, provided they adhere to all relevant legal standards and safety regulations. Upon arrival on school grounds during school hours, operators must dismount and walk their devices directly to assigned storage or parking locations.

Outside of standard school hours, operating these devices on district property is prohibited unless explicitly permitted by school administration for a LPS-sanctioned events.

The school administration shall develop rules and regulations promoting safe driving and building-level registration for parking privileges. Student automobiles, similar vehicles, and motorized personal transportation devices are subject to search by school or law enforcement officials and students in violation of school rules may have their parking privileges permanently revoked. ~~Parking fees may be assessed by the school administration.~~

The Superintendent or designee may establish administrative regulations, restrict or prohibit specific devices. The Superintendent or designee may impose disciplinary consequences for violations of this policy, including referral to law enforcement when appropriate.

CROSS REF.: Board Policy JCAB
LEGAL REF.: MCL, 257.961

ADMINISTRATIVE PROCEDURES JGFF

DECEMBER 14, 2026

STUDENTS ~~**MARCH 19, 2018**~~
DRIVING, ~~AND~~ PARKING, AND MOTORIZED PERSONAL TRANSPORTATION DEVICES

Applications and Regulations

Each high school will develop an application procedure that authorizes student parking in designated student parking areas. While prudent efforts will be made to maximize student parking on campus, when student parking applications are in excess of available parking spaces, not every student will be allowed to park at their school building. The guiding principles in determining the approval of parking applications will be based upon a student's grade level status and their involvement in school activities after the regular school day has ended. For example, senior-level students will have priority over junior-level students and students involved in school athletics or school drama presentations will have priority over students who are employed by a local business or who have private music lessons.

Other school-based activities that will be weighed favorably in parking approval determinations will be district academic programs such as, but not limited to, Dual Enrollment, Career Internship, and the Livonia Career Technical Center (when the student is not eligible for district transportation services).

Parking application procedures will be available at the beginning of the school year and require online submission. Deadlines for submissions will be established and enforced. Parking fees may be assessed by the school administration.

Below is an outline of the steps for the application process:

1. The student fills out and submits the online application by the established deadline.
2. The online application will share driving rules and consent boxes for parents and students.
3. The school administration will be responsible to approve or deny the application.
4. After fees have been paid, approved students will receive a parking decal and display it as instructed.

All approved students should also understand:

1. Parking is strictly limited to the student parking areas. Student parking in visitor or staff assigned areas is prohibited.
2. A new parking decal is required if a different vehicle is utilized for transportation.
3. Any form of reckless driving or driving with speeds above five mph may result in a permanent loss of parking privileges and school consequences.

4. Student vehicles are subject to search for contraband by school and/or legal personnel.
5. Selling decals or duplicating decals will result in loss of parking privileges and other school consequences.
6. The school and the district are not responsible for damage or vandalism to student vehicles on school property. Assistance regarding vehicular accidents will be provided by the school's Resource Officer or the Livonia Police Department.

Other considerations:

1. Students denied parking privileges may submit a written appeal for further consideration by school administration.
2. School administration may implement building-based incentives to be eligible for driving privileges.
3. Daily, weekly, or seasonal passes may be authorized by the school administration.
4. Students who do not receive parking approval but who park on campus in defiance of parking procedures and rules may be subject to disciplinary action up to and possibly including parking citations by the police department.

MOTORIZED PERSONAL TRANSPORTATION DEVICES

1. During school hours, all e-bikes, electric motorcycles, and similar motorized devices must be parked in designated bicycle parking areas immediately upon arrival on school property.
2. Motorized devices shall not be charged using District electrical outlets or facilities unless specifically authorized by school administration.
3. The District assumes no responsibility for theft, loss, or damage to motorized personal transportation devices brought onto school property.
4. Unsafe, reckless, or disruptive operation of any motorized transportation device is prohibited.
5. The Superintendent or designee may establish administrative regulations, restrict or prohibit specific devices. The Superintendent or designee may impose disciplinary consequences for violations of this policy, including referral to law enforcement when appropriate.

LIVONIA PUBLIC SCHOOLS
BOARD OF EDUCATION MEETING
November 16, 2026

TOPIC: **First Reading of Board Policy**

RECOMMENDATION:

The Policy Committee has reviewed the attached proposed language for the following Personnel Board policy:

GAJB – Gifts to Staff Members

RATIONALE:

This is the first reading for these policies and they are provided for Board review and possible adoption at a future meeting.

BUDGETARY INFORMATION:

None

RESOURCE PERSONNEL:

DeAnn Urso, Director of Human Resources

EXHIBITS:

Attached Policies

Off/Supt/tg

BOARD POLICY

GAJB

PERSONNEL ~~**JULY 21, 2014**~~
GIFTS TO STAFF MEMBERS **DECEMBER 14, 2026**

Employees shall not accept gifts of any kind from students, parents, or those doing or interested in doing business with the school district, except as set forth in this policy. ~~It is recognized that students, parents, and those doing or interested in doing business with the school district may, as an expression of appreciation and goodwill, offer occasional or seasonal gifts or invitations to be entertained. Such gifts or invitations may be accepted only on an occasional basis. When such gifts or invitations are accepted, and exceed $75 in value, they must be immediately disclosed, in writing, to the superintendent or designee. The written disclosure must identify (a) the gift, favor, or invitation, (b) its value, (c) the individual and organization from whom it was received, and (d) the date it was received and must be signed by the employee(s) receiving the gift, favor, or invitation.~~

The school district recognizes that students, parents, and business partners may occasionally offer gifts or event invitations as tokens of appreciation. Employees may accept these gestures on a rare, occasional basis, provided they follow reporting requirements. If an accepted gift, favor, or invitation is worth more than $75, the employee must report it to their administrator in a timely manner.

This should include:

- A description of the gift, favor, or invitation
- Its monetary value
- The name and organization of the giver
- The date it was received

Employees are prohibited under any circumstances from accepting a gift, favor, or invitation which tends to influence the manner in which the employee performs his/her official duties.

Under no circumstances may an employee solicit, directly or indirectly, any gift, favor, or invitation from any student, parent, volunteer, or those doing or interested in doing

business with the school district.

~~Employees may, in the course of their duties, accept an invitation to lunch, dinner, or other functions to discuss school district business or operations. When such invitations to lunch, dinner, or other functions are accepted, and exceed $40 in value, they must be immediately disclosed, in writing, to the superintendent or designee.~~

Employees may accept invitations to meals or functions if the event directly relates to discussing school district business or operations. However, if the value of the meal or event exceeds $40, the employee must report it in writing to their supervisor.

~~The Board always welcomes appropriate letters of appreciation to staff members~~

To maintain professional standards while allowing community appreciation, the Board encourages personal letters and notes of thanks to staff members as the preferred alternative to physical gifts.

LEGAL REF . : MCL 750.12

Date: November 12, 2026

To: Andrea Oquist, Superintendent

From: DeAnn Urso, Director of Human Resources

Re: Recommendation to Rescind Administrative Procedures for Board Policy: Gifts to Staff Members

I am formally recommending the removal of the administrative procedures associated with the Board Policy regarding **Gifts to Staff Members**. The existing Board Policy clearly outlines the necessary parameters, limitations, and ethical standards, making it fully sufficient to operate as a stand-alone policy without the need for supplemental procedural guidelines. Please let me know if you require any additional information or would like to discuss this recommendation further.

Thank you for your consideration of this request. Please let me know if you have any questions.

DU/ljn

PERSONNEL ~~**JUNE 1993**~~
GIFTS/ITEMS OF VALUE **RECOMMENDED FOR REMOVAL NOVEMBER 2026**

1. Employees may not accept expensive or inappropriate gifts, however well intended, from students, parents, or those interested in doing business with the school district. Any items of value (cash, materials, equipment, etc.) that are accepted become the property of the school district.

2. There shall be no [illegible]ifts for individual students by [illegible] An inexpensive token to all students in the tea[illegible]ss is permissible but not e[illegible].

3. Teachers may encoura[illegible] wish, class and stu[illegible]cts for the truly needy. Such activities should be plann[illegible] assure that it wi[illegible]tructional value to the givers. It should be acceptable to th[illegible]rson or perso[illegible] any institution involved.

4. The value of gifts exchanged [illegible]s in sch[illegible] decided to exchange them, shall be nominal.

LEGAL REF: MCL 750.125

LIVONIA PUBLIC SCHOOLS
BOARD OF EDUCATION MEETING
November 16, 2026

TOPIC: **First Reading of Board Policy**

RECOMMENDATION:

The Policy Committee has reviewed the attached proposed language for the following Personnel Board policy:

GAG – Employee Conflict of Interest

RATIONALE:

This is the first reading for these policies and they are provided for Board review and possible adoption at a future meeting.

BUDGETARY INFORMATION:

None

RESOURCE PERSONNEL:

Larry Grezak, Director of Human Resources
DeAnn Urso, Director of Human Resources

EXHIBITS:

Attached Policies

Off/Supt/tg

BOARD POLICY

GAG

December 14, 2026
~~**JANUARY 1996**~~
~~**Reviewed 2/2014**~~

PERSONNEL
EMPLOYEE CONFLICT OF INTEREST

~~The objective of this conflict-of-interest policy is to prescribe standards of conduct for employees in order to maintain an impartial administration of the business of the school district and to maintain public confidence in the Livonia Public Schools.~~

~~Employees shall use personnel, resources, property, and funds under the employees' control judiciously and in accordance with good business practices and Livonia Public Schools' administration procedures and not for personal gain or benefit.~~

~~Employees shall not divulge to unauthorized persons, confidential information acquired in the course of employment in advance of the time prescribed for its authorized release to the public. In addition, employees shall not benefit financially from confidential information obtained by reason of their positions.~~

~~Employees shall not make personal sales for profit of supplies, materials, or equipment to students or use their positions to influence such sales.~~

~~The superintendent or designee must approve any solicitation of students to attend non-school district sponsored camps, travel trips, special schools, tutoring, or other activities through which an employee will realize a financial gain or advantage. A written "Disclaimer Statement" to the student and parent(s) stating that Livonia Public Schools is not sponsoring, endorsing, or otherwise participating in the student activity is required with the approval of the superintendent or designee.~~

~~No employees shall have personal work done for them by students or other employees during the workday. District approved on-campus educational programs, such as restaurant or auto repairs, may be used by employees when authorized by the superintendent or designee.~~

~~LEGAL REF.: MCL 15.401, *et seq;* 169.201, *et seq.*; 388.1769b~~

The purpose of this policy is to establish clear standards of professional conduct for all district employees, ensure the impartial administration of district business, prevent personal enrichment through public service, and safeguard district resources and confidential information. Employees hold a position of public trust and shall perform their duties with integrity and impartiality.

- **Public Property and Resources:** Employees shall utilize all district personnel, funds, facility space, equipment, technology, and property judiciously, strictly for legitimate district operational or educational purposes, and in accordance with law, board policy, and administrative procedures.
- **Prohibition of Personal Gain:** Employees are prohibited from using district property, facilities, equipment, supplies, or their official position for personal financial gain, private commercial enterprise, or unauthorized private benefit.
- **Protection of Confidential Information:** Employees shall protect and not disclose confidential information obtained during their employment, including student education records (governed by FERPA), personal identifying information (PII), personnel records, legally privileged communications, and sensitive administrative or financial data—to unauthorized persons prior to its official public release.
- **Prohibition of Financial Gain:** Employees shall not use confidential or non-public district information acquired through their position for personal financial advantage, insider gain, or the benefit of immediate family members or private business associates.
- **Direct Sales to Students:** Employees are strictly prohibited from selling goods, supplies, educational material, or equipment directly to district students for personal profit, or using their influence as district staff to direct student purchases to private ventures in which they hold a financial interest.
- **Superintendent Approval:** Any solicitation or marketing to district students or families for non-district-sponsored commercial trips, summer camps, private tutoring, specialized training, or other private ventures through which an employee will derive financial gain must receive prior written approval from the Superintendent or designee.
    - Mandatory Written Disclaimer: Upon receiving approval, any materials distributed to students or parents must clearly display the following statement:
    - *"This activity is privately operated and is not sponsored, endorsed, conducted, or supervised by Livonia Public Schools."*
- **Private Services and Work:** No employee shall request, direct, or permit students or other district employees to perform personal services, tasks, or labor for the employee's private benefit during school hours, contract hours or off hours without standard rate compensation agreement and use of privately purchased materials and equipment.
- **Approved Career and Technical Education (CTE) Programs:** Personal use of district-approved student CTE programs (such as culinary programs, automotive repair, or Fashion Merchandising) is permitted only when conducted as a formal, recognized component of the curriculum and explicitly authorized by the Superintendent or designee under standard public or district rates.
- **Duty to Disclose:** Employees must promptly disclose to the Superintendent or designee any potential or actual conflict of interest—financial, personal, or professional—that could reasonably appear to impair their objectivity or independence of judgment in the performance of their district duties.

15.401 “Public employee” defined.

Sec. 1.

As used in this act, "public employee" means an employee of the state classified civil service, or an employee of a political subdivision of the state who is not an elected official.

169.201 Short title; meanings of words and phrases.

Sec. 1.

(1) This act shall be known and may be cited as the "Michigan campaign finance act".

(2) Except as otherwise defined in this act, the words and phrases defined in sections 2 to 12 shall, for the purposes of this act, have the meanings ascribed to them in those sections.

388.1769b Contract in which board member has conflict of interest; abstention from voting.

Sec. 169b. A board member of a district, intermediate district, public school academy, or public school academy corporation shall abstain from voting on any contract in which the board member has a conflict of interest.