



**Monday, October 10, 2022
REGULAR MEETING**

**YCS Board of Education Meeting | YCS Central Office | 1885 Packard Road | Ypsilanti, MI 48197 |
734.221.1230
6:30 p.m.**

1. CALL TO ORDER & ROLL CALL OF BOARD MEMBERS PRESENT: Dr. Celeste Hawkins, Board President

A. Roll Call of Board of Education Members

2. PLEDGE OF ALLEGIANCE: Dr. Celeste Hawkins, Board President

A. Pledge of Allegiance

3. ACCEPTANCE OF AGENDA

A. Acceptance of Agenda

4. ACHIEVEMENTS, AWARDS & RECOGNITION

- A. Holmes Elementary School Points of Pride
- B. 2022-23 Member of the Michigan Teacher Leadership Collaborative
- C. National Custodial Day - October 2nd
- D. National School Bus Safety Week - October 17-21
- E. October is Recognized as National Principals Month

5. ACTION ITEM: OTHER

A. Acceptance of National Principals Month Resolution

6. PRESENTATIONS

- A. Presentation of 2021-22 Financial Audit Report: Yeo and Yeo
- B. 98c Learning Loss Prevention Plan
- C. Annual 2022 Facilities Update

7. PUBLIC COMMENTS #1

A. Guidelines for Public Comment

8. CONSENT AGENDA

A. Consent Agenda

9. DISCUSSIONS

A. Board of Education Meeting Calendar Discussion

10. ACTION ITEM: Business and Finance

A. 2021-22 Annual Financial Audit Report: Priya Nayak, Director of Business and Finance

11. PUBLIC COMMENTS #2

A. Guidelines for Public Comment

12. BOARD/SUPERINTENDENT COMMENTS

A. Board/Superintendent Comments

13. ADJOURNMENT OF MEETING

A. Adjournment of Meeting

2022-23 - 7 Points of Pride:

1. **Support for our Families** - Holmes is always there to support our community in whatever way we can. Holmes provides food options for families in need by offering perishable and nonperishable items from our Food Pantry located in our building. We also provide weekly food boxes from Food Gatherers to support our community.
2. **Creating Student Leaders** - The Student Leadership program facilitated by Holmes teacher Dylan Burrows, allowed 4th and 5th grade students to develop skills in collaboration, community support and leadership. The Student Leadership Program focused on keeping our community clean and brainstormed ideas to make improvements to our school. All Student Leadership participants entered the essay contest for Aspiring Educators of Michigan and Holmes 5th grade student Lamere Mcguire was chosen as one of the essay contest winners.
3. **Collaboration with the Community Organizations** - Holmes is grateful for the many community partnerships we have to support our students and families. Organizations such as The Ann Arbor Links, Family Learning Institute, Children's Literacy Network, Eastern Michigan University, and Omega Psi Phi Fraternity, Inc. to name a few, all have been great collaborators and have supported our students. We are very proud of cultivating these collaborations to help meet the needs of our students.
4. **A Caring and Collaborative Staff...** Our staff is connected and focused on increasing student achievement. Through providing staff-led and relevant professional learning opportunities, collaboration through our Building Network Team and Grade Level Teams, and utilizing Collaborative Learning Cycles, the Holmes staff continues to work together to provide the best learning experiences to increase achievement for our students.

Additionally, Holmes is proud of our caring and responsive staff that creates a safe and nurturing learning environment where students have the opportunity to excel. Students and families have commented on the high level and support and care that is provided at Holmes. As we like to say, There's No Place Like Holmes!

5. **Well Rounded Students...** We have students that are not only focused on excelling academically, but our students also excel in extracurricular activities. Our students have placed in Lego Robotics competitions. Holmes was this past spring's flag football runner-ups and are the reigning Man Up Kid Down basketball champions!
6. **Prairie Addition** - Holmes is partnering with YCS Facilities and Grounds, Washtenaw County Water Resources Commissioner's Office, and the Southeast Michigan Stewardship Coalition to create a one acre prairie on our school grounds. This prairie is designed to create an outdoor educational space that promotes learning and nurtures an

ecosystem that supports native plants and other living organisms. Creating the prairie is the first phase of the Holmes Outdoor Community Gathering Spaces Initiative.

7. **Celebrating our Students** - We hold our Grizzly Gatherings where we take the opportunity to celebrate our students' achievements and accomplishments. We celebrate and recognize student attendance, student academic achievements, and recognize our students for supporting our positive school culture. Also, during our daily morning announcements we shout out students and classes for demonstrating our vision of developing Young Confident Scholars!



RESOLUTION TO CELEBRATE OUR BUILDING LEADERS

National Principals Month: October, 2022

Ypsilanti Community Schools (MI)

A meeting of the Board of Education of the District was held at 1885 Packard Rd., Ypsilanti, MI in the Professional Development Room for the **Ypsilanti Community Schools** located in **Ypsilanti, MI 48197**, on the **10th day of October, 2022 at 6:30 p.m.**

The meeting was called to order by **Celeste Hawkins, President**.

The following Resolution was offered by Member _____ and supported by Member _____ .

WHEREAS,

1. National Principals Month is a month-long event that occurs each October, where school leaders are in the spotlight for their endless commitment to being a principal. National Principals Month devotes the month of October to thank principals for all they do; and
2. We celebrate these heroes of education and honor our school principals for their significant impact on the success and well-being of our students; and
3. Principals are visionaries who lead us in providing the best possible education to future generations, and we thank these school leaders for all they do; and
4. An important part to ensuring that the students of Ypsilanti Community Schools can fulfill the potential of a bright future is providing students with a rigorous and well-rounded education; and
5. Principals set the academic tone for their schools, and it is their vision, dedication, and determination that provide the mobilizing force for student achievement success. The effort of our school leaders is tireless in the pursuit of excellence in education; and
6. Principals are a vital part of our students' education as they set the academic tone for their schools by working collaboratively with teachers and staff to build high academic standards, set performance goals, and utilize best practices for achieving those goals; and,
7. A secret to student success is a well-run school, and the key to that is a great principal. From leadership to teacher evaluation to student discipline and more, school leaders have an important role; and,
8. Principals are leaders who works tirelessly to ensure the success and well-being of each student in our learning community; and,
9. Great schools have great school leaders.

BE IT RESOLVED that the Board of Education of Ypsilanti Community Schools encourages parents, guardians, and our community to learn more about the contribution of our school principals and the roles they play in ensuring every child has access to a high quality education in a safe, supportive environment.

AYE: _____

NAY: _____

Resolution Declared: Adopted (/ , Yes)

Dr. Celeste Hawkins, President
Board of Education
Ypsilanti Community Schools

Dr. Alena Zachery-Ross
Superintendent
Ypsilanti Community Schools



PRESENTED BY
Timothy Crosson Jr., CPA

Ypsilanti Community Schools
June 30, 2022





- Procedures
 - Internal Control Testing and Evaluation
 - Risk Assessment
 - Examination of Documents
 - Analytical Procedures
 - Asset/Liability Approach
 - Peer Review
 - Unpredictability
- Reports
 - Auditors' Reports on Financial Statements
 - Report on Expenditures of Federal Awards
 - Required Communications with Board





■ Financial Statements

– Unmodified Opinion

- Highest level of assurance
- School's financial records and statements are fairly and appropriately presented, and in accordance with accounting principles generally accepted in the United States of America; this includes 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.



Balance Sheet - Governmental funds



	General Fund	Debt Service Fund Willow Run	Nonmajor Governmental Funds	Total Governmental Funds
Assets	<u>\$ 20,746,230</u>	<u>\$ 869,415</u>	<u>\$ 5,453,732</u>	<u>\$ 27,069,377</u>
Liabilities	\$ 11,787,454	\$ -	\$ 419,557	\$ 12,207,011
Fund balances	<u>8,958,776</u>	<u>869,415</u>	<u>5,034,175</u>	<u>14,862,366</u>
Total liabilities and fund balances	<u>\$ 20,746,230</u>	<u>\$ 869,415</u>	<u>\$ 5,453,732</u>	<u>\$ 27,069,377</u>



Statement of Revenues, Expenditures and Changes in Fund Balance



	General Fund	Debt Service Fund Willow Run	Nonmajor Governmental Funds	Total Governmental Funds
Revenues and other sources	\$ 77,939,633	\$ 10,375,443	\$ 15,356,883	\$ 103,671,959
Expenditures and other sources	<u>75,835,972</u>	<u>10,084,061</u>	<u>13,457,035</u>	<u>99,377,068</u>
Change in fund balances	2,103,661	291,382	1,899,848	4,294,891
Fund balances - beginning	<u>6,855,115</u>	<u>578,033</u>	<u>3,134,327</u>	<u>10,567,475</u>
Fund balances - ending	<u>\$ 8,958,776</u>	<u>\$ 869,415</u>	<u>\$ 5,034,175</u>	<u>\$ 14,862,366</u>



General Fund Comparison to Budget Year Ended June 30, 2022



	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Percent Accurate</u>
Revenues and other sources	\$ 62,278,070	\$ 84,407,289	\$ 77,939,633	91.70%
Expenditures and other sources	<u>62,278,070</u>	<u>83,912,768</u>	<u>75,835,972</u>	89.35%
Change in fund balance	<u><u>\$ -</u></u>	<u><u>\$ 494,521</u></u>	<u><u>\$ 2,103,661</u></u>	



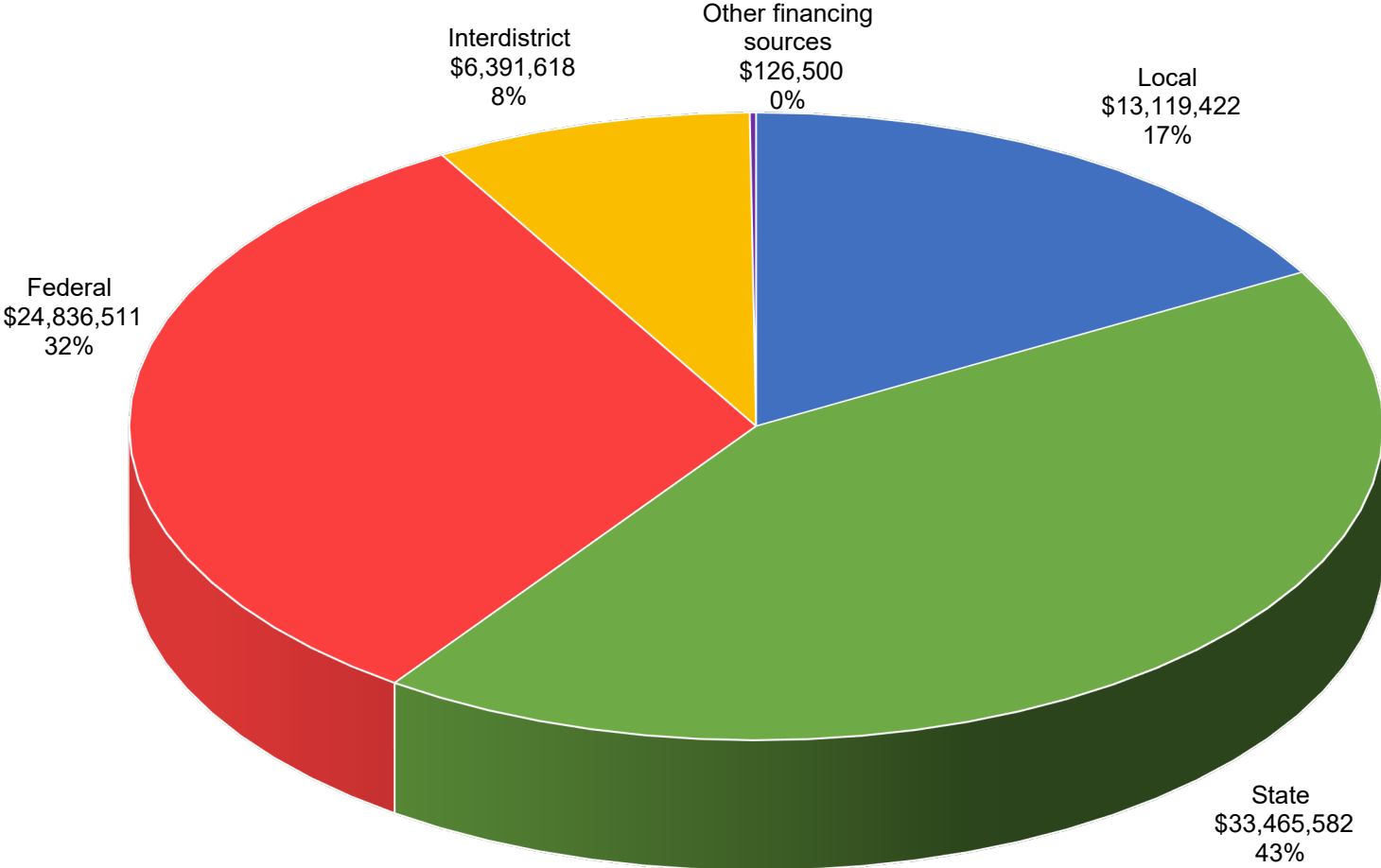
General Fund Comparison to Prior Year for Year Ended June 30, 2022



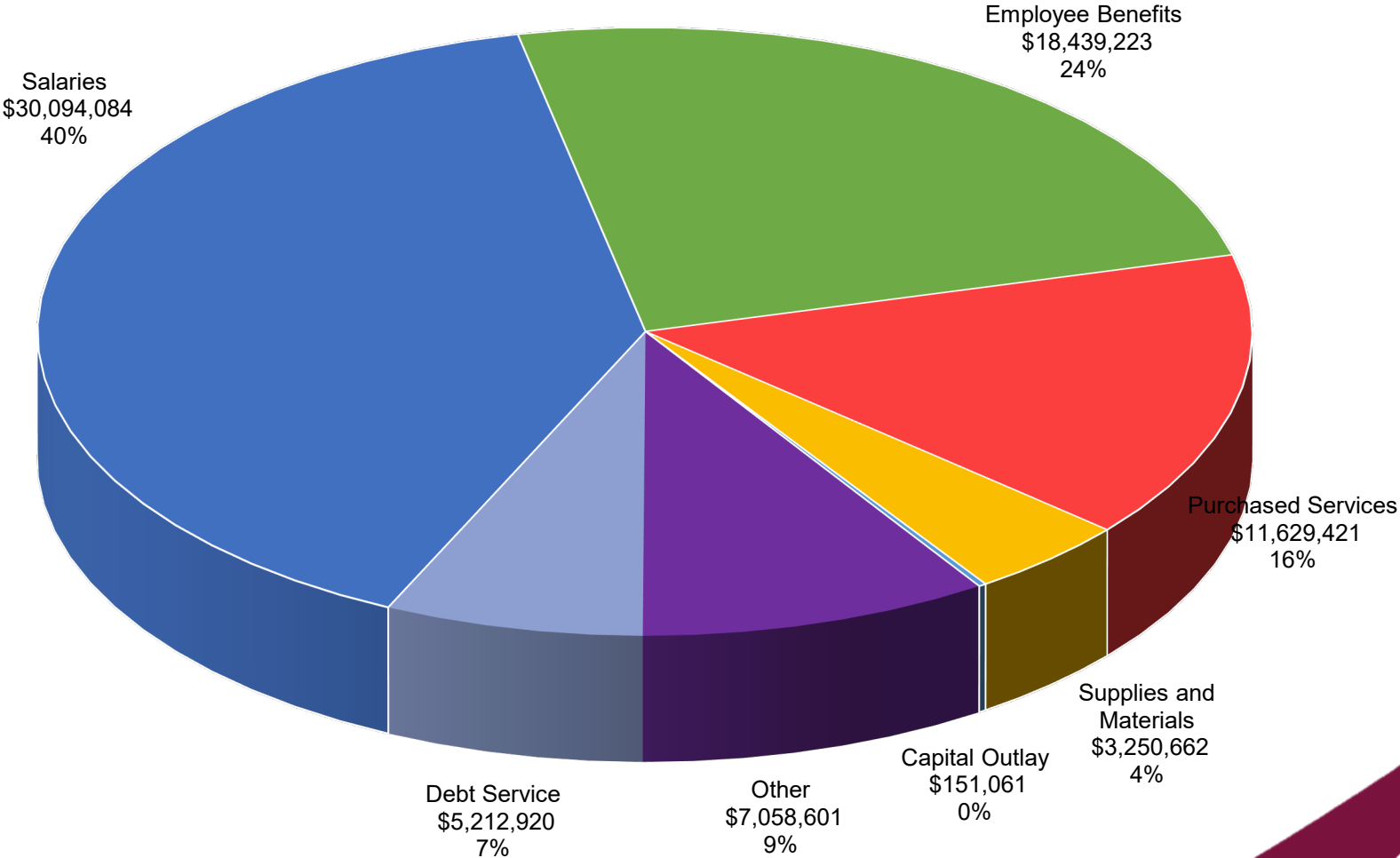
	<u>Actual 22 - 21</u>	<u>Actual 20 - 21</u>	<u>% Change</u>
Revenues and other sources	\$ 77,939,633	\$ 73,405,962	6.18%
Expenditures and other sources	<u>75,835,972</u>	<u>71,158,471</u>	6.57%
Change in fund balance	<u>\$ 2,103,661</u>	<u>\$ 2,247,491</u>	



General Fund Revenue (including Other Financing Sources) Year Ended June 30, 2022



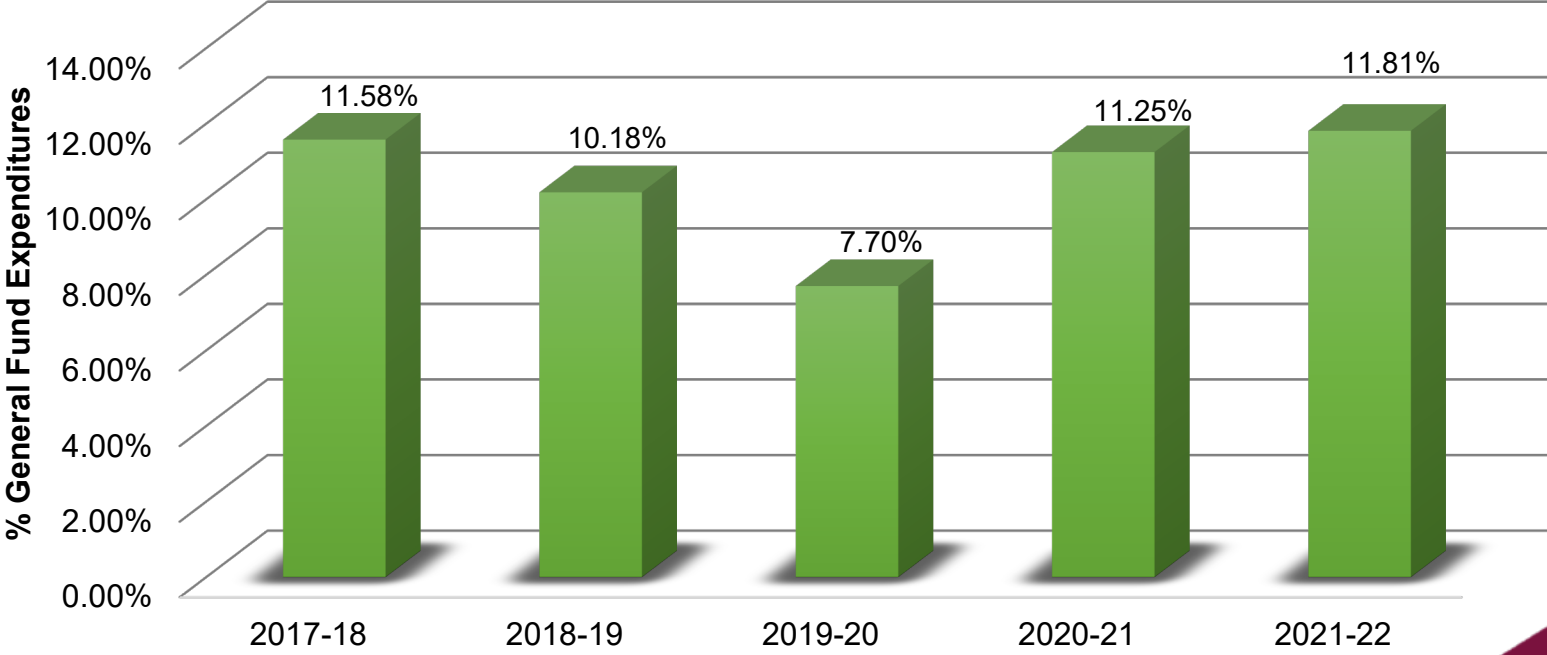
General Fund Expenditures (including Other Financing Uses) Year Ended June 30, 2022



General Fund Balance as a Percentage of Expenditures



	2021-22
Peers (3,500 to 3,999)	18.81%
State	19.28%





Financial Statements:

- Material Weaknesses Identified
 - ORS Contributions
- No Significant Deficiencies Identified





Federal Awards:

- Major Programs - Unmodified Opinion
 - Education Stabilization Fund
 - Supporting Educator Excellence and Knowledge
 - Special Education Cluster
- No Material Weaknesses Identified
- No Significant Deficiencies Identified
- No Material Noncompliance Identified





Required Communication

Management Comments

- Outstanding Checks
- Timely Year-end Closing and Workpaper Preparation
- Fixed Asset Tracking
- Budget monitoring and Variances
- Federal Policies and Procedures Manual
- Payroll Deficiencies



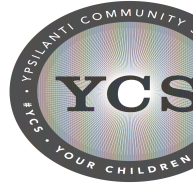
CONNECT with Us:

yeoandyeo.com



Thank you!

Timothy Crosson Jr., CPA
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2022-23 YCS 98C - Learning Loss Plan

October 10, 2022



2022-23 YCS 98C - Learning Loss Plan

To be eligible for funding in section 98c to address learning loss, LEAs must make a presentation to the board by October 30, 2022 and apply for the funds to MDE no later than November 30, 2022.

This funding can be used to support plans that are already in place.

Here is the link to the 2022-23 YCS 98C - Learning Loss Plan

[LINK](#)



Responding to Struggling Learners through High Dosage Tutoring

High Dosage Tutoring Program - Tier 2

- Foundations High Dosage Tutoring Program - Tier 2
- Reading Corps and Math Corps - Tier 3
- HMH ELA Roadmaps for Grades 3-5 - Tier 1
- Diverse Literacy Library - Tier 1
- Instructional Cognitive Coaching Sessions - Tier 1
- Focus on First Instruction - Tier 1

Imagine Literacy, Imagine Math and Imagine Math Facts - Tier 2

- Systems 44, Read 180 and Math 180 Interventions - Tier 2
- HMH AMIRA Assessments / Formative Assessments - Tier 1
- HMH Professional Development One-on-One & Small Group Monthly Coaching for Teachers - Tier 1
- Leveled Literacy Interventions for EL and Special Education Students - Tier 3



Roadmap

ROADMAPBUILDER

3rd Grade HMH Module 1 "What a Character!" Week 1

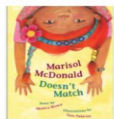


What makes a character interesting?

Essential Question

Marisol McDonald Doesn't Match

Unit 1 Week 1



1

3.1 Lesson 1 HMH

Collablify Roadmap

2

3.1 Lesson 2 HMH

Collablify Roadmap

3

3.1 Lesson 3 HMH

Collablify Roadmap

4

3.1 Lesson 4 HMH

Collablify Roadmap

5

3.1 Lesson 5 HMH

Collablify Roadmap

Teacher Planning

Choosing Readers for Guided Reading Groups

Leveled Library K-6

Web Resource

Leveled by Module

Web Resource

My Learning Mindset

Belonging

I help my classmates. My classmates help me.



Grammar Week 1 Teacher Keys

Web Resource

Week 1 at a Glance

Web Resource



2022-23 Gholdy Muhammad's CHR Framework



- What is the *CHR Framework*?
- What need does *CHR Framework* address at YCS?
- What does our data tell us about the need for the *CHR Framework* at YCS?





2022-23 MEC Reading Corps Tier 3 Intervention

- What is *MEC Reading Corps*?
- What need does *Reading Corps* address?
- What does the data tell us about the *Reading Corps* initiative?





Orton Gillingham **Phonics First** High Dosage Tutoring Program - Tier 2

- What is *Phonics First*?
- What need does this HDT initiative (
- What does the data tell us about this HDT initiative?





What Questions might you have?

YPSILANTI COMMUNITY SCHOOLS
2022-23 YCS 98C - Learning Loss Plan

Our #1 Top Priority Focus for the 2022-23 School Year - To substantially improve the quality of teaching and learning by advancing the learning for all YCS teachers and students, we at YCS, will be intentional about ensuring that **all Tier 1 instruction in all content-areas** is our main focus and that we are ready to respond accordingly with a cadre of Tier 2 and Tier 3 interventions that are aligned to support our learners and thus improve student achievement.

ACTIONS REQUIRED: Increase the number of students who can read and write effectively about both fiction and nonfiction text by **nurturing a culture of thinking** where students use **Accountable Talk, Talk Moves, and Asking Questions** to reflect, provide feedback, and to think through complex content. Ensure that **Reading in the Content Area** focuses on reading to infer/interpret/draw conclusions, support arguments with evidence, resolve conflicting views encountered in source documents, and solve complex problems with no obvious answer. Teach students the benefits of **Close Reading/Annotation of Text**, holding effective discussion of the text, and writing about the text informed by close reading, discussion, and/or annotation.

To get there we must ensure that the following is taking place at YCS:

- **Teach Tier 1 Instruction in All Content Areas with Fidelity** as Outlined by the District's Curriculum Pacing. (Focus on [Priority Standards](#) Focus on [Pacing Instructional Guides 2022-23 Pacing Guides for Grades TK-5](#) - This document highlights the Units of study that we will focus on during the 2022-23 school year.) Grades 3-5 will teach ELA HMH Using Roadmaps. Grades Y5 to 2nd Grade will use the Modified Pacing that will be shared and supported by the Instructional Coaches.
- **Conduct Twice-Monthly Progress Monitoring** to Determine the Level of Instructional Impact and Success of our Interventions. Young 5- K will use the Kindergarten Benchmarks Bimonthly Progress Monitoring. Grades 1st - 5th will use the AMIRA Progress Monitoring Assessments. [2022-23 ASSESSMENT CALENDAR](#) -Use **Student-Engaged Formative Assessments for learning** prior, during, and after daily instruction to help students master the required standards and become leaders of their own learning - [Formative Assessment Teams](#)
- **Implementation of Tiers 2 and Tiers 3 Programs with Fidelity for Targeted Students** as Identified by YCS. Here is the link to our [YCS 2022-23 Systems of Support](#) that must be delivered to our targeted population with fidelity. Here is the list of the 2021-2022 students that are Reading Below Grade Level Using NWEA 50th Percentile National Norms. These are the students that must be targeted, scheduled, and ensure that they are receiving the intervention listed - [Data Here](#) - Ensure that **General Education Teachers Attend to the Educational Needs of our Diverse Groups** (our special education, English language learners, students of color, at-risk students population, and our gifted and talented students). Here is where you can locate the **I-RIP Documents:** [YCS K-5 - I-RIPs](#) for 2022-23.
- **Make Instructional Adjustments as Needed to Help Students Meet our Academic Standards.** Review student data bi-monthly and make adjustments as needed to help students make progress. **Analyze Disaggregated Student Achievement Data** (performance and growth data) to identify areas of strengths and potential growth areas. Develop a **Data Culture of Putting Faces on Student Data** by focusing on **Data Walls, Data Talks, and Data Walks.**

- Ensure that **Students Set Growth Goals** throughout the year and monitor these goals regularly for progress and refinement. Use the [NWEA Student Goal Setting Report](#) to help students set their goals quarterly.
- **Ensure that All YCS Students are Reading for Volume.** Students need to be reading, reading, reading throughout the day. We need to create a learning community that promotes reading, writing, talking about books, publishing their writings, etc. Provide **Choice Reading for Volume**.
- Use of **Student-Led Inquiry Protocols** (more student talk / less teacher talk). Focus on Student-Engaged Assessment Protocols – Student Voice [Protocols that Support Inquiry - Student VOICE - Reading and Writing Strategies that Support Inquiry - Student VOICE](#).
- Build reading, writing, thinking, and speaking into every math course by using **Number Talk and Talk Moves** to engage students in active discussions around mathematics. Infuse the Use of the 10 Minute Daily [Number Talk and Math Talk Moves](#) in Every Math Class. Infuse the Use of the 10 Minute Daily [Talk Moves](#) in Every Social Studies and Science Class. Infuse the Use of the 10 Minute Daily [Accountable Talk](#) in Every ELA Class.
- Conduct daily **Administrative and Instructional Walkthroughs and Monitor Progress** regularly for results. Focus on [Instructional Leadership Routines](#). Focus on [Teacher Collaborative Routines](#) – Visions of HQI (Teacher Actions and Student Actions). **Visions of High-Quality Instruction - Literacy - Writing - Science - Math - Social Studies - World Language - Visual Arts Education - Music Education - PE - Technology - Health Education**. 2022-23 YCS English Language Arts Quarterly Expectations and 2022-23 YCS Mathematics Quarterly Expectations [Kindergarten ELA](#) - [Kindergarten Math](#) - [First Grade ELA](#) - [First Grade Math](#) - [Second Grade ELA](#) - [Second Grade Math](#) - [Third Grade ELA](#) - [Third Grade Math](#) - [Fourth Grade ELA](#) - [Fourth Grade Math-Fifth Grade ELA](#) - [Fifth Grade Math](#) - [Sixth Grade ELA](#) - [Sixth Grade Math](#) - [Seventh Grade ELA](#) - [Seventh Grade Math](#) - [Eighth Grade ELA](#) - [Eighth Grade Math](#) - [Ninth / Tenth Grade ELA](#) - [Algebra I High School](#)

Priority Goal #1: Student academic achievement for all groups (subgroups) (Black, EL, and Special Education students) in grades 3-11 in the area of literacy (reading and writing) will increase by 7% as a result of 100% of ELA teachers having been fully trained in and having implemented the HMH Tier 1 Literacy Curriculum with fidelity as measured by state and local assessments by June 2023.

- **PRIORITY OBJECTIVE 1:** Increase the number of students who can read and write effectively about both fiction and nonfiction text by nurturing a culture of thinking and asking questions.
- **AUTHENTIC LITERACY:** The ability to effectively read, talk and write about a wide variety of sufficient complex, high-quality literature and nonfiction. It includes the ability to read, discuss, and write in the analytical, explanatory, and especially argumentative

mode in every course, including electives and the arts. It also includes the ability to write both short-and long-form essays, proposals, and research papers.

- **WHY:** Students need varied opportunities to deepen their own understanding of core content and curricular materials. Having students do their own thinking about the learning and producing their own questions helps them to improve their thinking, go deeper, and be actively engaged throughout the process.
- **HOW:** To ensure that these game changing actions have a direct impact on student learning, we will focus our attention in making the required shifts in our thinking and in our delivery of daily instruction.

Priority Goal #2: Student academic achievement for all subgroups (Black, EL and Special Education students) in grades 3-11 in the area of math literacy will increase by 7% as a result of 100% of Math teachers having been fully trained in and having implemented the Math Tier 1 Curriculum with fidelity as measured by state and local assessments by June 2023.

- **PRIORITY OBJECTIVE 2:** Increase the number of students who are proficient in mathematics and can use multiple discourse strategies to explain and provide evidence of their thinking when solving problems.
- **WHY:** Students need opportunities to think and learn to solve problems in ways that make sense to them. We know that our questions matter. It is not enough for students to know what they did to solve the problem. Our students must understand and be able to explain why their procedures make sense. Making a habit of asking “*Why did you...?*” questions can help students dig deeper into a problem in order to understand why their procedures or strategies will or will not work. These questions will also help students eventually begin to ask those questions of themselves and one another.
- **HOW:** To ensure that these game changing actions have a direct impact on student learning, we will focus our attention in making the following shifts to our thinking and the delivery of instruction.

Priority Goal #3: Office disciplinary referrals and suspensions will be reduced by 50% by June 1, 2023 as a result of 100% of YCS teachers having been trained on how to teach students the Self-Control Executive Function skills Competencies they need to succeed and learn and be ready for rigor. They will use practices from PBIS, Trauma-Informed and Resilient Practices, Restorative Practices, Conscious Discipline, and SEL TRAILS Modules.

- **PRIORITY OBJECTIVE 3:** Increase the number of learners that can self-regulate their behaviors by focusing on relationship and community building so they can achieve at the highest level and manage complex tasks. Increase the number of students who can self-regulate their own behaviors and solve everyday problems by

intentionally using **Proactive Circles** to build community and relationships in the classroom.

- **WHY:** Students need a variety of opportunities to deepen their self-regulatory learning skills so that they can self-direct their learning.
- **HOW:** To ensure that these game changing actions have a direct impact on student learning, we will focus on our attention in making the required shifts in our thinking and in our delivery of daily instruction.
- Ensure that teachers and administrators use **Restorative Practices** (affective statements, affective questions, impromptu conference, proactive circles, restorative conferences) to teach students how to build relationships and community.
- Ensure that staff teach students **Mindfulness** skills.
- Have **Accountable Conversations** with staff that believe that underserved students and their families need fixing and tend to do things *to, for, not* instead of *with* them.
- Ensure the use of **Inspirational Messages** that encourage a **Positive Growth Mindset, and Habits of Mind**.
- Teach students how to use **Student-Engaged Protocols and Strategies** to promote student voice, choice and agency.
- Ensure that **Students Talk about What They Are Working On** daily.
- Ensure that teachers use effective, timely, corrective, actionable, and affirming **Feedback** to engage students in mastering self-regulated learning skills.

How We Plan to Meet Our #1 Top Priority Focus?

- 1.) **Keep YCS Students at the Center of Our Work:** Intentional outreach to continue building relationships and maintaining connections with our students and families. Help students feel safe, seen, heard, valued, and respected. At a minimum, plan to do the following:
 - **Plan for student Learning:** Build on each student's strengths, interests, and needs and use this knowledge to positively affect learning.
 - **Develop a Weekly Plan and Schedule:** Offer routines and structures for consistency and for the balancing of think time, work time, and playtime for health and wellbeing. Create a space of relationships and belonging, student voice, choice and student agency.

- **Contact Families:** Partner to support student learning through ongoing communication and collaboration. This will not look the same for every student and family. Safety remains at the top of our priority. Provide translations as necessary.
- 2.) **Design Learning for Equity and Access for ALL YCS Students:** Plan and deliver content in multiple ways so all students can access learning. At a minimum, plan to do the following:
- **Teach our YCS Priority Standards and Content:** Set goals using the knowledge of each student, priority content area standards, and of Michigan Merit Curriculum.
 - **Deliver Flexible Instruction:** Consider how to deliver content depending on tools and resources accessible to each student. Alternative modes of instruction may include the use of remote learning, telephone communications, email, virtual instruction, videos, slideshows, project-based learning, use of instructional packets, or a combination to meet diverse student needs.
- 3.) **Assess Student Learning through Progress Monitoring:** Manage and monitor student learning and plan what's next for learning including the potential need for supplemental learning. At a minimum, plan to do the following:
- **Check Student Learning:** Use a variety of student-engaged formative assessment strategies to monitor, assess, and provide feedback to students about their learning.
 - **Make Instructional Adjustments:** Use formative assessment results to guide the educator's reflection on the effectiveness of instruction and to determine the next steps for learning.
 - **Engage Families:** Communicate with families about assessment results in order to inform next steps and the potential for supplemental summer learning. Provide translations as necessary.

Additional Ways that YCS Plans to Address Learning Loss with the 98C Funds

Additional Strategies for Addressing Learning Loss at YCS	Metrics Used to Evaluate Program Success
High Dosage Tutoring PreK-12	<ul style="list-style-type: none"> ● One-on-One Tutoring Success Metrics ● Small Group Tutoring Success Metrics ● Goals Setting Metrics ● Data collection and evaluation Metrics ● Skill-based assessments Metrics ● Attendance Metrics ● Student NWEA academic / growth improvements Metrics

Reading Interventionists PK-12	<ul style="list-style-type: none"> ● Small Group Instruction Metrics ● Data collection and evaluation Metrics ● Skill-based assessments Metrics ● Student NWEA academic / growth improvements Metrics
Math Interventionists PK-12	<ul style="list-style-type: none"> ● Small Group Instruction Metrics ● Data collection and evaluation Metrics ● Skill-based assessments Metrics ● Student NWEA academic / growth improvements Metrics
After School Programs	<ul style="list-style-type: none"> ● Goals Setting Metrics ● Data collection and evaluation Metrics ● Skill-based assessments Metrics ● Attendance Metrics ● Student NWEA academic / growth improvements Metrics
Transportation for After School Program	<ul style="list-style-type: none"> ● Attendance Metrics
Saturday Online Tutoring Program	<ul style="list-style-type: none"> ● Goals Setting Metrics ● Data collection and evaluation Metrics ● Skill-based assessments Metrics ● Attendance Metrics ● Student NWEA academic / growth improvements Metrics
ChromeBooks for Students	<ul style="list-style-type: none"> ● Distribution Metrics ● Usability Metrics ● Access Metrics
HotSpots for Students	<ul style="list-style-type: none"> ● Distribution Metrics ● Connectivity Metrics ● Usability Metrics ● Access Metrics
Small Class Size	<ul style="list-style-type: none"> ● Data collection and evaluation Metrics ● Skill-based assessments Metrics ● Attendance Metrics ● Student NWEA academic / growth improvements Metrics
K-12 Roadmaps Content-Rich Curriculum in All Content Areas	<ul style="list-style-type: none"> ● Data collection and evaluation Metrics ● Skill-based assessments Metrics ● Attendance Metrics ● Student NWEA academic / growth improvements Metrics
Programs for Addressing the unique Needs of Low-income students, students with disabilities, English learners, racial and ethnic minorities, students	<ul style="list-style-type: none"> ● Small Group Instruction Metrics ● Data collection and evaluation Metrics ● Skill-based assessments Metrics

experiencing homelessness, children and youth in foster care, including outreach & service delivery	<ul style="list-style-type: none"> • Student NWEA academic / growth improvements Metrics
Supplies and materials	<ul style="list-style-type: none"> • Materials ordered and delivered on a timely manner Metrics
Providing mental health services and supports	<ul style="list-style-type: none"> • Mental Health Screening Process & Metrics • Number of Sessions Attended Metrics • Impact Metrics
Tracking attendance and improving student engagement in distance learning	<ul style="list-style-type: none"> • Daily online attendance Monitoring Metrics

[October 10, 2022 - 2022-23 YCS 98C Learning Loss Plan Board Presentation](#)



Facilities and Operations Update 2022

- [Sinking Fund](#)
- Systems
- Operations
- Facilities

Presentation by: Aaron Rose
Director of District Operations



Sinking Fund

- Thank you to the YCS community for approving our Sinking Fund
- [MSBO sinking fund resource and eligibility letters](#)
- [Sinking Fund 10 Year Schedule](#)
- Added Electrical, Plumbing and Technology Infrastructure to the schedule (year 4 and moving forward)
- Consider roofing (Year 5 George roof- \$210K) and possible funding source for these added categories



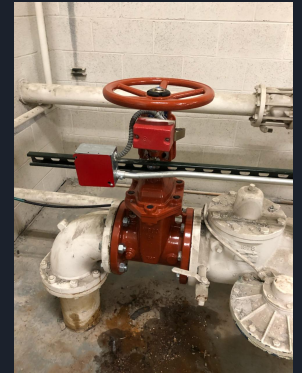
Sinking Fund Projects (Year 3)

Roofing Update

- 2021-2022
- Bloom Roofing
 - Erickson- \$325K
- Roofing District wide
 - All other buildings except Central Office
 - \$200K

Sinking Fund Project (Year 3) Life Safety Updates

- Year 4 costs to be reported
 - Fire suppression and alarm systems
 - Backflow preventers
 - Etc.



Sinking Fund Project (Year 3)

Paving

- No paving work done during Year 3
- Two projects to report for year 4
 - Paving projects
 - Best Asphalt
 - Ford
 - Holmes-





Sinking Fund (Year 3) HVAC Upgrades



- Significant work completed at WRMS to prepare for GLC
- YCHS and WRMS had significant chiller repair costs
- All other buildings had work completed
 - PC with Trane and Honeywell support this work



Sinking Fund Projects

Summary- Year 3 (2021-2022)

- Approx. 2.9 million 2021-22
- Roofing
- HVAC projects
- Technology
- Carryover to 2022-23- \$1.2
 - Cover YCHS pool change order
 - ESSER funds offset year 3 HVAC costs





Facilities and Operations Update

- [Sinking Fund](#)
- **Systems**
- Operations
- Facilities

Presentation by: Aaron Rose
Director of District Operations

Systems

- Performance Indicators
- Metrics- Data
- Budget
- District mission and vision
- Five year plan
- Sinking fund schedule
- **School Dude-purchase**
 - Asset Essentials
 - Work Requests
 - Work Orders
 - Trackable Data
 - PM schedule
 - Warranty schedule
 - Informed purchases
 - Budgeting





Facilities and Operations Update

- [Sinking Fund](#)
- Systems
- **Operations**
- Facilities

Presentation by: Aaron Rose
Director of District Operations

Operations

- Custodial, Maintenance, Grounds, Facilities
 - Facilities Management
 - Systems
 - Data collection
 - Informed
 - Collaborative
 - Forward thinking
 - Dialogue and Discussion
 - Action

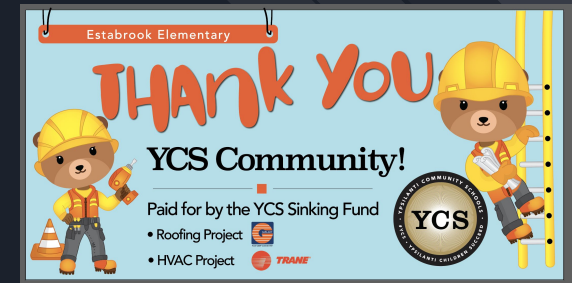




Facilities and Operations Update

- [Sinking Fund](#)
- Systems
- Operations
- **Facilities**

Presentation by: Aaron Rose
Director of District Operations





Facilities

- Facilities Audit by building
 - [YCS Folder](#)
- [Facilities Comparison](#)
- Capital Planning Documents (BTN)
- WRMS
- WRHS
- Chapelle
- Cheney
- Thurston
- Kettering
- Ford 14
- Leforge 6
- Facilities Subcommittee work
- BOE Study Session work



Thank you!

What Questions Might You Have?



REGULAR MEETING (Monday, September 26, 2022)

Members present

Dr Celeste Hawkins, Gillian Ream Gainsley, Sharon Lee, Meredith Schindler, Yvonne Fields, Maria Goodrich, Jeanice Townsend

Meeting called to order at 6:32 PM

1. CALL TO ORDER & ROLL CALL OF BOARD MEMBERS PRESENT: Dr. Celeste Hawkins, Board President

Action: A. Roll Call of Board of Education Members

2. PLEDGE OF ALLEGIANCE: Dr. Celeste Hawkins, Board President

3. ACCEPTANCE OF AGENDA

Action: A. Acceptance of Agenda

... MOVE THAT the Board of Education accept the agenda, as presented.

Motion by Sharon Lee, second by Gillian Ream Gainsley.

Final Resolution: Motion Carries

Aye: Dr Celeste Hawkins, Gillian Ream Gainsley, Sharon Lee, Meredith Schindler, Yvonne Fields, Maria Goodrich, Jeanice Townsend

4. ACHIEVEMENTS, AWARDS & RECOGNITION

Recognition: A. Ypsilanti International Elementary School Points of Pride

The YCS Board of Education is excited to share wonderful things that are happening in our schools by reading our school's points of pride. Today's school is Ypsilanti International Elementary School.

[Click here to view the Ypsilanti International Elementary School Points of Pride.](#)

5. PRESENTATIONS

The Ypsilanti Community Schools superintendent, Alena Zachery-Ross, will facilitate a presentation on updates and innovations for the Ypsilanti Community Schools for the 2022-23 school year.

Resiliency Center - EPHY - Homelessness

Grizzly Learning Camp Summer Program

Supporting Educator Excellence and Knowledge (SEEK)/Literacy Excellence Accelerates Performance (LEAP)

Teacher Recruitment and Retention

Dual Language - Spanish Immersion/Newcomer Center/Ypsilanti Connected Community School (YC2S)

Sinking Fund/Millage

[Click here to view the PowerPoint presentation.](#)

6. PUBLIC COMMENTS #1

Information: A. Guidelines for Public Comment

Public Comment Protocol | Pursuant to Board of Education Policy 0167.3

*The Board recognizes the value of public comment on educational issues and the importance of allowing members of the public to express their view.

*Please limit statements to three (3) minutes duration.

*Participants shall direct all comments to the Board and not to staff or other participants; no person may address or question Board members individually.

*Remarks shall be made in a respectful and professional manner.

Amanda Smith spoke on homelessness.

7. CONSENT AGENDA

Action (Consent), Minutes, Report: A. Consent Agenda

Resolution: ... MOVE THAT the Board of Education approve the: 1) September 12, 2022, Regular Board Meeting Minutes 2)

Personnel matters as per the presented list dated 9/21/22; New Hires and Resignations.

... MOVE THAT the Board of Education approve the:

1) September 12, 2022, Regular Board Meeting [Minutes](#)

2) [Personnel matters](#) as per the presented list dated 9/21/22; New Hires and Resignations.

Motion by Gillian Ream Gainsley, second by Jeanice Townsend.

Final Resolution: Motion Carries

Aye: Dr Celeste Hawkins, Gillian Ream Gainsley, Sharon Lee, Meredith Schindler, Yvonne Fields, Maria Goodrich, Jeanice Townsend

8. DISCUSSIONS

Discussion: A. City Council Discussion

Discussion: B. Subcommittee Reports

Trustee Goodrich: Community Relations Subcommittee - invited to be part of the marketing and communication director interviews. Thanks to Ms. McCarty and the talent management group for finding these candidates. MASB Region 7 Legislative priority setting meeting is coming up on October 3rd.

Trustee Gainsley: YCF has mini-grants to give away up to \$1000 - the applications will be released in early November, Dr. Harris-Hugan is doing a mini-grant writing workshop to help teachers apply for the grants. YCF will be funding raising for those grants in November and December.

9. PUBLIC COMMENTS #2

Information: A. Guidelines for Public Comment

Public Comment Protocol | Pursuant to Board of Education Policy 0167.3

*The Board recognizes the value of public comment on educational issues and the importance of allowing members of the public to express their view.

*Please limit statements to three (3) minutes duration.

*Participants shall direct all comments to the Board and not to staff or other participants; no person may address or question Board members individually.

*Remarks shall be made in a respectful and professional manner.

No public comments.

10. BOARD/SUPERINTENDENT COMMENTS

Dr. Hawkins: This past Friday was the Hall of Fame Ceremony.

Trustee Fields: At the Hall of Fame Ceremony they honor individuals and this year there were teams honored: 1980 - Willow Run Men's Basketball Team, 1996 YPS Baseball Team.

Trustee Townsend: Attended ACCE's open house, well attended/most parents they have ever had, everyone was engaged. Next week is Homecoming, she and some other alumni had banners made for football players to show the students who they are.

Dr. Zachery-Ross: We are wrapping up the fall sports and open houses in the district. The WISD has a parent advisory council for special education students. We need two so if you are interested, please contact the office. Thank you to the food staff for the wonderful reception today. Thank you for engaging, City Council. We are excited about the COGNIA award.

Dr. Hawkins: Thank you, everyone.

Mayor Richardson: Thank you for coming together. We can all make each better. We have to work together.

11. ADJOURNMENT OF MEETING

Meeting adjourned at 9:05 p.m.

Name	Location	Position
New Hire		
Bigham, Luise	Transportation	Bus Monitor
Hernandez, Yesenia	Ford	Paraprofessional
Honos, Sarah	Beatty	Associate Teacher
Oz-Kleam, Susan	District	School Nurse
Patterson, Lindsey	Perry	Lunchroom Supervisor
Rich, Angle	RCTC	Paraprofessional
Schooler, Tiffany	YIES	Paraprofessional
Voutush, Scott	YIES	1st Grade
Westphal, Charmagne	Middle School	Spec Ed TC
Resigned		
Birchmeier, Laura	High School	Speech and Language Pathologist
Booker, Ted	High School	Counselor
Bradley, Channel	Perry	Associate Teacher
Dusina, Chad	YIES	Paraprofessional
Geftner, Maria	District	Speech and Language Pathologist
Kincaide, Bobbie	High School	Paraprofessional
LeFlouria, Tina	District	Paraprofessional
McGuire, RaShida	Estabrook	Paraprofessional
Morton, Rashid	ACCE	Behavior Specialist
Smith, Shanell	High School	Paraprofessional
Trejo, Lauren	Erickson/Ford	Speech and Language Pathologist
VanEgmondm Kayla	YIES	5th Grade
	10/6/2022	



Business Office
Ypsilanti Community Schools
1885 Packard Road, Ypsilanti, MI 48197
Ph: (734) 221-1210
Fax: (734) 221-1228

October 5, 2022

Yeo & Yeo, P.C.
CPAs and Business Consultants
Ann Arbor, MI

This representation letter is provided in connection with your audit of the financial statements of Ypsilanti Community Schools, which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of October 5, 2022, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 1, 2022, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable and no subsequent events have occurred that would require adjustment to the accounting estimates or disclosures included in the financial statements.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.

- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings and questioned costs.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is included below:

District-Wide Financial Statements <u>Description</u>	Over (Under) Stated					Change in Fund Balance
	Total Assets	Total Liabilities	Total Fund Balance	Revenues	Expenditures	
Right to use building and lease	\$ (949,553)	\$ (949,553)	\$ -	\$ -	\$ -	\$ -

- 9) We are in agreement with the attest and nonattest journal entries you have proposed, and other than the uncorrected misstatements above, they have been posted to the accounts, when applicable.
- 10) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 11) Guarantees, whether written or oral, under which the School District is contingently liable, if any, have been properly recorded or disclosed.
- 12) We have not completed the process of evaluating the impact that will result from adopting Governmental Accounting Standards Board (GASB) Statements that are discussed in the footnotes to the financial statements. The School District is therefore unable to disclose the impact that adopting the Statements will have on its financial position and the results of its operations when the Statements are adopted.
- 13) We believe that the actuarial assumptions and methods used to measure pension and other postemployment benefit (OPEB) liabilities and costs for financial accounting purposes are appropriate in the circumstances.

Information Provided

- 14) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the School District from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the Board of Education or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 15) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
- 16) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 17) We have no knowledge of any fraud or suspected fraud that affects the School District and involves -
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 18) We have no knowledge of any allegations of fraud or suspected fraud affecting the School District's financial statements communicated by employees, former employees, regulators, or others.

- 19) Except as made known to you, We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 20) We have disclosed to you the identity of the School District's related parties and all the related party relationships and transactions of which we are aware.
- 21) In regard to the non-attest services performed by you, as previously agreed upon, we have:
- Assumed all management responsibilities.
 - Designated an individual (within senior management) with suitable skill, knowledge, or experience to oversee the services.
 - Evaluated the adequacy and results of the services performed.
 - Accepted responsibility for the results of the services.
 - Reviewed, approved, and accepted the responsibility for those services.
 - Retained a copy of the work product for our records.

Government-specific

- 22) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 23) We have taken timely and appropriate steps to remedy identified and suspected fraud or noncompliance with provisions of laws, regulations, contracts, and grant agreements that you have reported to us.
- 24) We have a process to track the status of audit findings and recommendations.
- 25) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
- 26) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 27) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 28) The School District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 29) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 30) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 31) Except as made known to you and disclosed in the footnotes, There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 32) The School District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 33) The School District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 34) The financial statements include all fiduciary activities required by GASBS No. 84 .

- 35) The financial statements properly classify all funds and activities in accordance with GASBS No. 34 , as amended.
- 36) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 37) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 38) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 39) Revenues are appropriately classified in the statement of activities within program revenues, general revenues.
- 40) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 41) Deposits are properly classified as to risk and are properly disclosed.
- 42) Capital assets, are properly capitalized, reported, and, if applicable, depreciated.
- 43) We have appropriately disclosed the School District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 44) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 45) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 46) With respect to the other supplementary information identified in the table of contents:
 - a) We acknowledge our responsibility for presenting the other supplementary information in accordance with accounting principles generally accepted in the United States of America, and we believe the other supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the other supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If the other supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
- 47) With respect to federal award programs:
 - a) We are responsible for understanding and complying with and have complied with, the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards.
 - b) We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) and related notes in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior

period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.

- c) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
- d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e) We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
- f) We are responsible for establishing, designing, implementing, and maintaining, and have established, designed, implemented, and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- g) We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- h) We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i) We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the OMB Compliance Supplement, relating to federal awards and confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards.
- j) We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- l) Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E).
- m) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n) We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.

- p) There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
 - q) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.
 - r) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
 - s) The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
 - t) We have charged costs to federal awards in accordance with applicable cost principles.
 - u) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
 - v) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
 - w) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
 - x) We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.
- 48) We have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.

Signature: Priya Nayak

Signature: Al Johnson

Title: Director of Business and Finance

Title: Superintendent