

2014 Audit Data		
Dcode	District Name	Audit Firm Name
42030	GRANT TOWNSHIP S/D #2	AALTO, JACKIE A., CPA
14000	LEWIS CASS ISD	ABRAHAM & GAFFNEY
19000	CLINTON COUNTY RESA	ABRAHAM & GAFFNEY
19140	ST. JOHNS PUBLIC SCHOOLS	ABRAHAM & GAFFNEY
29050	FULTON SCHOOLS	ABRAHAM & GAFFNEY
30000	HILLSDALE ISD	ABRAHAM & GAFFNEY
33130	MASON PUBLIC SCHOOLS	ABRAHAM & GAFFNEY
33200	STOCKBRIDGE COMMUNITY SCHOOLS	ABRAHAM & GAFFNEY
33230	WILLIAMSTON COMMUNITY SCHOOLS	ABRAHAM & GAFFNEY
41070	CEDAR SPRINGS PUBLIC SCHOOLS	ABRAHAM & GAFFNEY
41150	KENT CITY COMMUNITY SCHOOLS	ABRAHAM & GAFFNEY
57020	LAKE CITY AREA SCHOOL DISTRICT	ABRAHAM & GAFFNEY
59045	MONTABELLA COMMUNITY SCHOOLS	ABRAHAM & GAFFNEY
59125	CENTRAL MONTCALM PUBLIC SCHOOLS	ABRAHAM & GAFFNEY
63140	MADISON DISTRICT PUBLIC SCHOOLS	ABRAHAM & GAFFNEY
78070	NEW LOTHROP AREA PUBLIC SCHOOLS	ABRAHAM & GAFFNEY
82040	DEARBORN HEIGHTS SCHOOL DISTRICT #7	ABRAHAM & GAFFNEY
82110	REDFORD UNION SCHOOLS, DISTRICT NO. 1	ABRAHAM & GAFFNEY
82120	RIVER ROUGE, SCHOOL DISTRICT OF THE CITY OF	ABRAHAM & GAFFNEY
82365	WOODHAVEN - BROWNSTOWN SCHOOL DISTRICT	ABRAHAM & GAFFNEY
08030	HASTINGS AREA SCHOOL DISTRICT	ABRAHAM & GAFFNEY
59080	TRI COUNTY AREA SCHOOLS	ABRAHAM & GAFFNEY
83000	WEXFORD-MISSAUKEE ISD	ABRAHAM & GAFFNEY
50916	SUCCESS MILE ACADEMY	ALAN C. YOUNG & ASSOCIATES
63918	LAURUS ACADEMY	ALAN C. YOUNG & ASSOCIATES
82240	WESTWOOD COMMUNITY SCHOOL DISTRICT	ALAN C. YOUNG & ASSOCIATES
82728	JALEN ROSE LEADERSHIP ACADEMY	ALAN C. YOUNG & ASSOCIATES
82749	HIGHLAND PARK PUBLIC SCHOOL ACADEMY	ALAN C. YOUNG & ASSOCIATES
82904	PLYMOUTH EDUCATIONAL CENTER CHARTER	ALAN C. YOUNG & ASSOCIATES
82949	CENTER FOR LITERACY AND CREATIVITY	ALAN C. YOUNG & ASSOCIATES

2010	AUTRAIN - ONOTA PUBLIC SCHOOLS	ANDERSON, TACKMAN & CO
2020	BURT TOWNSHIP SCHOOL DISTRICT	ANDERSON, TACKMAN & CO
2070	MUNISING PUBLIC SCHOOLS	ANDERSON, TACKMAN & CO
2080	SUPERIOR CENTRAL SCHOOL DISTRICT	ANDERSON, TACKMAN & CO
7020	BARAGA AREA SCHOOLS	ANDERSON, TACKMAN & CO
17902	OJIBWE CHARTER SCHOOL	ANDERSON, TACKMAN & CO
21000	DELTA - SCHOOLCRAFT ISD	ANDERSON, TACKMAN & CO
22010	IRON MOUNTAIN PUBLIC SCHOOLS	ANDERSON, TACKMAN & CO
49040	LES CHENEAUX COMMUNITY SCHOOLS	ANDERSON, TACKMAN & CO
49070	MORAN TOWNSHIP SCHOOL DISTRICT	ANDERSON, TACKMAN & CO
49901	THREE LAKES ACADEMY	ANDERSON, TACKMAN & CO
52000	MARQUETTE-ALGER RESA	ANDERSON, TACKMAN & CO
52015	NICE COMMUNITY SCHOOL DISTRICT	ANDERSON, TACKMAN & CO
52040	GWINN AREA COMMUNITY SCHOOLS	ANDERSON, TACKMAN & CO
52090	NEGAUNEE PUBLIC SCHOOLS	ANDERSON, TACKMAN & CO
52100	POWELL TOWNSHIP SCHOOLS	ANDERSON, TACKMAN & CO
52110	REPUBLIC MICHIGAMME SCHOOLS	ANDERSON, TACKMAN & CO
52160	WELLS TOWNSHIP SCHOOL DISTRICT	ANDERSON, TACKMAN & CO
52170	MARQUETTE AREA PUBLIC SCHOOLS	ANDERSON, TACKMAN & CO
52180	ISHPEMING PUBLIC SCHOOL DISTRICT NO. 1	ANDERSON, TACKMAN & CO
52901	NORTH STAR ACADEMY	ANDERSON, TACKMAN & CO
17140	BRIMLEY AREA SCHOOLS	ANDERSON, TACKMAN & CO
21025	GLADSTONE AREA SCHOOLS	ANDERSON, TACKMAN & CO
22000	DICKINSON - IRON ISD	ANDERSON, TACKMAN & CO
22030	BREITUNG TOWNSHIP SCHOOL DISTRICT	ANDERSON, TACKMAN & CO
22045	NORTH DICKINSON COUNTY SCHOOLS	ANDERSON, TACKMAN & CO
66050	ONTONAGON AREA SCHOOL DISTRICT	ANDERSON, TACKMAN & CO
32000	HURON ISD	ANDERSON, TUCKEY, BERNHARDT & DOREN
32040	CHURCH SCHOOL DISTRICT	ANDERSON, TUCKEY, BERNHARDT & DOREN
32260	COLFAX TOWNSHIP S/D #1F	ANDERSON, TUCKEY, BERNHARDT & DOREN
32610	SIGEL TOWNSHIP S/D #3F	ANDERSON, TUCKEY, BERNHARDT & DOREN
32620	SIGEL TOWNSHIP S/D #4F	ANDERSON, TUCKEY, BERNHARDT & DOREN
32650	VERONA TOWNSHIP S/D #1F	ANDERSON, TUCKEY, BERNHARDT & DOREN
44090	NORTH BRANCH AREA SCHOOLS	ANDERSON, TUCKEY, BERNHARDT & DOREN

76000	SANILAC ISD	ANDERSON, TUCKEY, BERNHARDT & DOREN
76060	BROWN CITY COMMUNITY SCHOOLS	ANDERSON, TUCKEY, BERNHARDT & DOREN
76070	CARSONVILLE-PORT SANILAC SCHOOL DIST	ANDERSON, TUCKEY, BERNHARDT & DOREN
76080	CROSWELL-LEXINGTON COMMUNITY SCHOOLS	ANDERSON, TUCKEY, BERNHARDT & DOREN
76090	DECKERVILLE COMMUNTIY SCHOOL DISTRICT	ANDERSON, TUCKEY, BERNHARDT & DOREN
76140	MARLETTE COMMUNITY SCHOOLS	ANDERSON, TUCKEY, BERNHARDT & DOREN
76180	PECK COMMUNITY SCHOOL DISTRICT	ANDERSON, TUCKEY, BERNHARDT & DOREN
76210	SANDUSKY COMMUNITY SCHOOL DISTRICT	ANDERSON, TUCKEY, BERNHARDT & DOREN
79000	TUSCOLA ISD	ANDERSON, TUCKEY, BERNHARDT & DOREN
79010	AKRON-FAIRGROVE SCHOOLS	ANDERSON, TUCKEY, BERNHARDT & DOREN
79020	CARO COMMUNITY SCHOOLS	ANDERSON, TUCKEY, BERNHARDT & DOREN
79030	CASS CITY PUBLIC SCHOOLS	ANDERSON, TUCKEY, BERNHARDT & DOREN
79080	KINGSTON COMMUNITY SCHOOL DISTRICT	ANDERSON, TUCKEY, BERNHARDT & DOREN
79090	MAYVILLE COMMUNITY SCHOOL DISTRICT	ANDERSON, TUCKEY, BERNHARDT & DOREN
9010	BAY CITY SCHOOL DISTRICT	ANDREWS, HOOPER & PAVLIK
9050	ESSEXVILLE-HAMPTON PUBLIC SCHOOLS	ANDREWS, HOOPER & PAVLIK
72010	ROSCOMMON AREA PUBLIC SCHOOLS	ANDREWS, HOOPER & PAVLIK
30010	CAMDEN-FRONTIER SCHOOL	BAILEY, HODSHIRE & CO. PC
30030	JONESVILLE COMMUNITY SCHOOLS	BAILEY, HODSHIRE & CO. PC
30070	READING COMMUNITY SCHOOLS	BAILEY, HODSHIRE & CO. PC
30901	HILLSDALE PREPARATORY SCHOOL	BAILEY, HODSHIRE & CO. PC
5010	ALBA PUBLIC SCHOOLS	BAIRD COTTER & BISHOP P.C.
5035	CENTRAL LAKE PUBLIC SCHOOLS	BAIRD COTTER & BISHOP P.C.
5070	MANCELONA PUBLIC SCHOOLS	BAIRD COTTER & BISHOP P.C.
15020	BOYNE CITY PUBLIC SCHOOLS	BAIRD COTTER & BISHOP P.C.
15050	CHARLEVOIX PUBLIC SCHOOLS	BAIRD COTTER & BISHOP P.C.
16015	CHEBOYGAN AREA SCHOOLS	BAIRD COTTER & BISHOP P.C.
16070	MACKINAW CITY PUBLIC SCHOOLS	BAIRD COTTER & BISHOP P.C.
17050	DETOUR AREA SCHOOLS	BAIRD COTTER & BISHOP P.C.
17090	PICKFORD PUBLIC SCHOOLS	BAIRD COTTER & BISHOP P.C.
17903	DETOUR ARTS & TECHNOLOGY ACADEMY	BAIRD COTTER & BISHOP P.C.
20015	CRAWFORD - AUSABLE SCHOOLS	BAIRD COTTER & BISHOP P.C.

24020	HARBOR SPRINGS SCHOOL DISTRICT	BAIRD COTTER & BISHOP P.C.
24040	PELLSTON PUBLIC SCHOOLS	BAIRD COTTER & BISHOP P.C.
28035	BUCKLEY COMMUNITY SCHOOLS	BAIRD COTTER & BISHOP P.C.
28090	KINGSLEY AREA SCHOOLS	BAIRD COTTER & BISHOP P.C.
40020	FOREST AREA COMMUNITY SCHOOLS	BAIRD COTTER & BISHOP P.C.
49055	ENGADINE CONSOLIDATED SCHOOLS	BAIRD COTTER & BISHOP P.C.
51905	MICHIGAN GREAT LAKES VIRTUAL ACADEMY	BAIRD COTTER & BISHOP P.C.
54040	MORLEY STANWOOD COMMUNITY SCHOOLS	BAIRD COTTER & BISHOP P.C.
57030	MCBAIN RURAL AGRICULTURAL SCHOOLS	BAIRD COTTER & BISHOP P.C.
62050	GRANT PUBLIC SCHOOL DISTRICT	BAIRD COTTER & BISHOP P.C.
62070	NEWAYGO PUBLIC SCHOOL DISTRICT	BAIRD COTTER & BISHOP P.C.
62090	WHITE CLOUD PUBLIC SCHOOLS	BAIRD COTTER & BISHOP P.C.
67020	EVART PUBLIC SCHOOLS	BAIRD COTTER & BISHOP P.C.
67050	MARION PUBLIC SCHOOLS	BAIRD COTTER & BISHOP P.C.
67055	PINE RIVER AREA SCHOOLS	BAIRD COTTER & BISHOP P.C.
67060	REED CITY AREA PUBLIC SCHOOLS	BAIRD COTTER & BISHOP P.C.
78080	PERRY PUBLIC SCHOOLS	BAIRD COTTER & BISHOP P.C.
83010	CADILLAC AREA PUBLIC SCHOOLS	BAIRD COTTER & BISHOP P.C.
83060	MANTON CONSOLIDATED SCHOOLS	BAIRD COTTER & BISHOP P.C.
83070	MESICK CONSOLIDATED SCHOOLS	BAIRD COTTER & BISHOP P.C.
15901	CONCORD ACADEMY - BOYNE	BAIRD COTTER & BISHOP P.C.
39030	COMSTOCK PUBLIC SCHOOLS	BDO USA LLP
39170	VICKSBURG COMMUNITY SCHOOLS	BDO USA LLP
41110	FOREST HILLS PUBLIC SCHOOLS	BDO USA LLP
41915	WALKER CHARTER ACADEMY	BDO USA LLP
41923	WELLSPRING PREPARATORY HIGH SCHOOL	BDO USA LLP
61902	TIMBERLAND ACADEMY	BDO USA LLP
70020	HOLLAND CITY SCHOOL DISTRICT	BDO USA LLP
70120	COOPERSVILLE AREA PUBLIC SCHOOL DISTRICT	BDO USA LLP
70175	JENISON PUBLIC SCHOOLS	BDO USA LLP
81909	ARBOR PREPARATORY HIGH SCHOOL	BDO USA LLP
82756	TAYLOR PREPARATORY HIGH SCHOOL	BDO USA LLP
82968	CANTON CHARTER ACADEMY	BDO USA LLP
41160	KENTWOOD PUBLIC SCHOOLS	BDO USA LLP

63901	AGBU ALEX-MARIE MANOOGIAN SCHOOL	BEDIKIAN, EDWARD M., CPA
70190	HUDSONVILLE PUBLIC SCHOOL DISTRICT	BEENE GARTER LLP
8000	BARRY ISD	BIGGS, HAUSERMAN, THOMPSON
34040	PALO COMMUNITY SCHOOL DISTRICT	BIGGS, HAUSERMAN, THOMPSON
34080	BELDING AREA SCHOOL DISTRICT	BIGGS, HAUSERMAN, THOMPSON
34090	LAKESWOOD PUBLIC SCHOOLS	BIGGS, HAUSERMAN, THOMPSON
34110	PORTLAND PUBLIC SCHOOLS	BIGGS, HAUSERMAN, THOMPSON
34140	BERLIN TOWNSHIP S/D #3	BIGGS, HAUSERMAN, THOMPSON
34340	EASTON TOWNSHIP S/D #6	BIGGS, HAUSERMAN, THOMPSON
34120	SARANAC COMMUNITY SCHOOLS	BIGGS, HAUSERMAN, THOMPSON
34360	IONIA TOWNSHIP S/D #2	BIGGS, HAUSERMAN, THOMPSON
53000	WEST SHORE EDUCATIONAL SERVICE DISTRICT	BRICKLEY DELONG PC
53020	MASON COUNTY EASTERN SCHOOLS	BRICKLEY DELONG PC
61000	MUSKEGON AREA ISD	BRICKLEY DELONG PC
61010	MUSKEGON, PUBLIC SCHOOLS OF THE CITY OF	BRICKLEY DELONG PC
61020	MUSKEGON HEIGHTS SCHOOL DISTRICT	BRICKLEY DELONG PC
61065	OAKRIDGE PUBLIC SCHOOLS	BRICKLEY DELONG PC
61120	HOLTON PUBLIC SCHOOLS	BRICKLEY DELONG PC
61190	ORCHARD VIEW SCHOOLS	BRICKLEY DELONG PC
61220	REETHS-PUFFER SCHOOLS	BRICKLEY DELONG PC
61230	NORTH MUSKEGON PUBLIC SCHOOLS	BRICKLEY DELONG PC
61240	WHITEHALL DISTRICT SCHOOLS	BRICKLEY DELONG PC
64040	HART PUBLIC SCHOOL DISTRICT	BRICKLEY DELONG PC
64070	PENTWATER PUBLIC SCHOOL DISTRICT	BRICKLEY DELONG PC
70901	WALDEN GREEN MONTESSORI	BRICKLEY DELONG PC
63130	SCHOOL DISTRICT OF THE CITY OF HAZEL PARK	BUSS & COMPANY PC
50100	FRASER PUBLIC SCHOOLS	BUSS & COMPANY PC
30020	HILLSDALE COMMUNITY SCHOOLS	CONDON, HECHT, BISHER, WADE & CO.
30040	LITCHFIELD COMMUNITY SCHOOLS	CONDON, HECHT, BISHER, WADE & CO.

58010	MONROE PUBLIC SCHOOLS	COOLEY, HEHL, WOHLGAMUTH
58030	BEDFORD PUBLIC SCHOOLS	COOLEY, HEHL, WOHLGAMUTH
58080	JEFFERSON SCHOOLS	COOLEY, HEHL, WOHLGAMUTH
58090	MASON CONSOLIDATED SCHOOLS	COOLEY, HEHL, WOHLGAMUTH
58110	WHITEFORD AGRICULTURAL SCHOOL DISTRICT	COOLEY, HEHL, WOHLGAMUTH
25911	MADISON ACADEMY	CROSKEY, LANNI & COMPANY, PC
25912	THE NEW STANDARD ACADEMY	CROSKEY, LANNI & COMPANY, PC
33906	WHITE PINE ACADEMY	CROSKEY, LANNI & COMPANY, PC
37902	MOREY MONTESSORI PUBLIC SCHOOL ACADEMY	CROSKEY, LANNI & COMPANY, PC
47901	KENSINGTON WOODS HIGH SCHOOL	CROSKEY, LANNI & COMPANY, PC
47903	FLEXTECH HIGH SCHOOL	CROSKEY, LANNI & COMPANY, PC
50902	CONNER CREEK ACADEMY EAST	CROSKEY, LANNI & COMPANY, PC
50903	HURON ACADEMY	CROSKEY, LANNI & COMPANY, PC
50904	GLOBAL PREPARATORY ACADEMY	CROSKEY, LANNI & COMPANY, PC
50906	MERRITT ACADEMY	CROSKEY, LANNI & COMPANY, PC
50911	ACADEMY OF WARREN	CROSKEY, LANNI & COMPANY, PC
50914	MACOMB MONTESSORI ACADEMY	CROSKEY, LANNI & COMPANY, PC
54901	CROSSROADS CHARTER ACADEMY	CROSKEY, LANNI & COMPANY, PC
63917	BRADFORD ACADEMY	CROSKEY, LANNI & COMPANY, PC
63921	CRESCENT ACADEMY	CROSKEY, LANNI & COMPANY, PC
63923	FOUR CORNERS MONTESSORI ACADEMY	CROSKEY, LANNI & COMPANY, PC
63928	MOMENTUM ACADEMY	CROSKEY, LANNI & COMPANY, PC
63929	WATERFORD MONTESSORI ACADEMY	CROSKEY, LANNI & COMPANY, PC
63931	OAKLAND FLEX TECH ACADEMY	CROSKEY, LANNI & COMPANY, PC
63934	KINGSBURY COUNTRY DAY SCHOOL	CROSKEY, LANNI & COMPANY, PC
74903	LANDMARK ACADEMY	CROSKEY, LANNI & COMPANY, PC
82705	BRANCH LINE SCHOOL	CROSKEY, LANNI & COMPANY, PC
82716	VISTA MEADOWS ACADEMY	CROSKEY, LANNI & COMPANY, PC
82754	TIPTON ACADEMY	CROSKEY, LANNI & COMPANY, PC
82755	SOUTHWEST DETROIT LIGHTHOUSE CHARTER	CROSKEY, LANNI & COMPANY, PC
82907	MICHIGAN TECHNICAL ACADEMY	CROSKEY, LANNI & COMPANY, PC
82923	CHANDLER PARK ACADEMY	CROSKEY, LANNI & COMPANY, PC
82930	DOVE ACADEMY OF DETROIT	CROSKEY, LANNI & COMPANY, PC

82937	GEORGE CROCKETT ACADEMY	CROSKEY, LANNI & COMPANY, PC
82938	SUMMIT ACADEMY NORTH	CROSKEY, LANNI & COMPANY, PC
82940	VOYAGEUR ACADEMY	CROSKEY, LANNI & COMPANY, PC
82957	HOPE OF DETROIT ACADEMY	CROSKEY, LANNI & COMPANY, PC
82969	CREATIVE MONTESSORI ACADEMY	CROSKEY, LANNI & COMPANY, PC
82981	AMERICAN MONTESSORI ACADEMY	CROSKEY, LANNI & COMPANY, PC
82986	HANLEY INTERNATIONAL ACADEMY	CROSKEY, LANNI & COMPANY, PC
33911	MICHIGAN CONNECTIONS ACADEMY	CROSKEY, LANNI & COMPANY, PC
33913	NEXUS ACADEMY OF LANSING	CROSKEY, LANNI & COMPANY, PC
37901	RENAISSANCE PUBLIC SCHOOL ACADEMY	CROSKEY, LANNI & COMPANY, PC
41908	BYRON CENTER CHARTER SCHOOL	CROSKEY, LANNI & COMPANY, PC
41924	WEST MICHIGAN AVIATION ACADEMY	CROSKEY, LANNI & COMPANY, PC
47902	CHARYL STOCKWELL ACADEMY	CROSKEY, LANNI & COMPANY, PC
63907	GREAT LAKES ACADEMY	CROSKEY, LANNI & COMPANY, PC
70902	WEST MI ACADEMY OF ARTS & ACADEMICS	CROSKEY, LANNI & COMPANY, PC
81904	ANN ARBOR LEARNING COMMUNITY	CROSKEY, LANNI & COMPANY, PC
82730	AMERICAN INTERNATIONAL ACADEMY	CROSKEY, LANNI & COMPANY, PC
13903	MARSHALL ACADEMY	DARNELL & MEYERING
30902	WILL CARLETON CHARTER SCHOOL ACADEMY	DARNELL & MEYERING
41900	COVENANT HOUSE ACADEMY - GRAND RAPIDS	DARNELL & MEYERING
58901	NEW BEDFROD ACADEMY	DARNELL & MEYERING
82736	STARR DETROIT ACADEMY	DARNELL & MEYERING
82911	GAUDIOR ACADEMY	DARNELL & MEYERING
82921	ACADEMY FOR BUSINESS & TECHNOLOGY	DARNELL & MEYERING
82924	MARVIN L. WINANS ACADEMY OF PERFORMING ARTS	DARNELL & MEYERING
82991	COVENANT HOUSE ACADEMY - DETROIT	DARNELL & MEYERING
5060	ELK RAPIDS SCHOOLS	DENNIS, GARTLAND & NIERGARTH
10015	BENZIE COUNTY CENTRAL SCHOOLS	DENNIS, GARTLAND & NIERGARTH
10025	FRANKFORT-ELBERTA AREA SCHOOLS	DENNIS, GARTLAND & NIERGARTH
15000	CHARLEVOIX-EMMET ISD	DENNIS, GARTLAND & NIERGARTH
15010	BEAVER ISLAND COMMUNITY SCHOOL	DENNIS, GARTLAND & NIERGARTH
17110	RUDYARD AREA SCHOOLS	DENNIS, GARTLAND & NIERGARTH
24030	ALANSON PUBLIC SCHOOLS	DENNIS, GARTLAND & NIERGARTH

28000	TRAVERSE BAY AREA ISD	DENNIS, GARTLAND & NIERGARTH
28902	GRAND TRAVERSE ACADEMY	DENNIS, GARTLAND & NIERGARTH
40040	KALKASKA PUBLIC SCHOOLS	DENNIS, GARTLAND & NIERGARTH
40060	EXCELSIOR TOWNSHIP S/D #1	DENNIS, GARTLAND & NIERGARTH
45020	LELAND PUBLIC SCHOOL DISTRICT	DENNIS, GARTLAND & NIERGARTH
45040	NORTHPORT PUBLIC SCHOOL DISTRICT	DENNIS, GARTLAND & NIERGARTH
45050	SUTTONS BAY PUBLIC SCHOOLS	DENNIS, GARTLAND & NIERGARTH
51000	MANISTEE ISD	DENNIS, GARTLAND & NIERGARTH
51020	BEAR LAKE SCHOOLS	DENNIS, GARTLAND & NIERGARTH
51045	KALEVA NORMAN DICKSON SCHOOL DISTRICT	DENNIS, GARTLAND & NIERGARTH
51060	ONEKAMA CONSOLIDATED SCHOOLS	DENNIS, GARTLAND & NIERGARTH
51903	CASMAN ALTERNATIVE ACADEMY	DENNIS, GARTLAND & NIERGARTH
53010	MASON COUNTY CENTRAL SCHOOLS	DENNIS, GARTLAND & NIERGARTH
69030	JOHANNESBURG - LEWISTON AREA SCHOOLS	DENNIS, GARTLAND & NIERGARTH
05040	BELLAIRE PUBLIC SCHOOLS	DENNIS, GARTLAND & NIERGARTH
63930	NEXUS ACADEMY OF ROYAL OAK	DOEREN MAYHEW & COMPANY
38100	HANOVER-HORTON SCHOOL DISTRICT	KARL L. DRAKE, CPA
62060	HESPERIA COMMUNITY SCHOOLS	DRAKE, KARL L. , CPA
64080	SHELBY PUBLIC SCHOOLS	DRAKE, KARL L. , CPA
38050	GRASS LAKE COMMUNITY SCHOOLS	DRAKE, WATERS & ASSOCIATES
38090	EAST JACKSON COMMUNITY SCHOOLS	DRAKE, WATERS & ASSOCIATES
38150	SPRINGPORT PUBLIC SCHOOLS	DRAKE, WATERS & ASSOCIATES
46060	CLINTON COMMUNITY SCHOOLS	DRAKE, WATERS & ASSOCIATES
46090	MADISON SCHOOL DISTRICT	DRAKE, WATERS & ASSOCIATES
13135	UNION CITY COMMUNITY SCHOOLS	FISHER, SPIEGEL, KUNKLE & GERBER
13900	BATTLE CREEK MONTESSORI ACADEMY	FISHER, SPIEGEL, KUNKLE & GERBER
13095	MAR LEE SCHOOL DISTRICT	FOOTE AND LLOYD, CPAS
27010	BESSEMER AREA SCHOOL DISTRICT	GABRIDGE & CO
28901	WOODLAND SCHOOL	GABRIDGE & CO

30050	NORTH ADAMS - JEROME PUBLIC SCHOOLS	GABRIDGE & CO
51070	MANISTEE AREA PUBLIC SCHOOLS	GABRIDGE & CO
69040	VANDERBILT AREA SCHOOLS	GABRIDGE & CO
6010	ARENAC EASTERN SCHOOL DISTRICT	GARDNER, PROVENZANO, THOMAS & LUPLOW
6020	AU GRES-SIMS SCHOOL DISTRICT	GARDNER, PROVENZANO, THOMAS & LUPLOW
63906	PONTIAC ACADEMY FOR EXCELLENCE	GARDNER, PROVENZANO, THOMAS & LUPLOW
63912	OAKLAND INTERNATIONAL ACADEMY	GARDNER, PROVENZANO, THOMAS & LUPLOW
73190	FRANKENMUTH SCHOOL DISTRICT	GARDNER, PROVENZANO, THOMAS & LUPLOW
73230	MERRILL COMMUNITY SCHOOLS	GARDNER, PROVENZANO, THOMAS & LUPLOW
73908	SAGINAW PREPARATORY ACADEMY	GARDNER, PROVENZANO, THOMAS & LUPLOW
73912	INTERNATIONAL ACADEMY OF SAGINAW	GARDNER, PROVENZANO, THOMAS & LUPLOW
82733	HAMILTON ACADEMY	GARDNER, PROVENZANO, THOMAS & LUPLOW
82745	CANIFF LIBERTY ACADEMY	GARDNER, PROVENZANO, THOMAS & LUPLOW
82750	WOLVERINE ACADEMY	GARDNER, PROVENZANO, THOMAS & LUPLOW
82927	HEART ACADEMY	GARDNER, PROVENZANO, THOMAS & LUPLOW
82955	ALLEN ACADEMY	GARDNER, PROVENZANO, THOMAS & LUPLOW
82958	JOY PREPARATORY ACADEMY	GARDNER, PROVENZANO, THOMAS & LUPLOW
73255	SWAN VALLEY SCHOOL DISTRICT	GARDNER, PROVENZANO, THOMAS & LUPLOW
11200	NEW BUFFALO AREA SCHOOLS	GERBEL & COMPANY PC
11250	EAU CLAIRE PUBLIC SCHOOLS	GERBEL & COMPANY PC
14030	EDWARDSBURG PUBLIC SCHOOLS	GERBEL & COMPANY PC
80120	HARTFORD PUBLIC SCHOOLS	GERBEL & COMPANY PC
80130	LAWRENCE PUBLIC SCHOOLS	GERBEL & COMPANY PC
80160	PAW PAW PUBLIC SCHOOL DISTRICT	GERBEL & COMPANY PC
11240	BERRIEN SPRINGS PUBLIC SCHOOLS	GERBEL & COMPANY PC
43040	BALDWIN COMMUNITY SCHOOLS	GERBEL & COMPANY PC
82706	THE JAMES AND GRACE LEE BOGGS SCHOOL	GODFREY HAMMEL, DANNEELS & CO
46040	BLISSFIELD COMMUNITY SCHOOLS	GROSS, PUCKEY, GRUEL & ROOF
46140	TECUMSEH PUBLIC SCHOOLS	GROSS, PUCKEY, GRUEL & ROOF
62000	NEWAYGO COUNTY RESA	H & S COMPANIES, PC

62040	FREMONT PUBLIC SCHOOL DISTRICT	H & S COMPANIES, PC
62470	BIG JACKSON SCHOOL DISTRICT	H & S COMPANIES, PC
15060	EAST JORDAN PUBLIC SCHOOLS	HARRIS GROUP CPAS
17000	EASTERN UPPER PENINSULA ISD	HARRIS GROUP CPAS
17160	WHITEFISH TOWNSHIP SCHOOLS	HARRIS GROUP CPAS
17901	JOSEPH K. LUMSDEN BAHWETING ANISHNABE ACADEMY	HARRIS GROUP CPAS
49010	ST. IGNACE AREA SCHOOLS	HARRIS GROUP CPAS
15902	NORTHWEST ACADEMY	HILL, SCHRODERUS & CO. CPAS
49020	BOIS BLANC PINES SCHOOL DISTRICT	HILL, SCHRODERUS & CO. CPAS
71060	POSEN CONSOLIDATED SCHOOL DISTRICT	HILL, SCHRODERUS & CO. CPAS
11010	BENTON HARBOR AREA SCHOOLS	HUNGERFORD NICHOLS
12010	COLDWATER COMMUNITY SCHOOLS	HUNGERFORD NICHOLS
41025	NORTHVIEW PUBLIC SCHOOLS	HUNGERFORD NICHOLS
41040	BYRON CENTER PUBLIC SCHOOL	HUNGERFORD NICHOLS
41080	COMSTOCK PARK PUBLIC SCHOOLS	HUNGERFORD NICHOLS
41140	KELLOGGSVILLE PUBLIC SCHOOLS	HUNGERFORD NICHOLS
41145	KENOWA HILLS PUBLIC SCHOOLS	HUNGERFORD NICHOLS
41170	LOWELL AREA SCHOOLS	HUNGERFORD NICHOLS
41210	ROCKFORD PUBLIC SCHOOLS	HUNGERFORD NICHOLS
41240	SPARTA AREA SCHOOLS	HUNGERFORD NICHOLS
41901	NEW BRANCHES CHARTER ACADEMY	HUNGERFORD NICHOLS
41922	LIGHTHOUSE ACADEMY	HUNGERFORD NICHOLS
41926	HOPE ACADEMY OF WEST MICHIGAN	HUNGERFORD NICHOLS
41927	GRAND RAPIDS ELLINGTON ACADEMY OF ARTS & TECHNOLOGY	HUNGERFORD NICHOLS
41929	NEXUS ACADEMY OF GRAND RAPIDS	HUNGERFORD NICHOLS
53040	LUDINGTON AREA SCHOOL DISTRICT	HUNGERFORD NICHOLS
63190	CLARKSTON COMMUNITY SCHOOL DISTRICT	HUNGERFORD NICHOLS
81911	WSC ACADEMY	HUNGERFORD NICHOLS
55000	MENOMINEE ISD	KERBER, ROSE & ASSOCIATES SC

55100	MENOMINEE AREA PUBLIC SCHOOLS	KERBER, ROSE & ASSOCIATES SC
55120	STEPHENSON AREA PUBLIC SCHOOLS	KERBER, ROSE & ASSOCIATES SC
70350	ZEELAND PUBLIC SCHOOLS	KIEKOVER, SCHOLMA & SCHUMAKER
23490	ONEIDA TOWNSHIP S/D #3	LAYTON & RICHARDSON CPAS
19120	OVID-ELSIE AREA SCHOOLS	LEWIS & KNOPF, P.C.
25000	GENESEE ISD	LEWIS & KNOPF, P.C.
25030	GRAND BLANC COMMUNITY SCHOOLS	LEWIS & KNOPF, P.C.
25040	MT. MORRIS CONSOLIDATED SCHOOLS	LEWIS & KNOPF, P.C.
25050	GOODRICH AREA SCHOOLS	LEWIS & KNOPF, P.C.
25060	BENDLE PUBLIC SCHOOLS	LEWIS & KNOPF, P.C.
25070	GENESEE SCHOOL DISTRICT	LEWIS & KNOPF, P.C.
25110	KEARSLEY COMMUNITY SCHOOL DISTRICT	LEWIS & KNOPF, P.C.
25130	ATHERTON COMMUNITY SCHOOLS	LEWIS & KNOPF, P.C.
25210	WESTWOOD HEIGHTS SCHOOLS	LEWIS & KNOPF, P.C.
25230	BENTLEY COMMUNITY SCHOOL DISTRICT	LEWIS & KNOPF, P.C.
25240	BEECHER COMMUNITY SCHOOL DISTRICT	LEWIS & KNOPF, P.C.
25260	MONTROSE COMMUNITY SCHOOLS	LEWIS & KNOPF, P.C.
25900	GENESEE STEM ACADEMY	LEWIS & KNOPF, P.C.
25905	INTERNATIONAL ACADEMY OF FLINT	LEWIS & KNOPF, P.C.
32010	BAD AXE PUBLIC SCHOOLS	LEWIS & KNOPF, P.C.
32170	UBLY COMMUNITY SCHOOLS	LEWIS & KNOPF, P.C.
44000	LAPEER ISD	LEWIS & KNOPF, P.C.
44050	DRYDEN COMMUNITY SCHOOLS	LEWIS & KNOPF, P.C.
44060	IMLAY CITY COMMUNITY SCHOOLS	LEWIS & KNOPF, P.C.
45010	GLEN LAKE COMMUNITY SCHOOLS	LEWIS & KNOPF, P.C.
50040	ANCHOR BAY SCHOOL DISTRICT	LEWIS & KNOPF, P.C.
50070	CLINTONDALE COMMUNITY SCHOOLS	LEWIS & KNOPF, P.C.
50915	RISING STARS ACADEMY	LEWIS & KNOPF, P.C.
74030	ALGONAC COMMUNITY SCHOOL DISTRICT	LEWIS & KNOPF, P.C.
74130	YALE PUBLIC SCHOOLS	LEWIS & KNOPF, P.C.
74906	BLUE WATER LEARNING ACADEMY	LEWIS & KNOPF, P.C.
78000	SHIAWASSEE REGIONAL ESD	LEWIS & KNOPF, P.C.

78020	BYRON AREA SCHOOLS	LEWIS & KNOPF, P.C.
78030	DURAND AREA SCHOOLS	LEWIS & KNOPF, P.C.
78040	LAINGSBURG COMMUNITY SCHOOLS	LEWIS & KNOPF, P.C.
78100	CORUNNA PUBLIC SCHOOLS	LEWIS & KNOPF, P.C.
81050	DEXTER COMMUNITY SCHOOL DISTRICT	LEWIS & KNOPF, P.C.
81070	LINCOLN CONSOLIDATED SCHOOL DISTRICT	LEWIS & KNOPF, P.C.
61210	RAVENNA PUBLIC SCHOOLS	MAHONEY, JOHN J., CPA
27000	GOGEBIC-ONTONAGON ISD	MAKELA, POLLACK & AHONEN
27070	WAKEFIELD MARENISCO SCHOOL DISTRICT	MAKELA, POLLACK & AHONEN
27020	IRONWOOD AREA SCHOOLS	MAKELA, POLLACK & AHONEN
3020	OTSEGO PUBLIC SCHOOLS	MANER COSTERISAN
3030	ALLEGAN PUBLIC SCHOOLS	MANER COSTERISAN
3050	FENNVILLE PUBLIC SCHOOLS	MANER COSTERISAN
3060	MARTIN PUBLIC SCHOOLS	MANER COSTERISAN
3070	HOPKINS PUBLIC SCHOOLS	MANER COSTERISAN
3440	GLENN PUBLIC SCHOOL DISTRICT	MANER COSTERISAN
3902	OUTLOOK ACADEMY	MANER COSTERISAN
8050	THORNAPPLE KELLOGG SCHOOL DISTRICT	MANER COSTERISAN
11903	BENTON HARBOR CHARTER SCHOOL ACADEMY	MANER COSTERISAN
13080	HOMER COMMUNITY SCHOOL DISTRICT	MANER COSTERISAN
14020	DOWAGIAC UNION SCHOOL DISTRICT	MANER COSTERISAN
19100	BATH COMMUNITY SCHOOLS	MANER COSTERISAN
23060	GRAND LEDGE PUBLIC SCHOOLS	MANER COSTERISAN
23080	OLIVET COMMUNITY SCHOOLS	MANER COSTERISAN
23900	LIFE TECH ACADEMY	MANER COSTERISAN
23901	ISLAND CITY ACADEMY	MANER COSTERISAN
23902	RELEVANT ACADEMY OF EATON COUNTY	MANER COSTERISAN
28010	TRAVERSE CITY AREA PUBLIC SCHOOLS	MANER COSTERISAN
28904	THE GREENSPIRE SCHOOL	MANER COSTERISAN
33000	INGHAM ISD	MANER COSTERISAN
33020	LANSING PUBLIC SCHOOL DISTRICT	MANER COSTERISAN
33040	DANSVILLE SCHOOLS	MANER COSTERISAN

33060	HASLETT PUBLIC SCHOOLS	MANER COSTERISAN
33100	LESLIE PUBLIC SCHOOLS	MANER COSTERISAN
33170	OKEMOS PUBLIC SCHOOLS	MANER COSTERISAN
33220	WEBBERVILLE COMMUNITY SCHOOLS	MANER COSTERISAN
33901	COLE ACADEMY	MANER COSTERISAN
33904	MID-MICHIGAN LEADERSHIP ACADEMY	MANER COSTERISAN
41000	KENT ISD	MANER COSTERISAN
41020	GODWIN HEIGHTS PUBLIC SCHOOLS	MANER COSTERISAN
41026	WYOMING PUBLIC SCHOOLS	MANER COSTERISAN
41090	EAST GRAND RAPIDS PUBLIC SCHOOLS	MANER COSTERISAN
41130	GRANDVILLE PUBLIC SCHOOLS	MANER COSTERISAN
41904	WEST MI ACADEMY OF ENVIRONMENTAL SCIENCE	MANER COSTERISAN
41911	GRATTAN ACADEMY	MANER COSTERISAN
45901	LEELANAU MONTESSORI PUBLIC SCHOOL ACADEMY	MANER COSTERISAN
46100	MORENCI AREA SCHOOLS	MANER COSTERISAN
47000	LIVINGSTON ESA	MANER COSTERISAN
47010	BRIGHTON AREA SCHOOLS	MANER COSTERISAN
47030	FOWLerville COMMUNITY SCHOOLS	MANER COSTERISAN
54000	MECOSTA-OSCEOLA ISD	MANER COSTERISAN
59020	CARSON CITY - CRYSTAL AREA SCHOOLS	MANER COSTERISAN
59070	GREENVILLE PUBLIC SCHOOLS	MANER COSTERISAN
61900	MUSKEGON MONTESSORI ACADEMY FOR ENVIRONMENTAL CHANGE	MANER COSTERISAN
61904	THREE OAKS PUBLIC SCHOOL ACADEMY	MANER COSTERISAN
63250	OAK PARK, SCHOOL DISTRICT OF THE CITY OF	MANER COSTERISAN
70000	OTTAWA AREA ISD	MANER COSTERISAN
70040	ALLENDALE PUBLIC SCHOOLS	MANER COSTERISAN
70070	WEST OTTAWA PUBLIC SCHOOL DISTRICT	MANER COSTERISAN
70907	WAVECREST CAREER ACADEMY	MANER COSTERISAN
70908	INNOCADEMY	MANER COSTERISAN
70909	ICADEMY GLOBAL	MANER COSTERISAN
72020	HOUGHTON LAKE COMMUNITY SCHOOLS	MANER COSTERISAN
78110	OWOSSO PUBLIC SCHOOLS	MANER COSTERISAN
80010	SOUTH HAVEN PUBLIC SCHOOLS	MANER COSTERISAN
80050	DECATUR PUBLIC SCHOOLS	MANER COSTERISAN

80240	BANGOR TOWNSHIP S/D #8	MANER COSTERISAN
81140	WHITMORE LAKE PUBLIC SCHOOL DISTRICT	MANER COSTERISAN
81908	MULTICURAL ACADEMY	MANER COSTERISAN
82918	CESAR CHAVEZ ACADEMY	MANER COSTERISAN
82973	TRILLIUM ACADEMY	MANER COSTERISAN
03000	ALLEGAN AREA EDUCATIONAL SERVICE AGENCY	MANER COSTERISAN
03100	HAMILTON COMMUNITY SCHOOLS	MANER COSTERISAN
33010	EAST LANSING SCHOOL DISTRICT	MANER COSTERISAN
41917	WILLIAM C. ABNEY ACADEMY	MANER COSTERISAN
80000	VAN BUREN ISD	MANER COSTERISAN
38020	VANDERCOOK LAKE PUBLIC SCHOOLS	MARKOWSKI & COMPANY PC
46020	ADDISON COMMUNITY SCHOOLS	MATTHEWS, MERIDITH, CPA
46110	ONSTED COMMUNITY SCHOOLS	MATTHEWS, MERIDITH, CPA
44901	CHATFIELD SCHOOL	MATTINA, KENT & GIBBONS, P.C.
74050	EAST CHINA SCHOOL DISTRICT	MCBRIDE-MANLEY
55901	NAH TAH WAHSH PUBLIC SCHOOL ACADEMY	MIDWEST PROFESSIONALS PC
63924	MICHIGAN MATHEMATICS & SCIENCE ACADEMY	MULCAHY, PAURITSCH, SALVADOR & CO.
32050	ELKTON-PIGEON-BAY PORT LAKER SCHOOLS	NIETZKE & FAUPEL, PC
32080	NORTH HURON SCHOOL DISTRICT	NIETZKE & FAUPEL, PC
32090	OWENDALE-GAGETOWN AREA SCHOOL DISTRICT	NIETZKE & FAUPEL, PC
32630	SIGEL TOWNSHIP S/D #6	NIETZKE & FAUPEL, PC
79145	UNIONVILLE-SEBEWAING AREA S.D.	NIETZKE & FAUPEL, PC
8010	DELTON - KELLOGG SCHOOLS	NORMAN & PAULSEN
13901	ARBOR ACADEMY	NORMAN & PAULSEN
39903	OAKLAND ACADEMY	NORMAN & PAULSEN
39907	FOREST ACADEMY	NORMAN & PAULSEN
39908	EVERGREEN ACADEMY	NORMAN & PAULSEN

41050	CALEDONIA COMMUNITY SCHOOLS	NORMAN & PAULSEN
75000	ST. JOSEPH COUNTY ISD	NORMAN & PAULSEN
75040	COLON COMMUNITY SCHOOL DISTRICT	NORMAN & PAULSEN
75050	CONSTANTINE PUBLIC SCHOOL DISTRICT	NORMAN & PAULSEN
75070	WHITE PIGEON COMMUNITY SCHOOLS	NORMAN & PAULSEN
75080	THREE RIVERS COMMUNITY SCHOOLS	NORMAN & PAULSEN
75100	NOTTAWA COMMUNITY SCHOOL	NORMAN & PAULSEN
82905	NATAKI TALIBAH SCHOOLHOUSE OF DETROIT	OLIVACHE, GLEN CPA
21135	MID PENINSULA SCHOOL DISTRICT	PAYMENT, RAYMOND L. CPA
3040	WAYLAND UNION SCHOOLS	PLANTE & MORAN PLLC
11000	BERRIEN RESA	PLANTE & MORAN PLLC
11030	LAKESHORE SCHOOL DISTRICT	PLANTE & MORAN PLLC
11670	HAGAR TOWNSHIP S/D #6	PLANTE & MORAN PLLC
11830	SODUS TOWNSHIP S/D #5	PLANTE & MORAN PLLC
11904	MILDRED C. WELLS PREPARATORY ACADEMY	PLANTE & MORAN PLLC
11905	DREAM ACADEMY	PLANTE & MORAN PLLC
13000	CALHOUN ISD	PLANTE & MORAN PLLC
13020	BATTLE CREEK PUBLIC SCHOOLS	PLANTE & MORAN PLLC
13090	LAKEVIEW SCHOOL DISTRICT	PLANTE & MORAN PLLC
13902	ENDEAVOR CHARTER ACADEMY	PLANTE & MORAN PLLC
13904	BATTLE CREEK AREA LEARNING CENTER	PLANTE & MORAN PLLC
19010	DEWITT PUBLIC SCHOOLS	PLANTE & MORAN PLLC
25010	FLINT, SCHOOL DISTRICT OF THE CITY OF	PLANTE & MORAN PLLC
25904	NORTHRIDGE ACADEMY	PLANTE & MORAN PLLC
25907	LINDEN CHARTER ACADEMY	PLANTE & MORAN PLLC
25909	BURTON GLEN CHARTER ACADEMY	PLANTE & MORAN PLLC
33070	HOLT PUBLIC SCHOOLS	PLANTE & MORAN PLLC
33215	WAVERLY COMMUNITY SCHOOLS	PLANTE & MORAN PLLC
33909	WINDEMERE PARK CHARTER ACADEMY	PLANTE & MORAN PLLC
33910	LANSING CHARTER ACADEMY	PLANTE & MORAN PLLC
38902	PARAGON CHARTER ACADEMY	PLANTE & MORAN PLLC
39000	KALAMAZOO RESA	PLANTE & MORAN PLLC

39010	KALAMAZOO PUBLIC SCHOOLS	PLANTE & MORAN PLLC
39065	GULL LAKE COMMUNITY SCHOOLS	PLANTE & MORAN PLLC
39130	PARCHMENT SCHOOL DISTRICT	PLANTE & MORAN PLLC
39906	YOUTH ADVANCEMENT ACADEMY	PLANTE & MORAN PLLC
41010	GRAND RAPIDS PUBLIC SCHOOLS	PLANTE & MORAN PLLC
41905	EXCEL CHARTER ACADEMY	PLANTE & MORAN PLLC
41909	VISTA CHARTER ACADEMY	PLANTE & MORAN PLLC
41910	VANGUARD CHARTER ACADEMY	PLANTE & MORAN PLLC
41914	KNAPP CHARTER ACADEMY	PLANTE & MORAN PLLC
41916	CROSS CREEK CHARTER ACADEMY	PLANTE & MORAN PLLC
41919	RIDGE PARK CHARTER ACADEMY	PLANTE & MORAN PLLC
41920	CHANDLER WOODS CHARTER ACADEMY	PLANTE & MORAN PLLC
41928	RIVER CITY SCHOLARS CHARTER ACADEMY	PLANTE & MORAN PLLC
44010	LAPEER COMMUNITY SCHOOLS	PLANTE & MORAN PLLC
47070	HOWELL PUBLIC SCHOOLS	PLANTE & MORAN PLLC
50000	MACOMB ISD	PLANTE & MORAN PLLC
50010	CENTER LINE PUBLIC SCHOOLS	PLANTE & MORAN PLLC
50030	ROSEVILLE COMMUNITY SCHOOLS	PLANTE & MORAN PLLC
50080	CHIPPEWA VALLEY SCHOOLS	PLANTE & MORAN PLLC
50120	LAKE SHORE PUBLIC SCHOOLS	PLANTE & MORAN PLLC
50140	L'ANSE CREUSE PUBLIC SCHOOLS	PLANTE & MORAN PLLC
50170	NEW HAVEN COMMUNITY SCHOOLS	PLANTE & MORAN PLLC
50190	ROMEO COMMUNITY SCHOOLS	PLANTE & MORAN PLLC
50210	UTICA COMMUNITY SCHOOLS	PLANTE & MORAN PLLC
50220	VAN DYKE PUBLIC SCHOOLS	PLANTE & MORAN PLLC
50230	WARREN CONSOLIDATED SCHOOLS	PLANTE & MORAN PLLC
50240	WARREN WOODS PUBLIC SCHOOLS	PLANTE & MORAN PLLC
50901	MACOMB ACADEMY	PLANTE & MORAN PLLC
50905	ARTS ACADEMY IN THE WOODS	PLANTE & MORAN PLLC
50908	MT. CLEMENS MONTESSORI ACADEMY	PLANTE & MORAN PLLC
50912	REACH CHARTER ACADEMY	PLANTE & MORAN PLLC
58902	TRIUMPH ACADEMY	PLANTE & MORAN PLLC
63000	OAKLAND SCHOOLS	PLANTE & MORAN PLLC
63060	SOUTHFIELD PUBLIC SCHOOL DISTRICT	PLANTE & MORAN PLLC
63080	BLOOMFIELD HILLS SCHOOLS	PLANTE & MORAN PLLC

63090	CLARENCEVILLE SCHOOL DISTRICT	PLANTE & MORAN PLLC
63100	NOVI COMMUNITY SCHOOL DISTRICT	PLANTE & MORAN PLLC
63150	TROY SCHOOL DISTRICT	PLANTE & MORAN PLLC
63160	WEST BLOOMFIELD SCHOOL DISTRICT	PLANTE & MORAN PLLC
63180	BRANDON SCHOOL DISTRICT	PLANTE & MORAN PLLC
63200	FARMINGTON PUBLIC SCHOOL DISTRICT	PLANTE & MORAN PLLC
63220	HURON VALLEY SCHOOLS	PLANTE & MORAN PLLC
63230	LAKE ORION COMMUNITY SCHOOLS	PLANTE & MORAN PLLC
63240	SOUTH LYON COMMUNITY SCHOOLS	PLANTE & MORAN PLLC
63290	WALLED LAKE CONSOLIDATED SCHOOLS	PLANTE & MORAN PLLC
63903	ACADEMY OF SOUTHFIELD	PLANTE & MORAN PLLC
63909	OAKSIDE SCHOLARS CHARTER ACADEMY	PLANTE & MORAN PLLC
63910	DR. JOSEPH F. POLLACK ACADEMIC CENTER	PLANTE & MORAN PLLC
63913	WALTON CHARTER ACADEMY	PLANTE & MORAN PLLC
63914	ADVANCED TECHNOLOGY ACADEMY	PLANTE & MORAN PLLC
69020	GAYLORD COMMUNITY SCHOOLS	PLANTE & MORAN PLLC
70905	VANDERBILT CHARTER ACADEMY	PLANTE & MORAN PLLC
70906	EAGLE CREST CHARTER ACADEMY	PLANTE & MORAN PLLC
73909	FRANCIS REH PSA	PLANTE & MORAN PLLC
73910	NORTH SAGINAW CHARTER ACADEMY	PLANTE & MORAN PLLC
74010	PORT HURON AREA SCHOOL DISTRICT	PLANTE & MORAN PLLC
75010	STURGIS PUBLIC SCHOOLS	PLANTE & MORAN PLLC
80040	COVERT PUBLIC SCHOOLS	PLANTE & MORAN PLLC
81000	WASHTENAW ISD	PLANTE & MORAN PLLC
81010	ANN ARBOR PUBLIC SCHOOLS	PLANTE & MORAN PLLC
81120	SALINE AREA SCHOOLS	PLANTE & MORAN PLLC
81902	CENTRAL ACADEMY	PLANTE & MORAN PLLC
81905	SOUTH ARBOR CHARTER ACADEMY	PLANTE & MORAN PLLC
81906	FORTIS ACADEMY	PLANTE & MORAN PLLC
81910	EAST ARBOR CHARTER ACADEMY	PLANTE & MORAN PLLC
81912	SOUTH POINTE SCHOLARS CHARTER ACADEMY	PLANTE & MORAN PLLC
82000	WAYNE RESA	PLANTE & MORAN PLLC
82020	ALLEN PARK PUBLIC SCHOOLS	PLANTE & MORAN PLLC
82020	ALLEN PARK PUBLIC SCHOOLS	PLANTE & MORAN PLLC
82030	DEARBORN CITY SCHOOL DISTRICT	PLANTE & MORAN PLLC

82055	GROSSE POINTE PUBLIC SCHOOLS	PLANTE & MORAN PLLC
82080	SCHOOL DISTRICT OF THE CITY OF INKSTER	PLANTE & MORAN PLLC
82095	LIVONIA PUBLIC SCHOOLS	PLANTE & MORAN PLLC
82100	PLYMOUTH-CANTON COMMUNITY SCHOOLS	PLANTE & MORAN PLLC
82140	SOUTH REDFORD SCHOOL DISTRICT	PLANTE & MORAN PLLC
82160	WAYNE-WESTLAND COMMUNITY SCHOOL DISTRICT	PLANTE & MORAN PLLC
82390	NORTHVILLE PUBLIC SCHOOLS	PLANTE & MORAN PLLC
82717	ACHIEVE CHARTER ACADEMY	PLANTE & MORAN PLLC
82719	WASHINGTON-PARKS ACADEMY	PLANTE & MORAN PLLC
82723	LEGACY CHARTER ACADEMY	PLANTE & MORAN PLLC
82725	GLOBAL HEIGHTS ACADEMY	PLANTE & MORAN PLLC
82726	HENRY FORD ACADEMY	PLANTE & MORAN PLLC
82727	REGENT PARK SCHOLARS CHARTER	PLANTE & MORAN PLLC
82729	SOUTH CANTON SCHOLARS CHARTER	PLANTE & MORAN PLLC
82731	GEE EDMONSON ACADEMY	PLANTE & MORAN PLLC
82741	CORNERSTONE HEALTH SCHOOL	PLANTE & MORAN PLLC
82742	MADISON-CARVER ACADEMY	PLANTE & MORAN PLLC
82743	PLYMOUTH SCHOLARS CHARTER ACADEMY	PLANTE & MORAN PLLC
82747	INTERNATIONAL PREPARATORY ACADEMY - MCDOWELL	PLANTE & MORAN PLLC
82751	MICHIGAN EDUCATIONAL CHOICE CENTER	PLANTE & MORAN PLLC
82915	EATON ACADEMY	PLANTE & MORAN PLLC
82928	THE DEARBORN ACADEMY	PLANTE & MORAN PLLC
82959	WEST VILLAGE ACADEMY	PLANTE & MORAN PLLC
82967	METRO CHARTER ACADEMY	PLANTE & MORAN PLLC
82970	WARRENDALE CHARTER ACADEMY	PLANTE & MORAN PLLC
82974	DETROIT MERIT CHARTER ACADEMY	PLANTE & MORAN PLLC
82975	RIVERSIDE ACADEMY	PLANTE & MORAN PLLC
82976	KEYSTONE ACADEMY	PLANTE & MORAN PLLC
82977	HAMTRAMCK ACADEMY	PLANTE & MORAN PLLC
82979	DETROIT ENTERPRISE ACADEMY	PLANTE & MORAN PLLC
82983	BRIDGE ACADEMY	PLANTE & MORAN PLLC
82985	DETROIT PREMIER ACADEMY	PLANTE & MORAN PLLC
82987	FRONTIER INTERNATIONAL ACADEMY	PLANTE & MORAN PLLC
84060	EDUCATION ACHIEVEMENT AUTHORITY OF MICHIGAN	PLANTE & MORAN PLLC
38170	JACKSON PUBLIC SCHOOLS	PLANTE & MORAN PLLC

39905	PARAMOUNT CHARTER ACADEMY	PLANTE & MORAN PLLC
47060	HARTLAND CONSOLIDATED SCHOOLS	PLANTE & MORAN PLLC
50909	PREVAIL ACADEMY	PLANTE & MORAN PLLC
63922	GREAT OAKS ACADEMY	PLANTE & MORAN PLLC
82020	ALLEN PARK PUBLIC SCHOOLS	PLANTE & MORAN PLLC
82704	DETROIT PUBLIC SAFETY ACADEMY	PLANTE & MORAN PLLC
82722	DETROIT LEADERSHIP ACADEMY	PLANTE & MORAN PLLC
82732	GEE WHITE ACADEMY	PLANTE & MORAN PLLC
82739	DETROIT INNOVATION ACADEMY	PLANTE & MORAN PLLC
82995	TAYLOR EXEMPLAR ACADEMY	PLANTE & MORAN PLLC
82997	FLAGSHIP CHARTER ACADEMY	PLANTE & MORAN PLLC
6050	STANDISH - STERLING COMMUNITY SCHOOLS	QUAST, JANKE & COMPANY
32030	CASEVILLE PUBLIC SCHOOLS	QUAST, JANKE & COMPANY
32130	PORT HOPE COMMUNITY SCHOOLS	QUAST, JANKE & COMPANY
60020	HILLMAN COMMUNITY SCHOOLS	QUAST, JANKE & COMPANY
09090	PINCONNING AREA SCHOOLS	QUAST, JANKE & COMPANY
3080	SAUGATUCK PUBLIC SCHOOLS	REHMANN ROBSON
9030	BANGOR TOWNSHIP SCHOOLS	REHMANN ROBSON
13070	HARPER CREEK COMMUNITY SCHOOLS	REHMANN ROBSON
13110	MARSHALL PUBLIC SCHOOLS	REHMANN ROBSON
13120	PENNFIELD SCHOOLS	REHMANN ROBSON
17010	SAULT STE MARIE AREA SCHOOLS	REHMANN ROBSON
21010	ESCANABA AREA PUBLIC SCHOOLS	REHMANN ROBSON
24070	PUBLIC SCHOOLS OF PETOSKEY	REHMANN ROBSON
25250	LINDEN COMMUNITY SCHOOLS	REHMANN ROBSON
30080	WALDRON AREA SCHOOLS	REHMANN ROBSON
34010	IONIA PUBLIC SCHOOLS	REHMANN ROBSON
38000	JACKSON COUNTY ISD	REHMANN ROBSON
38010	WESTERN SCHOOL DISTRICT	REHMANN ROBSON
38120	MICHIGAN CENTER SCHOOL DISTRICT	REHMANN ROBSON
38130	NAPOLEON COMMUNITY SCHOOLS	REHMANN ROBSON
38140	NORTHWEST COMMUNITY SCHOOLS	REHMANN ROBSON
39140	PORTAGE PUBLIC SCHOOLS	REHMANN ROBSON

41921	GRAND RAPIDS CHILD DISCOVERY CENTER	REHMANN ROBSON
46000	LENAWEE ISD	REHMANN ROBSON
47080	PINCKNEY COMMUNITY SCHOOLS	REHMANN ROBSON
49110	MACKINAC ISLAND PUBLIC SCHOOLS	REHMANN ROBSON
54010	BIG RAPIDS PUBLIC SCHOOLS	REHMANN ROBSON
58000	MONROE ISD	REHMANN ROBSON
58020	AIRPORT COMMUNITY SCHOOLS	REHMANN ROBSON
58050	DUNDEE COMMUNITY SCHOOLS	REHMANN ROBSON
58070	IDA PUBLIC SCHOOL DISTRICT	REHMANN ROBSON
58100	SUMMERFIELD SCHOOLS	REHMANN ROBSON
59090	LAKEVIEW COMMUNITY SCHOOLS	REHMANN ROBSON
61060	MONA SHORES PUBLIC SCHOOL DISTRICT	REHMANN ROBSON
61080	FRUITPORT COMMUNITY SCHOOLS	REHMANN ROBSON
63260	ROCHESTER COMMUNITY SCHOOL DISTRICT	REHMANN ROBSON
70010	GRAND HAVEN AREA PUBLIC SCHOOLS	REHMANN ROBSON
70904	BLACK RIVER PUBLIC SCHOOL	REHMANN ROBSON
73200	FREELAND COMMUNITY SCHOOL DISTRICT	REHMANN ROBSON
81020	YPSILANTI COMMUNITY SCHOOLS	REHMANN ROBSON
81040	CHELSEA SCHOOL DISTRICT	REHMANN ROBSON
81100	MILAN AREA SCHOOLS	REHMANN ROBSON
82010	DETROIT CITY SCHOOL DISTRICT	REHMANN ROBSON
82130	ROMULUS COMMUNITY SCHOOLS	REHMANN ROBSON
82180	FLAT ROCK COMMUNITY SCHOOLS	REHMANN ROBSON
82230	CRESTWOOD SCHOOL DISTRICT	REHMANN ROBSON
82290	GIBRALTAR SCHOOL DISTRICT	REHMANN ROBSON
82320	HARPER WOODS, THE SCHOOL DISTRICT OF THE CITY OF	REHMANN ROBSON
82340	HURON SCHOOL DISTRICT	REHMANN ROBSON
46010	ADRIAN, SCHOOL DISTRICT OF THE CITY OF	REHMANN ROBSON
5065	ELLSWORTH COMMUNITY SCHOOL	ROBERTSON & CARPENTER CPAS
15030	BOYNE FALLS PUBLIC SCHOOL DISTRICT	ROBERTSON & CARPENTER CPAS
16100	WOLVERINE COMMUNITY SCHOOL DISTRICT	ROBERTSON & CARPENTER CPAS
68030	FAIRVIEW AREA SCHOOL DISTRICT	ROBERTSON & CARPENTER CPAS
46050	BRITTON DEERFIELD SCHOOLS	ROBERTSON, EATON & OWEN, PC

46080	HUDSON AREA SCHOOLS	ROBERTSON, EATON & OWEN, PC
46130	SAND CREEK COMMUNITY SCHOOLS	ROBERTSON, EATON & OWEN, PC
13010	ALBION PUBLIC SCHOOLS	ROSLUND & PRESTAGE
18010	CLARE PUBLIC SCHOOLS	ROSLUND & PRESTAGE
18020	FARWELL AREA SCHOOLS	ROSLUND & PRESTAGE
29000	GRATIOT-ISABELLA RESD	ROSLUND & PRESTAGE
29020	ASHLEY COMMUNITY SCHOOLS	ROSLUND & PRESTAGE
29040	BRECKENRIDGE COMMUNITY SCHOOLS	ROSLUND & PRESTAGE
29100	ST. LOUIS PUBLIC SCHOOLS	ROSLUND & PRESTAGE
37060	SHEPHERD PUBLIC SCHOOLS	ROSLUND & PRESTAGE
54025	CHIPPEWA HILLS SCHOOL DISTRICT	ROSLUND & PRESTAGE
56050	MERIDIAN PUBLIC SCHOOLS	ROSLUND & PRESTAGE
59901	THRESHOLD ACADEMY	ROSLUND & PRESTAGE
27080	WATERSMEET TOWNSHIP SCHOOL DISTRICT	ROSTAGNO, DS, CPA
22025	NORWAY-VULCAN AREA SCHOOLS	ROSTAGNO, DS, CPA P.C.
36015	FOREST PARK SCHOOL DISTRICT	ROSTAGNO, DS, CPA P.C.
36025	WEST IRON COUNTY PUBLIC SCHOOLS	ROSTAGNO, DS, CPA P.C.
7010	ARVON TOWNSHIP SCHOOL DISTRICT	RUKKILA, NEGRO & ASSOCIATES CPAS
7040	L'ANSE AREA SCHOOLS	RUKKILA, NEGRO & ASSOCIATES CPAS
31000	COPPER COUNTRY ISD	RUKKILA, NEGRO & ASSOCIATES CPAS
31010	HANCOCK PUBLIC SCHOOLS	RUKKILA, NEGRO & ASSOCIATES CPAS
31020	ADAMS TOWNSHIP SCHOOL DISTRICT	RUKKILA, NEGRO & ASSOCIATES CPAS
31050	CHASSELL TOWNSHIP SCHOOL DISTRICT	RUKKILA, NEGRO & ASSOCIATES CPAS
31070	ELM RIVER TOWNSHIP SCHOOL DISTRICT	RUKKILA, NEGRO & ASSOCIATES CPAS
31100	DOLLAR BAY-TAMARACK CITY AREA SCHOOLS	RUKKILA, NEGRO & ASSOCIATES CPAS
31110	HOUGHTON - PORTAGE TOWNSHIP SCHOOL DISTRICT	RUKKILA, NEGRO & ASSOCIATES CPAS
31140	STANTON TOWNSHIP PUBLIC SCHOOLS	RUKKILA, NEGRO & ASSOCIATES CPAS
66045	EWEN-TROUT CREEK CONSOLIDATED SCHOOL DISTRICT	RUKKILA, NEGRO & ASSOCIATES CPAS
11300	NILES COMMUNITY SCHOOLS	SCARPONE & COMPANY, PC, CPA
11020	ST. JOSEPH PUBLIC SCHOOLS	SCHAFFER & LAYHER, PLLC

11033	RIVER VALLEY SCHOOL DISTRICT	SCHAFFER & LAYHER, PLLC
11160	GALIEN TOWNSHIP SCHOOL DISTRICT	SCHAFFER & LAYHER, PLLC
11210	BRANDYWINE COMMUNITY SCHOOLS	SCHAFFER & LAYHER, PLLC
11310	BUCHANAN COMMUNITY SCHOOLS	SCHAFFER & LAYHER, PLLC
11320	WATERVLIET SCHOOL DISTRICT	SCHAFFER & LAYHER, PLLC
11340	BRIDGMAN PUBLIC SCHOOLS	SCHAFFER & LAYHER, PLLC
11901	COUNTRYSIDE ACADEMY	SCHAFFER & LAYHER, PLLC
80020	BANGOR PUBLIC SCHOOLS	SCHAFFER & LAYHER, PLLC
21065	BIG BAY DE NOC SCHOOL DISTRICT	SCHNEIDER, LARCHE, HAAPALA & CO.
77010	MANISTIQUE AREA SCHOOLS	SCHNEIDER, LARCHE, HAAPALA & CO.
48040	TAHQUAMENON AREA SCHOOLS	SCHNEIDER, LARCHE, HAAPALA & CO.
80140	LAWTON COMMUNITY SCHOOL DISTRICT	SEBER TANS PLC
39020	CLIMAX-SCOTTS COMMUNITY SCHOOLS	SEBER TANS PLC
75020	BURR OAK COMMUNITY SCHOOLS	SIEGRFRIED, CRANDALL P.C.
24901	CONCORD ACADEMY - PETOSKEY	SMITH, DAN, CPA
21060	RAPID RIVER PUBLIC SCHOOLS	SORENSEN, CARL R.
21090	BARK RIVER-HARRIS SCHOOL DISTRICT	SORENSEN, CARL R.
55115	NORTH CENTRAL AREA SCHOOLS	SORENSEN, CARL R.
55010	CARNEY - NADEAU PUBLIC SCHOOLS	SORENSEN, CARL R.
1010	ALCONA COMMUNITY SCHOOLS	STEPHENSON, GRACIK & COMPANY
23000	EATON RESA	STEPHENSON, GRACIK & COMPANY
23090	POTTERVILLE PUBLIC SCHOOLS	STEPHENSON, GRACIK & COMPANY
35000	IOSCO RESA	STEPHENSON, GRACIK & COMPANY
35010	OSCODA AREA SCHOOLS	STEPHENSON, GRACIK & COMPANY
35020	HALE AREA SCHOOLS	STEPHENSON, GRACIK & COMPANY
35030	TAWAS AREA SCHOOLS	STEPHENSON, GRACIK & COMPANY
35902	ALTERNATIVE EDUCATION ACADEMY OF IOSCO COUNTY	STEPHENSON, GRACIK & COMPANY
50130	LAKEVIEW PUBLIC SCHOOLS	STEWART, BEAUVAIS & WHIPPLE

50200	SOUTH LAKE SCHOOLS	STEWART, BEAUVAIS & WHIPPLE
63927	MICHIGAN SCHOOL FOR THE ARTS	STEWART, BEAUVAIS & WHIPPLE
74000	ST. CLAIR COUNTY RESA	STEWART, BEAUVAIS & WHIPPLE
74100	MARYSVILLE PUBLIC SCHOOLS	STEWART, BEAUVAIS & WHIPPLE
74120	MEMPHIS COMMUNITY SCHOOLS	STEWART, BEAUVAIS & WHIPPLE
74901	ST. CLAIR COUNTY LEARNING ACADEMY	STEWART, BEAUVAIS & WHIPPLE
74910	ST. CLAIR COUNTY ACADEMY OF STYLE	STEWART, BEAUVAIS & WHIPPLE
74911	ST. CLAIR COUNTY INTERVENTION ACADEMY	STEWART, BEAUVAIS & WHIPPLE
74912	VIRTUAL LEARNING ACADEMY OF ST. CLAIR CO.	STEWART, BEAUVAIS & WHIPPLE
74913	ST. CLAIR COUNTY CAREER PREP ACADEMY	STEWART, BEAUVAIS & WHIPPLE
74914	BLUE WATER MIDDLE COLLEGE	STEWART, BEAUVAIS & WHIPPLE
4000	ALPENA-MONTMORENCY-ALCONA ESD	STRALEY LAMP & KRAENZLEIN
4010	ALPENA PUBLIC SCHOOLS	STRALEY LAMP & KRAENZLEIN
4901	BINGHAM ARTS ACADEMY	STRALEY LAMP & KRAENZLEIN
16000	CHEBOYGAN-OTSEGO-PRESQUE ISLE ESD	STRALEY LAMP & KRAENZLEIN
60010	ATLANTA COMMUNITY SCHOOLS	STRALEY LAMP & KRAENZLEIN
71902	PRESQUE ISLE ACADEMY	STRALEY LAMP & KRAENZLEIN
31030	PUBLIC SCHOOLS OF CALUMET, LAURIUM & KEWEENAW	STUROS, PAUL R.
31130	LAKE LINDEN - HUBBELL SCHOOL DISTRICT	STUROS, PAUL R.
25080	CARMAN-AINSWORTH COMMUNITY SCHOOLS	TAYLOR & MORGAN
25200	LAKE FENTON COMMUNITY SCHOOLS	TAYLOR & MORGAN
25280	LAKEVILLE COMMUNTIY SCHOOL DISTRICT	TAYLOR & MORGAN
25902	WOODLAND PARK ACADEMY	TAYLOR & MORGAN
25915	WAY ACADEMY - FLINT	TAYLOR & MORGAN
33914	GREAT LAKES CYBER ACADEMY	TAYLOR & MORGAN
44020	ALMONT COMMUNITY SCHOOLS	TAYLOR & MORGAN
82045	MELVINDALE-NORTHERN ALLEN PARK SCHOOLS	TAYLOR & MORGAN
82150	TAYLOR SCHOOL DISTRICT	TAYLOR & MORGAN
82430	VAN BUREN PUBLIC SCHOOLS	TAYLOR & MORGAN
82963	GEORGE WASHINGTON CARVER ACADEMY	TAYLOR & MORGAN
63900	SARAH J. WEBBER MEDIA ARTS ACADEMY	TAYLOR & MORGAN, P.C.

12000	BRANCH ISD	TAYLOR, PLANT & WATKINS
41925	MICHIGAN VIRTUAL CHARTER ACADEMY	TERRELL, GREGORY, AND COMPANY
63925	TAYLOR INTERNATIONAL ACADEMY	TERRELL, GREGORY, AND COMPANY
63933	JEFFERSON INTERNATIONAL ACADEMY	TERRELL, GREGORY, AND COMPANY
82701	UNIVERSITY PREPARATORY SCIENCE & MATH	TERRELL, GREGORY, AND COMPANY
82702	UNIVERSITY PREPARATORY ACADEMY	TERRELL, GREGORY, AND COMPANY
82703	HENRY FORD ACADEMY - SCHOOL FOR CREATIVE STUDIES	TERRELL, GREGORY, AND COMPANY
82724	UNIVERSITY YES ACADEMY	TERRELL, GREGORY, AND COMPANY
82933	TIMBUKTU ACADEMY OF SCIENCE & TECHNOLOGY	TERRELL, GREGORY, AND COMPANY
82942	HOPE ACADEMY	TERRELL, GREGORY, AND COMPANY
82971	BLANCHE KELSO BRUCE ACADEMY	TERRELL, GREGORY, AND COMPANY
82992	NORTHPOINTE ACADEMY	TERRELL, GREGORY, AND COMPANY
82700	DETROIT ACHIEVEMENT ACADEMY	THE CLAIRMOUNT GROUP
82744	ESCUELA AVANCEMOS	THE CLAIRMOUNT GROUP
82748	RUTHERFORD WINANS ACADEMY	THE CLAIRMOUNT GROUP
82913	WOODWARD ACADEMY	THE CLAIRMOUNT GROUP
82929	DETROIT ACADEMY OF ARTS AND SCIENCES	THE CLAIRMOUNT GROUP
82718	QUEST CHARTER ACADEMY	UHY LLP
11330	COLOMA COMMUNITY SCHOOLS	ULLREY & COMPANY
9903	BAY CITY ACADEMY	VREDEVELD HAEFNER LLC
41120	GODFREY-LEE PUBLIC SCHOOLS	VREDEVELD HAEFNER LLC
64090	WALKERVILLE PUBLIC SCHOOLS	VREDEVELD HAEFNER LLC
61180	MONTAGUE AREA PUBLIC SCHOOLS	VREDEVELD HAEFNER LLC
9000	BAY - ARENAC ISD	WEINLANDER FITZHUGH
9901	BAY - ARENAC COMMUNITY HIGH SCHOOL	WEINLANDER FITZHUGH
9902	BAY COUNTY PSA	WEINLANDER FITZHUGH
18000	CLARE-GLADWIN REGIONAL EDUCATION SERVICE CENTER	WEINLANDER FITZHUGH
18060	HARRISON COMMUNITY SCHOOLS	WEINLANDER FITZHUGH
19070	FOWLER PUBLIC SCHOOLS	WEINLANDER FITZHUGH

26010	BEAVERTON RURAL SCHOOLS	WEINLANDER FITZHUGH
35040	WHITTEMORE-PRESCOTT AREA SCHOOLS	WEINLANDER FITZHUGH
56000	MIDLAND COUNTY EDUCATIONAL SERVICE AGENCY	WEINLANDER FITZHUGH
56030	COLEMAN COMMUNITY SCHOOLS	WEINLANDER FITZHUGH
65045	WEST BRANCH - ROSE CITY AREA SCHOOLS	WEINLANDER FITZHUGH
68010	MIO - AUSABLE SCHOOLS	WEINLANDER FITZHUGH
72000	C.O.O.R. ISD	WEINLANDER FITZHUGH
73210	HEMLOCK PUBLIC SCHOOL DISTRICT	WEINLANDER FITZHUGH
79110	REESE PUBLIC SCHOOLS	WEINLANDER FITZHUGH
79150	VASSAR PUBLIC SCHOOLS	WEINLANDER FITZHUGH
26040	GLADWIN COMMUNITY SCHOOLS	WEINLANDER FITZHUGH
33902	EL-HAJJ MALIK EL-SHABAZZ ACADEMY	WILKERSON & ASSOCIATE, P.C.
39900	LAKESIDE CHARTER SCHOOL	WILKERSON & ASSOCIATE, P.C.
50913	NOOR INTERNATIONAL ACADEMY	WILKERSON & ASSOCIATE, P.C.
63916	ACADEMY OF WATERFORD	WILKERSON & ASSOCIATE, P.C.
63920	LIFE SKILLS CENTER OF PONTIAC	WILKERSON & ASSOCIATE, P.C.
63926	FAXON LANGUAGE IMMERSION ACADEMY	WILKERSON & ASSOCIATE, P.C.
72901	CHARLTON HESTON ACADEMY	WILKERSON & ASSOCIATE, P.C.
82250	ECORSE PUBLIC SCHOOLS	WILKERSON & ASSOCIATE, P.C.
82734	NEW PARADIGM GLAZER ACADEMY	WILKERSON & ASSOCIATE, P.C.
82735	NEW PARADIGM LOVING ACADEMY	WILKERSON & ASSOCIATE, P.C.
82752	CAPSTONE ACADEMY CHARTER SCHOOL	WILKERSON & ASSOCIATE, P.C.
82753	ANDREW YOUNG EARLY COLLEGE ACADEMY	WILKERSON & ASSOCIATE, P.C.
82910	MARTIN LUTHER KING JR. EDUCATION CENTER ACADEMY	WILKERSON & ASSOCIATE, P.C.
82919	COMMONWEALTH COMMUNITY DEVELOPMENT ACADEMY	WILKERSON & ASSOCIATE, P.C.
82941	STAR INTERNATIONAL ACADEMY	WILKERSON & ASSOCIATE, P.C.
82945	DETROIT EDISON PUBLIC SCHOOL ACADEMY	WILKERSON & ASSOCIATE, P.C.
82947	DAVID ELLIS ACADEMY	WILKERSON & ASSOCIATE, P.C.
82948	ROSS-HILL ACADEMY	WILKERSON & ASSOCIATE, P.C.
82950	UNIVERSAL ACADEMY	WILKERSON & ASSOCIATE, P.C.
82953	DETROIT SERVICE LEARNING ACADEMY	WILKERSON & ASSOCIATE, P.C.
82982	UNIVERSAL LEARNING ACADEMY	WILKERSON & ASSOCIATE, P.C.
82994	DAVID ELLIS ACADEMY WEST	WILKERSON & ASSOCIATE, P.C.

82998	ACE ACADEMY	WILKERSON & ASSOCIATE, P.C.
12020	BRONSON COMMUNITY SCHOOL DISTRICT	WILLIS & JURASEK
12901	PANSOPHIA ACADEMY	WILLIS & JURASEK
13050	ATHENS AREA SCHOOLS	WILLIS & JURASEK
13130	TEKONSHA COMMUNITY SCHOOLS	WILLIS & JURASEK
30060	PITTSFORD AREA SCHOOLS	WILLIS & JURASEK
38040	COLUMBIA SCHOOL DISTRICT	WILLIS & JURASEK
38901	DA VINCI INSTITUTE	WILLIS & JURASEK
75030	CENTREVILLE PUBLIC SCHOOLS	WILLIS & JURASEK
75060	MENDON COMMUNITY SCHOOL DISTRICT	WILLIS & JURASEK
81080	MANCHESTER COMMUNITY SCHOOLS	WILLIS & JURASEK
12040	QUINCY COMMUNITY SCHOOLS	WILLIS & JURASEK
38080	CONCORD COMMUNITY SCHOOLS	WILLIS & JURASEK
16050	INLAND LAKES SCHOOLS	WOHLBERG, DOUGLAS
71050	ONAWAY AREA COMMUNITY SCHOOL DISTRICT	WOHLBERG, DOUGLAS
78060	MORRICE AREA SCHOOLS	WOHLBERG, DOUGLAS
23010	BELLEVUE COMMUNITY SCHOOLS	WOHLBERG, DOUGLAS
41918	CREATIVE TECHNOLOGIES ACADEMY	WOHLBERG, DOUGLAS
63020	FERNDALE PUBLIC SCHOOLS	YEO & YEO
14010	CASSOPOLIS PUBLIC SCHOOLS	YEO & YEO P.C.
14050	MARCELLUS COMMUNITY SCHOOLS	YEO & YEO P.C.
19125	PEWAMO-WESTPHALIA COMMUNITY SCHOOLS	YEO & YEO P.C.
23030	CHARLOTTE PUBLIC SCHOOLS	YEO & YEO P.C.
23050	EATON RAPIDS PUBLIC SCHOOLS	YEO & YEO P.C.
23065	MAPLE VALLEY SCHOOLS	YEO & YEO P.C.
25100	FENTON AREA PUBLIC SCHOOLS	YEO & YEO P.C.
25120	FLUSHING COMMUNITY SCHOOLS	YEO & YEO P.C.
25140	DAVISON COMMUNITY SCHOOLS	YEO & YEO P.C.
25150	CLIO AEA SCHOOL DISTRICT	YEO & YEO P.C.
25180	SWARTZ CREEK COMMUNITY SCHOOLS	YEO & YEO P.C.
25903	GRAND BLANC ACADEMY	YEO & YEO P.C.
25908	ACADEMY OF FLINT	YEO & YEO P.C.

25910	RICHFIELD PUBLIC SCHOOL ACADEMY	YEO & YEO P.C.
25914	GREATER HEIGHTS ACADEMY	YEO & YEO P.C.
29010	ALMA PUBLIC SCHOOLS	YEO & YEO P.C.
29060	ITHACA PUBLIC SCHOOLS	YEO & YEO P.C.
32060	HARBOR BEACH COMMUNITY SCHOOLS	YEO & YEO P.C.
34000	IONIA INTERMEDIATE SCHOOL DISTRICT	YEO & YEO P.C.
37010	MT. PLEASANT CITY SCHOOL DISTRICT	YEO & YEO P.C.
37040	BEAL CITY PUBLIC SCHOOLS	YEO & YEO P.C.
39050	GALESBURG-AUGUSTA COMMUNITY SCHOOLS	YEO & YEO P.C.
39160	SCHOOLCRAFT COMMUNITY SCHOOLS	YEO & YEO P.C.
50020	EAST DETROIT PUBLIC SCHOOLS	YEO & YEO P.C.
50050	ARMADA AREA SCHOOLS	YEO & YEO P.C.
50090	FITZGERALD PUBLIC SCHOOLS	YEO & YEO P.C.
50160	MOUNT CLEMENS COMMUNITY SCHOOL DISTRICT	YEO & YEO P.C.
50180	RICHMOND COMMUNITY SCHOOLS	YEO & YEO P.C.
53900	MACKINAC PREPARATORY ACADEMY	YEO & YEO P.C.
56010	MIDLAND PUBLIC SCHOOLS	YEO & YEO P.C.
56020	BULLOCK CREEK SCHOOL DISTRICT	YEO & YEO P.C.
56901	WINDOVER HIGH SCHOOL	YEO & YEO P.C.
56903	ACADEMIC AND CAREER EDUCATION ACADEMY	YEO & YEO P.C.
59000	MONTCALM AREA ISD	YEO & YEO P.C.
61905	MUSKEGON HEIGHTS PUBLIC SCHOOL ACADEMY	YEO & YEO P.C.
63010	BIRMINGHAM PUBLIC SCHOOLS	YEO & YEO P.C.
63030	PONTIAC CITY SCHOOL DISTRICT	YEO & YEO P.C.
63050	BERKLEY SCHOOL DISTRICT	YEO & YEO P.C.
63070	AVONDALE SCHOOL DISTRICT	YEO & YEO P.C.
63110	OXFORD COMMUNITY SCHOOLS	YEO & YEO P.C.
63210	HOLLY AREA SCHOOL DISTRICT	YEO & YEO P.C.
63270	CLAWSON PUBLIC SCHOOLS	YEO & YEO P.C.
63280	LAMPHERE PUBLIC SCHOOLS	YEO & YEO P.C.
63911	HOLLY ACADEMY	YEO & YEO P.C.
63915	ARTS & TECHNOLOGY ACADEMY OF PONTIAC	YEO & YEO P.C.
73000	SAGINAW ISD	YEO & YEO P.C.
73010	SAGINAW, SCHOOL DISTRICT OF THE CITY OF	YEO & YEO P.C.
73030	CARROLLTON PUBLIC SCHOOLS	YEO & YEO P.C.

73040	SAGINAW TOWNSHIP COMMUNITY SCHOOLS	YEO & YEO P.C.
73110	CHESANING UNION SCHOOLS	YEO & YEO P.C.
73170	BIRCH RUN AREA SCHOOLS	YEO & YEO P.C.
73240	ST. CHARLES COMMUNITY SCHOOLS	YEO & YEO P.C.
73911	SAGINAW LEARN TO EARN ACADEMY	YEO & YEO P.C.
74040	CAPAC COMMUNITY SCHOOLS	YEO & YEO P.C.
79100	MILLINGTON COMMUNITY SCHOOLS	YEO & YEO P.C.
80090	BLOOMINGDALE PUBLIC SCHOOL DISTRICT	YEO & YEO P.C.
80110	GOBLES PUBLIC SCHOOL DISTRICT	YEO & YEO P.C.
81901	HONEY CREEK COMMUNITY SCHOOL	YEO & YEO P.C.
81903	WASHTENAW TECHNICAL MIDDLE COLLEGE	YEO & YEO P.C.
82050	GARDEN CITY PUBLIC SCHOOLS	YEO & YEO P.C.
82060	HAMTRAMCK, SCHOOL DISTRICT OF THE CITY OF	YEO & YEO P.C.
82090	LINCOLN PARK, SCHOOL DISTRICT OF CITY OF	YEO & YEO P.C.
82155	TRENTON PUBLIC SCHOOLS	YEO & YEO P.C.
82170	WYANDOTTE, SCHOOL DISTRICT OF THE CITY OF	YEO & YEO P.C.
82300	GROSSE ILE TOWNSHIP SCHOOLS	YEO & YEO P.C.
82400	RIVERVIEW COMMUNITY SCHOOL DISTRICT	YEO & YEO P.C.
82405	SOUTHGATE COMMUNITY SCHOOLS	YEO & YEO P.C.
82707	EXPERIENCIA PREPARATORY ACADEMY	YEO & YEO P.C.
82726	HINOKI INTERNATIONAL SCHOOL	YEO & YEO P.C.
82738	ACADEMY OF INTERNATIONAL STUDIES	YEO & YEO P.C.
82746	W-A-Y ACADEMY	YEO & YEO P.C.
82916	SUMMIT ACADEMY	YEO & YEO P.C.
82925	DETROIT COMMUNITY SCHOOLS	YEO & YEO P.C.
82943	WESTON PREPARATORY ACADEMY	YEO & YEO P.C.
82956	OLD REDFORD ACADEMY	YEO & YEO P.C.
82996	CLARA B. FORD ACADEMY	YEO & YEO P.C.
73180	BRIDGEPORT-SPAULDING COMMUNITY SCHOOL DISTRICT	YEO & YEO P.C.
3010	PLAINWELL COMMUNITY SCHOOLS	YEO & YEO P.C.
56902	MIDLAND ACADEMY OF ADVANCED & CREATIVE STUDIES	YEO & YEO P.C.
63300	WATERFORD SCHOOL DISTRICT	YEO & YEO P.C.
80150	MATTAWAN CONSOLIDATED SCHOOLS	YEO & YEO P.C.
59150	VESTABURG COMMUNITY SCHOOLS	YEO & YEO P.C.
63040	ROYAL OAK SCHOOLS	YEO & YEO P.C.