

LEO



Michigan Department of
TREASURY



COVID-19 Updates and Resources for School Districts

Wednesday, June 17, 2020

1:00 p.m.

Agenda

- I. Welcome & Introductions
- II. Department of Treasury Update
- III. Department of Education Update
- IV. Michigan School Business Officials Update
- V. Michigan Unemployment Insurance Agency (UIA) Programs and Updates
- VI. Question and Answer
- VII. Closing Remarks



Welcome & Introductions

Joyce Parker
Deputy Treasurer,
State and Local Finance,
Department of Treasury



Michael Rice
State Superintendent,
Department of Education



Michigan Department of Treasury Updates

Jessica Thomas

Division Administrator,
School Review and Fiscal Accountability Division,
Department of Treasury



Debbie Roberts

Bureau Administrator,
State and Authority Finance,
Department of Treasury



SRFA

School Review and Fiscal Accountability Division

Jessica Thomas
Division Administrator



Early Warning Legislation

Public Act 109 of 2015

MCL 380.1219

Public Act 109 of 2015 - MCL 380.1219 (1)

- Unless exempt, before July 7 of each school fiscal year, each district and public school academy shall transmit to CEPI budgetary assumptions used when adopting its annual budget
- However, a school district or public school academy that had a positive general fund balance of at least 5% of total general fund revenues for each of the 2 most recently completed school fiscal years is NOT required to transmit the budgetary assumptions.

Methods Used to Identify Potential Fiscal Stress

- Projection Model
- Budget Review
- Corrective Action Plan (CAP) Process

Key Considerations

- Enrollment Trends (Pupil FTEs)
- Foundation Allowance Trends
- Audited General Fund Balance
- Projected General Fund Balance
- Ability to Pay Debt Obligations
- Cash Flow Projections
- Use of Fund Balance

Reporting of Budgetary Assumptions

- Transmittal through Center For Educational Performance and Information (CEPI)
- Assumptions are due by July 7 of each year after school boards adopt projected budgets
- Current transmittal will include data from:
 - 2019-20 Final Budget (Adopted)
 - 2020-21 Budget Projections (Adopted)

Contact Info (Required)	
Name	<input type="text"/>
Phone Number	<input type="text"/>
Email Address	<input type="text"/>

 Print

Previous Year Final Budget	
Opening Balance	<input type="text"/>
Total Revenue	<input type="text"/>
Total Expenditure	<input type="text"/>
Closing Balance	<input type="text"/>
Expenditure Per Pupil for School Year 2018-2019	<input type="text"/>

Budgetary Assumptions for School Year 2019-2020	
Opening Balance	<input type="text"/>
Total Revenue	<input type="text"/>
Total Expenditure	<input type="text"/>
Closing Balance	<input type="text"/>
Projected Foundation Allowance	<input type="text"/>
Projected Student Membership	<input type="text"/>
Projected Expenditure Per Pupil for School Year 2019-2020	<input type="text"/>

(Screenshot from Budgetary Assumptions Portal from previous year)

Declaration of Potential Fiscal Stress - Reporting

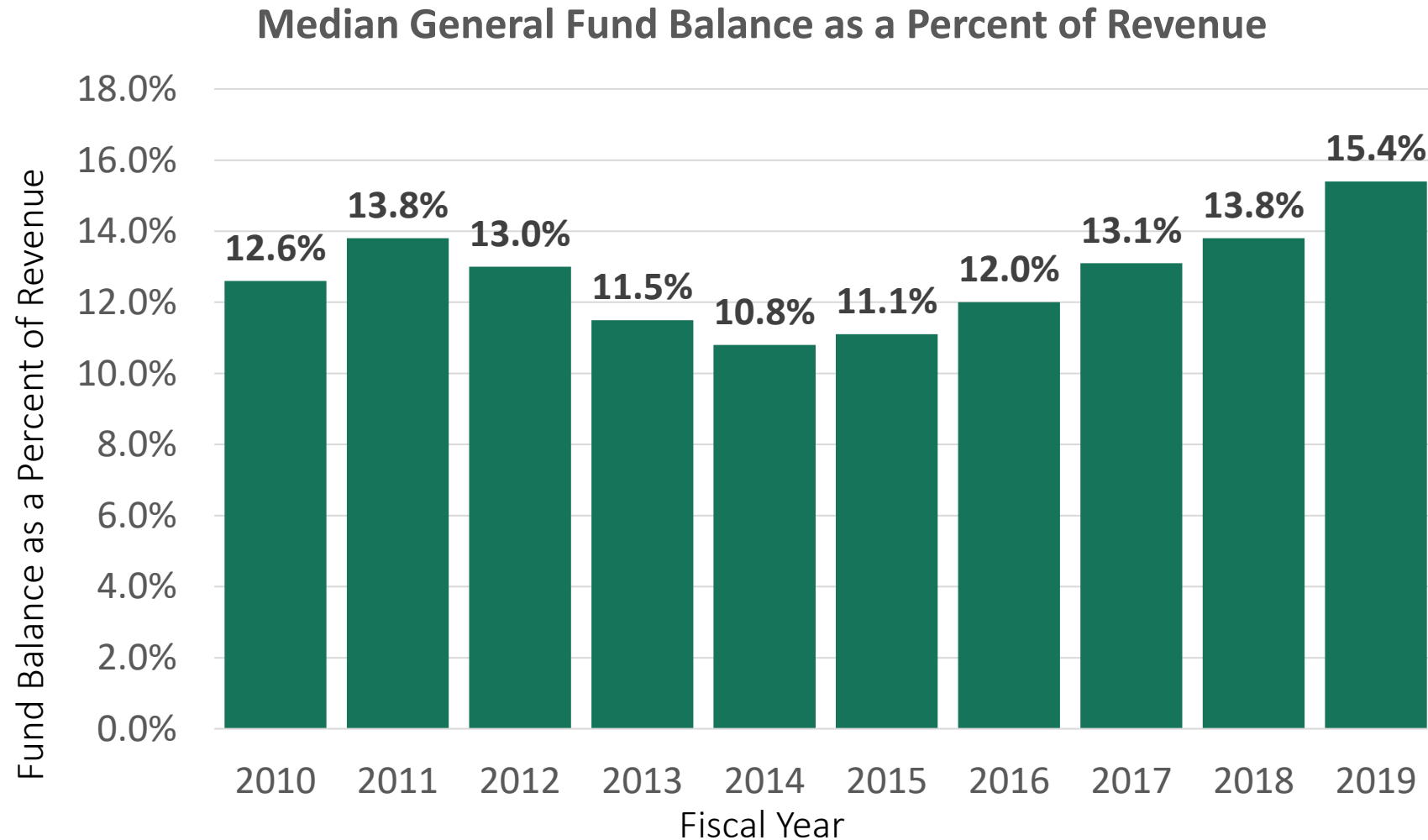
- Treasury may require periodic financial status reports if certain circumstances are present
- District may choose to establish a contract with an ISD to perform an administrative review of the financial status of the district
- Examples of reports requested
 - Cash Flow Statements
 - Budget to Actual reports
 - Current Year budgets

Early Warning Statistics

Projection Model			
Fiscal Year	Requested Corrective Action Plan	Declared Potential Fiscal Stress	Remaining Districts
2015-16	75	18	2
2016-17	50	7	0
2017-18	51	7	1
2018-19	42	7	1
2019-20	40	Pending	Pending
Budget Review			
Fiscal Year	Requested Corrective Action Plan	Declared Potential Fiscal Stress	Remaining Districts
2015-16	30	1	0
2016-17	26	1	0
2017-18	4	0	0
2018-19	25	9	5
2019-20	26	1	1

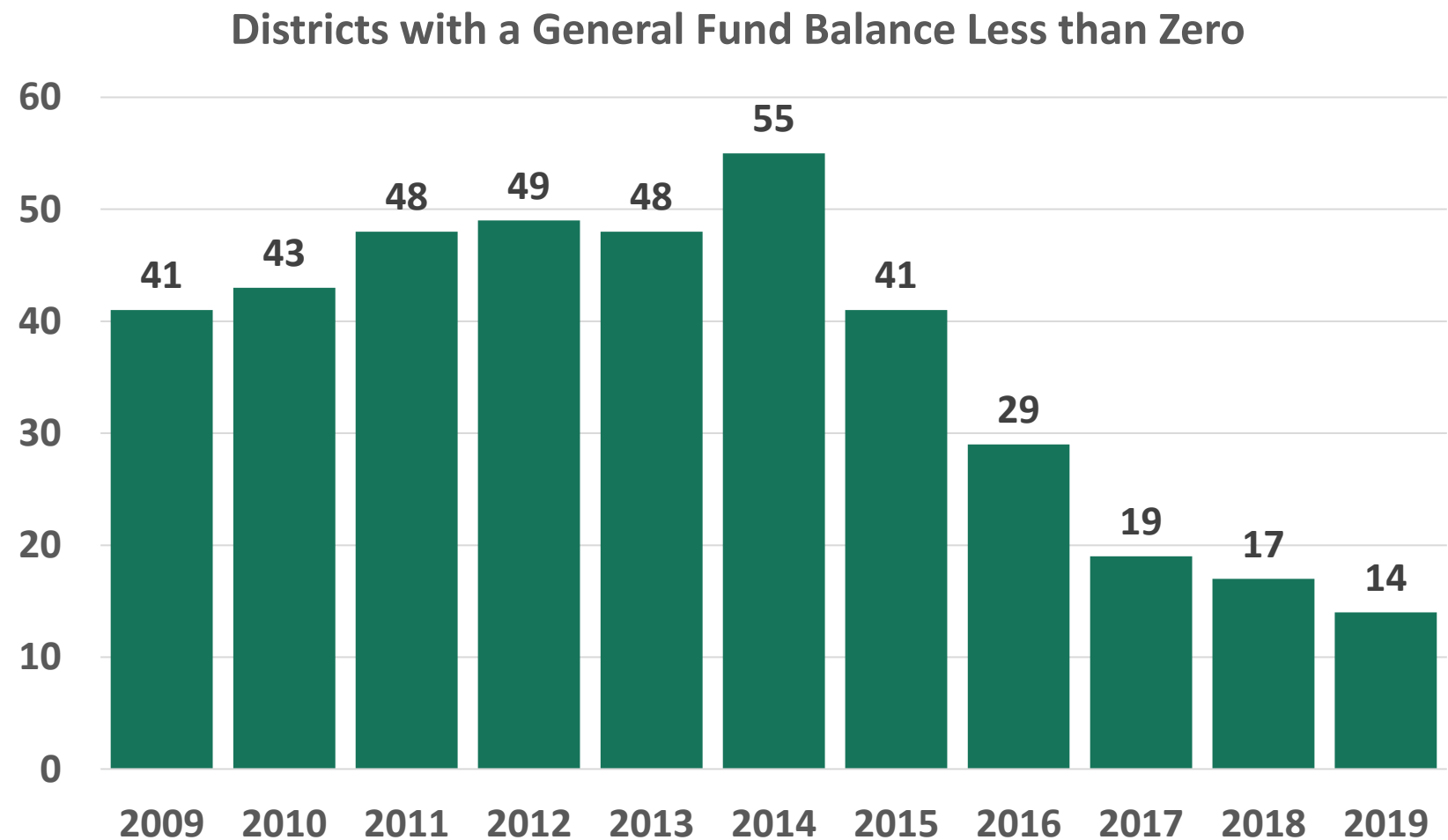
- Potential fiscal stress was declared on **51** districts since the enactment of PA 109 of 2015.
- Of the 51 declarations:
 - 29 Improved their financial position
 - 8 Incurred deficits
 - 4 Closed
 - 10 Remain in Treasury oversight

General Fund Balance - 10 Year Trend



*Districts are required by law to submit this data to the State of Michigan and the data is collected by the Center for Educational Performance and Information (CEPI). The data collected by CEPI should match the district's audited financial statements. This data represents all LEAs, PSAs, and ISDs. This graph shows the median general fund balance as a percent of revenue.

Deficit Districts – 10 Year Trend



*Districts are required by law to submit this data to the State of Michigan and the data is collected by the Center for Educational Performance and Information (CEPI). The data collected by CEPI should match the district’s audited financial statements. This data represents all LEAs, PSAs, and ISDs. This graph shows a total general fund balance as a percent of revenues.

Treasury Resources

- Provide professional, technical, and financial support to districts navigating potential fiscal stress
- Provide customized data to districts that may assist in the budgeting process
 - Peer comparison data
 - 10 Year trend analysis
 - School of Choice statistics
- Strategic partner for districts navigating potential fiscal stress

Michigan Department of Education Updates

Michael Rice
State Superintendent,
Department of Education



Phil Boone
Administrative Manager,
State Aid and School Finance Unit,
Department of Education



Phil Boone

boonep2@Michigan.gov

517-355-4059

School Aid Proration under Michigan Law



May Consensus Revenue Estimating Conference

- 2020 GF/GP down \$2.1 Billion from 2019 (18.8% decrease) and \$2.0 billion from Jan. 2020 CREC
- 2021 GF/GP down \$1.9 Billion from Jan. 2020 CREC
- 2020 SAF down \$875 Million from 2019 (6.5% decrease) and \$1.2 billion from Jan. 2020 CREC
- 2021 SAF down \$1.1 Billion from Jan. 2020 CREC



Where do we go from here?

- 2020 negative supplemental or more help from Feds?
 - HEROES Act?
 - Increased flexibility?
 - Negative supplemental?



How is proration triggered?

- Department of Treasury determines School Aid Fund appropriations exceed amounts available for expenditure
- Treasury notifies State Budget Director
- Before any proration may occur, the State Budget Director must give notice to the legislature
- Legislature has the greater of 30 days or 6 session days to act to prevent proration



How is proration calculated?

- Departments of Treasury and Education agree on percentage of School Aid Fund appropriated to districts, ISDs, other K-12 entities, and Community Colleges/Universities
- LEAs: ~87%
- ISDs: ~7%



How is proration calculated?

- If \$1.15 billion shortfall:
- LEA proration amount = ~\$1 billion
- $\$1\text{B} / 1,461,000 \text{ FTE} = \685 per pupil
- ISD proration amount = ~\$80,500,000



What sections are unaffected?

- Sec. 11f – Durant Non-Plaintiff Cash Payment (Districts; ISDs)
- Sec. 11g – Durant Non-Plaintiff Debt Service (Districts; ISDs)
- Sec. 11j – School Bond Redemption Fund (Districts; Other Entities)
- Sec. 22a – Proposal A Obligation Payment (Districts)
- Sec. 26a – Renaissance Zone Reimbursement (Districts; ISDs; Other Entities)
- Sec. 26b – Payment in Lieu of Taxes (PILT) Reimbursement (Districts; ISDs; Other Entities)
- Sec. 31d – School Lunch Programs (Districts)



What sections are unaffected?

- Sec. 31f – School Breakfast Program (Districts)
- Sec. 51a(2) – Special Ed ISD Foundations and Costs (Districts; ISDs)
- Sec. 51a(12) – Now Sec. 51a(11) – Special Ed ISD Foundations for Non-Sec. 52 (Districts; ISDs)
- Sec. 51c – Special Education Headlee Obligation (Durant) (Districts)
- Sec. 53a – Special Education for Court-Placed Pupils (Districts; ISDs)
- Sec. 56 – Special Education ISD Millage Equalization (ISDs)
- Sec. 152a – Adair Database Payment (Districts; ISDs)



What will my status report look like?

District Status Report

CURRENT YEAR ALLOWANCES		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$3,686.59)	13,590,577.17	72.72 %	8,564,088.52	1,318,979.20
51c	SPEC ED HEADLEE OBLIGATION	1,435,275.36	72.72 %	913,265.71	130,466.53
22b	DISCRETIONARY PAYMENT	6,589,338.68	72.72 %	4,191,071.09	600,696.00
296	SAF REVENUE SHORTFALL PRORATION	(2,525,245.65)	72.72 %	0.00	(1,836,358.64)
31A	AT RISK	900,906.94	72.72 %	573,247.09	81,892.44



What will my status report look like?

ISD Status Report

		Amount	Pct To Date	Previous Amts	Current Amt
CURRENT YEAR ALLOWANCES					
51a.2	SPECIAL ED FOUNDATION (SEC 52) 243.95 Total FTEs	1,980,627.65	72.72 %	1,260,273.37	180,039.06
51a	SPECIAL EDUCATION	8,041,897.06	72.72 %	5,117,059.10	731,008.44
51a11	SPECIAL ED FOUNDATION (NON-SEC 52) 45.55 Total FTEs	369,456.05	72.72 %	235,084.88	33,583.56
296	SAF REVENUE SHORTFALL PRORATION	(1,844,561.48)	72.72 %	0.00	(1,341,365.11)
74(2)	BUS DRIVER SAFETY/NON SE AUX TRANS	68,016.00	72.72 %	43,278.58	6,182.66
53a(5)	COURT AND STATE AGENCY PLACED PUP	391,612.86	72.72 %	249,183.26	35,597.61
24	COURT PLACED CHILDREN	636,101.81	72.72 %	404,751.58	57,821.66



Michigan School Business Officials (MSBO) Update

Robert Dwan
Deputy Executive Director,
Michigan School Business Officials





MICHIGAN SCHOOL BUSINESS OFFICIALS

MSBO UPDATE

MICHIGAN DEPARTMENT OF TREASURY – COVID-19 UPDATE

06/17/2020

Robert Dwan

Deputy Executive Director



“HOT TOPICS”

BUDGET

FY 2019-20 BUDGET - FINAL

FY 2020-21 BUDGET – INITIAL

SCHOOL AID FUND SHORTFALL

TIMING OF DECISION MAKING

MSBO OFFERINGS IN A COVID-19 WORLD



MEMORANDUM
May 15, 2020
Page 5

Table 2
SCHOOL AID FUND (SAF)
REVENUE, EXPENDITURES, AND YEAR-END BALANCE ESTIMATES
(millions of dollars)

	SFA Estimates		
	FY 2019-20 Year-To- Date	FY 2020-21 SFA Estimate	FY 2021-22 SFA Estimate
Revenue:			
Beginning Balance	\$194.7	\$0.0	\$0.0
<u>Ongoing Revenue:</u>			
Consensus Revenue Estimate (January 2020)	\$13,925.5	\$14,317.5	\$14,640.1
Consensus Revenue Estimate Change	(1,248.8)	(1,137.1)	(719.7)
Consensus Revenue Estimate (May 2020)	\$12,676.7	\$13,180.4	\$13,920.4
<u>Other Revenue Adjustments:</u>			
General Fund/General Purpose Grant	\$62.6	\$62.7	\$62.7
Community District Education Trust Fund	75.8	78.8	72.0
Federal Ongoing Aid	1,759.6	1,806.9	1,806.9
Subtotal Ongoing Revenue	\$14,574.7	\$15,128.8	\$15,862.0
<u>Non-Ongoing Revenue:</u>			
Reserve Fund for MPSERS	\$1.9	\$0.0	\$0.0
Subtotal Non-Ongoing Revenue	\$1.9	\$0.0	\$0.0
Total Estimated School Aid Fund Revenue	\$14,771.3	\$15,128.8	\$15,862.0
Expenditures:			
<u>Ongoing Appropriations:</u>			
Initial Ongoing K-12 Appropriations	\$15,016.8	\$15,087.4	\$15,309.7
Cost Adjustments (January/May 2020)	(79.2)	222.3	97.9
Enacted Supplementals (PA 162 of 2019)	59.9	0.0	0.0
Fund Community Colleges with SAF	414.7	425.7	431.5
Partially Fund Higher Education with SAF	349.4	356.1	357.2
Subtotal Ongoing Appropriations	\$15,851.6	\$16,091.5	\$16,196.4
<u>One-Time and Other Appropriations:</u>			
Enacted Supplementals (PA 162 of 2019)	\$10.7	\$0.0	\$0.0
Subtotal One-Time and Other Appropriations	\$10.7	\$0.0	\$0.0
Total Estimated School Aid Fund Expenditures	\$15,862.2	\$16,091.5	\$16,196.4
PROJECTED YEAR-END SCHOOL AID FUND BALANCE	(\$1,090.9)	(\$962.7)	(\$334.4)

**Expenditures:****Ongoing Appropriations:**

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Subtotal One-Time and Other Appropriations	\$10.7	\$0.0	\$0.0

Total Estimated School Aid Fund Expenditures.....	\$15,862.2	\$16,091.5	\$16,196.4
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PROJECTED YEAR-END SCHOOL AID FUND BALANCE	(\$1,090.9)	(\$962.7)	(\$334.4)
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ASSUMES NO REDUCTION IN EXPENDITURES!



MSBO OFFERINGS IN A COVID-19 WORLD

Successful 100% online workshop

Staff Availability

Constant Communication

Needs and Safety of Members is the Priority

Michigan Unemployment Insurance Agency (UIA) Programs and Updates

Darryl Hunter
Division Administrator,
Tax and Employer Services,
Unemployment Insurance Agency

Yukima Everett
Administrative Manager,
Tax and Employer Services,
Unemployment Insurance Agency





MICHIGAN DEPARTMENT OF
**LABOR & ECONOMIC
OPPORTUNITY**

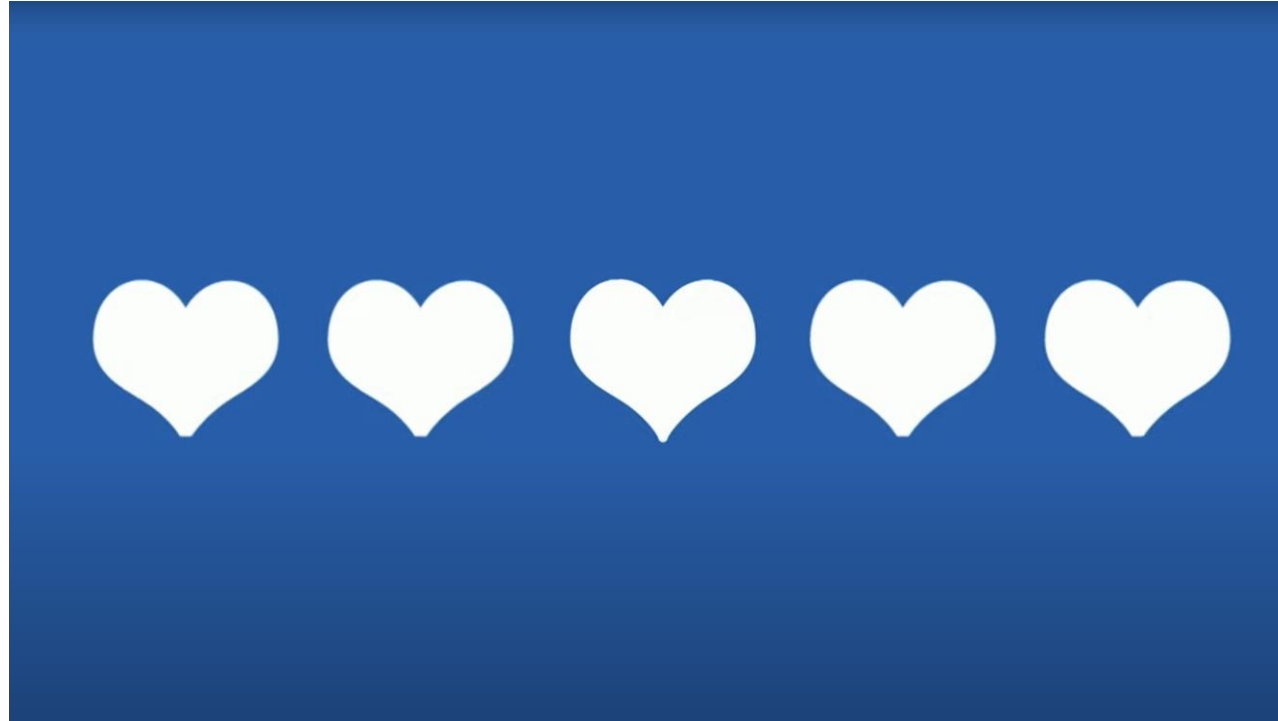
Webinar Agenda

- Work Share Overview
- How it Works
- Eligibility Requirements
- Application Process
- Certifying a Plan
- Terminating a Plan
- Work Share and the Paycheck Protection Program
- Employer FAQs
- Employee FAQs
- Contact



WorkShare

Work Share Program Restart. Retain.



WorkShare

Work Share Program Restart. Retain.



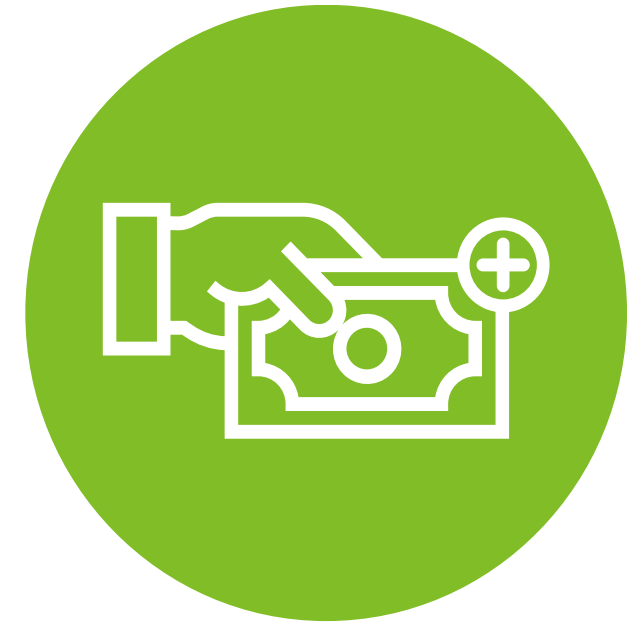
- Work Share is the State of Michigan's program that can help employers retain their employees and restart their business during disruptions in operations.
- It allows employers to bring back or keep employees working with reduced hours, while employees collect partial unemployment benefits to make up a portion of the lost wages.
- Work Share has traditionally been used by employers to retain their employees and avoid layoffs.



WorkShare

How it Works

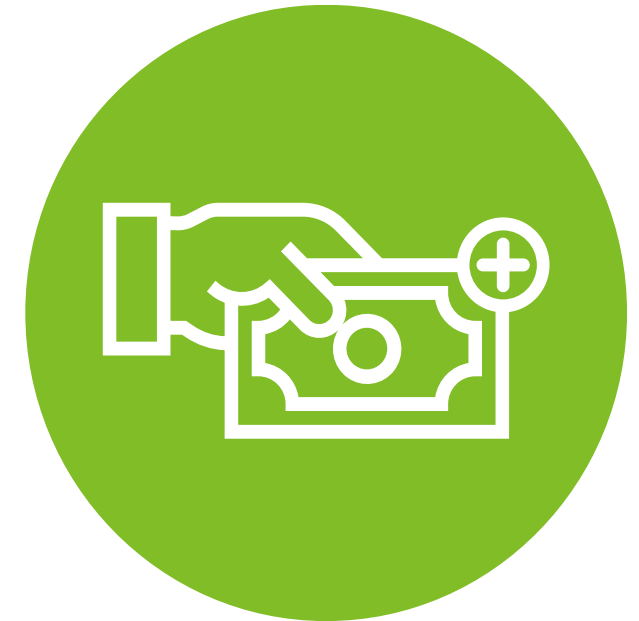
- As Michigan restarts its economy, employers are urged to use the program to bring their employees back from unemployment and restart their operations.
- With the Work Share program, an employee works fewer hours in a week receiving a reduced salary from an employer but is given a percentage of their state UI benefits plus an additional \$600/week in Federal Pandemic Unemployment Compensation (FPUC) through the federal CARES Act benefit through July.



WorkShare

How it Works

- An employer can bring back their employees at a reduced rate, and the employees could even receive more money than they would during normal work hours.
- More importantly, they would receive more money than they would if they remained on standard unemployment.
- This allows the employer to start their business at a reduced capacity while their employees still earn high wages and received unemployment benefits.



Employer Eligibility Requirements

Employer

- Active UI account number & be a liable as an employer
- Employer must obtain approval of any applicable collective bargaining unit representative.
- Employers participating in Work Share cannot modify employees fringe benefits.

Employee

- Have earned enough wages to meet the monetary eligibility in order to establish an unemployment claim
- Part time employees and new employees are eligible.
- Employees on previous UI claim **MUST** discontinue certifying previous claims while participating in Work Share



WorkShare

Advantages of Work Share- Employer

- Minimizes or eliminates the need for layoffs
- Businesses can reduce employee work hours to reflect decreases/increases in business demand
- Enables a business to retain trained employees and avoid the expense of recruiting; hiring and training new employees when business improves
- Saves money and keeps your skilled workforce intact
- Can be used in almost any type of business or industry
- Employees keep their fringe benefits
- Employees are spared the hardship of full unemployment and receive more income than if they were fully laid off



WorkShare

Flexible for Employers



- Employers can pick which employees they want in a Workshare plan, their only needs to be a minimum of 2 employees in each plan, and employers can have multiple plans.
- Employers have flexibility to stop within the timeframe of your approved application
- An employer can reduce hours and wages by as little as 10% and as much as 60%.
- Employer will have to certify your employee weekly or biweekly
- An employer could bring back 10 employees with a 20% reduction in one Work Share Unit they create and 20 employees at a 50% reduction in a different Work Share unit.



WorkShare

Flexible for Employers



- A Work Share plan may be approved for a period of up to 52 consecutive weeks but can be ended at any time without penalty and a new one can also be created whenever an employer wants.
- You will have to communicate with the employee about participating in workshare
- Plans are submitted during the week they are approved for the following Sunday



WorkShare

Employee Exclusions



- Employees who work more than 40 hours per week
- Employees cannot be seasonal, temporary or intermittent employment
- Work Share benefits are taxable income, but deductions can not be subtracted from your weekly or bi-weekly payment.

How to Apply for the Michigan Work Share Program

Here is a short video detailing how you can sign up today!

<https://www.youtube.com/watch?v=dwRXj0E76Mk>



WorkShare

Certification

Home > Account: 2013997 000 > Work-Share


Work-Share Plans

To view details or modify an existing approved Work-Share plan, please select from the list below. To begin a new Work-Share plan application please click the button to the right.

Work-Share Plan Application

Filter

Plan Number	Unit Name	Reduction	Begin	End	Status			
56,000	TEST	45%	07-Jun-202	02-Jan-202	Approved	View Plan	File Certification	Terminate Plan
56,001	TESTING	45%	07-Jun-202	02-Jan-202	Approved	View Plan	File Certification	Terminate Plan



- For your employees to be paid, you will need to certify your employee's eligibility either weekly or bi-weekly.
- On the date you are to certify, login to your MiWAM account, click UI Tax, click Manage Work Share Plans, then click the File Certification link.



WorkShare

Terminating a Plan

- An employee can not have more than one active UI claim and **MUST** discontinue weekly or bi-weekly certifications on the week they return to work on a Work Share plan.

HomeSettingsHelpLog Off

Home > Account: 2171948 000 > Work-Share

Work-Share Plans

To view details or modify an existing approved Work-Share plan, please select from the list below. To begin a new Work-Share plan application please click the button to the right.

Work-Share Plan Application

Filter

Plan Number	Unit Name	Reduction	Begin	End	Status			
489,013	AME AUTO	40%	17-May-20	01-Aug-20	Approved	View Plan	File Certification	Terminate Plan

For security reasons it is important to remember to close your browser completely when you are done.



WorkShare

Work Share and Paycheck Protection Program

- Keep in mind, employers that are a part of the Paycheck Protection Program (PPP) can still participate in Work Share, but the program design needs to be considered when the goal of PPP is forgiveness of loans.
- The Paycheck Protection Program recipients should review their PPP application as they structure their Work Share plan.



WorkShare

Work Share and Paycheck Protection Program

PPP forgiveness requirements include:

- 75% of PPP loan amount must be used for payroll costs to be eligible for forgiveness
- Loan forgiveness will be reduced if salaries and decrease salaries and wages by more than 25% for any employee that made less than \$100,000 annualized in 2019.
- Employers have until June 30, 2020 to restore full-time employment and salary levels for any changes made between February 15, 2020 and April 26, 2020.



WorkShare

Here's an Example

Let's say as the economy opens up:

- A manufacturer is considering restarting their business.
- They know they'll experience a loss of revenue for the next 12 weeks, but still want to reopen operations.
- They have 100 employees, and all were laid off due to COVID-19.
- The employer wants to bring them all back to work, but only at 70% capacity, so they would put each employee in Work Share plan with a 30% reduction.



Restarting a Business

- Let's assume each employee under normal operations, earns \$1,000/week. Under Work Share, the employee is retained to work with a 30% reduction in wages and hours.
- Their salary would then be \$700 per week plus 30% of their state unemployment benefits plus the extra \$600 federal benefit.
- Under Work Share, the employees would make more than \$1,400 a week vs only \$962 on unemployment.

Employee Weekly Salary
through July 2020

\$1,408
with Work Share

\$962
full unemployment



WorkShare

Work Share Expanded

Under the federal CARES Act and the Governor's Executive Orders:



- Employee hours/wages can now be reduced by as little as 10% or as high as 60%.
- The length of time requirement that employers must be in business has been waived
- Employers do not have to be current on their unemployment taxes
- Employers are not required to have a positive balance in their unemployment tax account.
- Regular part-time employees are now eligible
- Participants receive % MI benefits + \$600 FPUC weekly through July
- Work Share is 100% federally funded through December 2020. Employers quarterly tax rate and reserve balance remain intact.



WorkShare

Conclusion

- Work Share is a great option for employers who need to bring back their employees at a reduced capacity.
- It also allows the company to reengage their workforce and ramp up their business at a schedule that works for them.
- Using additional money from the CARES Act serves as a great incentive for workers to return from total unemployment and get back to work!



WorkShare

Employer FAQs

Q. If an employer chooses Work Share, must he or she use it for their entire business?

A. No. A Work Share plan can apply to a department, shift or another organizational unit. Employers may have more than one Work Share plan.

Q. Can I lay off some of the workers participating in a Work Share plan and continue the plan with the remaining individuals?

A. No. You may not lay off any employees in a Work Share plan during the duration of the plan.



WorkShare

Employer FAQs

Q. Not every employee within the “affected unit” is a union member; can the unit still be approved for a Work Share plan?

A. Yes

Q. Can the union representative request a modification or termination of a Work Share plan?

A. No. The union cannot unilaterally modify or terminate a Work Share plan.



WorkShare

Employee FAQs

Q. What do I do if my employer has been approved for Work Share?

A. Your employer will provide you with information regarding participation in a Work Share Program. You will receive a letter Form #1054, from the State of Michigan, Unemployment Insurance Agency, explaining your weekly benefit amount while participating in Work Share, your weeks of eligibility and your employer Work Share Plan begin and end date. This letter will provide you with instructions on method of payment. You do not need to contact the UI office to file for your weekly Work Share benefits, this will be completed by your employer.



WorkShare

Employee FAQs

Q. When will I receive my weekly Work Share amount?

A. After UIA notifies you of your eligibility for Work Share Benefits, your employer will submit all the information on your behalf. If you have any questions regarding your Work Share benefits you must contact your employer.

Q. How will I receive my weekly Work Share amount?

A. Payments are issued by either a UIA issued debit card from Bank of America or direct deposit to your financial institution of choice. To set-up direct deposit you will need to create a Michigan Web Account Manager (MiWAM) and data enter your direct deposit information under the Claimant Services tab or call 1-866-500-0017 and select the payment option. You will need to have your financial Institution's routing number and your account number readily available. If no option is selected, your method of payment will default to debit card. If you have previously selected a method of payment, your option will remain the same.



WorkShare

Employee FAQs

Q. I forgot my personal identification number (PIN). Can you help me?

A. Call 1-866-500-0017 and speak to a representative.

Q. Can I protest my Work Share claim or benefit amount?

A. Form UIA 1054, *Notice to Employees of Approved Work Share Plan*, cannot be protested. Your employer handles the entire Work Share process including application, participant list and the work reduction percentage resulting in the payment of Work Share benefits.



WorkShare

Employee FAQs

Q. I was receiving a standard UI claim then I was recalled back to work and told that my employer was having me to participate with Work Share. Do I continue to certify my standard UI claim?

A. It is imperative that while you are participating in the Work Share Program that you do not certify your previous standard claim. While the Plan is in effect, your employer is responsible for certifying you for benefits. You are not to receive benefits under a standard UI claim and a Work Share claim. You will be committing fraud if you certify your standard UI claim while you are receiving benefits from participating in the Work Share Program.



WorkShare

Employee FAQs

Q. Can I work for another employer while participating in my employer's Work Share plan?

A. Yes. However, if you have other employment and work more hours in your other employment than were reduced by the Work Share employer, it is possible that your weekly UI benefit amount would be affected. For example, if you are reduced 10 hours with the Work Share employer and work 12 hours with a different employer you will not receive benefits for that week. You must report the number or hours worked each week with your other employer to your Work Share employer.



WorkShare

Learn More



Michigan.gov/WorkShare or email
UIA-WorkShare@Michigan.gov



Office of Employer Ombudsman
855-484-2636 or 844-WORKSHR
(967-5747)



WorkShare

Questions

Robert Dwan
Deputy Executive Director,
Michigan School Business Officials



Don Wotruba
Executive Director,
Michigan Association of School Boards



Chris Wigent
Executive Director,
Michigan Association of Superintendents &
Administrators



Contact & Website Information

Websites:

- www.Michigan.gov/Treasury
- [Treasury SRFA Website](#)
- [Treasury COVID-19 Updates for Local Governments and School Districts](#)
- <https://www.michigan.gov/mde/>
- https://www.michigan.gov/leo/0,5863,7-336-78421_97241---,00.html
- www.house.mi.gov/hfa/Consensus.asp
- <https://www.senate.michigan.gov/sfa/>

Contact Information:

- Michigan Finance Authority (MFA):
TreasMFA@michigan.gov
- School Review and Fiscal Accountability Division:
OSRFA@michigan.gov



Thank You!



Michigan Department of
TREASURY

LEO

