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School Law and Finance Seminar

February 3, 2023



AGENDA

- Top 5 School and Law Finance Concepts to Understand as a Board Member
 - School Funding
 - Effective School Boards:
Understanding the Legal Context
- K-12 Cybersecurity

Break

- Understanding District Financial Statements
- Legal Hot Topics
- Closing Remarks

Networking Reception



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School Funding – Key Concepts

February 3, 2023



Presenter



Chris Geck, CPA
Principal



School Funding

School district General Fund revenue – statewide average by source

Estimated sources of revenues	Statewide
Local sources	21%
State sources	64%
Federal and other	15%
TOTAL	100%

Source: FID data from CEPI, School Year 2021/2022



School Funding

State Aid - Basic Concept

- Foundation Allowance - “Target” – set each year as part of state budget process
 - \$9,150, per student, for FY 2023 (minimum)
- Total to be collected = # of students (X) foundation allowance
 - District levies 18mills (max) on local non-homestead properties
 - State aid covers the difference
- Cash flow timing
 - Local property taxes – summer levy or 50/50 split (summer and winter)
 - State portion – 11 monthly payments commencing in October



School Funding

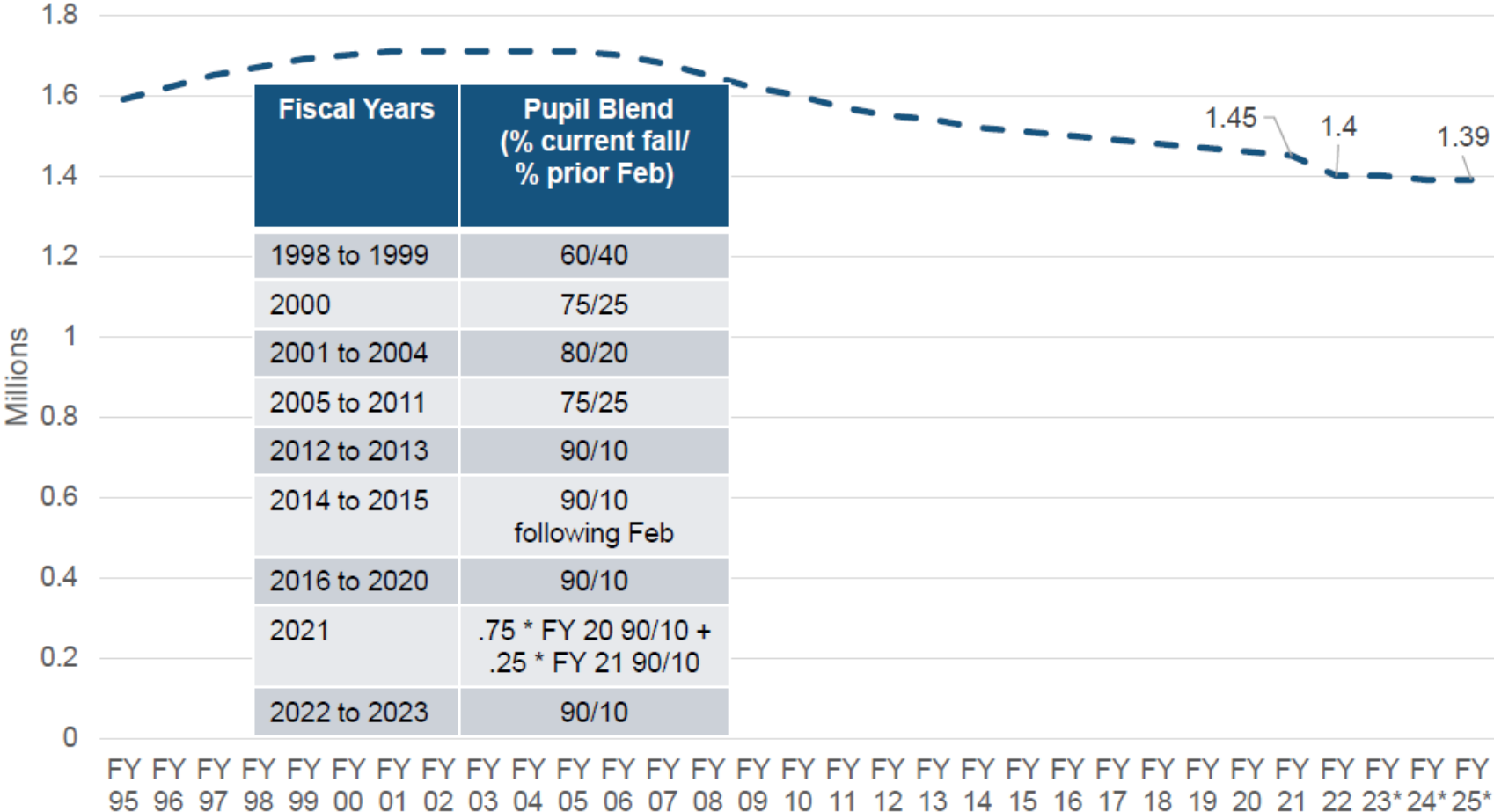
State Aid– Blended Student Count

- “State Aid Membership”
 - 90% of the current year October count
 - 10% of the past fiscal year February count
- Counts are audited/certified by district’s ISD
- State-wide trends
 - Approximately 1,400,000 students
 - Declining enrollment
 - Additional 40,000 student decline in FY 21 due to pandemic
 - Anticipating 6,000 drop each in FY23 and FY24
 - Districts will need to monitor their specific trends – forecast and monitor cost structure



School Funding

Foundation Allowance – Blended Student Count - History



Source: House Fiscal Agency (January 2023)



School Funding

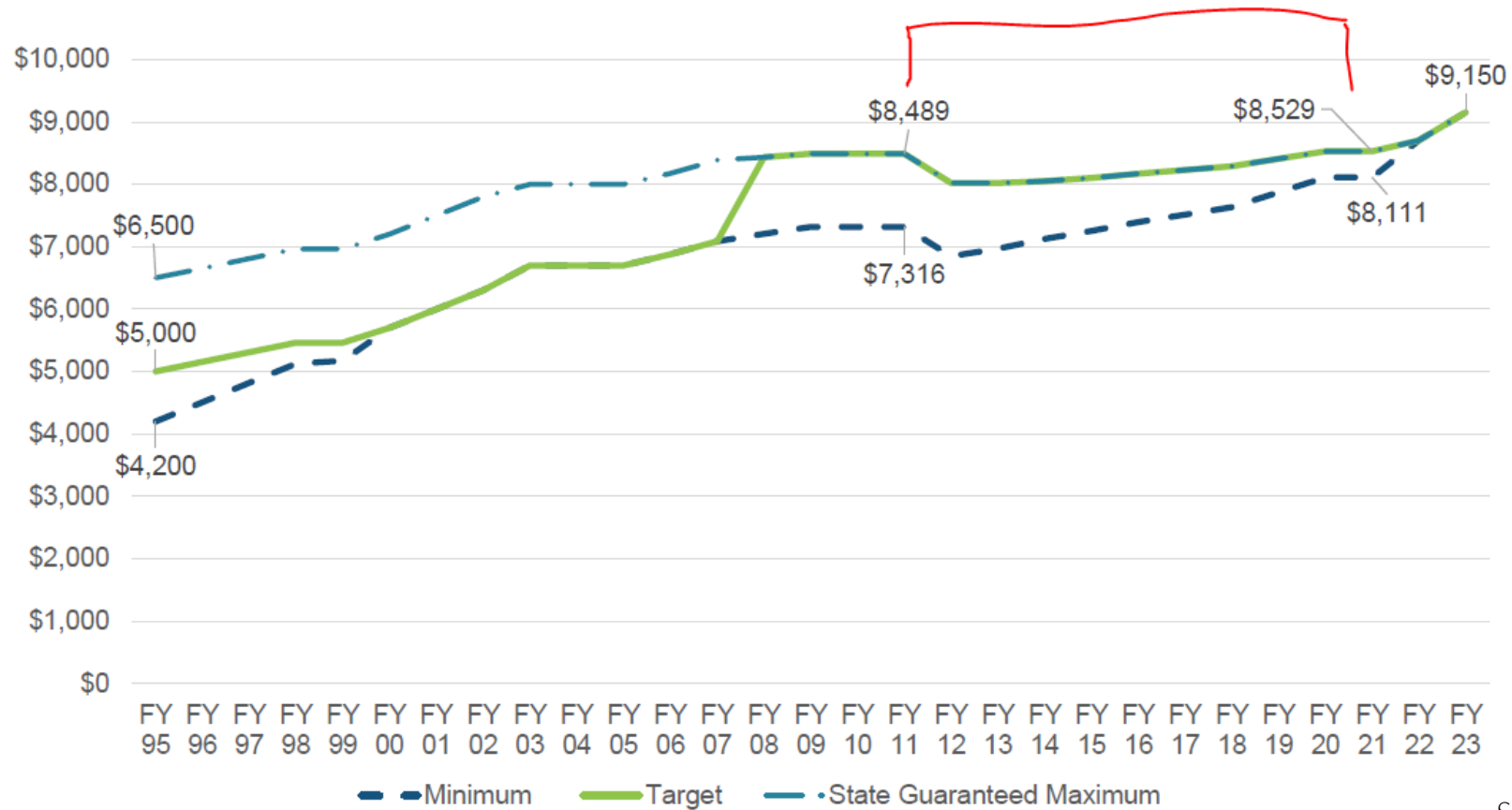
State Aid - Foundation Allowance

- “Target”
 - \$9,150 for FY23, up from \$8700 in FY22
 - Set each year as part of State budget process
- Timing
 - May and January CREC – sets the stage for budget process
 - “Goal” is for districts to know next year’s foundation allowance before original budget for next year, is completed in June
- Funding Source of the Foundation Allowance
 - Local property tax collections – (the 18 mills, NOT the 6 mills on homesteads!)
 - School Aid Fund (SAF)
 - Funds the state portion of the allowance (52% of the SAF’s budget)
 - SAF – funded primarily from sales tax, income tax, 6 mill education tax on homestead properties
 - Historic funding levels and positive short-term outlook



School Funding

State Aid - Foundation Allowance History



Source: House Fiscal Agency (January 2023)



School Funding

SAF– January 2023 CREC Summary

January 2023 Consensus Forecast (millions)

	Net Revenue Estimates							
	FY 2022	FY 2023			FY 2024			FY 2025
	Preliminary	May 2022 Consensus	Jan 2023 Consensus	Change From Consensus	May 2022 Consensus	Jan 2023 Consensus	Change From Consensus	Jan 2023 Consensus
Net GF-GP Revenue	\$15,205.5	\$13,973.5	\$14,777.9	\$804.4	\$14,228.9	\$15,092.2	\$863.3	\$15,545.5
Percent Growth	16.9%	-1.5%	-2.8%		1.8%	2.1%		3.0%
Dollar Growth	\$2,201.8		(\$427.7)			\$314.3		\$453.3
Net SAF Revenue	\$17,825.2	\$17,195.3	\$17,635.1	\$439.8	\$17,444.9	\$17,846.0	\$401.1	\$18,257.6
Percent Growth	11.0%	-0.8%	-1.1%		1.5%	1.2%		2.3%
Dollar Growth	\$1,768.8		(\$190.0)			\$210.9		\$411.6
Combined	\$33,030.7	\$31,168.8	\$32,413.0	\$1,244.2	\$31,673.8	\$32,938.2	\$1,264.4	\$33,803.1
Percent Growth	13.8%	-1.1%	-1.9%		1.6%	1.6%		2.6%
Dollar Growth	\$3,970.6		(\$617.7)			\$525.2		\$864.9

Source: House Fiscal Agency (January 2023)



School Funding

Other Funding Impacts

- MPSERS
 - Several categoricals are funded by state to district – “147’s”
 - FY 2023 - \$1B payment – non-recurring
 - Accounting impacts
 - Other impacts
- Federal Grants – Pandemic Funding
 - ESSER 1 – no min
 - ESSER 2 – \$450 min per student
 - ESSER 3(/11t) - \$1,093 min per student
 - Others – CNC, CRF, ECF
 - Most must be spent by FY24 – impact on future budgets when funding runs out



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Effective School Boards: Understanding the Legal Context

February 3, 2023



Presenter



Marshall W. Grate, Esq.
Clark Hill



Five Important Points for Every Board Member





1. Individual Board Member Has No Power

The Board Speaks and Acts as a Body

- A public body can only speak and act through its motions and resolutions.
- *Travener v Elk Rapids Rural Agricultural School District*, 341 Mich 244 (1954).
- What does this mean?
 - A Board member's statements do not change the minutes, motions or resolutions.
 - A single Board member or minority of members cannot enact policy.
 - A single Board member or minority of members do not have the power to act without Board authority.





2. A Board Member has a Fiduciary Duty Toward School District

Fiduciary = acts for benefit of the school district and in good faith

Some Good Traits

- Establish Policy – do not micro-manage
- Board Members refrain from pursuing personal agendas
- Respectful and civil dialogue with Board Members and the public
- Consistency and integrity
- **Effective communication and chain of command**
 - To avoid misunderstandings and faulty information, it is critical that information between Board Members and the administration is provided through consistent channels of communication
 - Information from Board Members – to the Board President and/or school leader for appropriate action
 - Information from the administration – from the school leader to the Board President and/or all Board Members to ensure that all Board Members have the same information
 - Providing an appropriate amount of time for information requests ensures full and accurate information





Board Member Neutrality

- Often need to act as impartial decisionmaker:
 - Tenure matters when charges are presented
 - Administrators recommended for nonrenewal or termination or other discipline
 - Student expulsion or long term suspension or appeal of student matter to Board
- Generally, strongly recommend that Board not participate in ongoing investigations and refer complaints or questions to appropriate District administrators
- Otherwise, vulnerable to being removed or asked to recuse self in any of above decisions, and then unable to fulfill role for which elected by citizens





What Makes an Effective School Board?

Some Negative Traits

- One Board Member acting outside of an open meeting cannot bind or speak for the Board, unless specifically empowered to do so.
- A Board Member who takes action on behalf of the Board without authority may not only create problems for the District, but it could also cost the Board Member his/her governmental immunity and subject him/her to liability.
- *Example:* Board Treasurer directs bookkeeper to amend budget.





Board Policies and Bylaws

- Should be your primary source of guidance
- Section 11a(6) of School Code states a Board “..shall adopt bylaws.”
- Board is guided by its policies, procedures, and bylaws
- Important to know and comply with bylaws and policies of Board to preserve your authority (and insurance coverage)!





3. The Board Must Conduct its Business in an Open Meeting

Open Meetings Act – The Basics

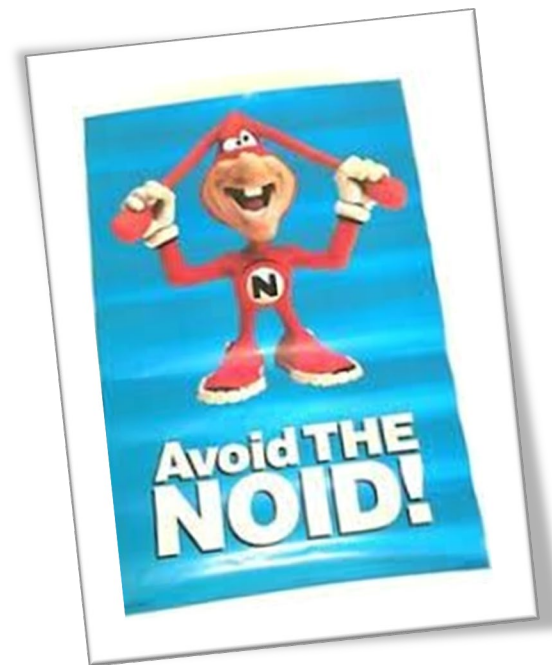
- All meetings of a public body must be conducted in the open, after proper notice
- There must be public participation at every posted meeting
- All deliberations and decisions must be in the open
- Minutes of open meetings must be available to the public
- Minutes of closed sessions shall not be disclosed except by court order





What to Avoid

- Deliberations via email
- Deliberations via round robin phone calls
- Straw or informal polls in closed session – except negotiations
- Appearing to have reached a foreordained conclusion during the open meeting
 - No discussion
- Planned meetings of subquorum of Board, designed to evade requirement of open meetings
- However, superintendent or other administrator can contact each of you, find out an individual opinion, and act accordingly
 - Board cannot deliberate through this method, nor count or tally votes in this manner





Know the Exceptions for Closed Sessions

- Collective Bargaining
- Student discipline **at request** of student or parents/guardian **or TO CONSIDER confidential student records**
- Certain types of employee matters listed in section 8(a) **at request of** employee
- Superintendent evaluation, **at request of** Superintendent
- **Written** legal opinion





4. Regulate Public Comment

- Policy or Bylaw of rules to govern public comment
- Engage or not engage – that is the question
- Plan with superintendent on how to address complaints and grievances





5. Beware of Written Communication

Michigan Freedom of Information Act (FOIA)

- Public records must be disclosed
- Not just records District creates, but what it uses or possesses in performing public functions
- Can include emails and text messages
- Location of record does not keep it from being a public record
- Know exceptions





Board Member Access to District Files & Records

- When acting in official capacity, Board Members will be provided applicable public records (e.g., student discipline matter, employee termination, grievance hearing, etc.)
- When acting personally without a majority vote of the Board, individual Board Member is in same capacity as any other citizen. Again, check Board policy on flow of information or contact the Superintendent or Board President.





Things to Avoid

- Investigating complaints – refer to Superintendent
- Making inquiries in buildings or at school events, or promising to do so
- Asking a District employee to show you an employee or student file or other record, without a vote of majority of Board authorizing you to do so on behalf of the entire Board
- Making statements prejudging a situation or promising to fix something or someone!
- Solely as a matter of strategy, does not leave the Board enough “maneuvering room.”
- Relying on administrators to manage and recommend gives Board maximum “maneuvering room.”



Preferred Actions

- Ask a lot of questions before making a decision or casting any vote
- Explain the number of factors the Board has to weigh to fully represent the entire school community in any decision that comes before the Board
- Refer new matters and complaints to the Superintendent or other appropriate administrator
- Encourage those who call with a specific complaint to follow the internal procedure within the District and/or call the Superintendent
- Hold the Superintendent and other administrators fully accountable for carrying out Board powers and policies



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SLF K-12 Cybersecurity

February 3rd, 2023



Presenters



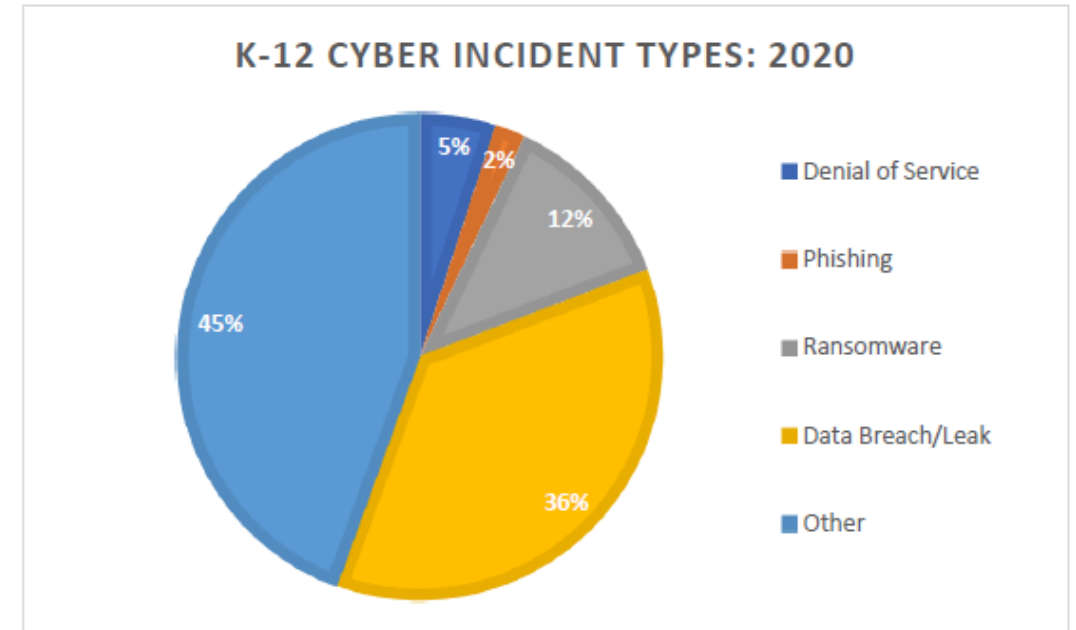
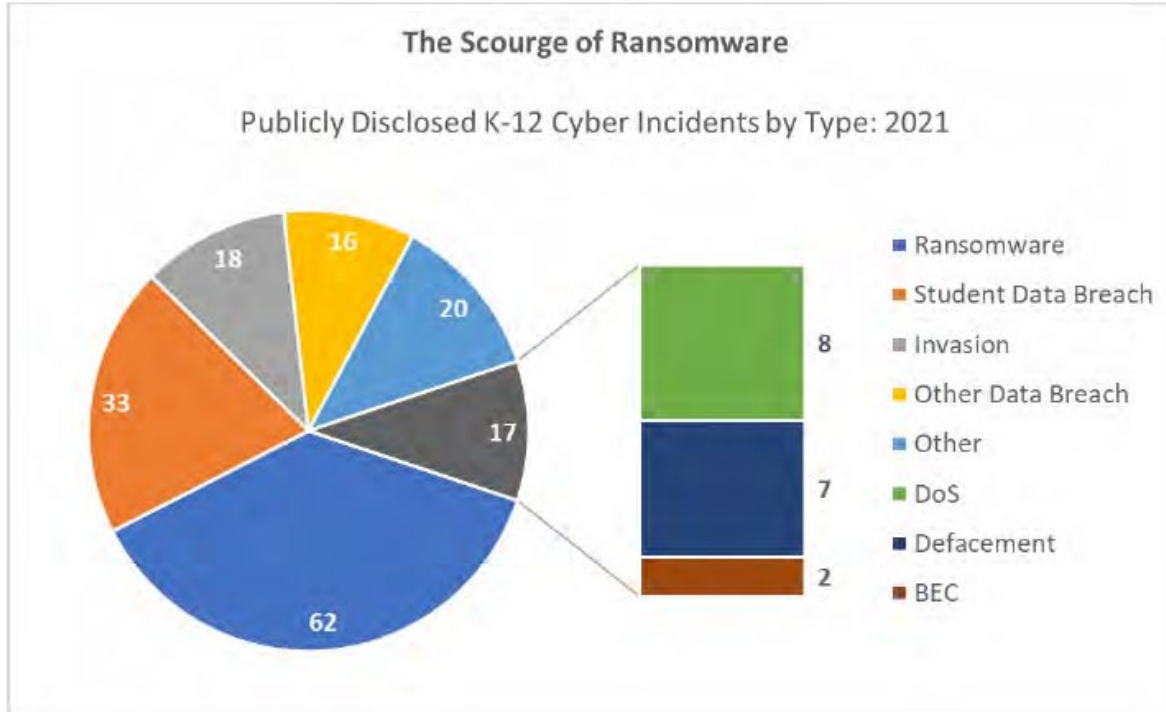
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Attorney at Law
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K-12 cyber incident types



Note: 'Other' incidents include unattributed malware, class and meeting invasions, email invasion, website and social media defacement, and a wide variety of related and/or low-frequency incidents.



Baltimore Schools Case Study

Preliminary
Assessment
Findings





Cyber Attack Incident:

Summary

The Baltimore County Public Schools in Maryland was hacked using a phishing email in November 2020. It disrupted the school system's website and remote learning programs for several days.

A teacher flagged the e-mail to the in-house tech support who forwarded the e-mail to a contracted tech support supervisor. The contractor accidentally opened a phishing email attachment, which dropped undetected malware/ransomware on the District's network.

The malware was programmed to delay its initial execution to avoid immediate detection. This delay allowed the malware to disable systematically critical functions within the network that could have prevented the malware from facilitating its attack.

When the District attempted to use the latest backup version to recover, they found that some parts of the backup file were unreadable or damaged.

Estimated cost: nearly \$10M



Cyber Attack Incident:

Lessons learned

- Implement or enhance email/spam filtering
- User security awareness and training
 - How to report phishing emails
- EDR/MDR/SIEM malware detection and blocking (anti-virus wasn't enough)
- Incident Response Plan (IRP)
 - How to review and investigate phishing emails (in an isolated sandbox environment)
 - If the process for investigating phishing emails is not followed and protocol is broken, then kick off the IRP e.g. opening the email attachment
- Disaster Recovery Plan and test it
 - 3-2-1 backup rule
- Implement security recommendations from audits/assessments
 - Red flag: similar repeat findings
 - Fix the network issues or move to the cloud



Spruce Schools Case Study



Cyber Incident:

Summary

In a mid-sized school district, staff experienced regular disruptions when students forgot passwords for software. Administrators also felt frustrated when staff kept forgetting their passwords for grading systems.

Separately teachers began to create master files – teachers with user IDs and passwords; administrators with passwords and grades. For more than a year the only problem was that few people realized this violated the record retention policy.

Then, in a particularly bad month both problems occurred at once. A teacher emailed the entire file to all parents and students. An administrator sent the grades for all students to all students, not the one student who need their own grades.



Cyber Incident:

Lessons learned

- Compliance must take precedence over convenience
- Databases and consolidated information is only appropriate where there is a compliance requirement or other clear purpose beyond convenience
- Record retention and other existing policies need to be considered, especially when creating files with significant amounts of sensitive information
- Training should cover compliance requirements and practical realities of the District
- Review employment practices and policies to determine if there is clear language about discipline
- Have an incident response plan that addresses how to respond to internal concerns, whether intentional or accidental.



Los Angeles Unified School District Cast Study

Preliminary
Assessment
Findings





Cyber Attack Incident:

Summary

Vice Society, Russian cyber criminals, claimed responsibility for the ransomware attack that disrupted the Los Angeles Unified School District's access to email, computer systems and applications, and data stolen. The data stolen included SSNs, tax forms, legal documents, bank accounts, health information, COVID test data, etc.

The District did not pay the ransom amount (unknown) - advised by the US Cybersecurity and Infrastructure Security Agency (CISA). Vice Society released the 500GB of data on the dark web after the ransom wasn't paid.

The District stated some business operations may be delayed or modified as they work to restore impacted servers.

Vice Society specifically targets education sector - school districts, colleges, & universities.

Estimated cost: nearly TBD



Cyber Attack Incident:

Lessons learned

- Implement Multi-Factor Authentication (MFA)
- Identify critical services and systems/technology that supports those systems
 - E.g. manage buses, food services, payroll
- Develop a technology strategy with security focus
 - Technology advisory council and Technology advisor
- Budget includes security components
 - User security awareness and training
- More to come...



Newton School District Cast Study



Privacy for Minors:

Summary

To update its software and its educational platforms, the District has been obtaining online services from several providers, some large and others new to the educational space. The newest acquisition is for remote learning from a two-year-old company. The company is associated with several well-known names in education and the software team has years of experience, although not in education.

The Business Director sees a news article that the newest software has been assessed with a massive penalty for COPPA and other privacy law violations. The District wants to end the relationship, but does not have a readily available alternative and once the IT team was alerted, they found several other concerns, including inconsistency among software provider's privacy policies and internal documents.

The District now has to find replacement software, rewrite privacy policies and address questions and concerns from parents.



Privacy for Minors:

Lessons learned

- Service Provider failures can quickly become the District's problem
- There are important federal and state rules that apply to minors and educational institutions – do not assume every service provider knows about or follows these rules
- Internal documents and agreements with users (acceptable use, privacy policies and the like) need to be consistent with what you and your service providers are doing (and not doing)
- Review and conduct due diligence on service providers before entering into agreements – there are normally options, some of them may even be better choices
- Remember that you often get what you pay for and that everything has a cost, even if you are not paying it in cash
- Do not count on insurance and governmental immunity for protection – they can help, but will do little for reputational damage or the time and effort needed to address problems and find replacements



Key Takeaways

Preliminary
Assessment
Findings





Top 5 Recommendations

Conduct a risk assessment

This will identify the District's biggest areas of weakness/highest risk and where to focus the budget
CIS Controls, NIST CSF, K12 SIX Essential Cybersecurity Protections (<https://www.k12six.org/self-assessment#home/1/>)

Conduct a penetration test (external and internal) / Cloud application security review

In addition: network vulnerability scanning, and social engineering tests e.g. phishing, vishing, etc.

Leverage and optimize security technology solutions

Focus on prevention and detection e.g. SIEM

Cyber insurance

Understand coverage especially with vendors & review it regularly

Incident response plan

Document and test the plan

<https://www.k12six.org/essentials-series>



Next Steps

Conduct a risk assessment

This is a key step in assessing where you are and where to go

Leverage state and local resources

There are state, federal and associations that are providing great resources, networking opportunities as well as training

Review and implement the guidance from CISA

<https://www.cisa.gov/protecting-our-future-partnering-safeguard-k-12-organizations-cybersecurity-threats>

Review your training and documents

Both should be reviewed annually and doing so can take less time than you realize



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Understanding District Financial Statements

February 3, 2023



Presenters



Jennifer Chambers
Partner



Jamie Essenmacher
Partner



Methods of Accounting

- Two accounting methods being used
- Fund accounting uses modified accrual basis
 - Answers the question: “What did you do with the money received this year?”
- Full accrual method answers the question:
 - “As a whole, what does the District own (assets) compared to the obligations of the District (liabilities) and what is the full cost of services delivered this year?”



Concept of Major Funds:

Concept of Major Funds

General Fund always major

10% of total governmental funds from any category

Major funds presented separately

Nonmajor funds – shown in one total column



The 5 Main Sections of Financial Statements

- **Management's Discussion & Analysis**
District's opportunity to contextualize financial standing and results
- **Government-Wide Financial Statements (Full Accrual)**
Long-term picture of District health and performance
- **Fund-Level Financial Statements (Modified Accrual)**
Current picture of District health and performance
- **Footnotes to the Financial Statements**
Provides valuable details and disclosures necessary to understand the Financial Statements and District accounting policies
- **Required & Other Supplementary Information**
Other relevant financial information/schedules included in the FS



Statements Defined:

- **Management's Discussion & Analysis**

- High-level financial overview
- Fund Level budgetary highlights
- Economic factors and next year's budget

- **Government-Wide Financial Statements**

Statement of Net Position

- Consolidates all funds together and adds District property/buildings and debt
- Review Long-Term Assets and Liabilities
- Note the impact of Net Pension Liability and how to understand the statements outside of it

Statement of Activities

- Presented on a functional level
- Expenses presented in one column into 4 categories:
 - Charges for services
 - Operating Grants/Contributions
 - Capital Grants/Contributions (rare)
 - General revenues (Property Taxes, Unrestricted State Aid)



Statements Defined:

- **Fund-Level Financial Statements**

Balance Sheet

- Cash/Investment and Restricted Asset Balances
- Understanding Receivables and Payables
- Interdistrict Borrowings (Due To/From Other Funds)
- Deferred Inflows (Unavailable Revenue)
- Fund Balance

Statement of Revenue, Expenditures and Changes in Fund Balance

- Understanding of Revenue by Source
- Reviewing Expenditures - what costs relate directly to instruction/support versus other general and administration costs
- Other Financing Sources & Uses

- **Reconciliation Statements**

Statement of Net Position vs. Balance Sheet

Statement of Activities vs. Revenue & Expenditures



Other Information Included:

Opinion Letter

Footnotes to the financial statements

Required Supplemental Information

Budget versus actual

MPERS schedules

Other Supplemental Information

Combining statements of non-major funds

Schedule of Bonded Indebtedness



Assessing Fund Balance – Key Questions

- How much is enough?
- Is there a Board Policy on Fund Balance?
- “Floor” established by early warning requirement
- Do Labor Agreements have compensation tied to fund balance levels?
- What level will be helpful to smooth operations over time?
 - Determine projects to fund once “one time” funds are used up
 - Manage impact of declining enrollment
 - Sufficient resources on hand for future opening of a building



Assessing Fund Balance

- The answers to the questions should drive fund balance policy decisions — the answer will not be the same for every district.
- Targets/Goals should be an active part of the budget and planning process.
- Help stakeholders understand why fund balance is important.
- Provide clarity on why specific goals/targets are used.
- Build the goals/targets into financial and operations policy decisions.



Questions and Discussion



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Legal Hot Topics

February 3, 2023



Presenters



Vickie L. Coe
Member



Jessica Milligan
Senior Attorney



Employee Sick Leave and Minimum Wage



2018 Ballot Initiatives and Legislation

Earned Sick Time Act (“ESTA”)

Required employers to provide certain paid leave benefits.

Improved Workforce Opportunity Wage Act (“IWOWA”)

Raised Michigan’s minimum wage to \$12/hour by 2022, plus inflation increases.

The Michigan Legislature adopted both ballot initiatives but then quickly amended them.

- Amended the ESTA by adopting the Paid Medical Leave Act (“PMLA”), MCL 408.961 et seq. Went into effect March 2019.
- Amended the IWOWA by delaying minimum wage increases to \$12/hour until 2030.



Status of Litigation

July 19, 2022 Court of Claims Decision:

- Held the Legislature's amendments were unconstitutional and ordered reinstatement of ESTA and IWOWA ballot language.
- Entered an order staying the effect of the July 19 decision through February 19, 2023.
- The case was appealed to the Michigan Court of Appeals.

January 26, 2023 Court of Appeals Decision:

- Overturned the Court of Claim's decision.
- Status: PMLA and current IWOWA language remain in effect.



Pending Legislation



Pending Legislation:

- Right to Work Repeal
- Prevailing Wage
- Elliott-Larsen Civil Rights Act



Contract Non-Renewals



Probationary Teachers

- Written statement as to whether the teacher's work has been effective before the end of the school year.
- Written notice of non-renewal:
 - 5-year period: at least 15 days before the end of the school year.
 - 2-year period (previously tenured): at least 60 days before the completion of the probationary period.
- Individualized development plan.
- Midyear progress report :
 - First-year probationary teacher; or
 - Teacher rated Min. Effective or Ineffective on most recent annual evaluation.
- Annual year-end performance evaluation.
 - Based on classroom observations that include an assessment of the teacher's progress in meeting the goals of his or her individual development plan.



Administrators

- **Two important deadlines for non-renewal:**
 - Written notice of non-renewal at least 60 days before the termination date of the contract.
 - Before the 60-day notice, at least 30 days advance notice that the board is considering non-renewal with a written statement of the reasons, which cannot be arbitrary or capricious.
- **If these deadlines are not followed, then the contract is automatically renewed for an additional one-year period.**



Student Discipline



Overview: Legal Context

Michigan Revised School Code

MCLA Sections 380.1308, 380.1309, 380.1310, 380.1310d, 380.1311, 380.1312, 380.1313

Section 1311-mandatory expulsions - as revised

Section 1312(8)-corporal punishment statute

Section 1313-dangerous weapon defined

Michiganlegislature.gov Search MCLA

IDEA; Section 504 (federal)

Gun-Free Schools Act of 1994

Constitutional safeguards of due process



Due Process

Notice of Rules

Opportunity to be heard

- Varies with the length of recommended out of school discipline

Fair, uniform disciplinary consequences



Disciplinary Consequence

Consequence imposed depends on:

- The nature of the conduct;
- Whether a revised school code infraction or a code of conduct infraction;
- The 7-factor analysis, where applicable (no more zero tolerance);
 - pupil's age;
 - disciplinary history;
 - whether the pupil had a disability;
 - the seriousness of the violation;
 - whether the violation threatened the safety of any pupil or staff member;
 - whether Restorative Practices will be used to address the violation; and
 - whether a lesser intervention would properly address the behavior.
- To some degree past practice; and
- Student's disability status.



Suspension vs Expulsion

Revised School Code (“RSC”)

- Suspend – To exclude a pupil from school for disciplinary reasons for a period of fewer than 60 school days.
- To expel – To exclude a pupil from school for disciplinary reasons for a period of 60 or more school days.

Code of Conduct Definitions may be different

A permanent expulsion is not synonymous with 180 school days.

Subject to the 7 factors analysis (possession of firearm excluded), a permanent expulsion is a permissible consequence under the RSC for:

- weapons, arson, CSC (subject to conditions in statute), physical assault (grade 6 or above) and verbal assault (grade 6 or above) offenses.

The RSC sets forth a reinstatement process.

If you mean permanent, say permanent. Otherwise, student must be allowed to return upon the expiration of the number of days identified.



Students with Disabilities

Entitled to additional protections/rights under Federal and State Law.

Among these protections is the right to receive a free appropriate public education (“FAPE”).

The right to receive a FAPE is ongoing and does not cease due to the severity of the disciplinary offense.

An expulsion does not terminate a school district’s obligation to provide FAPE to a student with a disability who continues to be a resident of the district and has not enrolled elsewhere.



Students with Disabilities

While FAPE does not require districts to replicate the school day, still entitled to services and supports that allow student to continue to participate in the general education curriculum and to progress towards meeting the goals and objectives in his/her individualized education program (“IEP”).

Depending on the needs of the student, virtual may not be a sufficient option (by itself) to meet the district’s FAPE obligation.



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