



**Monday, March 1, 2021**  
**REGULAR MEETING Agenda | Electronic Meeting VIA Zoom; see "IMPORTANT MESSAGE(S) REGARDING THIS MEETING"**

**YCS Board of Education Meeting | Meeting will be held electronically via Zom in accordance with Senate Bill 1108 (COVID-19)**  
**1885 Packard Road | Ypsilanti, MI 48197 | 734.221.1230 | 6:30 p.m.**

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

A. Roll Call of Board of Education Members

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**2. IMPORTANT MESSAGE(S) REGARDING THIS ELECTRONIC MEETING**

A. Electronic Meeting (via Zoom) In Accordance with Senate Bill 1108; COVID-19

B. Electronic Meeting Guidelines

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**3. PLEDGE OF ALLEGIANCE: Dr. Celeste Hawkins, Board President**

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**4. ACCEPTANCE OF AGENDA**

A. Acceptance of Agenda

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**5. PRESENTATIONS**

A. Performance Management Update- MICIP

B. Marketing and Communications Update/ District Partnerships

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**6. PUBLIC COMMENTS #1: Electronic Participation**

A. Guidelines for Public Comment

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**7. CONSENT AGENDA**

A. Consent Agenda

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**8. PUBLIC COMMENTS #2: Electronic Participation**

A. Guidelines for Public Comment

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**9. ACTION ITEMS: Business and Finance**

A. Approval of Office of Retirement Services (ORS) Resolution

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**10. ACTION ITEMS: Other**

A. Award Sentinel Technologies contract

B. Approve the Lakeshore Educational Inc. Purchase Order

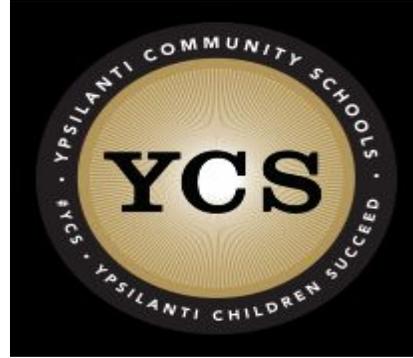
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**11. BOARD/SUPERINTENDENT COMMENTS**

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**12. ADJOURNMENT OF MEETING**

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# **School Board Performance Management and MICIP Presentation**

March 1, 2021

6:30 p.m.

# MICIP

**(Michigan Integrated Continuous Improvement Process)**

***The What , Why, and How of MICIP?***

# YCS MICIP Process



## Step 1 Assess Needs

Identify Areas of Inquiry

Whole Child Data Discovery

Create a Custom Data Set

Write Your Data Story

Root Cause Analysis

Create a Challenge Statement



## MINDSET

## Step 2 Plan Smart Goal

Define a Measurable SMART Goal

Name a Measurable SMART Goal

Define End Target for SMART Goal

## Step 2 Add Strategies

Select a Strategy from the Strategy Bank

Create a Strategy Implementation Plan

Identify Strategy Details

Identify Activities

Fund the Strategy

Add Your Plan to the Portfolio



## Step 3 Implement

High Quality Implementation

## Step 4 Monitor

Monitor and Adjust Strategies

## Step 5 Evaluate

Evaluate

## PLATFORM

Exploration

Exploration

Installation

Initial Implementation

Implementation

Sustain/Maintain

Month 1

Month 2

Month 3

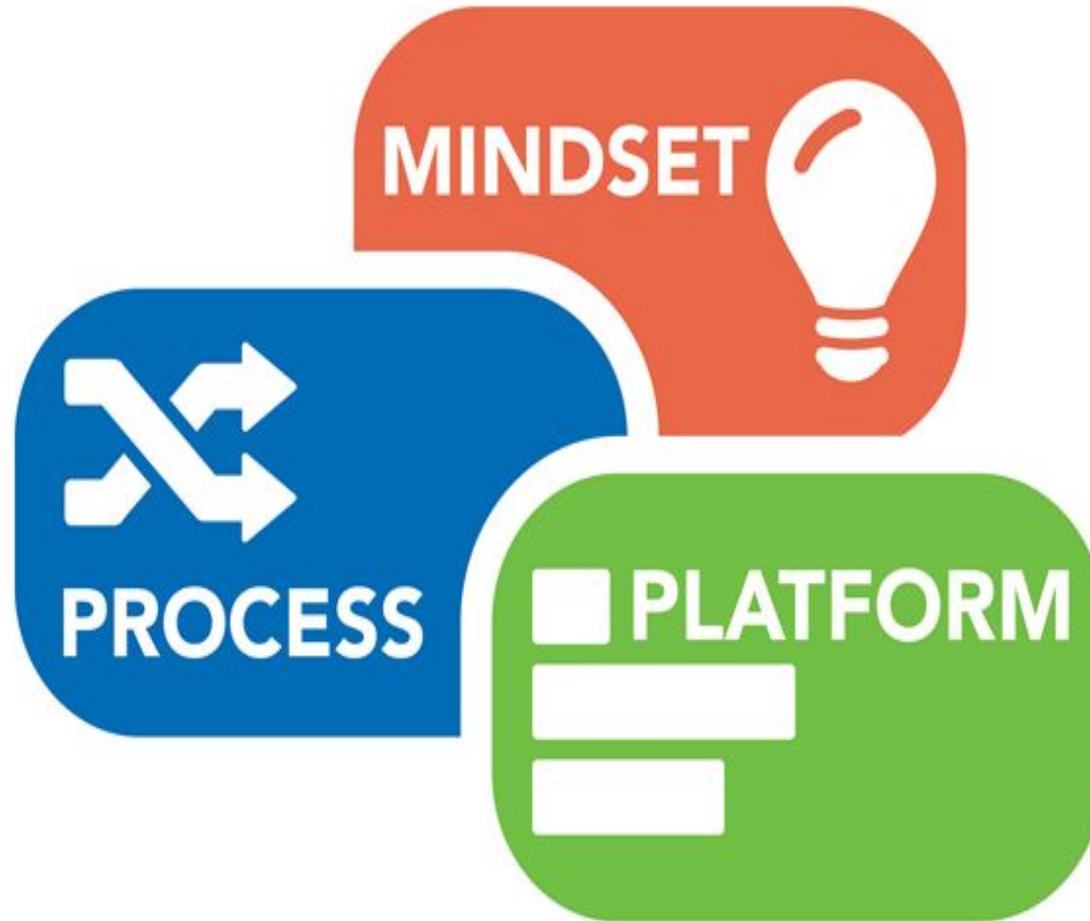
Month 4

Month 5

Month 6



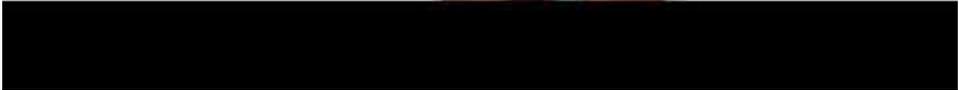
# OVERVIEW



# MICIP OVERVIEW



**MICIP**  
MICHIGAN INTEGRATED  
IMPROVEMENT PROCESS





**Mindset** refers to four elements:

1. a **collaborative district-driven** process with ongoing small improvement cycles in the context of the larger cycle.
2. the needs of the ***Whole Child*** addressed and supported by the Whole School and the Whole Community.
3. **equity** in opportunities, environments, and supports.
4. **systems** to support the implementation of the entire plan.



Continuous Improvement



Whole Child



Systems Thinking



**+ EQUITY**

Opportunities, Environments, and Supports

# A Collaborative District-Driven Process with Ongoing Improvement Cycles

The Continuous Improvement Team is formed, comprised of district, school, and community personnel.



The CI Team engages in the Assess Needs process, first considering district-wide data and then looking at the same data from the schools.



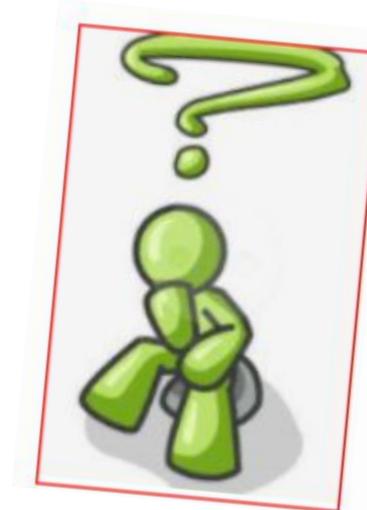
The CI Team develops the district CI Plan with goals, strategies, and activities, and assigns these to schools based on needs, assets, and readiness.



The schools identify their individual plans based on the assignment, and the district and schools collaboratively implement, monitor, adjust and evaluate the plan.

**Used to Think . . .**

**Now I Think . . .**



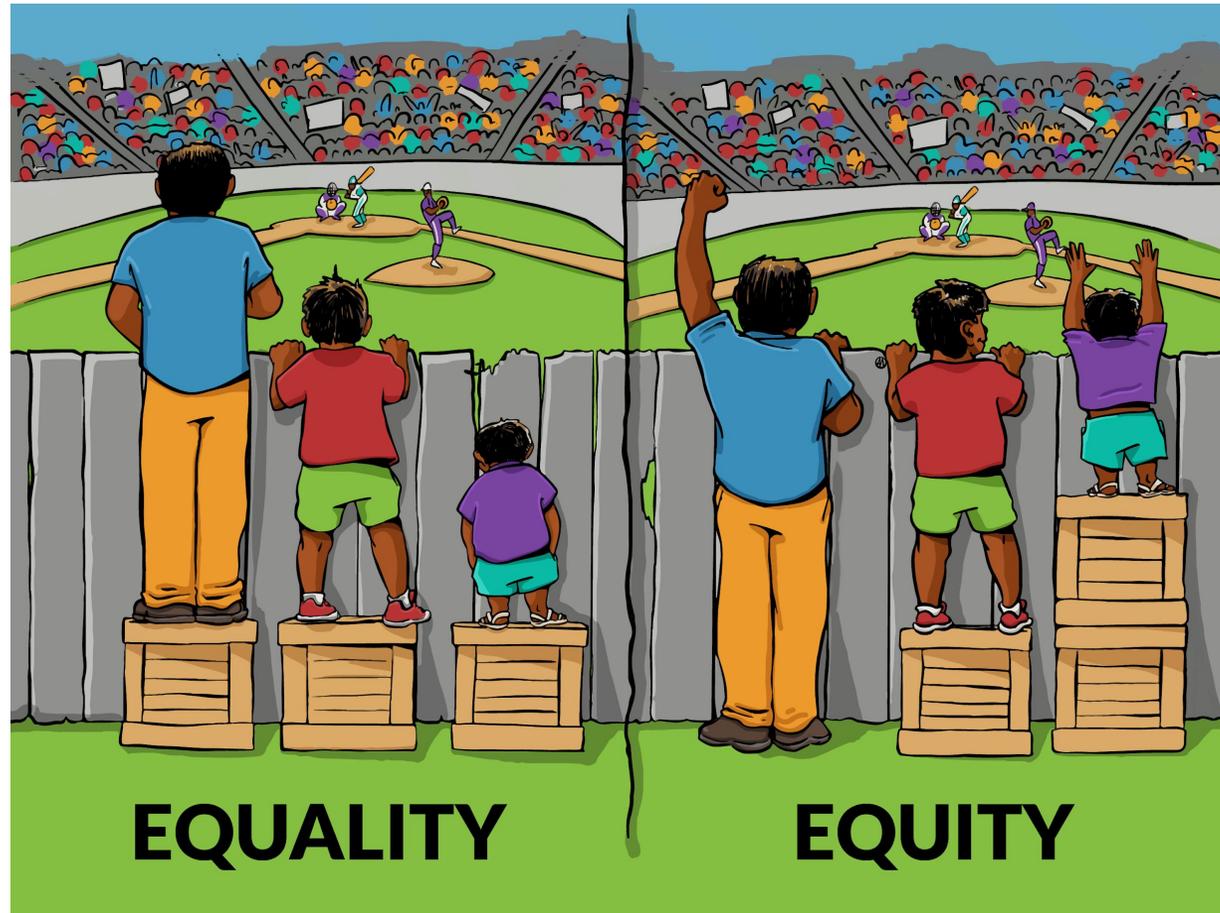


# Needs of the WHOLE CHILD Addressed and Supported by the Whole School and Whole Community (WSCC)



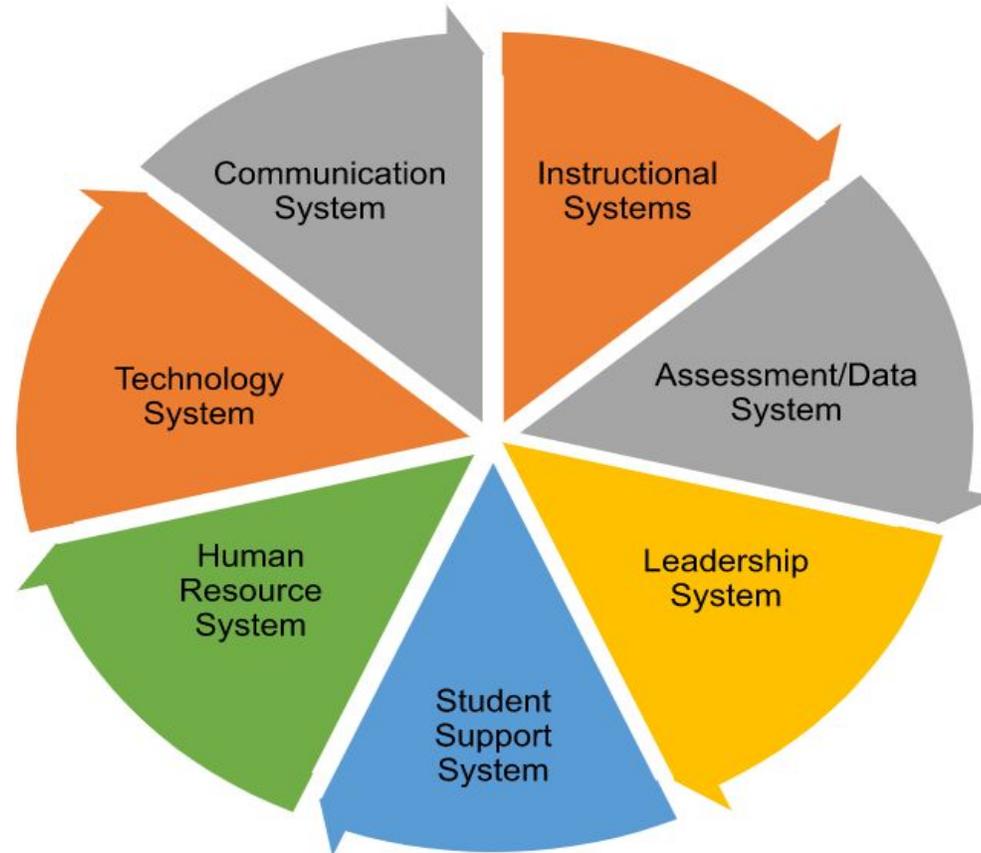


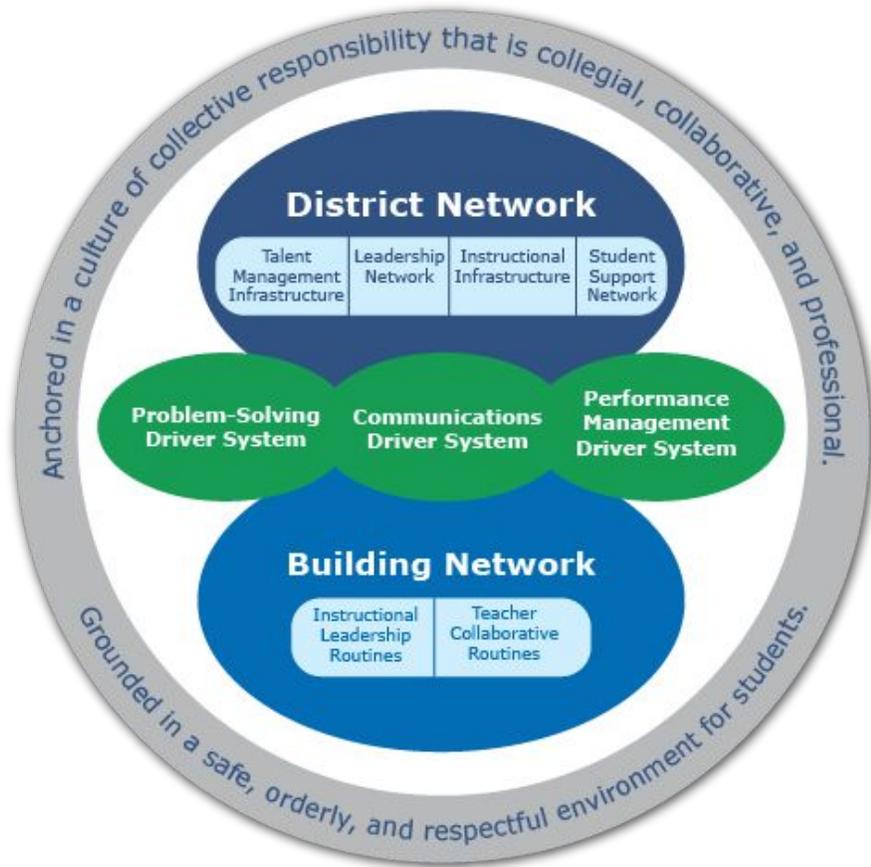
# Equity in Opportunities, Environments, and Supports





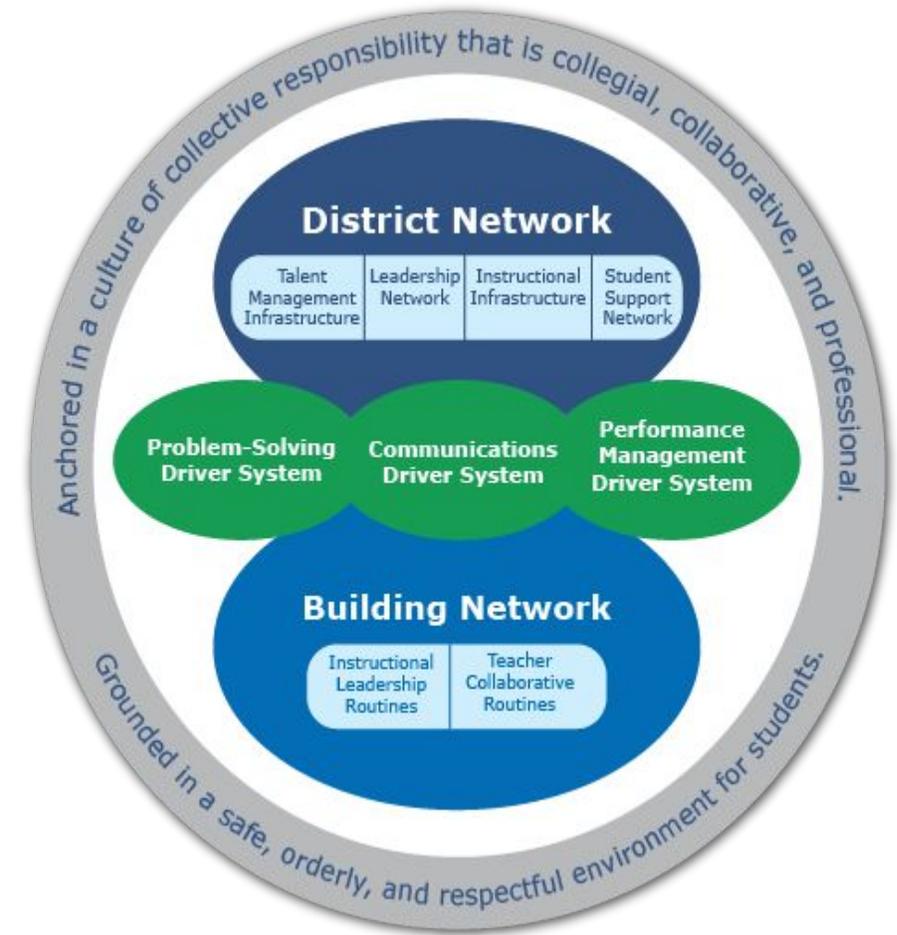
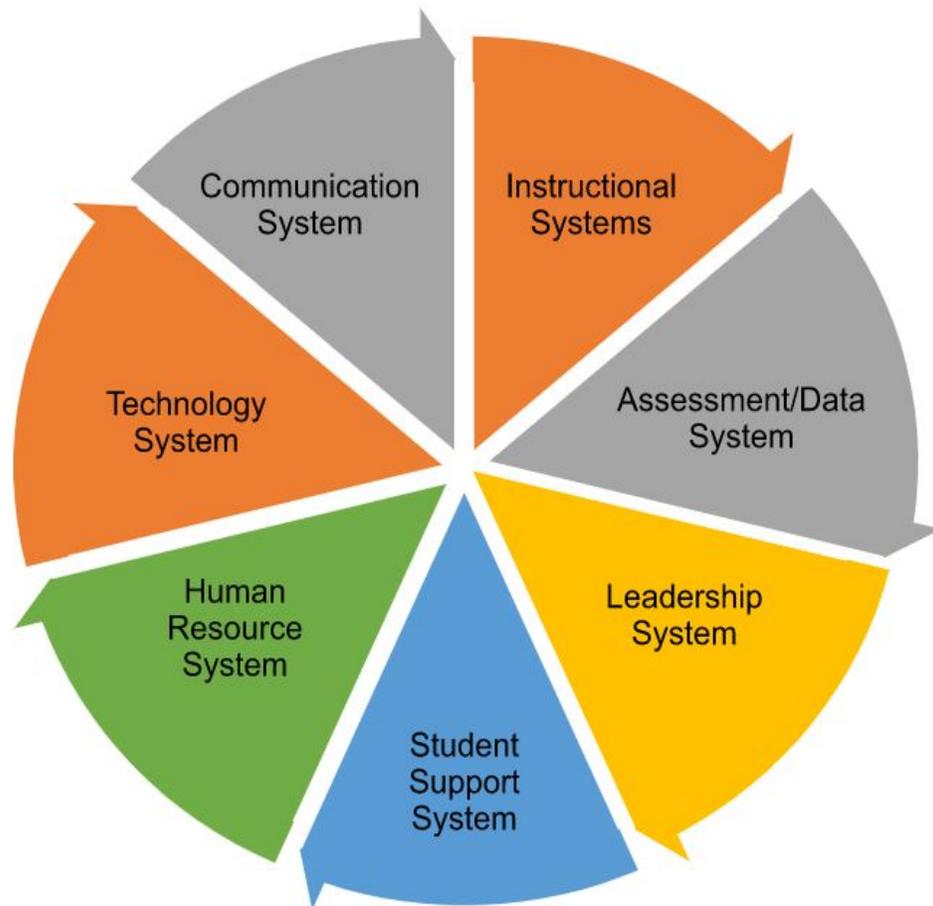
# Systems to Support Implementation of the Entire Plan



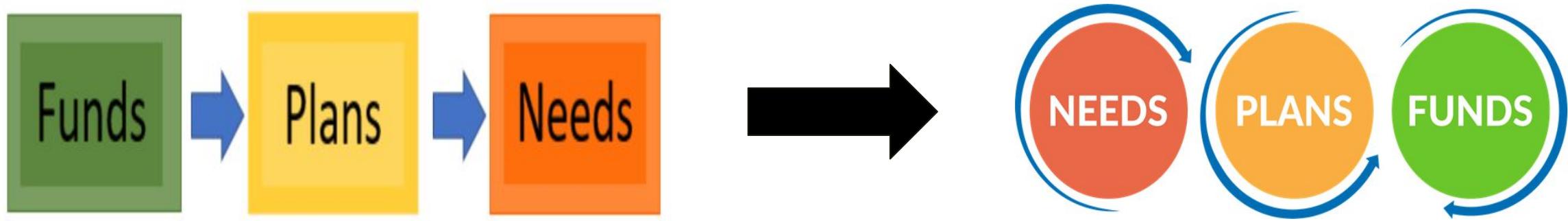


The **Blueprint framework** supports districts to refine, create, and operationalize systems to support increased student learning. The Blueprint Framework emphasizes the importance of the whole child through the interconnectedness of system components, building-level routines, and specific leader, teacher, and student actions that drive continuous improvement.

# MICIP & Blueprint Framework



# The Essence of MICIP



MICIP is a pathway for districts to improve student outcomes by assessing **whole child needs** to develop **plans** and coordinate **funds**.



**MICIP Vision:** All districts in Michigan are on a continuous improvement pathway that supports a district's needs with data, tools, differentiated supports and funding to improve whole child outcomes.

**MICIP Goal:** Michigan will provide districts with a streamlined, integrated process and system that focuses on what is best for all children and their learning.



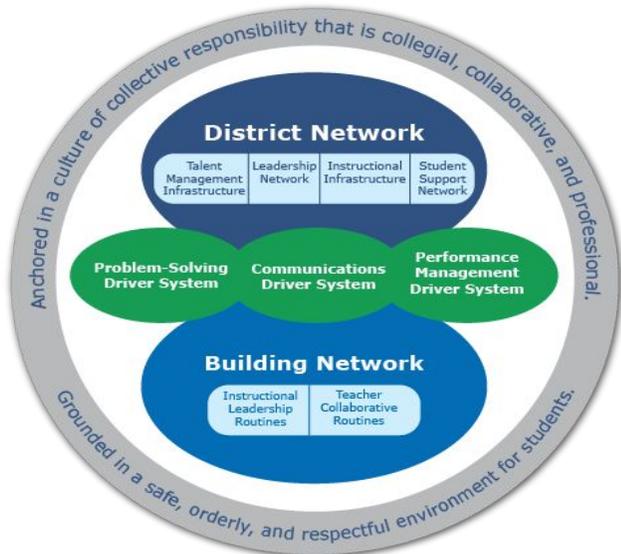
**SWFT Mission:** Developing the capacity of leaders to create systems-based, data-driven organizations that provide an equitable education to each student.

# MICIP – Michigan Integrated School Improvement Plan



The Michigan Integrated Continuous Improvement Process (MICIP) is a pathway for districts to improve student outcomes by assessing whole child needs to develop plans and coordinate funds.

YCS work with Blueprint will help us to make connections. MICIP involves a shift in how districts think about improving student outcomes (mindset) to engage in a comprehensive and iterative continuous improvement cycle (process) using a streamlined, integrated, web-based software application (platform).

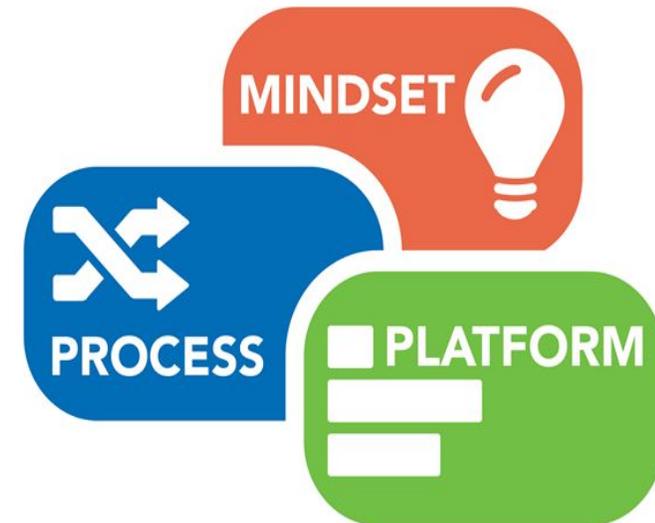


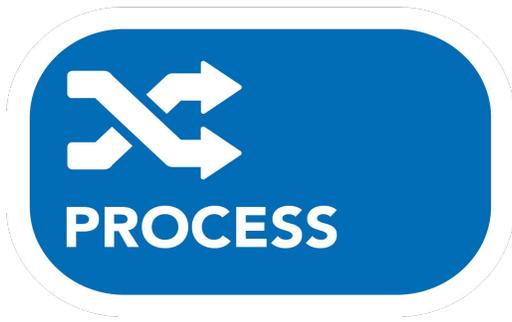
**Mindset** is a shift in thinking, where continuous improvement is constant with the whole child and systems thinking at the forefront.

**Process** is the Michigan Continuous Improvement Cycle which is comprehensive and iterative.

Needs are assessed by analyzing whole child data. Plans are comprehensive and developed by engaging in root cause analysis to address prioritized needs, identify system supports, and blend or braid funding sources. Implementation occurs with monitoring to ensure implementation achieves the intended impact and Evaluation to analyze and adjust with continuous improvement in mind.

**Platform** will be a streamlined web-based application allowing districts to engage in continuous improvement with integrated tools and resources.





The **PROCESS** is activated by the five components of the Continuous Improvement Cycle:

- Assess Needs
- Plan
- Implement
- Monitor/Adjust
- Evaluate





The **PLATFORM** is simply a vehicle for identifying the *conversation* around continuous improvement as well as a place to *record* the thinking that results from that conversation. The platform will also be used to produce a variety of *supports*.

# Available Resources

- [MICIP Scope and Sequence](#)
- [MICIP Training](#)
- [MICIP Facilitators Guide](#)



# **A Performance Management Conversation**

*Are we measuring what really matters at YCS?*

# Types of Performance Data to Consider

- **The 4 Types of Data** [Collected at YCS on a Yearly Basis](#)
- **Assessing What Really Matters:** [The Whole Child - \*What data are we not looking at?\*](#)
- **Our Evidence** - [What we already Know About our Students in Grades 3-8 in the Areas of ELA and Mathematics?](#)
- 2020-21 [Continuous School Improvement Target Areas](#)
- [YCS Definition of Whole Child](#)

# 2020-21 Possible Data to Consider

- [Data Available to YCS at this time](#)

A thick black L-shaped frame surrounds the text. The top-left corner is a horizontal bar extending right, then a vertical bar extending down. The bottom-right corner is a vertical bar extending up, then a horizontal bar extending left.

# Re-designing our Path Forward

*“We cannot go back to yesterday, we must go forward and welcome a new path with open arms for our students are counting on us.”*

-Carlos Lopez-

# Redesign our Path Forward

**Our #1 Top Priority Focus for 2021-22 School Year** is to substantially improve the quality of teaching and learning of both the teacher and the student and thereby significantly advancing the learning for all YCS students.

**Our #1 Goal:** *To Create and cultivate culturally responsive and intellectually safe classrooms that humanize learning for all students by bringing learning to life using minds-on strategies (like daily dialogue, inquiry and respect for students' minds) that cultivates the genius within each student through the right level of rigor and support.*

# Our Actions and Shifts Required to Save Lives @ YCS

**SHIFT #1:** Transition from a *Teacher Led* to a *Student Centered Learning Environment* where YCS Students are *Producers of their Own Learning* 80% of the Time.

**SHIFT #2:** Transition from a *Traditional Learning Model* to an *80/20 Flipped Classroom Learning Model* where Students are *Partners in the Learning Process*.

**SHIFT #3:** Transition from *Teaching Without Positive Relationships* to *Teaching with Positive Relationships* and a *Strong Sense of Belonging* that places *Compassion before Compliance*.

**SHIFT #4:** Transition from *Culturally Irrelevant Teaching* to *Culturally Responsive Teaching* where the voices of our students are seen, heard, valued and respected.

**SHIFT #5:** Transition from *Valuing only the Academic Performance* of a Child to *Valuing the Whole Child* by Creating a *Humanize Learning Environment* that cultivate the genius in every child.

**SHIFT #6:** Transition from *Linear Thinking* to *System Thinking* that dramatically improves student, teacher, and leader performance.

# Culturally Responsive Teaching: *A Focus on Teacher Practice*

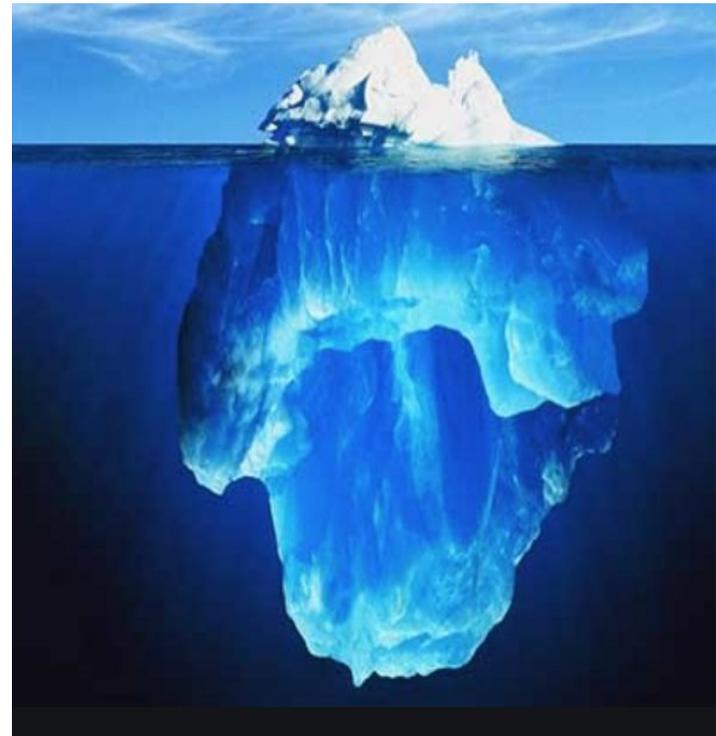
At YCS, we will address the following 6 key practices of culturally responsive teaching outlined by Geneva Gay (2010).

- **Have high expectations for all students**
- Engage students' cultural knowledges, experiences, practices, and perspectives.
- **Bridge gaps between home and school practices.**
- Seek to educate the *whole child*.
- **Identify and leveraging students' strengths to transform education.**
- Question normative schooling practices, content, and assessments.

# Alright... Let's Recap...

There's a lot that we cannot see at the surface level. We will learn more as we go deeper in our learning.

*Trust the Process*  
*Stay the Course*  
*Go Slow to Go Fast*





*What Questions Might  
You Have?*



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# Ypsilanti Community Schools Marketing Strategy

March 1, 2021

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- To increase the visibility in the programs we offer to students K-12
- Direct more traffic to the website and social media
- Enroll students--**260 new or re-enrolled students** is the ultimate goal
- Present a positive outline of the district to potential, former and current parents

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## Goals of the Marketing Campaign

### Targeted Audience

# Timeline

## March-May

- Listen and Learns
- Footprint in community
- [YCS/Rotary Art Banner Project in the city of Ypsilanti](#)
- Billboards

## June-August

- Boots on the Ground Phase II
- Jazz in the Parking Lot

## March-April

Metro Parent Magazine  
Educator Innovator Project

- [Print and Digital Campaign](#)
- [Virtual Tours](#)

## May-June

- Boots on the Ground Phase I
- Ann Arbor Summer Festival Tiny Top Sponsor

## September

- Back to School Bash
- Boots on the Ground Phase III

# Metro Parent Ad

## March/April Educator Edition

ENROLL NOW ~ SCHOOL OF CHOICE OPTION



# BE A Grizzly today!

The Average Class Size is 16\*

Bigger Classrooms

One to One Technology || Free Internet

Floor Dots & Signage

PPE Mandatory for Staff & Students

Culturally Proficient Curriculum



YCS Administration || 1885 Packard Road, Ypsilanti, MI || 734-221-1221

**WWW.YCSCHOOLS.US**



# Enroll NOW!

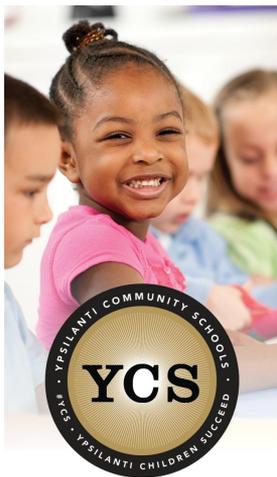
SCHOOL OF CHOICE OPTION

[WWW.YCSCHOOLS.US](http://WWW.YCSCHOOLS.US)

1885 Packard Road, Ypsilanti, MI || 734-221-1221



BE A  
**Grizzly** *today!*



**Enroll  
NOW!**

**SCHOOL  
OF CHOICE  
OPTION**

**[WWW.YCSCHOOLS.US](http://WWW.YCSCHOOLS.US)**

**1885 Packard Road, Ypsilanti, MI  
734-221-1221**

**BE A  
Grizzly  
Today!**



**Enroll  
NOW!**

**SCHOOL OF CHOICE OPTION**

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**1885 Packard Road, Ypsilanti, MI || 734-221-1221**



**BE A  
Grizzly  
Today!**



# Enroll NOW!

SCHOOL OF CHOICE OPTION

[WWW.YCSCHOOLS.US](http://WWW.YCSCHOOLS.US)

1885 Packard Road, Ypsilanti, MI || 734-221-1221

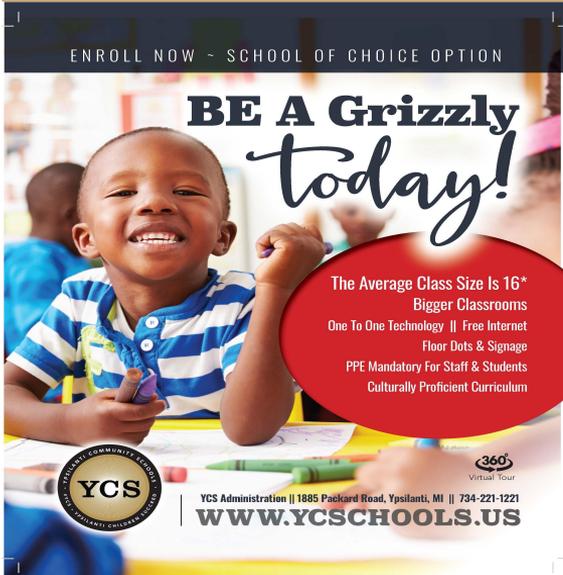


BE A  
**Grizzly**  
*Today!*

# YCS Ad Campaigns for Print and Digital

## Ad #2

ENROLL NOW - SCHOOL OF CHOICE OPTION



### BE A Grizzly today!

The Average Class Size Is 16\*  
Bigger Classrooms  
One To One Technology || Free Internet  
Floor Dots & Signage  
PPE Mandatory For Staff & Students  
Culturally Proficient Curriculum

**YCS**  
VIRTUAL TOUR

YCS Administration || 1885 Packard Road, Ypsilanti, MI || 734-221-1221  
**WWW.YCSCHOOLS.US**

## Ad #3

BE A GRIZZLY TODAY!



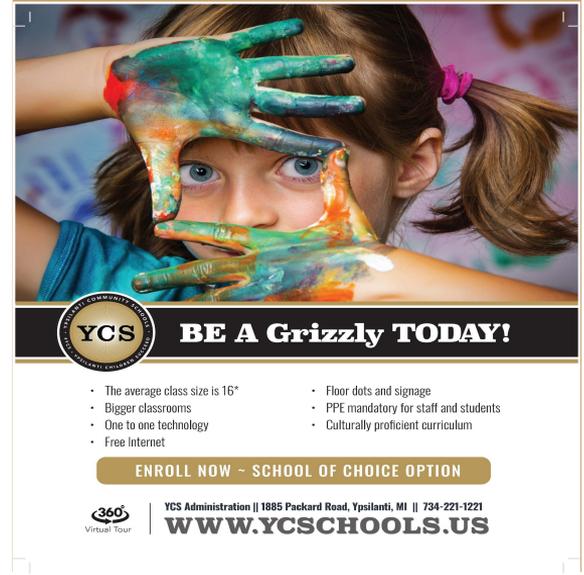
ENROLL NOW - SCHOOL OF CHOICE OPTION

- The average class size is 16\*
- Bigger classrooms
- One to one technology
- Free Internet
- Floor dots and signage
- PPE mandatory for staff and students
- Culturally proficient curriculum

**YCS**  
VIRTUAL TOUR

YCS Administration || 1885 Packard Road, Ypsilanti, MI || 734-221-1221  
**WWW.YCSCHOOLS.US**

## Ad #4



**YCS**  
VIRTUAL TOUR

### BE A Grizzly TODAY!

- The average class size is 16\*
- Bigger classrooms
- One to one technology
- Free Internet
- Floor dots and signage
- PPE mandatory for staff and students
- Culturally proficient curriculum

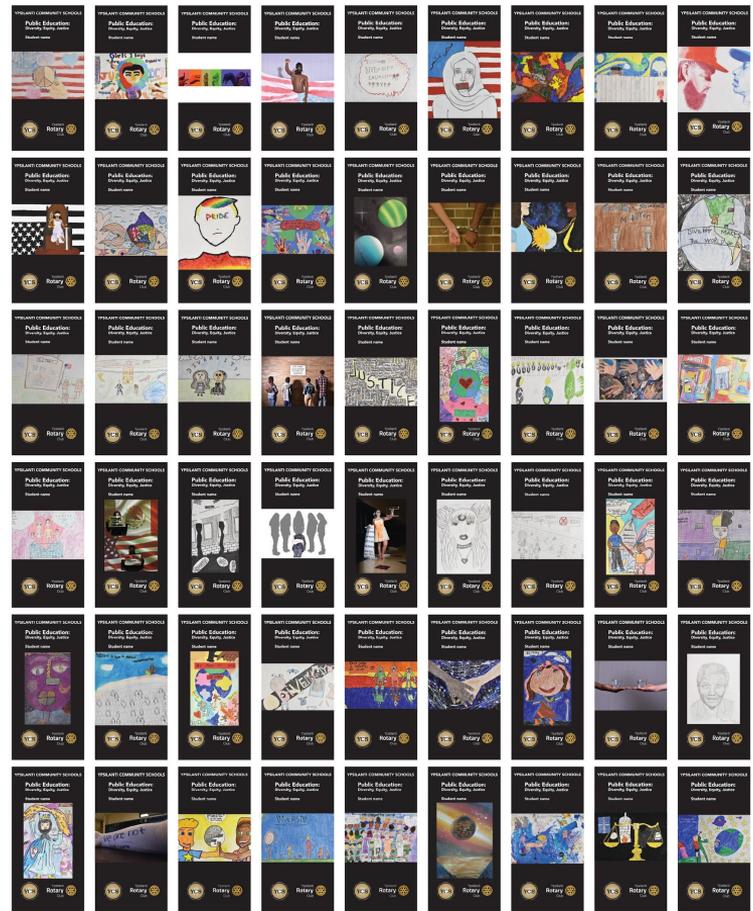
ENROLL NOW - SCHOOL OF CHOICE OPTION

**YCS**  
VIRTUAL TOUR

YCS Administration || 1885 Packard Road, Ypsilanti, MI || 734-221-1221  
**WWW.YCSCHOOLS.US**

# YCS Public Education Art Project

Sponsored by  
The Ypsilanti Rotary Club and YCS



- Each sign will have the YCS logo and Rotary Club logo
- The Rotary Club repurposed \$6,000+ for this project
- 56 Banners will be hung in the City of Ypsilanti
- Working with the AZ Visitors Bureau to obtain billboard space off Huron Street

This project will highlight to the community our strong art program

YPSILANTI COMMUNITY SCHOOLS

**Public Education:**  
Diversity, Equity, Justice

Student name



Ypsilanti  
**Rotary**  
Club







- YCS Black History Month Programs
- YCS Women's Month Program
- YCS/WMBK Movie Premiere
- YCS/City of Ypsilanti COVID Vaccination Discussion with YCHS Students
- YCS Town Hall Meetings

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## YCS Special Programs



- Printed Flyers
- Billboards
- Radio/TV
- T-Shirts
- Children's Books, Red Wagon Campaign, Taco Truck/Chartwells, Parkridge Park Sponsor
- Two minute testimonials from alumni, veteran teachers, new teachers and students.

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## YCS Marketing



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## YCS Community Partners (sample)

- Ypsilanti District Library
- 826 Michigan
- Parkridge Community Center
- Ypsilanti Housing Development
- City of Ypsilanti
- Ypsilanti Rotary Club
- Food Gathers
- Black Men Reads/Our Community Reads
- NAMI
- Divine 9/Social Orgs/ Zetas
- Ann Arbor Summer Festival
- United Way of Washtenaw County
- Growing Hope
- The Ypsilanti Council of Elders
- WMBK/Washtenaw County Sheriff  
Department
- Churches/Barber Shops/Ministerial Alliance

IN PARTNERSHIP WITH THE  
*Collaboration for Change*

YPSILANTI COMMUNITY SCHOOLS



*Presents...*

# In-Person LEARNING LABS



- ACADEMIC SUPPORT
- BREAKFAST & LUNCH
- HOMEWORK HELP
- ACCESS TO INTERNET

**EMAIL**  
[LEARNINGLABS@YCSCHOOLS.US](mailto:LEARNINGLABS@YCSCHOOLS.US)  
FOR MORE INFORMATION & TO  
REGISTER

## **Parkridge Learning Lab**

Monday - Thursday

9:00am - 3:00pm

Grades K-5

Email: [learninglabs@ycschools.us](mailto:learninglabs@ycschools.us)

## **uniteSTEM Learning Lab**

Monday - Thursday

8:30am - 3:00pm

Grades 2-8

Email: [learninglabs@ycschools.us](mailto:learninglabs@ycschools.us)

## **Hamilton Crossing\***

Tuesday & Thursdays

1:00pm - 3:00pm

All Grades

Capacity: 12

\*Residents only

Contact Mark Hammond (734) 340-2411

# Boots on the Ground

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- Phase I (May-June)

- Phase II (July-August)

- Phase III (September)

# Community Leads (sample)

- **WMBK/Washtenaw County Sheriff's Office**

- The Ann Arbor Summer Festival Tiny Top concerts in the 48197 & 48198 area are designed to go into communities and provide musical concerts.
- 10 concerts in Ypsilanti
- 10 concerts in Ann Arbor
- Summer feeding program
- WMBK Movie (Drive-thru)
- Door to Door campaigning
  - Team promotion of reading and literacy through library cards and materials.
  - Enrollment information about YCS
- YCS Team Leader plus volunteers/partners

- **United Way of Washtenaw County**

- Jazz in the Parking Lot
- Partner with organizations like the YDL, Growing Hope, WMBK, Black Men Read, Rotary, etc. to do team flyering and door to door marketing about both organizations with cool goodie bags for students plus enrollment packets.

- **Ypsilanti District Library**

- Back to School Bash (modified)
- More partner organizations campaigning

# The Planning Team



Taryn Willis

Marketing and  
Communications  
Coordinator



Dr. Carlos Lopez

Assistant Superintendent of  
Curriculum and Instruction



Marquan Jackson

YCS Homeless Liaison and  
YCS Resiliency Center  
Coordinator

# QUESTIONS??

... Stronger Together



**REGULAR MEETING, Agenda | Electronic Meeting VIA ZOOM; see "IMPORTANT MESSAGE(S) REGARDING THIS MEETING" (Monday, February 15, 2021)**

*Generated by Alena Zachery-Ross on Monday, February 22, 2021*

**Members present**

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

**Meeting called to order at 6:36 PM**

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

2. IMPORTANT MESSAGES REGARDING THIS ELECTRONIC MEETING

Information: A. Electronic Meeting (via Zoom) In Accordance with Senate Bill 1108 AND SB1246; COVID-19

Information: B. Electronic Meeting Guidelines

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

4. ACCEPTANCE OF AGENDA

Action: A. Acceptance of Agenda

... MOVE THAT the Board of Education accept the meeting agenda.

Motion by Sharon Lee, second by Meredith Schindler.

Final Resolution: Motion Carries

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

5. PRESENTATIONS

Presentation, Report: A. YCS Extended COVID-19 Learning Plan Reports and Reconfirmation Report: Dr. Carlos Lopez, Assistant Superintendent

6. PUBLIC COMMENTS #1

Information: A. Guidelines for Public Comment

7. CONSENT AGENDA

Action (Consent), Minutes: A. Consent Agenda, as Presented

Resolution: ... MOVE THAT the Board of Education approve the: 1) January 25, 2021 Regular Board Meeting Minutes; and 2) Accept the February 2021 Reconfirmation Meeting Report

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

1) January 25, 2021 Regular Board Meeting Minutes; and

2) Accept the February 2021 Reconfirmation Meeting Report

Motion by Sharon Lee, second by Meredith Schindler.

Final Resolution: Motion Carries

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

8. PUBLIC COMMENTS #2

Information: A. Guidelines for Public Comment

9. REQUEST FOR CLOSED SESSION

Action: A. Approval to move into Closed Session- Pursuant to Sections 8(h) and 8(e) of the Open Meetings Act

... MOVE THAT the Board of Education go into closed session pursuant Section 8(h) of the Open Meetings Act to consider material exempt from discussion or disclosure by state or federal statute and pursuant to Section 8(e) of the Open Meetings Act to consult with its attorney regarding the pending litigation in the Washtenaw County Circuit Court Docket No. 20-000758-CK.

Motion by Meredith Schindler, second by Sharon Lee.

Final Resolution: Motion Carries

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

#### 10. REQUEST TO RETURN TO OPEN SESSION

Action: A. Approval to return to Open Session  
... MOVE THAT the Board of Education return to Open Session

Motion by Meredith Schindler, second by Yvonne Fields.  
Final Resolution: Motion Carries  
Aye: Dr Celeste Hawkins, Gillian Ream Gainsley, Sharon Lee, Meredith Schindler, Yvonne Fields, Maria Goodrich

#### 11. ACTION ITEMS: Human Resources

Action: A. Approval of Executive Administrative Employee Contract: Sue McCarty, Director of Human Resources  
... MOVE THAT the Board of Education approve the Executive Administrative Contract to Julie Haines with the commencement date of June 30, 2021

Motion by Sharon Lee, second by Gillian Ream Gainsley.  
Final Resolution: Motion Carries  
Aye: Dr Celeste Hawkins, Gillian Ream Gainsley, Sharon Lee, Meredith Schindler, Yvonne Fields, Maria Goodrich

#### 12. ACTION ITEM: OTHER

Action: A. Approval of Agreement  
... MOVE THAT the Board of Education approve the Agreement, as presented, to Resolve Washtenaw County Circuit Court Docket No. 20-000758-CK, with prejudice, and to have the case dismissed.

Motion by Sharon Lee, second by Yvonne Fields.  
Final Resolution: Motion Carries  
Aye: Dr Celeste Hawkins, Gillian Ream Gainsley, Sharon Lee, Meredith Schindler, Yvonne Fields, Maria Goodrich

Action: B. Acceptance of Black Lives Matter Resolution  
... MOVE THAT the Board of Education approve the Black Lives Matter Resolution as presented.

Motion by Meredith Schindler, second by Maria Goodrich.  
Final Resolution: Motion Carries  
Aye: Dr Celeste Hawkins, Gillian Ream Gainsley, Sharon Lee, Meredith Schindler, Yvonne Fields, Maria Goodrich

Action: C. Selection of 2021 MASB Board of Director's Candidate  
... MOVE THAT the Board of Education approve the following candidate, Mara Greatorex and Temsey, for the 2021 MASB Board of Directors Election.

Motion by Gillian Ream Gainsley, second by Yvonne Fields.  
Final Resolution: Motion Carries  
Aye: Dr Celeste Hawkins, Gillian Ream Gainsley, Sharon Lee, Meredith Schindler, Yvonne Fields, Maria Goodrich

#### 13. OTHER

#### 14. BOARD/SUPERINTENDENT COMMENTS

#### 15. ADJOURNMENT OF MEETING



Ypsilanti Community Schools, Michigan

A regular Board of Education (the “Board”) of the District was held electronically, pursuant to Open Meetings Act Section 3a, through the Google audio/video conferencing platform, Meeting ID#[\_\_\_\_\_], on the [\_1\_] day of, [March], 20[21] at [6:30] o’clock in the [p].m.

The Meeting was called to order by \_\_\_\_\_, President.

Present: Members

Absent: Members

The following preamble and resolution were offered by Member \_\_\_\_\_ and supported by Member \_\_\_\_\_:

**WHEREAS:**

A. The Michigan Public School Employees Retirement System (MPSERS) Act was amended effective September 4, 2012 (2012 PA 300) to require eligible public school employees to contribute 3 percent of their compensation to an irrevocable trust for retiree health benefits (the “3% retiree healthcare contribution”) to be enrolled in the MPSERS health premium subsidy.

B. Since 2012, the Internal Revenue Service (IRS) has variously treated these 3% retiree healthcare contributions for federal income and FICA taxes purposes.

C. In an effort to obtain a system-wide determination from the IRS, the Michigan Office of Retirement Services (ORS), which administers MPSERS, reportedly requested an IRS Private Letter Ruling on the taxable status of the 3% retiree healthcare contributions, which the IRS reportedly declined to issue.

D. Thereafter, the ORS reportedly coordinated with a named taxpaying school district to again request a determination on the taxable status of the 3% retiree healthcare contributions.

E. By email to its ListServ dated December 22, 2020, the ORS notified Reporting Units that “the IRS has recently indicated that they will conclude in a Closing Agreement – relative to the specific claims at issue – that the retiree healthcare contributions are exempt from federal income and FICA taxes.” (A copy of the ORS email dated 12/22/2020 is attached and incorporated into this Resolution as [Attachment A](#).)

F. The IRS Commissioner (or designee) may enter into and approve a written closing agreement with any taxpayer relating to the internal revenue tax liability of that taxpayer. A closing agreement covering a specific matter is final and conclusive only as to the named taxpayer(s) and may not, in the absence of fraud, malfeasance, or misrepresentation of material fact, be reopened as to the matter agreed upon or be modified by any officer, employee, or agent of the United States for any taxable period covered by the closing agreement.

G. The proposed closing agreement, CLAG-117897-19, (the “Closing Agreement”) reportedly has not yet been finalized, but the ORS attached to its December 22, 2020 email to Reporting Units a copy of a letter dated November 16, 2020 from the IRS to counsel for the ORS, W. Alan Wilk, Dykema Gossett, PLLC, (the “IRS Letter”) setting forth the three operative

paragraphs that reportedly will be included in the Closing Agreement. (A copy of the IRS Letter is attached in its entirety and incorporated into this Resolution as [Attachment B](#).) The IRS Letter states:

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The closing agreement contains three operative paragraphs, which are applicable with respect to employees who did not opt out of the future right to receive retiree health benefits under the Plan and who continue to be subject to a 3 percent reduction in compensation (affected employees):

- Amounts deducted from the affected employees' compensation are treated as employer contributions and are not treated as income under section 106 of the Internal Revenue Code (Code).
- Amounts deducted from the affected employees' compensation are not treated as "wages" for purpose of FICA taxes under section 3121(a) of the Code, or for purposes of income tax withholding under section 3401(a) of the Code.
- In connection with signing the agreement, school districts must file Forms W-2c (Corrected Wage and Tax Statement) for each affected employee for taxable years for which the period of limitations on claims of credit or refund has not expired to reflect that the amounts deducted from the affected employees' compensation are not treated as income or wages. School districts must also inform the affected employees that they may file Forms 1040-X (Amended U.S. Individual Income Tax Return) to obtain a refund of the income taxes withheld on the 3 percent contributions.

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H. Although the IRS Letter does not limit the term of the Closing Agreement to prescribed tax years, the partially completed IRS Form 2848 elsewhere discussed in this Resolution, and signed by Attorney Wilk, limits the term of the Closing Agreement to tax years 2013-2026. (A copy of the partially completed IRS Form 2848 is attached and incorporated into this Resolution as [Attachment C](#).)

I. The IRS Letter states, "In order for a Michigan public school district to obtain the closing agreement, the school district must execute a Form 2848 and submit a \$3,000 user fee." (See Attachments B and C)

J. The IRS charges a "user fee" to recover the cost of providing certain services to the public that confer a special benefit to the recipient; in this case, a Closing Agreement that determines federal income and FICA tax obligations, at least as to tax years 2013-2026, with respect to the 3% retiree healthcare contributions of affected employees.

K. The ORS 12/22/2020 e-mail directs Reporting Units that wish to be covered by the Closing Agreement to do the following:

1. In order to finalize this Closing Agreement, ORS is facilitating the process that will allow each Reporting Unit that wishes to be covered by the Closing Agreement to be a part of that final Agreement. To do so, each Reporting Unit will need to execute a Form 2848 (Power of Attorney) and pay a reduced user fee of \$3,000. ORS is coordinating with MPSEs to make payments on behalf of each Reporting Unit as an administrative expense for each Reporting Unit that elects to be part of the Closing Agreement.
2. The partially drafted Form 2848 is attached. Only line one and line seven – including Reporting Unit name, address, phone, EIN, and signature of authorized official – need to be completed. It can then be scanned and sent to [ORS-Contract-Review@michigan.gov](mailto:ORS-Contract-Review@michigan.gov). This will allow the Closing Agreement to be signed on behalf of and then apply to that Reporting Unit. If you wish to be part of the Closing Agreement, please return the Form 2848 as soon as possible, but no later than February 5, 2021.

L. The ORS advised Reporting Units in the 12/22/2020 Email:

Reporting Units are not required to be part of the Closing Agreement. Reporting Units are encouraged to consult with their own legal, tax and accounting professionals to form their own conclusions based on their own facts and circumstances. Neither ORS nor the Dykema Law Firm are providing any legal counsel to any Reporting Unit regarding whether to be part of the Closing Agreement or any other matters related to the proper tax treatment of employer and employee contributions made to the MPSEs Health Care Trust.

In reality, the nature of a relationship established with an attorney pursuant to IRS Form 2848 is a question of law, and the ability of Reporting Units to meaningfully consult with their own legal, tax and accounting professionals about the proposed Closing Agreement is significantly limited by a process that (1) requires each Reporting Unit to authorize Attorney Wilk to serve as its representative before the IRS and to execute on its behalf a not-yet-finalized Closing Agreement; (2) but precludes each Reporting Unit from consulting with Attorney Wilk, the only attorney known to be engaged in negotiations with the IRS, about the intent, meaning and effect of the proposed Closing Agreement.

M. This District must now decide whether to authorize participation in a not-yet-finalized Closing Agreement based upon incomplete information; or to forego the protections of the described Closing Agreement that reportedly will conclusively require the IRS to favorably treat 3% contributions to the retiree healthcare trust as exempt from federal income and FICA taxes, at least through tax year 2026, for participating Reporting Units.

N. The ORS originally set a deadline of February 5, 2021 for Reporting Units to sign and submit IRS Form 2848, authorizing Attorney Wilk to sign the not-yet-finalized Closing Agreement on each Reporting Unit's behalf.

O. In response to requests from Reporting Units and their representatives for additional information and clarification about the proposed Closing Agreement, ORS extended the submission deadline for signed IRS Forms 2848 to March 1, 2020 and, on the evening of February

3, 2021, the ORS, in consultation with Attorney Wilk, provided a Q&A document to Reporting Units. (A copy of the ORS Q&A sent to Reporting Units on the evening of February 3, 2021, is attached and incorporated into this Resolution as [Attachment D](#).)

P. Unfortunately, the ORS Q&A further evidences the continuing challenges that school officials face in evaluating this matter.

Q. Neither the IRS Letter (Attachment B), nor the ORS Q&A (Attachment D) explains how the IRS intends to determine whether or when the “period of limitations has expired” on any claims or requests for refunds of overpaid federal income taxes or FICA taxes that may be filed by Reporting Units or their employees. But ORS Q&A Nos.7 & 8 (Attachment D) state:

- “\*\*\* the ORS is not aware that any limitations periods are affected by the Closing Agreement”; and
- “\*\*\* the ORS is not aware that any currently valid and timely claims are impacted by the Closing Agreement, other than the Closing Agreement appears to confirm the tax treatment of the MPSERS 3% contributions for income and FICA tax purposes.”

R. Likewise, neither the IRS Letter (Attachment B), nor the ORS Q&A (Attachment D) explains how the IRS intends to process any claims or requests for refunds of overpaid federal income taxes or FICA taxes that may be filed by Reporting Units or their employees.

S. The District's Administration has performed its due diligence in considering the information thus far made available by or through the ORS.

T. Based on this due diligence review, the District has determined that the District has treated the 3% contributions as subject to federal income and/or federal FICA taxes through to the present, has no pending protective filings that would extend the statutory 3-year limitations period for requesting a refund of overpaid taxes and, therefore, has determined that corrected W-2s and IRS Forms 941-X would need to be issued or filed for the statutory period of limitations to comply with the third operative paragraph in Section G of this Preamble and Attachment B.

U. District has treated the 3% contributions as subject to federal income and/or federal FICA taxes through to the present, but submitted protective filings to the IRS to toll the statutory 3-year limitations period for requesting a refund of overpaid taxes, and therefore has determined that corrected W-2s and IRS Forms 941-X would need to be issued and filed to request a refund of overpaid taxes for the statutory period of limitations and tolling period to comply with the third operative paragraph in Section G of this Preamble and Attachment B.

V. In order to meet the earlier announced submission deadline, the District Administration previously signed and submitted IRS Form 2848 to the ORS and is now presenting this matter for Board consideration and ratification.

**NOW, THEREFORE, BE IT RESOLVED THAT:**

1. In reliance upon communications directly from the ORS and indirectly from Attorney Wilk, including Attachments A - D to this Resolution, this Board finds it to be in the best interests of the District to conclusively resolve through at least tax year 2026 the District's federal income

withholding and FICA tax obligations with respect to District employees who continue to be subject to a 3 percent reduction in their compensation to be enrolled in the MPSERS health premium subsidy.

2. The Board hereby ratifies the Administration's execution of the partially-completed IRS Form 2848, Power of Attorney and Declaration of Representative (Attachment C) on behalf of the Board of Education, designating W. Alan Wilk of Dykema Gossett, PLLC as the District's representative before the IRS for the purpose of executing Closing Agreement (CLAG – 117897-19), provided that any Closing Agreement executed by Attorney Wilk on behalf of the District (a) complies with applicable law; (b) contains only the three operative paragraphs detailed in Preamble Para. G above and Attachment A, or other terms materially advantageous to the District; (c) covers at least tax years 2013-2026; (d) does not impair any protective action previously filed by the District or affected employees extending the period of limitations for seeking refunds or credits; and (e) is conditioned on the ORS's payment of the \$3,000 user fee to the IRS on behalf of the District with no additional payment or user fee due from the District.

3. The Board hereby directs the Superintendent (or designee) to resubmit IRS Form 2848 to ORS. The Superintendent (or designee) is directed to insert the following italicized text on p. 2, Part I, Section 7 of IRS Form 2848 before signing: *"Signature of Taxpayer. \*\*\* I certify that I have the legal authority to execute this form on behalf of the taxpayer as set forth in the attached Resolution adopted by taxpayer's governing board at a public meeting held on [March 01], 2021."*]

4. The Board directs the Superintendent (or designee) to forward a signed copy of this Resolution to the ORS, along with a copy of the replacement IRS Form 2848.

5. The Board further authorizes and delegates all necessary authority to the Superintendent (or designee), in such consultation as deemed necessary with the District's legal, tax and financial advisers to promptly submit protective claims to the IRS before upcoming filing deadlines in an effort to toll the running of the 3-year period of limitations and implement the signed Closing Agreement consistent with this Resolution.

6. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution, are hereby rescinded.

Ayes: Members

Nays: Members

Resolution declared adopted.

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Secretary, Board of Education

The undersigned duly qualified and acting Secretary of the Board of Education of Ypsilanti Community Schools hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the Board of Education at a regular meeting held on [March 01], 2021, the original of

which resolution is a part of the Board's minutes and further certifies that notice of the meeting was given to the public under the Open Meetings Act, 1976 PA 267, as amended.

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Secretary, Board of Education