



EAST SHORE LEADERSHIP ACADEMY

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**EAST SHORE LEADERSHIP ACADEMY
Request for Proposal
Audit Services
For the Years Ending June 30, 2026, 2027 and 2028**

March 3, 2026

1403 7th St, Port Huron, MI 48060 P: 810-294-8040 eastshoreleaders.com

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NORTHERN MICHIGAN
UNIVERSITY

GENERAL CONDITIONS

East Shore Leadership Academy is soliciting proposals from qualified firms of Certified Public Accountants to audit its financial statements for the fiscal years ending June 30, 2026, 2027, and 2028. The selected audit firm will be expected to work collaboratively and cooperatively with the School's Educational Service Provider in planning and completing the audit, including coordinating information requests, timelines, and required documentation to ensure an efficient and thorough audit process. The School reserves the right to extend the minimum three-year contract annually based on satisfactory performance of audit services.

The audit is to include an examination of the following major funds (if applicable): General, Food Service and Bond Fund; non-major funds: School Service, Food Service, Student Activities, Special Education Center Program, Debt Service, Capital Project, and all Federal programs required to be audited by the State of Michigan.

The examination must be performed in accordance with generally accepted auditing standards. The financial report must be prepared in accordance with GASB Statement No. 34 and the Michigan School Accounting Manual.

Although cost will be an important factor in awarding the contract, the school is not obligated by any statute or regulation to award the purchase of audit services solely on the basis of cost. Accordingly, the school reserves the right to evaluate all proposals objectively and subjectively and to accept or reject any or all proposals or portion thereof. Additionally, the school reserves the right to negotiate changes in services with the firm determined to have submitted the proposal that is in the best interest of the school.

TIME TABLE:

1. Release of RFP on or about March 3, 2026.
2. Proposals due at 2:00pm (EST) on Wednesday, April 8, 2026.
3. Board of Director action by April 20, 2026.
4. Notification to all firms as soon as possible after April 20, 2026.
5. Preliminary audit work to be conducted during June or July each year.
6. Audit to be conducted during August or September each year.
7. Financial Statements completed for distribution in October following each fiscal year end.
8. Presentation of Financial Statements to the Board of Directors during October of each year.

FIRM/AUDITOR QUALIFICATIONS

- The firm must maintain a sufficient number of professional staff in order to provide adequate technical expertise and depth.
- The firm, and specifically the engagement partner assigned to the School, must demonstrate substantial experience auditing K–12 public schools within the State of Michigan. Strong preference will be given to firms with direct experience auditing public school academies (charter schools).
- The auditor is expected to be familiar with the types of policies and procedures Michigan schools follow.

- The auditor will provide a profile of the professional responsible for the overall management of the audit. The auditor must be fully informed regarding generally accepted accounting principles and auditing procedures.
- The firm shall identify the audit manager, field supervisors and other staff who will work on the audit, including staff from other than the local office.
- Assurance must be given that during the course of the life of the three-year contract there will be some continuity in the assignment of audit staff. It is to the mutual interest of the school and the audit firm that there not be any dramatic changes in audit staff every year.
- The firm's professional staff must be trained specifically in auditing and accounting for Michigan schools.
- The firm must be actively involved in school financial organizations on a county and state level.
- All assistants must be properly trained and supervised and the work must be adequately planned.
- The firm must have an excellent reputation for service in public school auditing.

In addition, we request that the auditor offer possible alternative solutions to improve fiscal management of the East Shore Leadership Academy and that the auditor advise the accounting office in writing of any changes in accounting procedures to assist with the ongoing compliance with the latest recommendations.

The auditor shall furnish the school with 6 printed copies and a PDF electronic file of the Comprehensive Annual Financial Report and 6 copies and a PDF electronic file of the Single Audit Report (if a Single Audit is required).

SCHOOL INFORMATION

East Shore Leadership Academy utilizes accounting software by Wayne RESA SMART for general ledger, accounts payable, cash receipts, and journal entries. The academy payroll is processed through the management company utilizing Paycor and then journaled into the school accounting system.

Attached is a summary of the most recent Board approved budgets. If you wish to review the records of East Shore Leadership Academy you may contact Brandy Pavlik at 810-278-7780.

PROPOSAL

Please segregate in your proposal the amount estimated to be charged to federally funded programs. In addition, please provide the names and contact persons of at least 4 public schools that you have audited in recent years.

The information contained herein is believed to be accurate, but is not to be considered in any way as a warranty. All questions and correspondence should be directed to Brandy Pavlik at the address noted below, by email pavlikb@fromthesummit.com or by telephone at 810-278-7780.

Completed proposals must be received by 2:00pm (Eastern Standard Time) on Wednesday, April 8, 2026 to:

Brandy Pavlik, CFO
Summit Management Consulting
East Shore Leadership Academy
4864 Lapeer Rd
Kimball, MI 48074

After the technical qualities have been evaluated, cost and other considerations will be evaluated. Once all factors have been evaluated, the audit firm that is most qualified and reasonable in cost will be selected for recommendation to the Board of Directors.

**East Shore Leadership Academy
Resolution for Adoption by the Board of Directors
January 19, 2026**

RESOLVED, that this resolution shall be the general appropriations of East Shore Leadership Academy for the 2025-2026 fiscal year; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by East Shore Leadership Academy.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the *general fund* of the school for fiscal year 2025-2026 is as follows:

Revenues	
Local	\$ 37,257
State	2,115,030
Federal	250,810
Other Local Revenue	136,000
Incoming Transfers	-
Total Revenues	\$ 2,539,097
Fund balance, July 1, 2025, audited	313,120
Total available to appropriate	\$ 2,852,217

BE IT FURTHER RESOLVED, that \$ **2,538,074** of the total available to appropriate in the *general fund* is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Basic Programs	\$ 775,490
Added Needs	411,233
Pupil Services	138,395
Instructional Staff	19,012
General Administration	362,937
School Administration	205,609
Business Services	13,762
Operation & Maintenance	274,110
Transportation	751
Central	110,276
Athletics	-
Community Services	1,500
Debt Service	225,000
Facilities Construction and Improvements	-
Other Financing Uses	-
Total Expenditures	\$ 2,538,074
Fund balance projection, June 30, 2026	314,143
Total Appropriated	\$ 2,852,217

**East Shore Leadership Academy
Resolution for Adoption by the Board of Directors
January 19, 2026**

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the *food service fund* of the school for fiscal year 2025-2026 is as follows:

Revenues	
Local	\$ -
State	3,015
Federal	<u>202,666</u>
Total Revenues	\$ 205,681
Fund balance, July 1, 2025, audited	<u>59,375</u>
Total available to appropriate	\$ <u>265,056</u>

BE IT FURTHER RESOLVED, that \$ **237,931** of the total available to appropriate in the *food service fund* is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Pupil Support	\$ -
General Administration	20,863
Food Service	<u>217,068</u>
Total Expenditures	\$ 237,931
Fund balance projection, June 30, 2026	<u>27,124</u>
Total Appropriated	\$ <u>265,056</u>

BE IT FURTHER RESOLVED, that no Board of Directors member or employee of the management company shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Directors and in keeping with the budgetary policy statement hitherto adopted by the Board. Changes in the amount appropriated by the Board shall require approval by the Board.

BE IT FURTHER RESOLVED, that, for the purposes of meeting the needs of the school academy, the designated CAO or his/her designee is permitted to implement adjustments and/or transfers within line items of the budget adopted by the Board subject to later authorization of the Board of Directors. When the CAO or his/her designee make a transfer of appropriations as permitted by this resolution, all such adjustments and/or transfers which alter the budget at the function level shall be reported on a regular basis to the Board at a scheduled meeting. Authorization for such adjustments and/or transfers shall be included in the Budget Amendments of the General Appropriations Act, as needed.

BE IT FURTHER RESOLVED, that the Board is hereby charged with general supervision of the execution of the Budget adopted by the Board and shall hold the academy's management company, Bold Education Connection, LLC, responsible for performance of their responsibilities within the amounts appropriated by the Board of Directors and in keeping with the budgetary policy statement hitherto adopted by the Board.

This act is to take effect January 19, 2026.

**East Shore Leadership Academy
General Fund
Fiscal Year 2026 Budget - Amendment #1
January 19, 2026**

	2025-2026 Original Budget	Original vs Amendment #1	2025-2026 Amendment #1 Budget	% of Revenue or Expenditure
Revenue				
Local	\$ 22,156	\$ 15,101	\$ 37,257	1.47%
State	1,896,654	218,376	2,115,030	83.30%
Federal	240,281	10,529	250,810	9.88%
Other Local Revenue	27,636	108,364	136,000	5.35%
Incoming Transfers	-	-	-	0.00%
Total Revenue	\$ 2,186,727	\$ 352,370	\$ 2,539,097	100.00%
Expenditures				
Instructional Services				
Basic Programs	571,784	203,706	775,490	30.55%
Added Needs	368,012	43,220	411,233	16.20%
Total Instruction Services	939,796	246,927	1,186,723	46.75%
Instructional Support Services				
Pupil	140,160	(1,765)	138,395	5.45%
Instructional Staff	25,549	(6,537)	19,012	0.75%
School Administration	205,908	(299)	205,609	8.10%
Athletics	-	-	-	0.00%
Total Instructional Support Services	371,617	(8,602)	363,015	14.30%
Non-Instructional Support Services				
General Administration	313,740	49,197	362,937	14.30%
Business Services	2,000	11,762	13,762	0.54%
Operations & Maintenance	459,835	(185,725)	274,110	10.80%
Transportation	700	51	751	0.03%
Central	94,779	15,497	110,276	4.35%
Total Non-Instructional Support Services	871,053	(109,218)	761,836	30.02%
Community Activities	3,007	(1,507)	1,500	0.06%
Debt Service	-	225,000	225,000	8.87%
Facilities Construction and Improvements	-	-	-	0.00%
Other Financing Uses	-	-	-	0.00%
Total Expenditures	\$ 2,185,474	\$ 352,600	\$ 2,538,074	100.00%
Revenue Over (Under) Expenditures	1,253	(230)	1,023	
Fund Balance - Beginning of Year	274,763	38,357	313,120	
Fund Balance - End of Year	\$ 276,016	\$ 38,127	\$ 314,143	
Fund Balance as a Percent of Revenue	12.62%		12.37%	
Fund Balance as a Percent of Expenditures	12.63%		12.38%	
Operation Cost Per Day	\$ 5,988		\$ 6,954	
Days of Operation	46		45	

**East Shore Leadership Academy
Special Revenue - Food Service Fund
Fiscal Year 2026 Budget - Amendment #1
January 19, 2026**

	2025-2026 Original Budget	Original vs Amendment #1	2025-2026 Amendment #1 Budget	% of Revenue or Expenditure
Revenue				
Local	\$ -	\$ -	\$ -	0.00%
State	3,753	(738)	3,015	1.47%
Federal	153,681	48,984	202,666	98.53%
Total Revenue	\$ 157,434	\$ 48,247	\$ 205,681	100.00%
Expenditures				
Pupil Service	7,784	(7,784)	-	0.00%
General Administration	17,318	3,545	20,863	8.77%
Food Service	141,322	75,746	217,068	91.23%
Total Expenditures	\$ 166,424	\$ 71,507	\$ 237,931	100.00%
Revenue Over (Under) Expenditures	(8,990)	(23,261)	(32,251)	
Fund Balance - Beginning of Year	65,615	(6,240)	59,375	
Fund Balance - End of Year	\$ 56,625	\$ (29,501)	\$ 27,124	
Fund Balance as a Percent of Revenue	35.97%		13.19%	
Fund Balance as a Percent of Expenditures	34.02%		11.40%	
Allowable Fund Balance	\$ 55,475		\$ 79,310	
Excess Fund Balance (only if positive)	\$ 1,151		\$ -	