

District Code	District Name	Audit Year	Audit Firm
42030	Grant Township S/D #2	2016	AALTO, JACKIE A
63140	Madison District Public Schools	2016	ABRAHAM & GAFFNEY P.C.- AUBURN HILLS
82040	Dearborn Heights School District #7	2016	ABRAHAM & GAFFNEY P.C.- AUBURN HILLS
82120	River Rouge, School District of the City of	2016	ABRAHAM & GAFFNEY P.C.- AUBURN HILLS
82365	Woodhaven-Brownstown School District	2016	ABRAHAM & GAFFNEY P.C.- AUBURN HILLS
08030	Hastings Area School District	2016	ABRAHAM & GAFFNEY PC- EAST LANSING
12000	Branch ISD	2016	ABRAHAM & GAFFNEY PC- EAST LANSING
14000	Lewis Cass ISD	2016	ABRAHAM & GAFFNEY PC- EAST LANSING
14010	Cassopolis Public Schools	2016	ABRAHAM & GAFFNEY PC- EAST LANSING
19000	Clinton County RESA	2016	ABRAHAM & GAFFNEY PC- EAST LANSING
19140	St. Johns Public Schools	2016	ABRAHAM & GAFFNEY PC- EAST LANSING
29050	Fulton Schools	2016	ABRAHAM & GAFFNEY PC- EAST LANSING
30000	Hillsdale ISD	2016	ABRAHAM & GAFFNEY PC- EAST LANSING
33130	Mason Public Schools (Ingham)	2016	ABRAHAM & GAFFNEY PC- EAST LANSING
33200	Stockbridge Community Schools	2016	ABRAHAM & GAFFNEY PC- EAST LANSING
33230	Williamston Community Schools	2016	ABRAHAM & GAFFNEY PC- EAST LANSING
41070	Cedar Springs Public Schools	2016	ABRAHAM & GAFFNEY PC- EAST LANSING
46000	Lenawee ISD	2016	ABRAHAM & GAFFNEY PC- EAST LANSING
57020	Lake City Area School District	2016	ABRAHAM & GAFFNEY PC- EAST LANSING
59045	Montabella Community Schools	2016	ABRAHAM & GAFFNEY PC- EAST LANSING
59080	Tri County Area Schools	2016	ABRAHAM & GAFFNEY PC- EAST LANSING
59125	Central Montcalm Public Schools	2016	ABRAHAM & GAFFNEY PC- EAST LANSING
78070	New Lothrop Area Public Schools	2016	ABRAHAM & GAFFNEY PC- EAST LANSING
82110	Redford Union Schools, District No. 1	2016	ABRAHAM & GAFFNEY PC- EAST LANSING
25904	Northridge Academy	2016	ALAN C. YOUNG & ASSOCIATES
50916	Success Mile Academy	2016	ALAN C. YOUNG & ASSOCIATES
63918	Laurus Academy	2016	ALAN C. YOUNG & ASSOCIATES
82240	Westwood Community School District	2016	ALAN C. YOUNG & ASSOCIATES
82714	Detroit Delta Preparatory Academy for Social Justice	2016	ALAN C. YOUNG & ASSOCIATES
82727	Regent Park Scholars Charter Academy	2016	ALAN C. YOUNG & ASSOCIATES
82728	Jalen Rose Leadership Academy	2016	ALAN C. YOUNG & ASSOCIATES
82747	MacDowell Preparatory Academy	2016	ALAN C. YOUNG & ASSOCIATES
82749	Highland Park Public School Academy System	2016	ALAN C. YOUNG & ASSOCIATES
82904	Plymouth Educational Center Charter School	2016	ALAN C. YOUNG & ASSOCIATES
82940	Voyageur Academy	2016	ALAN C. YOUNG & ASSOCIATES
21000	Delta-Schoolcraft ISD	2016	ANDERSON, TACKMAN & CO. - ESCANABA
21025	Gladstone Area Schools	2016	ANDERSON, TACKMAN & CO. - ESCANABA
17902	Ojibwe Charter School	2016	ANDERSON, TACKMAN & CO. - KINCHELOE
22000	Dickinson-Iron ISD	2016	ANDERSON, TACKMAN & CO.- IRON MTN
22010	Iron Mountain Public Schools	2016	ANDERSON, TACKMAN & CO.- IRON MTN
22030	Breitung Township School District	2016	ANDERSON, TACKMAN & CO.- IRON MTN
22045	North Dickinson County Schools	2016	ANDERSON, TACKMAN & CO.- IRON MTN
66050	Ontonagon Area School District	2016	ANDERSON, TACKMAN & CO.- IRON MTN
02010	AuTrain-Onota Public Schools	2016	ANDERSON, TACKMAN & CO.- MARQUETTE
02020	Burt Township School District	2016	ANDERSON, TACKMAN & CO.- MARQUETTE
02070	Munising Public Schools	2016	ANDERSON, TACKMAN & CO.- MARQUETTE
02080	Superior Central School District	2016	ANDERSON, TACKMAN & CO.- MARQUETTE

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07020	Baraga Area Schools	2016	ANDERSON, TACKMAN & CO.- MARQUETTE
52000	Marquette-Alger RESA	2016	ANDERSON, TACKMAN & CO.- MARQUETTE
52015	NICE Community School District	2016	ANDERSON, TACKMAN & CO.- MARQUETTE
52040	Gwinn Area Community Schools	2016	ANDERSON, TACKMAN & CO.- MARQUETTE
52090	Negaunee Public Schools	2016	ANDERSON, TACKMAN & CO.- MARQUETTE
52100	Powell Township Schools	2016	ANDERSON, TACKMAN & CO.- MARQUETTE
52110	Republic-Michigamme Schools	2016	ANDERSON, TACKMAN & CO.- MARQUETTE
52160	Wells Township School District	2016	ANDERSON, TACKMAN & CO.- MARQUETTE
52180	Ishpeming Public School District No. 1	2016	ANDERSON, TACKMAN & CO.- MARQUETTE
52901	North Star Academy	2016	ANDERSON, TACKMAN & CO.- MARQUETTE
32000	Huron ISD	2016	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.
32040	Church School District	2016	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.
32260	Cofax Township S/D #1F	2016	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.
32610	Sigel Township S/D #3F	2016	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.
32620	Sigel Township S/D #4F	2016	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.
32650	Verona Township S/D #1F	2016	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.
44090	North Branch Area Schools	2016	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.
76000	Sanilac ISD	2016	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.
76060	Brown City Community Schools	2016	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.
76070	Carsonville-Port Sanilac School District	2016	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.
76080	Croswell-Lexington Community Schools	2016	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.
76090	Deckerville Community School District	2016	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.
76140	Marlette Community Schools	2016	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.
76180	Peck Community School District	2016	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.
76210	Sandusky Community School District	2016	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.
79000	Tuscola ISD	2016	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.
79010	Akron-Fairgrove Schools	2016	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.
79020	Caro Community Schools	2016	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.
79030	Cass City Public Schools	2016	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.
79080	Kingston Community School District	2016	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.
79090	Mayville Community School District	2016	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.
79100	Millington Community Schools	2016	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.
09050	Essexville-Hampton Public Schools	2016	ANDREWS, HOOPER & PAVLIK PLC
09010	Bay City School District	2016	ANDREWS, HOOPER & PAVLIK PLC - SAGINAW
30010	Camden-Frontier School	2016	BAILEY, HODSHIRE & CO. PC
30030	Jonesville Community Schools	2016	BAILEY, HODSHIRE & CO. PC
30070	Reading Community Schools	2016	BAILEY, HODSHIRE & CO. PC
30901	Hillsdale Preparatory School	2016	BAILEY, HODSHIRE & CO. PC
05010	Alba Public Schools	2016	BAIRD, COTTER & BISHOP PC
05035	Central Lake Public Schools	2016	BAIRD, COTTER & BISHOP PC
05070	Mancelona Public Schools	2016	BAIRD, COTTER & BISHOP PC
15020	Boyne City Public Schools	2016	BAIRD, COTTER & BISHOP PC
15050	Charlevoix Public Schools	2016	BAIRD, COTTER & BISHOP PC
15901	Concord Academy - Boyne	2016	BAIRD, COTTER & BISHOP PC
16015	Cheboygan Area Schools	2016	BAIRD, COTTER & BISHOP PC
16070	Mackinaw City Public Schools	2016	BAIRD, COTTER & BISHOP PC
20015	Crawford AuSable Schools	2016	BAIRD, COTTER & BISHOP PC
23903	Insight School of Michigan	2016	BAIRD, COTTER & BISHOP PC
24020	Harbor Springs School District	2016	BAIRD, COTTER & BISHOP PC
24040	Pellston Public Schools	2016	BAIRD, COTTER & BISHOP PC
28035	Buckley Community Schools	2016	BAIRD, COTTER & BISHOP PC
28090	Kingsley Area Schools	2016	BAIRD, COTTER & BISHOP PC

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40020	Forest Area Community Schools	2016	BAIRD, COTTER & BISHOP PC
40040	Kalkaska Public Schools	2016	BAIRD, COTTER & BISHOP PC
51905	Michigan Great Lakes Virtual Academy	2016	BAIRD, COTTER & BISHOP PC
54040	Morley Stanwood Community Schools	2016	BAIRD, COTTER & BISHOP PC
57030	McBain Rural Agricultural Schools	2016	BAIRD, COTTER & BISHOP PC
62050	Grant Public School District	2016	BAIRD, COTTER & BISHOP PC
62070	Newaygo Public School District	2016	BAIRD, COTTER & BISHOP PC
62090	White Cloud Public Schools	2016	BAIRD, COTTER & BISHOP PC
67020	Evart Public Schools	2016	BAIRD, COTTER & BISHOP PC
67050	Marion Public Schools	2016	BAIRD, COTTER & BISHOP PC
67055	Pine River Area Schools	2016	BAIRD, COTTER & BISHOP PC
67060	Reed City Area Public Schools	2016	BAIRD, COTTER & BISHOP PC
72010	Roscommon Area Public Schools	2016	BAIRD, COTTER & BISHOP PC
78080	Perry Public Schools	2016	BAIRD, COTTER & BISHOP PC
83000	Wexford-Missaukee ISD	2016	BAIRD, COTTER & BISHOP PC
83010	Cadillac Area Public Schools	2016	BAIRD, COTTER & BISHOP PC
83060	Manton Consolidated Schools	2016	BAIRD, COTTER & BISHOP PC
83070	Mesick Consolidated Schools	2016	BAIRD, COTTER & BISHOP PC
46050	Britton Deerfield Schools	2016	BAKER, EATON & OWEN ASSOCIATES
46060	Clinton Community Schools	2016	BAKER, EATON & OWEN ASSOCIATES
46080	Hudson Area Schools	2016	BAKER, EATON & OWEN ASSOCIATES
46090	Madison School District (Lenawee)	2016	BAKER, EATON & OWEN ASSOCIATES
46130	Sand Creek Community Schools	2016	BAKER, EATON & OWEN ASSOCIATES
41915	Walker Charter Academy	2016	BDO USA LLP - GRAND RAPIDS
41923	Wellspring Preparatory High School	2016	BDO USA LLP - GRAND RAPIDS
41930	Grand River Preparatory High School	2016	BDO USA LLP - GRAND RAPIDS
61902	Timberland Academy	2016	BDO USA LLP - GRAND RAPIDS
70020	Holland City School District	2016	BDO USA LLP - GRAND RAPIDS
70120	Coopersville Area Public School District	2016	BDO USA LLP - GRAND RAPIDS
70175	Jenison Public Schools	2016	BDO USA LLP - GRAND RAPIDS
81909	Arbor Preparatory High School	2016	BDO USA LLP - GRAND RAPIDS
82711	Canton Preparatory High School	2016	BDO USA LLP - GRAND RAPIDS
82756	Taylor Preparatory High School	2016	BDO USA LLP - GRAND RAPIDS
82968	Canton Charter Academy	2016	BDO USA LLP - GRAND RAPIDS
39030	Comstock Public Schools	2016	BDO USA LLP - KALAMAZOO
39170	Vicksburg Community Schools	2016	BDO USA LLP - KALAMAZOO
41160	Kentwood Public Schools	2016	BDO USA LLP - KALAMAZOO
63901	AGBU Alex-Marie Manoogian School	2016	BEDIKIAN, EDWARD M., CPA
70190	Hudsonville Public School District	2016	BEENE GARTER, LLP
08000	Barry ISD	2016	BIGGS, HAUSERMAN, THOMPSON & DICKINSON
34080	Belding Area School District	2016	BIGGS, HAUSERMAN, THOMPSON & DICKINSON
34090	Lakewood Public Schools	2016	BIGGS, HAUSERMAN, THOMPSON & DICKINSON
34110	Portland Public Schools	2016	BIGGS, HAUSERMAN, THOMPSON & DICKINSON
34120	Saranac Community Schools	2016	BIGGS, HAUSERMAN, THOMPSON & DICKINSON
34140	Berlin Township S/D #3	2016	BIGGS, HAUSERMAN, THOMPSON & DICKINSON
34340	Easton Township S/D #6	2016	BIGGS, HAUSERMAN, THOMPSON & DICKINSON
34360	Ionia Township S/D #2	2016	BIGGS, HAUSERMAN, THOMPSON & DICKINSON
53000	West Shore Educational Service District	2016	BRICKLEY DELONG, PC
53020	Mason County Eastern Schools	2016	BRICKLEY DELONG, PC

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61000	Muskegon Area ISD	2016	BRICKLEY DELONG, PC
61010	Muskegon, Public Schools of the City of	2016	BRICKLEY DELONG, PC
61020	Muskegon Heights School District	2016	BRICKLEY DELONG, PC
61065	Oakridge Public Schools	2016	BRICKLEY DELONG, PC
61120	Holton Public Schools	2016	BRICKLEY DELONG, PC
61190	Orchard View Schools	2016	BRICKLEY DELONG, PC
61220	Reeths-Puffer Schools	2016	BRICKLEY DELONG, PC
61230	North Muskegon Public Schools	2016	BRICKLEY DELONG, PC
61240	Whitehall District Schools	2016	BRICKLEY DELONG, PC
61906	Muskegon Covenant Academy	2016	BRICKLEY DELONG, PC
64040	Hart Public School District	2016	BRICKLEY DELONG, PC
64070	Pentwater Public School District	2016	BRICKLEY DELONG, PC
70901	Walden Green Montessori	2016	BRICKLEY DELONG, PC
50100	Fraser Public Schools	2016	BUSS & COMPANY PC
82706	The James and Grace Lee Boggs School	2016	COHEN & COMPANY
30040	Litchfield Community Schools	2016	CONDON,HECHT,BISHER, WADE & CO., P.C.
58010	Monroe Public Schools	2016	COOLEY, HEHL, WOHLGAMUTH & CARLTON
58080	Jefferson Schools (Monroe)	2016	COOLEY, HEHL, WOHLGAMUTH & CARLTON
58090	Mason Consolidated Schools (Monroe)	2016	COOLEY, HEHL, WOHLGAMUTH & CARLTON
58110	Whiteford Agricultural School District of the Counties of Lenawee and Monroe	2016	COOLEY, HEHL, WOHLGAMUTH & CARLTON
25911	Madison Academy	2016	CROSKEY, LANNI & COMPANY, PC
25912	The New Standard Academy	2016	CROSKEY, LANNI & COMPANY, PC
28902	Grand Traverse Academy	2016	CROSKEY, LANNI & COMPANY, PC
33906	White Pine Academy	2016	CROSKEY, LANNI & COMPANY, PC
33911	Michigan Connections Academy	2016	CROSKEY, LANNI & COMPANY, PC
33913	Nexus Academy of Lansing	2016	CROSKEY, LANNI & COMPANY, PC
37901	Renaissance Public School Academy	2016	CROSKEY, LANNI & COMPANY, PC
37902	Morey Montessori Public School Academy	2016	CROSKEY, LANNI & COMPANY, PC
38900	Jackson Preparatory & Early College	2016	CROSKEY, LANNI & COMPANY, PC
41908	Byron Center Charter School	2016	CROSKEY, LANNI & COMPANY, PC
41924	West Michigan Aviation Academy	2016	CROSKEY, LANNI & COMPANY, PC
47901	Kensington Woods Schools	2016	CROSKEY, LANNI & COMPANY, PC
47902	Charyl Stockwell Academy	2016	CROSKEY, LANNI & COMPANY, PC
47903	FlexTech High School	2016	CROSKEY, LANNI & COMPANY, PC
50902	Conner Creek Academy East	2016	CROSKEY, LANNI & COMPANY, PC
50903	Huron Academy	2016	CROSKEY, LANNI & COMPANY, PC
50904	Global Preparatory Academy	2016	CROSKEY, LANNI & COMPANY, PC
50906	Merritt Academy	2016	CROSKEY, LANNI & COMPANY, PC
50914	Macomb Montessori Academy	2016	CROSKEY, LANNI & COMPANY, PC
54901	Crossroads Charter Academy	2016	CROSKEY, LANNI & COMPANY, PC
63907	Great Lakes Academy	2016	CROSKEY, LANNI & COMPANY, PC
63917	Bradford Academy	2016	CROSKEY, LANNI & COMPANY, PC
63921	Crescent Academy	2016	CROSKEY, LANNI & COMPANY, PC
63923	Four Corners Montessori Academy	2016	CROSKEY, LANNI & COMPANY, PC
63927	Michigan School for the Arts	2016	CROSKEY, LANNI & COMPANY, PC
63928	Momentum Academy	2016	CROSKEY, LANNI & COMPANY, PC
63929	Waterford Montessori Academy	2016	CROSKEY, LANNI & COMPANY, PC
63931	FlexTech High School - Novi	2016	CROSKEY, LANNI & COMPANY, PC
63934	Kingsbury Country Day School	2016	CROSKEY, LANNI & COMPANY, PC
63938	Keys Grace Academy	2016	CROSKEY, LANNI & COMPANY, PC
70902	West MI Academy of Arts and Academics	2016	CROSKEY, LANNI & COMPANY, PC

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74900	East Shore Leadership Academy	2016	CROSKEY, LANNI & COMPANY, PC
74903	Landmark Academy	2016	CROSKEY, LANNI & COMPANY, PC
81904	Ann Arbor Learning Community	2016	CROSKEY, LANNI & COMPANY, PC
82705	Branch Line School	2016	CROSKEY, LANNI & COMPANY, PC
82716	Vista Meadows Academy	2016	CROSKEY, LANNI & COMPANY, PC
82730	American International Academy	2016	CROSKEY, LANNI & COMPANY, PC
82733	Hamilton Academy	2016	CROSKEY, LANNI & COMPANY, PC
82754	Tipton Academy	2016	CROSKEY, LANNI & COMPANY, PC
82755	Southwest Detroit Community School	2016	CROSKEY, LANNI & COMPANY, PC
82758	New School High	2016	CROSKEY, LANNI & COMPANY, PC
82923	Chandler Park Academy	2016	CROSKEY, LANNI & COMPANY, PC
82930	Dove Academy of Detroit	2016	CROSKEY, LANNI & COMPANY, PC
82937	George Crockett Academy	2016	CROSKEY, LANNI & COMPANY, PC
82938	Summit Academy North	2016	CROSKEY, LANNI & COMPANY, PC
82957	Hope of Detroit Academy	2016	CROSKEY, LANNI & COMPANY, PC
82969	Creative Montessori Academy	2016	CROSKEY, LANNI & COMPANY, PC
82981	American Montessori Academy	2016	CROSKEY, LANNI & COMPANY, PC
82986	Hanley International Academy	2016	CROSKEY, LANNI & COMPANY, PC
82996	Clara B. Ford Academy (SDA)	2016	CROSKEY, LANNI & COMPANY, PC
13903	Marshall Academy	2016	DARNELL & MEYERING, PC
30902	Will Carleton Charter School Academy	2016	DARNELL & MEYERING, PC
41900	Covenant House Academy Grand Rapids	2016	DARNELL & MEYERING, PC
58901	New Bedford Academy	2016	DARNELL & MEYERING, PC
82921	Academy for Business and Technology	2016	DARNELL & MEYERING, PC
82958	Joy Preparatory Academy	2016	DARNELL & MEYERING, PC
82991	Covenant House Academy Detroit	2016	DARNELL & MEYERING, PC
05040	Bellaire Public Schools	2016	DENNIS, GARTLAND & NIERGARTH
05060	Elk Rapids Schools	2016	DENNIS, GARTLAND & NIERGARTH
10015	Benzie County Central Schools	2016	DENNIS, GARTLAND & NIERGARTH
10025	Frankfort-Elberta Area Schools	2016	DENNIS, GARTLAND & NIERGARTH
15000	Charlevoix-Emmet ISD	2016	DENNIS, GARTLAND & NIERGARTH
15010	Beaver Island Community School	2016	DENNIS, GARTLAND & NIERGARTH
24030	Alanson Public Schools	2016	DENNIS, GARTLAND & NIERGARTH
28000	Traverse Bay Area ISD	2016	DENNIS, GARTLAND & NIERGARTH
40060	Excelsior Township S/D #1	2016	DENNIS, GARTLAND & NIERGARTH
45010	Glen Lake Community Schools	2016	DENNIS, GARTLAND & NIERGARTH
45020	Leland Public School District	2016	DENNIS, GARTLAND & NIERGARTH
45040	Northport Public School District	2016	DENNIS, GARTLAND & NIERGARTH
45050	Suttons Bay Public Schools	2016	DENNIS, GARTLAND & NIERGARTH
51000	Manistee ISD	2016	DENNIS, GARTLAND & NIERGARTH
51020	Bear Lake Schools	2016	DENNIS, GARTLAND & NIERGARTH
51045	Kaleva Norman Dickson School District	2016	DENNIS, GARTLAND & NIERGARTH
51060	Onkama Consolidated Schools	2016	DENNIS, GARTLAND & NIERGARTH
51903	Casman Alternative Academy	2016	DENNIS, GARTLAND & NIERGARTH
53010	Mason County Central Schools	2016	DENNIS, GARTLAND & NIERGARTH
69030	Johannesburg-Lewiston Area Schools	2016	DENNIS, GARTLAND & NIERGARTH
63930	Nexus Academy of Royal Oak	2016	DOEREN MAYHEW & COMPANY
38100	Hanover-Horton School District	2016	DRAKE, KARL L. , CPA
62060	Hesperia Community Schools	2016	DRAKE, KARL L. , CPA
64080	Shelby Public Schools	2016	DRAKE, KARL L. , CPA
13135	Union City Community Schools	2016	FISHER, SPIEGEL, KUNKLE & GERBER PLLC

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13900	Battle Creek Montessori Academy	2016	FISHER, SPIEGEL, KUNKLE & GERBER PLLC
13095	Mar Lee School District	2016	FOOTE AND LLOYD, CPA'S
46020	Addison Community Schools	2016	FRANCIS, MEREDITH CPA, PC
46110	Onsted Community Schools	2016	FRANCIS, MEREDITH CPA, PC
27010	Bessemer Area School District	2016	GABRIDGE & CO.
28901	Woodland School	2016	GABRIDGE & CO.
30050	North Adams-Jerome Public Schools	2016	GABRIDGE & CO.
38120	Michigan Center School District	2016	GABRIDGE & CO.
41917	William C. Abney Academy	2016	GABRIDGE & CO.
51070	Manistee Area Public Schools	2016	GABRIDGE & CO.
69040	Vanderbilt Area Schools	2016	GABRIDGE & CO.
06010	Arenac Eastern School District	2016	GARDNER, PROVENZANO, THOMAS & LUPLOW
06020	Au Gres-Sims School District	2016	GARDNER, PROVENZANO, THOMAS & LUPLOW
63906	Pontiac Academy for Excellence	2016	GARDNER, PROVENZANO, THOMAS & LUPLOW
63912	Oakland International Academy	2016	GARDNER, PROVENZANO, THOMAS & LUPLOW
73190	Frankenmuth School District	2016	GARDNER, PROVENZANO, THOMAS & LUPLOW
73230	Merrill Community Schools	2016	GARDNER, PROVENZANO, THOMAS & LUPLOW
73255	Swan Valley School District	2016	GARDNER, PROVENZANO, THOMAS & LUPLOW
73908	Saginaw Preparatory Academy	2016	GARDNER, PROVENZANO, THOMAS & LUPLOW
73912	International Academy of Saginaw	2016	GARDNER, PROVENZANO, THOMAS & LUPLOW
82745	Caniff Liberty Academy	2016	GARDNER, PROVENZANO, THOMAS & LUPLOW
82918	Cesar Chavez Academy	2016	GARDNER, PROVENZANO, THOMAS & LUPLOW
11240	Berrien Springs Public Schools	2016	GERBEL & COMPANY PC
11250	Eau Claire Public Schools	2016	GERBEL & COMPANY PC
14030	Edwardsburg Public Schools	2016	GERBEL & COMPANY PC
43040	Baldwin Community Schools	2016	GERBEL & COMPANY PC
80120	Hartford Public Schools	2016	GERBEL & COMPANY PC
80130	Lawrence Public Schools	2016	GERBEL & COMPANY PC
80160	Paw Paw Public School District	2016	GERBEL & COMPANY PC
46040	Blissfield Community Schools	2016	GROSS, PUCKEY, GRUEL & ROOF
46140	Tecumseh Public Schools	2016	GROSS, PUCKEY, GRUEL & ROOF
62000	Newaygo County RESA	2016	H & S COMPANIES, P.C.- FREMONT
62040	Fremont Public School District	2016	H & S COMPANIES, P.C.- FREMONT
62470	Big Jackson School District	2016	H & S COMPANIES, P.C.- FREMONT
15060	East Jordan Public Schools	2016	HARRIS GROUP, CPAS
17901	Joseph K. Lumsden Bahweting Anishnabe Academy	2016	HARRIS GROUP, CPAS
49010	St. Ignace Area Schools	2016	HARRIS GROUP, CPAS
15902	Charlevoix Montessori Academy for the Arts	2016	HILL, SCHRODERUS & CO. CPAS
71060	Posen Consolidated School District No. 9	2016	HILL, SCHRODERUS & CO. CPAS
11010	Benton Harbor Area Schools	2016	HUNGERFORD NICHOLS
12010	Coldwater Community Schools	2016	HUNGERFORD NICHOLS
17000	Eastern Upper Peninsula ISD	2016	HUNGERFORD NICHOLS
17010	Sault Ste. Marie Area Schools	2016	HUNGERFORD NICHOLS
17050	DeTour Area Schools	2016	HUNGERFORD NICHOLS
17090	Pickford Public Schools	2016	HUNGERFORD NICHOLS

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17110	Rudyard Area Schools	2016	HUNGERFORD NICHOLS
17140	Brimley Area Schools	2016	HUNGERFORD NICHOLS
17160	Whitefish Township Schools	2016	HUNGERFORD NICHOLS
17903	DeTour Arts and Technology Academy	2016	HUNGERFORD NICHOLS
41025	Northview Public Schools	2016	HUNGERFORD NICHOLS
41040	Byron Center Public Schools	2016	HUNGERFORD NICHOLS
41080	Comstock Park Public Schools	2016	HUNGERFORD NICHOLS
41140	Kelloggsville Public Schools	2016	HUNGERFORD NICHOLS
41145	Kenowa Hills Public Schools	2016	HUNGERFORD NICHOLS
41170	Lowell Area Schools	2016	HUNGERFORD NICHOLS
41210	Rockford Public Schools	2016	HUNGERFORD NICHOLS
41240	Sparta Area Schools	2016	HUNGERFORD NICHOLS
41927	Grand Rapids Ellington Academy of Arts & Technology	2016	HUNGERFORD NICHOLS
41929	Nexus Academy of Grand Rapids	2016	HUNGERFORD NICHOLS
48040	Tahquamenon Area Schools	2016	HUNGERFORD NICHOLS
49020	Bois Blanc Pines School District	2016	HUNGERFORD NICHOLS
49040	Les Cheneaux Community Schools	2016	HUNGERFORD NICHOLS
49055	Engadine Consolidated Schools	2016	HUNGERFORD NICHOLS
49070	Moran Township School District	2016	HUNGERFORD NICHOLS
49901	Three Lakes Academy	2016	HUNGERFORD NICHOLS
53040	Ludington Area School District	2016	HUNGERFORD NICHOLS
63190	Clarkston Community School District	2016	HUNGERFORD NICHOLS
81911	WSC Academy	2016	HUNGERFORD NICHOLS
21060	Rapid River Public Schools	2016	JOHNSON & RENNIE LLC
21090	Bark River-Harris School District	2016	JOHNSON & RENNIE LLC
55010	Carney-Nadeau Public Schools	2016	JOHNSON & RENNIE LLC
55115	North Central Area Schools	2016	JOHNSON & RENNIE LLC
55000	Menominee ISD	2016	KERBER, ROSE & ASSOCIATES SC
55120	Stephenson Area Public Schools	2016	KERBER, ROSE & ASSOCIATES SC
70350	Zeeland Public Schools	2016	KIEKOVER, SCHOLMA & SCHUMAKER
11020	St. Joseph Public Schools	2016	KRUGGEL LAWTON CPAs
11033	River Valley School District	2016	KRUGGEL LAWTON CPAs
11200	New Buffalo Area Schools	2016	KRUGGEL LAWTON CPAs
11210	Brandywine Community Schools	2016	KRUGGEL LAWTON CPAs
11310	Buchanan Community Schools	2016	KRUGGEL LAWTON CPAs
11320	Watervliet School District	2016	KRUGGEL LAWTON CPAs
11340	Bridgman Public Schools	2016	KRUGGEL LAWTON CPAs
11901	Countryside Academy	2016	KRUGGEL LAWTON CPAs
80020	Bangor Public Schools (Van Buren)	2016	KRUGGEL LAWTON CPAs
23490	Oneida Township S/D #3	2016	LAYTON & RICHARDSON, CPAS
82962	New Beginnings Academy	2016	LAYTON & RICHARDSON, CPAS
13010	Albion Public Schools	2016	LEWIS & KNOPF, PC
19120	Ovid-Elsie Area Schools	2016	LEWIS & KNOPF, PC
25000	Genesee ISD	2016	LEWIS & KNOPF, PC
25030	Grand Blanc Community Schools	2016	LEWIS & KNOPF, PC
25040	Mt. Morris Consolidated Schools	2016	LEWIS & KNOPF, PC
25050	Goodrich Area Schools	2016	LEWIS & KNOPF, PC
25060	Bendle Public Schools	2016	LEWIS & KNOPF, PC
25070	Genesee School District	2016	LEWIS & KNOPF, PC

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25110	Kearsley Community School District	2016	LEWIS & KNOPF, PC
25130	Atherton Community Schools	2016	LEWIS & KNOPF, PC
25210	Westwood Heights Schools	2016	LEWIS & KNOPF, PC
25230	Bentley Community School District	2016	LEWIS & KNOPF, PC
25240	Beecher Community School District	2016	LEWIS & KNOPF, PC
25260	Montrose Community Schools	2016	LEWIS & KNOPF, PC
25900	Genesee STEM Academy	2016	LEWIS & KNOPF, PC
25905	International Academy of Flint	2016	LEWIS & KNOPF, PC
25916	Eagle's Nest Academy	2016	LEWIS & KNOPF, PC
32010	Bad Axe Public Schools	2016	LEWIS & KNOPF, PC
32170	Ubyly Community Schools	2016	LEWIS & KNOPF, PC
44000	Lapeer ISD	2016	LEWIS & KNOPF, PC
44020	Almont Community Schools	2016	LEWIS & KNOPF, PC
44050	Dryden Community Schools	2016	LEWIS & KNOPF, PC
44060	Imlay City Community Schools	2016	LEWIS & KNOPF, PC
50040	Anchor Bay School District	2016	LEWIS & KNOPF, PC
50070	Clintondale Community Schools	2016	LEWIS & KNOPF, PC
50915	Rising Stars Academy	2016	LEWIS & KNOPF, PC
63260	Rochester Community School District	2016	LEWIS & KNOPF, PC
74030	Algonac Community School District	2016	LEWIS & KNOPF, PC
74130	Yale Public Schools	2016	LEWIS & KNOPF, PC
74906	Blue Water Learning Academy	2016	LEWIS & KNOPF, PC
78000	Shiawassee Regional ESD	2016	LEWIS & KNOPF, PC
78020	Byron Area Schools	2016	LEWIS & KNOPF, PC
78030	Durand Area Schools	2016	LEWIS & KNOPF, PC
78040	Laingsburg Community Schools	2016	LEWIS & KNOPF, PC
78100	Corunna Public Schools	2016	LEWIS & KNOPF, PC
81050	Dexter Community School District	2016	LEWIS & KNOPF, PC
81070	Lincoln Consolidated School District	2016	LEWIS & KNOPF, PC
82751	Michigan Educational Choice Center	2016	LEWIS & KNOPF, PC
61210	Ravenna Public Schools	2016	MAHONEY, JOHN J., CPA PC
27000	Gogebic-Ontonagon ISD	2016	MAKELA, POLLACK & AHONEN
27020	Ironwood Area Schools of Gogebic County	2016	MAKELA, POLLACK & AHONEN
27070	Wakefield-Marenisco School District	2016	MAKELA, POLLACK & AHONEN
03000	Allegan Area Educational Service Agency	2016	MANER COSTERISAN, PC
03030	Allegan Public Schools	2016	MANER COSTERISAN, PC
03050	Fennville Public Schools	2016	MANER COSTERISAN, PC
03060	Martin Public Schools	2016	MANER COSTERISAN, PC
03070	Hopkins Public Schools	2016	MANER COSTERISAN, PC
03100	Hamilton Community Schools	2016	MANER COSTERISAN, PC
03440	Glenn Public School District	2016	MANER COSTERISAN, PC
03900	Innocademy Allegan Campus	2016	MANER COSTERISAN, PC
03902	Outlook Academy	2016	MANER COSTERISAN, PC
08050	Thornapple Kellogg School District	2016	MANER COSTERISAN, PC
11903	Benton Harbor Charter School Academy	2016	MANER COSTERISAN, PC
13080	Homer Community School District	2016	MANER COSTERISAN, PC
14020	Dowagiac Union School District	2016	MANER COSTERISAN, PC
19100	Bath Community Schools	2016	MANER COSTERISAN, PC
23000	Eaton RESA	2016	MANER COSTERISAN, PC
23060	Grand Ledge Public Schools	2016	MANER COSTERISAN, PC
23080	Olivet Community Schools	2016	MANER COSTERISAN, PC
23900	LifeTech Academy	2016	MANER COSTERISAN, PC
23901	Island City Academy	2016	MANER COSTERISAN, PC

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23902	Relevant Academy of Eaton County	2016	MANER COSTERISAN, PC
28010	Traverse City Area Public Schools	2016	MANER COSTERISAN, PC
28904	The Greenspire School	2016	MANER COSTERISAN, PC
33000	Ingham ISD	2016	MANER COSTERISAN, PC
33010	East Lansing School District	2016	MANER COSTERISAN, PC
33020	Lansing Public School District	2016	MANER COSTERISAN, PC
33040	Dansville Schools	2016	MANER COSTERISAN, PC
33060	Haslett Public Schools	2016	MANER COSTERISAN, PC
33100	Leslie Public Schools	2016	MANER COSTERISAN, PC
33170	Okemos Public Schools	2016	MANER COSTERISAN, PC
33220	Webberville Community Schools	2016	MANER COSTERISAN, PC
33901	Cole Academy	2016	MANER COSTERISAN, PC
33904	Mid-Michigan Leadership Academy	2016	MANER COSTERISAN, PC
33915	Blended Learning Academies Credit Recovery High School	2016	MANER COSTERISAN, PC
34040	Palo Community School District	2016	MANER COSTERISAN, PC
41000	Kent ISD	2016	MANER COSTERISAN, PC
41020	Godwin Heights Public Schools	2016	MANER COSTERISAN, PC
41026	Wyoming Public Schools	2016	MANER COSTERISAN, PC
41090	East Grand Rapids Public Schools	2016	MANER COSTERISAN, PC
41110	Forest Hills Public Schools	2016	MANER COSTERISAN, PC
41130	Grandville Public Schools	2016	MANER COSTERISAN, PC
41904	West MI Academy of Environmental Science	2016	MANER COSTERISAN, PC
41911	Flat River Academy	2016	MANER COSTERISAN, PC
45901	Leelanau Montessori Public School Academy	2016	MANER COSTERISAN, PC
46100	Morenci Area Schools	2016	MANER COSTERISAN, PC
47000	Livingston ESA	2016	MANER COSTERISAN, PC
47010	Brighton Area Schools	2016	MANER COSTERISAN, PC
47030	Fowlerville Community Schools	2016	MANER COSTERISAN, PC
54000	Mecosta-Osceola ISD	2016	MANER COSTERISAN, PC
59020	Carson City-Crystal Area Schools	2016	MANER COSTERISAN, PC
59070	Greenville Public Schools	2016	MANER COSTERISAN, PC
61900	Muskegon Montessori Academy for Environmental Change	2016	MANER COSTERISAN, PC
61904	Three Oaks Public School Academy	2016	MANER COSTERISAN, PC
63250	Oak Park, School District of the City of	2016	MANER COSTERISAN, PC
70000	Ottawa Area ISD	2016	MANER COSTERISAN, PC
70040	Allendale Public Schools	2016	MANER COSTERISAN, PC
70070	West Ottawa Public School District	2016	MANER COSTERISAN, PC
70300	Spring Lake Public Schools	2016	MANER COSTERISAN, PC
70908	Innocademy	2016	MANER COSTERISAN, PC
70909	ICademy Global	2016	MANER COSTERISAN, PC
72020	Houghton Lake Community Schools	2016	MANER COSTERISAN, PC
78110	Owosso Public Schools	2016	MANER COSTERISAN, PC
80000	Van Buren ISD	2016	MANER COSTERISAN, PC
80010	South Haven Public Schools	2016	MANER COSTERISAN, PC
80050	Decatur Public Schools	2016	MANER COSTERISAN, PC
80240	Bangor Township S/D #8	2016	MANER COSTERISAN, PC
81140	Whitmore Lake Public School District	2016	MANER COSTERISAN, PC
81908	Multicultural Academy	2016	MANER COSTERISAN, PC
82973	Trillium Academy	2016	MANER COSTERISAN, PC
38020	Vandercook Lake Public Schools	2016	MARKOWSKI & COMPANY, PC
44901	Chatfield School	2016	MATTINA, KENT & GIBBONS, P.C.
74050	East China School District	2016	MCBRIDE-MANLEY & CO. P.C.

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55901	Nah Tah Wahsh Public School Academy	2016	MIDWEST ACCOUNTING
63924	Michigan Mathematics and Science Academy	2016	MPS CPA
32050	Elkton-Pigeon-Bay Port Laker Schools	2016	NIETZKE & FAUPEL, PC - PIGEON
32080	North Huron School District	2016	NIETZKE & FAUPEL, PC - PIGEON
32090	Owendale-Gagetown Area School District	2016	NIETZKE & FAUPEL, PC - PIGEON
32630	Sigel Township S/D #6	2016	NIETZKE & FAUPEL, PC - PIGEON
79145	Unionville-Sebewaing Area S.D.	2016	NIETZKE & FAUPEL, PC - PIGEON
08010	Delton Kellogg Schools	2016	NORMAN & PAULSEN, PC - STURGIS
41050	Caledonia Community Schools	2016	NORMAN & PAULSEN, PC - STURGIS
75040	Colon Community School District	2016	NORMAN & PAULSEN, PC - STURGIS
75070	White Pigeon Community Schools	2016	NORMAN & PAULSEN, PC - STURGIS
75080	Three Rivers Community Schools	2016	NORMAN & PAULSEN, PC - STURGIS
13901	Arbor Academy	2016	NORMAN & PAULSEN, PC - THREE RIVERS
39903	Oakland Academy	2016	NORMAN & PAULSEN, PC - THREE RIVERS
39907	Forest Academy	2016	NORMAN & PAULSEN, PC - THREE RIVERS
39908	Evergreen Academy	2016	NORMAN & PAULSEN, PC - THREE RIVERS
39909	Augusta Academy	2016	NORMAN & PAULSEN, PC - THREE RIVERS
75000	St. Joseph County ISD	2016	NORMAN & PAULSEN, PC - THREE RIVERS
75050	Constantine Public School District	2016	NORMAN & PAULSEN, PC - THREE RIVERS
75100	Nottawa Community School	2016	NORMAN & PAULSEN, PC - THREE RIVERS
82905	Nataki Talibah Schoolhouse of Detroit	2016	OLIVACHE, GLEN CPA
21135	Mid Peninsula School District	2016	PAYMENT, RAYMOND L., CPA
44010	Lapeer Community Schools	2016	PLANTE & MORAN PLLC - AUBURN HILLS
47070	Howell Public Schools	2016	PLANTE & MORAN PLLC - AUBURN HILLS
50010	Center Line Public Schools	2016	PLANTE & MORAN PLLC - AUBURN HILLS
50080	Chippewa Valley Schools	2016	PLANTE & MORAN PLLC - AUBURN HILLS
50210	Utica Community Schools	2016	PLANTE & MORAN PLLC - AUBURN HILLS
50220	Van Dyke Public Schools	2016	PLANTE & MORAN PLLC - AUBURN HILLS
50230	Warren Consolidated Schools	2016	PLANTE & MORAN PLLC - AUBURN HILLS
63010	Birmingham Public Schools	2016	PLANTE & MORAN PLLC - AUBURN HILLS
63020	Ferndale Public Schools	2016	PLANTE & MORAN PLLC - AUBURN HILLS
63060	Southfield Public School District	2016	PLANTE & MORAN PLLC - AUBURN HILLS
63090	Clarenceville School District	2016	PLANTE & MORAN PLLC - AUBURN HILLS
63130	Hazel Park, School District of the City of	2016	PLANTE & MORAN PLLC - AUBURN HILLS
63220	Huron Valley Schools	2016	PLANTE & MORAN PLLC - AUBURN HILLS
63230	Lake Orion Community Schools	2016	PLANTE & MORAN PLLC - AUBURN HILLS
63290	Walled Lake Consolidated Schools	2016	PLANTE & MORAN PLLC - AUBURN HILLS
82030	Dearborn City School District	2016	PLANTE & MORAN PLLC - AUBURN HILLS
82095	Livonia Public Schools School District	2016	PLANTE & MORAN PLLC - AUBURN HILLS
82100	Plymouth-Canton Community Schools	2016	PLANTE & MORAN PLLC - AUBURN HILLS
82390	Northville Public Schools	2016	PLANTE & MORAN PLLC - AUBURN HILLS
82719	Washington-Parks Academy	2016	PLANTE & MORAN PLLC - AUBURN HILLS
82722	Detroit Leadership Academy	2016	PLANTE & MORAN PLLC - AUBURN HILLS
82739	Detroit Innovation Academy	2016	PLANTE & MORAN PLLC - AUBURN HILLS
82741	Cornerstone Health and Technology School	2016	PLANTE & MORAN PLLC - AUBURN HILLS
82742	Madison-Carver Academy	2016	PLANTE & MORAN PLLC - AUBURN HILLS
82915	Eaton Academy	2016	PLANTE & MORAN PLLC - AUBURN HILLS
82926	Henry Ford Academy	2016	PLANTE & MORAN PLLC - AUBURN HILLS

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82928	The Dearborn Academy	2016	PLANTE & MORAN PLLC - AUBURN HILLS
82959	West Village Academy	2016	PLANTE & MORAN PLLC - AUBURN HILLS
50000	Macomb ISD	2016	PLANTE & MORAN PLLC - CLINTON TOWNSHIP
50030	Roseville Community Schools	2016	PLANTE & MORAN PLLC - CLINTON TOWNSHIP
50120	Lake Shore Public Schools (Macomb)	2016	PLANTE & MORAN PLLC - CLINTON TOWNSHIP
50170	New Haven Community Schools	2016	PLANTE & MORAN PLLC - CLINTON TOWNSHIP
50240	Warren Woods Public Schools	2016	PLANTE & MORAN PLLC - CLINTON TOWNSHIP
50901	Macomb Academy	2016	PLANTE & MORAN PLLC - CLINTON TOWNSHIP
50905	Arts Academy in the Woods	2016	PLANTE & MORAN PLLC - CLINTON TOWNSHIP
50908	Mt. Clemens Montessori Academy	2016	PLANTE & MORAN PLLC - CLINTON TOWNSHIP
63000	Oakland Schools	2016	PLANTE & MORAN PLLC - CLINTON TOWNSHIP
63080	Bloomfield Hills Schools	2016	PLANTE & MORAN PLLC - CLINTON TOWNSHIP
63100	Novi Community School District	2016	PLANTE & MORAN PLLC - CLINTON TOWNSHIP
63160	West Bloomfield School District	2016	PLANTE & MORAN PLLC - CLINTON TOWNSHIP
74010	Port Huron Area School District	2016	PLANTE & MORAN PLLC - CLINTON TOWNSHIP
81010	Ann Arbor Public Schools	2016	PLANTE & MORAN PLLC - CLINTON TOWNSHIP
82000	Wayne RESA	2016	PLANTE & MORAN PLLC - CLINTON TOWNSHIP
82055	Grosse Pointe Public Schools	2016	PLANTE & MORAN PLLC - CLINTON TOWNSHIP
82080	School District of the City of Inkster	2016	PLANTE & MORAN PLLC - CLINTON TOWNSHIP
11904	Mildred C. Wells Preparatory Academy	2016	PLANTE & MORAN PLLC - EAST LANSING
19010	DeWitt Public Schools	2016	PLANTE & MORAN PLLC - EAST LANSING
33070	Holt Public Schools	2016	PLANTE & MORAN PLLC - EAST LANSING
33215	Waverly Community Schools	2016	PLANTE & MORAN PLLC - EAST LANSING
52170	Marquette Area Public Schools	2016	PLANTE & MORAN PLLC - EAST LANSING
63910	Dr. Joseph F. Pollack Academic Center of Excellence	2016	PLANTE & MORAN PLLC - EAST LANSING
63914	Advanced Technology Academy	2016	PLANTE & MORAN PLLC - EAST LANSING
73909	Francis Reh PSA	2016	PLANTE & MORAN PLLC - EAST LANSING
82704	Detroit Public Safety Academy	2016	PLANTE & MORAN PLLC - EAST LANSING
03040	Wayland Union Schools	2016	PLANTE & MORAN PLLC - PORTAGE
13000	Calhoun ISD	2016	PLANTE & MORAN PLLC - PORTAGE
13020	Battle Creek Public Schools	2016	PLANTE & MORAN PLLC - PORTAGE
13090	Lakeview Sch. District (Calhoun)	2016	PLANTE & MORAN PLLC - PORTAGE
13904	Battle Creek Area Learning Center	2016	PLANTE & MORAN PLLC - PORTAGE
38170	Jackson Public Schools	2016	PLANTE & MORAN PLLC - PORTAGE
39000	Kalamazoo RESA	2016	PLANTE & MORAN PLLC - PORTAGE
39010	Kalamazoo Public Schools	2016	PLANTE & MORAN PLLC - PORTAGE
39065	Gull Lake Community Schools	2016	PLANTE & MORAN PLLC - PORTAGE
39130	Parchment School District	2016	PLANTE & MORAN PLLC - PORTAGE
39906	Youth Advancement Academy	2016	PLANTE & MORAN PLLC - PORTAGE
41010	Grand Rapids Public Schools	2016	PLANTE & MORAN PLLC - PORTAGE
75010	Sturgis Public Schools	2016	PLANTE & MORAN PLLC - PORTAGE
47060	Hartland Consolidated Schools	2016	PLANTE & MORAN PLLC -ANN ARBOR
63200	Farmington Public School District	2016	PLANTE & MORAN PLLC -ANN ARBOR
63240	South Lyon Community Schools	2016	PLANTE & MORAN PLLC -ANN ARBOR
81000	Washtenaw ISD	2016	PLANTE & MORAN PLLC -ANN ARBOR
81120	Saline Area Schools	2016	PLANTE & MORAN PLLC -ANN ARBOR
81900	Global Tech Academy	2016	PLANTE & MORAN PLLC -ANN ARBOR
81902	Central Academy	2016	PLANTE & MORAN PLLC -ANN ARBOR
82160	Wayne-Westland Community School District	2016	PLANTE & MORAN PLLC -ANN ARBOR
82725	Global Heights Academy	2016	PLANTE & MORAN PLLC -ANN ARBOR
82731	GEE Edmonson Academy	2016	PLANTE & MORAN PLLC -ANN ARBOR

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82732	GEE White Academy	2016	PLANTE & MORAN PLLC - ANN ARBOR
82975	Riverside Academy	2016	PLANTE & MORAN PLLC - ANN ARBOR
82983	Bridge Academy	2016	PLANTE & MORAN PLLC - ANN ARBOR
82987	Frontier International Academy	2016	PLANTE & MORAN PLLC - ANN ARBOR
25010	Flint, School District of the City of	2016	PLANTE & MORAN PLLC - FLINT
25907	Linden Charter Academy	2016	PLANTE & MORAN PLLC - GRAND RAPIDS
25909	Burton Glen Charter Academy	2016	PLANTE & MORAN PLLC - GRAND RAPIDS
33909	Windemere Park Charter Academy	2016	PLANTE & MORAN PLLC - GRAND RAPIDS
33910	Lansing Charter Academy	2016	PLANTE & MORAN PLLC - GRAND RAPIDS
38902	Paragon Charter Academy	2016	PLANTE & MORAN PLLC - GRAND RAPIDS
39905	Paramount Charter Academy	2016	PLANTE & MORAN PLLC - GRAND RAPIDS
41905	Excel Charter Academy	2016	PLANTE & MORAN PLLC - GRAND RAPIDS
41909	Vista Charter Academy	2016	PLANTE & MORAN PLLC - GRAND RAPIDS
41910	Vanguard Charter Academy	2016	PLANTE & MORAN PLLC - GRAND RAPIDS
41914	Knapp Charter Academy	2016	PLANTE & MORAN PLLC - GRAND RAPIDS
41916	Cross Creek Charter Academy	2016	PLANTE & MORAN PLLC - GRAND RAPIDS
41919	Ridge Park Charter Academy	2016	PLANTE & MORAN PLLC - GRAND RAPIDS
41920	Chandler Woods Charter Academy	2016	PLANTE & MORAN PLLC - GRAND RAPIDS
41928	River City Scholars Charter Academy	2016	PLANTE & MORAN PLLC - GRAND RAPIDS
50909	Prevail Academy	2016	PLANTE & MORAN PLLC - GRAND RAPIDS
50912	Reach Charter Academy	2016	PLANTE & MORAN PLLC - GRAND RAPIDS
58902	Triumph Academy	2016	PLANTE & MORAN PLLC - GRAND RAPIDS
63909	Oakside Scholars Charter Academy	2016	PLANTE & MORAN PLLC - GRAND RAPIDS
63913	Walton Charter Academy	2016	PLANTE & MORAN PLLC - GRAND RAPIDS
63922	Great Oaks Academy	2016	PLANTE & MORAN PLLC - GRAND RAPIDS
70905	Vanderbilt Charter Academy	2016	PLANTE & MORAN PLLC - GRAND RAPIDS
70906	Eagle Crest Charter Academy	2016	PLANTE & MORAN PLLC - GRAND RAPIDS
73910	North Saginaw Charter Academy	2016	PLANTE & MORAN PLLC - GRAND RAPIDS
81905	South Arbor Charter Academy	2016	PLANTE & MORAN PLLC - GRAND RAPIDS
81906	Fortis Academy	2016	PLANTE & MORAN PLLC - GRAND RAPIDS
81910	East Arbor Charter Academy	2016	PLANTE & MORAN PLLC - GRAND RAPIDS
81912	South Pointe Scholars Charter Academy	2016	PLANTE & MORAN PLLC - GRAND RAPIDS
82717	Achieve Charter Academy	2016	PLANTE & MORAN PLLC - GRAND RAPIDS
82723	Legacy Charter Academy	2016	PLANTE & MORAN PLLC - GRAND RAPIDS
82729	South Canton Scholars Charter Academy	2016	PLANTE & MORAN PLLC - GRAND RAPIDS
82743	Plymouth Scholars Charter Academy	2016	PLANTE & MORAN PLLC - GRAND RAPIDS
82757	Grand River Academy	2016	PLANTE & MORAN PLLC - GRAND RAPIDS
82967	Metro Charter Academy	2016	PLANTE & MORAN PLLC - GRAND RAPIDS
82970	Warrendale Charter Academy	2016	PLANTE & MORAN PLLC - GRAND RAPIDS
82974	Detroit Merit Charter Academy	2016	PLANTE & MORAN PLLC - GRAND RAPIDS
82976	Keystone Academy	2016	PLANTE & MORAN PLLC - GRAND RAPIDS
82977	Hamtramck Academy	2016	PLANTE & MORAN PLLC - GRAND RAPIDS
82979	Detroit Enterprise Academy	2016	PLANTE & MORAN PLLC - GRAND RAPIDS
82985	Detroit Premier Academy	2016	PLANTE & MORAN PLLC - GRAND RAPIDS
82995	Taylor Exemplar Academy	2016	PLANTE & MORAN PLLC - GRAND RAPIDS
82997	Flagship Charter Academy	2016	PLANTE & MORAN PLLC - GRAND RAPIDS
13902	Endeavor Charter Academy	2016	PLANTE & MORAN PLLC - SOUTHFIELD
63180	Brandon School District in the Counties of Oakland and Lapeer	2016	PLANTE & MORAN PLLC - SOUTHFIELD
82020	Allen Park Public Schools	2016	PLANTE & MORAN PLLC - SOUTHFIELD
82140	South Redford School District	2016	PLANTE & MORAN PLLC - SOUTHFIELD
11000	Berrien RESA	2016	PLANTE & MORAN PLLC - ST. JOSEPH

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11030	Lakeshore School District (Berrien)	2016	PLANTE & MORAN PLLC - ST. JOSEPH
11670	Hagar Township S/D #6	2016	PLANTE & MORAN PLLC - ST. JOSEPH
11830	Sodus Township S/D #5	2016	PLANTE & MORAN PLLC - ST. JOSEPH
80040	Covert Public Schools	2016	PLANTE & MORAN PLLC - ST. JOSEPH
06050	Standish-Sterling Community Schools	2016	QUAST, JANKE & COMPANY, P.C.
09090	Pinconning Area Schools	2016	QUAST, JANKE & COMPANY, P.C.
32030	Caseville Public Schools	2016	QUAST, JANKE & COMPANY, P.C.
60020	Hillman Community Schools	2016	QUAST, JANKE & COMPANY, P.C.
13070	Harper Creek Community Schools	2016	REHMANN ROBSON -- JACKSON
13110	Marshall Public Schools	2016	REHMANN ROBSON -- JACKSON
13120	Pennfield Schools	2016	REHMANN ROBSON -- JACKSON
30080	Waldron Area Schools	2016	REHMANN ROBSON -- JACKSON
38000	Jackson ISD	2016	REHMANN ROBSON -- JACKSON
38010	Western School District	2016	REHMANN ROBSON -- JACKSON
38050	Grass Lake Community Schools	2016	REHMANN ROBSON -- JACKSON
38090	East Jackson Community Schools	2016	REHMANN ROBSON -- JACKSON
38130	Napoleon Community Schools	2016	REHMANN ROBSON -- JACKSON
38140	Northwest Community Schools	2016	REHMANN ROBSON -- JACKSON
38150	Springport Public Schools	2016	REHMANN ROBSON -- JACKSON
46010	Adrian, School District of the City of	2016	REHMANN ROBSON -- JACKSON
47080	Pinckney Community Schools	2016	REHMANN ROBSON -- JACKSON
58000	Monroe ISD	2016	REHMANN ROBSON -- JACKSON
58020	Airport Community Schools	2016	REHMANN ROBSON -- JACKSON
58030	Bedford Public Schools	2016	REHMANN ROBSON -- JACKSON
58050	Dundee Community Schools	2016	REHMANN ROBSON -- JACKSON
58070	Ida Public School District	2016	REHMANN ROBSON -- JACKSON
58100	Summerfield Schools	2016	REHMANN ROBSON -- JACKSON
81020	Ypsilanti Community Schools	2016	REHMANN ROBSON -- JACKSON
81040	Chelsea School District	2016	REHMANN ROBSON -- JACKSON
81100	Milan Area Schools	2016	REHMANN ROBSON -- JACKSON
82130	Romulus Community Schools	2016	REHMANN ROBSON -- JACKSON
82230	Crestwood School District	2016	REHMANN ROBSON -- JACKSON
82290	Gibraltar School District	2016	REHMANN ROBSON -- JACKSON
82320	Harper Woods, The School District of the City of	2016	REHMANN ROBSON -- JACKSON
82340	Huron School District	2016	REHMANN ROBSON -- JACKSON
61060	Mona Shores Public School District	2016	REHMANN ROBSON - MUSKEGON
61080	Fruitport Community Schools	2016	REHMANN ROBSON - MUSKEGON
70010	Grand Haven Area Public Schools	2016	REHMANN ROBSON - MUSKEGON
21010	Escanaba Area Public Schools	2016	REHMANN ROBSON - CHEBOYGAN
24070	Public Schools of Petoskey	2016	REHMANN ROBSON - CHEBOYGAN
49110	Mackinac Island Public Schools	2016	REHMANN ROBSON - CHEBOYGAN
03080	Saugatuck Public Schools	2016	REHMANN ROBSON - GRAND RAPIDS
25250	Linden Community Schools	2016	REHMANN ROBSON - GRAND RAPIDS
34010	Ionia Public Schools	2016	REHMANN ROBSON - GRAND RAPIDS
39140	Portage Public Schools	2016	REHMANN ROBSON - GRAND RAPIDS
41921	Grand Rapids Child Discovery Center	2016	REHMANN ROBSON - GRAND RAPIDS
41922	Lighthouse Academy	2016	REHMANN ROBSON - GRAND RAPIDS
41926	Hope Academy of West Michigan	2016	REHMANN ROBSON - GRAND RAPIDS
54010	Big Rapids Public Schools	2016	REHMANN ROBSON - GRAND RAPIDS
59090	Lakeview Community Schools (Montcalm)	2016	REHMANN ROBSON - GRAND RAPIDS
70904	Black River Public School	2016	REHMANN ROBSON - GRAND RAPIDS

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09030	Bangor Township Schools	2016	REHMANN ROBSON - SAGINAW
73200	Freeland Community School District	2016	REHMANN ROBSON - SAGINAW
05065	Ellsworth Community School	2016	ROBERTSON & CARPENTER, CPAs, PC.- MIO
15030	Boyne Falls Public School District	2016	ROBERTSON & CARPENTER, CPAs, PC.- MIO
16100	Wolverine Community School District	2016	ROBERTSON & CARPENTER, CPAs, PC.- MIO
18010	Clare Public Schools	2016	ROSLUND & PRESTAGE & COMPANY, P.C.
18020	Farwell Area Schools	2016	ROSLUND & PRESTAGE & COMPANY, P.C.
29000	Gratiot-Isabella RESD	2016	ROSLUND & PRESTAGE & COMPANY, P.C.
29020	Ashley Community Schools	2016	ROSLUND & PRESTAGE & COMPANY, P.C.
29040	Breckenridge Community Schools	2016	ROSLUND & PRESTAGE & COMPANY, P.C.
29100	St. Louis Public Schools	2016	ROSLUND & PRESTAGE & COMPANY, P.C.
37060	Shepherd Public Schools	2016	ROSLUND & PRESTAGE & COMPANY, P.C.
54025	Chippewa Hills School District	2016	ROSLUND & PRESTAGE & COMPANY, P.C.
56050	Meridian Public Schools	2016	ROSLUND & PRESTAGE & COMPANY, P.C.
36015	Forest Park School District	2016	ROSTAGNO, DS, CPA, P.C.
36025	West Iron County Public Schools	2016	ROSTAGNO, DS, CPA, P.C.
07010	Arvon Township School District	2016	RUKKILA, NEGRO & ASSOCIATES, CPAs, PC
07040	L'Anse Area Schools	2016	RUKKILA, NEGRO & ASSOCIATES, CPAs, PC
31000	Copper Country ISD	2016	RUKKILA, NEGRO & ASSOCIATES, CPAs, PC
31010	Hancock Public Schools	2016	RUKKILA, NEGRO & ASSOCIATES, CPAs, PC
31020	Adams Township School District	2016	RUKKILA, NEGRO & ASSOCIATES, CPAs, PC
31050	Chassell Township School District	2016	RUKKILA, NEGRO & ASSOCIATES, CPAs, PC
31070	Elm River Township School District	2016	RUKKILA, NEGRO & ASSOCIATES, CPAs, PC
31100	Dollar Bay-Tamarack City Area Schools	2016	RUKKILA, NEGRO & ASSOCIATES, CPAs, PC
31110	Houghton-Portage Township School District	2016	RUKKILA, NEGRO & ASSOCIATES, CPAs, PC
31140	Stanton Township Public Schools	2016	RUKKILA, NEGRO & ASSOCIATES, CPAs, PC
66045	Ewen-Trout Creek Consolidated School District	2016	RUKKILA, NEGRO & ASSOCIATES, CPAs, PC
11300	Niles Community Schools	2016	SCARPONE & COMPANY, PC, CPA
22025	Norway-Vulcan Area Schools	2016	SCHENCK SC
21065	Big Bay De Noc School District	2016	SCHNEIDER, LARCHE, HAAPALA & CO.
77010	Manistique Area Schools	2016	SCHNEIDER, LARCHE, HAAPALA & CO.
39020	Climax-Scotts Community Schools	2016	SEBER TANS PLC
80140	Lawton Community School District	2016	SEBER TANS PLC
75020	Burr Oak Community School District	2016	SIEGFRIED, CRANDALL PC
24901	Concord Academy - Petoskey	2016	SMITH, DAN, CPA
01010	Alcona Community Schools	2016	STEPHENSON, GRACIK & CO., P.C.- WEST BRANCH
23090	Potterville Public Schools	2016	STEPHENSON, GRACIK & CO., P.C.- WEST BRANCH
35000	Iosco RESA	2016	STEPHENSON, GRACIK & CO., P.C.- WEST BRANCH
35020	Hale Area Schools	2016	STEPHENSON, GRACIK & CO., P.C.- WEST BRANCH
35030	Tawas Area Schools	2016	STEPHENSON, GRACIK & CO., P.C.- WEST BRANCH
35902	Alternative Educational Academy of Iosco County	2016	STEPHENSON, GRACIK & CO., P.C.- WEST BRANCH
65900	Alternative Educational Academy of Ogemaw County	2016	STEPHENSON, GRACIK & CO., P.C.- WEST BRANCH
35010	Oscoda Area Schools	2016	STEPHENSON, GRACIK , AND COMPANY - EAST TAWAS

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50130	Lakeview Public Schools (Macomb)	2016	STEWART, BEAUVAIS & WHIPPLE
50200	South Lake Schools	2016	STEWART, BEAUVAIS & WHIPPLE
74000	St. Clair County RESA	2016	STEWART, BEAUVAIS & WHIPPLE
74100	Marysville Public Schools	2016	STEWART, BEAUVAIS & WHIPPLE
74120	Memphis Community Schools	2016	STEWART, BEAUVAIS & WHIPPLE
74911	St. Clair County Intervention Academy	2016	STEWART, BEAUVAIS & WHIPPLE
74912	Virtual Learning Academy of St. Clair County	2016	STEWART, BEAUVAIS & WHIPPLE
74914	Blue Water Middle College	2016	STEWART, BEAUVAIS & WHIPPLE
04000	Alpena-Montmorency-Alcona ESD	2016	STRALEY, LAMP & KRAENZLEIN P.C.
04010	Alpena Public Schools	2016	STRALEY, LAMP & KRAENZLEIN P.C.
04901	Bingham Arts Academy	2016	STRALEY, LAMP & KRAENZLEIN P.C.
16000	Cheb-Otsego-Presque Isle ESD	2016	STRALEY, LAMP & KRAENZLEIN P.C.
60010	Atlanta Community Schools	2016	STRALEY, LAMP & KRAENZLEIN P.C.
71080	Rogers City Area Schools	2016	STRALEY, LAMP & KRAENZLEIN P.C.
71902	Presque Isle Academy	2016	STRALEY, LAMP & KRAENZLEIN P.C.
31030	Public Schools of Calumet, Laurium & Keweenaw	2016	STUROS, PAUL R
31130	Lake Linden-Hubbell School District	2016	STUROS, PAUL R
25080	Carman-Ainsworth Community Schools	2016	TAYLOR & MORGAN, P.C.
25200	Lake Fenton Community Schools	2016	TAYLOR & MORGAN, P.C.
25280	LakeVille Community School District	2016	TAYLOR & MORGAN, P.C.
25902	Woodland Park Academy	2016	TAYLOR & MORGAN, P.C.
25915	WAY Academy - Flint	2016	TAYLOR & MORGAN, P.C.
33914	Great Lakes Cyber Academy	2016	TAYLOR & MORGAN, P.C.
63900	Sarah J. Webber Media Arts Academy	2016	TAYLOR & MORGAN, P.C.
82045	Melvindale-North Allen Park Schools	2016	TAYLOR & MORGAN, P.C.
82150	Taylor School District	2016	TAYLOR & MORGAN, P.C.
82430	Van Buren Public Schools	2016	TAYLOR & MORGAN, P.C.
82710	WAY Michigan	2016	TAYLOR & MORGAN, P.C.
82737	Pathways Academy	2016	TAYLOR & MORGAN, P.C.
82907	Michigan Technical Academy	2016	TAYLOR & MORGAN, P.C.
82963	George Washington Carver Academy	2016	TAYLOR & MORGAN, P.C.
41925	Michigan Virtual Charter Academy	2016	TERRELL, GREGORY, AND COMPANY
63925	Taylor International Academy	2016	TERRELL, GREGORY, AND COMPANY
82701	University Preparatory Science and Math (PSAD)	2016	TERRELL, GREGORY, AND COMPANY
82702	University Preparatory Academy (PSAD)	2016	TERRELL, GREGORY, AND COMPANY
82703	Henry Ford Academy: School for Creative Studies (PSAD)	2016	TERRELL, GREGORY, AND COMPANY
82724	University Yes Academy	2016	TERRELL, GREGORY, AND COMPANY
82933	Timbuktu Academy	2016	TERRELL, GREGORY, AND COMPANY
82942	Hope Academy	2016	TERRELL, GREGORY, AND COMPANY
82971	Blanche Kelso Bruce Academy	2016	TERRELL, GREGORY, AND COMPANY
82700	Detroit Achievement Academy	2016	THE CLAIRMOUNT GROUP, PLLC
82744	Escuela Avancemos	2016	THE CLAIRMOUNT GROUP, PLLC
82748	Rutherford Winans Academy	2016	THE CLAIRMOUNT GROUP, PLLC
82913	Woodward Academy	2016	THE CLAIRMOUNT GROUP, PLLC
82924	Marvin L. Winans Academy of Performing Arts	2016	THE CLAIRMOUNT GROUP, PLLC
82929	Detroit Academy of Arts and Sciences	2016	THE CLAIRMOUNT GROUP, PLLC
82718	Quest Charter Academy	2016	UHY LLP

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41120	Godfrey-Lee Public Schools	2016	VREDEVELD HAEFNER LLC
41150	Kent City Community Schools	2016	VREDEVELD HAEFNER LLC
41901	New Branches Charter Academy	2016	VREDEVELD HAEFNER LLC
61180	Montague Area Public Schools	2016	VREDEVELD HAEFNER LLC
64090	Walkerville Public Schools	2016	VREDEVELD HAEFNER LLC
09000	Bay-Arenac ISD	2016	WEINLANDER FITZHUGH - BAY CITY
09901	Bay-Arenac Community High School	2016	WEINLANDER FITZHUGH - BAY CITY
09902	State Street Academy	2016	WEINLANDER FITZHUGH - BAY CITY
09903	Bay City Academy	2016	WEINLANDER FITZHUGH - BAY CITY
18000	Clare-Gladwin Regional Education Service District	2016	WEINLANDER FITZHUGH - BAY CITY
19070	Fowler Public Schools	2016	WEINLANDER FITZHUGH - BAY CITY
56000	Midland County Educational Service Agency	2016	WEINLANDER FITZHUGH - BAY CITY
65045	West Branch-Rose City Area Schools	2016	WEINLANDER FITZHUGH - BAY CITY
68010	Mio-AuSable Schools	2016	WEINLANDER FITZHUGH - BAY CITY
72000	C.O.O.R. ISD	2016	WEINLANDER FITZHUGH - BAY CITY
73210	Hemlock Public School District	2016	WEINLANDER FITZHUGH - BAY CITY
79110	Reese Public Schools	2016	WEINLANDER FITZHUGH - BAY CITY
79150	Vassar Public Schools	2016	WEINLANDER FITZHUGH - BAY CITY
18060	Harrison Community Schools	2016	WEINLANDER FITZHUGH - CLARE
26010	Beaverton Rural Schools	2016	WEINLANDER FITZHUGH - CLARE
26040	Gladwin Community Schools	2016	WEINLANDER FITZHUGH - CLARE
56030	Coleman Community Schools	2016	WEINLANDER FITZHUGH - CLARE
69020	Gaylord Community Schools	2016	WEINLANDER FITZHUGH - CLARE
35040	Whittemore-Prescott Area Schools	2016	WEINLANDER FITZHUGH - WEST BRANCH
33902	El-Hajj Malik El-Shabazz Academy	2016	WILKERSON, & ASSOCIATE, P.C.
39900	Lakeside Charter School	2016	WILKERSON, & ASSOCIATE, P.C.
50913	Noor International Academy	2016	WILKERSON, & ASSOCIATE, P.C.
63916	Academy of Waterford	2016	WILKERSON, & ASSOCIATE, P.C.
63920	Life Skills Center of Pontiac	2016	WILKERSON, & ASSOCIATE, P.C.
63926	Faxon Language Immersion Academy	2016	WILKERSON, & ASSOCIATE, P.C.
72901	Charlton Heston Academy	2016	WILKERSON, & ASSOCIATE, P.C.
82713	New Paradigm College Prep	2016	WILKERSON, & ASSOCIATE, P.C.
82734	New Paradigm Glazer Academy	2016	WILKERSON, & ASSOCIATE, P.C.
82735	New Paradigm Glazer-Loving Academy	2016	WILKERSON, & ASSOCIATE, P.C.
82736	Starr Detroit Academy	2016	WILKERSON, & ASSOCIATE, P.C.
82752	Capstone Academy Charter School (SDA)	2016	WILKERSON, & ASSOCIATE, P.C.
82910	Martin Luther King, Jr. Education Center Academy	2016	WILKERSON, & ASSOCIATE, P.C.
82919	Commonwealth Community Development Academy	2016	WILKERSON, & ASSOCIATE, P.C.
82941	Star International Academy	2016	WILKERSON, & ASSOCIATE, P.C.
82945	Detroit Edison Public School Academy	2016	WILKERSON, & ASSOCIATE, P.C.
82947	David Ellis Academy	2016	WILKERSON, & ASSOCIATE, P.C.
82948	Ross-Hill Academy	2016	WILKERSON, & ASSOCIATE, P.C.
82950	Universal Academy	2016	WILKERSON, & ASSOCIATE, P.C.
82953	Detroit Service Learning Academy	2016	WILKERSON, & ASSOCIATE, P.C.
82982	Universal Learning Academy	2016	WILKERSON, & ASSOCIATE, P.C.
82994	David Ellis Academy West	2016	WILKERSON, & ASSOCIATE, P.C.
82998	ACE Academy (SDA)	2016	WILKERSON, & ASSOCIATE, P.C.
12020	Bronson Community School District	2016	WILLIS & JURASEK
12040	Quincy Community Schools	2016	WILLIS & JURASEK
12901	Pansophia Academy	2016	WILLIS & JURASEK
13050	Athens Area Schools	2016	WILLIS & JURASEK

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13130	Tekonsha Community Schools	2016	WILLIS & JURASEK
30020	Hillsdale Community Schools	2016	WILLIS & JURASEK
30060	Pittsford Area Schools	2016	WILLIS & JURASEK
38040	Columbia School District	2016	WILLIS & JURASEK
38080	Concord Community Schools	2016	WILLIS & JURASEK
38901	Da Vinci Institute	2016	WILLIS & JURASEK
75030	Centreville Public Schools	2016	WILLIS & JURASEK
75060	Mendon Community School District	2016	WILLIS & JURASEK
16050	Inland Lakes Schools	2016	WOHLBERG, DOUGLAS
23010	Bellevue Community Schools	2016	WOHLBERG, DOUGLAS
41918	Creative Technologies Academy	2016	WOHLBERG, DOUGLAS
71050	Onaway Area Community School District	2016	WOHLBERG, DOUGLAS
78060	Morrice Area Schools	2016	WOHLBERG, DOUGLAS
63280	Lamphere Public Schools	2016	YEO & YEO PC - ANN ARBOR
81901	Honey Creek Community School	2016	YEO & YEO PC - ANN ARBOR
82060	Hamtramck, School District of the City of	2016	YEO & YEO PC - ANN ARBOR
82090	Lincoln Park, School District of the City of	2016	YEO & YEO PC - ANN ARBOR
82155	Trenton Public Schools	2016	YEO & YEO PC - ANN ARBOR
82170	Wyandotte, School District of the City of	2016	YEO & YEO PC - ANN ARBOR
82180	Flat Rock Community Schools	2016	YEO & YEO PC - ANN ARBOR
82300	Grosse Ile Township Schools	2016	YEO & YEO PC - ANN ARBOR
82400	Riverview Community School District	2016	YEO & YEO PC - ANN ARBOR
82405	Southgate Community School District	2016	YEO & YEO PC - ANN ARBOR
82925	Detroit Community Schools	2016	YEO & YEO PC - ANN ARBOR
19125	Pewamo-Westphalia Community Schools	2016	YEO & YEO, P.C. - ALMA
29010	Alma Public Schools	2016	YEO & YEO, P.C. - ALMA
29060	Ithaca Public Schools	2016	YEO & YEO, P.C. - ALMA
34000	Ionia ISD	2016	YEO & YEO, P.C. - ALMA
37040	Beal City Public Schools	2016	YEO & YEO, P.C. - ALMA
59000	Montcalm Area ISD	2016	YEO & YEO, P.C. - ALMA
59150	Vestaburg Community Schools	2016	YEO & YEO, P.C. - ALMA
25120	Flushing Community Schools	2016	YEO & YEO, P.C. - FLINT
25140	Davison Community Schools	2016	YEO & YEO, P.C. - FLINT
25150	Clio Area School District	2016	YEO & YEO, P.C. - FLINT
25180	Swartz Creek Community Schools	2016	YEO & YEO, P.C. - FLINT
25903	Grand Blanc Academy	2016	YEO & YEO, P.C. - FLINT
25910	Richfield Public School Academy	2016	YEO & YEO, P.C. - FLINT
25914	Greater Heights Academy	2016	YEO & YEO, P.C. - FLINT
50020	East Detroit Public Schools	2016	YEO & YEO, P.C. - FLINT
50050	Armada Area Schools	2016	YEO & YEO, P.C. - FLINT
50140	L'Anse Creuse Public Schools	2016	YEO & YEO, P.C. - FLINT
50180	Richmond Community Schools	2016	YEO & YEO, P.C. - FLINT
50911	Academy of Warren	2016	YEO & YEO, P.C. - FLINT
54025	Chippewa Hills School District	2016	YEO & YEO, P.C. - FLINT
63110	Oxford Community Schools	2016	YEO & YEO, P.C. - FLINT
63210	Holly Area School District	2016	YEO & YEO, P.C. - FLINT
63270	Clawson Public Schools	2016	YEO & YEO, P.C. - FLINT
63911	Holly Academy	2016	YEO & YEO, P.C. - FLINT
63915	Arts and Technology Academy of Pontiac	2016	YEO & YEO, P.C. - FLINT
73010	Saginaw, School District of the City of	2016	YEO & YEO, P.C. - FLINT
74040	Capac Community Schools	2016	YEO & YEO, P.C. - FLINT
82707	Experiencia Preparatory Academy	2016	YEO & YEO, P.C. - FLINT

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82746	W-A-Y Academy	2016	YEO & YEO, P.C. - FLINT
82916	Summit Academy	2016	YEO & YEO, P.C. - FLINT
82943	Weston Preparatory Academy	2016	YEO & YEO, P.C. - FLINT
03010	Plainwell Community Schools	2016	YEO & YEO, P.C. - KALAMAZOO
03020	Otsego Public Schools	2016	YEO & YEO, P.C. - KALAMAZOO
14050	Marcellus Community Schools	2016	YEO & YEO, P.C. - KALAMAZOO
39050	Galesburg-Augusta Community Schools	2016	YEO & YEO, P.C. - KALAMAZOO
39160	Schoolcraft Community Schools	2016	YEO & YEO, P.C. - KALAMAZOO
80090	Bloomington Public School District	2016	YEO & YEO, P.C. - KALAMAZOO
80110	Gobles Public School District	2016	YEO & YEO, P.C. - KALAMAZOO
80150	Mattawan Consolidated School	2016	YEO & YEO, P.C. - KALAMAZOO
23030	Charlotte Public Schools	2016	YEO & YEO, P.C. - LANSING
23050	Eaton Rapids Public Schools	2016	YEO & YEO, P.C. - LANSING
23065	Maple Valley Schools	2016	YEO & YEO, P.C. - LANSING
61905	Muskegon Heights Public School Academy System	2016	YEO & YEO, P.C. - LANSING
81080	Manchester Community Schools	2016	YEO & YEO, P.C. - LANSING
81903	Washtenaw Technical Middle College	2016	YEO & YEO, P.C. - LANSING
56901	Windover High School	2016	YEO & YEO, P.C. - MIDLAND
56902	Midland Academy of Advanced and Creative Studies	2016	YEO & YEO, P.C. - MIDLAND
56903	Academic and Career Education Academy	2016	YEO & YEO, P.C. - MIDLAND
32060	Harbor Beach Community Schools	2016	YEO & YEO, P.C. - SAGINAW
37010	Mt. Pleasant City School District	2016	YEO & YEO, P.C. - SAGINAW
56020	Bullock Creek School District	2016	YEO & YEO, P.C. - SAGINAW
63030	Pontiac City School District	2016	YEO & YEO, P.C. - SAGINAW
63040	Royal Oak Schools	2016	YEO & YEO, P.C. - SAGINAW
63050	Berkley School District	2016	YEO & YEO, P.C. - SAGINAW
63070	Avondale School District	2016	YEO & YEO, P.C. - SAGINAW
63150	Troy School District	2016	YEO & YEO, P.C. - SAGINAW
63300	Waterford School District	2016	YEO & YEO, P.C. - SAGINAW
73000	Saginaw ISD	2016	YEO & YEO, P.C. - SAGINAW
73030	Carrollton Public Schools	2016	YEO & YEO, P.C. - SAGINAW
73040	Saginaw Township Community Schools	2016	YEO & YEO, P.C. - SAGINAW
73110	Chesaning Union Schools	2016	YEO & YEO, P.C. - SAGINAW
73170	Birch Run Area Schools	2016	YEO & YEO, P.C. - SAGINAW
73180	Bridgeport-Spaulding Community School District	2016	YEO & YEO, P.C. - SAGINAW
73240	St. Charles Community Schools	2016	YEO & YEO, P.C. - SAGINAW
73911	Saginaw Learn to Earn Academy	2016	YEO & YEO, P.C. - SAGINAW
82050	Garden City Public Schools	2016	YEO & YEO, P.C. - SAGINAW
63933	Jefferson International Academy	2016	YEO & YEO, P.C.- AUBURN HILLS
63935	Frederick Douglass International Academy	2016	YEO & YEO, P.C.- AUBURN HILLS
82738	Academy of International Studies	2016	YEO & YEO, P.C.- AUBURN HILLS
82956	Old Redford Academy	2016	YEO & YEO, P.C.- AUBURN HILLS