

## DETROIT

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## Services

### Public Finance

Charter School Finance  
Higher Education Finance  
K-12 Education Finance and  
Election Law

## Industries

Charter Schools  
K-12 Education

## Education

J.D., University of Notre Dame,  
2002  
B.A., Economics, University of  
Michigan, 1992

## Bar Admissions

Michigan



Alan D. Szuma

Principal

Alan Szuma is a member of the Public Finance Practice Group in Miller Canfield's Detroit office.

He concentrates his practice in the areas of school and municipal finance, and general school business law. Alan has extensive experience in school and municipal finance and regularly serves as bond counsel, note counsel, underwriter's counsel and disclosure counsel for public schools and other municipal issuers.

In these capacities, he has served as counsel relating to tax-exempt and taxable financings, fixed and variable rate financings, general obligation and revenue financings, unlimited and limited tax financings, conduit financings, installment purchase agreements and finance leases and operating cash-flow borrowings, including state aid notes, tax anticipation notes and lines of credit.

He is also well versed in all aspects of the Michigan School Bond Qualification and Loan program available to public school districts, including pre- and final qualification for participation in the program.

Alan also has a wealth of experience in general business law as it relates to public schools including school finance matters under the School Code and the State School Aid Act, employee benefit matters (i.e. MPSERS, 403(b) and 457 plans, etc.) and tax law matters.

## Military

United States Marine Corps, Captain, 1994-1999

Alan D. Szuma

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## Honors

*D*Business Magazine, Top Lawyers, Public Finance Law, 2024

## Professional Activities

Michigan Bar Association

National Association of Bond Lawyers

## Speeches

"Beyond Bonds: Capital Funding Alternatives," Michigan School Business Officials (MSBO) Annual Conference, April 23, 2026

"Cash Flow and Short-Term Borrowing Options," Michigan School Business Officials (MSBO) Annual Conference, 2025-2026

"Capital Funding Alternatives," Co-Presenter with James Crowley, MSBO Annual Conference, April 24, 2024

## Articles

Michigan Enacts Statewide Classroom Cell Phone Ban for K–12 Public Schools Beginning 2026–27

Operating Cash-Flow Borrowing Options for Michigan Public Schools

School Building and Site Sinking Fund for Michigan Public Schools

Operating Cash-Flow Borrowing Options for Michigan Public School

Operating Cash Flow Options for Michigan Public Schools

New Prevailing Wage Requirements for Charter School Construction Projects

Michigan Adopts New Prevailing Wage Requirements for Public School Construction Projects

Expanded Permitted Uses for School District Sinking Funds

Operating Cash-Flow Borrowing Options for Michigan Public Schools

Are Public Schools Subject to Sales Tax?

Operating Cash Flow Borrowing Options for Michigan Public Schools

Operating Cash-Flow Borrowing Options for Michigan School Districts

COVID-19: Contributing School District Equipment and Supplies to Local Health Care Providers

**Alan D. Szuma**

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Designation of Public Education Employees as Critical Infrastructure and Essential Employees Pursuant To Governor Whitmer's Executive Order No. 2020-21 (COVID-19)

GASB 84: Legal Considerations for Public Schools in Michigan

2019 School Election Update

Sinking Fund and Other Capital Improvement Financing Options for Michigan Public School Districts

Election Do's and Don'ts for School Districts

Standard & Poor's Increases Credit Rating for the State of Michigan from AA- to AA

Legislature Repeals Prevailing Wage Law

The Effect of Tax Reform on Michigan Charter Schools

Sinking Fund Legislation Approved by Senate, November 2, 2016