



NOVI COMMUNITY SCHOOL DISTRICT
DEVELOPING EACH STUDENT'S POTENTIAL WITH A WORLD-CLASS EDUCATION

Board of Education 2020 Agenda

Dr. Danielle Ruskin
President

Mr. Tom Smith
Vice President

Mr. Willy Mena
Secretary

Mrs. Kathy Hood
Treasurer

Mr. Paul Cook
Trustee

Mrs. Bobbie Murphy
Trustee

Mrs. Mary Ann Roney
Trustee

Meeting Date: November 5, 2020
Novi Middle School, Auditorium



NOVI BOARD OF EDUCATION
Regular Meeting – November 5, 2020
Novi Middle School, Auditorium
7:00 PM

AGENDA

- I. CALL TO ORDER/WELCOME**
- II. PLEDGE OF ALLEGIANCE**
- III. APPROVAL OF THE AGENDA**
- IV. REPORTS TO THE BOARD**
 - A. National Merit Semifinalists Recognition
 - B. Capital Projects Update
 - C. Financial Audit
- V. COMMENTS FROM THE AUDIENCE RELATED TO AGENDA ITEMS**
- VI. CONSENT ITEMS**
 - A. Approval of Minutes
- VII. ACTION ITEMS**
 - A. Personnel Report
 - B. Middle Cities Resolution
 - B. Bargaining Unit Contracts
- VIII. COMMITTEE REPORTS**
 - A. Finance Committee
 - B. Capital Projects Committee
- IX. COMMENTS FROM THE AUDIENCE**
- X. SUPERINTENDENT’S REPORT**
- XI. ADMINISTRATIVE REPORTS**
- XII. BOARD COMMUNICATION**
- XIII. CLOSED SESSION**
- XIV. ADJOURNMENT**

**BOARD OF EDUCATION
NOVI COMMUNITY SCHOOL DISTRICT
NOVI, MICHIGAN
November 5, 2020**

ASSISTANT SUPERINTENDENT FOR ACADEMICS

TOPIC: National Merit Scholarship Semi-Finalists Recognition

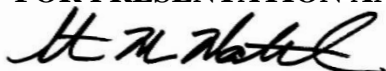
Novi High School Principal, Nicole Carter, will present the 39 seniors from the Class of 2020 that have been named National Merit Scholarship Program semifinalists. Last spring, 1.5 million high school juniors entered the National Merit Scholarship program by taking a qualifying test (PSAT/National Merit Scholarship Qualifying Test), which serves as the initial screening of program entrants. For 2020, only 16,000 of the students become qualified as Semifinalists. Our 39 seniors are among the highest-scoring entrants in the state of Michigan.

Ms. Carter will present the students who are in attendance for recognition and provide additional biographic information including their varied scholastic endeavors, their participation in athletics and fine arts; and for a large number of the students, their volunteer commitments and philanthropic efforts.

- | | |
|-------------------------|--------------------------|
| 1. Ashwin Balaji | 21. Mahek Nasser |
| 2. Ashwin Balaji | 22. Varun Nimmagadda |
| 3. Seoyun Chang | 23. Vasudha Nimmagadda |
| 4. Lisa Dai | 24. Jenya Patel |
| 5. Ashwat Dhamotharan | 25. Rohan Patel |
| 6. Katherine Dong | 26. Sanjit Pingili |
| 7. Joseph Dougherty | 27. Adina Qu |
| 8. Elena Elkin | 28. Abhinav Reddy |
| 9. Annick Gardon | 29. Alexander Roznowski |
| 10. Pallavi Ghosh | 30. Sian Tian |
| 11. Jacob Huang | 31. Ritika Tiwary |
| 12. Aditya Iyer | 32. Shrinivas Venkatesan |
| 13. Saipranav Janyavula | 33. Adithi Vijayaraja |
| 14. Waris Khan | 34. Omkar Vodela |
| 15. Meghana Lanka | 35. Alexander Wan |
| 16. Justin Levine | 36. Irene Wang |
| 17. Eric Li | 37. Sarah Yee |
| 18. Sunidhi Majalika | 38. Brandon Zhang |
| 19. Uzair Mohammed | 39. Chris Zhang |
| 20. Varad Mulay | |

We applaud these students for their tenacious work ethic and outstanding academic achievement and present them to the Novi Board of Education this evening for recognition as the exemplification of the very best of Novi High School.

**APPROVED AND RECOMMENDED
FOR PRESENTATION AND RECOGNITION**



Steve Matthews, Superintendent

Novi High School:

A World-Class Opportunity



National Merit
Semifinalists
2020

National Merit Scholarship Program

- Approximately 1.5 million students in more than 21,000 high schools entered this program
- Only 16,000 of these students qualify as semifinalists
- We have 39 students who have qualified
- These students represent less than 1 percent of US high school seniors

The Brightest and Best

- 350 AP Courses
- 106 IB Courses
- 29 Dual Enrollment Courses
- 23 started as kindergartners in NCSD
- Actively participate in 24 Clubs
- Actively participate on 5 Athletic Teams
- 14 Volunteer at Local Organizations

National Merit Semifinalists

- | | |
|-----------------------|-------------------------|
| 1. Ashwin Balaji | 12. Aditya Iyer |
| 2. Ashwin Balaji | 13. Saipranav Janyavula |
| 3. Seoyun Chang | 14. Waris Khan |
| 4. Lisa Dai | 15. Meghana Lanka |
| 5. Ashwat Dhamotharan | 16. Justin Levine |
| 6. Katherine Dong | 17. Eric Li |
| 7. Joseph Dougherty | 18. Sunidhi Majalika |
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| 9. Annick Gardon | 20. Varad Mulay |
| 10. Pallavi Ghosh | 21. Mahek Nasser |
| 11. Jacob Huang | 22. Varun Nimmagadda |

National Merit Semifinalists

23. Vasudha Nimmagadda

24. Jenya Patel

25. Rohan Patel

26. Sanjit Pingili

27. Adina Qu

28. Abhinav Reddy

29. Alexander Roznowski

30. Sian Tian

31. Ritika Tiwary

32. Shrinivas Venkatesan

33. Adithi Vijayaraja

34. Omkar Vodela

35. Alexander Wan

36. Irene Wang

37. Sarah Yee

38. Brandon Zhang

39. Chris Zhang

NATIONAL MERIT SCHOLARSHIP

Novi High School is proud to recognize
the 39 seniors named
National Merit Scholarship
Semifinalists for 2020.

**BOARD OF EDUCATION
NOVI COMMUNITY SCHOOL DISTRICT
NOVI, MICHIGAN
November 5, 2020**

ASSISTANT SUPERINTENDENT OF BUSINESS AND OPERATIONS

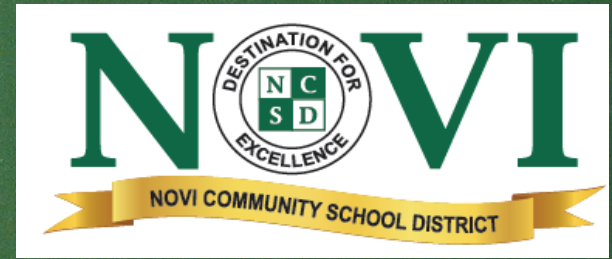
TOPIC: Capital Projects Update

In 2019, the Novi community approved a series of bond issues totaling \$185,000,000, which will provide for: security and technology; an addition to Novi Meadows; an advanced technology/stem/robotics space; a multipurpose facility; improvements to current facilities, athletic sites and parking lots; media center and special education space remodeling; furniture; and buses.

We are grateful for the support of our community. Tonight, Mr. Greg Van Kirk and Mr. Kevin Donnelly of Plante Moran CRESA, the District's Owner's Representative, will present an update and overview of the Capital Projects so far and next steps.

**APPROVED AND RECOMMENDED
AS A REPORT TO THE BOARD**


Steve Matthews, Superintendent



NOVI COMMUNITY SCHOOL DISTRICT

2019 BOND PROGRAM UPDATE

November 05, 2020

AGENDA:

- ❑ Bond and Summer 2020 Projects
- ❑ 2019 Bond Budget and Schedule
- ❑ High School, Middle School, Village Oaks, and Orchard Hills Secured Entries and Additions
- ❑ Meadows 5th and 6th Addition and Remodeling



Where Have We Been?

What are the main goals of the bond program?



Educational Facilities / Program Enhancements

Improve and expand facilities and programs to support a culture of academic excellence and success for all students



Infrastructure & Equipment

Improvements to address identified infrastructure issues at all facilities



New Learning Opportunities

Create spaces that offer new opportunities for students and the Novi community



Safety & Security

Create safe and secure entrances and welcome centers at all school buildings



21st Century Tech

Upgrade technology devices and infrastructure to respond to the District's vision for 21st century learning

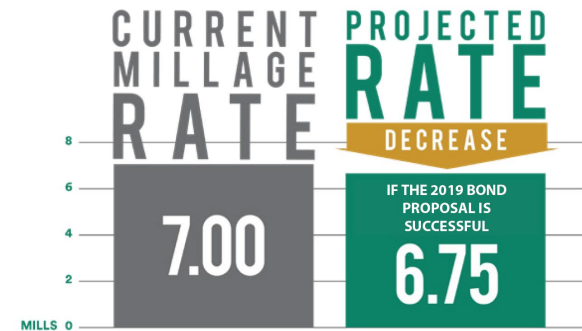
November 5 Ballot Proposals

1

\$185 million Bond Proposal

2

Renewal of the current Sinking Fund Millage



VOTE Tuesday, November 5!

Successful Bond Vote – Congratulations!



Bond and Summer 2020 Projects Update

Construction Progress Update

- Successful Completion of the Summer 2020 Secured Entries. (Parkview, Deerfield, Woods)
- High School Staff Parking Lot and Districtwide Site Improvements Complete.
- Diving Boards, Middle School Track and Scoreboards Complete.
- Implementation of Technology for Secured Entries and Districtwide.



Design and Programming Update

- Orchard Hills and Village Oaks Phase I Design Complete – Secured Entries and Additions.
- High School Phase I Design Complete – Secured Entry.
- Middle School Phase I Design Complete – Secured Entry and Music Addition.
- 2021 Design Prime Projects – (Athletics, Roofing, Playgrounds, Civil).

Bond and Summer 2020 Projects Update

Design and Programming Update (Cont.)

- Meadows Civil and Building Design Completed through SD Phase.
- Design Review Meetings with Staff and Administration.
- Mechanical, Electrical, Plumbing, and Controls Review Meetings.
- Stakeholder Meetings (Athletics, City of Novi, Security, Transportation, Maintenance, etc.).



SERIES 1 Projects Bid and Award Schedule

NOVI COMMUNITY SCHOOLS & DISTRICT

NOVI, MI

REVISED: 1/11/2020

Orange

Owner of C and Scope Development

Blue

Bid and Post Bid Review Period

Green

Contract Recommendation and Award Period

PROJECT	TMP #	MCS #	MCS DATE	WEEKS													
				1	2	3	4	5	6	7	8	9	10	11	12		
Village Oaks & Orchard Hills Addition & Renovation	20137	10120	8/9/19	10/1	10/8	10/15	10/22	10/29	11/5	11/12	11/19	11/26	12/3	12/10	12/17	12/24	12/31
Madison School Phase 2 Addition and Office Ren.	20139	10120	8/9/19	10/1	10/8	10/15	10/22	10/29	11/5	11/12	11/19	11/26	12/3	12/10	12/17	12/24	12/31
High School Addition	20141	10120	8/9/19	10/1	10/8	10/15	10/22	10/29	11/5	11/12	11/19	11/26	12/3	12/10	12/17	12/24	12/31
Madison Addition and Renovation Site work	20142	10120	8/9/19	10/1	10/8	10/15	10/22	10/29	11/5	11/12	11/19	11/26	12/3	12/10	12/17	12/24	12/31
Madison Addition and Renovation Bldg	20143	10120	8/9/19	10/1	10/8	10/15	10/22	10/29	11/5	11/12	11/19	11/26	12/3	12/10	12/17	12/24	12/31
High School Off Site Parking Addition	20144	10120	8/9/19	10/1	10/8	10/15	10/22	10/29	11/5	11/12	11/19	11/26	12/3	12/10	12/17	12/24	12/31

Project Design and Construction Phased to Series 2



Bidding, Procurement, Planning

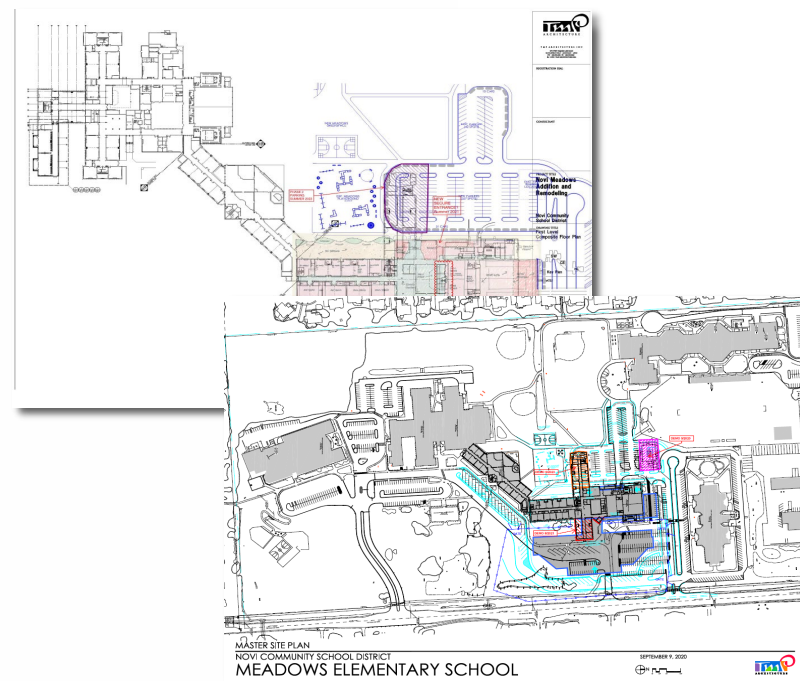
- Bid Package Development (High School, Middle School, Orchard Hills, and Village Oaks Phase I Projects).
- Bidding, Planning, and Coordination for 2021 Projects.
- Logistics, Phasing, and Stakeholder Planning. Meetings with Principals and Administration.
- Budget Development for all Phase I Projects.



Bond and Summer 2020 Projects Update

Bidding, Procurement, Planning (Cont.)

- Commissioning Reviews and Coordination Meetings.
- Security Review and Coordination Meetings with SEC and Stakeholders.
- Advertisement for Bids and Preconstruction Planning.
- Contractor and Vendor Pre-Bid Meetings.



Districtwide Bond Planning

- Due Diligence Activities: (Surveying, Geotechnical, and Environmental).
- Districtwide Security Assessments, Coordination, Design Reviews and Planning.
- Move Planning, Temporary Space Requirements, and Logistics.

Bond and Summer 2020 Projects Update

Deerfield Elementary School Secured Entry



Bond and Summer 2020 Projects Update

Deerfield Elementary School Secured Entry



Bond and Summer 2020 Projects Update

Novi Woods Elementary School Secured Entry



Novi Woods Main Entry



Main Entry Vestibule



New Office Millwork



New Office Doors

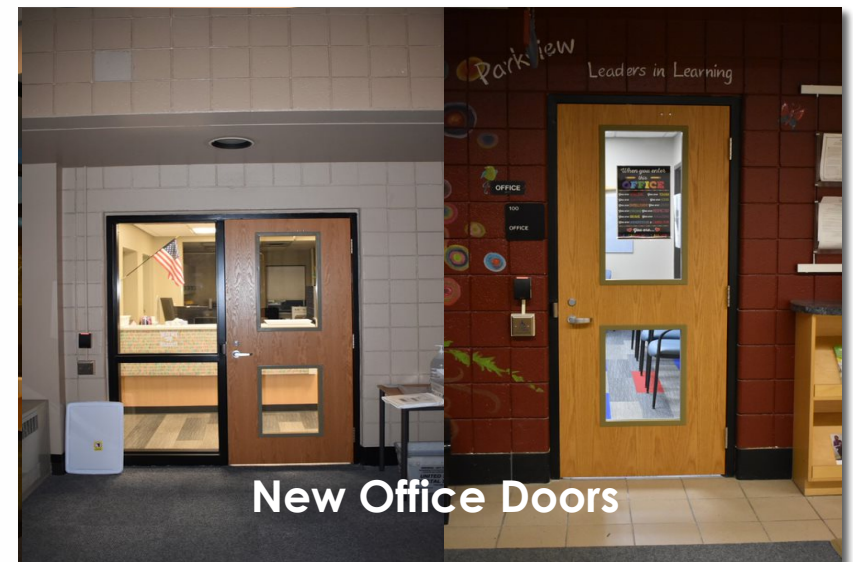
Bond and Summer 2020 Projects Update

Novi Woods Elementary School Secured Entry



Bond and Summer 2020 Projects Update

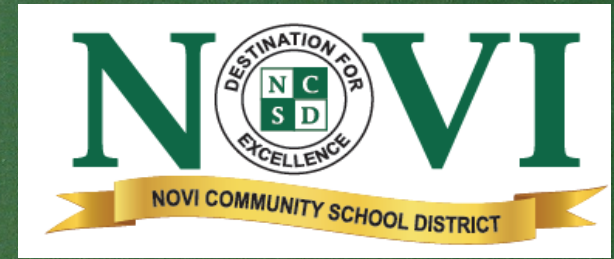
Parkview Elementary School Secured Entry



Bond and Summer 2020 Projects Update

Parkview Elementary School Secured Entry





NOVI COMMUNITY SCHOOL DISTRICT

2019 BOND PROGRAM UPDATE

November 05, 2020

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2019 Bond Budget and Schedule Update

Forecast / Cost to Complete

Novi Community School District - Forecast Cost to Complete as of 09/30/2020

2019 Bond Program - Cost to Complete								
	A	B	C	D=B-C	E	F	G=B+E+F	H=A-G
NCSD 2019 Bond Program	Projected Budget	Projected Commitments	Actual Approved	Actual Cost To Complete	Forecasted Commitments	Unallocated Reserve	Estimate At Completion	Forecasted Over/(Under)
Novi 2019 Bond - District Wide	\$26,308,858.04	\$11,506,662.00	\$2,087,512.31	\$0.00	\$10,485,061.30	\$4,317,134.74	\$26,308,858.04	\$0.00
Novi 2019 Bond Design Prime	\$310,654.94	\$310,654.94	\$169,089.02	\$0.00	\$0.00	\$0.00	\$310,654.94	\$0.00
Novi 2019 Bond-BP1	\$747,341.22	\$631,757.85	\$452,455.99	\$0.00	\$57,305.15	\$58,278.22	\$747,341.22	\$0.00
Novi 2019 Construction	\$129,357,047.03	\$594,806.00	\$0.00	\$0.00	\$120,388,109.11	\$8,374,131.92	\$129,357,047.03	\$0.00
Novi 2019 Technology	\$28,276,098.77	\$1,079,657.30	\$230,369.22	\$0.00	\$26,706,803.08	\$489,638.39	\$28,276,098.77	\$0.00
Grand Totals	\$185,000,000.00	\$14,123,538.09	\$2,939,426.54	\$0.00	\$157,637,278.64	\$13,239,183.27	\$185,000,000.00	\$0.00

2020 Secured Entries and Design Prime Savings \$125,000 - \$160,000

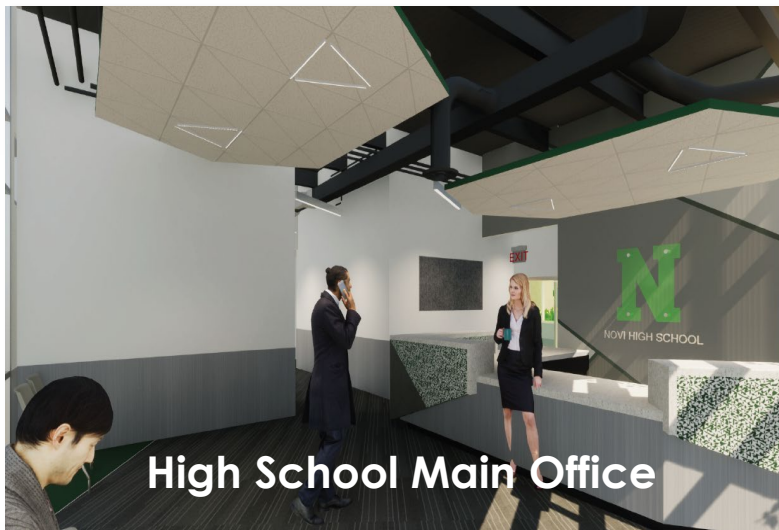
- Savings for unused contingency
- General conditions and allowance savings
- Credits for duplicated scope



2019 Bond Budget and Schedule Update

Series I and Summer 2021 Projects and Scope

- Meadows 5th and 6th Grade Additions and Renovations
- Orchard Hills Elementary Secured Entry
- Village Oaks Elementary Secured Entry and Additions
- Middle School Secured Entry and Music Addition
- High School Secured Entry
- Summer 2021 Roofing Projects – Deerfield Elementary and Misc. Locations
- Summer 2021 Athletics – Middle School Tennis Courts
- Summer 2021 Playgrounds – Various Locations



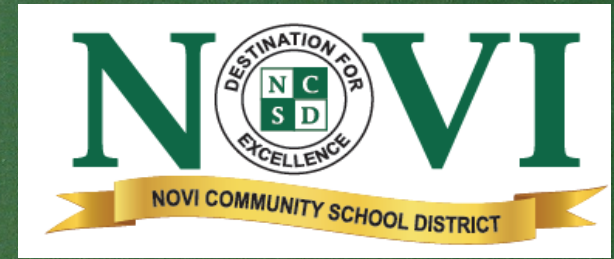
2019 Bond Budget and Schedule Update

2021 Bond Project Schedule Overview

Meadows 5th and 6th Renovations and Additions
 Orchard Hills and Village Oaks Entries and Additions
 High School – Secured Entry
 Middle School Secured Entry and Addition
 Summer 2021 Roofing Projects
 Summer 2021 Playground Improvements
 Summer 2021 Site Improvement Program
 Summer 2021 Athletic Improvement Program

Design and Construction		Board Approvals	
Start	Finish	First	Second
Nov-2019	Jun-2023	Spring	Spring
Jan-2020	Oct-2021	Nov-19 th	Dec-03 rd
Nov-2019	Mar-2022	Dec-17 th	Jan-07 th
Jan-2020	Dec-2021	Dec-03 rd	Dec-17 th
Jun-2021	Sep-2021	Dec-17 th	Jan-07 th
Jun-2021	Nov-2021	Jan-07 th	Jan-21 st
Jun-2021	Sep-2021	Dec-17 th	Jan-07 th
Jun-2021	Sep-2021	Dec-17 th	Jan-07 th





NOVI COMMUNITY SCHOOL DISTRICT

2019 BOND PROGRAM UPDATE

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NOVI COMMUNITY SCHOOL DISTRICT
NOVI HIGH SCHOOL

TMP PROJECT NO. 19140

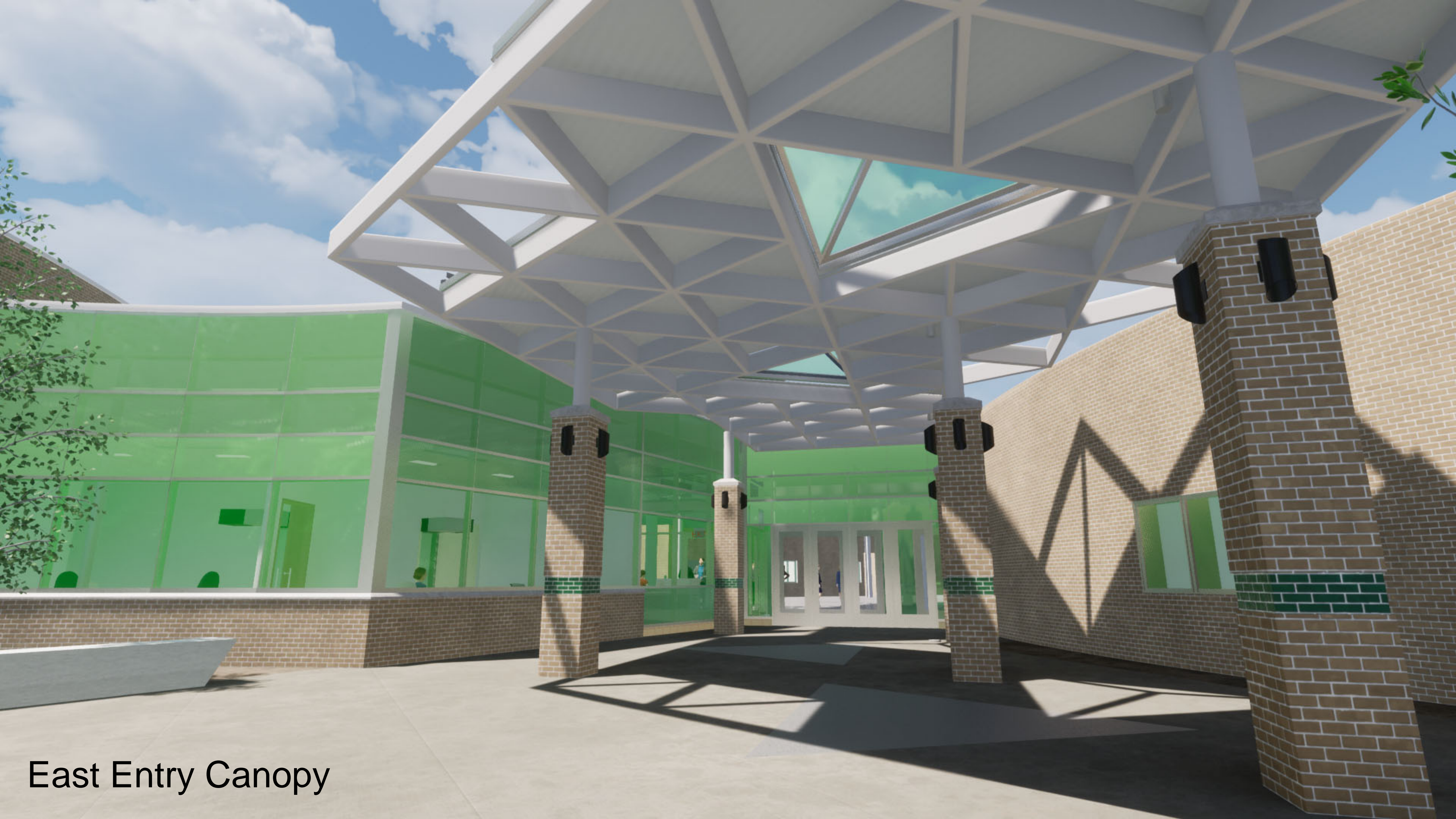


East Plaza

NOVI HIGH SCHOOL



East Entrance



East Entry Canopy



West Aerial / Bus Drop-off

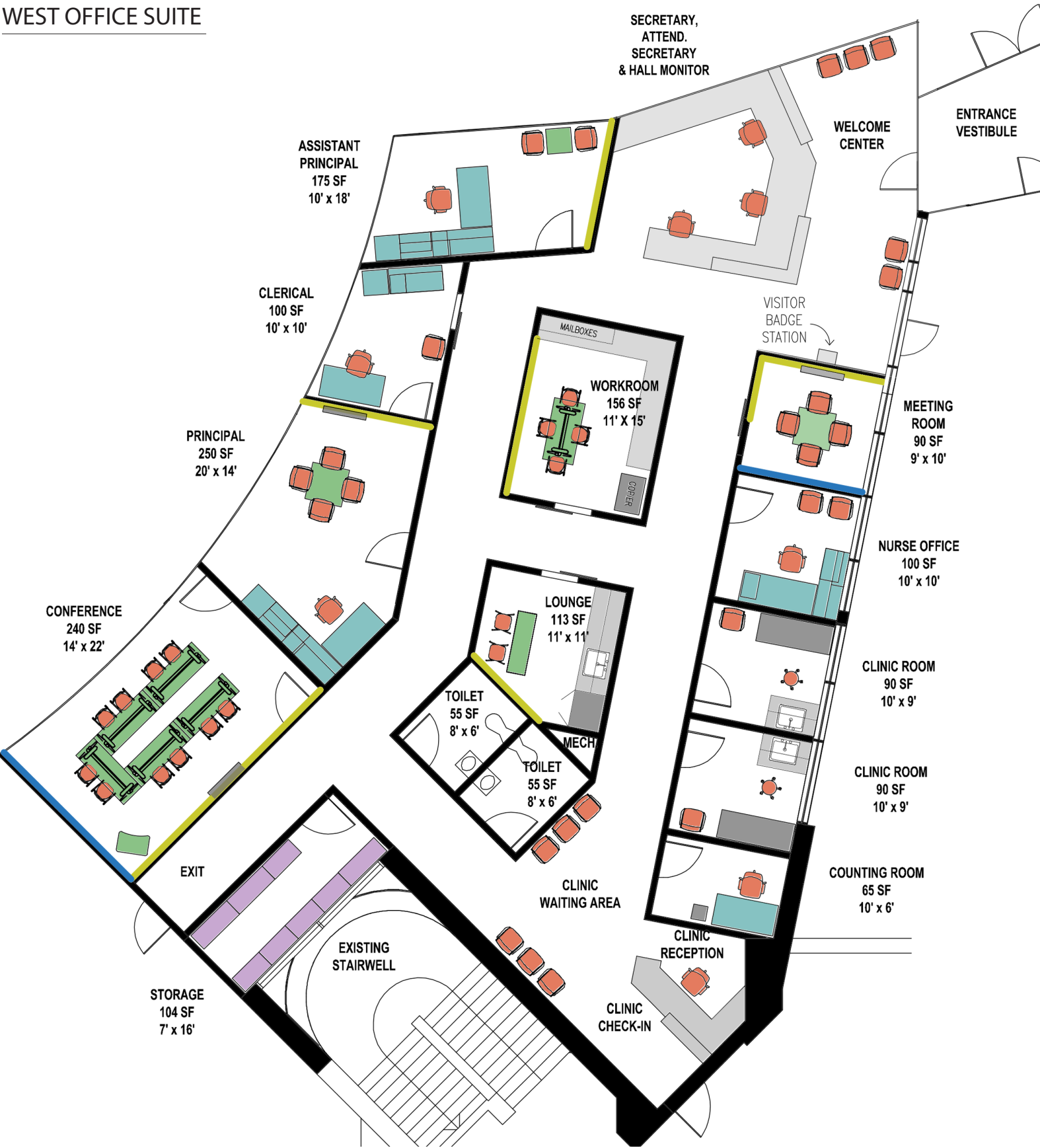


West Parking Lot



West Entry Canopy

WEST OFFICE SUITE



EAST OFFICE SUITE





NOVI COMMUNITY SCHOOL DISTRICT
NOVI MIDDLE SCHOOL



Aerial View

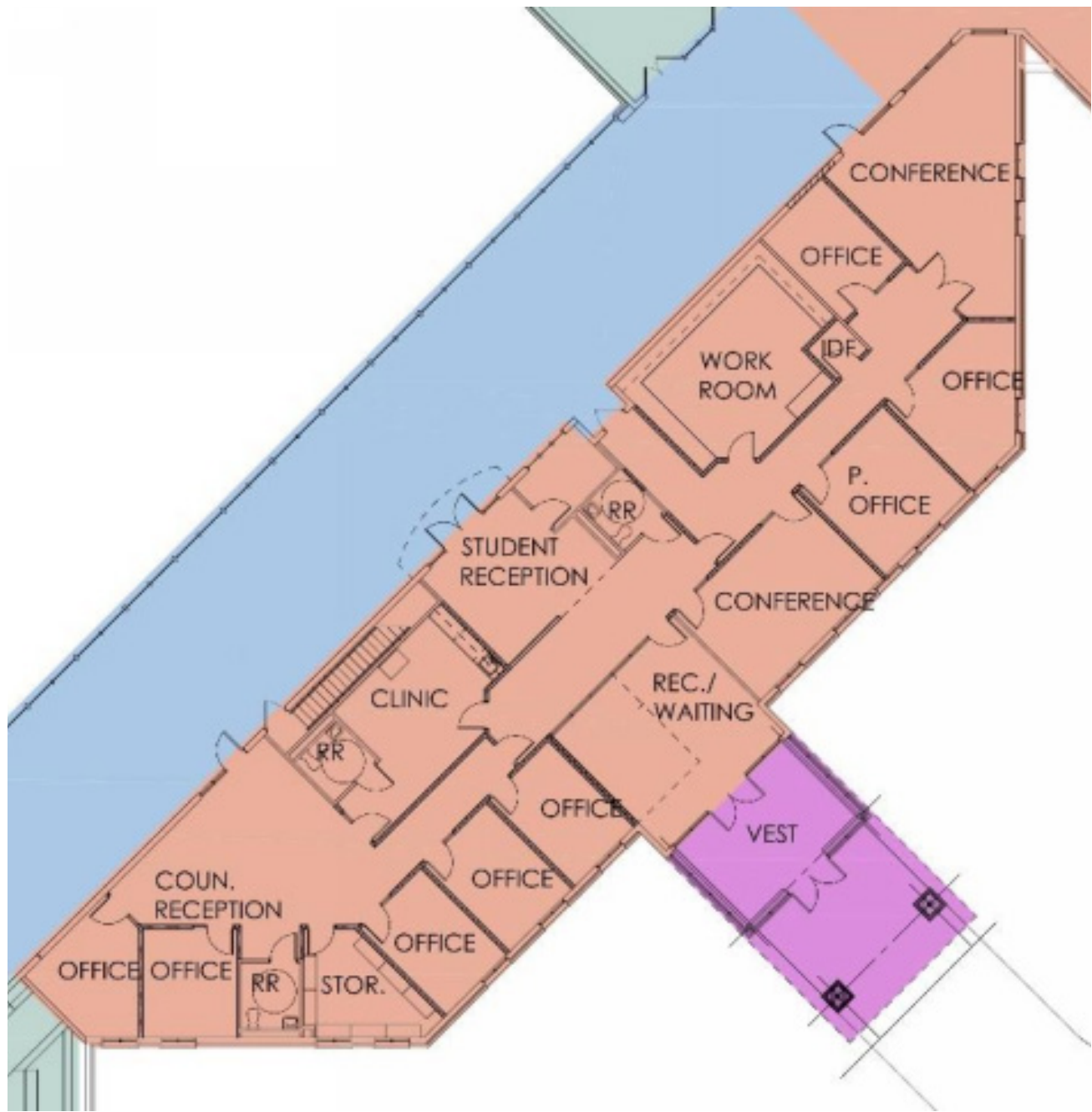


Commons Area

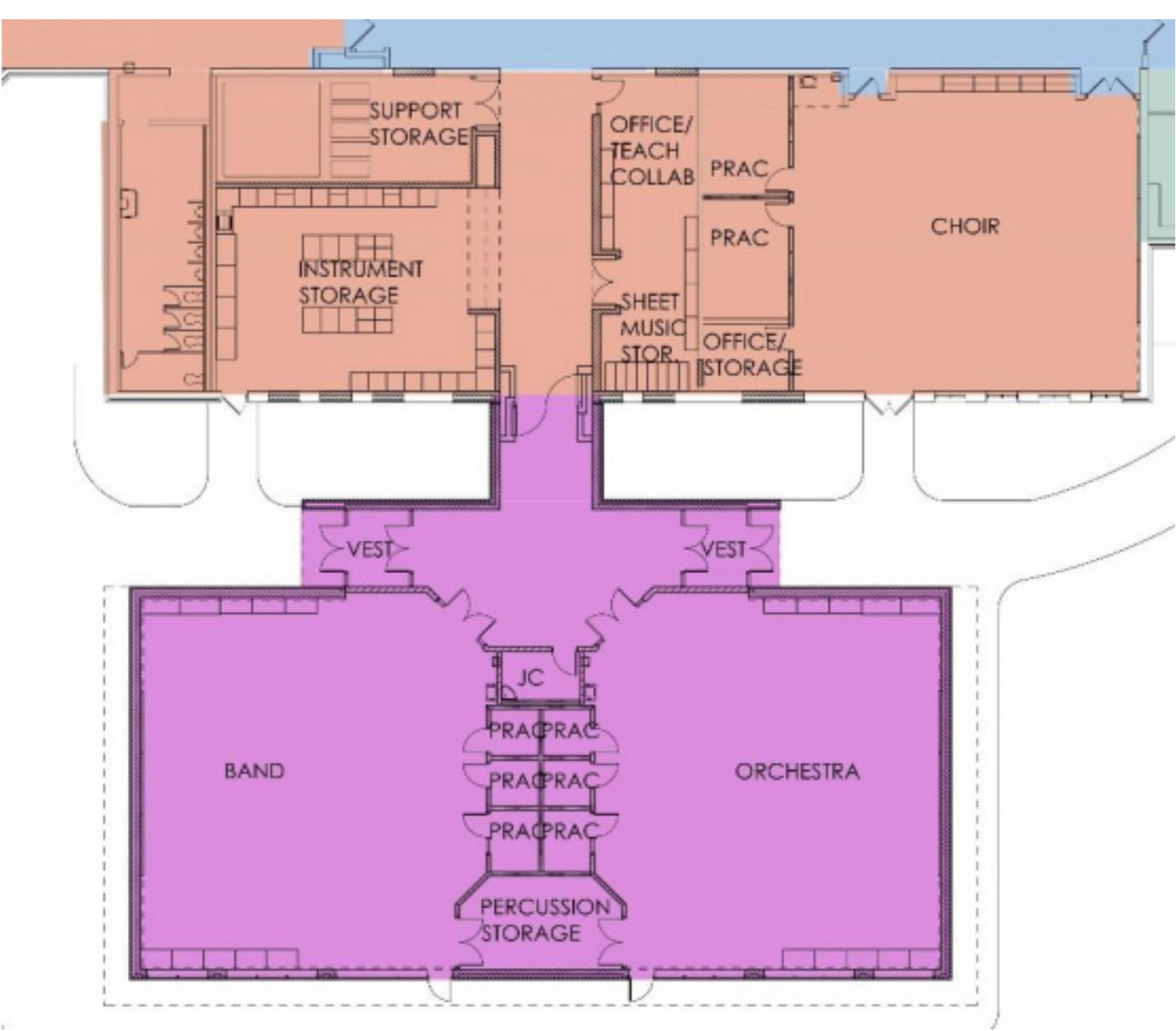


Music Addition

OFFICE SUITE COMPOSITE PLAN



BAND & CHOIR SUITE COMPOSITE PLAN



- CIRCULATION
- EXISTING
- NEW CONSTRUCTION
- RENOVATION





NOVI COMMUNITY SCHOOL DISTRICT
VILLAGE OAKS ELEMENTARY



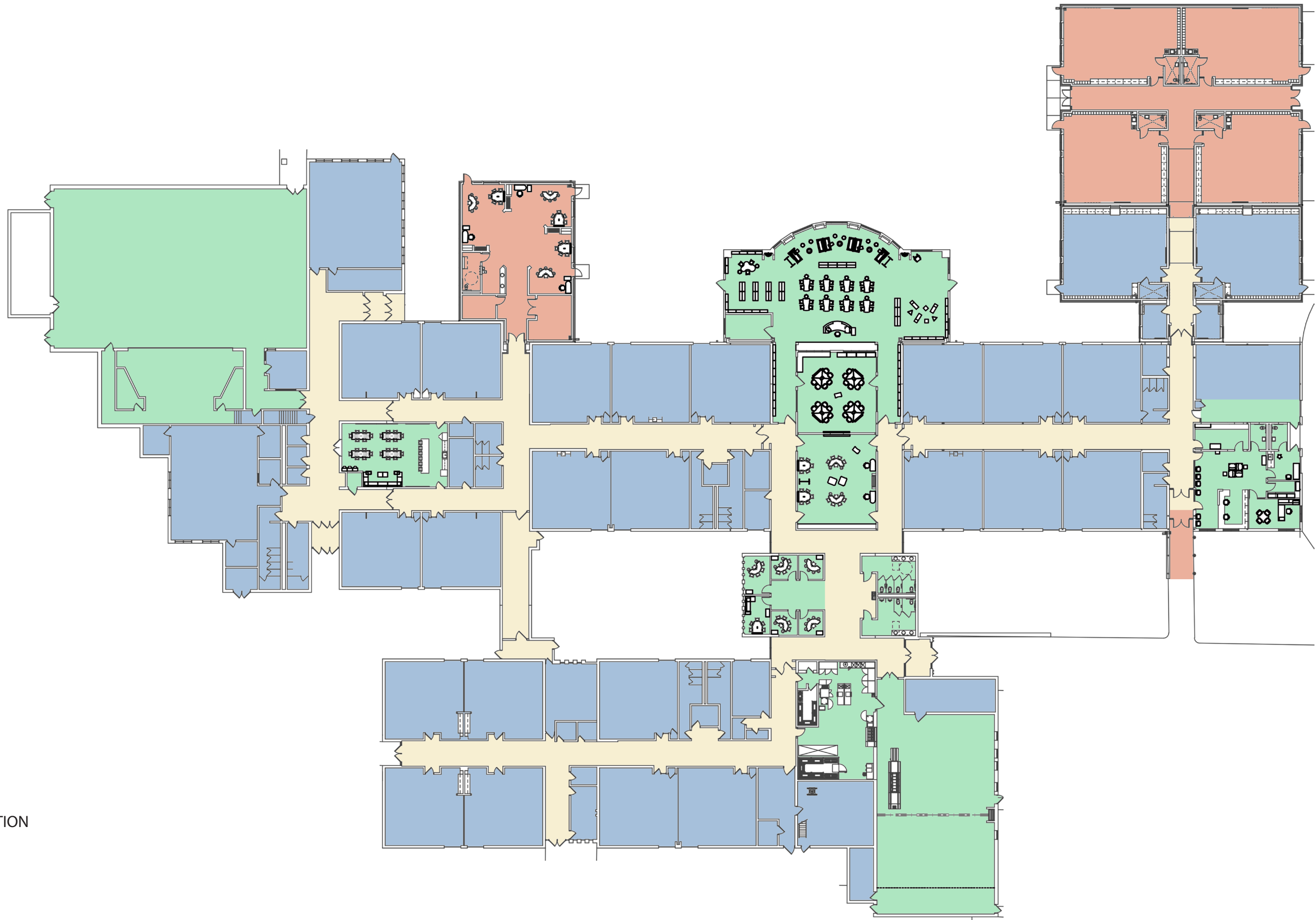
Admin Entry







Classroom Addition



Resource Room



-  CIRCULATION
-  EXISTING
-  NEW CONSTRUCTION
-  RENOVATION

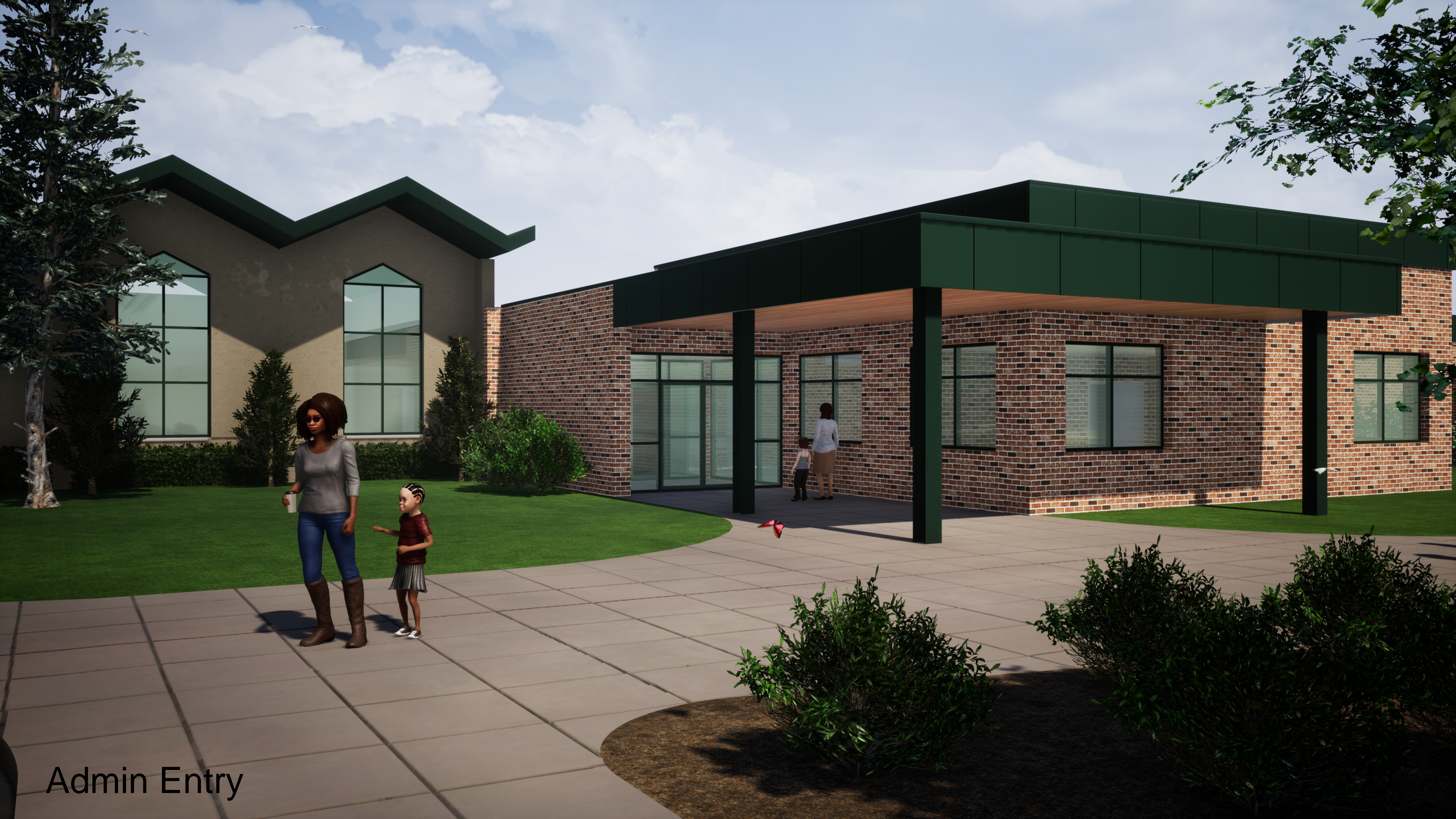
NOVI COMMUNITY SCHOOL DISTRICT - VILLAGE OAKS ELEMENTARY
COMPOSITE PLAN

TMP PROJECT NO. 19137





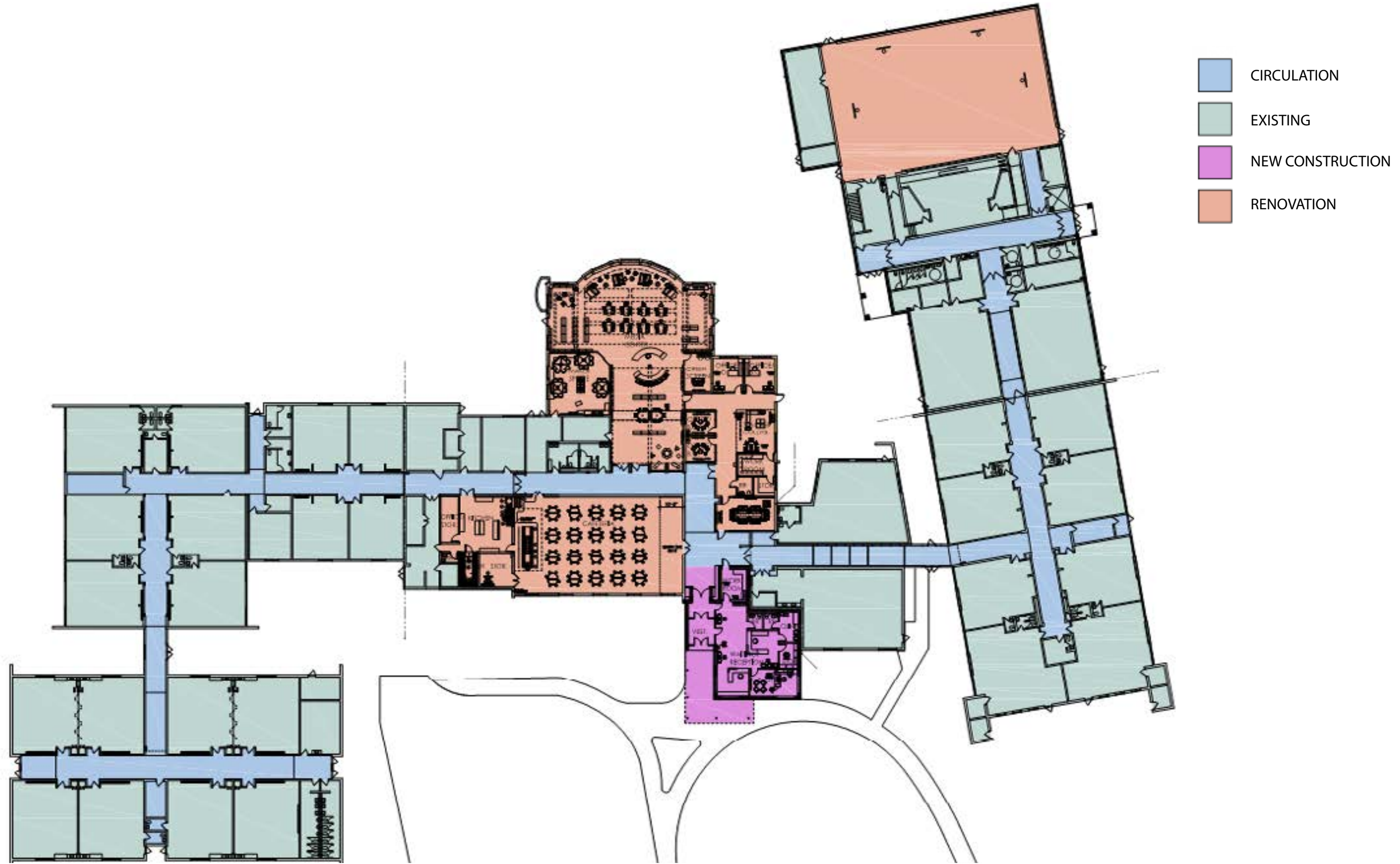
NOVI COMMUNITY SCHOOL DISTRICT
ORCHARD HILLS ELEMENTARY

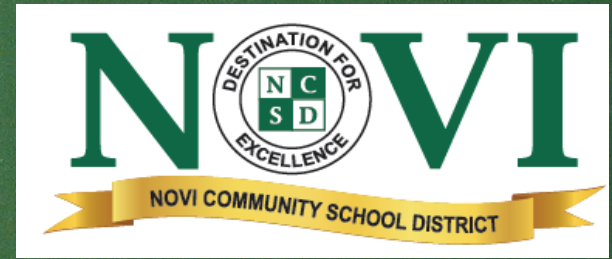


Admin Entry



Admin Entry





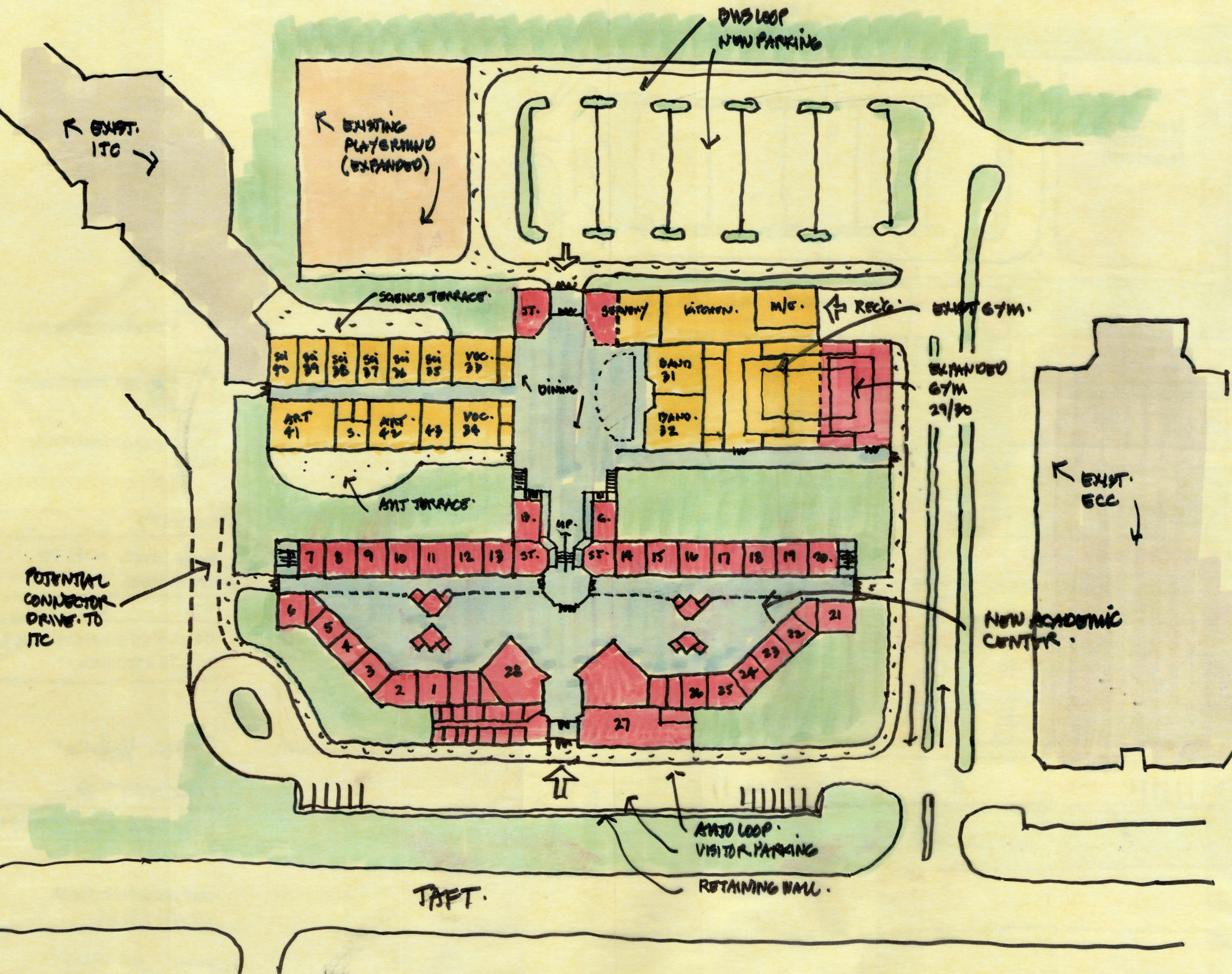
NOVI COMMUNITY SCHOOL DISTRICT

2019 BOND PROGRAM UPDATE

November 05, 2020

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- NEW CONSTRUCTION
- MAJOR RENOVATION
- CIRCULATION

CAPACITY.

MAIN LEVEL = 43 TS.
 UPPER LEVEL = 14 TS.
 TOTAL = 57 TS.
 57 TS x 25 STUDENTS x 85%
 = 1211 STUDENTS.

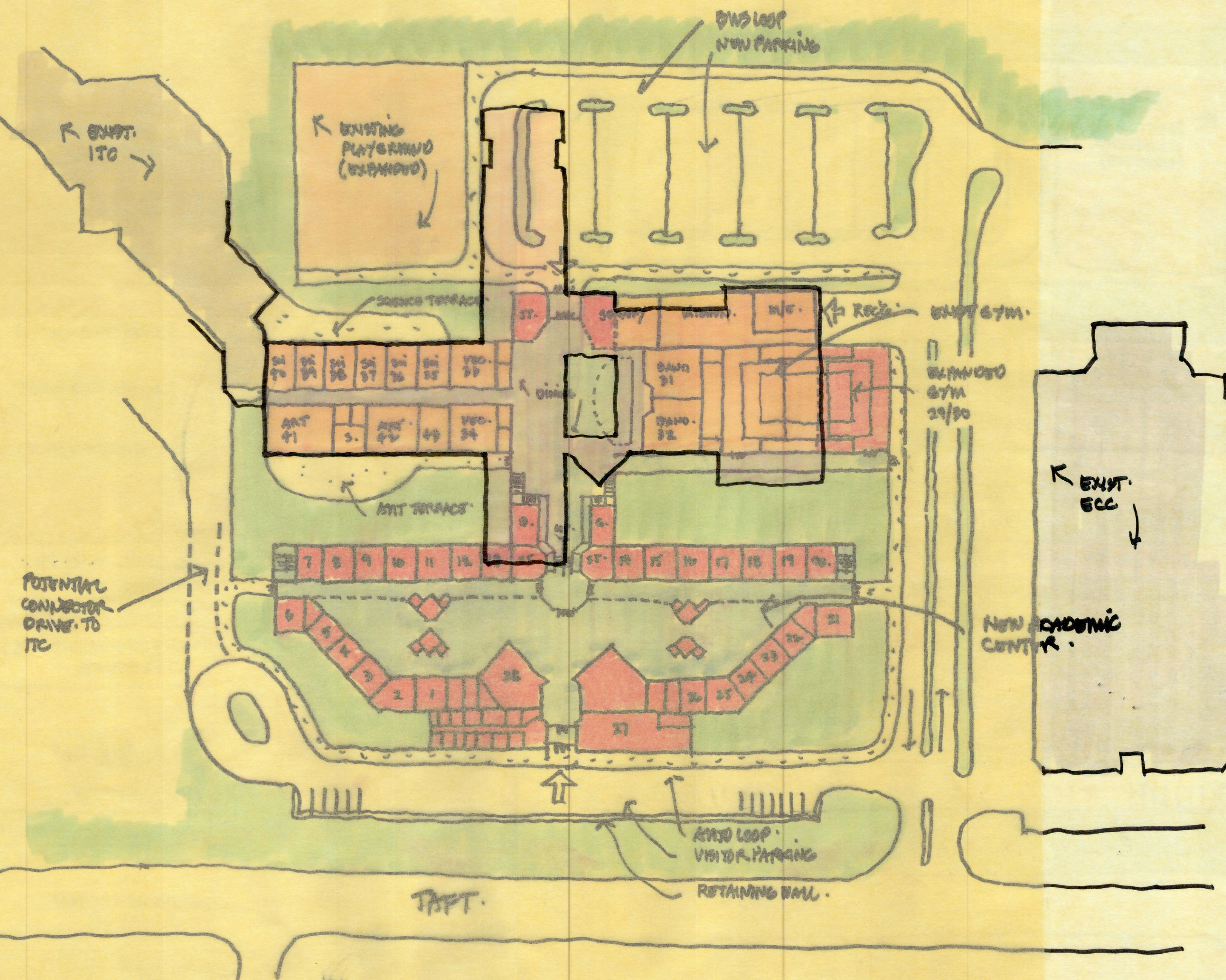


CONCEPT 3.1

NEW MEADOWS SCHOOL.
 NEW COMMUNITY SCHOOLS

JMP ARCHITECTURE
 24 JULY 2020.





- NEW CONSTRUCTION
- MAJOR RENOVATION
- CIRCULATION

CAPACITY.

MAIN LEVEL	= 43 TS.
UPPER LEVEL	= 14 TS.
TOTAL	= 57 TS.
<hr/>	
57 TS x 25 STUDENTS x 85%	
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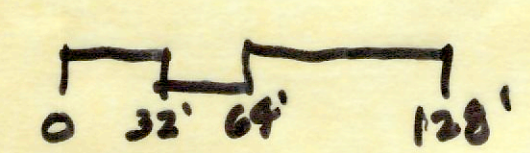
CONCEPT 3.1

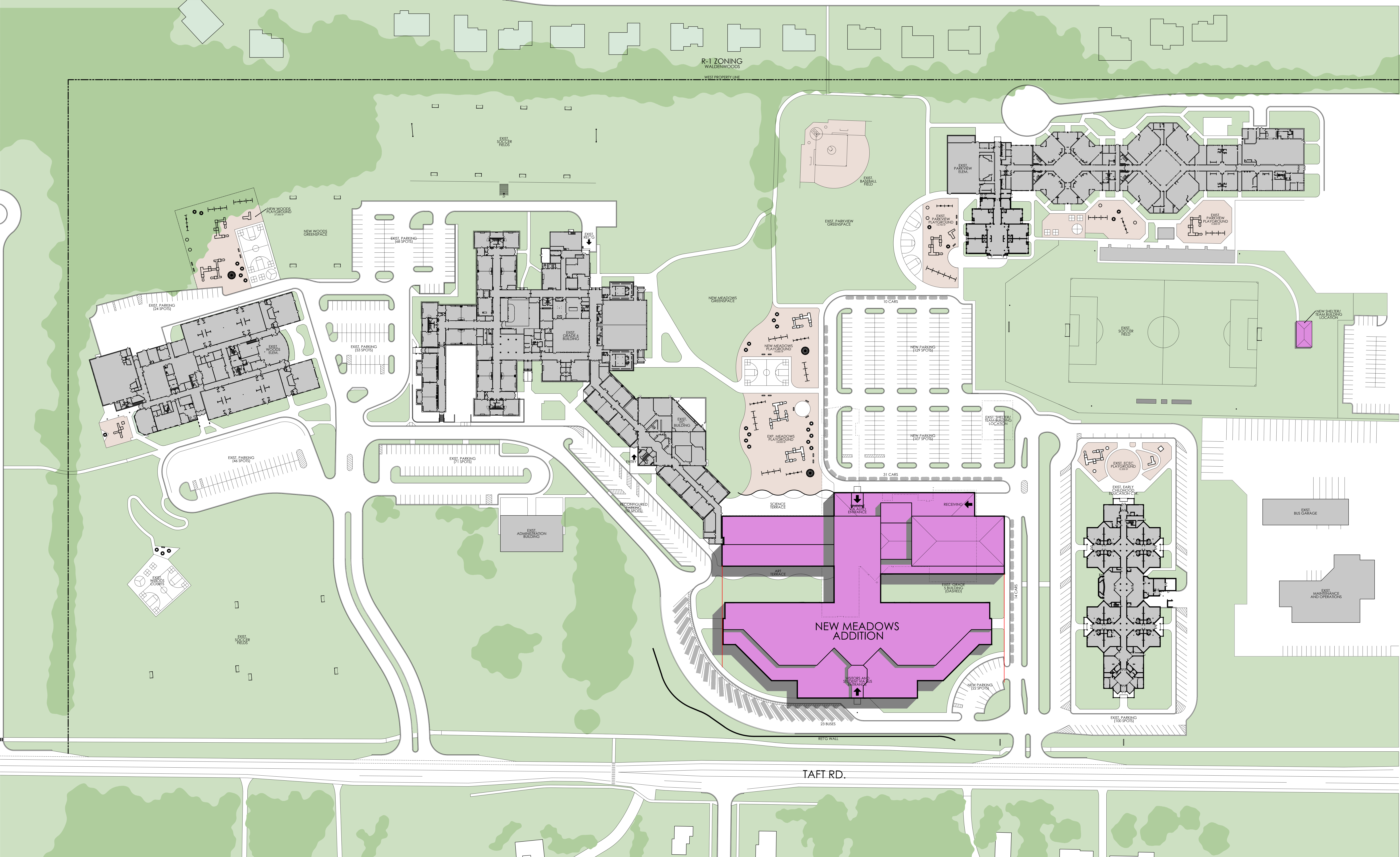
NEW MEADOWS SCHOOL.

NOVI COMMUNITY SCHOOLS

JMP ARCHITECTURE

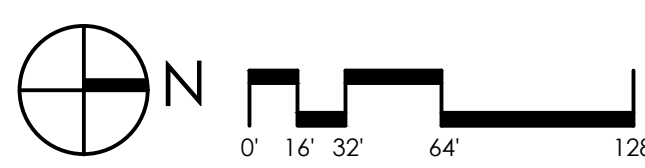
24 JULY 2020.

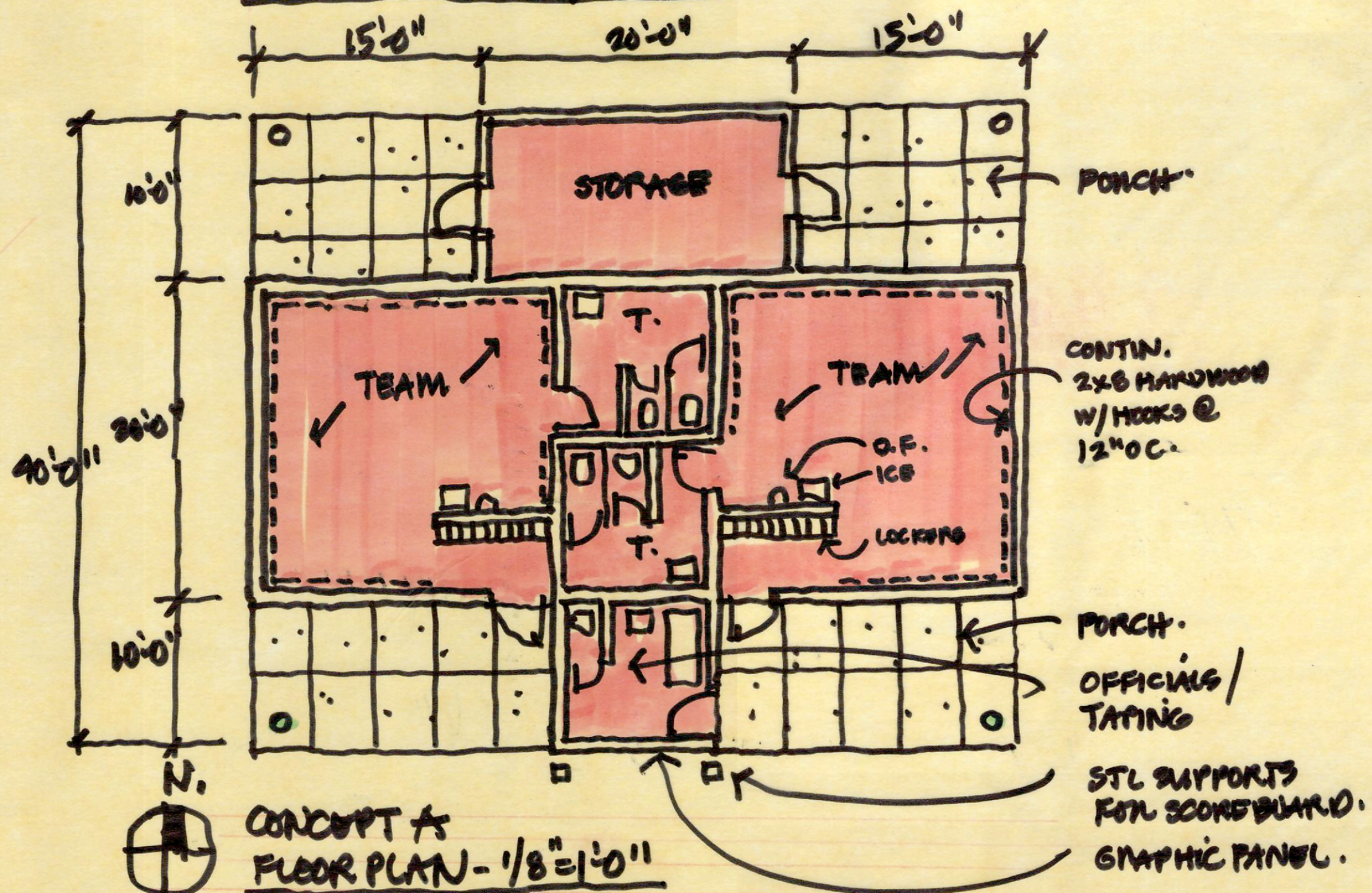
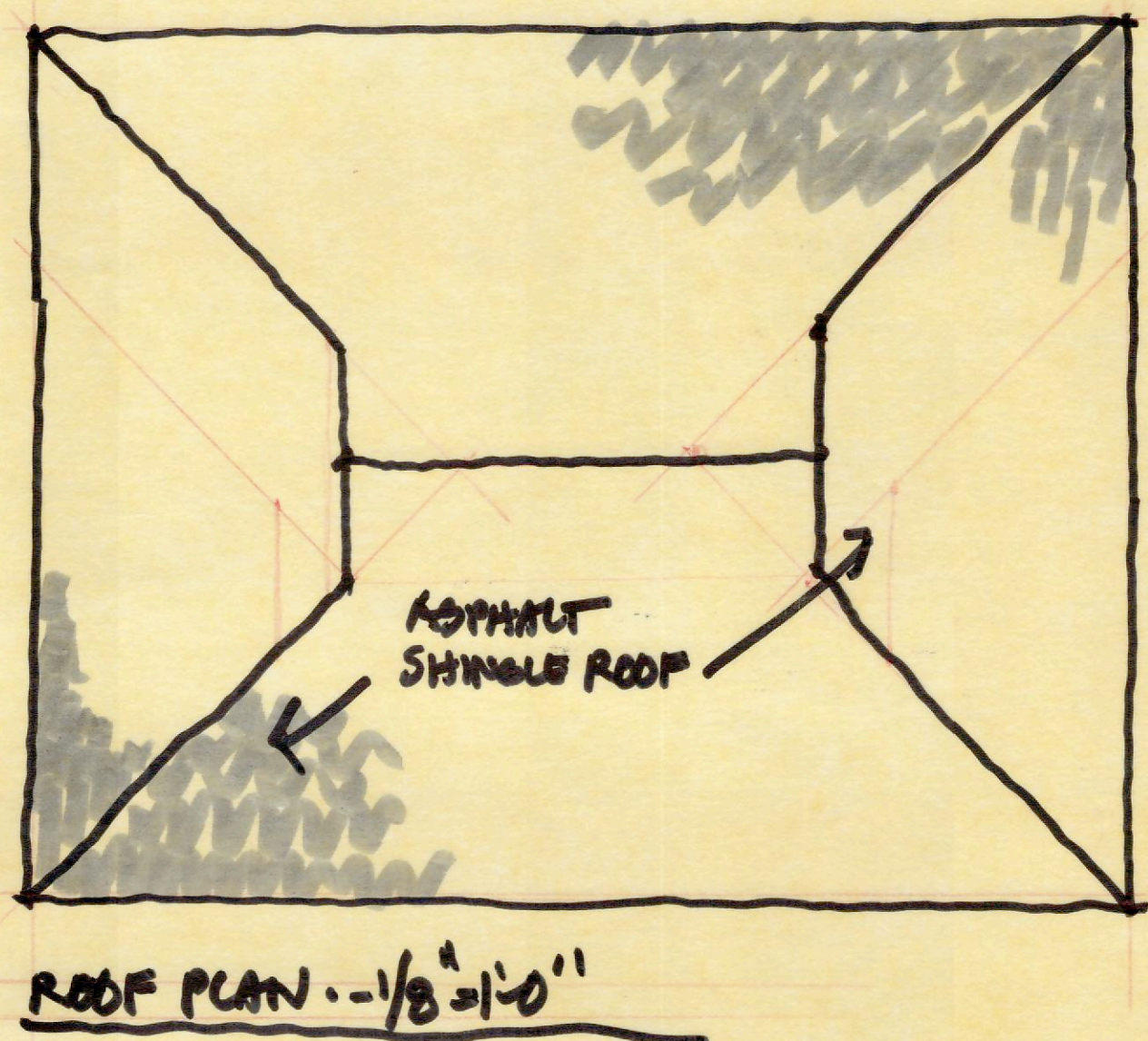
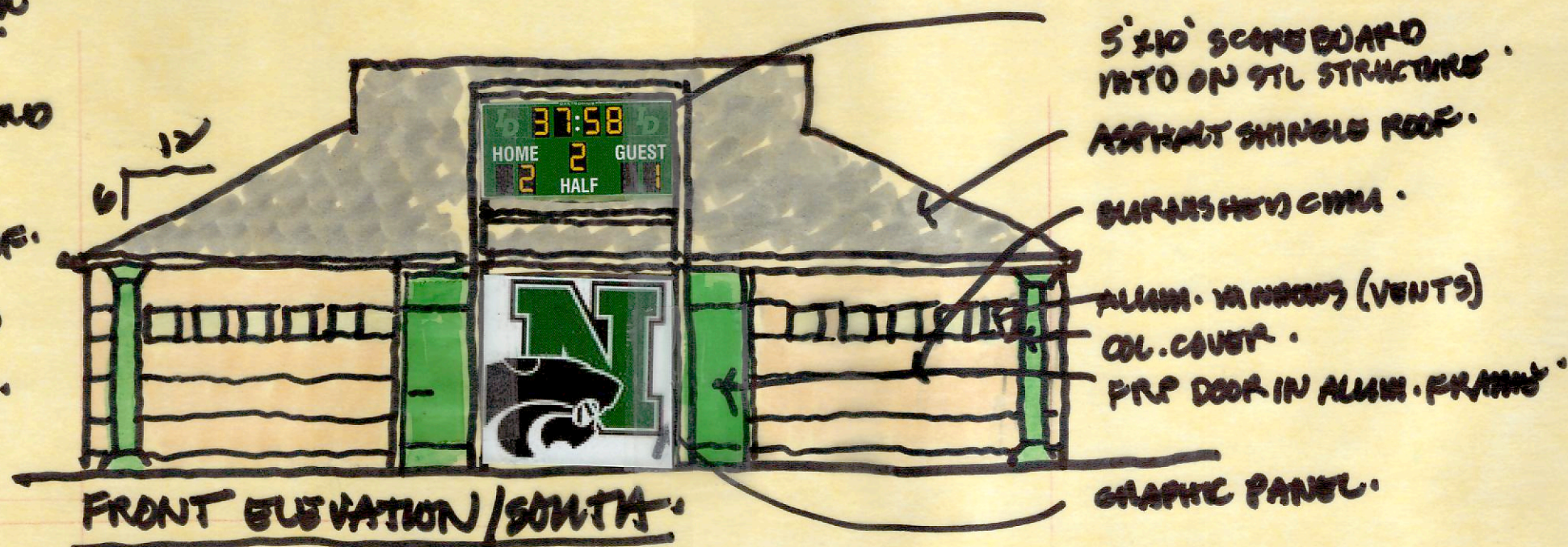
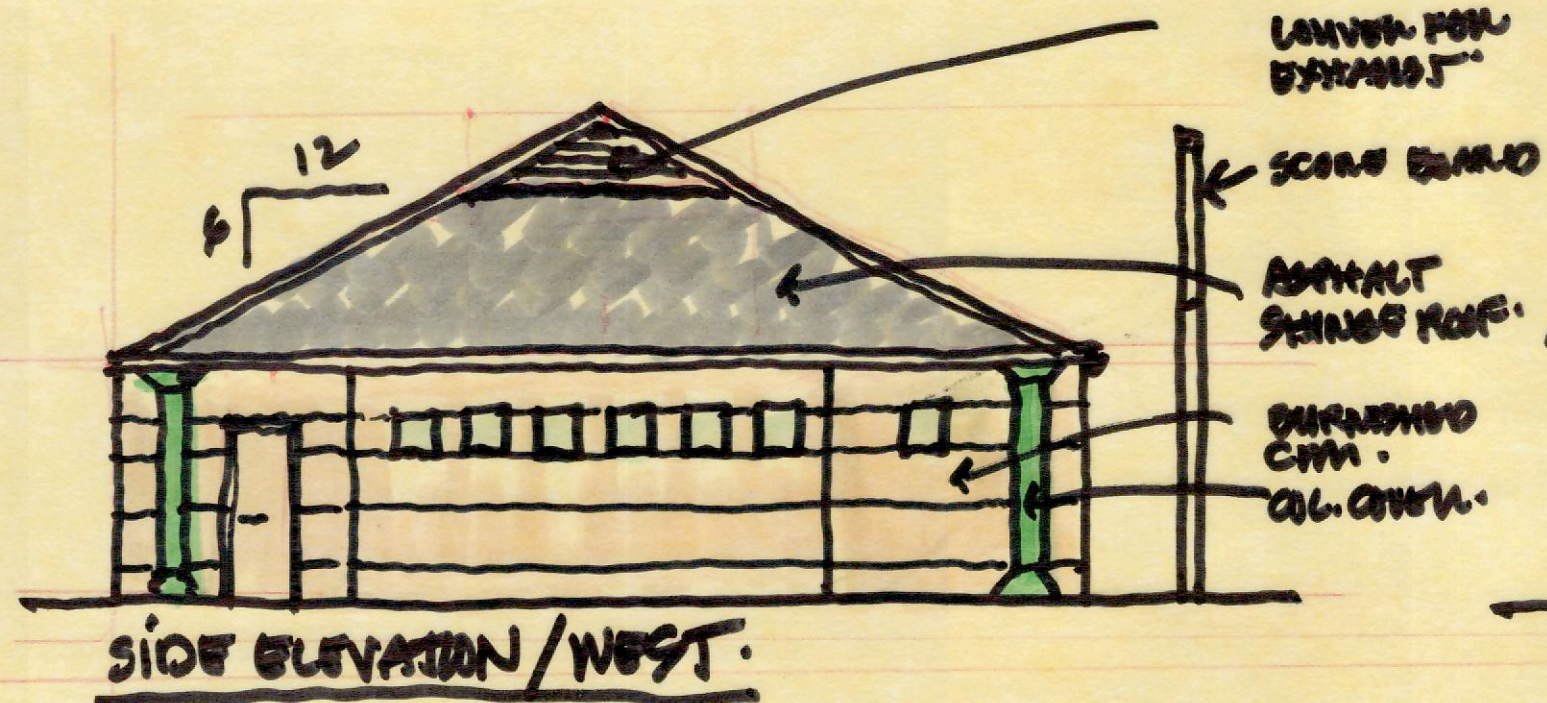




MASTER SITE PLAN
 NOVI COMMUNITY SCHOOL DISTRICT
MEADOWS ELEMENTARY SCHOOL

SEPTEMBER 30, 2020





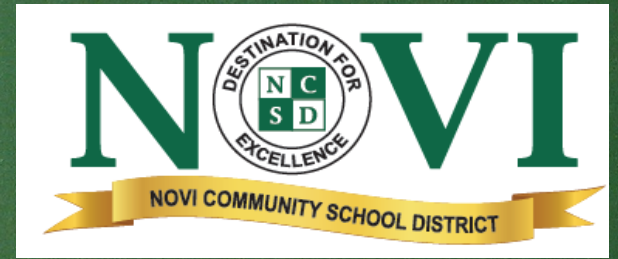
NOVI SCHOOLS - SOCCER PAVILION
 JMP ARCHITECTS
 30 SEPT 2020



Concept East Elevation (Taft Road)







Thank You

plante moran CRESA
REAL ESTATE CONSULTANTS



**BOARD OF EDUCATION
NOVI COMMUNITY SCHOOL DISTRICT
NOVI, MICHIGAN
November 5, 2020**

ASSISTANT SUPERINTENDENT OF BUSINESS AND OPERATIONS

TOPIC: 2019-2020 Financial Audit

Annually, school districts are required to have a financial audit completed. On October 19, 2020, the Finance Committee of the Board of Education met with the auditing firm of Plante Moran and reviewed the results of the audit for the year ended June 30, 2020. They explained the audit process and reviewed the audit documents.

Attached to this report are the draft documents that were reviewed with the Finance Committee:

1. Financial Report
2. Financial Report Letter
3. Federal Awards Single Audit Report
4. Presentation to the Board of Education

Tonight, Plante Moran will present the results of the audit of the 2019 - 2020 financial statements to the Board of Education.

**APPROVED AND RECOMMENDED FOR A
BOARD REPORT**



Steve Matthews, Superintendent

Novi Community School District

Financial Report
with Supplemental Information
June 30, 2020

Novi Community School District

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Independent Auditor's Report

To the Board of Education
Novi Community School District

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the major funds, and the aggregate remaining fund information of Novi Community School District (the "School District") as of and for the year ended June 30, 2020 and the related notes to the financial statements, which collectively comprise Novi Community School District's basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major funds, and the aggregate remaining fund information of Novi Community School District as of June 30, 2020 and the respective changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As described in Note 2 to the financial statements, as of July 1, 2019, the School District adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

To the Board of Education
Novi Community School District

Required Supplemental Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplemental information, as identified in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplemental information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Novi Community School District's basic financial statements. The other supplemental information, as identified in the table of contents, is presented for the purpose of additional analysis and is not a required part of the basic financial statements.

The other supplemental information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplemental information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 19, 2020 on our consideration of Novi Community School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Novi Community School District's internal control over financial reporting and compliance.

Plant & Moran, PLLC

October 19, 2020

Novi Community School District

Management's Discussion and Analysis

This section of Novi Community School District's (the "School District") annual financial report presents our discussion and analysis of the School District's financial performance during the year ended June 30, 2020. Please read it in conjunction with the School District's financial statements, which immediately follow this section.

Using This Annual Report

This annual report consists of a series of financial statements and notes to those financial statements. These statements are organized so the reader can understand Novi Community School District financially as a whole. The government-wide financial statements provide information about the activities of the whole School District, presenting both an aggregate view of the School District's finances and a longer-term view of those finances. The fund financial statements provide the next level of detail. For governmental activities, these statements tell how services were financed in the short term and what remains for future spending. The fund financial statements look at the School District's operations in more detail than the government-wide financial statements by providing information about the School District's most significant funds: the General Fund, the Debt Service Fund, and the 2020 Capital Projects Fund. All other funds are presented in one column as nonmajor funds. This report is composed of the following elements:

Management's Discussion and Analysis (MD&A) (Required Supplemental Information)

Basic Financial Statements

Government-wide Financial Statements

Fund Financial Statements

Notes to Financial Statements

Required Supplemental Information

Budgetary Information for Major Fund

Schedule of Proportionate Share of the Net Pension Liability

Schedule of Pension Contributions

Schedule of Proportionate Share of the Net OPEB Liability

Schedule of OPEB Contributions

Other Supplemental Information

Reporting the School District as a Whole - Government-wide Financial Statements

One of the most important questions asked about the School District is, "As a whole, what is the School District's financial condition as a result of the year's activities?" The statement of net position and the statement of activities, which appear first in the School District's financial statements, report information on the School District as a whole and its activities in a way that helps you answer this question. We prepare these statements to include all assets, deferred outflows of resources, liabilities, and deferred inflows of resources, using the accrual basis of accounting, which is similar to the accounting used by most private sector companies. All of the current year's revenue and expenses are taken into account, regardless of when cash is received or paid.

Novi Community School District

Management's Discussion and Analysis (Continued)

These two statements report the School District's net position - the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources, as reported in the statement of net position - as one way to measure the School District's financial health or financial position. Over time, increases or decreases in the School District's net position, as reported in the statement of activities, are indicators of whether its financial health is improving or deteriorating. The relationship between revenue and expenses is the School District's operating results. However, the School District's goal is to provide services to our students, not to generate profits as commercial entities do. One must consider many other nonfinancial factors, such as the quality of the education provided and the safety of the schools, to assess the overall health of the School District. The statement of net position and the statement of activities report the governmental activities for the School District, which encompass all of the School District's services, including instruction, support services, community services, athletics, debt service, capital projects, and food services. Property taxes, unrestricted state aid (foundation allowance revenue), and state and federal grants finance most of these activities.

Reporting the School District's Fund Financial Statements

The School District's fund financial statements provide detailed information about the most significant funds, not the School District as a whole. Some funds are required to be established by state law and by bond covenants. However, the School District establishes many other funds to help it control and manage money for particular purposes (the Food Service Fund is an example) or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money (such as bond-funded construction funds used for voter-approved capital projects).

Governmental Funds

Governmental fund reporting focuses on showing how money flows into and out of funds and the balances left at year end that are available for spending. They are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the operations of the School District and the services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the School District's programs. We describe the relationship (or differences) between governmental activities (reported in the statement of net position and the statement of activities) and governmental funds in a reconciliation.

Novi Community School District

Management's Discussion and Analysis (Continued)

The School District as a Whole

Recall that the statement of net position provides the perspective of the School District as a whole. The following table provides a summary of the School District's net position as of June 30, 2020 and 2019:

	Governmental Activities	
	2020	2019
	(in millions)	
Assets		
Current and other assets	\$ 105.8	\$ 32.8
Capital assets	162.2	164.5
Total assets	268.0	197.3
Deferred Outflows of Resources	52.6	50.6
Liabilities		
Current liabilities	12.4	13.0
Noncurrent liabilities	159.9	98.0
Net pension liability	153.4	138.6
Net OPEB liability	33.4	36.6
Total liabilities	359.1	286.2
Deferred Inflows of Resources	24.5	25.2
Net Position		
Net investment in capital assets	77.5	70.8
Restricted	4.5	2.2
Unrestricted	(145.0)	(136.5)
Total net position	<u>\$ (63.0)</u>	<u>\$ (63.5)</u>

The above analysis focuses on net position. The change in net position of the School District's governmental activities is discussed below. The School District's net position was \$(63.0) million at June 30, 2020. Net investment in capital assets totaling \$77.5 million compares the original cost, less depreciation of the School District's capital assets, to long-term debt used to finance the acquisition of those assets. Most of the debt will be repaid from voter-approved property taxes collected as the debt service comes due. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limit the School District's ability to use that net position for day-to-day operations. The remaining amount of net position (\$(145.0) million) was unrestricted.

The \$(145.0) million in unrestricted net position of governmental activities represents the accumulated results of all past years' operations. The operating results of the General Fund will have a significant impact on the change in unrestricted net position from year to year. The net deficit position is largely due to the requirement to record the pension and OPEB liabilities on the government-wide set of financial statements.

As required by the Governmental Accounting Standards Board (GASB), the School District adopted GASB Statement No. 84, *Fiduciary Activities*, as of July 1, 2019. This standard provides guidance on the identification and reporting of fiduciary activities and required the School District to evaluate activities to determine if they were fiduciary in nature. The standard also changed the reporting and presentation requirements of fiduciary activities. The effect of the adoption on the governmental activities was to increase July 1, 2019 beginning net position by \$1,183,059, which represents the activities that previously were reported as fiduciary but are now reported as governmental under GASB 84. The governmental statement of net position at June 30, 2020 and statement of activities for the year ended June 30, 2020 include all the balances and transactions for those activities that used to be reported as fiduciary but are now reported as governmental. All school districts were required to adopt this new standard unless they elected to defer for one year, as allowed for under GASB Statement No. 95.

Novi Community School District

Management's Discussion and Analysis (Continued)

The results of this year's operations for the School District as a whole are reported in the condensed statement of activities below, which shows the changes in net position for the years ended June 30, 2020 and 2019:

	Governmental Activities	
	2020	2019
	(in millions)	
Revenue		
Program revenue:		
Charges for services	\$ 4.5	\$ 5.8
Operating grants	16.4	15.1
General revenue:		
Taxes	41.6	38.9
State aid not restricted to specific purposes	36.9	38.7
Other	3.8	1.5
Total revenue	103.2	100.0
Expenses		
Instruction	58.6	53.1
Support services	31.1	30.2
Athletics	0.8	0.8
Food services	2.1	2.0
Community services	2.4	2.5
Debt service	3.2	3.3
Depreciation expense (unallocated)	5.7	5.8
Total expenses	103.9	97.7
Change in Net Position	(0.7)	2.3
Net Position - Beginning of year (as restated)	(62.3)	(65.8)
Net Position - End of year	\$ (63.0)	\$ (63.5)

As reported in the statement of activities, the cost of all of our governmental activities this year was \$103.9 million. Certain activities were partially funded from those who benefited from the programs (\$4.5 million) or by other governments and organizations that subsidized certain programs with grants and contributions (\$16.4 million). We paid for the remaining public benefit portion of our governmental activities with \$41.6 million in taxes, \$36.9 million in state foundation allowance, and our other revenue (i.e., interest and general entitlements).

The School District experienced an decrease in net position of \$0.7 million as a result of ongoing operations.

As discussed above, the net cost shows the financial burden that was placed on the State and the School District's taxpayers by each of these functions. Since property taxes for operations and unrestricted state aid constitute the vast majority of district operating revenue sources, the Board of Education and administration must annually evaluate the needs of the School District and balance those needs with state-prescribed available unrestricted resources.

The School District's Funds

As we noted earlier, the School District uses funds to help it control and manage money for particular purposes. Looking at funds helps the reader consider whether the School District is being accountable for the resources taxpayers and others provide to it and may provide more insight into the School District's overall financial health.

As the School District completed this year, the governmental funds reported a combined fund balance of \$94.1 million, which is an increase of \$72.4 million from last year. The primary reasons for the increase are as follows:

In the General Fund, our principal operating fund, the fund balance decreased \$1.4 million to \$11.1 million. The General Fund fund balance is available to fund costs related to allowable school operating purposes.

Novi Community School District

Management's Discussion and Analysis (Continued)

The 2020 Capital Projects Fund was established during the year; the net change in fund balance was an increase of \$73.6 million resulting mainly from the sale of the related bonds during the year.

In the 2017 Capital Projects Fund, the fund balance decreased by \$2.0 million, as the School District continued to spend the proceeds from the voter-approved bonds.

Our special revenue funds increased from the prior year, showing a net increase of approximately \$498,000. The Food Service Fund had an approximate \$122,000 increase in fund balance, while the Recreation Fund had an approximate \$224,000 increase in fund balance.

The Debt Service Fund showed a fund balance increase of approximately \$870,000. Millage rates are determined annually to ensure that the School District accumulates sufficient resources to pay annual bond issue-related debt service. The Debt Service Fund fund balance is restricted since it can be used only to pay debt service obligations.

The Sinking Fund fund balance increased by approximately \$892,000. The School District collected \$1,145,000 in voter-approved sinking fund millage. This millage is available to fund specific capital projects and repairs allowed by state law and approved by the voters.

With the adoption of GASB 84, the School District created the Student Activities Fund, a special revenue fund to account for activities previously reported as fiduciary funds. The effect of the adoption was to establish a July 1, 2019 beginning fund balance of \$1.1 million. Fund balance increased for the year ended June 30, 2020 by approximately \$151,000.

General Fund Budgetary Highlights

Over the course of the year, the School District revises its budget as it attempts to deal with unexpected changes in revenue and expenditures. State law requires that the budget be amended to ensure that expenditures do not exceed appropriations. A schedule showing the School District's original and final budget amounts compared with amounts actually paid and received is provided in required supplemental information of these financial statements.

COVID-19 had a negative impact on the School District's revenue; therefore, total operating revenue received declined by \$180,403 when compared to the final budget. However, local revenue increased compared to the amended budget by \$949,705, largely due to an increase of \$346,513 in property tax collections, \$214,521 in delinquent taxes, and a \$264,304 increase in Medicaid fee for service. State revenue declined from final budget to actual by \$1,012,619, primarily due to the \$175 per pupil foundation allowance proration that occurred at the end of fiscal year 2020.

Overall expenses decreased from final budget to actual by \$1,451,413. In anticipation of a reduction in state aid, budgeted expenses were reduced by \$260,240 in software licenses; \$100,000 in conferences and workshops; \$223,300 in teaching supplies; \$191,195 in tuition payments; custodial, maintenance, and grounds supplies of \$234,404; internet fees of \$38,824; and \$379,212 savings from natural gas expense.

Capital Assets and Debt Administration

Capital Assets

As of June 30, 2020, the School District had \$162.2 million invested in a broad range of capital assets, including land, buildings, vehicles, furniture, and equipment. This amount represents a net decrease (including additions, disposals, and depreciation) of approximately \$2,379,000 from last year.

Novi Community School District

Management's Discussion and Analysis (Continued)

	2020	2019
Land	\$ 9,607,341	\$ 9,607,341
Construction in progress	273,317	1,344,043
Buildings and improvements	208,895,137	206,112,125
Furniture and equipment	7,990,140	7,627,942
Buses and other vehicles	4,078,539	3,685,003
Site improvements	21,394,528	20,586,862
Total capital assets	252,239,002	248,963,316
Less accumulated depreciation	90,088,268	84,433,718
Total capital assets - Net of accumulated depreciation	\$ 162,150,734	\$ 164,529,598

This year's additions of \$3.3 included vehicles, equipment, technology, building renovations, site improvements, building additions, and buses.

Debt

At the end of this year, the School District had \$134.9 million in bonds outstanding versus \$87.5 million in the previous year, an increase of 54.2 percent.

The School District's general obligation bond rating is Aa2 (Moody's) and AA- (Standard & Poor's). The School District's rating did not fall. The State limits the amount of general obligation debt that schools can issue to 15 percent of the assessed value of all taxable property within the School District's boundaries. If the School District issues qualified debt (i.e., debt backed by the State of Michigan), such obligations are not subject to this debt limit. The School District's outstanding unqualified general obligation debt of \$112.1 million is significantly below this \$471.3 million statutorily imposed limit. Other obligations include accrued compensated absences. We present more detailed information about our long-term liabilities in the notes to the financial statements.

Economic Factors and Next Year's Budgets and Rates

Our elected officials and administration consider many factors when setting the School District's 2020- 2021 fiscal year budget.

As a result of COVID-19, the School District initially budgeted for fiscal year 2020-2021 assuming a \$700 per pupil reduction in state aid, based on estimates that were provided as a result of the May Revenue Estimating Conference. The State of Michigan did not have a budget in place for fiscal year 2020-2021 at the time that the School District had to adopt its original budget for fiscal year 2020-2021, which was in June 2020. Subsequently, the State adopted a budget that kept the foundation allowance for fiscal year 2020-2021 at 2019-2020 levels, and the proration that the School District received in fiscal year 2019-2020 of \$175 per student did not carry over to fiscal year 2020-2021. In addition, the School District will receive a one-time \$65 per pupil increase for fiscal year 2020-2021. Additionally, for 2020-2021, the State has modified the pupil count formula to be based on 75 percent of the prior year counts and 25 percent of the current year counts. The School District continues to monitor the impact that COVID-19 is having on the operations and finances of the School District and plans to amend the budget during 2020-2021 to address these changes.

The School District started the 2020-2021 school year with a hybrid and virtual teaching model. The School District also received approximately \$2.4 million in Coronavirus Relief Funds (CRF) accounted for in 2020-2021 to be applied to operating expenses in 2019-2020 and 2020-2021. We have until December 31, 2020 to claim and use the funds. The School District also entered into an interlocal agreement with Oakland County, Michigan to receive \$708,575 in county CARES Act funds to be claimed and used by November 30, 2020.

Contacting the School District's Management

This financial report is intended to provide our taxpayers, parents, and investors with a general overview of the School District's finances and to show the School District's accountability for the money it receives. If you have any questions about this report or need additional information, we welcome you to contact the business office.

Novi Community School District

Statement of Net Position

June 30, 2020

	Governmental Activities
Assets	
Cash and investments (Note 4)	\$ 13,033,188
Receivables:	
Property taxes receivable	18,966
Other receivables	107,942
Due from other governments	8,115,450
Inventory	89,104
Prepaid expenses and other assets	1,394,360
Restricted assets	83,116,783
Capital assets - Net (Note 7)	162,150,734
Total assets	268,026,527
Deferred Outflows of Resources	
Deferred charges on bond refunding (Note 9)	201,513
Deferred pension costs (Note 11)	42,316,125
Deferred OPEB costs (Note 11)	10,111,495
Total deferred outflows of resources	52,629,133
Liabilities	
Accounts payable	1,997,518
Due to other governmental units	1,406,666
Accrued liabilities:	
Accrued salaries and wages	7,754,822
Payroll taxes and withholdings	62,103
Accrued interest payable	685,142
Unearned revenue (Note 6)	593,756
Noncurrent liabilities:	
Due within one year (Note 9)	12,544,076
Due in more than one year (Note 9)	147,383,741
Net pension liability (Note 11)	153,395,001
Net OPEB liability (Note 11)	33,358,047
Total liabilities	359,180,872
Deferred Inflows of Resources	
Deferred benefit on bond refunding (Note 9)	421,875
Revenue in support of pension contributions made subsequent to the measurement date (Note 11)	5,156,378
Deferred pension cost reductions (Note 11)	6,007,656
Deferred OPEB cost reductions (Note 11)	12,871,746
Total deferred inflows of resources	24,457,655
Net Position	
Net investment in capital assets	77,498,582
Restricted:	
Capital projects	3,147,798
Debt service	1,345,168
Unrestricted	(144,974,415)
Total net position	\$ (62,982,867)

Novi Community School District

Statement of Activities

Year Ended June 30, 2020

Functions/Programs	Program Revenue			Governmental
	Expenses	Charges for Services	Operating Grants and Contributions	Activities
				Net (Expense) Revenue and Changes in Net Position
Primary government - Governmental activities:				
Instruction	\$ 58,638,125	\$ 306,133	\$ 15,567,766	\$ (42,764,226)
Support services	31,164,560	-	-	(31,164,560)
Athletics	775,009	272,571	-	(502,438)
Food services	2,065,671	1,249,561	858,870	42,760
Community services	2,369,964	2,695,658	-	325,694
Interest	2,897,867	-	-	(2,897,867)
Other debt costs	293,185	-	-	(293,185)
Depreciation expense (unallocated)	5,654,550	-	-	(5,654,550)
Total primary government	<u>\$ 103,858,931</u>	<u>\$ 4,523,923</u>	<u>\$ 16,426,636</u>	(82,908,372)
General revenue:				
Taxes:				
Property taxes levied for general purposes				21,282,650
Property taxes levied for debt service				16,936,106
Property taxes levied for capital projects				1,144,506
Property taxes levied for recreation				2,271,605
State aid not restricted to specific purposes				36,910,919
Interest and investment earnings				528,752
Gain on sale of capital assets				904
Other				
Student activities				1,617,476
Miscellaneous				1,532,787
Total general revenue				<u>82,225,705</u>
Change in Net Position				(682,667)
Net Position - Beginning of year (as restated) (Note 2)				<u>(62,300,200)</u>
Net Position - End of year				<u><u>\$ (62,982,867)</u></u>

Novi Community School District

Governmental Funds Balance Sheet

June 30, 2020

	General Fund	2020 Capital Projects Fund	Debt Service Fund	Nonmajor Funds	Total Governmental Funds
Assets					
Cash and investments (Note 4)	\$ 11,793,052	\$ -	\$ -	\$ 1,240,136	\$ 13,033,188
Receivables:					
Property taxes receivable	12,836	-	5,100	1,030	18,966
Other receivables	107,942	-	-	-	107,942
Due from other governments	8,115,450	-	-	-	8,115,450
Due from other funds (Note 8)	4,945	-	-	-	4,945
Inventory	-	-	-	89,104	89,104
Prepaid expenses and other assets	1,219,360	-	-	175,000	1,394,360
Restricted assets	-	74,832,539	2,030,155	6,254,089	83,116,783
Total assets	\$ 21,253,585	\$ 74,832,539	\$ 2,035,255	\$ 7,759,359	\$ 105,880,738
Liabilities					
Accounts payable	\$ 512,272	\$ 1,267,174	\$ -	\$ 218,072	\$ 1,997,518
Due to other governmental units	1,406,660	-	-	6	1,406,666
Due to other funds (Note 8)	-	-	4,945	-	4,945
Accrued liabilities	7,816,925	-	-	-	7,816,925
Unearned revenue (Note 6)	420,046	-	-	173,710	593,756
Total liabilities	10,155,903	1,267,174	4,945	391,788	11,819,810
Fund Balances					
Nonspendable:					
Inventory	-	-	-	89,104	89,104
Prepays	1,219,360	-	-	175,000	1,394,360
Restricted:					
Debt service	-	-	2,030,310	-	2,030,310
Capital projects	-	73,565,365	-	4,536,765	78,102,130
Food service	-	-	-	333,980	333,980
Recreation	-	-	-	1,014,881	1,014,881
Committed - Student activities	-	-	-	1,217,841	1,217,841
Assigned - Budgeted use of fund balance in subsequent year	2,041,916	-	-	-	2,041,916
Unassigned	7,836,406	-	-	-	7,836,406
Total fund balances	11,097,682	73,565,365	2,030,310	7,367,571	94,060,928
Total liabilities and fund balances	\$ 21,253,585	\$ 74,832,539	\$ 2,035,255	\$ 7,759,359	\$ 105,880,738

Novi Community School District

Governmental Funds Reconciliation of the Balance Sheet to the Statement of Net Position

June 30, 2020

Fund Balances Reported in Governmental Funds \$ 94,060,928

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and are not reported in the funds:

Cost of capital assets	252,239,002
Accumulated depreciation	<u>(90,088,268)</u>

Net capital assets used in governmental activities	162,150,734
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Deferred inflows and outflows related to bond refundings are not reported in the funds	(220,362)
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Bonds payable and related unamortized premiums on issuance are not due and payable in the current period and are not reported in the funds	(159,386,122)
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Accrued interest is not due and payable in the current period and is not reported in the funds	(685,142)
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Some employee fringe benefits are payable over a long period of years and do not represent a claim on current financial resources; therefore, they are not reported as fund liabilities:

Employee compensated absences	(503,749)
Provision for dental and vision claims	(37,946)
Net pension liability and related deferred inflows and outflows	(117,086,532)
Net OPEB liability and related deferred inflows and outflows	<u>(36,118,298)</u>

Revenue in support of pension contributions made subsequent to the measurement date is reported as a deferred inflow of resources in the statement of net position and is not reported in the funds	<u>(5,156,378)</u>
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Net Position of Governmental Activities \$ (62,982,867)

Novi Community School District

Governmental Funds

Statement of Revenue, Expenditures, and Changes in Fund Balances

Year Ended June 30, 2020

	General Fund	2020 Capital Projects Fund	Debt Service Fund	Nonmajor Funds	Total Governmental Funds
Revenue					
Local sources	\$ 25,997,671	\$ 425,391	\$ 16,968,871	\$ 6,445,872	\$ 49,837,805
State sources	47,273,279	-	-	104,536	47,377,815
Federal sources	1,358,872	-	-	754,334	2,113,206
Interdistrict sources	3,896,049	-	-	-	3,896,049
Total revenue	78,525,871	425,391	16,968,871	7,304,742	103,224,875
Expenditures					
Current:					
Instruction	52,447,697	-	-	-	52,447,697
Support services	25,142,272	18,076	2,452	2,951,695	28,114,495
Athletics	737,884	-	-	-	737,884
Food services	-	-	-	2,043,702	2,043,702
Community services	1,674,045	-	-	472,346	2,146,391
Debt service:					
Principal	-	-	11,980,000	-	11,980,000
Interest	-	-	4,116,950	-	4,116,950
Other debt costs	-	293,185	-	-	293,185
Capital outlay	79,758	1,716,476	-	2,322,271	4,118,505
Total expenditures	80,081,656	2,027,737	16,099,402	7,790,014	105,998,809
Excess of Revenue (Under) Over Expenditures	(1,555,785)	(1,602,346)	869,469	(485,272)	(2,773,934)
Other Financing Sources (Uses)					
Face value of debt issued	-	59,410,000	-	-	59,410,000
Proceeds from sale of capital assets	904	-	-	-	904
Premium on debt issued	-	15,757,711	-	-	15,757,711
Transfers in (Note 8)	175,601	-	-	-	175,601
Transfers out (Note 8)	-	-	-	(175,601)	(175,601)
Total other financing sources (uses)	176,505	75,167,711	-	(175,601)	75,168,615
Net Change in Fund Balances	(1,379,280)	73,565,365	869,469	(660,873)	72,394,681
Fund Balances - Beginning of year (as restated) (Note 2)	12,476,962	-	1,160,841	8,028,444	21,666,247
Fund Balances - End of year	\$ 11,097,682	\$ 73,565,365	\$ 2,030,310	\$ 7,367,571	\$ 94,060,928

Novi Community School District

Governmental Funds Reconciliation of the Statement of Revenue, Expenditures, and Changes in Fund Balances to the Statement of Activities

Year Ended June 30, 2020

Net Change in Fund Balances Reported in Governmental Funds	\$ 72,394,681
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures; however, in the statement of activities, these costs are allocated over their estimated useful lives as depreciation:	
Capitalized capital outlay	3,275,686
Depreciation expense	(5,654,550)
Revenue in support of pension contributions made subsequent to the measurement date	(49,515)
Issuing debt, net of premiums and discounts, provides current financial resources to governmental funds but increases long-term liabilities in the statement of net position	(75,167,711)
Repayment of bond principal is an expenditure in the governmental funds but not in the statement of activities (where it reduces long-term debt); amortization of premium and inflows/outflows related to bond refundings are not expenses in the governmental funds	13,198,067
Interest expense is recognized in the government-wide statements as it accrues	1,016
Some employee costs (pension, OPEB, and compensated absences) do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds	(8,680,341)
Change in Net Position of Governmental Activities	\$ (682,667)

June 30, 2020

Note 1 - Nature of Business

Novi Community School District (the "School District") is a school district in the state of Michigan that provides educational services to students.

Note 2 - Significant Accounting Policies

Accounting and Reporting Principles

The School District follows accounting principles generally accepted in the United States of America (GAAP), as applicable to governmental units. Accounting and financial reporting pronouncements are promulgated by the Governmental Accounting Standards Board. The following is a summary of the significant accounting policies used by the School District:

Reporting Entity

The School District is governed by an elected seven-member Board of Education. In accordance with government accounting principles, there are no separate legal entities appropriate to be reported within these financial statements.

Report Presentation

Governmental accounting principles require that financial reports include two different perspectives - the government-wide perspective and the fund-based perspective. The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units, as applicable. The government-wide financial statements are presented on the economic resources measurement focus and the full accrual basis of accounting. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The statements also present a schedule reconciling these amounts to the modified accrual-based presentation found in the fund-based statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenue includes: (1) charges to customers or applicants for goods, services, or privileges provided; (2) operating grants and contributions; and (3) capital grants and contributions, including special assessments. Taxes, unrestricted intergovernmental receipts, and other items not properly included among program revenue are reported instead as general revenue.

As a general rule, the effect of interfund activity has been removed from the government-wide financial statements.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

June 30, 2020

Note 2 - Significant Accounting Policies (Continued)

Fund Accounting

The School District accounts for its various activities in several different funds in order to demonstrate accountability for how it spends certain resources; separate funds allow the School District to show the particular expenditures for which specific revenue is used. The various funds are aggregated into the following broad fund type:

Governmental Funds

Governmental funds include all activities that provide general governmental services that are not business-type activities. Governmental funds can include the General Fund, special revenue funds, debt service funds, capital project funds, and permanent funds. The School District reports the following funds as major governmental funds:

- **General Fund** - The General Fund is the primary operating fund because it accounts for all financial resources used to provide government services other than those specifically assigned to another fund.
- **2020 Capital Projects Fund** - This fund is used to record bond proceeds or other revenue and the disbursement of invoices specifically designated for school building and site purposes. The fund operates until the purpose for which it was created is accomplished.
- **Debt Service Fund** - This fund is used to record tax, interest, and other revenue for payment of interest, principal, and other expenditures on long-term debt.

Additionally, the School District reports the following nonmajor governmental fund types:

- **Special Revenue Funds** - Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes. The Food Service Fund, Recreation Fund, and Student Activities Fund are the School District's nonmajor special revenue funds. Revenue sources for the Food Service Fund include sales to customers and dedicated grants from state and federal sources. The Recreation Fund is used by the School District to account for the proceeds of the restricted voter-approved millage that is to be spent on voter-approved recreation-type activities. Revenue sources for the Student Activities Fund includes fundraising revenue and donations earned and received by student groups. Any operating deficit generated by these activities is the responsibility of the General Fund.
- **Capital Projects Funds** - Capital projects funds are used to record bond proceeds, sinking fund millages, or other revenue and the disbursement of invoices specifically designated for acquiring new school sites, buildings, and equipment; technology upgrades; and remodeling and repairs. The funds operate until the purpose for which they were created is accomplished.

Interfund Activity

During the course of operations, the School District has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Furthermore, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

June 30, 2020

Note 2 - Significant Accounting Policies (Continued)

Basis of Accounting

The governmental funds use the current financial resources measurement focus and the modified accrual basis of accounting. This basis of accounting is intended to better demonstrate accountability for how the School District has spent its resources.

Expenditures are reported when the goods are received or the services are rendered. Capital outlays are reported as expenditures (rather than as capital assets) because they reduce the ability to spend resources in the future; conversely, employee benefit costs that will be funded in the future (such as pension and retiree health care-related costs or sick and vacation pay) are not counted until they come due for payment. In addition, debt service expenditures, claims, and judgments are recorded only when payment is due.

Revenue is not recognized until it is collected or collected soon enough after the end of the year that it is available to pay for obligations outstanding at the end of the year. For this purpose, the School District considers amounts collected within 60 days of year end to be available for recognition. Revenue not meeting this definition is classified as a deferred inflow of resources.

Fiduciary funds use the economic resources measurement focus and the full accrual basis of accounting. Revenue is recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. The School District does not have any fiduciary-type funds.

Specific Balances and Transactions

Cash and Investments

Cash and cash equivalents include cash on hand, demand deposits, and short-term investments with a maturity of three months or less when acquired. Investments are stated at fair value except for certain investments in external investment pools, which are valued at amortized cost.

Inventories and Prepaid Items

Inventories are valued at cost on a first-in, first-out basis. Inventories accounted for using the purchase method are recorded as expenditures when purchased and include all inventories of governmental funds other than commodities within the Food Service Fund. Inventories accounted for using the consumption method are recorded as expenditures when consumed rather than when purchased and include commodities within the Food Services Fund. Certain payments to vendors reflect costs applicable to future fiscal years and are recorded as prepaid items in both government-wide and fund financial statements, when applicable.

Restricted Assets

The unspent bond proceeds and related interest of the capital projects funds require amounts to be set aside for construction. These amounts have been classified as restricted assets. The cash held in the Debt Service Fund is recorded as restricted, as the amounts are required to be used to make the applicable bond principal and interest payments as they are due. The cash held in the Food Service Fund and the Recreation Fund is recorded as restricted, as the amounts are required to be used to operate the School District's food service program and to operate a system of public recreation and playgrounds, respectively. The cash held in the Sinking Fund is recorded as restricted, as the amounts are required to be used for expenditures related to acquiring new school sites and the construction or repair of school buildings.

June 30, 2020**Note 2 - Significant Accounting Policies (Continued)****Capital Assets**

Capital assets, which include land, buildings, equipment, and vehicles, are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the School District as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation. Costs of normal repair and maintenance that do not add to the value or materially extend asset life are not capitalized. The School District does not have infrastructure-type assets.

Capital assets are depreciated using the straight-line method over the following useful lives:

	Depreciable Life - Years
Buildings and improvements	20 to 50
Furniture and equipment	5 to 10
Buses and other vehicles	5 to 10
Site improvements	15 to 30

Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed at the time they are incurred. In the fund financial statements, governmental fund types recognize bond issuances and premiums as other financing sources and bond discounts as other financing uses. The General Fund and Debt Service Fund are generally used to liquidate governmental long-term debt.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position and/or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expense/expenditure) until then.

The School District reports deferred outflows related to the deferred charges on pension and OPEB plan costs and deferred charges on bond refundings.

In addition to liabilities, the statement of net position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to future periods and will not be recognized as an inflow of resources (revenue) until that time.

The School District reports deferred inflows related to revenue in support of pension contributions made subsequent to the measurement date, deferred pension and OPEB plan cost reductions, and deferred benefits on bond refundings.

Net Position

Net position of the School District is classified in three components. Net investment in capital assets consists of capital assets net of accumulated depreciation and is reduced by the current balances of any outstanding borrowings used to finance the purchase or construction of those assets. The restricted component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Unrestricted net position is the remaining net position that does not meet the definition of invested in capital or restricted.

June 30, 2020

Note 2 - Significant Accounting Policies (Continued)

Net Position Flow Assumption

The School District will sometimes fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the School District's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Fund Balance Flow Assumptions

The School District will sometimes fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the School District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Furthermore, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The nonspendable fund balance component represents amounts that are not in spendable form or are legally or contractually required to be maintained intact. Restricted fund balance represents amounts that are legally restricted by outside parties, constitutional provisions, or enabling legislation for use for a specific purpose. The School District itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the School District's highest level of decision-making authority. The Board of Education is the highest level of decision-making authority for the School District that can, by passing a resolution prior to the end of the fiscal year, commit fund balance. Once passed, the limitation imposed by the resolution remains in place until a similar action is taken (the passing of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The School District has, by resolution, authorized the assistant superintendent of business and operations to assign fund balance. The Board of Education may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Amounts that do not fall into any other category above are unassigned. This is the residual classification for amounts in the General Fund and represents fund balance that has not been assigned to other funds and has not been restricted, committed, or assigned to specific purposes in the General Fund. In other governmental funds, only negative unassigned amounts are reported, if any, and represent expenditures incurred for specific purposes exceeding the amounts previously restricted, committed, or assigned to those purposes.

June 30, 2020**Note 2 - Significant Accounting Policies (Continued)****Property Tax Revenue**

Properties are assessed as of December 31, and the related property taxes become a lien on December 1 of the following year. These taxes are billed on July 1 for approximately 50 percent of the taxes and on December 1 for the remainder of the property taxes. Taxes are considered delinquent on March 1 of the following year. At this time, penalties and interest are assessed, and the total obligation is added to the county tax rolls.

Grants and Contributions

The School District receives federal, state, and local grants, as well as contributions from individuals and private organizations. Revenue from grants and contributions is recognized when all eligibility requirements, including time requirements, are met. Grants and contributions may be restricted for either specific operating purposes or for capital purposes. Amounts that are unrestricted or that are restricted to a specific operating purpose are reported as nonoperating revenue. Amounts restricted to capital acquisitions are reported after nonoperating revenue and expenses.

Pension and Other Postemployment Benefit (OPEB) Plans

For the purpose of measuring the net pension and net OPEB liabilities, deferred outflows of resources and deferred inflows of resources related to each plan, and pension and OPEB expense, information about the fiduciary net position of the Michigan Public School Employees' Retirement System (MPERS), and additions to/deductions from MPERS fiduciary net position have been determined on the same basis as they are reported by MPERS. MPERS uses the economic resources measurement focus and the full accrual basis of accounting. Contribution revenue is recorded as contributions are due, pursuant to legal requirements. Benefit payments (including refunds of employee contributions) are recognized as expenses when due and payable in accordance with the plan benefit terms. Related plan investments are reported at fair value.

Compensated Absences (Sick Leave)

The liability for compensated absences reported in the government-wide financial statements consists of earned but unused sick leave benefits and termination payments. The liability has been calculated using the vesting method, in which leave amounts for both employees who are currently eligible to receive termination payments at normal retirement age and other employees who are expected to become eligible in the future to receive such payments upon normal retirement are included. A liability for these amounts is reported in governmental funds only for employee terminations as of year end. Generally, the funds that report each employee's compensation are used to liquidate the obligations.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates.

Comparative Data

Comparative data is not included in the School District's financial statements.

June 30, 2020

Note 2 - Significant Accounting Policies (Continued)

Upcoming Accounting Pronouncement

In June 2017, the Governmental Accounting Standards Board issued Statement No. 87, *Leases*, which improves accounting and financial reporting for leases by governments. This statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. The impact to the School District is that it will recognize a right-to-use asset and corresponding liability on the statement of net position for any leases that are in place at the time of adoption. The provisions of this statement were originally effective for the School District's financial statements for the year ending June 30, 2021 but were extended to June 30, 2022 with the issuance of GASB Statement No. 95, *Postponement of the Effective Date of Certain Authoritative Guidance*.

Adoption of New Accounting Pronouncement

During the current year, the School District adopted GASB Statement No. 84, *Fiduciary Activities*, which establishes criteria for identifying and reporting fiduciary activities. As a result of implementing this standard, student activities previously were reported as fiduciary activities but no longer meet the definition; therefore, these activities are now reported within a new nonmajor governmental fund, the Student Activities Fund. In addition, other amounts raised by certain school district buildings previously were reported as fiduciary activities but no longer meet the definition; therefore, these funds have been moved to the General Fund.

The effect of this new standard on fund balance/net position was as follows:

	Governmental Activities	General Fund	Student Activities Fund
Net position/fund balance - June 30, 2019 - As previously reported	\$ (63,483,259)	\$ 12,360,334	\$ -
Adjustment for GASB Statement No. 84 - To change fund type	1,183,059	116,628	1,066,431
Net position/fund balance - June 30, 2019 - As restated	<u>\$ (62,300,200)</u>	<u>\$ 12,476,962</u>	<u>\$ 1,066,431</u>

Note 3 - Stewardship, Compliance, and Accountability

Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles and state law for the General Fund and all special revenue funds, except that operating transfers have been included in the "revenue" and "expenditures" categories, rather than as "other financing sources (uses)" and that capital outlay is budgeted in other expenditure categories. All annual appropriations lapse at fiscal year end. The budget document presents information by fund and function. The legal level of budgetary control adopted by the governing body (i.e., the level at which expenditures may not legally exceed appropriations) is the function level. State law requires the School District to have its budget in place by July 1. Expenditures in excess of amounts budgeted are a violation of Michigan law. State law permits districts to amend their budgets during the year. During the year, the budget was amended in a legally permissible manner.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders or contracts) are not tracked during the year. Budget appropriations are considered to be spent once the goods are delivered or the services rendered.

June 30, 2020

Note 3 - Stewardship, Compliance, and Accountability (Continued)

Excess of Expenditures Over Appropriations in Budgeted Funds

The School District did not have significant expenditure budget variances.

Note 4 - Deposits and Investments

State statutes and the School District's investment policy authorize the School District to make deposits in the accounts of federally insured banks, credit unions, and savings and loan associations that have offices in Michigan. The School District is allowed to invest in U.S. Treasury or agency obligations, U.S. government repurchase agreements, bankers' acceptances, certificates of deposit, commercial paper rated prime at the time of purchase that matures no more than 270 days after the date of purchase, mutual funds, and investment pools that are composed of authorized investment vehicles. The School District's deposits are in accordance with statutory authority.

The School District has designated six banks for the deposit of funds. The investment policy adopted by the board in accordance with state statutes has authorized investment in bonds and securities of the United States government and bank accounts and CDs.

There are no limitations or restrictions on participant withdrawals for the investment pools in the Michigan Liquid Asset Fund that are recorded at amortized cost, except there is a one-day minimum investment period (Cash Management Class), and investments may not be redeemed for at least 14 calendar days, with the exception of direct investments of funds distributed by the State of Michigan. Redemptions made prior to the end of the applicable 14-day period are subject to a penalty equal to 15 days' interest on the amount so redeemed (Max Class).

The School District's cash and investments are subject to several types of risk, which are examined in more detail below:

Custodial Credit Risk of Bank Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the School District's deposits may not be returned to it. The School District does not have a deposit policy for custodial credit risk. At year end, the School District's deposit balance of \$19,028,130 had \$18,012,084 of bank deposits (certificates of deposit and checking and savings accounts) that were uninsured and uncollateralized. The School District believes that, due to the dollar amounts of cash deposits and the limits of FDIC insurance, it is impractical to insure all deposits. As a result, the School District evaluates each financial institution with which it deposits funds and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.

Custodial Credit Risk of Investments

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the School District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The School District's policy for custodial credit risk states that custodial credit risk will be minimized by limiting investments to the types of securities allowed by state law and by prequalifying the financial institutions, broker/dealers, intermediaries, and advisors with which the School District will do business using the criteria established in the investment policy. There were no investment securities that were uninsured and unregistered and held at June 30, 2020.

Novi Community School District

Notes to Financial Statements

June 30, 2020

Note 4 - Deposits and Investments (Continued)

Interest Rate Risk

Interest rate risk is the risk that the value of investments will decrease as a result of a rise in interest rates. The School District's investment policy does not restrict investment maturities, other than commercial paper, which can only be purchased with a 270-day maturity. The School District's investment policy minimizes interest rate risk by requiring the structuring of the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities in the open market, and investing operating funds primarily in shorter-term securities, liquid asset funds, money market mutual funds, or similar investment pools and limiting the average maturity in accordance with the School District's cash requirements.

At year end, the School District had the following investments with interest rate risk:

Investment	Carrying Value	Maturity Date
Primary Government		
U.S. Treasury bonds and notes	\$ 5,944,237	6/30/2021
U.S. Treasury bonds and notes	6,305,593	7/31/2021
U.S. Treasury bonds and notes	5,317,531	8/31/2021
U.S. Treasury bonds and notes	5,539,160	9/30/2021
U.S. Treasury bonds and notes	4,029,919	10/31/2021
U.S. Treasury bonds and notes	950,344	12/31/2021
U.S. Treasury bonds and notes	6,323,929	2/28/2022
U.S. agency bonds and notes	4,635,972	2/26/2021
U.S. agency bonds and notes	8,847,332	4/13/2021
U.S. agency bonds and notes	3,684,082	11/29/2021
U.S. agency bonds and notes	2,168,892	12/20/2021
U.S. agency bonds and notes	3,062,922	1/13/2022
U.S. agency bonds and notes	1,828,431	4/12/2022
Commercial paper	2,268,395	9/30/2020
Commercial paper	2,242,167	11/27/2020
Total	<u>\$ 63,148,906</u>	

Credit Risk

State law limits investments in commercial paper to the top two ratings issued by nationally recognized statistical rating organizations. The School District's investment policy does not further limit its investment choices. As of year end, the credit quality ratings of debt securities and investment pools are as follows:

Investment	Carrying Value	Rating	Rating Organization
U.S. agency bonds and notes	\$ 24,227,631	AA+	S&P
U.S. Treasury bonds and notes	34,410,713	AA+	S&P
Commercial paper	4,510,562	A-1	S&P
MILAF Investment Pool - Cash Management Class	3,017,831	AAAm	S&P
MILAF Investment Pool - Max Class	10,028,997	AAAm	S&P
MILAF Investment Pool - Term Series	1,000,000	AAAKf	Kroll
Total	<u>\$ 77,195,734</u>		

June 30, 2020

Note 4 - Deposits and Investments (Continued)

Concentration of Credit Risk

The School District places no limit on the amount it may invest in any one issuer. More than 5 percent of the School District's investments are in U.S. Treasuries/notes, Fannie Mae notes, and Federal Home Loan Bank notes (included in U.S. agency bonds and notes); these investments represent 44.58, 19.83, and 7.58 percent, respectively, of the School District's total investments.

Foreign Currency Risk

Foreign currency risk is the risk that an investment denominated in the currency of a foreign country could reduce its U.S. dollar value as a result of changes in foreign currency exchange rates. State law and the School District's investment policy prohibit investments in foreign currency.

Note 5 - Fair Value Measurements

The School District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the assets. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are significant other observable inputs, and Level 3 inputs are significant unobservable inputs. Investments that are measured at fair value using net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy.

In instances where inputs used to measure fair value fall into different levels in the fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The School District's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset.

The School District has the following recurring fair value measurements as of June 30, 2020:

	Assets Measured at Fair Value on a Recurring Basis at June 30, 2020	
	Significant Other Observable Inputs (Level 2)	Balance at June 30, 2020
Assets		
Debt Securities:		
U.S. Treasury securities	\$ 34,410,713	\$ 34,410,713
Federal agency securities	19,591,659	19,591,659
Total debt securities	<u>\$ 54,002,372</u>	<u>54,002,372</u>
Investments measured at NAV - Investment pools		<u>1,000,000</u>
Total assets		<u><u>\$ 55,002,372</u></u>

The fair value of U.S. Treasury and federal agency securities at June 30, 2020 was determined primarily based on Level 2 inputs. The School District estimates the fair value of these investments using other inputs, such as interest rates and yield curves, that are observable at commonly quoted intervals.

Investments in Entities that Calculate Net Asset Value per Share

The School District holds shares or interests in the Michigan Liquid Asset Fund (MILAF) Term Series, whereby the fair value of the investments is measured on a recurring basis using net asset value per share (or its equivalent) of the investment companies as a practical expedient.

Novi Community School District

Notes to Financial Statements

June 30, 2020

Note 5 - Fair Value Measurements (Continued)

As of June 30, 2020, the fair value of the School District's investments in the MILAF Term Series was \$1,000,000. The investment pool had no unfunded commitments. The MILAF Term Series allows for the School District to set a specific redemption date upon initiation of the investment. Early redemptions are permitted, but an early redemption fee would apply.

The investment pool includes investments that the School District does not control. The investment pool primarily invests in high-quality money market instruments, including certificates of deposit, commercial paper, and U.S. government and agency obligations, to protect the investment principal and provide liquidity.

Note 6 - Unavailable/Unearned Revenue

Governmental funds report unavailable revenue in connection with receivables for revenue that is not considered to be available to liquidate liabilities of the current period. Governmental funds also report unearned revenue recognition in connection with resources that have been received but not yet earned.

At June 30, 2020, the School District reported the following amounts of unearned revenue:

	Governmental Funds
	Liability - Unearned
Student food sales	\$ 173,710
Summer tuition and fall school charges received prior to services being rendered	420,046
Total	<u>\$ 593,756</u>

Novi Community School District

Notes to Financial Statements

June 30, 2020

Note 7 - Capital Assets

Capital asset activity of the School District's governmental activities was as follows:

Governmental Activities

	Balance July 1, 2019	Transfers	Additions	Disposals and Adjustments	Balance June 30, 2020
Capital assets not being depreciated:					
Land	\$ 9,607,341	\$ -	\$ -	\$ -	\$ 9,607,341
Construction in progress	1,344,043	(1,344,044)	273,318	-	273,317
Subtotal	10,951,384	(1,344,044)	273,318	-	9,880,658
Capital assets being depreciated:					
Buildings and improvements	206,112,125	1,154,453	1,628,559	-	208,895,137
Furniture and equipment	7,627,942	-	362,198	-	7,990,140
Buses and other vehicles	3,685,003	-	393,536	-	4,078,539
Site improvements	20,586,862	189,591	618,075	-	21,394,528
Subtotal	238,011,932	1,344,044	3,002,368	-	242,358,344
Accumulated depreciation:					
Buildings and improvements	63,616,894	-	4,016,310	-	67,633,204
Furniture and equipment	6,418,719	-	270,472	-	6,689,191
Buses and other vehicles	2,201,203	-	484,100	-	2,685,303
Site improvements	12,196,902	-	883,668	-	13,080,570
Subtotal	84,433,718	-	5,654,550	-	90,088,268
Net capital assets being depreciated	153,578,214	1,344,044	(2,652,182)	-	152,270,076
Net governmental activities capital assets	<u>\$ 164,529,598</u>	<u>\$ -</u>	<u>\$ (2,378,864)</u>	<u>\$ -</u>	<u>\$ 162,150,734</u>

Depreciation expense was not charged to activities, as the School District's assets benefit multiple activities and allocation is not practical.

Construction Commitments

The School District has active construction projects at year end. The School District's commitments with contractors related to the 2017 Capital Projects Fund and the 2020 Capital Projects Fund totaled \$47,200 and \$823,600, respectively.

Note 8 - Interfund Receivables, Payables, and Transfers

At June 30, 2020, the General Fund was owed \$4,945 from the Debt Service Fund. The balance owed to the General Fund was from the result of payments made by the General Fund on behalf of the Debt Service Fund for which the General Fund was not reimbursed by June 30, 2020.

Novi Community School District

Notes to Financial Statements

June 30, 2020

Note 8 - Interfund Receivables, Payables, and Transfers (Continued)

Transfers of \$133,172 from the Recreation Fund to the General Fund were made to record the value of foregone rental income from the City of Novi, Michigan.

The Food Service Fund transferred \$42,429 to the General Fund to reimburse the General Fund for its share of indirect costs.

Note 9 - Long-term Debt

Long-term debt activity for the year ended June 30, 2020 can be summarized as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Bonds payable:					
Other debt - General obligation	\$ 87,515,000	\$ 59,410,000	\$ (11,980,000)	\$ 134,945,000	\$ 10,540,000
Unamortized bond premiums	9,941,967	15,757,711	(1,258,556)	24,441,122	1,915,130
Total bonds payable	97,456,967	75,167,711	(13,238,556)	159,386,122	12,455,130
Compensated absences	503,141	608	-	503,749	51,000
Self-insurance	51,046	-	(13,100)	37,946	37,946
Total governmental activities long-term debt	<u>\$ 98,011,154</u>	<u>\$ 75,168,319</u>	<u>\$ (13,251,656)</u>	<u>\$ 159,927,817</u>	<u>\$ 12,544,076</u>

The School District had deferred outflows of \$201,513 related to deferred charges on bond refundings at June 30, 2020.

The School District had deferred inflows of \$421,875 related to deferred benefits on bond refundings at June 30, 2020.

Novi Community School District

Notes to Financial Statements

June 30, 2020

Note 9 - Long-term Debt (Continued)

General Obligation Bonds and Contracts

The School District issues general obligation bonds to provide for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the School District. The School District's qualified bonds are fully guaranteed by the State of Michigan. The primary source of any required repayment is from the School District's property tax levy; however, the State of Michigan may withhold the School District's state aid funding in order to recover amounts it has paid on behalf of the School District. Other long-term obligations include compensated absences and certain risk liabilities. Long-term obligations outstanding at June 30, 2020 are as follows:

Obligation	Remaining Annual Installments	Interest Rates	Maturing on May 1	Outstanding
\$59,410,000 2020 General Obligation Bonds	\$1,725,000 to \$3,525,000	4.00 - 5.00	2044	\$ 59,410,000
\$23,235,000 2017 Qualified, Refunding Bonds	\$4,455,000 to \$4,465,000	5.00	2022	8,920,000
\$12,230,000 2017 General Obligation Bonds	\$475,000 to \$780,000	4.00 - 5.00	2037	10,880,000
\$16,145,000 2016 Qualified, Refunding Bonds	\$1,065,000 to \$1,930,000	2.50 - 5.00	2027	12,290,000
\$6,515,000 2016 General Obligation Bonds	\$325,000 to \$350,000	3.00 - 4.00	2036	5,550,000
\$44,000,000 2014 General Obligation Bonds	\$2,575,000 to \$2,600,000	4.00 - 5.00	2034	36,250,000
\$13,530,000 2012 Qualified, Refunding Bonds	\$1,645,000	5.00	2021	1,645,000
Total governmental activities				<u>\$ 134,945,000</u>

Other Long-term Liabilities

Compensated absences attributable to the governmental activities will be liquidated primarily by the General Fund. The liability for compensated absences reported in the government-wide statements consists of earned but unused accumulated sick leave benefits. A liability for these amounts is reported in governmental funds as it comes due for payment. The liability has been calculated using the vesting method, in which leave amounts for both employees who are currently eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included.

Novi Community School District

Notes to Financial Statements

June 30, 2020

Note 9 - Long-term Debt (Continued)

Debt Service Requirements to Maturity

Annual debt service requirements to maturity for the above bond obligations are as follows:

Years Ending June 30	Governmental Activities		
	Other Debt		Total
	Principal	Interest	
2021	\$ 10,540,000	\$ 6,917,871	\$ 17,457,871
2022	11,525,000	5,971,650	17,496,650
2023	7,005,000	5,466,000	12,471,000
2024	7,105,000	5,136,500	12,241,500
2025	7,230,000	4,802,250	12,032,250
2026-2030	32,635,000	19,185,250	51,820,250
2031-2035	28,325,000	11,621,250	39,946,250
2036-2040	16,905,000	5,849,500	22,754,500
2041-2044	13,675,000	1,727,500	15,402,500
Total	<u>\$ 134,945,000</u>	<u>\$ 66,677,771</u>	<u>\$ 201,622,771</u>

Note 10 - Risk Management

The School District is exposed to various risks of loss related to property loss, torts, errors and omissions, and employee injuries (workers' compensation), as well as medical benefits provided to employees. The School District participates in the Middle Cities Risk Management Trust risk pool for claims relating to property liability and errors and omissions. The School District is fully insured for medical benefits provided to the employees and workers' compensation. Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

The shared-risk pool program in which the School District participates operates as a common risk-sharing management program for school districts in Michigan; member premiums are used to purchase commercial excess insurance coverage and to pay member claims in excess of deductible amounts.

The School District is self-insured for dental and vision claims at June 30, 2020. The School District estimates the liability for dental and vision claims that have been incurred through the end of the fiscal year, including claims that have been reported and those that have not yet been reported. Changes in the estimated liability for the past two fiscal years are reported in the government-wide financial statements and were as follows:

	2020	2019
Estimated liability - Beginning of year	\$ 51,046	\$ 48,119
Estimated claims incurred, including changes in estimates	-	2,927
Claim payments	(13,100)	-
Estimated liability - End of year	<u>\$ 37,946</u>	<u>\$ 51,046</u>

June 30, 2020**Note 11 - Michigan Public School Employees' Retirement System*****Plan Description***

The School District participates in the Michigan Public School Employees' Retirement System (the "System"), a statewide, cost-sharing, multiple-employer defined benefit public employee retirement system governed by the State of Michigan that covers substantially all employees of the School District. Certain school district employees also receive defined contribution retirement and health care benefits through the System. The System provides retirement, survivor, and disability benefits to plan members and their beneficiaries. The System also provides postemployment health care benefits to retirees and beneficiaries who elect to receive those benefits.

The System is administered by the Office of Retirement Services (ORS). The Michigan Public School Employees' Retirement System issues a publicly available financial report that includes financial statements and required supplemental information for the pension and postemployment health care plans. That report is available on the web at <http://www.michigan.gov/orschools> or by writing to the Office of Retirement Services at 7150 Harris Drive, P.O. Box 30171, Lansing, MI 48909.

Benefits Provided

Benefit provisions of the defined benefit (DB) pension plan and the postemployment health care plan are established by state statute, which may be amended. Public Act 300 of 1980, as amended, establishes eligibility and benefit provisions for the defined benefit pension plan and the postemployment health care plan.

Depending on the plan option selected, member retirement benefits are calculated as final average compensation times years of services times a pension factor ranging from 1.25 percent to 1.50 percent. The requirements to retire range from attaining the age of 46 to 60 with years of service ranging from 5 to 30 years, depending on when the employee became a member. Early retirement is computed in the same manner as a regular pension but is permanently reduced 0.50 percent for each full and partial month between the pension effective date and the date the member will attain age 60. There is no mandatory retirement age.

Depending on the member's date of hire, MPERS offers the option of participating in the defined contribution (DC) plan that provides a 50 percent employer match (up to 3 percent of salary) on employee contributions.

Members are eligible for nonduty disability benefits after 10 years of service and for duty-related disability benefits upon hire. Disability retirement benefits are determined in the same manner as retirement benefits but are payable immediately without an actuarial reduction. The disability benefits plus authorized outside earnings are limited to 100 percent of the participant's final average compensation, with an increase of 2 percent each year thereafter.

Benefits may transfer to a beneficiary upon death and are determined in the same manner as retirement benefits but with an actuarial reduction.

Benefit terms provide for annual cost of living adjustments to each employee's retirement allowance subsequent to the employee's retirement date. The annual adjustment, if applicable, is 3 percent. Some members who do not receive an annual increase are eligible to receive a supplemental payment in those years when investment earnings exceed actuarial assumptions.

MPERS provides medical, prescription drug, dental, and vision coverage for retirees and beneficiaries. A subsidized portion of the premium is paid by MPERS, with the balance deducted from the monthly pension of each retiree health care recipient. Depending on the member's date of hire, this subsidized portion ranges from 80 percent to the maximum allowed by the statute.

June 30, 2020

Note 11 - Michigan Public School Employees' Retirement System (Continued)

Contributions

Public Act 300 of 1980, as amended, required the School District to contribute amounts necessary to finance the coverage of pension benefits of active and retired members. Contribution provisions are specified by state statute and may be amended only by action of the state Legislature. Under these provisions, each school district's contribution is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance a portion of the unfunded accrued liability.

Under the OPEB plan, retirees electing this coverage contribute an amount equivalent to the monthly cost for Part B Medicare and 10 percent, or 20 percent for those not Medicare eligible, of the monthly premium amount for the health, dental, and vision coverage at the time of receiving the benefits. The MPSERS board of trustees annually sets the employer contribution rate to fund the benefits. Participating employers are required to contribute at that rate.

Under Public Act 300 of 2012, members were given the choice between continuing the 3 percent contribution to retiree health care and keeping the premium subsidy benefit described above or choosing not to pay the 3 percent contribution and, instead, opting out of the subsidy benefit and becoming a participant in the Personal Healthcare Fund (PHF), a portable tax-deferred fund that can be used to pay health care expenses in retirement. Participants in the PHF are automatically enrolled in a 2 percent employee contribution into their 457 account as of their transition date, earning them a 2 percent employer match into a 401(k) account. Members who selected this option stopped paying the 3 percent contribution to retiree health care as of the day before their transition date, and their prior contributions were deposited into their 401(k) account.

The School District's contributions are determined based on employee elections. There are multiple different pension and health care benefit options included in the plan available to employees based on date of hire and the elections available at that time. Contribution rates are adjusted annually by the ORS.

The ranges of rates are as follows:

	Pension	OPEB
October 1, 2018 - September 30, 2019	13.39% - 19.59%	7.57% - 7.93%
October 1, 2019 - September 30, 2020	13.39% - 19.59%	7.57% - 8.09%

Depending on the plan selected, member pension contributions range from 0 percent up to 7.0 percent of gross wages. For certain plan members, a 4 percent employer contribution to the defined contribution pension plan is required. In addition, for certain plan members, a 3 percent employer match is provided to the defined contribution pension plan.

The School District's required and actual pension contributions to the plan for the year ended June 30, 2020 were \$13,081,158, which include the School District's contributions required for those members with a defined contribution benefit. The School District's required and actual pension contributions include an allocation of \$5,156,378 in revenue received from the State of Michigan and remitted to the System to fund the MPSERS unfunded actuarial accrued liability (UAAL) stabilization rate for the year ended June 30, 2020.

The School District's required and actual OPEB contributions to the plan for the year ended June 30, 2020 were \$3,500,151, which include the School District's contributions required for those members with a defined contribution benefit.

Novi Community School District

Notes to Financial Statements

June 30, 2020

Note 11 - Michigan Public School Employees' Retirement System (Continued)

Net Pension Liability

At June 30, 2020, the School District reported a liability of \$153,395,001 for its proportionate share of the net pension liability. The net pension liability was measured as of September 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of September 30, 2018, which used update procedures to roll forward the estimated liability to September 30, 2019. The School District's proportion of the net pension liability was based on a projection of its long-term share of contributions to the pension plan relative to the projected contributions of all participating reporting units, actuarially determined. At September 30, 2019 and 2018, the School District's proportion was 0.46 percent.

Net OPEB Liability

At June 30, 2020, the School District reported a liability of \$33,358,047 for its proportionate share of the net OPEB liability. The net OPEB liability for fiscal year 2020 was measured as of September 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of September 30, 2018, which used update procedures to roll forward the estimated liability to September 30, 2019. The School District's proportion of the net OPEB liability was based on a projection of its long-term share of contributions to the OPEB plan relative to the projected contributions of all participating reporting units, actuarially determined. At September 30, 2019 and 2018, the School District's proportion was 0.46 percent.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For 2020, the School District recognized pension expense of \$23,599,473, inclusive of payments to fund the MPSERS UAAL stabilization rate. At June 30, 2020, the School District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 687,565	\$ (639,642)
Changes in assumptions	30,034,849	-
Net difference between projected and actual earnings on pension plan investments	-	(4,916,049)
Changes in proportion and differences between the School District's contributions and proportionate share of contributions	604,887	(451,965)
The School District's contributions to the plan subsequent to the measurement date	10,988,824	-
Total	<u>\$ 42,316,125</u>	<u>\$ (6,007,656)</u>

The \$5,156,378 reported as deferred inflows of resources resulting from the pension portion of state aid payments received pursuant to the UAAL payment will be recognized as state appropriations revenue for the year ending June 30, 2021. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ending	Amount
2021	\$ 9,862,852
2022	8,059,691
2023	5,277,468
2024	2,119,634
Total	<u>\$ 25,319,645</u>

Novi Community School District

Notes to Financial Statements

June 30, 2020

Note 11 - Michigan Public School Employees' Retirement System (Continued)

In addition, the contributions subsequent to the measurement date will be included as a reduction of the net pension liability in the next year.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2020, the School District recognized OPEB expense of \$931,070.

At June 30, 2020, the School District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ (12,240,011)
Changes in assumptions	7,228,014	-
Net difference between projected and actual earnings on OPEB plan investments	-	(580,112)
Changes in proportionate share or difference between amount contributed and proportionate share of contributions	390,861	(51,623)
Employer contributions to the plan subsequent to the measurement date	2,492,620	-
Total	<u>\$ 10,111,495</u>	<u>\$ (12,871,746)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows (note that employer contributions subsequent to the measurement date will reduce the net OPEB liability and, therefore, will not be included in future OPEB expense):

Years Ending	Amount
2021	\$ (1,475,128)
2022	(1,475,128)
2023	(1,186,005)
2024	(745,727)
2025	(370,883)
Total	<u>\$ (5,252,871)</u>

Note 11 - Michigan Public School Employees' Retirement System (Continued)

Actuarial Assumptions

The total pension liability and total OPEB liability as of September 30, 2019 are based on the results of an actuarial valuation as of September 30, 2018 and rolled forward. The total pension liability and OPEB liability were determined using the following actuarial assumptions:

Actuarial cost method		Entry age normal
Investment rate of return - Pension	6.00% - 6.80%	Net of investment expenses based on the groups
Investment rate of return - OPEB	6.95%	Net of investment expenses based on the groups
Salary increases	2.75% - 11.55%	Including wage inflation of 2.75%
Health care cost trend rate - OPEB	7.50%	Year 1 graded to 3.5% year 12
Mortality basis		RP-2014 Male and Female Employee Annuity Mortality tables, scaled 100% (retirees: 82% for males and 78% for females) and adjusted for mortality improvements using projection scale MP-2017 from 2006
Cost of living pension adjustments	3.00%	Annual noncompounded for MIP members

Assumption changes as a result of an experience study for the periods from 2012 to 2017 have been adopted by the System for use in the annual pension and OPEB valuations beginning with the September 30, 2017 valuation.

Significant assumption changes since the prior measurement date, September 30, 2018, for pension and OPEB include a reduction in both discount rates, continued impact of the updated experience study that resulted in lower than projected per person health benefit costs for OPEB, and favorable investment experience for both plans. There were no significant benefit terms changes for the pension or OPEB plans since the prior measurement date of September 30, 2018.

Discount Rate

The discount rate used to measure the total pension liability was 6.00 to 6.80 percent as of September 30, 2019 depending on the plan option. The discount rate used to measure the total OPEB liability was 6.95 percent as of September 30, 2019. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that district contributions will be made at statutorily required rates.

Based on those assumptions, the pension plan's fiduciary net position and the OPEB plan's fiduciary net position were projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan and OPEB plan investments was applied to all periods of projected benefit payments to determine the total pension liability and total OPEB liability.

Novi Community School District

Notes to Financial Statements

June 30, 2020

Note 11 - Michigan Public School Employees' Retirement System (Continued)

The long-term expected rate of return on pension plan and OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Domestic equity pools	28.00 %	5.50 %
Private equity pools	18.00	8.60
International equity pools	16.00	7.30
Fixed-income pools	10.50	1.20
Real estate and infrastructure pools	10.00	4.20
Absolute return pools	15.50	5.40
Short-term investment pools	2.00	0.80
Total	100.00 %	

Long-term rates of return are net of administrative expense and inflation of 2.3 percent.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the School District, calculated using the discount rate depending on the plan option. The following also reflects what the School District's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1 Percentage Point Decrease (5.00 - 5.80%)	Current Discount Rate (6.00 - 6.80%)	1 Percentage Point Increase (7.00 - 7.80%)
Net pension liability of the School District	\$ 199,423,315	\$ 153,395,001	\$ 115,235,944

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the School District, calculated using the current discount rate. It also reflects what the School District's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1 Percentage Point Decrease (5.95%)	Current Discount Rate (6.95%)	1 Percentage Point Increase (7.95%)
Net OPEB liability of the School District	\$ 40,918,657	\$ 33,358,047	\$ 27,009,234

June 30, 2020

Note 11 - Michigan Public School Employees' Retirement System (Continued)

Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate

The following presents the net OPEB liability of the School District, calculated using the current health care cost trend rate. It also reflects what the School District's net OPEB liability would be if it were calculated using a health care cost trend rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1 Percentage Point Decrease (6.50%)	Current Rate (7.50%)	1 Percentage Point Increase (8.50%)
Net OPEB liability of the School District	\$ 26,740,072	\$ 33,358,047	\$ 40,917,760

Pension Plan and OPEB Plan Fiduciary Net Position

Detailed information about the plan's fiduciary net position is available in the separately issued MPSERS financial report.

Payable to the Pension Plan and OPEB Plan

At June 30, 2020, the School District reported a payable of \$2,932,729 and \$652,198 for the outstanding amount of contributions to the pension plan and OPEB plan, respectively, required for the year ended June 30, 2020.

Note 12 - Subsequent Events

Following the passing of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, which was signed into law on March 27, 2020 to combat the effects of the COVID-19 pandemic, the U.S. Department of Treasury distributed Coronavirus Relief Fund (CRF) payments to the State of Michigan. During July and August 2020, the School District received \$2,349,123 of these restricted CRF funds from the Michigan Department of Education. The CRF funds can be used only for eligible costs and are subject to certain Uniform Guidance and grant-specific reporting requirements.

Required Supplemental Information

Novi Community School District

Required Supplemental Information Budgetary Comparison Schedule - General Fund

Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
Revenue				
Local sources	\$ 24,742,816	\$ 25,047,966	\$ 25,997,671	\$ 949,705
State sources	48,160,196	48,285,898	47,273,279	(1,012,619)
Federal sources	1,747,441	1,535,539	1,358,872	(176,667)
Incoming transfers and other transactions	3,973,935	4,013,376	4,072,554	59,178
Total revenue	78,624,388	78,882,779	78,702,376	(180,403)
Expenditures				
Current:				
Instruction:				
Basic programs	41,818,083	42,892,435	42,682,931	(209,504)
Added needs	10,067,033	9,599,004	9,404,932	(194,072)
Adult/Continuing education	281,683	382,413	360,581	(21,832)
Total instruction	52,166,799	52,873,852	52,448,444	(425,408)
Support services:				
Pupil	5,061,921	5,491,691	5,357,963	(133,728)
Instructional staff	5,233,870	5,361,886	5,115,255	(246,631)
General administration	608,425	604,992	520,267	(84,725)
School administration	4,234,959	4,105,145	4,026,992	(78,153)
Business	927,518	970,258	907,670	(62,588)
Operations and maintenance	4,861,220	4,801,757	4,663,710	(138,047)
Pupil transportation services	2,495,265	2,445,797	2,303,339	(142,458)
Central	1,917,710	1,981,466	1,934,069	(47,397)
Total support services	25,340,888	25,762,992	24,829,265	(933,727)
Athletics and other support services	1,121,310	1,149,435	1,129,902	(19,533)
Community services	1,766,618	1,746,790	1,674,045	(72,745)
Total expenditures	80,395,615	81,533,069	80,081,656	(1,451,413)
Net Change in Fund Balance	(1,771,227)	(2,650,290)	(1,379,280)	1,271,010
Fund Balance - Beginning of year	12,476,962	12,476,962	12,476,962	-
Fund Balance - End of year	<u>\$ 10,705,735</u>	<u>\$ 9,826,672</u>	<u>\$ 11,097,682</u>	<u>\$ 1,271,010</u>

Novi Community School District**Required Supplemental Information
Schedule of Proportionate Share of the Net Pension Liability
Michigan Public School Employees' Retirement System**

	Last Six Plan Years					
	Plan Years Ended September 30					
	2019	2018	2017	2016	2015	2014
School District's proportion of the net pension liability	0.46320 %	0.46099 %	0.45972 %	0.46023 %	0.46769 %	0.43629 %
School District's proportionate share of the net pension liability	\$ 153,395,001	\$ 138,583,097	\$ 119,132,187	\$ 114,824,425	\$ 114,234,482	\$ 102,041,454
School District's covered payroll	\$ 40,611,292	\$ 39,347,566	\$ 38,560,076	\$ 38,540,672	\$ 38,955,408	\$ 37,678,292
School District's proportionate share of the net pension liability as a percentage of its covered payroll	377.72 %	352.20 %	308.95 %	297.93 %	293.24 %	270.82 %
Plan fiduciary net position as a percentage of total pension liability	60.08 %	62.12 %	63.96 %	63.01 %	62.92 %	66.15 %

Novi Community School District

Required Supplemental Information Schedule of Pension Contributions Michigan Public School Employees' Retirement System

	Last Six Fiscal Years Years Ended June 30					
	2020	2019	2018	2017	2016	2015
Statutorily required contribution	\$ 12,825,056	\$ 12,432,151	\$ 11,676,588	\$ 11,076,646	\$ 10,764,810	\$ 7,781,084
Contributions in relation to the statutorily required contribution	12,825,056	12,432,151	11,676,588	11,076,646	10,764,810	7,781,084
Contribution Deficiency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School District's Covered Payroll	\$ 41,347,269	\$ 40,655,331	\$ 38,768,262	\$ 38,643,725	\$ 38,567,537	\$ 37,383,521
Contributions as a Percentage of Covered Payroll	31.02 %	30.58 %	30.12 %	28.66 %	27.91 %	20.81 %

Novi Community School District

Required Supplemental Information
Schedule of Proportionate Share of the Net OPEB Liability
Michigan Public School Employees' Retirement System

	Last Three Plan Years		
	Plan Years Ended September 30		
	2019	2018	2017
School District's proportion of the net OPEB liability	0.46474 %	0.46079 %	0.45913 %
School District's proportionate share of the net OPEB liability	\$ 33,358,047	\$ 36,628,054	\$ 40,657,770
School District's covered payroll	\$ 40,611,292	\$ 39,347,566	\$ 38,560,076
School District's proportionate share of the net OPEB liability as a percentage of its covered payroll	82.14 %	93.09 %	105.44 %
Plan fiduciary net position as a percentage of total OPEB liability	48.67 %	43.10 %	36.53 %

Novi Community School District

Required Supplemental Information
Schedule of OPEB Contributions
Michigan Public School Employees' Retirement System

	Last Three Fiscal Years		
	Years Ended June 30		
	2020	2019	2018
Statutorily required contribution	\$ 3,308,608	\$ 3,193,486	\$ 2,795,424
Contributions in relation to the statutorily required contribution	3,308,608	3,193,486	2,795,424
Contribution Deficiency	\$ -	\$ -	\$ -
School District's Covered Payroll	\$ 41,347,269	\$ 40,655,331	\$ 38,768,262
Contributions as a Percentage of Covered Payroll	8.00 %	7.86 %	7.21 %

Novi Community School District

Notes to Required Supplemental Information

June 30, 2020

Pension Information

Ultimately, 10 years of data will be presented in both of the pension-related schedules. The number of years currently presented represents the number of years since the accounting standard requiring these schedules first became applicable.

Benefit Changes

There were no changes of benefit terms for each of the reported plan years ended September 30.

Changes in Assumptions

There were no significant changes of assumptions for each of the reported plan years ended September 30 except for the following:

- 2019 - The discount rate used in the September 30, 2018 actuarial valuation decreased by 0.25 percentage points.
- 2018 - The discount rate used in the September 30, 2017 actuarial valuation decreased by 0.45 percentage points. The valuation also includes the impact of an updated experience study for the periods from 2012 to 2017.
- 2017 - The discount rate used in the September 30, 2016 actuarial valuation decreased by 0.50 percentage points.

OPEB Information

Ultimately, 10 years of data will be presented in both of the OPEB-related schedules. The number of years currently presented represents the number of years since the accounting standard requiring these schedules first became applicable.

Benefit Changes

There were no changes of benefit terms for each of the reported plan years ended September 30.

Changes in Assumptions

There were no significant changes of assumptions for each of the reported plan years ended September 30 except for the following:

- 2019 - The discount rate used in the September 30, 2018 actuarial valuation decreased by 0.20 percentage points. The valuation also includes the impact of an updated experience study for the periods from 2012 to 2017. This resulted in lower than projected per person health benefit costs to reduce the plan's total OPEB liability by an additional \$1.4 billion in 2019.
- 2018 - The discount rate used in the September 30, 2017 actuarial valuation decreased by 0.35 percentage points. The valuation also includes the impact of an updated experience study for the periods from 2012 to 2017. This resulted in lower than projected per person health benefit costs to reduce the plan's total OPEB liability by \$1.4 billion in 2018.

Other Supplemental Information

Novi Community School District

Other Supplemental Information Combining Balance Sheet Nonmajor Governmental Funds

June 30, 2020

	Special Revenue Funds				Capital Projects Funds			Total
	Food Service Fund	Recreation Fund	Student Activities Fund	Total Special Revenue Funds	Sinking Fund	2017 Capital Projects Fund	Total Capital Project Funds	
Assets								
Cash and investments	\$ -	\$ -	\$ 1,240,136	\$ 1,240,136	\$ -	\$ -	\$ -	\$ 1,240,136
Receivables - Property taxes receivable	-	685	-	685	345	-	345	1,030
Inventory	89,104	-	-	89,104	-	-	-	89,104
Prepaid expenses and other assets	175,000	-	-	175,000	-	-	-	175,000
Restricted assets	525,720	1,083,517	-	1,609,237	2,307,904	2,336,948	4,644,852	6,254,089
Total assets	\$ 789,824	\$ 1,084,202	\$ 1,240,136	\$ 3,114,162	\$ 2,308,249	\$ 2,336,948	\$ 4,645,197	\$ 7,759,359
Liabilities								
Accounts payable	\$ 18,024	\$ 69,321	\$ 22,295	\$ 109,640	\$ 3,359	\$ 105,073	\$ 108,432	\$ 218,072
Due to other governmental units	6	-	-	6	-	-	-	6
Unearned revenue	173,710	-	-	173,710	-	-	-	173,710
Total liabilities	191,740	69,321	22,295	283,356	3,359	105,073	108,432	391,788
Fund Balances								
Nonspendable:								
Inventory	89,104	-	-	89,104	-	-	-	89,104
Prepays	175,000	-	-	175,000	-	-	-	175,000
Restricted:								
Capital projects	-	-	-	-	2,304,890	2,231,875	4,536,765	4,536,765
Food service	333,980	-	-	333,980	-	-	-	333,980
Recreation	-	1,014,881	-	1,014,881	-	-	-	1,014,881
Committed - Student activities	-	-	1,217,841	1,217,841	-	-	-	1,217,841
Total fund balances	598,084	1,014,881	1,217,841	2,830,806	2,304,890	2,231,875	4,536,765	7,367,571
Total liabilities and fund balances	\$ 789,824	\$ 1,084,202	\$ 1,240,136	\$ 3,114,162	\$ 2,308,249	\$ 2,336,948	\$ 4,645,197	\$ 7,759,359

Novi Community School District

Other Supplemental Information Combining Statement of Revenue, Expenditures, and Changes in Fund Balances Nonmajor Governmental Funds

Year Ended June 30, 2020

	Special Revenue Funds				Capital Projects Funds			Total
	Food Service Fund	Recreation Fund	Student Activities Fund	Total Special Revenue Funds	Sinking Fund	2017 Capital Projects Fund	Total Capital Project Funds	
Revenue								
Local sources	\$ 1,351,634	\$ 2,271,605	\$ 1,617,476	\$ 5,240,715	\$ 1,144,506	\$ 60,651	\$ 1,205,157	\$ 6,445,872
State sources	104,536	-	-	104,536	-	-	-	104,536
Federal sources	754,334	-	-	754,334	-	-	-	754,334
Total revenue	2,210,504	2,271,605	1,617,476	6,099,585	1,144,506	60,651	1,205,157	7,304,742
Expenditures								
Current:								
Support services	-	1,260,437	1,466,066	2,726,503	225,192	-	225,192	2,951,695
Food services	2,043,702	-	-	2,043,702	-	-	-	2,043,702
Community services	-	472,346	-	472,346	-	-	-	472,346
Capital outlay	2,579	181,328	-	183,907	27,348	2,111,016	2,138,364	2,322,271
Total expenditures	2,046,281	1,914,111	1,466,066	5,426,458	252,540	2,111,016	2,363,556	7,790,014
Excess of Revenue Over (Under) Expenditures	164,223	357,494	151,410	673,127	891,966	(2,050,365)	(1,158,399)	(485,272)
Other Financing Uses - Transfers out	(42,429)	(133,172)	-	(175,601)	-	-	-	(175,601)
Net Change in Fund Balances	121,794	224,322	151,410	497,526	891,966	(2,050,365)	(1,158,399)	(660,873)
Fund Balances - Beginning of year (as restated)	476,290	790,559	1,066,431	2,333,280	1,412,924	4,282,240	5,695,164	8,028,444
Fund Balances - End of year	<u>\$ 598,084</u>	<u>\$ 1,014,881</u>	<u>\$ 1,217,841</u>	<u>\$ 2,830,806</u>	<u>\$ 2,304,890</u>	<u>\$ 2,231,875</u>	<u>\$ 4,536,765</u>	<u>\$ 7,367,571</u>

Novi Community School District

Other Supplemental Information Schedule of Bonded Indebtedness

June 30, 2020

Years Ending June 30	2012 Refunding Bonds		2014 School Building and Site Bonds		2016 School Building and Site Bonds		2016 Refunding Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$ 1,645,000	\$ 82,250	\$ 2,575,000	\$ 1,761,000	\$ 325,000	\$ 215,000	\$ 1,065,000	\$ 538,100
2022	-	-	2,575,000	1,658,000	325,000	202,000	1,750,000	495,500
2023	-	-	2,575,000	1,555,000	350,000	189,000	1,830,000	425,500
2024	-	-	2,575,000	1,426,250	350,000	175,000	1,880,000	334,000
2025	-	-	2,575,000	1,297,500	350,000	161,000	1,930,000	240,000
2026	-	-	2,575,000	1,168,750	350,000	147,000	1,915,000	191,750
2027	-	-	2,600,000	1,040,000	350,000	136,500	1,920,000	96,000
2028	-	-	2,600,000	910,000	350,000	126,000	-	-
2029	-	-	2,600,000	780,000	350,000	112,000	-	-
2030	-	-	2,600,000	650,000	350,000	98,000	-	-
2031	-	-	2,600,000	520,000	350,000	84,000	-	-
2032	-	-	2,600,000	390,000	350,000	70,000	-	-
2033	-	-	2,600,000	260,000	350,000	56,000	-	-
2034	-	-	2,600,000	130,000	350,000	42,000	-	-
2035	-	-	-	-	350,000	28,000	-	-
2036	-	-	-	-	350,000	14,000	-	-
2037	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-	-
2043	-	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-	-
Total remaining payments	<u>\$ 1,645,000</u>	<u>\$ 82,250</u>	<u>\$ 36,250,000</u>	<u>\$ 13,546,500</u>	<u>\$ 5,550,000</u>	<u>\$ 1,855,500</u>	<u>\$ 12,290,000</u>	<u>\$ 2,320,850</u>
Principal payments due	May 1		May 1		May 1		May 1	
Interest payments due	May 1 and November 1		May 1 and November 1		May 1 and November 1		May 1 and November 1	
Interest rate	5.00%		4.00% - 5.00%		3.00% - 4.00%		2.50% - 5.00%	
Original issue	<u>\$ 13,530,000</u>		<u>\$ 44,000,000</u>		<u>\$ 6,515,000</u>		<u>\$ 16,145,000</u>	

Novi Community School District

Other Supplemental Information Schedule of Bonded Indebtedness (Continued)

June 30, 2020

Years Ending June 30	2017 School Building and Site Bonds Series III		2017 Refunding Bonds		2020 School Building and Site Bonds, Series I		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2021	\$ 475,000	\$ 534,250	\$ 4,455,000	\$ 446,000	\$ -	\$ 3,341,271	\$ 17,457,871
2022	500,000	515,250	4,465,000	223,250	1,910,000	2,877,650	17,496,650
2023	525,000	495,250	-	-	1,725,000	2,801,250	12,471,000
2024	550,000	469,000	-	-	1,750,000	2,732,250	12,241,500
2025	550,000	441,500	-	-	1,825,000	2,662,250	12,032,250
2026	575,000	414,000	-	-	2,075,000	2,589,250	12,000,750
2027	600,000	385,250	-	-	2,150,000	2,506,250	11,784,000
2028	625,000	355,250	-	-	2,200,000	2,398,750	9,565,000
2029	650,000	324,000	-	-	2,250,000	2,288,750	9,354,750
2030	650,000	291,500	-	-	2,300,000	2,176,250	9,115,750
2031	675,000	259,000	-	-	2,350,000	2,061,250	8,899,250
2032	700,000	225,250	-	-	2,400,000	1,943,750	8,679,000
2033	725,000	190,250	-	-	2,500,000	1,823,750	8,505,000
2034	750,000	154,000	-	-	2,600,000	1,698,750	8,324,750
2035	775,000	116,500	-	-	2,700,000	1,568,750	5,538,250
2036	775,000	77,750	-	-	2,800,000	1,433,750	5,450,500
2037	780,000	39,000	-	-	2,900,000	1,293,750	5,012,750
2038	-	-	-	-	3,000,000	1,148,750	4,148,750
2039	-	-	-	-	3,100,000	998,750	4,098,750
2040	-	-	-	-	3,200,000	843,750	4,043,750
2041	-	-	-	-	3,300,000	683,750	3,983,750
2042	-	-	-	-	3,400,000	518,750	3,918,750
2043	-	-	-	-	3,450,000	348,750	3,798,750
2044	-	-	-	-	3,525,000	176,250	3,701,250
Total remaining payments	<u>\$ 10,880,000</u>	<u>\$ 5,287,000</u>	<u>\$ 8,920,000</u>	<u>\$ 669,250</u>	<u>\$ 59,410,000</u>	<u>\$ 42,916,421</u>	<u>\$ 201,622,771</u>
Principal payments due	May 1		May 1		May 1		
Interest payments due	May 1 and November 1		May 1 and November 1		May 1 and November 1		
Interest rate	4.00% - 5.00%		5.00%		4.00% - 5.00%		
Original issue	<u>\$ 12,230,000</u>		<u>\$ 23,235,000</u>		<u>\$ 59,410,000</u>		<u>\$ 175,065,000</u>

Novi Community School District

Report to the Board of Education

June 30, 2020



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To the Board of Education
Novi Community School District

We have recently completed our audit of the basic financial statements of Novi Community School District (the "School District") as of and for the year ended June 30, 2020. In addition to our audit report, we are providing the following results of the audit, other recommendations, and informational items that impact the School District:

	Page
Results of the Audit	1-4
Other Recommendations	5-6
Informational Items	7-17

We are grateful for the opportunity to be of service to Novi Community School District. We would also like to extend our thanks to Mr. Gregory McIntyre, Ms. Deanna Wheeler, and the entire business office for their assistance and preparedness during the audit. We recognize that preparing for the audit is carried out in addition to your staff's normal daily activities. Should you have any questions regarding the comments in this report, please do not hesitate to call.

Plante & Moran, PLLC

October 19, 2020

Results of the Audit

October 19, 2020

To the Board of Education
Novi Community School District

We have audited the financial statements of Novi Community School District (the "School District") as of and for the year ended June 30, 2020 and have issued our report thereon dated October 19, 2020. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated June 16, 2020, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities. Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement.

As part of our audit, we considered the internal control of the School District. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Our audit of the School District's financial statements has also been conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. Under *Government Auditing Standards*, we are obligated to communicate certain matters that come to our attention related to our audit to those responsible for the governance of the School District, including compliance with certain provisions of laws, regulations, contracts, and grant agreements; certain instances of error or fraud; illegal acts applicable to government agencies; and significant deficiencies in internal control that we identify during our audit. Toward this end, we issued a separate letter dated October 19, 2020 regarding our consideration of the School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters on August 6, 2020.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the School District are described in Note 2 to the financial statements.

As described in Note 2, the School District adopted the provisions of Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities*. Accordingly, the accounting change has been retrospectively applied to July 1, 2019, as required by the standard.

We noted no transactions entered into by the School District during the year for which there is a lack of authoritative guidance or consensus.

We noted no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were the School District's share of the MPSERS net liabilities for the pension and other post-employment benefit (OPEB) plans recorded on the government-wide statements related to GASB Statement Nos. 68 and 75, respectively. The School District's estimates as of June 30, 2020 were \$153,395,001 and \$33,358,047 for the pension and OPEB plans, respectively, based on data received from the Office of Retirement Services. We evaluated the key factors and assumptions used to develop the accounting estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Disagreements with Management

For the purpose of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report.

We are pleased to report that no such disagreements arose during the course of our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

To the Board of Education
Novi Community School District

October 19, 2020

We did not detect any misstatements as a result of audit procedures.

Significant Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the School District, and business plans and strategies that may affect the risks of material misstatement, with management each year prior to our retention as the School District's auditors. However, these discussions occurred in the normal course of our professional relationship, and our responses were not a condition of our retention.

As required by 2 CFR Part 200, we have also completed an audit of the federal programs administered by the School District. The results of that audit are provided to the those charged with governance in our report on compliance with requirements applicable to each major program and on internal control over compliance in accordance with 2 CFR Part 200 dated October 19, 2020.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 19, 2020.

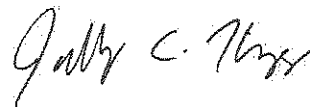
Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a second opinion on certain situations. If a consultation involves application of an accounting principle to the School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

This information is intended solely for the use of the Board of Education and management of Novi Community School District and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Plante & Moran, PLLC



Jeffrey C. Higgins, CPA
Partner



Chris Geck, CPA
Principal

Other Recommendations

We commend the business office, especially Deanna Wheeler and Greg McIntyre, for the assistance, responsiveness, and receptiveness displayed during the audit process. Their level of professionalism and that of the entire team ensured that the audit was completed in a timely fashion.

As the result of our audit procedures for the year ended June 30, 2020, we offer the following comment and recommendation for your review and consideration:

- **Comment - Construction Transactions** - As previously discussed with the finance committee, the School District engaged another CPA firm to review the transactions associated with the Sinking Fund and the 2017 and 2020 Capital Projects funds for the year ended June 30, 2020. The firm's agreed-upon procedures letter indicated all transactions were in compliance with Section 1212(1) (Sinking Fund) or Section 1351(a) (2017 and 2020 Capital Projects funds) of the Revised School Code and the Revised Bulletin for School District Audits of Bonded Construction Funds and Sinking Funds in Michigan.
- **Recommendation - Segregation of Duties** - We offer the following recommendation to the School District as it relates to areas in which segregation of duties could be strengthened but will need to be balanced with the School District's resources and capacity:
 - Certain key school district employees are superusers for the finance system. They have access to nearly all levels of the financial system, which allows them to initiate transactions, add vendors, perform certain payroll tasks, process transactions, and execute payments in the form of checks. The School District has certain detective controls in place to mitigate the lack of segregation of duties caused by having this access. Additionally, we recommend the following:
 - That at least annually the levels of system access for all personnel be reviewed for (1) continued need and (2) changing responsibilities.
 - System-generated vendor change edit reports should be reviewed by at least two individuals, and documentation of the review should be maintained. Additionally, the School District should investigate whether the software will allow for a report that will also highlight newly created vendors in the accounting system. When reviewed, these reports should be downloaded directly by the reviewer from BusinessPlus rather than to obtaining them from other users.
 - While we did not identify any accounts that were not reconciled, we recommend that the School District maintain documentation to verify who reviewed the reconciliations and when (date/time stamp).

Informational Items

State Aid Funding

2019-2020 State Aid, Foundation Allowance, and Proration

Background

Beginning of the 2020 School Year: School funding for 2019-2020 started out with little clarity; as the year progressed, the funding picture only increased in complexity and uncertainty. Due to conflicting priorities between the governor and the Legislature, school aid funding was not set on July 1, 2019, the start of Novi Community School District's fiscal year. This meant the School District was required to enact a budget with little to no guidance as to what the school aid funding picture would look like. It also meant the School District would need to revisit budget assumptions once the final state aid package was enacted. Once the funding was settled, the focus moved to what 2020-2021 would look like. The January 2020 Revenue Estimating Conference painted a positive picture for the School Aid Fund and the General Fund looking forward, and the governor started the budget process with the administration's budget recommendations.

State Budget Crisis: The normal budget development process was halted in March 2020 as the State began dealing with the implications of COVID-19. Schools moved to remote learning, meals were served for whole communities, federal financial resources were quickly infused into the economy, and "stay home, stay safe" was the theme as the entire state worked to see a way through the challenges of COVID-19. In May 2020, the regularly scheduled Revenue Estimating Conference addressed two key questions: What was the status of state revenue for the 2020 fiscal year, and what projections can be made looking forward to 2021 and 2022? The conclusions reached at the meeting were dire. It was estimated the 2020 School Aid Fund would end the year with an approximately \$1 billion deficit, roughly translated to a \$685 per pupil shortfall, that would need to be absorbed with the 2020 school year almost over. In addition, the estimates suggested there would be no improvement until 2022. These conclusions caused many districts to adjust their final 2020 budgets to reflect a potential proration of as much as \$650 to \$700 per pupil.

Financial Picture Improves: In the months that followed the May Revenue Estimating Conference, and well after the 2020 school year had ended, the State concluded it could balance its school aid budget with a \$175 per pupil proration cut, significantly less than the expected \$650 to \$700 per pupil estimate. In addition, in August 2020, a special Revenue Estimating Conference was held with the same goals as the May conference. With better data, the conference concluded that it was possible the \$175 per pupil proration would not need to recur in 2021, and the School Aid Fund will end in a better position than anticipated.

2020 Funding Implications for Novi Community School District

2019-2020 Foundation: The target foundation allowance (formerly known as the basic foundation allowance) increased by \$120, from \$8,409 to \$8,529. Additionally, using the "2X formula," the minimum foundation allowance increased by \$240 per pupil to \$8,111. Before applying proration, Novi Community School District received a \$120 increase in its foundation allowance, representing an increase of 1.4 percent as compared to the prior year. When a proration is applied, it does not change the actual foundation allowance. Instead, it is essentially "taken off the top" of the funds provided to each district. The \$175 per pupil proration resulted in a reduction of funding of approximately \$1,174,000 from what was planned for Novi Community School District. For practical purposes, after applying proration, which occurred subsequent to June 30, 2020, the net result was effectively a decrease of \$55 per pupil in the foundation allowance for the School District.

MPSERS Cost Support: Overall retirement costs continue to increase. The estimated contribution rate for 2019-2020 ranged from 36.44 to 39.91 percent of covered payroll, with the rate, net of state funding support, paid directly by the employer ranging from 24.03 to 27.50 percent of covered payroll. The State's funding support is provided in three separate sections of the State Aid Act: Sections 147a, 147c, and 147e. The School District received a total of \$558,315 in 147a1, \$860,661 in 147a2, \$5,156,378 in 147c1, and \$126,466 of 147e. In general terms, this means the total cost of the retirement system contributions in 2019-2020, representing approximately 39 percent of covered payroll, is recognized as an expenditure in the School District's financial statements along with related revenue that was previously considered state support to the system. The net effect is that the School District is responsible for approximately a 27 percent contribution to the retirement system.

COVID-19 Waivers and Flexibilities: With the onset of COVID-19, many waivers were put in place and flexibilities made available to allow for the continued operation of schools. Examples include waivers for in-person attendance and days and hours requirements, since learning was now using a remote model, and approval and use of a Continuity of Learning Plan to qualify for continued state funding.

2021 Funding Implications for the School District

The August 2020 Revenue Estimating Conference reflected a better than expected revenue picture through September 30, 2020 and more stable financial footing for fiscal year 2021. Communications surrounding financial projections are highly cautionary, as the uncertainty of the economic impact of the pandemic duration continues to loom large. Careful monitoring of legislative, gubernatorial, and Michigan Department of Education actions will be essential for the School District to understand and plan for all revenue, identify requirements to receive and utilize federal revenue, and craft methodologies to allocate costs to ensure reimbursement. Several elements that impact school financial management are summarized below:

- **2020-2021 Foundation:** The School District's foundation allowance remains at the fiscal 2019-2020 level, with the minimum set at \$8,111 per pupil and the target set at \$8,529 per pupil. For Novi Community School District, this results in a foundation allowance of \$8,839 per pupil. The \$175 per pupil proration received in fiscal year 2020 will not continue into fiscal year 2021. School districts will also receive a one-time payment estimated at \$65 per pupil for fiscal year 2021 based on a 50/50 blend (50 percent weight on fiscal year 2020 membership plus 50 percent weight on what would have been the traditional fiscal year 2021 membership). Special education funding remains consistent at fiscal year 2020 levels, with the additional 2 percent reimbursement rate continuing in fiscal year 2021.

- **Pupil Membership Blend for 2020-2021:** Typically, the pupil count methodology is defined when the School Aid Act is amended. For the 2021 fiscal year, a modified weighting process was crafted in July 2020 under the "Return to Learn" plan agreed to by the Legislature and the governor. The methodology attempts to address the variety of education delivery methods under the extended COVID-19 learning plans used by districts as fall instruction begins. The process provides for seat time waivers, waives the days and hours of instruction minimums, and changes the weighting of the pupil counts. The new method is a 75 percent/25 percent "super blending." Step one under this method requires a district to complete its calendar year spring and fall counts for 2019 and 2020. The weighting of those counts continues to be at 90 percent fall and 10 percent spring. Then each of those counts is blended, with the 2019 calendar year count blend weighted at 75 percent and the 2020 count blend weighted at 25 percent. The net result of this is that districts experiencing a student count decline will see slower revenue reductions. Districts with a growing student count would see a slower revenue rise.
- **Increasing Enrollment Districts:** The budget includes an additional \$66 million of funding that will be used to help mitigate impacts to growing districts negatively impacted by the "super blend" calculation. Payments to the impacted districts will be calculated using the difference between the new calculation and a non-pandemic-year blended count multiplied by current foundation allowance and capped at the target foundation level. Depending on the number of districts impacted by the "super blend," the total funding allocation may be required to be prorated.
- **Teacher Retention Stipend:** The budget also appropriated \$5 million for fiscal year 2021 to provide matching funds to districts to retain new teachers. The program would provide \$1,000 in state funds to match \$500 in district funds for new teachers completing a full year of teaching in districts with at least 70 percent of pupils being economically disadvantaged. For districts with a lower percentage of economically disadvantaged pupils, the state payment would decline to \$500. This stipend should not be confused with the \$500 hazard pay for teachers, which is expected to be funded by the Coronavirus Relief Fund and has yet to be finalized.
- **MPSERS Cost for 2020-2021:** The basic structure, including cost support provided by the School Aid Fund, will continue. For 2021, the overall contribution rate is expected to increase to 42 percent from 39 percent, with the net cost to the School District approximating 28 percent of covered payroll. While the net cost to the School District changes marginally, the overall contribution rate increases significantly from 2020. The School Aid Fund implication is that more resources are redirected from the funding of operations to the support of the retirement system funding requirement.

Looking Forward to 2022 and Beyond

Given the uncertain funding environment, looking past 2021 is difficult. The August 2020 Revenue Estimating Conference provided a look into 2022. While 2021 projected a surplus to carry over to 2022, the estimates suggest 2022 would be essentially breakeven, and the projections do not build in any specific foundation allowance increases. Factors that will impact projections include the following:

- The extent of economic "bounce back or backwards" that will be experienced by the State
- The impact of any future federal stimulus provided, as the projections do not include any stimulus other than what is already in place
- The ability to return to in-class instruction

Novi Community School District

Informational Items (Continued)

- Student enrollment
- Health of the State's General Fund
- Cost trends for the retirement system and extent state support is used from the School Aid Fund

The next Revenue Estimating Conference will occur in January 2021. Districts will need to carefully monitor those results and compare projections to the August 2020 conference results. That information will allow districts to better project the extent of recovery and implications for school funding.

New Federal Funding Considerations - 2020 and 2021

Districts are experiencing a significant flow of new federal grant funding, the likes of which have not been seen since the Great Recession. These federal grants have compliance strings attached and require additional time and attention by school districts to evaluate and ensure proper use.

The Families First Coronavirus Response Act and the Coronavirus Aid, Relief, and Economic Security Act appropriated billions of dollars in supplemental and new education grant programs. In addition, these acts, and numerous waivers issued by federal agencies, have provided flexibilities for states, intermediate school districts, and local education authorities responsible for administering and monitoring new and previously existing federal grant programs.

Specific guidance related to the funding awarded to the School District under these acts has been released sporadically, oftentimes after the award was announced or funding disbursed; in some cases, guidance is still developing. The following is a summary of the more significant federal grants that have already been awarded to Novi Community School District or those to which the School District may consider applying:

- *Child Nutrition Meal Reimbursement: Unanticipated School Closures Program* - Due to the national emergency and mandatory closure of all Michigan K-12 schools, the School District participated in the Unanticipated School Closure Summer Food Service Program (SFSP) during March, April, May, and June 2020. Nationwide and state-specific waivers granted by the U.S. Department of Agriculture (USDA) allowed all sponsors that participate in the National School Lunch Program (NSLP), School Breakfast Program (SBP), and SFSP to serve noncongregate meals to any child or teen age 18 years or younger residing in the community. The meals served through this program were provided free of charge, and reimbursement to the School District was funded through the CARES Act. Meal reimbursement claims by the Novi Community School District under the Unanticipated School Closures grant during the year ended June 30, 2020 totaled \$397,342.

On August 31, 2020, the USDA announced that it is extending a suite of nationwide waivers for the Summer Food Service Program and Seamless Summer Option (SSO) through the end of 2020 or until available funding is depleted. The extended waivers allow for congregate or noncongregate meals to be served in all areas at no cost and for parents or guardians to pick up meals for their children.

- *Coronavirus Relief Fund* - The CARES Act established the Coronavirus Relief Fund (CRF) and appropriated these funds to states and large governmental municipalities. The funds are designed to help districts cover the supplemental costs related to their response to COVID-19. In July and August 2020, the State of Michigan appropriated \$530 million of the State's federal CRF funds to local education agencies (LEAs), which has since been distributed via the state aid payment system. In addition, \$125 million of Michigan CRF funds is earmarked to provide support to eligible child care providers, including those operated by school districts.

Districts are required to use the funds in accordance with federal rules and regulations, subject to further interpretation by the State of Michigan. The CARES Act outlines three broad requirements that pertain to payments from the Coronavirus Relief Fund; the funds may be used only to cover expenses that:

1. Are necessary expenditures incurred due to the public health emergency with respect to coronavirus disease 2019 (COVID-19)
2. Were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the state or government
3. Were incurred during the period from March 1, 2020 through December 30, 2020

In early September 2020, the U.S. Treasury issued clarified guidance specific to school districts' use of CRF funds. This guidance broadly states that CRF payments may be used to cover costs associated with providing distanced or in-person learning and that, "as an administrative convenience, Treasury will presume expenses of up to \$500 per elementary and secondary school student to be eligible expenditures, such that schools do not need to document the specific use of funds up to that amount." While the Treasury guidance provides flexibility relative to the eligibility of costs that can be applied to CRF funds, there remains some uncertainty surrounding the nature and extent of documentation that school districts will be required to produce and retain to support how the funds were used. Therefore, we encourage the School District to remain cognizant of any updates to requirements relating to CRF funds as they are made available.

Novi Community School District's July and August 2020 state aid payments included a total of \$2,431,811 in CRF funds that must be recognized as revenue during fiscal year 2021 for eligible expenses incurred from March 1, 2020 through December 30, 2020. In addition, the School District applied for Child Care Relief payments that will be funded with the Michigan Department of Education's CRF allocation.

- *Elementary and Secondary School Emergency Relief (ESSER) Fund* - The CARES Act also established a \$30.75 billion Education Stabilization Fund. Of the total \$389 million allocation to Michigan, the Michigan Department of Education (MDE) is required to apportion a minimum of 90 percent to LEAs based on the previous year's Title I formula. Although the State has no discretion in how this portion of the funding is to be allocated to eligible LEAs, school districts are still required to complete an application and budget by September 30, 2020 to be granted the award. ESSER grant funds can be applied toward a variety of allowable uses, including, but not limited to, coordination of efforts in response to coronavirus; provision of resources necessary to address the needs of individual schools, including learning materials and professional development; and other activities that are necessary to maintain the operation of and continuity of services in the school district and continue to employ existing staff.

Novi Community School District

Informational Items (Continued)

A portion (9.5 percent) of the State ESSER Fund allocation is to be awarded competitively to school districts demonstrating the most need for remote learning connectivity and student mental health resources. Awards to individual school districts out of this reserve, known as ESSER Equity, are limited to 20 percent of the formula allocations. Applications were also due by September 30, 2020, and expenditures must have been incurred during the period from March 13, 2020 through September 30, 2021 to be eligible for reimbursement.

Novi Community School District's formula ESSER allocation is \$103,290.

- *Governor's Education Emergency Relief (GEER) Fund* - GEER funds will be awarded to school districts that are determined to be most significantly impacted by COVID-19. A total of \$60 million will be distributed to school districts based on the number of students in high-need student groups, including those that are economically disadvantaged, special education students, and English language learners. To be eligible for funding, a school district's concentration of economically disadvantaged pupils compared to total enrollment must exceed 50 percent. Applications for GEER funds are expected to be available on or around September 14, 2020, and districts will have until the end of 2020 to apply. GEER funds must be used to support connectivity and out-of-school learning time; address learning loss and student mental health; provide for remote learning materials and professional development; and other health, safety, and wellness needs identified, required, or recommended in the MI Safe Schools Return to School Roadmap.

In addition to the CARES Act funding described above, the School District may also have received or may be eligible to apply for the following grants designed to assist with responding to impacts of the pandemic:

- Child Care and Development Block Grant - CARES Act Supplemental Payments
- Head Start - CARES Act Supplemental Payments
- Federal Emergency Management Agency (FEMA) Grants
- Coronavirus Food Assistance Program (CFAP) Commodities
- Federal assistance from the intermediate school district

In order to maximize available funding and ensure compliance with federal rules and regulations, the School District should do the following:

- Obtain a clear understanding of program requirements, including allowable uses and time period in which eligible expenses must be incurred.
- Verify that procedures and internal controls are adequately in place to adhere to Uniform Guidance rules related to procurement, cash management, allowable costs, and subrecipient monitoring, as applicable.
- Ensure that policies and procedures have been created or amended in accordance with requirements set forth in OMB Memorandums M-20-17 (rescinded by and replaced with M-20-26 on June 18, 2020) and M-20-26 (expired on September 30, 2020), which provided agencies the ability to extend administrative relief to federal grant recipients.
- Document all decisions made to determine eligibility of emergency-funded costs.
- Refer regularly to accounting guidance issued by the Michigan Department of Education to ensure that federal grant revenue is recorded correctly and expenditures are tracked using the proper grant codes.

Novi Community School District

Informational Items (Continued)

The COVID-19 pandemic has created a continuously changing environment for recipients of federal funding, including the School District. As future legislation is developed, guidance is updated, and additional challenges and opportunities are uncovered, we are committed to assisting you in navigating the complexities.

Michigan Public School Employees' Retirement System (MPERS) - Update on the Plans' Net Pension/OPEB Liabilities

Similar to the State of Michigan, the MPERS plan has a September 30 year end. With the adoption of GASB Statement Nos. 68 and 75, districts have been reporting their share of the MPERS plan funded status in the government-wide financial statements of the district.

At September 30, 2019, the pension portion of the MPERS plan had a net pension liability of approximately \$33.8 billion. This is an increase from the reported amount of \$30.7 billion at September 30, 2018, an increase of approximately 10 percent. This increase meant that, for the year ended June 30, 2020, districts reported a higher net pension liability than they had in the previous year, despite the fact that districts continued to make their required contributions to the plan during fiscal year 2020. One of the primary reasons for the increase in the liability was the result of a recently completed five-year experience study. The study results had the impact of increasing computed liabilities and contribution requirements. Additionally, the discount rate was lowered by 0.25 basis points, which also had the impact of increasing the pension liability.

At September 30, 2019, the retiree health care portion (OPEB) of the MPERS plan had a net OPEB liability of approximately \$7.3 billion. This is a decrease from the reported amount of \$8.1 billion at September 30, 2018, a decrease of approximately 10 percent. The discount rate was lowered by 0.20 basis points, which had the unfavorable impact of increasing the liability. However, this was largely offset by the results of a favorable experience study adjustment related to a decrease in the projected per person health benefits costs.

Fund Balance

The financial turmoil encountered during the preparation for final amendments to the School District's budget at the end of the 2020 fiscal year highlighted the importance of maintaining adequate fund balance. The unknown economic impacts of the pandemic led to communications from the State projecting significant School Aid Fund shortfalls, requiring districts to plan for the worst. Although the ultimate proration for 2020 totaled \$175 per pupil, rather than original estimates of \$650 to \$700 per pupil cuts, districts with adequate fund balance were best positioned to absorb this very late funding adjustment.

During the 2019-2020 school year, Novi Community School District's General Fund expenditures exceeded revenue by approximately \$1,379,000. This resulted in reducing the General Fund fund balance to approximately \$11,098,000 at June 30, 2020. Fund balance goals are often stated in terms of a percentage of total expenditures. As a point of reference, the statewide average for school districts at June 30, 2019 is approximately 14.20 percent of expenditures. The School District's fund balance percentage is 13.86 percent as of June 30, 2020.

Clearly, the School District will continue to face a difficult budgeting environment in 2020-2021 due to the unknowns surrounding the duration and impact of the pandemic on the State's economy and the School Aid Fund. School districts will need to strategically utilize federal grant funding and consider the impacts of educational service delivery on pupil count. Fund balance management will be an essential element for district success moving forward in these uncertain times.

Novi Community School District

Informational Items (Continued)

Significant Changes in the Future to the Financial Reporting Model for Schools

Under the current Governmental Accounting Standards Board (GASB) standards, school districts have been reporting using the current framework for approximately two decades. While the current financial statement presentation has worked, the GASB is looking to improve its effectiveness for all governments.

This project kicked off in August 2013. Recently, exposure drafts were issued in June 2020 titled "Financial Reporting Model Improvements" and "Recognition of Elements of Financial Statements." The GASB's goal is to have final standards issued by June 2022.

Once adopted by the GASB, these new standards will have a significant impact on the accounting and financial reporting for school districts. Currently, school districts account for activity in the funds using the modified accrual basis of accounting. The exposure drafts argue that, under the current model, there is no sufficient framework that ensures that governmental entities are consistently reporting similar types of transactions in their financial statements. They also argue that the time period looked at for certain transactions in fund accounting is too short and that the current method has too many piecemeal guidance points rather than a conceptual framework against which transactions can be applied in order to determine the correct accounting. Some of the proposed changes in the exposure drafts (which are significantly different compared to the current model) include the following:

- Requiring additional information in the management's discussion and analysis (MD&A)
- In the budget-to-actual statements, requiring a column that would show the variances between the original and amended budget
- In the fund-based statements:
 - Significant terminology changes - "Revenue" will be referred to as "inflows of resources" and "expenditures" as "outflows of resources." In addition, many of the statements will be renamed, and some of the fund-type definitions will be changed.
 - "Modified accrual" accounting would change to "short-term financial resources measurement focus." Generally, transactions would be accounted for in the governmental funds if they are expected to be converted to cash or paid in cash within 12 months of the school district's year end. A typical example would be revenue recognition. Under today's rules, if a receivable is not collected within 60 days of the school district's year end, then the related revenue, generally, must be deferred until the following year. Under the proposed changes, the revenue can be recognized in the current period as long as it will be collected within one year of the current period end. In this example, revenue in the funds may be recognized sooner in the proposed new model as compared to the current model. This change will impact the timing of when revenue and expenditures are recorded in the governmental funds; in addition, the actual financial statements themselves will actually look quite different from a presentation perspective. This is a significant change.

The exposure draft allows for a phased adoption. Districts with total annual revenue (across all funds) over \$75 million will adopt in the year ending June 30, 2025. Those under \$75 million will adopt in the year ending June 30, 2026. We will continue to monitor progression very closely. When the new standards ultimately get issued, we will work with your business office to ensure smooth and efficient adoption.

Understanding and Managing Potential Threats to Your Data

Before the pandemic, education was one of the top targets for ransomware attacks. Working remotely during the pandemic has led to a global rise in cyberattacks. School districts shifted to remote learning quickly; in so doing, security controls may have been relaxed. In today's age of continual reports of cyberattacks, school districts need to be aware of where potential risks lie and how they are addressed and communicated to employees and the public.

When it comes to cybersecurity, the human element is still the weakest link and most targeted, as passwords like "August2020" can be easily guessed, and emails continue to trick people into clicking links and opening attachments. Information security is a district-wide issue, not just an IT department responsibility, requiring a combination of people, processes, and technology to effectively secure student, employee, and financial data. Now is the time to take a step back and assess exactly where your data is and the controls surrounding it.

Key questions to ask include the following:

- Do you know where all of the various data resides in the School District? Are employees storing district data with personally identifiable information (PII) or that is subject to FERPA on file-sharing sites or flash drives? Is the data being emailed to personal accounts?
- How secure is your data with at least a portion of your students and teachers working remotely?

Having an external party do an assessment on vulnerabilities may provide additional support to the IT team for initiatives it is implementing, providing peace of mind for the board that vulnerabilities have been assessed and addressed and allowing for confident communication to the public that its student and employee data is secure. If you are interested in discussing this further, we would be happy to continue the conversation.

IT Assessment and Planning

The success of the "Return to Learn" plan for many districts is predicated on reliable, robust, and secure technology, as well as an effective IT support function. The impact of the pandemic and remote working and learning on the IT support operations cannot be overstated. In a matter of weeks, many IT departments shifted from supporting teachers and staff to supporting teachers, staff, students, and parents, resulting in an incredible increase in support requirements. Regardless of how many students are now in a remote learning environment, the School District's IT support requirements have changed.

This may be a good time to consider an IT assessment that reviews information technology from people, process, and technical perspectives. Areas of focus include governance, IT staff and organization, use of external service providers, service delivery, network and device management and monitoring, cybersecurity policies and procedures, and the technology itself. An IT assessment provides an objective evaluation of current operations with an actionable plan for improvements and enhancements. Many districts use the results of an IT assessment as their action plan for the next two to three years. We would be happy to discuss how we can help.

Disaster Recovery Planning/Business Continuity Planning

The last six months have highlighted the need for business continuity planning and, by association, disaster recovery planning. While not the same as a pandemic plan, school districts today need an updated business continuity plan, including plans for both pandemics and disasters.

If districts currently do not have an updated IT disaster recovery plan (DRP) in place, it is essential to prepare one outlining (1) what constitutes a disaster, (2) how a disaster is declared, and (3) what actions will be undertaken (and by whom) in the event of a disaster. Included in the planning process are two assessments: (1) a threats and risk assessment identifying and evaluating potential threats and their likelihood and (2) a business impact analysis evaluating the criticality and dependencies of various systems. These analyses are then used to develop recovery strategies, including the identification of restoration targets in terms of time (e.g., the system will be up and running within 24 hours).

DRPs should be collaboratively developed, including IT and business owners of the various systems. Plans should also be tested on a regular basis to ensure that staff understand their roles and responsibilities, the technologies work as intended, and the action items in the plan are appropriately identified. We would be happy to discuss how we can assist the School District.

Novi Community School District

**Federal Awards
Supplemental Information
June 30, 2020**

Novi Community School District

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Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Independent Auditor's Report

To the Board of Education
Novi Community School District

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Novi Community School District (the "School District") as of and for the year ended June 30, 2020 and the related notes to the financial statements, which collectively comprise the School District's basic financial statements. We issued our report thereon dated October 19, 2020, which contained unmodified opinions on the financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to October 19, 2020.

The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis, as required by the Uniform Guidance, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Plante & Moran, PLLC

October 19, 2020



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Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of
Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

To Management and the Board of Education
Novi Community School District

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Novi Community School District (the "School District") as of and for the year ended June 30, 2020 and the related notes to the financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated October 19, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the School District's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

To Management and the Board of Education
Novi Community School District

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Plante & Morse, PLLC

October 19, 2020

Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance
Required by the Uniform Guidance

Independent Auditor's Report

To the Board of Education
Novi Community School District

Report on Compliance for Each Major Federal Program

We have audited Novi Community School District's (the "School District") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on the School District's major federal program for the year ended June 30, 2020. The School District's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal program.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the School District's major federal programs based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the School District's compliance.

Opinion on Each Major Federal Program

In our opinion, the School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2020.

Report on Internal Control Over Compliance

Management of the School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control over compliance.

To the Board of Education
Novi Community School District

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Plante & Morse, PLLC

October 19, 2020

Novi Community School District

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2020

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	CFDA Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2019	Adjustments and Transfers	Federal Funds/ Payments In-Kind Received	Federal Expenditures	Accrued Revenue at June 30, 2020	Current Year Cash Transferred to Subrecipients
Clusters:										
Child Nutrition Cluster - U.S. Department of Agriculture -										
Passed through the Michigan Department of Education:										
Noncash Assistance (Commodities) -										
National Lunch Program Bonus Commodities 2019-2020	N/A	10.555	\$ 103,353	\$ -	\$ -	\$ -	\$ 103,353	\$ 103,353	\$ -	\$ -
Cash Assistance:										
COVID-19 - Unanticipated School Closures Program 2019-2020	200902	10.555	397,342	-	-	-	319,025	397,342	78,317	-
National School Lunch Program 2018-2019	191960	10.555	320,455	320,455	15,211	-	15,211	-	-	-
National School Lunch Program 2019-2020	201960	10.555	232,327	-	-	-	232,327	232,327	-	-
National School Lunch Program (incl. commodities) Subtotal		10.555	1,053,477	320,455	15,211	-	669,916	733,022	78,317	-
National School Breakfast Program 2018-2019	191970	10.553	25,567	25,567	1,427	-	1,427	-	-	-
National School Breakfast Program 2019-2020	201970	10.553	20,176	-	-	-	20,176	20,176	-	-
National School Breakfast Program Subtotal			45,743	25,567	1,427	-	21,603	20,176	-	-
Total Child Nutrition Cluster			1,099,220	346,022	16,638	-	691,519	753,198	78,317	-
Special Education Cluster - U.S. Department of Education -										
Passed through the Oakland County ISD:										
IDEA Flowthrough:										
IDEA Flowthrough 1819	190450	84.027	868,713	868,713	118,597	-	118,597	-	-	-
IDEA Flowthrough 1920	200450	84.027	815,304	-	-	-	663,739	815,304	151,565	-
Total IDEA Flowthrough			1,682,017	868,713	118,597	-	782,336	815,304	151,565	-
IDEA Preschool Incentive:										
IDEA Preschool 1819	190460	84.173	34,506	34,506	7,632	-	7,632	-	-	-
IDEA Preschool 1920	200460	84.173	42,375	-	-	-	26,087	42,375	16,288	-
Total IDEA Preschool Incentive			76,881	34,506	7,632	-	33,719	42,375	16,288	-
Total Special Education Cluster			1,758,898	901,219	126,229	-	816,055	857,679	167,853	-
Medicaid Cluster - U.S. Department of Health and Human Services -										
Passed through the Oakland County ISD - MDCH Medicaid Administrative -										
Outreach Cluster - 2019-2020 Medicaid	N/A	93.778	25,216	-	-	-	25,216	25,216	-	-

Novi Community School District

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2020

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	CFDA Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2019	Adjustments and Transfers	Federal Funds/ Payments in-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2020	Current Year Cash Transferred to Subrecipients
Other federal awards:										
U.S. Department of Agriculture - Passed through the Michigan Department of Education - Child and Adult Care Food Program:										
Child and Adult Care Food Program 2018-2019	191920	10.558	\$ 1,291	\$ 1,291	\$ 223	\$ -	\$ 223	\$ -	\$ -	\$ -
Child and Adult Care Food Program 2019-2020	201920	10.558	1,137	-	-	-	1,136	1,136	-	-
Child and Adult Care Food Program Subtotal			2,428	1,291	223	-	1,359	1,136	-	-
U.S. Department of Education - Passed through the Michigan Department of Education:										
Title I Part A - Improving Basic Programs - 1920	201530	84.010	126,209	-	-	-	105,098	126,208	21,111	-
Title II Part A - Improving Teacher Quality:										
Title II Part A 1819	180520	84.367	151,142	72,223	17,089	-	44,505	27,416	-	-
Title II Part A 1920	200520	84.367	129,076	-	-	-	38,143	95,747	57,604	-
Total Title II Part A			279,218	72,223	17,089	-	82,648	123,163	57,604	-
Title III LEP - English Proficiency:										
Title III LEP 1819	180580	84.365	204,894	107,031	31,860	-	34,658	2,998	-	-
Title III LEP 1920	200580	84.365	223,415	-	-	-	95,185	87,340	(27,845)	-
Total Title III LEP			428,309	107,031	31,860	-	129,841	70,338	(27,845)	-
Title IV Part A - SSAFE -										
Title IV LEP 1920	200750	84.424A	20,803	-	-	-	-	19,269	19,269	-
Adult Education ABE Instruction:										
Adult Education ABE Instruction 1819	181130	84.002	130,502	130,502	23,835	-	23,835	-	-	-
Adult Education ABE Instruction 1920	201130	84.002	137,000	-	-	-	94,584	137,000	42,416	-
Total Adult Education			267,502	130,502	23,835	-	118,419	137,000	42,416	-
Total noncluster programs passed through the Michigan Department of Education			1,124,268	311,047	72,807	-	437,365	477,113	112,555	-
Total federal awards			\$ 4,007,603	\$ 1,558,288	\$ 215,674	\$ -	\$ 1,970,155	\$ 2,113,206	\$ 358,725	\$ -

Novi Community School District

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2020

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Novi Community School District (the "School District") under programs of the federal government for the year ended June 30, 2020. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the School District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the School District.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

The School District has elected not to use the 10 percent *de minimis* indirect cost rate to recover indirect costs, as allowed under the Uniform Guidance.

Note 3 - Grant Auditor Report

Management has utilized the Cash Management System (CMS) Grant Auditor Report in preparing the schedule of expenditures of federal awards. Unreconciled differences, if any, have been disclosed to the auditor.

Note 4 - Noncash Assistance

The value of the noncash assistance received was determined in accordance with the provisions of the Uniform Guidance.

Novi Community School District

Schedule of Findings and Questioned Costs

Year Ended June 30, 2020

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes X None reported
- Noncompliance material to financial statements noted? Yes X None reported

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes X None reported

Type of auditor's report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)?

 Yes X No

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
-------------	------------------------------------

10.553/10.555	Child Nutrition Cluster
---------------	-------------------------

Dollar threshold used to distinguish between type A and type B programs:

\$750,000

Auditee qualified as low-risk auditee?

 X Yes No

Section II - Financial Statement Audit Findings

None

Section III - Federal Program Audit Findings

None



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Novi Community School District

For year ended June 30, 2020



Novi Community School District Summary of Audit Results

2

Financial Statement Audit

- Unmodified opinion – Highest form of assurance
- No material weaknesses (internal controls) identified
- No material noncompliance noted

Federal Awards Audit

- District is in compliance with Federal guidelines
- Major program audited – Child Nutrition Cluster
- District is a Low Risk Auditee
- No federal audit findings identified during our testing

Thank you to the business office for their professionalism and cooperation which allowed us to complete a timely audit!





Novi Community School District General Fund – Year End Summary June 30, 2020

3

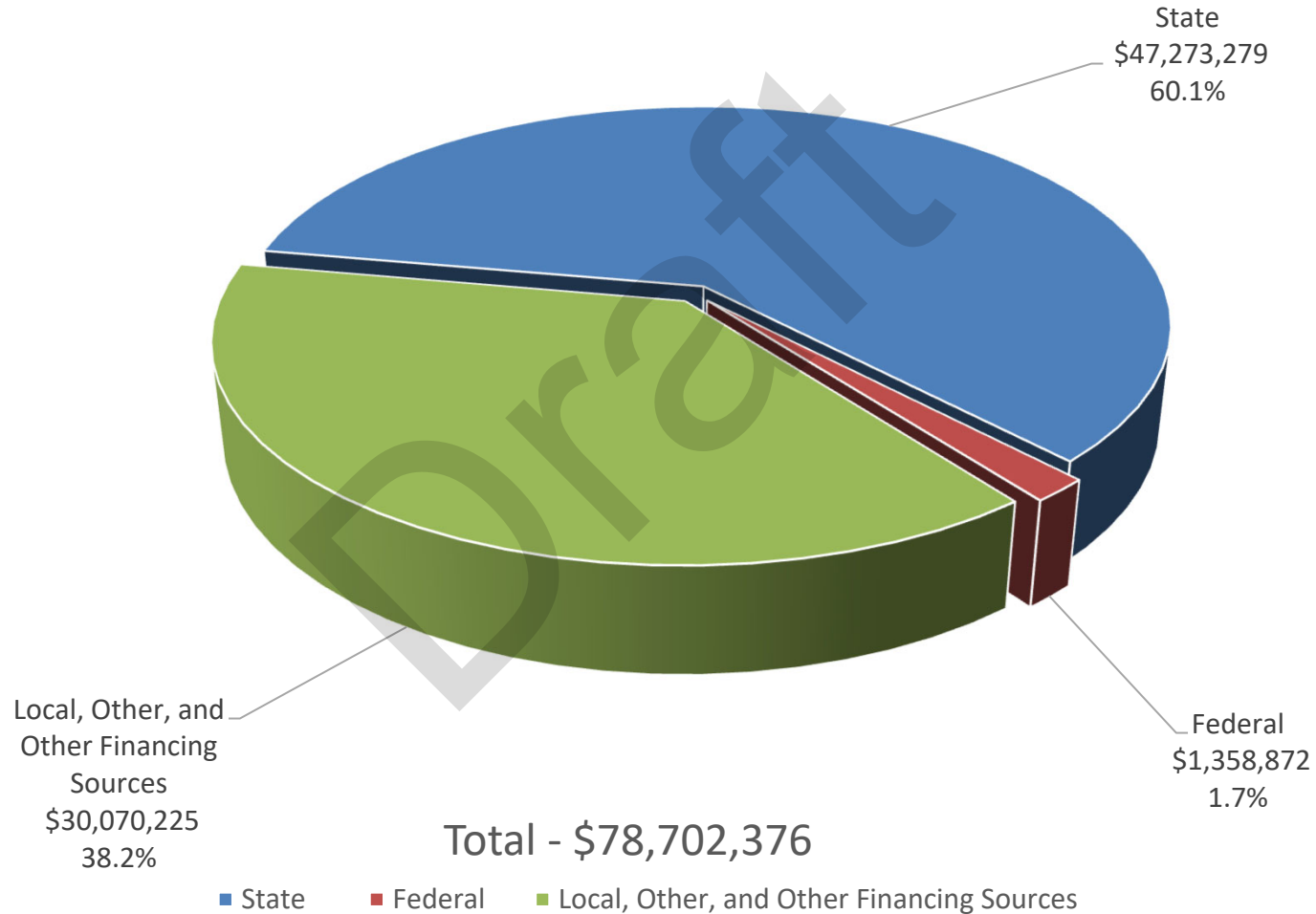
	<u>Final Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>	<u>Variance</u>
Revenue & Other Financing Sources	\$ 78,882,779	\$ 78,702,376	\$ (180,403)	-0.23%
Expenditures	<u>81,533,069</u>	<u>80,081,656</u>	<u>(1,451,413)</u>	1.78%
Change in Fund Balance	<u>\$ (2,650,290)</u>	<u>\$ (1,379,280)</u>	<u>\$ 1,271,010</u>	





Novi Community School District General Fund – Revenue & Other Financing Sources Year Ended June 30, 2020

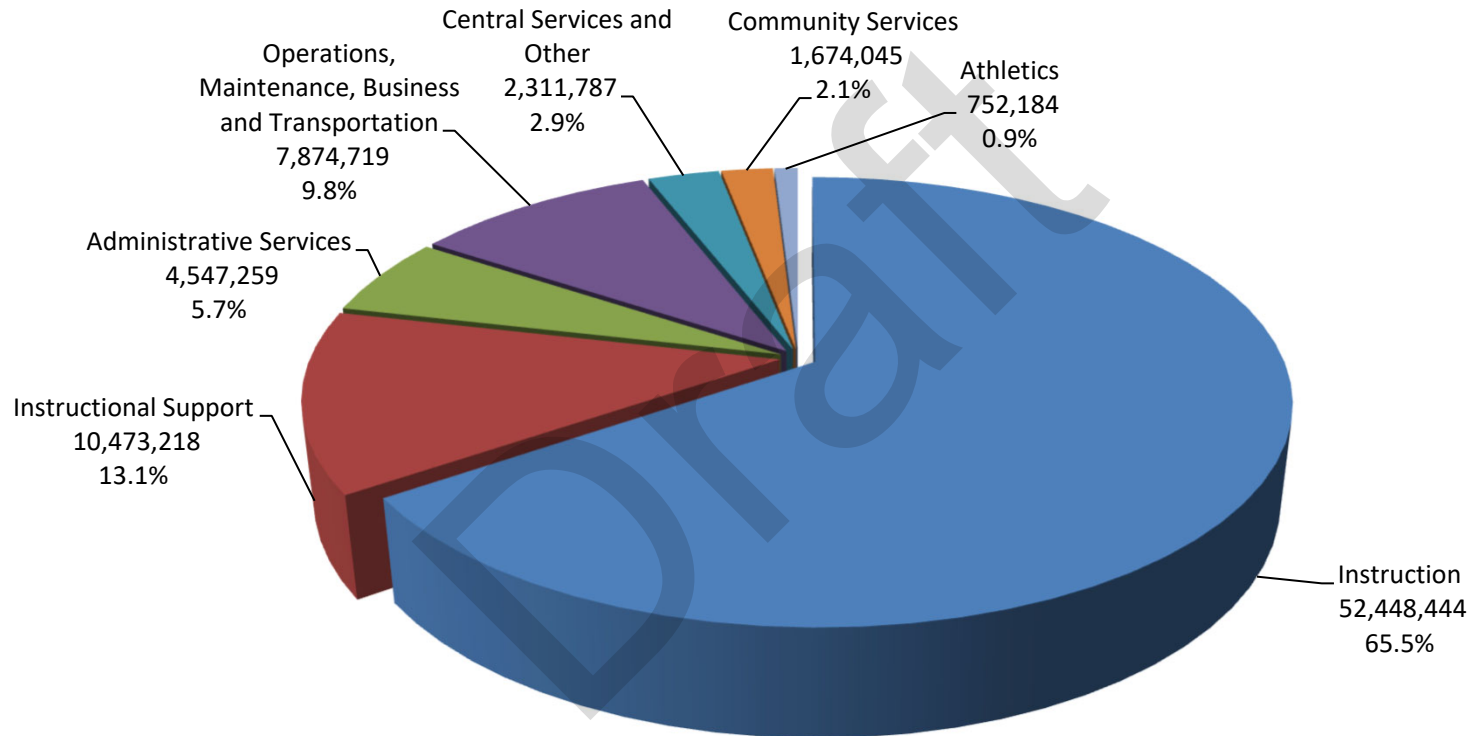
4





Novi Community School District General Fund – Expenditures By Function Year Ended June 30, 2020

5



Total - \$80,081,656

Instruction and Instructional Support represent a total of 78.6% of General Fund expenditures





Novi Community School District General Fund – Expenditures Comparison to Oakland County Averages

6

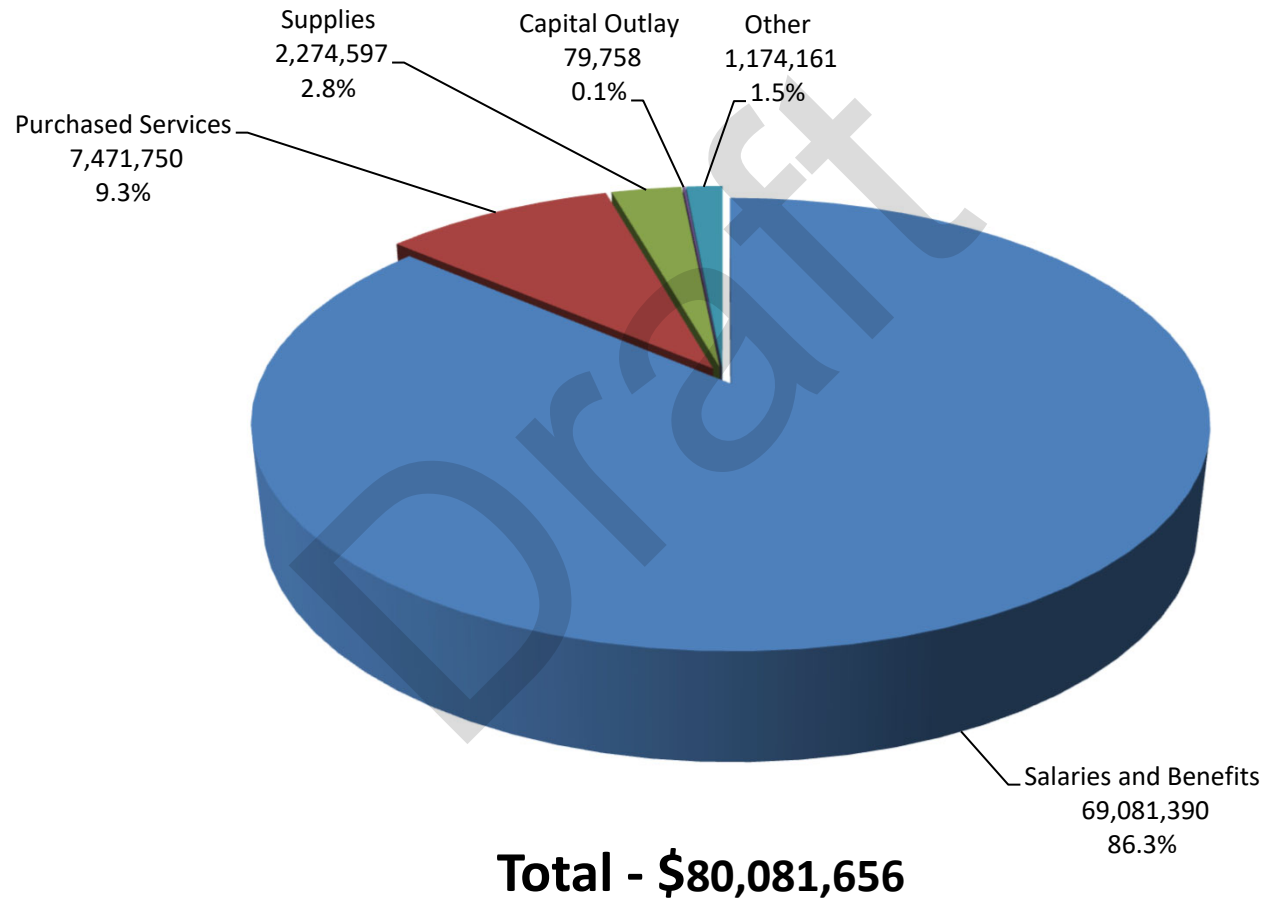
	Oakland County Averages (FY 2018-2019)			
	Novi (FY 2018-2019)	<u>Low</u>	<u>Average</u>	<u>High</u>
Instructional	65.20%	48.14%	61.48%	68.32%
Instructional Support	13.16%	8.15%	12.52%	14.43%
School Administration	4.94%	4.75%	5.46%	7.10%
Operations/maintenance	5.99%	5.71%	7.83%	12.08%
Non-Instructional Support	14.46%	13.74%	18.74%	28.91%





Novi Community School District General Fund – Expenditures By Object Year Ended June 30, 2020

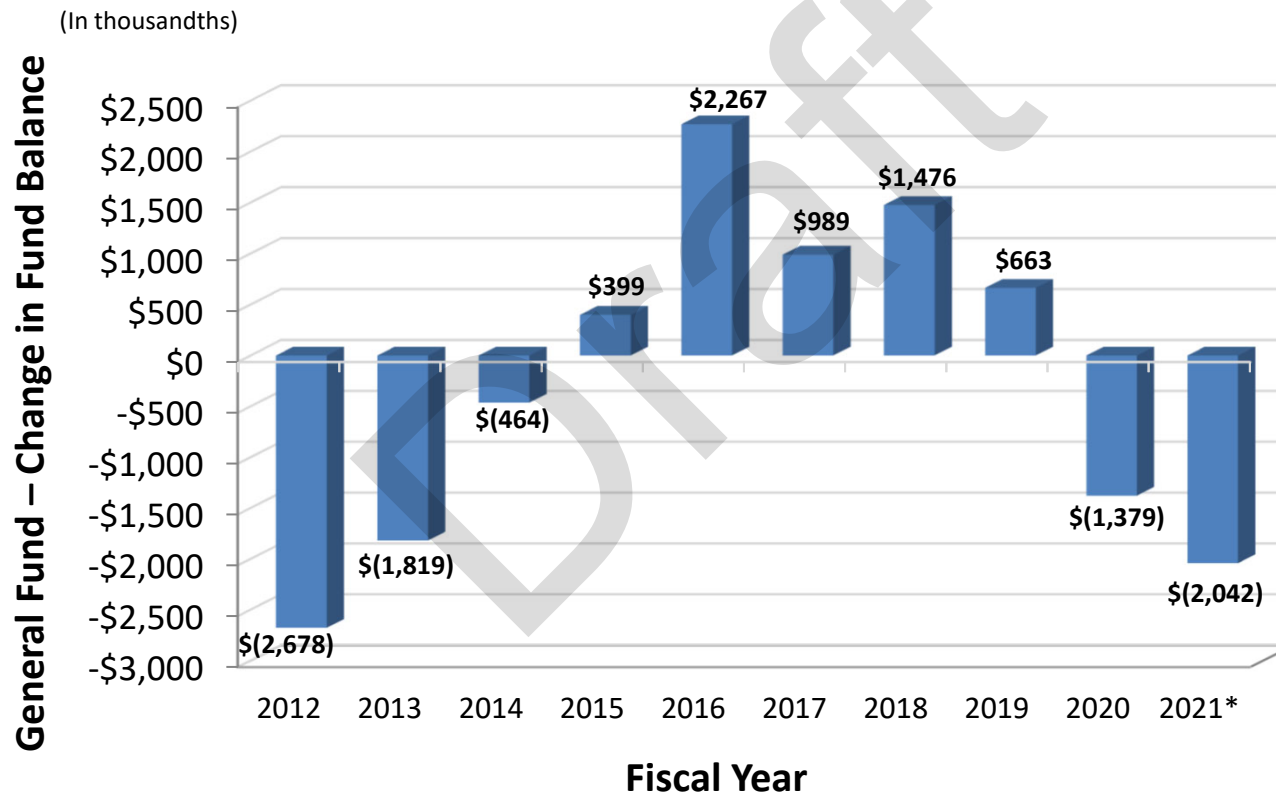
7





Novi Community School District Comparative General Fund Operating Results Years Ended June 30

8



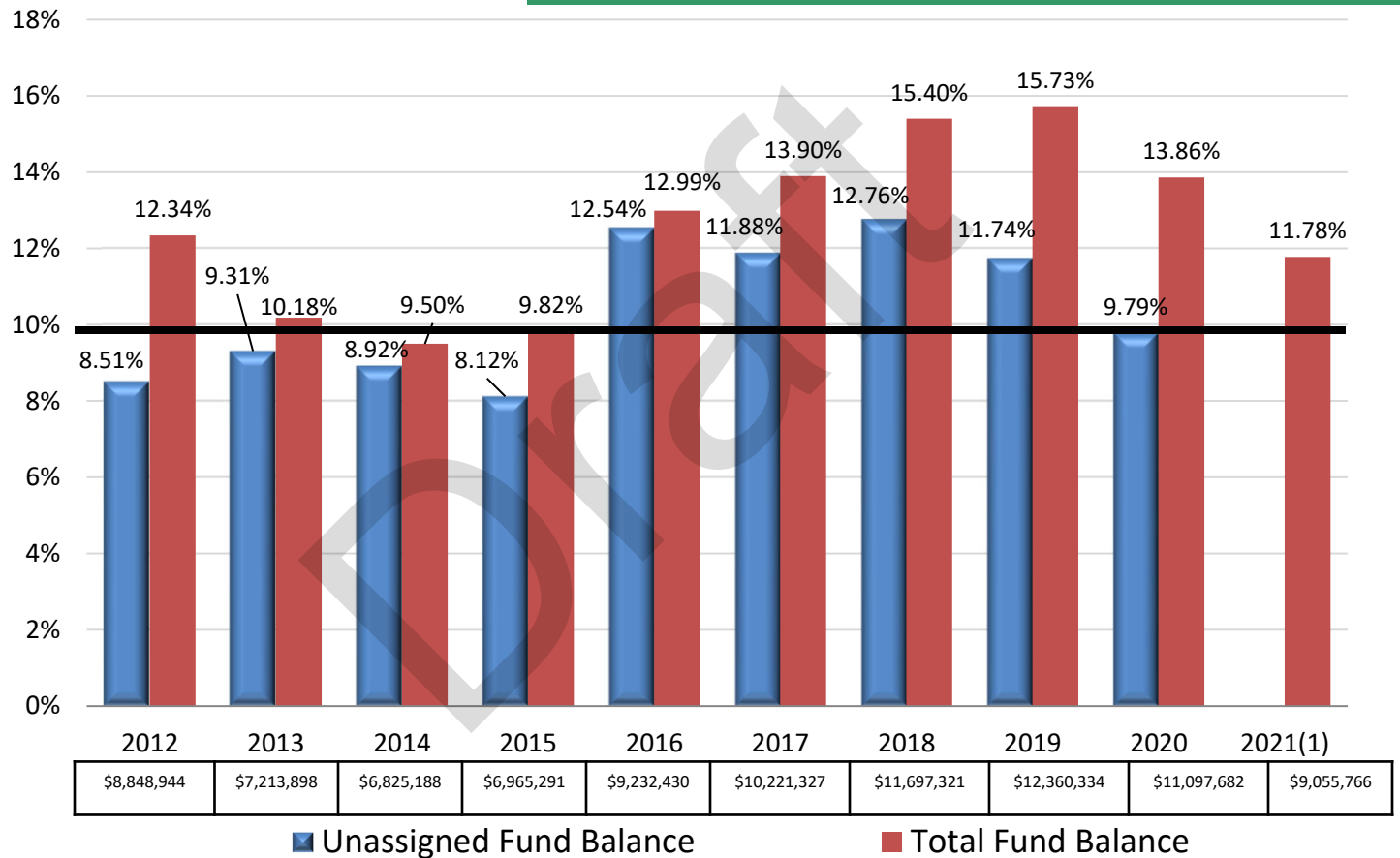
* 2021 projected results as obtained from the original adopted budget for the General Fund





Novi Community School District General Fund, Fund Balance – As a Percent of Expenditures Years Ended June 30

9



(1) Projected





Novi Community School District 2020 Highlights

10

- During 2020 there was continued investment in buildings and facilities through community support of bond approvals and the sinking fund. Total capital outlay for 2020 was approximately \$4.1 million of which approximately \$3.8 million was spent from the Sinking Fund, 2017 and 2020 Capital Projects Fund for construction, technology, furniture/equipment and other capital outlay expenditures. Without these funds, the General Fund would be responsible for incurring the majority of the expenditures related to these improvements.
- GASB 84, Fiduciary Activities, was adopted as of 7/1/19. The District previously reported the Agency Fund (primarily student activity accounts) as a Fiduciary type fund. Due to the structure in which how those accounts are managed, the new accounting rule required those funds to be reported in a governmental type fund beginning this year. The majority of the balances were moved to a new special revenue fund, the Student Activities Fund, and the remainder are now reported in the General Fund.





Novi Community School District 2020 Highlights

11

- COVID-19 Pandemic - Financial Impacts

- District originally received a \$120 increase per pupil for fiscal year 2020, meaning that 2020 would have been the first year in which funding was restored to pre 2012 levels when all districts received a \$470 cut. However, due to the pandemic and impact on the State's budget, a proration in 2020 of \$175 per pupil occurred meaning the District received a net reduction of \$55 per pupil as compare to last year.
- Federal Funding
 - No additional funding in fiscal year 2020, aside from the food service program modification.
 - Fiscal Year 2021 – The School District received restricted federal dollars passed through from both the State and County, related to the federal CARES Act. These grant dollars have limitations on how they can be spent and will be subject to federal compliance audits in 2021.





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Draft

Thank you.

**BOARD OF EDUCATION
NOVI COMMUNITY SCHOOL DISTRICT
NOVI, MICHIGAN
November 5, 2020**

SUPERINTENDENT OF SCHOOLS

TOPIC: Consent Items

Items included in the Consent Items are those which have previously been considered by the Board in committee or at a prior meeting, or of such a routine nature, that discussion is not required. Board members may request that any items be removed from Consent Items for further discussion, if additional information is needed or available.

CONSENT ITEMS

- A. Approval of Minutes
 - a. Regular Meeting Minutes of October 15, 2020
- B. Approval of Bills
 - a. Board Report
 - b. Check Register for September 2020
 - c. Purchase Card Report from August 1, 2020 through August 31, 2020

RECOMMENDATION:

That the Novi Community Schools Board of Education approve the Consent Item(s) as presented.

**APPROVED AND RECOMMENDED
FOR BOARD ACTION**



Steve Matthews, Superintendent



Minutes of Regular Meeting, October 15, 2020
Novi Community School District
Board of Education

A Regular Meeting of the Board of Trustees of Novi Community School District was held on Thursday, October 15, 2020, beginning at 7:02 PM in the Novi Middle School, Auditorium.

Present: Dr. Ruskin, Mrs. Murphy, Mrs. Hood, Mr. Cook, Mr. Smith, and Mrs. Roney
(by Roll Call)

Absent: Mr. Mena

PLEDGE OF ALLEGIANCE

Members of the audience joined with the Board in the Pledge of Allegiance.

APPROVAL OF THE AGENDA

It was moved by Mr. Smith and supported by Mrs. Roney that the Novi Board of Education approve the agenda as presented.

Ayes: 6 Dr. Ruskin, Mr. Smith, Mrs. Murphy, Mrs. Hood, Mr. Cook, and Mrs. Roney
(by Roll Call)

Nays: 0

MOTION CARRIED

COMMENTS FROM THE AUDIENCE RELATED TO AGENDA ITEMS

Eighteen (18) in-person people and thirty-seven remote people commented on the return to school plan.

CONSENT ITEMS

Items included in the Consent Items are those which have previously been considered by the Board in committee or at a prior meeting, or of such a routine nature, that discussion is not required. Board members may request that any items be removed from Consent Items for further discussion, if additional information is needed or available.

CONSENT ITEMS

A. Approval of Minutes

- a. Regular Meeting Minutes of October 1, 2020
- b. Closed Session Meeting Minutes of October 1, 2020
- c. Board Work Session Meeting Minutes of October 12, 2020

B. Approval of Bills

- a. Board Report
- b. Check Register for August 2020
- c. Purchase Care Report for July 1, 2020 through July 31, 2020

It was moved by Mrs. Murphy and supported by Mr. Cook that the Novi Board of Education approve the agenda as presented.

Ayes: 6 Dr. Ruskin, Mr. Smith, Mrs. Murphy, Mrs. Hood, Mr. Cook, and Mrs. Roney
(by Roll Call)

Nays: 0

MOTION CARRIED

ACTION ITEMS

Personnel Report

Gary Kinzer, Assistant Superintendent of Human Resources, presents for your consideration the following personnel changes:

A. New Hires

<u>Name</u>	<u>Bldg.</u>	<u>Assignment</u>	<u>Reason</u>	<u>Rate</u>	<u>Effective</u>
DeAlmeida, Michelle	Career Prep/Adult Ed	Math Teacher	New Hire	Hourly	10-19-20
Drazin, Amanda	Career Prep	Spanish Teacher	New Hire	Hourly	10-19-20
Bowyer, Jill	Transportation	Perm Sub Driver	Position Chg.	Hourly	10-16-20
Charfi, Hana	Adult Ed	Secretary	Position Chg.	Level B	10-16-20

B. Retirements and Resignations

<u>Name</u>	<u>Bldg.</u>	<u>Assignment</u>	<u>Reason</u>	<u>Effective</u>
Martinez De Brilanti, Martha	Career Prep	Spanish Teacher	Resigned	09-22-20

C. Leaves of Absence

<u>Name</u>	<u>Bldg.</u>	<u>Assignment</u>	<u>Reason</u>	<u>Effective</u>
-------------	--------------	-------------------	---------------	------------------

It was moved by Mrs. Hood and supported by Mr. Mena that the Novi Board of Education adopts the personnel report recommendations as presented.

Ayes: 6 Dr. Ruskin, Mr. Smith, Mrs. Murphy, Mrs. Hood, Mr. Cook, and Mrs. Roney
(by Roll Call)

Nays: 0

MOTION CARRIED

Interlocal Governmental Agreement with Oakland County

The Oakland County Board of Commissioners has allocated a portion of its CARES Act funds to Oakland County School Districts, including the Novi Community School District. In order to receive the funds, Oakland County requires that the District enter into an Interlocal Governmental Agreement.

The Interlocal Governmental Agreement sets forth the terms required to receive the funds, spelling out responsibilities of the county and the district.

The Novi Community School District will receive up to \$ \$708,575.28 in reimbursements for expenses related to COVID-19.

It was moved by Mrs. Roney and supported by Mrs. Murphy that the Novi Community School District approve the Interlocal Governmental Agreement with Oakland County to allow for the distribution of CARES Act funds.

Ayes: 6 Dr. Ruskin, Mr. Smith, Mrs. Murphy, Mrs. Hood, Mr. Cook, and Mrs. Roney
(by Roll Call)

Nays: 0

MOTION CARRIED

There was a brief break at 8:19 PM. The Board returned at 8:25 PM.

Learning Plan

On March 12, 2020, Governor Whitmer temporarily suspended K-12 instruction and encouraged schools to provide the best alternative means of instruction.

On April 1, 2020, the Governor closed schools for the rest of the 2019-2020 school year and required schools to develop a Continuity of Learning Plan.

On June 30, 2020, Governor Whitmer published her Return to School Roadmap to guide schools as they prepared for fall 2020 return to school.

On July 7, 2020, the Novi Community School District published its ROAR (Responsive Organizational and Academic Return) Plan. This plan was in response to the requirements of Executive Order 142.

On July 16 and July 30, the Novi Community School District Board of Education discussed Return to School planning and preparation.

On August 6, 2020, the Board approved a Return to School recommendation. The recommendation stated:

That the Novi community School District Board of Education approve the following options for our fall 2020 return to school:

- *In-person: A hybrid blend of in-person and virtual instruction with strict adherence to clear safety protocols. The board directs the administration in concert with the teachers to identify the best possible hybrid option.*
- *Virtual online instruction: An online, virtual learning program for students*
- *The Board of Education commits to these options through November 6, 2020.*

After the August 6 vote, parents were sent a commitment form for the start of the school year. The form asked parents to commit to either the hybrid or the virtual format. In the Frequently Asked Question, it was stated that parents would be given an option to change after November 6.

After commitments were made, our administrative staff spent hours planning and preparing for the upcoming school year. Schedules were created trying to balance hybrid and virtual class loads, class requests at the middle and high school, and the needs of students and staff.

School started on September 8. Approximately 55% of parents chose the virtual option and 45% of parents chose the hybrid option.

On August 20, 2020, Public Act 149 was signed into law that required an Extended COVID-19 Learning Plan. The Novi Community School District Board of Education approved the extended learning plan on September 24, 2020.

The Extended COVID-19 Learning Plan requires that the Board of Education each month reconfirm how instruction is going to be delivered during the 2020-2021 school year.

The administration created and sent surveys to parents, teachers, and students. The intent was to gather information for the Board and to assist the administration in the development of its recommendation.

Tonight the following will be reviewed with the Board of Education:

- COVID-19 numbers as required by law
- Results of the student, parent, and teacher survey

It was moved by Mrs. Roney and supported by Mrs. Murphy that the Novi Community School District

Board of Education,

In order to provide certainty for our students, parents, and teachers, the Novi Community School District Board of Education reconfirm the following options through January 22, 2021, the end of the first semester:

- In-person: A hybrid blend of in-person and virtual instruction with strict adherence to clear safety protocols. Students will attend in-person school two days a week, virtual experience on Wednesday, and be provided at-home experiences two days a week.*
- Virtual online instruction: An online, virtual learning program for students*

We will continue to focus on improving both our hybrid and our virtual programming.

The Return to School Plan will be reviewed again in November.

Ayes: 5 Dr. Ruskin, Mrs. Murphy, Mrs. Hood, Mr. Cook, and Mrs. Roney
(by Roll Call)
Nays: 1 Mr. Smith **MOTION CARRIED**

There were no items for information and discussion this evening.

INFORMATION AND DISCUSSION

Middle Cities Resolution

The Novi Community School District has been a member of the Middle Cities Risk Management Trust since 1993. This Trust provides property, general liability, auto liability, and errors and omissions insurance for the District.

There are 32 member school districts and other entities in this Trust and each member has a designated Trustee, Alternate Trustee and Risk Management Coordinator. With the departure of Jill Minnick who was Novi's designated Trustee, the District is required to appoint new individuals to fill these roles.

The proposed Resolution is submitted to the Board of Education tonight for information and discussion, with approval at the next regular meeting of the Board of Education on November 5, 2020.

COMMITTEE REPORTS

Curriculum Committee

Mrs. Roney, Board Trustee and Chair of the Curriculum Committee, reported the committee met this week and discussed the Health Textbook, PE requirements, and the Oakland County DEI Committee activities.

COMMENTS FROM THE AUDIENCE

Two in-person people, who had spoken earlier, commented on the return to school plan.

SUPERINTENDENT'S REPORT

Dr. Steve Matthews, Superintendent of Schools, expressed his appreciation to the Board and the community for their comments they have made tonight. He stated that we were able to express our opinions with each other. Dr. Matthews said these are difficult times and he appreciated the work that they are doing in the difficult position that they have been put in to try to find answers.

ADMINISTRATIVE REPORTS

Mr. McIntyre, Assistant Superintendent of Business and Operations, announced that all student meals are now free for the remainder of the 2021 school year.

Dr. Gary Kinzer, Assistant Superintendent of Human Resources, reported that they held the first virtual Mentee Monday for October 12, 2021. He stated that there were 20 new teachers and this replaced the orientation that new teachers would have normally had before school starts in August. Dr. Kinzer reported that the next session will be in November.

Dr. RJ Webber, Assistant Superintendent for Academic Services, expressed his gratitude to everyone who had commented and to the kids for their tremendous courage to come and speak to the Board. He stated that he wanted them to know that they have been heard and that we will do our best to make it happen. Dr. Webber said that the feedback was good and that he knows it is hard to teach our own kids. He mentioned that we are genuinely doing everything we can to get there. Dr. Webber reported that he heard loud and clear, even from our staunchest critics, that they understand the teachers were doing everything they could. He stated that we will get through this together.

BOARD COMMUNICATION

Mrs. Roney, Board Trustee, reported that we are doing a wonderful job, the administration, the teachers and that we are doing the best that we can. She stated that there is not a person here who does not want our kids back five (5) days a week. Mrs. Roney said that is our ultimate goal, but we have to get there safely. She mentioned that the kids might carry it home to grandma, who might be living in the home, so there is a concern there. Mrs. Roney reported that is why we have 55% of our people doing virtual, but we will get there. She stated, we hear you.

Mrs. Hood, Board Treasurer, expressed her gratitude to the teachers. She reported that they are executing on the plan that has been given to them and they are doing yeoman's work. Mrs. Hood stated that they love our kids and the kids love them, so she just wanted to say thank you to them.

Dr. Ruskin, Board President, reported that there is a Laramie Project, a show, being put on by our high school students. She stated that they have gotten innovative and creative and it is outside of the atrium, before you walk into the auditorium. She reported that it is tonight and tomorrow night. Dr. Ruskin said that you can find it on the website or on Twitter.

Dr. Ruskin mentioned she looks forward to working with the Board regarding DEI, which is the Diversity, Equity, and Inclusion group and hearing what our DEI committee is doing here in our District. She reported that this will open up an opportunity for student voice. Dr. Ruskin stated that there is an opportunity to form a committee and get a better understanding of what is going on and develop an umbrella of all of the different moving parts. She said that Oakland Schools is looking at best practices and how we can implement them here in Novi.

Dr. Ruskin expressed her gratitude to the administration, the Board, and the community for the conversation tonight. She expressed her appreciation for all of the emails and those who attended and those who were listening.

Dr. Ruskin mentioned that although emotions got high and there were a few bumps in the road tonight, we are all community. She reported that whether it be my neighbor or someone she had never met, she believes that it is important to remember to have grace for each other. Dr. Ruskin stated that we are all doing the best that we can and to walk out of here with forgiveness and grace for each other because ultimately whether it is the passionate community member or the administrative team or the Board, we are

all here with our passions and our emotions because we care about the kids. She said let us keep that at the forefront of our thoughts, decisions, comments, emails, texts, and everything that we are doing to try to find our way.

Mr. Smith, Board Vice-President, reported that Friday and Saturday night, at Paradise Park, the Novi Educational Foundation is hosting their Oktoberfest with pretzels and cheese sauce, stuffed cabbage, sausage, and lots of yummy food. He stated that the Oktoberfest is replacing the Green Gala for 2020 that we were unable to hold due to the pandemic. Mr. Smith said that there were about 400 people who bought tickets to attend the Green Gala and the Novi Educational Foundation reached out to them and asked them if they were interested in attending the Oktoberfest instead. He mentioned that it was not fancy and we would be outside social distancing, but you would have food, drinks, and putt-putt. Mr. Smith reported that only two (2) people asked for their money back.

He stated that the NEF just approved a virtual field trip to Tollgate Farms for all of the kindergarteners.

Mr. Smith said that we have a great community and the NEF is doing great work. He mentioned that Jason Smith, the Executive Director, is knocking it out of the park. Mr. Smith expressed his gratitude to everyone.

ADJOURNMENT

Ayes: 6 Dr. Ruskin, Mr. Smith, Mrs. Murphy, Mrs. Hood, Mr. Cook, and Mrs. Roney
(by Roll Call)

Nays: 0

MOTION CARRIED

The meeting adjourned at 10:52 p.m. The next regular meeting of the Board is scheduled for November 5, 2020 at 7:00 p.m.

Willy Mena, Secretary

An online recording of this meeting is available on YouTube and on the District Website: novi.k12.mi.us/
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**BOARD OF EDUCATION
NOVI COMMUNITY SCHOOL DISTRICT
NOVI, MICHIGAN**

November 5, 2020

DIRECTOR OF FINANCE

TOPIC: Approval of Bills - September 2020

The monthly bills payable for September 2020 are submitted to the Novi Board of Education for review and approval:

Net payroll		\$2,276,651.25
Withheld and employer payroll taxes		\$849,310.82
Employer and employee ORS liability		\$1,582,074.56
Expenditures of accounts payable, comprised of:		
General Fund	\$1,234,605.70	
Food Service Fund	\$43,985.33	
Capital Projects Fund	\$204,881.41	
Recreation Fund	\$63,451.63	
Debt Funds	\$0.00	
Sinking Funds	\$49,514.00	
Special Revenue Funds	\$7,380.18	
Pcard and EduStaff ACHs	<u>\$248,595.49</u>	
Total	\$1,852,413.74	<u>\$1,852,413.74</u>
Grand Total:		<u><u>\$6,560,450.37</u></u>

RECOMMENDATION:

That the Novi Community Schools Board of Education approve the payment of bills for the month of September 2020 in the amount \$6,560,450.37, as presented.

**APPROVED AND RECOMMENDED
FOR BOARD ACTION**



Steven Matthews, Superintendent

November 5, 2020

Date

Novi Community SD
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Vendor Name	Check Date	Check Amount
ABRAKADOODLE OF OAKLAND COUNTY	09/03/2020	\$1,820.00
ADVANCED LIGHTING AND SOUND IN	09/03/2020	\$28,327.50
ANGUS, STEVE	09/03/2020	\$3,803.33
ARTHUR J. GALLAGHER RISK MANAG	09/03/2020	\$350.00
ASCENSION MICHIGAN AT WORK	09/03/2020	\$62.00
AT&T	09/03/2020	\$1,269.51
CAPPELLA, TERRI	09/03/2020	\$175.00
CITY OF NOVI POLICE DEPARTMENT	09/03/2020	\$50.00
DTE ENERGY	09/03/2020	\$15,298.58
EDUCOG LLC	09/03/2020	\$80.00
ENVIRO-CLEAN SERVICES INC	09/03/2020	\$7,508.00
FISLERDATA LLC	09/03/2020	\$349.00
FRIENDSHIP CIRCLE	09/03/2020	\$1,100.00
GALE: A CENGAGE LEARNING CO	09/03/2020	\$100.00
GIBSON, SUZANNE	09/03/2020	\$1,014.00
HALL, KATIE	09/03/2020	\$65.50
IAN KINDER LLC	09/03/2020	\$360.00
INTERIOR ENVIRONMENTS LLC	09/03/2020	\$15,051.32
IRRIGATION CONCEPTS COMPANY LL	09/03/2020	\$1,500.00
KAIDEN, KO	09/03/2020	\$262.50
KOMARAGIRI, SRI	09/03/2020	\$1,652.44
LI, PENGCHENG	09/03/2020	\$2,478.66
MATHESON TRI-GAS INC	09/03/2020	\$1,211.96
MOSS, DARCI	09/03/2020	\$45.00
NAMALA, THRINATH	09/03/2020	\$676.00
NORTHVILLE PUBLIC SCHOOLS	09/03/2020	\$750.00
OAKLAND COUNTY SCHOOL BUSINESS	09/03/2020	\$200.00
PANDHER, RAVINDER	09/03/2020	\$143.25
PEDIATRIC HEALTH CONSULTANTS I	09/03/2020	\$362.50
PLANTE & MORAN PLLC	09/03/2020	\$30,000.00
PRESS ASSOCIATION INCOR.	09/03/2020	\$6,308.76
RELIABLE DELIVERY	09/03/2020	\$1,373.25
RODNICK, MISSY	09/03/2020	\$132.00
SOSNOWSKI, ANGELA	09/03/2020	\$65.00
VELLUCCI, MARK ANDREW	09/03/2020	\$808.35
VSC INC	09/03/2020	\$5,790.00
WEB BENEFITS DESIGN CORPORATIO	09/03/2020	\$3,624.00
AETNA BEHAVIORAL HEALTH LLC	09/10/2020	\$1,785.03
AT&T MOBILITY	09/10/2020	\$2,254.53
AVENTRIC TECHNOLOGIES LLC	09/10/2020	\$49.00
BABA, KAZUOMI	09/10/2020	\$89.25
BENITEZ, JESSICA	09/10/2020	\$177.67
BUHA, LYNN	09/10/2020	\$70.00
CARRINGTON, REGINA OR CRAIG	09/10/2020	\$170.75
CONSUMERS ENERGY	09/10/2020	\$3,093.75
CUMMINS BRIDGEWAY LLC	09/10/2020	\$529.05
DIRECT ENERGY BUSINESS INC	09/10/2020	\$40,914.31
DTE ENERGY	09/10/2020	\$23.05

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Vendor Name	Check Date	Check Amount
DTE ENERGY	09/10/2020	\$13,810.48
EDF ENERGY SERVICES LLC	09/10/2020	\$1,355.32
ENVIRO-CLEAN SERVICES INC	09/10/2020	\$154,369.87
EVER KOLD REFRIGERATION	09/10/2020	\$841.00
GILMARTIN, KATHY	09/10/2020	\$50.00
GODDARD COATINGS	09/10/2020	\$9,800.00
HAEBLER, CINDY	09/10/2020	\$49.00
KOHL'S, ANDREA	09/10/2020	\$138.83
KONNAI, RAMYA	09/10/2020	\$48.00
KULDARNI, SRIDEVI	09/10/2020	\$826.22
LI, CHENGTAO	09/10/2020	\$72.00
LIFE INSURANCE COMPANY OF NORT	09/10/2020	\$21,283.74
LIU, JINGLONG	09/10/2020	\$168.75
LUSK AND ALBERTSON P.L.C.	09/10/2020	\$766.00
NICHOLS PAPER & SUPPLY COMPANY	09/10/2020	\$2,494.29
PARK, SEJIN	09/10/2020	\$149.25
PITNEY BOWES GLOBAL FINANCIAL	09/10/2020	\$720.09
RICOH USA INC	09/10/2020	\$425.00
SERVICE SPORTS	09/10/2020	\$8,400.00
SHOTKIN, GAYLE	09/10/2020	\$736.00
SPALDING DEDECKER ASSOCIATES I	09/10/2020	\$10,987.50
STEKOLNIKOVA, LIZA	09/10/2020	\$79.00
SUTTON, MICHAEL T.	09/10/2020	\$3,325.00
SZOSTEK, LINDSAY	09/10/2020	\$170.50
TMP ARCHITECTURE INC	09/10/2020	\$124,588.09
TOPHAM, JAMES	09/10/2020	\$19.00
MEFSA	09/10/2020	\$127.35
MISDU	09/10/2020	\$1,962.50
UNITED STATES TREASURY	09/10/2020	\$62.00
BENNETT, BRED A	09/17/2020	\$149.95
BREAULT, MICHELLE	09/17/2020	\$30.00
CHARTWELLS DINING SERVICES	09/17/2020	\$33,816.74
CITY OF NOVI WATER & SEWER DEP	09/17/2020	\$4,356.55
CUMMINGS, BRIENNA	09/17/2020	\$759.29
DIGITAL SIGNUP	09/17/2020	\$539.00
DRAGOO, MICHAEL	09/17/2020	\$146.01
ELKIN, DAVID	09/17/2020	\$175.00
EVER KOLD REFRIGERATION	09/17/2020	\$2,594.00
F.A.R. MANAGEMENT INCORPORATED	09/17/2020	\$440.00
GADAM, SUVARNA	09/17/2020	\$75.00
GFL ENVIRONMENTAL USA INC.	09/17/2020	\$325.00
GUOBIN LIU OR YOUYI LE	09/17/2020	\$163.09
HAY, CURTIS	09/17/2020	\$40.00
HERRERA, ERICK	09/17/2020	\$75.00
HP INC	09/17/2020	\$480.17
HUEBLER, SAMANTHA	09/17/2020	\$82.72
HUTCHINSON, KELLI	09/17/2020	\$328.25
JANIK, KELLY	09/17/2020	\$154.00

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Vendor Name	Check Date	Check Amount
JANTZ, ANGELA	09/17/2020	\$10.48
KILGORE, AMY	09/17/2020	\$1,473.73
KING, AMANDA	09/17/2020	\$412.50
KUHN, CINDY	09/17/2020	\$269.00
LAKE FOREST GOLF CLUB LLC	09/17/2020	\$205.00
LONGO, ROMAJEAN	09/17/2020	\$73.00
MACIE PUBLISHING COMPANY	09/17/2020	\$490.50
MCDERMOTT, JACOB	09/17/2020	\$147.61
MERCY HIGH SCHOOL	09/17/2020	\$925.00
MIMBS, DANIELLE	09/17/2020	\$234.00
NEFF MOTIVATION INC	09/17/2020	\$976.38
OAKLAND SCHOOLS	09/17/2020	\$343,106.50
OAKLAND SCHOOLS	09/17/2020	\$4,575.00
OBATA, NORIHITO	09/17/2020	\$73.75
PITNEY BOWES PURCHASE POWER	09/17/2020	\$3,000.00
RIDDELL ALL AMERICAN	09/17/2020	\$155.00
ROSEMARY, NICOLE	09/17/2020	\$105.45
SAELI, JULIA	09/17/2020	\$149.95
SAFEWAY SHREDDING LLC	09/17/2020	\$125.00
SOUTHWEST GREENS	09/17/2020	\$1,275.00
STARK, KEN	09/17/2020	\$1,550.00
STATE OF MICHIGAN	09/17/2020	\$540.00
STRICKER, CHRISTINE	09/17/2020	\$66.23
THRUN LAW FIRM P.C.	09/17/2020	\$2,451.00
TIKKANEN, NICOLE	09/17/2020	\$100.00
A AND R REPAIRS BAKER'S KNEAD	09/24/2020	\$339.00
ADER, KATHLEEN	09/24/2020	\$100.00
AMERICAN RED CROSS	09/24/2020	\$205.00
AT&T	09/24/2020	\$639.92
AVENTRIC TECHNOLOGIES LLC	09/24/2020	\$2,650.00
BARUZZINI AQUATICS	09/24/2020	\$46,189.00
BRICKEY, JOHN	09/24/2020	\$271.56
CINTAS CORPORATION #31	09/24/2020	\$403.53
CORRIGAN OIL/CORRIGAN TOWING C	09/24/2020	\$441.45
CUMMINS BRIDGEWAY LLC	09/24/2020	\$103.48
DAMON, ERIN	09/24/2020	\$80.84
DATA MANAGEMENT INC.	09/24/2020	\$3,993.75
DELTACOM INC	09/24/2020	\$54.00
DIGITAL AGE TECHNOLOGIES INC	09/24/2020	\$3,041.00
EXECUTIVE ENERGY SERVICES LLC	09/24/2020	\$400.00
FINALFORMS	09/24/2020	\$2,508.00
FLAKE, NANCY	09/24/2020	\$546.21
GROVES HIGH SCHOOL	09/24/2020	\$725.00
HAASE, LISA	09/24/2020	\$75.00
IJIMA, HIROYUKI	09/24/2020	\$75.00
JACKSON TRUCK SERVICE INC	09/24/2020	\$136.20
JAGOTKA, GARY	09/24/2020	\$70.00
JOHN'S SANITATION INC	09/24/2020	\$240.00

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Vendor Name	Check Date	Check Amount
JOSTENS INC	09/24/2020	\$92.30
KAJEET INC	09/24/2020	\$8,962.94
KUMAR, SUNIL	09/24/2020	\$175.00
MASON, DONALD J.	09/24/2020	\$39.56
MESSA (MICHIGAN EDUCATION SPEC	09/24/2020	\$548,802.45
MUCKE, ANGELA	09/24/2020	\$175.00
NICHOLS PAPER & SUPPLY COMPANY	09/24/2020	\$5,395.42
O'KRONLEY, PRIYA	09/24/2020	\$95.00
OAKLAND COUNTY COMMUNITY & ADU	09/24/2020	\$2,560.00
PITSCO INC	09/24/2020	\$275.00
PLYMOUTH PT SPECIALISTS	09/24/2020	\$3,918.00
PRINTNOLOGY INC	09/24/2020	\$6,354.45
SAFEWAY SHREDDING LLC	09/24/2020	\$185.00
SAWADA, SATORU	09/24/2020	\$79.75
SHAUKAT, ERUM	09/24/2020	\$39.50
UKROP, JACQUELINE	09/24/2020	\$24.99
UNITY SCHOOL BUS PARTS INC	09/24/2020	\$123.22
VSC INC	09/24/2020	\$6,948.00
WAGeworks INC	09/24/2020	\$898.88
XELLO	09/24/2020	\$799.00
ZIMMERMAN, JILL	09/24/2020	\$75.00
ZONAR SYSTEMS INC	09/24/2020	\$3,949.72
MICHAEL R STILLMAN (P42765)	09/25/2020	\$169.20
MISDU	09/25/2020	\$1,962.50
UNITED STATES TREASURY	09/25/2020	\$62.00
		Issued: \$725.00
		Cancelled: \$1,603,093.25
AP Checks Processed:	169	AP Bank Total: \$1,603,818.25
Total Checks Processed:	169	Grand Total: \$1,603,818.25

Novi Community SD
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Check Totals by by Fund Check ID: AP

Fund	Fund Description	Status	Status Desc.	Check Amount
110	General Fund	CX	Cancelled	\$1,210,925.07
120	Special Ed	CX	Cancelled	\$1,587.50
130	Community Ed	CX	Cancelled	\$936.87
140	Athletics	CX	Cancelled	\$10,401.94
140	Athletics	IS	Issued	\$725.00
150	State Grants	CX	Cancelled	\$9,884.58
170	Academics	CX	Cancelled	\$144.74
230	Recreation Fund	CX	Cancelled	\$63,451.63
250	Food Service Fund	CX	Cancelled	\$43,985.33
290	Student/School Activity Fund	CX	Cancelled	\$7,380.18
410	Building & Site/Sinking Fund	CX	Cancelled	\$49,514.00
440	2017 Capital Projects Fund	CX	Cancelled	\$44,029.50
450	2020 Capital Projects Fund	CX	Cancelled	\$160,851.91
			Total:	1,603,818.25

NAME	ACCOUNT	AMOUNT	DATE	MERCHANT	DESCRIPTION
ABRAHAM, MARY	2929620275-57920000	57.32	08/06/2020	JIMMY JOHNS - 1659 - E	LUNCHEON FOR TEST OUT WORKERS
ABRAHAM, MARY	1111220000-54910000	50.00	08/24/2020	SAFEWAY SHREDDING	OFFICE SHREDDING
ABRAHAM, MARY	1124120000-55910000	242.85	08/31/2020	STAPLS7312790105000001	PENS, BATTERIES, POST-IT NOTES FOR OFFICE
ABRAHAM, MARY	1124120000-55910000	25.50	08/31/2020	STAPLS7312790105000002	DUO-TANG FOLDERS
ABRAHAM, MARY Total		375.67			
BEDFORD, JULIE	2929615275-57920000	(11.68)	08/12/2020	JIMMY JOHNS - 1659	JP MORGAN ERROR CREDIT
BEDFORD, JULIE	2929615275-57920000	11.68	08/12/2020	JIMMY JOHNS - 1659	JP MORGAN ERROR
BEDFORD, JULIE	2929615275-57920000	11.68	08/12/2020	JIMMY JOHNS - 1659	JP MORGAN ERROR
BEDFORD, JULIE	2929615275-57920000	(11.68)	08/12/2020	JIMMY JOHNS - 1659	JP MORGAN ERROR CREDIT
BEDFORD, JULIE	2929615275-57920000	11.68	08/12/2020	JIMMY JOHNS - 1659	PRINCIPAL'S MEETING LUNCH
BEDFORD, JULIE	2929615275-57920000	55.98	08/17/2020	AMZN MKTP US*MF9UI4WR2	CANDY JARS-HAVE BEEN RETURNED
BEDFORD, JULIE Total		67.66			
BOOTZ, ASHLEY	1426100000-55990000	99.99	08/05/2020	STAPLES 00115659	COVID- SNEEZE SHIELD
BOOTZ, ASHLEY	1429300000-55910000	125.68	08/05/2020	STAPLES 00115659	OFFICE SUPPLIES, BANKER BOXES, FOLDERS ETC
BOOTZ, ASHLEY	1429300000-57410000	57.20	08/10/2020	MIAAA MEMBERSHIP	ASHLEY MIAAA MEMBERSHIP
BOOTZ, ASHLEY	2929699092-57920000	707.24	08/11/2020	ANDY MARK INC	FIRST TECH CHALLENGE PERIMETER KIT #10477
BOOTZ, ASHLEY	2929699274-57920000	117.00	08/11/2020	FIRST FOR INSPIRATION	FIRST LEGO LEAUGE EXPLORE REGISTRATION #12360 LOWER EL
BOOTZ, ASHLEY	2929699279-57920000	327.00	08/11/2020	FIRST FOR INSPIRATION	FIRST LEGO CHALLENGE SET #45084 UPPER EL
BOOTZ, ASHLEY	2929699279-57920000	555.00	08/11/2020	FIRST FOR INSPIRATION	LEGO MINDSTRONG EDUCATION SET #38270
BOOTZ, ASHLEY	2929661275-57920000	16.95	08/17/2020	AMZN MKTP US*MM68S8TI1	TALLY COUNTER FOR EVENTS
BOOTZ, ASHLEY	2929661275-57920000	46.60	08/17/2020	SAMSCLUB #6657	MISSING RECEIPT- SAMS CLUB CORPORATE NOTIFIED
BOOTZ, ASHLEY Total		2,052.66			
BUNKER, JEFFREY	1126160000-55993000	6.50	08/11/2020	NAPA AUTO M-2	MTCE - GATOR REPAIR PARTS
BUNKER, JEFFREY	1126160000-55993000	(40.30)	08/12/2020	MARKS OUTDOOR POWER EQ	JP MORGAN ERROR CREDIT
BUNKER, JEFFREY	1126160000-55993000	40.30	08/12/2020	MARKS OUTDOOR POWER EQ	JP MORGAN ERROR
BUNKER, JEFFREY	1126160000-55993000	40.30	08/12/2020	MARKS OUTDOOR POWER EQ	JP MORGAN ERROR
BUNKER, JEFFREY	1126160000-55993000	(40.30)	08/12/2020	MARKS OUTDOOR POWER EQ	JP MORGAN ERROR CREDIT
BUNKER, JEFFREY	1126160000-55993000	40.30	08/12/2020	MARKS OUTDOOR POWER EQ	MTCE - Z MOWER TIRE REPAIR
BUNKER, JEFFREY	1126160000-55993000	22.94	08/14/2020	NAPA AUTO M-2	MTCE - GATOR REPAIR PARTS
BUNKER, JEFFREY	1126160000-55993000	4.30	08/19/2020	NAPA AUTO M-2	MTCE - GATOR REPAIR
BUNKER, JEFFREY	1126103000-55992000	33.31	08/24/2020	MARKS OUTDOOR POWER EQ	ITC SOUTH SPORTS PARK - SOCCERGOAL REPAIR
BUNKER, JEFFREY	1126160000-55993000	1,477.53	08/31/2020	TARGET SPECIALTY PROD	DISTRICT HERBICIDE

NAME	ACCOUNT	AMOUNT	DATE	MERCHANT	DESCRIPTION
BUNKER, JEFFREY Total		1,584.88			
BURKHARDT, LORETTA	2929620415-57920000	186.58	08/21/2020	UNIVERSALLACROSSE.COM	FRAUDULENT CHARGE-CREDIT PENDING
BURKHARDT, LORETTA Total		186.58			
CARTER, NICOLE	1124922000-55990000	(487.50)	08/18/2020	UNDERCOVER RENTALS LLC	REFUND FOR GRADUATION TENT ORDER... NOT EVERYTHING WAS DELIVERED AS PAID FOR
CARTER, NICOLE	2929622108-57920000	69.99	08/21/2020	EDIBLE ARRANGEMENTS	ARRANGEMENT FOR STAFF EMPLOYEE- SURGERY
CARTER, NICOLE	2929622108-57920000	54.88	08/28/2020	DOMINO'S 1010	PIZZA FOR WORKERS FOR WORKING BOOK DEPOSITORY DISTRIBUTION
CARTER, NICOLE Total		(362.63)			
COOLMAN, ROBERT	1126115000-54110000	198.00	08/06/2020	SQ *POWER CONSTRUCTION	DF - WIRING LIGHT POLE
COOLMAN, ROBERT	1126114000-55992000	20.61	08/20/2020	CES 264	PV FRONT ENTRANCE PVC UNDERGROUND REPAIR W/NAGLE CONCRETE
COOLMAN, ROBERT Total		218.61			
DIATIKAR, CHRISTINE	1125200000-55910000	(21.67)	08/03/2020	STAPLS7310614834002001	CREDIT FOR DUPLICATE ORDER
DIATIKAR, CHRISTINE	2529711000-54120000	325.00	08/13/2020	ENVIRONMENTAL FILTER S	VO KITCHEN CLEANING
DIATIKAR, CHRISTINE	2529712000-54120000	325.00	08/13/2020	ENVIRONMENTAL FILTER S	OH KITCHEN CLEANING
DIATIKAR, CHRISTINE	2529713000-54120000	325.00	08/13/2020	ENVIRONMENTAL FILTER S	NW KITCHEN CLEANING
DIATIKAR, CHRISTINE	2529714000-54120000	325.00	08/13/2020	ENVIRONMENTAL FILTER S	PV KITCHEN CLEANING
DIATIKAR, CHRISTINE	2529715000-54120000	325.00	08/13/2020	ENVIRONMENTAL FILTER S	DF KITCHEN CLEANING
DIATIKAR, CHRISTINE	2529718000-54120000	400.00	08/13/2020	ENVIRONMENTAL FILTER S	NM6 KITCHEN CLEANING
DIATIKAR, CHRISTINE	2529718000-54120000	325.00	08/13/2020	ENVIRONMENTAL FILTER S	NM5 KITCHEN CLEANING
DIATIKAR, CHRISTINE	2529720000-54120000	500.00	08/13/2020	ENVIRONMENTAL FILTER S	MS KITCHEN CLEANING
DIATIKAR, CHRISTINE	2529722000-54120000	725.00	08/13/2020	ENVIRONMENTAL FILTER S	HS KITCHEN CLEANING
DIATIKAR, CHRISTINE	2529752000-54120000	325.00	08/13/2020	ENVIRONMENTAL FILTER S	ECEC KITCHEN CLEANING
DIATIKAR, CHRISTINE	4545601000-56423958	1,780.00	08/18/2020	IN *RAPTOR TECHNOLOGIE	VISITOR MANAGEMENT SYSTEM-ESB
DIATIKAR, CHRISTINE	4545603000-56423958	1,780.00	08/18/2020	IN *RAPTOR TECHNOLOGIE	VISITOR MANAGEMENT SYSTEM-ITC
DIATIKAR, CHRISTINE	4545611000-56423958	1,780.00	08/18/2020	IN *RAPTOR TECHNOLOGIE	VISITOR MANAGEMENT SYSTEM-VO
DIATIKAR, CHRISTINE	4545612000-56423958	1,780.00	08/18/2020	IN *RAPTOR TECHNOLOGIE	VISITOR MANAGEMENT SYSTEM-OH
DIATIKAR, CHRISTINE	4545613000-56423958	1,780.00	08/18/2020	IN *RAPTOR TECHNOLOGIE	VISITOR MANAGEMENT SYSTEM-NW
DIATIKAR, CHRISTINE	4545614000-56423958	1,780.00	08/18/2020	IN *RAPTOR TECHNOLOGIE	VISITOR MANAGEMENT SYSTEM-PV
DIATIKAR, CHRISTINE	4545615000-56423958	1,780.00	08/18/2020	IN *RAPTOR TECHNOLOGIE	VISITOR MANAGEMENT SYSTEM-DF
DIATIKAR, CHRISTINE	4545618000-56423958	3,560.00	08/18/2020	IN *RAPTOR TECHNOLOGIE	VISITOR MANAGEMENT SYSTEM-NM
DIATIKAR, CHRISTINE	4545620000-56423958	1,780.00	08/18/2020	IN *RAPTOR TECHNOLOGIE	VISITOR MANAGEMENT SYSTEM-MS
DIATIKAR, CHRISTINE	4545622000-56423958	1,780.00	08/18/2020	IN *RAPTOR TECHNOLOGIE	VISITOR MANAGEMENT SYSTEM-HS

NAME	ACCOUNT	AMOUNT	DATE	MERCHANT	DESCRIPTION
DIATIKAR, CHRISTINE	4545652000-56423958	1,780.00	08/18/2020	IN *RAPTOR TECHNOLOGIE	VISITOR MANAGEMENT SYSTEM-ECEC
DIATIKAR, CHRISTINE	1429300000-55990000	(290.00)	08/20/2020	TEAM SPORTS	INV K88724/1-CREDIT FOR ITEMS NOT RECEIVED
DIATIKAR, CHRISTINE	2929661114-57920000	514.95	08/20/2020	TEAM SPORTS	INV 559185/1-B BASKETBALL/CLOTHING
DIATIKAR, CHRISTINE	2929661140-57920000	1,376.00	08/20/2020	TEAM SPORTS	INV 487244/1-G LAX/CLOTHING
DIATIKAR, CHRISTINE	2929661739-57920000	(55.00)	08/20/2020	TEAM SPORTS	INV 37788/1-CREDIT FOR ITEMS NOT RECEIVED/RETURNED
DIATIKAR, CHRISTINE	1125200000-55910000	(1.40)	08/21/2020	STAPLS7310626382004001	PRICE MATCH CREDIT
DIATIKAR, CHRISTINE Total		26,782.88			
DINKELMANN, KATY	1124922000-55990000	105.98	08/03/2020	BORDINE BRIGHTON QPS	CLASS OF 2020 GRADUATION FLOWER ARRANGEMENTS
DINKELMANN, KATY Total		105.98			
DRAGOO, MICHAEL	1126160000-55992000	388.08	08/11/2020	AMAZON.COM*MF2ZO7632	MTCE - COVID 19 BRUTE WHEELS FOR GARBAGE LUNCH CARTS
DRAGOO, MICHAEL	1126101000-55991000	17.58	08/17/2020	AMAZON.COM*MF45B3W80	ESB COVID 19 DRUM WRENCH
DRAGOO, MICHAEL	1126111000-55991000	17.58	08/17/2020	AMAZON.COM*MF45B3W80	VO COVID 19 DRUM WRENCH
DRAGOO, MICHAEL	1126112000-55991000	17.58	08/17/2020	AMAZON.COM*MF45B3W80	OH COVID 19 DRUM WRENCH
DRAGOO, MICHAEL	1126113000-55991000	17.58	08/17/2020	AMAZON.COM*MF45B3W80	NW COVID 19 DRUM WRENCH
DRAGOO, MICHAEL	1126114000-55991000	17.58	08/17/2020	AMAZON.COM*MF45B3W80	PV COVID 19 DRUM WRENCH
DRAGOO, MICHAEL	1126115000-55991000	17.52	08/17/2020	AMAZON.COM*MF45B3W80	DF COVID 19 DRUM WRENCH
DRAGOO, MICHAEL	1126118000-55991000	17.58	08/17/2020	AMAZON.COM*MF45B3W80	NM5 COVID 19 DRUM WRENCH
DRAGOO, MICHAEL	1126118000-55991000	17.58	08/17/2020	AMAZON.COM*MF45B3W80	NM6 COVID 19 DRUM WRENCH
DRAGOO, MICHAEL	1126120000-55991000	17.58	08/17/2020	AMAZON.COM*MF45B3W80	MS COVID 19 DRUM WRENCH
DRAGOO, MICHAEL	1126122000-55991000	17.58	08/17/2020	AMAZON.COM*MF45B3W80	HS COVID 19 DRUM WRENCH
DRAGOO, MICHAEL	1126152000-55991000	17.58	08/17/2020	AMAZON.COM*MF45B3W80	ECEC COVID 19 DRUM WRENCH
DRAGOO, MICHAEL	1126170000-55991000	17.58	08/17/2020	AMAZON.COM*MF45B3W80	TRANSPR COVID 19 DRUM WRENCH
DRAGOO, MICHAEL	1126160000-55991000	98.98	08/20/2020	AMZN MKTP US*MM8RG6N10	MTCE COVID 19 STOCK - DRUM PUMP
DRAGOO, MICHAEL	1126170000-55991000	49.49	08/20/2020	AMZN MKTP US*MM8RG6N10	TRANSPR COVID 19 - DRUM PUMP
DRAGOO, MICHAEL	2929661115-57920000	399.00	08/31/2020	MATBOSS	MATBOSS SOFTWARE SUBSCRIPTION
DRAGOO, MICHAEL Total		1,146.45			
DUQUETTE, EDWARD	1126101000-55992000	4.72	08/03/2020	THE HOME DEPOT #2737	ESB - RJ WEBER HRDW FOR CART
DUQUETTE, EDWARD	1126160000-55992000	23.59	08/05/2020	NOR*NORTHERN TOOL	MTCE - CASTORS FOR CARTS
DUQUETTE, EDWARD	1126120000-55992000	38.05	08/06/2020	DECKER EQUIPMENT	MS BATHROOM FLOOR HARDWARE
DUQUETTE, EDWARD	1126152000-55992000	22.36	08/17/2020	THE HOME DEPOT #2737	ECEC CARPET REPAIR
DUQUETTE, EDWARD	1126122000-55992000	49.88	08/21/2020	THE HOME DEPOT 2737	HS GIRLS FIELD HOCKEY NETS
DUQUETTE, EDWARD	1126160000-55990000	47.91	08/21/2020	THE HOME DEPOT 2737	DISTRICT COVID 19 SIGNS
DUQUETTE, EDWARD	1126160000-55980000	163.72	08/24/2020	LAWSON PRODUCTS	MTCE - TOOLS SHED STOCK
DUQUETTE, EDWARD	1126160000-55990000	25.94	08/24/2020	THE HOME DEPOT #2737	DISTRICT COVID 19 SIGNS

JP MORGAN/CHASE

CYCLE: 8/1/20-8/31/20

NAME	ACCOUNT	AMOUNT	DATE	MERCHANT	DESCRIPTION
DUQUETTE, EDWARD	1126122000-55992000	16.68	08/27/2020	MENARDS WIXOM MI	HS PETROLEUM JELLY TO COAT ROCK THAT NEEDS PAINTING
DUQUETTE, EDWARD Total		392.85			
ERICKSON, TODD	2929618217-57920000	107.45	08/13/2020	PAYPAL *UPRINTING	BOOK MARKS FOR ELA
ERICKSON, TODD Total		107.45			
FENCHEL, LISA	1124118000-55990000	70.97	08/24/2020	BENITO S CAFE	INTERVIEW DAY LUNCH
FENCHEL, LISA Total		70.97			
FULAR, JAMES	1126160000-55993000	158.94	08/06/2020	AMZN MKTP US*MF3JK5EG2	DISTRICT GROUND SUPPLIES - SUCKER PUNCH KNOCK OUT SPROUTS
FULAR, JAMES	1126160000-55993000	85.87	08/28/2020	AMZN MKTP US*MM7BL6UN2	MTCE GROUNDS SUPPLY - ORTHO WEED B GON
FULAR, JAMES	1126160000-55993000	79.48	08/28/2020	AMZN MKTP US*MM8EG49P2	MTCE - GROUNDS - AUTO MARIEN MOTOR TREATMENT - SEA FOAM
FULAR, JAMES	1126120000-55992000	60.56	08/31/2020	AMZN MKTP US*MM16Q9R22	MS - REPLACEMENT RAIN SENSOR FOR ATHLETIC FIELD IRRIGATION SYSTEM
FULAR, JAMES Total		384.85			
GORDON, BRIAN	1426100000-55990000	2,844.95	08/10/2020	BOATHOUSE SPORTS	GATORS FOR COVID-19
GORDON, BRIAN	1125200000-57912000	(263.88)	08/12/2020	CARLS GOLFLAND INC	JP MORGAN ERROR CREDIT
GORDON, BRIAN	1125200000-57912000	263.88	08/12/2020	CARLS GOLFLAND INC	JP MORGAN ERROR
GORDON, BRIAN	1125200000-57912000	263.88	08/12/2020	CARLS GOLFLAND INC	JP MORGAN ERROR
GORDON, BRIAN	1125200000-57912000	(263.88)	08/12/2020	CARLS GOLFLAND INC	JP MORGAN ERROR CREDIT
GORDON, BRIAN	1429300000-55998000	263.88	08/12/2020	CARLS GOLFLAND INC	GOLF BALLS FOR GIRLS GOLF
GORDON, BRIAN	1429300000-55990000	2,399.40	08/14/2020	THE GOLF WAREHOUSE	GOLF BAGS AND UMBRELLAS
GORDON, BRIAN	1429300000-55990000	320.00	08/17/2020	THE GOLF WAREHOUSE	GOLF BAGS
GORDON, BRIAN	1429300000-55910000	105.96	08/28/2020	THE HOME DEPOT #2737	SHELVING FOR ATHLETIC OFFICE
GORDON, BRIAN	2929661172-57920000	103.30	08/28/2020	AFFINITY GATEWAY	SCOUTING PROGRAM FOR FOOTBALL
GORDON, BRIAN	2929661172-57920000	1,600.00	08/31/2020	HUDL	SCOUTING PROGRAM FOR FOOTBALL
GORDON, BRIAN Total		7,637.49			
HANSEN, ANN	2929641352-57920000	17.99	08/03/2020	AMAZON.COM*MF6KE0490	SUMMER ENRICHMENT CAMP SUPPLIES
HANSEN, ANN	2929641352-57920000	73.50	08/03/2020	OTC BRANDS INC	SUMMER ENRICHMENT CAMP SUPPLIES
HANSEN, ANN	2929641352-57920000	59.39	08/03/2020	OTC BRANDS INC	SUMMER ENRICHMENT CAMP SUPPLIES
HANSEN, ANN Total		150.88			
HENDERSON, BETH	1128200000-53430000	72.67	08/19/2020	PITNEY BOWES PI	POSTAGE METER SUPPLIES
HENDERSON, BETH	1125200000-57410000	150.00	08/21/2020	MSBO	HENDERSON FY21 MEMBERSHIP
HENDERSON, BETH	1125200000-57410000	150.00	08/21/2020	MSBO	MALBON FY21 MEMBERSHIP

NAME	ACCOUNT	AMOUNT	DATE	MERCHANT	DESCRIPTION
HENDERSON, BETH	1125200000-55910000	18.55	08/27/2020	STAPLS7312635559000001	OFFICE SUPPLIES
HENDERSON, BETH	1125200000-55910000	8.81	08/27/2020	STAPLS7312635559000002	OFFICE SUPPLIES
HENDERSON, BETH	1125200000-55910000	90.84	08/31/2020	STAPLS7312813112000001	OFFICE SUPPLIES
HENDERSON, BETH Total		490.87			
HOLLY, SHEILA	1126160000-55992000	18.54	08/14/2020	STAPLS7231445215000002	PPE - DISINFECTING WIPES
HOLLY, SHEILA Total		18.54			
HOSKINS, DIANE	1111134000-55110000	110.97	08/21/2020	AMZN MKTP US*MM3XI56J1	ART SUPPLIES - ST. PAULS
HOSKINS, DIANE	1513200331-55110000	15.90	08/21/2020	AMZN MKTP US*MM5031PF2	CLASSROOM STRESS KIT
HOSKINS, DIANE	1513200331-55110000	108.21	08/21/2020	AMZN MKTP US*MM5BL03W0	ART SUPPLIES
HOSKINS, DIANE	1111132000-55110000	93.00	08/24/2020	STAPLS7312288015000001	ST. MATTHEWS ART SUPPLIES
HOSKINS, DIANE	1111132000-55110000	170.20	08/24/2020	STAPLS7312288015000002	ST. MATTHEW ART SUPPLIES
HOSKINS, DIANE	1513200331-55110000	53.72	08/24/2020	AMZN MKTP US*MM1HI4DK1	CLASSROOM STRESS KIT
HOSKINS, DIANE	1513200331-55110000	41.98	08/24/2020	AMZN MKTP US*MM21Y5DH1	ART SUPPLIES
HOSKINS, DIANE	1513200331-55110000	11.99	08/24/2020	AMZN MKTP US*MM3K637D1	ART SUPPLIES
HOSKINS, DIANE	1513200331-55110000	60.96	08/24/2020	AMZN MKTP US*MM5IK4V42	ART SUPPLIES
HOSKINS, DIANE	1513200331-55110000	243.30	08/24/2020	AMZN MKTP US*MM6PH5AT0	ART SUPPLIES
HOSKINS, DIANE	1513200331-55110000	24.97	08/24/2020	AMZN MKTP US*MM6UV1901	ART SUPPLIES
HOSKINS, DIANE	1513200331-55110000	130.24	08/24/2020	AMZN MKTP US*MM6XE5UY1	ART SUPPLIES
HOSKINS, DIANE	1513200331-55110000	597.26	08/24/2020	AMZN MKTP US*MM7JV92B1	ART SUPPLIES
HOSKINS, DIANE	1513200331-55110000	16.99	08/24/2020	AMZN MKTP US*MM9PG52K1	ART SUPPLIES
HOSKINS, DIANE	1522600331-55910000	8.50	08/24/2020	AMZN MKTP US*MM21A4V52	OFFICE SUPPLIES
HOSKINS, DIANE	1513200331-55110000	14.99	08/26/2020	AMZN MKTP US*MM1HM8YW1	CLASSROOM STRESS KIT
HOSKINS, DIANE	1111134000-55110000	173.16	08/27/2020	STAPLS7312288015000003	ST. PAULS ART SUPPLIES
HOSKINS, DIANE	1111134000-55110000	79.96	08/28/2020	AMZN MKTP US*MM9U76IS2	ST. PAULS ART SUPPLIES
HOSKINS, DIANE	1111134000-55110000	106.91	08/31/2020	AMZN MKTP US*MM0HA1S50	ST. PAULS ART SUPPLIES
HOSKINS, DIANE	2929625301-57920000	104.16	08/31/2020	BENITO S CAFE	STAFF BACK TO WORK LUNCH
HOSKINS, DIANE Total		2,167.37			
JANTZ, ANGELA	1124115000-55910000	324.20	08/27/2020	THE RIEGLE PRESS	CA60 SUPPLIES FOR STUDENT RECORDS (WHICH WE HAVE NOT RECEIVED)
JANTZ, ANGELA	1111115000-55990000	37.88	08/28/2020	AMZN MKTP US*MU5X03L71	RINGS FOR STUDENT ASSIGNMENT NUMBERS
JANTZ, ANGELA	1111115000-55990000	126.56	08/31/2020	PERFORMANCE HEALTH SUP	BANDAIDS FOR THE CLASSROOMS
JANTZ, ANGELA	1126115000-55990000	104.98	08/31/2020	AMZN MKTP US*MU4BC8JV1	COT AND MATTRESS FOR COVID HEALTH ROOM
JANTZ, ANGELA Total		593.62			
JOB, STACEY	1335100000-54910553	400.00	08/03/2020	PAYPAL *WILDLIFESAF	RESOURCE PERSON SUMMER CAMP
JOB, STACEY	1335100000-55990553	(90.24)	08/12/2020	PP*KONAICEWEST	JP MORGAN ERROR CREDIT
JOB, STACEY	1335100000-55990553	90.24	08/12/2020	PP*KONAICEWEST	JP MORGAN ERROR
JOB, STACEY	1335100000-55990553	90.24	08/12/2020	PP*KONAICEWEST	JP MORGAN ERROR
JOB, STACEY	1335100000-55990553	(90.24)	08/12/2020	PP*KONAICEWEST	JP MORGAN ERROR CREDIT

NAME	ACCOUNT	AMOUNT	DATE	MERCHANT	DESCRIPTION
JOB, STACEY	1335100000-55990553	90.24	08/12/2020	PP*KONAICEWEST	SUMMER SNACK
JOB, STACEY	1335100000-55990553	109.36	08/17/2020	GFS STORE #1985	SUMMER SNACK
JOB, STACEY	1126152000-55990000	466.21	08/19/2020	AMZN MKTP US*MM75I1TP2	COVID-19 THERMOMETERS
JOB, STACEY	1311800000-55990551	52.47	08/19/2020	TARGET.COM *	CRAYONS FOR PRESCHOOL
JOB, STACEY	1311800000-55990551	52.47	08/19/2020	TARGET.COM *	CRAYONS FOR PRESCHOOL
JOB, STACEY Total		1,170.75			
JORDAN, CHRISTOPHER	1126118000-55992000	14.92	08/21/2020	DOWNRIVER REFRIG SUP C	NM5 - COMMONS
JORDAN, CHRISTOPHER	1126122000-55992000	77.71	08/21/2020	CONTRACTORS PIPE & SUP	HS AIR COMPRESSOR
JORDAN, CHRISTOPHER Total		92.63			
JR, RONALD	1124922000-55990000	68.86	08/03/2020	MEIJER # 172	WATER FOR STAFF - GRADUATION CEREMONY
JR, RONALD	1124922000-55990000	81.45	08/03/2020	PANERA BREAD #601936 O	BREAKFAST BAGELS FOR STAFF - GRADUATION CEREMONY
JR, RONALD	1124922000-55990000	112.00	08/03/2020	PENN STATION 205	LUNCH FOR STAFF - GRADUATION CEREMONY
JR, RONALD Total		262.31			
LASH, NANCY	1124114000-54910000	93.75	08/19/2020	WASTE INDUSTRIES - NON	PV BUILDING RECYCLING
LASH, NANCY Total		93.75			
LOCRICCHIO, ANTHONY	1122500000-55910000	87.85	08/04/2020	LOWES #01604*	5 BUCKETS FOR HOLDING CHARGERS, 1:1 DISTRIBUTION - COVID-19 EXPENSE. 16-PACK OF AAA BATTERIES.
LOCRICCHIO, ANTHONY	1122500000-53450000	26.29	08/05/2020	SCREENCASTIFY PREMIUM	ONE SCREENCASTIFY LICENSE (STAFF) FOR STAFF - COVID-19
LOCRICCHIO, ANTHONY	1122500000-55910000	2,165.83	08/07/2020	AMZN MKTP US*MF1DL0GC0	15 BARCODE SCANNERS. 8 FOR FOOD SERVICES. COVID-19 RELATED
LOCRICCHIO, ANTHONY	1122500000-55990000	122.90	08/10/2020	AMZN MKTP US*MF6S01K61	10 OF: HDMI TO VGA CORDS. 5 OF: MINI DISPLAYPORT THUNDERBOLT TO HDMI ADAPTERS
LOCRICCHIO, ANTHONY	1122500000-55990000	92.05	08/14/2020	LOWES #01604*	8 (2 DIFFERENT TYPES) OF BUCKETS FOR HOLDING CHARGERS DURING 1:1 DISTRIBUTION - COVID-19 EXPENSE
LOCRICCHIO, ANTHONY	1122500000-53450000	36.35	08/17/2020	TELZIO (94215)	HELP/EMOTIONAL SUPPORT PHONE LINE COVID-19 EXPENSE
LOCRICCHIO, ANTHONY	1122500000-55990000	2,195.00	08/20/2020	EXPLORELEARNING,LLC	RJ'S GIZO PROJECT FOR AT HS
LOCRICCHIO, ANTHONY	1122500000-55910000	1,915.58	08/24/2020	AMZN MKTP US*MM3J455D2	2 OF: PAPERAGE LINED JOURNAL NOTEBOOK, 85 IPAD CASES FOR TEACHER IPADS (COVID-19 EXPESE DUE OT 1:1 DISTRIBUTION;

NAME	ACCOUNT	AMOUNT	DATE	MERCHANT	DESCRIPTION
LOCRICCHIO, ANTHONY	1122500000-53450000	561.02	08/25/2020	TURNITIN LLC	TURN IT IN, SERVICE USED WITH SCHOLOGY (SOFTWARE)
LOCRICCHIO, ANTHONY	1122500000-55990000	107.98	08/25/2020	AMZN MKTP US*MM7HX0W41	WEBCAMS DUE TO COVID-19
LOCRICCHIO, ANTHONY	1122500000-53450000	634.00	08/26/2020	TYPINGCLUB	SOFTWARE FOR NOVI MIDDLE SCHOOL
LOCRICCHIO, ANTHONY	1122500000-55990000	499.22	08/26/2020	AMZN MKTP US*MM3NW2V20	5 TRIPODS DUE TO COVID-19 RECORDING OF VIDEOS. 7 BARCODE SCANNERS TO AID IN 1:1 DISTRIBUTION DUE TO COVID-19
LOCRICCHIO, ANTHONY	1122500000-55990000	57.77	08/31/2020	AMZN MKTP US*MM4A32WA2	ADAPTERS AND POWER STRIP
LOCRICCHIO, ANTHONY	1122500000-55990000	33.84	08/31/2020	AMZN MKTP US*MM7G07S20	HDMI CORD AND USB 2.0 EXTENDER
LOCRICCHIO, ANTHONY	1122500000-55990000	43.24	08/31/2020	AMZN MKTP US*MU9CM1TZ1	LANYARDS FOR STAFF IDS
LOCRICCHIO, ANTHONY Total		8,578.92			
MCDUGALL, BARBARA	1429300000-57410000	800.00	08/06/2020	ARBITERSPORTS	REFPAY SUBSCRIPTION 20-21 SCHOOL YEAR
MCDUGALL, BARBARA	1429300000-55999000	485.46	08/10/2020	PAPER DIRECT	CERTIFICATE PAPER FOR AWARDS
MCDUGALL, BARBARA	1125200000-57912000	(713.00)	08/12/2020	IPY*THE MONTEREY COMPA	JP MORGAN ERROR CREDIT
MCDUGALL, BARBARA	1125200000-57912000	713.00	08/12/2020	IPY*THE MONTEREY COMPA	JP MORGAN ERROR
MCDUGALL, BARBARA	1125200000-57912000	713.00	08/12/2020	IPY*THE MONTEREY COMPA	JP MORGAN ERROR
MCDUGALL, BARBARA	1125200000-57912000	(713.00)	08/12/2020	IPY*THE MONTEREY COMPA	JP MORGAN ERROR CREDIT
MCDUGALL, BARBARA	1429300000-55990000	713.00	08/12/2020	IPY*THE MONTEREY COMPA	COACHES COINS AND STUDENT COINS
MCDUGALL, BARBARA	1426100000-55990000	41.97	08/20/2020	STAPLES 00115659	HAND SANITIZER & MASKS FOR THE OFFICE COVID
MCDUGALL, BARBARA	1429300000-55910000	19.99	08/20/2020	STAPLES 00115659	OFFICE SUPPLIES - FOLDERS
MCDUGALL, BARBARA	1126122000-55991000	200.71	08/24/2020	THE WEBSTaurant STORE	WIPES FOR FITNESS CENTER
MCDUGALL, BARBARA	1426100000-55990000	33.84	08/26/2020	MENARDS CHESTERFIELD M	ANTIBACTERIAL WIPES FOR TRAINER PAIGE - FOR DISBURSEMENT TO TEAMS
MCDUGALL, BARBARA	2929661275-57920000	145.00	08/26/2020	GRAND TRAV RESORT	DEPOSIT FOR MIAAA LODGING
MCDUGALL, BARBARA	2929661275-57920000	145.00	08/26/2020	GRAND TRAV RESORT	DEPOSIT FOR MIAAA LODGING
MCDUGALL, BARBARA	2929661275-57920000	190.00	08/26/2020	GRAND TRAV RESORT	DEPOSIT FOR MIAAA LODGING
MCDUGALL, BARBARA	1429300000-57410000	82.40	08/27/2020	BCAM	DUES FOR BCAM FOR B/G BASKETBALL
MCDUGALL, BARBARA Total		2,857.37			
NESMITH, RUSSELL	1126160000-55992000	120.20	08/03/2020	BEST PLUMBING SPECIALT	MTCE - PLUMBING SUPPLY - REPAIR KIT AND YOKE NUT
NESMITH, RUSSELL	1126160000-55992000	158.82	08/06/2020	BEST PLUMBING SPECIALT	MTCE - PLUMBING SUPPLY - DRY LIME SOLVENT SCALE
NESMITH, RUSSELL	1126170000-55992000	40.36	08/10/2020	THE HOME DEPOT #2737	TRANSPR LOUNGE - PLUMBING STOCK
NESMITH, RUSSELL	1126113000-55993000	7.96	08/17/2020	THE HOME DEPOT 2737	NW PAINT FOR BASKETBALL RIMS

NAME	ACCOUNT	AMOUNT	DATE	MERCHANT	DESCRIPTION
NESMITH, RUSSELL	1126120000-55992000	586.98	08/17/2020	THE HOME DEPOT 2737	MS REPLACE WASHER
NESMITH, RUSSELL	1126160000-55992000	132.99	08/19/2020	THE HOME DEPOT #2737	MTCE - COVID 19 DRINKING FOUNTAINS
NESMITH, RUSSELL	1126160000-55992000	6.94	08/20/2020	THE HOME DEPOT #2737	MTCE COVID 19 - DRINKING FOUNTAINS
NESMITH, RUSSELL	1126160000-55992000	25.92	08/20/2020	THE HOME DEPOT #2737	MTCE COVID 19 DRINKING FOUNTAIN
NESMITH, RUSSELL	1126160000-55992000	55.96	08/20/2020	THE HOME DEPOT #2737	HS DOLLY TIRES
NESMITH, RUSSELL	1126160000-55992000	21.85	08/21/2020	CONTRACTORS PIPE & SUP	MTCE COVID 19 FOUNTAINS
NESMITH, RUSSELL	1126160000-55992000	61.38	08/21/2020	THE HOME DEPOT #2704	MTCE COVID 19 FOUNTAIN
NESMITH, RUSSELL	1126160000-55992000	17.28	08/21/2020	THE HOME DEPOT #2737	MTCE - COVID 19 FOUNTAIN
NESMITH, RUSSELL	1126160000-55992000	8.64	08/24/2020	THE HOME DEPOT #2704	DISTRICT COVID FOUNTAINS
NESMITH, RUSSELL	1126160000-55992000	14.36	08/24/2020	THE HOME DEPOT #2737	DISTRICT COVID 19 FAUCET
NESMITH, RUSSELL	1126160000-55992000	110.94	08/24/2020	THE HOME DEPOT #2762	DISTRICT COVID 19 FOUNTAIN
NESMITH, RUSSELL	1126160000-55992000	47.42	08/27/2020	CONTRACTORS PIPE & SUP	DISTRICT COVID FOUNTAINS - COMPRESSION CAPS
NESMITH, RUSSELL	1126160000-55992000	59.70	08/31/2020	THE HOME DEPOT #2737	DISTRICT COVID FOUNTAINS
NESMITH, RUSSELL	1126160000-55992000	80.16	08/31/2020	THE HOME DEPOT 2737	DISTRICT COVID FOUNTAINS
NESMITH, RUSSELL Total		1,557.86			
OAKES, ROBERT	1126118000-55992000	335.00	08/06/2020	IN *BOLHOUSE LLC	NM5 - AIRDALE SPLIT SYSTEMS
OAKES, ROBERT	1126118000-55992000	450.00	08/06/2020	IN *BOLHOUSE LLC	NM5 - AIRDALE SPLIT SYSTEMS
OAKES, ROBERT	1126120000-55992000	105.73	08/06/2020	GRAINGER	MS AHU A2 - V-BELT COGGED
OAKES, ROBERT	1126120000-55992000	317.19	08/06/2020	GRAINGER	MS AHU A2 - V-BELT COGGED
OAKES, ROBERT	1126118000-55992000	48.33	08/13/2020	ETNA DISTRIBUTORS, LLC	NM6 HOSE BIB
OAKES, ROBERT	1126122000-55992000	11.79	08/21/2020	THE HOME DEPOT #2737	HS COMPRESSOR
OAKES, ROBERT	1126122000-55992000	565.48	08/24/2020	TRANE SUPPLY-113415	HS CHILLER MOTOR
OAKES, ROBERT	1126122000-55992000	897.58	08/25/2020	MOTION INDUSTRIES MI09	HS GREENHOUSE
OAKES, ROBERT	1126112000-55992000	13.55	08/26/2020	DOWNRIVER REFRIG SUP C	OH MUSIC ROOM - RUN CAP FOR AIR CONDITIONER
OAKES, ROBERT	1126122000-55992000	6.77	08/28/2020	DOWNRIVER REFRIG SUP C	HS B & G PUMP
OAKES, ROBERT Total		2,751.42			
OFILI, ALEXANDER	1124111000-55990000	56.82	08/27/2020	JIMMY JOHNS - 396 - E-	THANK YOU LUNCH FOR INTERVIEW PANEL
OFILI, ALEXANDER Total		56.82			
PATEL, SHAILEE	1212218194-55210000	1,105.85	08/27/2020	THE MATH LEARNING CENT	MATH BOOKS
PATEL, SHAILEE Total		1,105.85			
POHLONSKI, EMILY	2929622190-57920000	146.20	08/11/2020	PANERA BREAD #601135 O	HOSA OFFICERS FOOD
POHLONSKI, EMILY	2929622190-57920000	396.81	08/24/2020	AMZN MKTP US*MM2QM92B1	TOURNIQUETS AND BAGS
POHLONSKI, EMILY	2929622190-57920000	21.60	08/24/2020	THE HOME DEPOT #2704	PVC PIPE FOR FAKE LIMBS
POHLONSKI, EMILY	2929622190-57920000	219.50	08/31/2020	AMZN MKTP US*MU9JY70A1	THERMOMETERS AND THERMOMETER COVERS
POHLONSKI, EMILY Total		784.11			

NAME	ACCOUNT	AMOUNT	DATE	MERCHANT	DESCRIPTION
RODRIGUEZ, SANDRA	1124113000-55910000	33.98	08/25/2020	AMZN MKTP US*MM6X55IC1	DYMO LABELS
RODRIGUEZ, SANDRA	1111113000-55110708	236.98	08/27/2020	SCHOOL DATEBOOKS	PLANNERS
RODRIGUEZ, SANDRA Total		270.96			
RUDY, MICHELLE	1311800000-55110551	5.18	08/31/2020	AMZN MKTP US*MM36L69Z0	INCENTIVE STICKERS
RUDY, MICHELLE Total		5.18			
RUTKOWSKI, MELANIE	1711322000-53450611	4,950.00	08/05/2020	TCI	HS HISTORY ONLINE TEXT/SOFTWARE
RUTKOWSKI, MELANIE	1722200000-54910611	119.00	08/14/2020	AMAZON PRIME*MM7EH73T1	AMAZON PRIME ANNUAL MEMBERSHIP
RUTKOWSKI, MELANIE	1612500686-55110000	21.99	08/17/2020	AMAZON.COM*MF3YE9YQ0	THE RISE FRAMEWORK BOOK FOR SUE V @ PARKVIEW (ESL)
RUTKOWSKI, MELANIE	1711114000-55210000	12,248.23	08/17/2020	MHE*MCGRW-HILL ECOMM	EVERYDAY MATH BOOKS FOR PARKVIEW
RUTKOWSKI, MELANIE	1711115000-55210000	9,700.02	08/17/2020	MHE*MCGRW-HILL ECOMM	EVERYDAY MATH BOOKS FOR DEERFIELD ELEMENTARY
RUTKOWSKI, MELANIE	1126101000-55990000	29.99	08/19/2020	AMZN MKTP US*MM0M93591	PLEXIGLASS SNEEZE SHIELDS FOR TESTING STUDENTS
RUTKOWSKI, MELANIE	1711111000-55210000	16,699.80	08/19/2020	MHE*MCGRW-HILL ECOMM	EVERYDAY MATH TEXTBOOKS FOR VILLAGE OAKS
RUTKOWSKI, MELANIE	1711113000-55210000	9,243.88	08/19/2020	MHE*MCGRW-HILL ECOMM	EVERYDAY MATH BOOKS FOR NOVI WOODS
RUTKOWSKI, MELANIE	1711118000-55210810	9,386.71	08/19/2020	MHE*MCGRW-HILL ECOMM	EVERYDAY MATH BOOKS FOR NOVI MEADOWS
RUTKOWSKI, MELANIE	1722100000-53220611	100.00	08/20/2020	MAS FPS	EDGAR WORKSHOP FOR JEFF DINKELMANN
RUTKOWSKI, MELANIE	1612500686-55110000	21.99	08/21/2020	AMAZON.COM*MM6QE8P82	THE RISE FRAMEWORK BOOK FOR ANDREA KOHLS (ESL)
RUTKOWSKI, MELANIE	1612500686-55110000	21.99	08/25/2020	AMAZON.COM*MM84U4QC2	THE RISE FRAMEWORK FOR ROB BELTZ (ESL)
RUTKOWSKI, MELANIE	1126101000-55990000	199.43	08/27/2020	AMZN MKTP US*MU9CL94G1	SNEEZE SHEILDS FOR TESTING STUDENT
RUTKOWSKI, MELANIE	1612500686-55110000	65.97	08/27/2020	AMAZON.COM*MU4CK9L61	THE RISE FRAMEWORK FOR ESL TEACHERS
RUTKOWSKI, MELANIE	1722100000-57910611	68.33	08/27/2020	GUIDOS PIZZA - NOVI EC	LUNCH FOR OOA ADMINISTRATORS FOR WORKING LUNCH DURING WORK ON HYBRID/IMPACT
RUTKOWSKI, MELANIE	1126101000-55990000	689.77	08/28/2020	AMZN MKTP US*MM6VS8810	SNEEZE SHIELDS FOR TESTING STUDENTS
RUTKOWSKI, MELANIE	1722100000-57410619	10,800.00	08/28/2020	ADVANCE EDUCATION, INC	ADVANCED MEMBERSHIP FEE FOR 20-21
RUTKOWSKI, MELANIE	1711112000-55210000	2,243.59	08/31/2020	MHE*MCGRW-HILL ECOMM	EVERYDAY MATH BOOKS FOR OH
RUTKOWSKI, MELANIE Total		76,610.69			

NAME	ACCOUNT	AMOUNT	DATE	MERCHANT	DESCRIPTION
SAMMUT, CHRISTINA	1311800000-55990551	44.90	08/13/2020	WM SUPERCENTER #5048	CLASSROOM SUPPLIES
SAMMUT, CHRISTINA Total		44.90			
SATTERFIELD, EMILY	1311800000-55110551	86.34	08/24/2020	MICHAELS STORES 3744	SCHOOL SUPPLIES
SATTERFIELD, EMILY	1311800000-55110551	(13.50)	08/28/2020	MICHAELS STORES 3744	CLASSROOM MATERIALS
SATTERFIELD, EMILY Total		72.84			
SCHOPIERAY, KRISTEN	1128300000-55910000	28.83	08/14/2020	STAPLS7311727796000001	OFFICE SUPPLIES
SCHOPIERAY, KRISTEN Total		28.83			
SHAFER, RACHELLE	1111112000-54910000	19.80	08/14/2020	GFL ENVIRONMENTAL - NO	WASTE FOR THE WHOLE SCHOOL
SHAFER, RACHELLE	1111112000-54910000	125.00	08/18/2020	SAFEGWAY SHREDDING	SHREDDING
SHAFER, RACHELLE	2929612271-57920000	52.95	08/18/2020	KELLER AND STEIN FLORI	FLOWERS FOR M. WUNDERLICH, DEATH IN THE FAMILY
SHAFER, RACHELLE	2929612275-57920000	139.98	08/21/2020	AMAZON.COM*MM17783K0	2 COTS FOR SICK STUDENTS
SHAFER, RACHELLE	2929612275-57920000	279.80	08/21/2020	AMZN MKTP US*MM29Q8GC2	MASK LANYARDS FOR STUDENTS
SHAFER, RACHELLE	2929612275-57920000	164.80	08/27/2020	AMZN MKTP US*MM9Q39B30	ONE WAY ARROW FOR THE FLOORS
SHAFER, RACHELLE	1122212000-55990000	62.94	08/31/2020	STAPLS7312778696000001	AAA BATTERIES FOR KEYBOARDS
SHAFER, RACHELLE Total		845.27			
SHPAKOFF, KATHLEEN	1335100000-55110553	40.56	08/28/2020	STAPLES 00115659	TEACHING MATERIALS
SHPAKOFF, KATHLEEN	1335100000-55110553	24.67	08/31/2020	TARGET 00014654	TEACHING MATERIALS
SHPAKOFF, KATHLEEN Total		65.23			
SOVEL, SHEILA	1100000000-41922000	22.56	08/21/2020	AMAZON.COM*MM34F5QX1	VIRTUAL CLASSROOM TEACHING SUPPLIES
SOVEL, SHEILA Total		22.56			
STORM, KERI	1311800000-55110551	12.07	08/13/2020	TARGET 00013136	CLASSROOM SUPPLIES
STORM, KERI	1311800000-55110551	10.60	08/18/2020	TARGET 00025445	CLASSROOM SUPPLIES
STORM, KERI	1311800000-55110551	14.10	08/19/2020	BIG LOTS STORES - #515	CLASSROOM SUPPLIES
STORM, KERI	1311800000-55110551	26.87	08/24/2020	AMZN MKTP US*MM6AO5SM1	CLASSROOM SUPPLIES
STORM, KERI	1311800000-55110551	6.36	08/31/2020	DOLLAR TREE	CLASSROOM SUPPLIES
STORM, KERI Total		70.00			
THEOPHELIS, ANASTASIA	1222600000-53220000	40.00	08/07/2020	MAASE	MICHIGAN ASSOCIATION OF ADMINISTRATORS OF SPECIAL EDUCATION CONFERENCE - SHAILEE
THEOPHELIS, ANASTASIA	1222600000-53220000	40.00	08/07/2020	MAASE	MICHIGAN ASSOCIATION OF ADMINISTRATORS OF SPECIAL EDUCATION CONFERENCE
THEOPHELIS, ANASTASIA	1222600000-57410000	90.00	08/07/2020	MAASE	MICHIGAN ASSOCIATION OF ADMINISTRATORS OF SPECIAL EDUCATION ANNUAL DUES - SHAILEE

NAME	ACCOUNT	AMOUNT	DATE	MERCHANT	DESCRIPTION
THEOPHELIS, ANASTASIA	1222600000-57410000	90.00	08/07/2020	MAASE	MICHIGAN ASSOCIATION OF ADMINISTRATORS OF SPECIAL EDUCATION - ANNUAL DUES - STACEY
THEOPHELIS, ANASTASIA	1222600000-53220000	(40.00)	08/10/2020	MAASE	MICHIGAN ASSOCIATION OF ADMINISTRATORS OF SPECIAL EDUCATION CONFERENCE - REFUND
THEOPHELIS, ANASTASIA	1222600000-53220000	(40.00)	08/10/2020	MAASE	MICHIGAN ASSOCIATION OF ADMINISTRATORS OF SPECIAL EDUCATION CONFERENCE - REFUND
THEOPHELIS, ANASTASIA	1126115000-55991000	188.85	08/17/2020	AMZN MKTP US*MF72F5YM2	PPE
THEOPHELIS, ANASTASIA	1126115000-55991000	41.97	08/17/2020	AMZN MKTP US*MM3XB71W1	PPE
THEOPHELIS, ANASTASIA	1126115000-55991000	2,070.60	08/17/2020	AMZN MKTP US*MM6ZV7G31	PPE
THEOPHELIS, ANASTASIA Total		2,481.42			
TURNER, NANCY	1126122000-55990000	161.20	08/05/2020	LEONARDS SYRUPS	HS POOL CO2 BULK
TURNER, NANCY	1126112000-54110000	518.00	08/07/2020	COMMERICAL GLASS, LLC	OH WINDOW REPLACEMENT
TURNER, NANCY	4126120951-54110000	340.00	08/07/2020	COMMERICAL GLASS, LLC	MS REMOVED BROKEN EXTERIOR GLASS WINDOW RM 316 NEAR DOOR 35; SF PG 34
TURNER, NANCY	1126113000-54110000	700.00	08/10/2020	HOH WATER TECHNOLOGY	NW WATER TREATMENT
TURNER, NANCY	1126114000-54110000	300.00	08/10/2020	HOH WATER TECHNOLOGY	PV WATER TREATMENT
TURNER, NANCY	1126152000-54110000	600.00	08/10/2020	HOH WATER TECHNOLOGY	ECEC WATER TREATMENT
TURNER, NANCY	1126160000-55992000	133.80	08/10/2020	REDFORD LOCK COMPANY I	DISTRICT KEYS FOR EMPLOYEES
TURNER, NANCY	1126101000-54120000	172.75	08/11/2020	FIRE SYSTEMS OF MICHIG	ESB FIRES EXTINGUISHER INSPECTION
TURNER, NANCY	1126103000-54120000	38.00	08/11/2020	FIRE SYSTEMS OF MICHIG	ITC FIRES EXTINGUISHER INSPECTION
TURNER, NANCY	1126103000-54120000	324.75	08/11/2020	FIRE SYSTEMS OF MICHIG	ITC KITCHEN SUPPRESSION INSPECTION
TURNER, NANCY	1126103000-54120000	370.00	08/11/2020	FIRE SYSTEMS OF MICHIG	ITC KITCHEN SUPPRESSION INSPECTION
TURNER, NANCY	1126103000-55992000	44.42	08/11/2020	AERO FILTER INC	ITC AIR FILTER ORDER
TURNER, NANCY	1126111000-54120000	175.00	08/11/2020	FIRE SYSTEMS OF MICHIG	VO KITCHEN SUPPRESSION INSPECTION
TURNER, NANCY	1126111000-54120000	438.50	08/11/2020	FIRE SYSTEMS OF MICHIG	VO FIRES EXTINGUISHER INSPECTION
TURNER, NANCY	1126112000-54120000	175.00	08/11/2020	FIRE SYSTEMS OF MICHIG	OH KITCHEN SUPPRESSION INSPECTION
TURNER, NANCY	1126112000-54120000	607.00	08/11/2020	FIRE SYSTEMS OF MICHIG	OH FIRE EXTINGUISHER INSPECTION

NAME	ACCOUNT	AMOUNT	DATE	MERCHANT	DESCRIPTION
TURNER, NANCY	1126113000-54120000	47.50	08/11/2020	FIRE SYSTEMS OF MICHIG	NW FIRES EXTINGUISHER INSPECTION
TURNER, NANCY	1126113000-54120000	175.00	08/11/2020	FIRE SYSTEMS OF MICHIG	NW KITCHEN SUPPRESSION INSPECTION
TURNER, NANCY	1126114000-54120000	539.00	08/11/2020	FIRE SYSTEMS OF MICHIG	PV FIRES EXTINGUISHER INSPECTION
TURNER, NANCY	1126114000-54120000	175.00	08/11/2020	FIRE SYSTEMS OF MICHIG	PV KITCHEN SUPPRESSION INSPECTION
TURNER, NANCY	1126114000-54120000	1,244.75	08/11/2020	FIRE SYSTEMS OF MICHIG	PV KITCHEN SUPPRESSION INSPECTION
TURNER, NANCY	1126115000-54120000	76.00	08/11/2020	FIRE SYSTEMS OF MICHIG	DF FIRES EXTINGUISHER INSPECTION
TURNER, NANCY	1126115000-54120000	175.00	08/11/2020	FIRE SYSTEMS OF MICHIG	DF KITCHEN SUPPRESSION INSPECTION
TURNER, NANCY	1126118000-54120000	177.00	08/11/2020	FIRE SYSTEMS OF MICHIG	NM5 FIRES EXTINGUISHER INSPECTION
TURNER, NANCY	1126118000-54120000	118.00	08/11/2020	FIRE SYSTEMS OF MICHIG	NM6 FIRES EXTINGUISHER INSPECTION
TURNER, NANCY	1126120000-54120000	225.00	08/11/2020	FIRE SYSTEMS OF MICHIG	MS KITCHEN SUPPRESSION INSPECTION
TURNER, NANCY	1126120000-54120000	401.25	08/11/2020	FIRE SYSTEMS OF MICHIG	MS FIRES EXTINGUISHER INSPECTION
TURNER, NANCY	1126122000-54120000	225.00	08/11/2020	FIRE SYSTEMS OF MICHIG	HS CONCESSION - KITCHEN SUPPRESSION INSPECTION
TURNER, NANCY	1126122000-54120000	896.25	08/11/2020	FIRE SYSTEMS OF MICHIG	HS FIRES EXTINGUISHER INSPECTION
TURNER, NANCY	1126122000-54120000	275.00	08/11/2020	FIRE SYSTEMS OF MICHIG	HS KITCHEN SUPPRESSION INSPECTION
TURNER, NANCY	1126152000-54120000	175.00	08/11/2020	FIRE SYSTEMS OF MICHIG	ECEC KITCHEN SUPPRESSION INSPECTION
TURNER, NANCY	1126152000-54120000	61.75	08/11/2020	FIRE SYSTEMS OF MICHIG	ECEC FIRE EXTINGUISHER INSPECTION
TURNER, NANCY	1126152000-54120000	64.00	08/11/2020	FIRE SYSTEMS OF MICHIG	ECEC FIRES EXTINGUISHER INSPECTION
TURNER, NANCY	1126160000-54120000	156.25	08/11/2020	FIRE SYSTEMS OF MICHIG	MTCE FIRES EXTINGUISHER INSPECTION
TURNER, NANCY	1126170000-54120000	684.50	08/11/2020	FIRE SYSTEMS OF MICHIG	TRANSPR FIRES EXTINGUISHER INSPECTION
TURNER, NANCY	1126101000-55991000	302.49	08/12/2020	KSS ENTERPRISES	ESB - DISTRICT HAND SANITIZER - COVID 19
TURNER, NANCY	1126103000-55991000	453.52	08/12/2020	KSS ENTERPRISES	ITC - DISTRICT HAND SANITIZER - COVID 19

NAME	ACCOUNT	AMOUNT	DATE	MERCHANT	DESCRIPTION
TURNER, NANCY	1126111000-55991000	906.62	08/12/2020	KSS ENTERPRISES	VO - DISTRICT HAND SANITIZER - COVID 19
TURNER, NANCY	1126112000-55991000	906.62	08/12/2020	KSS ENTERPRISES	OH - DISTRICT HAND SANITIZER - COVID 19
TURNER, NANCY	1126113000-55991000	755.58	08/12/2020	KSS ENTERPRISES	NW - DISTRICT HAND SANITIZER - COVID 19
TURNER, NANCY	1126114000-55991000	1,057.65	08/12/2020	KSS ENTERPRISES	PV - DISTRICT HAND SANITIZER - COVID 19
TURNER, NANCY	1126115000-55991000	755.58	08/12/2020	KSS ENTERPRISES	DF - DISTRICT HAND SANITIZER - COVID 19
TURNER, NANCY	1126118000-55991000	755.58	08/12/2020	KSS ENTERPRISES	NM5 - DISTRICT HAND SANITIZER - COVID 19
TURNER, NANCY	1126118000-55991000	755.58	08/12/2020	KSS ENTERPRISES	NM6 - DISTRICT HAND SANITIZER - COVID 19
TURNER, NANCY	1126120000-55991000	1,812.81	08/12/2020	KSS ENTERPRISES	MS - DISTRICT HAND SANITIZER - COVID 19
TURNER, NANCY	1126122000-55991000	3,474.15	08/12/2020	KSS ENTERPRISES	HS - DISTRICT HAND SANITIZER - COVID 19
TURNER, NANCY	1126126000-55991000	24.59	08/12/2020	KSS ENTERPRISES	NATC - DISTRICT HAND SANITIZER - COVID 19
TURNER, NANCY	1126160000-55991000	(12,535.63)	08/12/2020	KSS ENTERPRISES	JP MORGAN ERROR CREDIT
TURNER, NANCY	1126160000-55991000	12,535.63	08/12/2020	KSS ENTERPRISES	JP MORGAN ERROR
TURNER, NANCY	1126160000-55991000	550.27	08/12/2020	KSS ENTERPRISES	MTCE - DISTRICT HAND SANITIZER - COVID 19
TURNER, NANCY	1126160000-55991000	(12,535.63)	08/12/2020	KSS ENTERPRISES	JP MORGAN ERROR CREDIT
TURNER, NANCY	1126160000-55991000	12,535.63	08/12/2020	KSS ENTERPRISES	JP MORGAN ERROR
TURNER, NANCY	1126170000-55991000	24.59	08/12/2020	KSS ENTERPRISES	TRANSPR- DISTRICT HAND SANITIZER - COVID 19
TURNER, NANCY	1126160000-55710000	319.95	08/14/2020	CORRIGAN OIL #2 - BRI	MTCE ETHANOL - 200.2 GROSS
TURNER, NANCY	1126160000-55992000	59.37	08/14/2020	STAPLS7311745056000001	MTCE AA BATTERIES SUPPLY
TURNER, NANCY	1126101000-54110000	43.00	08/17/2020	PREMIER PEST MANAG	ESB PEST MANAGEMENT
TURNER, NANCY	1126103000-54110000	28.00	08/17/2020	PREMIER PEST MANAG	ITC PEST MANAGEMENT
TURNER, NANCY	1126105000-54110000	31.00	08/17/2020	PREMIER PEST MANAG	NATC PEST MANAGEMENT
TURNER, NANCY	1126111000-54110000	35.00	08/17/2020	PREMIER PEST MANAG	VO PEST MANAGEMENT
TURNER, NANCY	1126112000-54110000	28.00	08/17/2020	PREMIER PEST MANAG	OH PEST MANAGEMENT
TURNER, NANCY	1126113000-54110000	28.00	08/17/2020	PREMIER PEST MANAG	NW PEST MANAGEMENT
TURNER, NANCY	1126114000-54110000	28.00	08/17/2020	PREMIER PEST MANAG	PV PEST MANAGEMENT
TURNER, NANCY	1126115000-54110000	28.00	08/17/2020	PREMIER PEST MANAG	DF PEST MANAGEMENT
TURNER, NANCY	1126118000-54110000	56.00	08/17/2020	PREMIER PEST MANAG	NM PEST MANAGEMENT
TURNER, NANCY	1126120000-54110000	37.00	08/17/2020	PREMIER PEST MANAG	MS PEST MANAGEMENT
TURNER, NANCY	1126122000-54110000	33.00	08/17/2020	PREMIER PEST MANAG	HS PEST MANAGEMENT
TURNER, NANCY	1126152000-54110000	132.00	08/17/2020	PREMIER PEST MANAG	ECEC PEST MANAGEMENT

NAME	ACCOUNT	AMOUNT	DATE	MERCHANT	DESCRIPTION
TURNER, NANCY	1126160000-55710000	249.35	08/19/2020	CORRIGAN OIL #2 - BRI	MTCE ETHANOL 154.10 GROSS
TURNER, NANCY	1126111000-55991000	1,375.00	08/20/2020	NICHOLS	VO - COVID 19 DRY WIPER AND BUCKET AND OXIVIR AND ALL PURPOSE DRY WIPER REFILL
TURNER, NANCY	1126112000-55991000	1,375.00	08/20/2020	NICHOLS	OH - COVID 19 DRY WIPER AND BUCKET AND OXIVIR
TURNER, NANCY	1126113000-55991000	1,375.00	08/20/2020	NICHOLS	NW - COVID 19 DRY WIPER AND BUCKET AND OXIVIR
TURNER, NANCY	1126114000-55991000	1,375.00	08/20/2020	NICHOLS	PV - COVID 19 DRY WIPER AND BUCKET AND OXIVIR
TURNER, NANCY	1126115000-55991000	1,375.00	08/20/2020	NICHOLS	DF - COVID 19 DRY WIPER AND BUCKET AND OXIVIR AND ALL PURPOSE DRY WIPER REFILL
TURNER, NANCY	1126118000-55991000	1,375.00	08/20/2020	NICHOLS	NM6 - COVID 19 DRY WIPER AND BUCKET AND OXIVIR
TURNER, NANCY	1126118000-55991000	1,375.00	08/20/2020	NICHOLS	NM5 - COVID 19 DRY WIPER AND BUCKET AND OXIVIR AND ALL PURPOSE DRY WIPER REFILL
TURNER, NANCY	1126120000-55991000	5,500.00	08/20/2020	NICHOLS	MS - COVID 19 DRY WIPER AND BUCKET AND OXIVIR AND ALL PURPOSE DRY WIPER REFILL
TURNER, NANCY	1126122000-55991000	6,875.00	08/20/2020	NICHOLS	HS - COVID 19 DRY WIPER AND BUCKET AND OXIVIR AND ALL PURPOSE DRY WIPER REFILL
TURNER, NANCY	1126160000-55991000	1,070.95	08/20/2020	KSS ENTERPRISES	MTCE - COVID 19 HAND SANITIZER AND TRIGGER SPRAYER
TURNER, NANCY	1126160000-55991000	(2,044.49)	08/20/2020	NICHOLS	MTCE - COVID 19 - FOAMY LEMON BLOSM HAND SANITIZER RETURN
TURNER, NANCY	1126160000-55991000	59.81	08/20/2020	NICHOLS	MTCE - COVID 19 DRY WIPER AND BUCKET AND OXIVIR
TURNER, NANCY	1126160000-55992000	81.20	08/20/2020	STAPLS7312079656000001	MTCE D BATTERY STOCK
TURNER, NANCY	1126152000-54110000	595.00	08/21/2020	IN *SERVICEPRO PLUMBIN	ECEC KITCHEN ELECTRICAL SHUNT WORK
TURNER, NANCY	1126160000-55990000	59.71	08/21/2020	QUALITY FIRST AID & SA	MTCE FIRST AID SUPPLIES
TURNER, NANCY	1127170000-55990000	63.96	08/21/2020	QUALITY FIRST AID & SA	TRANSPR FIRST AID SUPPLIES
TURNER, NANCY	4126111951-54110000	6,395.00	08/21/2020	SQ *POWER CONSTRUCTION	VO - TRANSFORMER INSTALLATION - SF PG 26-27
TURNER, NANCY	1126111000-55990000	171.85	08/24/2020	PRINTNOLOGY INC	VO - DISTRICT COVID 19 SIGNS
TURNER, NANCY	1126112000-55990000	187.93	08/24/2020	PRINTNOLOGY INC	OH - DISTRICT COVID 19 SIGNS
TURNER, NANCY	1126113000-55990000	171.00	08/24/2020	PRINTNOLOGY INC	NW - DISTRICT COVID 19 SIGNS
TURNER, NANCY	1126114000-55990000	208.31	08/24/2020	PRINTNOLOGY INC	PV- DISTRICT COVID 19 SIGNS
TURNER, NANCY	1126115000-55990000	179.00	08/24/2020	PRINTNOLOGY INC	DF - DISTRICT COVID 19 SIGNS

NAME	ACCOUNT	AMOUNT	DATE	MERCHANT	DESCRIPTION
TURNER, NANCY	1126118000-55990000	329.92	08/24/2020	PRINTNOLOGY INC	NM - DISTRICT COVID 19 SIGNS
TURNER, NANCY	1126120000-55990000	227.49	08/24/2020	PRINTNOLOGY INC	MS - DISTRICT COVID 19 SIGNS
TURNER, NANCY	1126122000-54120000	422.00	08/24/2020	AMERICAN SPRINKLER	HS SPRINKER REPAPIR
TURNER, NANCY	1126122000-54120000	860.07	08/24/2020	CUMMINS INC - S6	HS TURBO BOOT REPLACEMENT
TURNER, NANCY	1126122000-55990000	447.44	08/24/2020	PRINTNOLOGY INC	HS - DISTRICT COVID 19 SIGNS
TURNER, NANCY	1126126000-55990000	30.79	08/24/2020	PRINTNOLOGY INC	NATC - DISTRICT COVID 19 SIGNS
TURNER, NANCY	1126152000-55990000	179.70	08/24/2020	PRINTNOLOGY INC	ECEC - DISTRICT COVID 19 SIGNS
TURNER, NANCY	1126160000-55710000	209.28	08/24/2020	CORRIGAN OIL #2 - BRI	MTCE ETHANOL 131.20 GROSS
TURNER, NANCY	1126160000-55990000	206.27	08/24/2020	PRINTNOLOGY INC	MTCE STOCK - DISTRICT COVID 19 SIGNS
TURNER, NANCY	1126170000-54910000	432.50	08/24/2020	ARCH ENVIRONMENTAL GRO	TRANSPR - UST CLASS A/B OPERATOR CNSLTG
TURNER, NANCY	1126170000-55991000	2,415.70	08/24/2020	NICHOLS	TRANSPR COVID 19 OXIVIR, PUMP, BOTTLES AND TRIGGER SPRAYERS
TURNER, NANCY	1126115000-55992000	112.68	08/25/2020	AERO FILTER INC	DF AERO FILTER - 16 X 25 X 2 STD CAP
TURNER, NANCY	1126122000-54120000	1,426.00	08/25/2020	AMERICAN SPRINKLER	HS SPRINKLER REPAIR
TURNER, NANCY	1126100000-54910829	3,903.84	08/26/2020	ARCH ENVIRONMENTAL GRO	DISTRICT - STORM WATER MGT
TURNER, NANCY	1126120000-54110000	669.30	08/26/2020	DE-CAL INC	MS - INVESTIGATE POSSIBLE ISSUES WITH CHILLER
TURNER, NANCY	1126160000-55990000	60.98	08/26/2020	QUALITY FIRST AID & SA	MTCE - FIRST AID KIT AND LENS WIPES
TURNER, NANCY	1126120000-54110000	660.00	08/27/2020	IN *SERVICEPRO PLUMBING	MS KITCHEN ELECTRICAL SHUNT
TURNER, NANCY	1126600000-54910000	53.50	08/27/2020	PROTECTION ONE ALARM	ECEC MONTHLY ALARM MONITORING
TURNER, NANCY	1126160000-53450000	110.00	08/28/2020	ARC LAKESIDE BLUEPRINT	MTCE MONTHLY SKYSITE
TURNER, NANCY	1126160000-55710000	182.41	08/31/2020	CORRIGAN OIL #2 - BRI	MTCE - ETHANOL GAS - 107.50 GROSS
TURNER, NANCY Total		66,800.07			
VALENTINE, CYNTHIA	1127170000-57410000	310.00	08/17/2020	MSBO	RENEWAL FOR MSBO AND MAPT - VALENTINE
VALENTINE, CYNTHIA	1127170000-53220000	45.00	08/21/2020	OAKLAND SCHOOLS-RC INT	STATE MANDATED CONTINUING ED - BUS DRIVERS
VALENTINE, CYNTHIA	1127170000-53195000	75.00	08/24/2020	OAKLAND SCHOOLS-RC INT	STATE MANDATED CONTINUING ED - BUS DRIVERS
VALENTINE, CYNTHIA	1127170000-53195000	75.00	08/24/2020	OAKLAND SCHOOLS-RC INT	STATE MANDATED CONTINUING ED - BUS DRIVERS
VALENTINE, CYNTHIA	1127170000-53195000	75.00	08/24/2020	OAKLAND SCHOOLS-RC INT	STATE MANDATED CONTINUING ED - BUS DRIVERS
VALENTINE, CYNTHIA	1127170000-53195000	75.00	08/24/2020	OAKLAND SCHOOLS-RC INT	STATE MANDATED CONTINUING ED - BUS DRIVERS

NAME	ACCOUNT	AMOUNT	DATE	MERCHANT	DESCRIPTION
VALENTINE, CYNTHIA	1127170000-53195000	75.00	08/24/2020	OAKLAND SCHOOLS-RC INT	STATE MANDATED CONTINUING ED - BUS DRIVERS
VALENTINE, CYNTHIA	1127170000-53220000	75.00	08/24/2020	OAKLAND SCHOOLS-RC INT	STATE MANDATED CONTINUING ED - BUS DRIVERS
VALENTINE, CYNTHIA Total		805.00			
VUICHARD, TATIANA	2929641352-57920000	24.94	08/10/2020	AMZN MKTP US*MF9D469Y1	SUMMER PRESCHOOL CAMP SUPPLIES
VUICHARD, TATIANA	2929641352-57920000	26.34	08/10/2020	WAL-MART #5893	SUMMER PRESCHOOL CAMP SUPPLIES
VUICHARD, TATIANA	2929641352-57920000	13.72	08/11/2020	WM SUPERCENTER #5048	SUMMER PRESCHOOL CAMP SUPPLIES
VUICHARD, TATIANA	2929641352-57920000	(26.34)	08/18/2020	WM SUPERCENTER #5893	CREDIT FOR SUMMER PRESCHOOL CAMP SUPPLIES
VUICHARD, TATIANA	2929641352-57920000	3.40	08/20/2020	STAPLS7312151740000002	SUMMER PRESCHOOL CAMP SUPPLIES
VUICHARD, TATIANA	2929641352-57920000	14.13	08/21/2020	STAPLS7312151740000001	SUMMER PRESCHOOL CAMP SUPPLIES
VUICHARD, TATIANA	2929641352-57920000	3.40	08/21/2020	STAPLS7312151740000003	SUMMER PRESCHOOL CAMP SUPPLIES
VUICHARD, TATIANA	1335100000-55990553	16.60	08/27/2020	STAPLS7312620823000002	CARE TODDLER SUPPLIES
VUICHARD, TATIANA Total		76.19			
WARECK, MICHELE	1112722999-53450000	1,940.50	08/06/2020	CENGAGE LEARNING, INC	CTE BUSINESS CLASS SITE LICENSES
WARECK, MICHELE	1111322000-54910708	737.35	08/11/2020	WASTE MGMT WM EZPAY	NOVI HIGH SCHOOL RECYCLING CHARGES
WARECK, MICHELE	1112722999-53450000	(170.41)	08/12/2020	STAPLS7311583308000001	JP MORGAN ERROR CREDIT
WARECK, MICHELE	1112722999-53450000	170.41	08/12/2020	STAPLS7311583308000001	CTE SUPPLIES
WARECK, MICHELE	1112722999-55110000	170.41	08/12/2020	STAPLS7311583308000001	JP MORGAN ERROR
WARECK, MICHELE	1112722999-55110000	170.41	08/12/2020	STAPLS7311583308000001	JP MORGAN ERROR
WARECK, MICHELE	1112722999-55110000	(170.41)	08/12/2020	STAPLS7311583308000001	JP MORGAN ERROR CREDIT
WARECK, MICHELE	2929622175-57920000	(435.00)	08/12/2020	RYDIN DECAL- MOTO	JP MORGAN ERROR CREDIT
WARECK, MICHELE	2929622175-57920000	435.00	08/12/2020	RYDIN DECAL- MOTO	JP MORGAN ERROR
WARECK, MICHELE	2929622175-57920000	435.00	08/12/2020	RYDIN DECAL- MOTO	JP MORGAN ERROR
WARECK, MICHELE	2929622175-57920000	(435.00)	08/12/2020	RYDIN DECAL- MOTO	JP MORGAN ERROR CREDIT
WARECK, MICHELE	2929622175-57920000	435.00	08/12/2020	RYDIN DECAL- MOTO	STUDENT PARKING PERMITS
WARECK, MICHELE	1111322000-57410000	95.00	08/13/2020	NASSP PRODUCT & SERVIC	NASSP - STUDENT COUNCIL YEARLY MEMBERSHIP DUES
WARECK, MICHELE	1111322000-57410000	385.00	08/13/2020	NASSP PRODUCT & SERVIC	NATIONAL ASSOCIATION SECONDARY SCHOOL PRINCIPALS - NATIONAL HONOR SOCIETY YEARLY MEMBERSHIP DUES
WARECK, MICHELE	1112722999-55110000	463.50	08/13/2020	STAPLS7311629783000001	CFE CLASSROOM SUPPLIES

JP MORGAN/CHASE

CYCLE: 8/1/20-8/31/20

NAME	ACCOUNT	AMOUNT	DATE	MERCHANT	DESCRIPTION
WARECK, MICHELE	1124122000-57410000	2,600.00	08/13/2020	MASSP	MASSP - NOVI HIGH SCHOOL ADMINISTRATION YEARLY MEMBERSHIP DUES
WARECK, MICHELE	1111322000-55110726	1,956.00	08/28/2020	VERITIV-EAST	COPY PAPER FOR NOVI HIGH SCHOOL
WARECK, MICHELE	2929622105-57920000	1,887.60	08/31/2020	CENGAGE LEARNING, INC	AP GOVERNMENT BOOKS
WARECK, MICHELE Total		10,670.36			
WEBBER, RONALD	1722100000-57410611	120.00	08/31/2020	BRIDGE MICHIGAN	MEMBERSHIP/SUBSCRIPTION TO BRIDGE MICHIGAN
WEBBER, RONALD	1722100000-57410611	169.00	08/31/2020	CRAINS DET SUBSCRIP	SUBSCRIPTION TO CRAINS DETROIT BUSINESS
WEBBER, RONALD Total		289.00			
WESNER, KIMBERLY	1122220000-53450000	89.57	08/04/2020	FS *TECHSMITH	SUBSCRIPTION FOR SCREENCASTIFY FOR VIDEO MAKING
WESNER, KIMBERLY	1122220000-55310000	11.79	08/04/2020	AMAZON.COM*MF7DO8JU0	BOOK FOR LIBRARY MEDIA CENTER (IT WAS NOT DELIVERED AND REFUNDED LATER THIS MONTH.) SEE BELOW.
WESNER, KIMBERLY	1122220000-55310000	(11.79)	08/17/2020	AMAZON.COM	REFUND OF BOOK NOT DELIVERED
WESNER, KIMBERLY	1122220000-55310000	15.68	08/21/2020	AMAZON.COM*MM1FA83V0	BOOK FOR MEDIA CENTER
WESNER, KIMBERLY	1122220000-55310000	19.99	08/21/2020	FOLLETT SCHOOL SOLUTIO	BOOKS FOR MEDIA CENTER
WESNER, KIMBERLY	1122220000-55310000	234.02	08/24/2020	AMZN MKTP US*MM12G3VB2	BOOKS AND SUPPLIES FOR MEDIA CENTER. SUPPLY BEING RETURNED (\$97.99) AND WILL BE CREDITED NEXT MONTH
WESNER, KIMBERLY	1122220000-55310000	542.62	08/24/2020	FOLLETT SCHOOL SOLUTIO	NEW BOOKS FOR MEDIA CENTER
WESNER, KIMBERLY	1122220000-55310000	46.50	08/31/2020	AMAZON.COM*MM8063YX2	NEW NONFICTION FOR MEDIA CENTER
WESNER, KIMBERLY Total		948.38			
WILLIAMS, LAKEISA	1124111000-55990000	69.95	08/21/2020	AMERICAN FLAGPOLE & FL	SCHOOL FLAG
WILLIAMS, LAKEISA	1111111000-55110708	78.88	08/31/2020	STAPLS7312669679000001	TEACHER SUPPLIES
WILLIAMS, LAKEISA	1111111000-55110708	100.08	08/31/2020	STAPLS7312744862000001	TEACHER SUPPLIES
WILLIAMS, LAKEISA Total		248.91			
WOLF, RACHAEL	1611851343-55110000	179.68	08/31/2020	AMZN MKTP US*MM7QO2240	SCHOOL SUPPLIES FOR BEGINNING OF THE YEAR
WOLF, RACHAEL	1611851343-55110000	105.90	08/31/2020	AMZN MKTP US*MU2IN71T1	SCHOOL SUPPLIES FOR BEGINNING OF THE YEAR
WOLF, RACHAEL	1611851343-55110000	102.26	08/31/2020	TARGET.COM *	SCHOOL SUPPLIES FOR BEGINNING OF THE YEAR
WOLF, RACHAEL Total		387.84			
Grand Total		224,229.05			

**BOARD OF EDUCATION
NOVI COMMUNITY SCHOOL DISTRICT
NOVI, MICHIGAN
November 5, 2020**

ASSISTANT SUPERINTENDENT OF HUMAN RESOURCES

TOPIC: Personnel Recommendations

Gary Kinzer, Assistant Superintendent of Human Resources, presents for your consideration the following personnel changes:

A. New Hires

<u>Name</u>	<u>Bldg.</u>	<u>Assignment</u>	<u>Reason</u>	<u>Rate</u>	<u>Effective</u>
Brasil, Sandra	ESB	Exec. Asst.-Business Office	Position Chg.		11-09-20

B. Retirements and Resignations

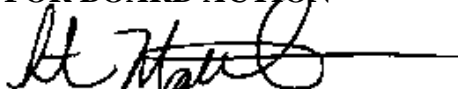
<u>Name</u>	<u>Bldg.</u>	<u>Assignment</u>	<u>Reason</u>	<u>Effective</u>
Diatikar, Christine	ESB	Exec. Asst.-Business Office	Resigned	TBD
Gleesing, Donald	Maint.	Semi-skilled Maint. Worker	Retired	11-25-20

C. Leaves of Absence

<u>Name</u>	<u>Bldg.</u>	<u>Assignment</u>	<u>Reason</u>	<u>Effective</u>
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RECOMMENDATION: That the Novi Community School District Board of Education adopts the personnel report recommendations as presented.

**APPROVED AND RECOMMENDED
FOR BOARD ACTION**


Steven M. Matthews, Superintendent

**BOARD OF EDUCATION
NOVI COMMUNITY SCHOOL DISTRICT
NOVI, MICHIGAN
October 15, 2020**

ASSISTANT SUPERINTENDENT OF BUSINESS AND OPERATIONS

TOPIC: Middle Cities Risk Management Trust

The Novi Community School District has been a member of the Middle Cities Risk Management Trust since 1993. This Trust provides property, general liability, auto liability, and errors and omissions insurance for the District.

There are 32 member school districts and other entities in this Trust and each member has a designated Trustee, Alternate Trustee and Risk Management Coordinator. With the departure of Jill Minnick who was Novi's designated Trustee, the District is required to appoint new individuals to fill these roles.

The proposed Resolution was submitted to the Board of Education on October 15, 2020 for information and discussion. It comes back to the Board tonight for approval.

RECOMMENDATION:

That the Novi Community Schools Board of Education approve the appointment of Gregory MacIntyre and Deanna Wheeler as trustee and alternate trustee to the Middle Cities Risk Management Trust.

**APPROVED AND RECOMMENDED
FOR BOARD ACTION**



Steve Matthews, Superintendent

**BOARD OF EDUCATION
NOVI COMMUNITY SCHOOL DISTRICT**

**RESOLUTION OF INSTITUTION APPOINTMENT OF A TRUSTEE, ALTERNATE
TRUSTEE, AND RISK MANAGEMENT COORDINATOR TO THE
MIDDLE CITIES RISK MANAGEMENT TRUST**

Novi Community School District, Oakland County, Michigan (the "District").

A regular meeting of the Board of Education of the Novi Community School District, Oakland County, Michigan was held in the Educational Services Building, in the District, on the 5th day of November, 2020, at 7 o'clock in the evening.

The meeting was called to order at _____ o'clock via Zoom by Dr. Danielle Ruskin, President.

Present: Dr. Danielle Ruskin, Tom Smith, Willy Mena, Kathy Hood, Bobbie Murphy,
Paul Cook, and Mary Ann Roney

Absent: Members

WHEREAS: **Novi Community Schools** is a member of the Middle Cities Risk Management Trust, having duly executed the membership Inter-Local Agreement and Declaration of Trust as of **July 1, 1993**; and,

WHEREAS: Bylaws of the Trust require the appointment of a designated Trustee as the institution's representative to the Trust's Board of Trustees.

NOW THEREFORE, IT IS RESOLVED THAT:

Gregory McIntyre is appointed as the institution's designated Trustee representative to the Middle Cities Risk Management Trust's Board of Directors and is authorized to cast the institution's vote on all matters which come before the Board. He shall serve as Trustee until replaced by this Board in its absolute discretion.

Also, **Deanna Wheeler** is appointed as the institution's Alternate Trustee and shall function in the capacity of the Trustee in their absence. She shall serve as an Alternate Trustee until replaced by this Board in its absolute discretion.

Furthermore, **Gregory McIntyre** is appointed as Risk Management Coordinator for the institution as provided in paragraph 8 of the Interlocal Agreement. He shall serve as Risk Management Coordinator until replaced by this Board in its absolute discretion.

3. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution be and the same hereby are rescinded.

Ayes: Members

Nays: Members

Resolution declared adopted.

Willy Mena, Board of Education

The undersigned duly qualified and acting Secretary of the Board of Education of Novi Community School District, Oakland County, Michigan, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the Board at a regular meeting held on November 5, 2020, the original of which is a part of the Board's minutes and further certifies that notice of the meeting was given to the public pursuant to the provisions of the Open Meetings Act, 1976 PA 267, as amended.

Willy Mena, Board of Education

**BOARD OF EDUCATION
NOVI COMMUNITY SCHOOL DISTRICT
NOVI, MICHIGAN
November 5, 2020**

ASSISTANT SUPERINTENDENT OF HUMAN RESOURCES

TOPIC: Bargaining Unit Contracts

A tentative agreement has been reached with the Novi Education Association (NEA), Novi Transportation Association (NTA), and the International Union of Operating Engineers (IUOE). The administration recommends the contract agreements be approved.

RECOMMENDATION: That the Novi Community School District Board of Education approve the tentative agreements reached with the Novi Education Association (NEA), Novi Transportation Association (NTA), and the International Union of Operating Engineers (IUOE).

**APPROVED AND RECOMMENDED
FOR BOARD ACTION**



Steven M. Matthews, Superintendent

**BOARD OF EDUCATION
NOVI COMMUNITY SCHOOL DISTRICT
NOVI, MICHIGAN
November 5, 2020**

SUPERINTENDENT OF SCHOOLS

TOPIC: Moving to a Closed Session

A public body may meet in a closed session only for one or more purposes as specified in the Open Meetings Act. Tonight the Board will move into a closed session to consider the purchase or lease of real property.

RECOMMENDATION:

That the Novi Community Schools Board of Education move into a Closed Session to consider the purchase or lease of real property.

**APPROVED AND RECOMMENDED
FOR BOARD ACTION**

A handwritten signature in black ink, appearing to read "H. M. Matthews", written over a horizontal line.

Steve Matthews, Superintendent