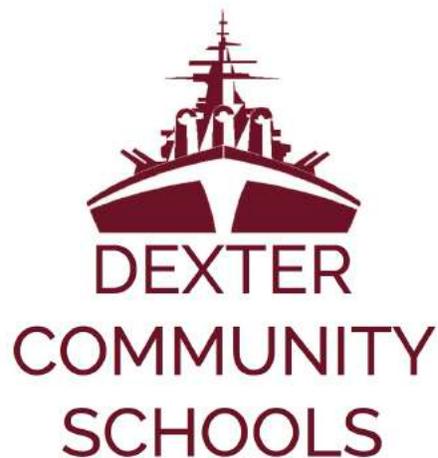


# **BOARD MEETING PACKET**

## **February 22, 2020**

**Virtual Meeting – 7:00pm**

WEBINAR ID 848 7562 0390\*



*Our Vision:  
Champion Learning –  
Develop, Educate, and Inspire!*

\*Link to join will be posted at [dexterschools.org/district/calendar](https://dexterschools.org/district/calendar) by 4pm on day of meeting.

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*This meeting is a meeting of the Board of Education in public for the purpose of conducting the School District's business and is not to be considered a public community meeting. There is time for public participation during the meeting as indicated in the agenda below. Upon request to the Superintendent the District shall make reasonable accommodation for a person with disabilities to be able to participate in this meeting.*

## BOARD MEETING AGENDA

- A. **CALL TO ORDER**
  - 1. Roll Call
- B. **MINUTES (2/8/2021)**
- C. **APPROVAL OF AGENDA**
- D. **SCHOOL PRESENTATIONS – Virtual**
  - Open House preview
- E. **ADMINISTRATIVE & BOARD UPDATES**
  - 1. Superintendent Update
    - a. Data Update
  - 2. Board President Update
  - 3. Student Representative Update
- F. **PUBLIC PARTICIPATION** (see below)
  - (up to ~30 minutes/max 5 per person)
- G. **CONSENT ITEMS**
  - 1. January Budget Report
  - 2. Personnel - Retirement
- H. **ACTION ITEMS**
  - 1. ORS Resolution
  - 2. MASB Board of Directors Election
  - 3. DHS Block Scheduling Proposal
  - 4. Schools of Choice for Fall 2021
- I. **DISCUSSION ITEMS**
  - 1. Parent Survey Results
- J. **PUBLIC PARTICIPATION**
  - (up to ~15 minutes/max 3 per person) *See below*
- K. **COMMITTEE UPDATE**
  - 1. EFD Update
- L. **BOARD COMMENTS**
- M. **INFORMATION ITEMS**
  - 1. Board Bulletin
  - 2. Young 5-KG Registration Information
- N. **CLOSED SESSION – none planned**
- O. **ADJOURNMENT**

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### CALENDAR

- \*Tuesday, February 23 – 6:00pm – DCS Virtual Open House
- \*Wednesday, February 24 – 3:00pm – Finance Committee
- \*Thursday, February 25 – 6:00pm – Young 5 KG Info Night
- \*Tuesday, March 2 – 6:30pm – Jenkins ECLC Virtual Open House
- \*Monday, March 8 – 7:00pm – Board Meeting
- \*Monday, March 20 – 7:00pm – Board Meeting

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**Public Participation Policy 0167.3:** *Those interested in making a public comment will be asked to raise their hands [virtually] so the time may be divided equally. Each speaker will be asked to announce his/her name and address and indicate if he/she represents any organization or agency. No person may speak more than once on the same subject during a single meeting.*

**BOARD NOTES**  
**FEBRUARY 22, 2021 – VIRTUAL MEETING**

**A. CALL TO ORDER**

1. Roll Call. This meeting is being conducted virtually due to health department restrictions on in-person gatherings. During the roll call, each board member must indicate the city/township and state where they are physically located during this meeting.

**B. MEETING MINUTES**

- \* An appropriate motion might be, "I, \_\_\_\_\_, move that the Board of Education approve the regular meeting minutes from 2/8/2021 as presented/amended."

**C. APPROVAL OF AGENDA**

1. Approval of Agenda. Board policy provides that the Superintendent of Schools shall prepare an agenda for all board meetings as directed by the President of the Board of Education.

- \* An appropriate motion might be, "I, \_\_\_\_\_, move that the Board of Education approve the agenda as presented/amended."

**D. SCHOOL PRESENTATIONS**

1. Virtual Open House preview

**E. ADMINISTRATION & BOARD UPDATES**

1. Superintendent Update.
  - a. Data Update
2. Board President Update.
3. Student Representatives Update.

**F. PUBLIC PARTICIPATION (up to ~ 30 minutes/max 5 per person)**

Each speaker is allotted a maximum of 5 minutes for a total of approximately 30 minutes unless otherwise notified. At this point in the meeting, those interested in making a public comment will be asked to raise their hands in the Zoom "Participants" window so the time may be divided equally. Each speaker will be asked to announce his/her name and address and indicate if he/she represents any organization or agency. No person may speak more than once on the same subject during a single meeting.

**G. CONSENT ITEMS**

- \* An appropriate motion might be, "I, \_\_\_\_\_, move that the Board of Education approve the consent items in bulk."

1. Personnel – Retirement. Your packet includes a retirement letter from Dexter High School Principal William "Kit" Moran.

- \* If separated, an appropriate motion might be, "I, \_\_\_\_\_, move that the Board of Education acknowledge Kit Moran's retirement."

**BOARD NOTES**  
**FEBRUARY 22, 2021 – VIRTUAL MEETING**

2. January Budget Report. Your packet includes financial information for the month of January, 2021.

\* If separated, an appropriate motion might be, "I, \_\_\_\_\_," move that the Board of Education receive the January 2021 budget report."

**H. ACTION ITEMS**

1. ORS Resolution. Since 2012 when the Michigan Public School Employees Retirement System (MPERS) Act was amended to require eligible public employees to contribute 3% of their compensation to a retiree health benefits trust, the IRS has treated these 3% retiree healthcare contributions in varying ways.

The Office of Retirement Services (ORS) has long been pursuing a determination from the IRS regarding the taxable status of these contributions. In December, 2020, the ORS reported that the IRS has indicated they will conclude in a closing agreement that the retiree healthcare contributions are exempt from federal income and FICA taxes.

ORS originally set a deadline of February 5 for districts to sign and authorize the ORS agent to sign the not-yet-finalized IRS closing agreement on their behalf. CFO Sharon Raschke did that as is permissible by board policy. In the meantime, ORS extended the deadlines for Districts to join the agreement. Because of the fact that the IRS agreement is not yet finalized, district counsel has recommended that the Board of Education formally ratify that authorization and resubmit the authorization with the board resolution. Your packet includes the resolution and backup materials prepared by Thrun Law. This item is presented for action this evening.

\* An appropriate motion might be, "I, \_\_\_\_\_, move that the Board of Education adopt the attached resolution regarding the ORS-IRS Closing Agreement.

2. MASB Board of Directors Election. Your packet includes the MASB 2021 Board of Directors Official Ballot with candidate names and biographies. Boards of Education must vote for their candidate between 8:00am January 22, 2021 and 1:00pm March 3, 2021. This item was discussed at the February 8, 2021 meeting and is now presented for action.

\* An appropriate motion might be, "I, \_\_\_\_\_, move that the Board of Education cast their vote for Mara Greatorex for the MASB Board of Directors Region 7 seat."

3. DHS Block Scheduling Proposal. Your packet includes a block scheduling proposal for Dexter High School which was presented and discussed at the February 8, 2021 meeting. This item is presented for action this evening.

\* An appropriate motion might be, "I, \_\_\_\_\_ move that the Board of Education adopt the attached proposal for Block Scheduling at Dexter High School starting with fall 2021."

**BOARD NOTES**  
**FEBRUARY 22, 2021 – VIRTUAL MEETING**

4. Schools of Choice for Fall 2021. Since 2014, the Board of Education has made available a limited number of schools of choice spots for non-resident students to attend Dexter Schools. Your packet includes an executive summary outlining the background information on this issue. This item is presented for action this evening.

\* An appropriate motion might be, "I, \_\_\_\_\_, move that the Board of Education approve for fall 2021 at least one schools of choice spot in each grade from young 5 through 8, at least one virtual spot, at least one spot in Dexter Early Middle College, and at least thirty spots in the Dexter High School IB Program - ten each in 9th, 10th, and 11th grades."

**I. DISCUSSION ITEMS**

2. Parent Survey Results. Dr. Timmis will share results of recent parent surveys.

**J. PUBLIC PARTICIPATION (up to ~ 15 minutes/max 3 per person)**

Each speaker is allotted a maximum of 3 minutes for a total of approximately 15 minutes unless otherwise notified. At this point in the meeting, those interested in making a public comment will be asked to raise their hands virtually so the time may be divided equally. Each speaker will be asked to announce his/her name and address and indicate if he/she represents any organization or agency. No person may speak more than once on the same subject during a single meeting.

**K. COMMITTEE UPDATES**

1. Education Foundation of Dexter

**L. BOARD COMMENTS**

**M. INFORMATION ITEMS**

1. Board Bulletin  
2. Kindergarten/Young 5 Registration Information

**N. CLOSED SESSION – none planned**

**O. ADJOURNMENT**

**DEXTER COMMUNITY SCHOOLS BOARD OF EDUCATION**  
**MEETING MINUTES – FEBRUARY 8, 2021 7:00pm**  
**via Zoom due to COVID-19, Webinar ID 894 1186 7947**

**A. CALL TO ORDER - 7:01pm**

1. Roll Call

**Members Present:** Brian Arnold (Dexter Township), Elise Bruderly (Dexter), Mara Greatorex (Dexter Township), Jennifer Kangas (Lodi Township), Daryl Kipke (Ann Arbor), Dick Lundy (Sarasota, Florida), Julie Schumaker (Webster Township)

**Members Absent:** None

**Student Representative:** Aidan Naughton, Anna Shehab

**Administrative & Supervisory Staff:** Ken Koenig, Kit Moran, Sharon Raschke, Barb Santo, Mollie Sharrar, Christopher Timmis, Hope Vestergaard, Karen Walls

**DCS Staff:** Melanie McIntyre

**DEA Representative:** Jessica Baese

**DESPA Representative:** none

**Guests:** alitg, Arnold Family, Becca Tsallis, Candice Rose, Daniel Alabré, Dawn Monroe, Elizabeth Vanover, hillam, Holly Gulekson, Julie Simons, Kate, kb, Kevin Troncalli, Lauren Straub, Louie Adams, Matthew Laurin, Melanie Szawara, Michelle Sposito, Ryan Bruder, Samantha Kempf, Sheetal Kothari, Tanya Tassin, Tara Basso, Timothy Sposito

**Press:** Lonnie Huhman (Sun Times News)

**B. MEETING MINUTES**

Elise Bruderly made a motion to approve the meeting minutes from 1/25/2021 as presented. Mara Greatorex seconded the motion. **Roll Call Vote. Motion Carried (unanimous).**

**C. APPROVAL OF AGENDA**

A third discussion item, "Board Workshop," was added. Daryl Kipke made a motion to approve the agenda as amended. Brian Arnold seconded the motion. **Roll Call Vote. Motion Carried (unanimous).**

**D. SCHOOL PRESENTATIONS – none**

**E. ADMINISTRATION & BOARD UPDATES**

1. Superintendent Update.

a. Dr. Timmis updated the Board on district and county COVID data;

b. Shared attendance data;

c. Previewed the Reconfirmation of ECOL plan;

d. Noted that the District has started voluntary rapid antigen testing of staff on Wednesdays.

2. Board President Update. Dr. Schumaker shared that the National School Board Association is holding a symposium called Dismantling Institutional Racism in Education on Wed. Feb 10th that board members might find interesting.

**DEXTER COMMUNITY SCHOOLS BOARD OF EDUCATION**  
**MEETING MINUTES – FEBRUARY 8, 2021 7:00pm**  
**via Zoom due to COVID-19, Webinar ID 894 1186 7947**

3. Student Representatives Update.
  - a. Aidan Naughton shared that Wednesday 2/10 is count day; noted school pictures are coming up for HS students; reported it's good to be back in the building.
  - b. Anna Shehab agreed that it's good to be back in the building, noting that there's a learning curve to navigating the new traffic patterns; NHS is starting a winter coat drive; Wednesday 2/10 there will be a webinar called Abilities over Disabilities hosted by the NHS Special Olympics committee.

**F. PUBLIC PARTICIPATION**

1. Kevin Troncilli shared concerns regarding potential loss of DCS students to other districts due to remote instruction during COVID.

**G. CONSENT ITEMS**

Jennifer Kangas made a motion that the Board of Education approve the consent items in bulk. Elise Bruderly seconded the motion. **Roll Call Vote. Motion Carried (unanimous).**

1. The Board of Education accepted Julie Darling's resignation.
2. The Board of Education approved unpaid leave of absence for Rebecca Lange for the remainder of the 2020-2021 school year.

**H. ACTION ITEMS**

1. Reconfirmation of Learning Plan. Daryl Kipke made a motion that the Board of Education reconfirm the attached ECOL Instructional Delivery Report [as presented]. Mara Greatorex seconded the motion. **Roll Call Vote. Motion Carried (unanimous).**
2. Resolution for In-Person Meetings. Dick Lundy made a motion that the Board of Education adopt the attached resolution requesting return to in-person board meetings. Jennifer Kangas seconded the motion. **Roll Call Vote. Motion Carried (unanimous).**

**I. DISCUSSION ITEMS**

1. MASB Board of Directors Election. The Board discussed the MASB Board of Directors Election ballot. This item will return for action at the February 22, 2021 meeting. Ballots must be cast by 1:00pm on March 3, 2021.
2. DHS Block Scheduling Proposal. Dr. Timmis, DHS Principal Kit Moran, and DHS Assistant Principal Ken Koenig presented the DHS Block Scheduling Proposal that had previously been shared with board members and parents. Board members had the opportunity to ask questions. This item will return for action on February 22nd, 2021.

**J. PUBLIC PARTICIPATION – none**

**DEXTER COMMUNITY SCHOOLS BOARD OF EDUCATION  
MEETING MINUTES – FEBRUARY 8, 2021 7:00pm  
via Zoom due to COVID-19, Webinar ID 894 1186 7947**

**K. COMMITTEE UPDATES – none**

**L. BOARD COMMENTS – none**

**M. INFORMATION ITEMS**

1. Board Bulletin

**N. CLOSED SESSION – none**

At approximately 9:29pm, President Julie Schumaker adjourned the meeting.

MINUTES/hlv

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Daryl Kipke  
Secretary  
Board of Education



# Board Monthly Financial Report

Fiscal Year to Date 01/31/21

Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
<b>Fund(COA) 11 - General Fund</b>							
Account Type <b>Revenue</b>							
Function Code <b>R100 - Local Sources - 100</b>							
	6,083,876.00	1,216,828.46	1,524,882.12	.00	4,558,993.88	25	1,481,290.87
Function Code <b>R100 - Local Sources - 100 Totals</b>	<b>\$6,083,876.00</b>	<b>\$1,216,828.46</b>	<b>\$1,524,882.12</b>	<b>\$0.00</b>	<b>\$4,558,993.88</b>	<b>25 %</b>	<b>\$1,481,290.87</b>
Function Code <b>R200 - Non-Education Sources - 200</b>							
	.00	.00	.00	.00	.00	+++	.00
Function Code <b>R200 - Non-Education Sources - 200 Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$0.00</b>
Function Code <b>R300 - State Sources - 300</b>							
	31,121,468.00	2,782,215.53	11,308,571.25	.00	19,812,896.75	36	11,304,399.51
Function Code <b>R300 - State Sources - 300 Totals</b>	<b>\$31,121,468.00</b>	<b>\$2,782,215.53</b>	<b>\$11,308,571.25</b>	<b>\$0.00</b>	<b>\$19,812,896.75</b>	<b>36 %</b>	<b>\$11,304,399.51</b>
Function Code <b>R400 - Federal Sources - 400</b>							
	2,469,000.00	.00	1,429,143.31	.00	1,039,856.69	58	66,174.39
Function Code <b>R400 - Federal Sources - 400 Totals</b>	<b>\$2,469,000.00</b>	<b>\$0.00</b>	<b>\$1,429,143.31</b>	<b>\$0.00</b>	<b>\$1,039,856.69</b>	<b>58 %</b>	<b>\$66,174.39</b>
Function Code <b>R500 - ISD / Other Sources - 500</b>							
	5,327,734.00	1,710.90	996,619.51	.00	4,331,114.49	19	2,319,649.86
Function Code <b>R500 - ISD / Other Sources - 500 Totals</b>	<b>\$5,327,734.00</b>	<b>\$1,710.90</b>	<b>\$996,619.51</b>	<b>\$0.00</b>	<b>\$4,331,114.49</b>	<b>19 %</b>	<b>\$2,319,649.86</b>
Function Code <b>R600 - In from other Funds - 600</b>							
	315,502.00	249.36	81,407.05	.00	234,094.95	26	101,094.91
Function Code <b>R600 - In from other Funds - 600 Totals</b>	<b>\$315,502.00</b>	<b>\$249.36</b>	<b>\$81,407.05</b>	<b>\$0.00</b>	<b>\$234,094.95</b>	<b>26 %</b>	<b>\$101,094.91</b>
Account Type <b>Revenue Totals</b>	<b>\$45,317,580.00</b>	<b>\$4,001,004.25</b>	<b>\$15,340,623.24</b>	<b>\$0.00</b>	<b>\$29,976,956.76</b>	<b>34 %</b>	<b>\$15,272,609.54</b>
Account Type <b>Expense</b>							
Function Code <b>100 - Instruction</b>							
Sub Function Code 110 - Basic Functions - 110	21,347,873.00	1,704,998.38	9,266,559.34	15,012.21	12,066,301.45	43	9,829,678.37
Sub Function Code 120 - Added Needs - 120	5,400,782.00	430,089.05	2,159,584.80	.00	3,241,197.20	40	2,297,583.52
Sub Function Code 130 - Adult/Continuing Education - 130	.00	.00	.00	.00	.00	+++	.00
Function Code <b>100 - Instruction Totals</b>	<b>\$26,748,655.00</b>	<b>\$2,135,087.43</b>	<b>\$11,426,144.14</b>	<b>\$15,012.21</b>	<b>\$15,307,498.65</b>	<b>43 %</b>	<b>\$12,127,261.89</b>
Function Code <b>200 - Supporting Services</b>							
Sub Function Code 210 - Support Services-Pupil - 210	4,379,977.00	360,638.43	1,993,489.45	111,516.80	2,274,970.75	46	2,019,447.23
Sub Function Code 220 - Support Services-Instructional - 220	2,906,097.00	225,989.71	1,488,639.00	10,833.29	1,406,624.71	51	1,384,805.45
Sub Function Code 230 - Support Services-Administration - 230	672,159.00	35,881.69	360,977.58	228.50	310,952.92	54	341,753.07
Sub Function Code 240 - Support Services-School Admin - 240	2,579,668.00	199,930.63	1,388,884.18	14.17	1,190,769.65	54	1,431,250.76
Sub Function Code 250 - Support Services-Business - 250	760,885.00	62,040.10	436,058.79	.00	324,826.21	57	412,633.70
Sub Function Code 260 - Operations and Maintenance - 260	4,289,543.00	321,685.10	2,305,742.85	254,190.56	1,729,609.59	54	2,065,490.28
Sub Function Code 270 - Pupil Transportation - 270	1,617,755.00	108,402.12	656,118.05	18,550.31	943,086.64	41	875,293.96
Sub Function Code 280 - Support Services-Central - 280	416,397.00	38,725.60	242,109.77	18,600.00	155,687.23	58	271,385.63
Function Code <b>200 - Supporting Services Totals</b>	<b>\$17,622,481.00</b>	<b>\$1,353,293.38</b>	<b>\$8,872,019.67</b>	<b>\$413,933.63</b>	<b>\$8,336,527.70</b>	<b>50 %</b>	<b>\$8,802,060.08</b>
Function Code <b>300 - Community Services</b>							
Sub Function Code 320 - Community Recreation - 320	265,171.00	19,280.68	101,740.48	29,991.77	133,438.75	38	130,320.84
Sub Function Code 330 - Community Activities - 330	.00	.00	.00	.00	.00	+++	.00
Sub Function Code 350 - Care of Children - 350	.00	.00	.00	.00	.00	+++	.00
Sub Function Code 370 - Non Public School Pupils - 370	14,401.00	92.93	185.86	.00	14,215.14	1	1,467.36
Sub Function Code 390 - Other Community Services - 390	(376.00)	.00	.00	.00	(376.00)	0	.00
Function Code <b>300 - Community Services Totals</b>	<b>\$279,196.00</b>	<b>\$19,373.61</b>	<b>\$101,926.34</b>	<b>\$29,991.77</b>	<b>\$147,277.89</b>	<b>37 %</b>	<b>\$131,788.20</b>
Function Code <b>400 - Government Agencies &amp; Prior Period</b>							
Sub Function Code 400 - Other Government Agencies - 400	.00	.00	.00	.00	.00	+++	.00
Function Code <b>400 - Government Agencies &amp; Prior Period Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$0.00</b>
Function Code <b>500-600 - Other Financing Uses</b>							



# Board Monthly Financial Report

Fiscal Year to Date 01/31/21

Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Sub Function Code 600 - Fund Modifications - 600	743,923.00	150,000.00	598,255.56	.00	145,667.44	80	100,000.00
Function Code <b>500-600 - Other Financing Uses</b> Totals	<b>\$743,923.00</b>	<b>\$150,000.00</b>	<b>\$598,255.56</b>	<b>\$0.00</b>	<b>\$145,667.44</b>	<b>80 %</b>	<b>\$100,000.00</b>
Account Type <b>Expense</b> Totals	<b>\$45,394,255.00</b>	<b>\$3,657,754.42</b>	<b>\$20,998,345.71</b>	<b>\$458,937.61</b>	<b>\$23,936,971.68</b>	<b>46 %</b>	<b>\$21,161,110.17</b>
Fund(COA) <b>11 - General Fund</b> Totals	<b>(\$76,675.00)</b>	<b>\$343,249.83</b>	<b>(\$5,657,722.47)</b>	<b>(\$458,937.61)</b>	<b>\$6,039,985.08</b>	<b>7,379 %</b>	<b>(\$5,888,500.63)</b>



# Board Monthly Financial Report

Fiscal Year to Date 01/31/21

Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
<b>Fund(COA) 23 - Community Service Fund</b>							
Account Type <b>Revenue</b>							
Function Code <b>R100 - Local Sources - 100</b>							
	2,275,038.00	78,751.90	607,176.39	.00	1,667,861.61	27	1,565,053.79
Function Code <b>R100 - Local Sources - 100 Totals</b>	<b>\$2,275,038.00</b>	<b>\$78,751.90</b>	<b>\$607,176.39</b>	<b>\$0.00</b>	<b>\$1,667,861.61</b>	<b>27 %</b>	<b>\$1,565,053.79</b>
Function Code <b>R300 - State Sources - 300</b>							
	31,470.00	.00	.00	.00	31,470.00	0	(.50)
Function Code <b>R300 - State Sources - 300 Totals</b>	<b>\$31,470.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$31,470.00</b>	<b>0 %</b>	<b>(\$0.50)</b>
Function Code <b>R400 - Federal Sources - 400</b>							
	184,080.00	2,742.96	106,297.62	.00	77,782.38	58	48,734.85
Function Code <b>R400 - Federal Sources - 400 Totals</b>	<b>\$184,080.00</b>	<b>\$2,742.96</b>	<b>\$106,297.62</b>	<b>\$0.00</b>	<b>\$77,782.38</b>	<b>58 %</b>	<b>\$48,734.85</b>
Function Code <b>R500 - ISD / Other Sources - 500</b>							
	.00	.00	.00	.00	.00	+++	.00
Function Code <b>R500 - ISD / Other Sources - 500 Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$0.00</b>
Function Code <b>R600 - In from other Funds - 600</b>							
	721,780.00	150,000.00	598,255.56	.00	123,524.44	83	100,000.00
Function Code <b>R600 - In from other Funds - 600 Totals</b>	<b>\$721,780.00</b>	<b>\$150,000.00</b>	<b>\$598,255.56</b>	<b>\$0.00</b>	<b>\$123,524.44</b>	<b>83 %</b>	<b>\$100,000.00</b>
Account Type <b>Revenue Totals</b>	<b>\$3,212,368.00</b>	<b>\$231,494.86</b>	<b>\$1,311,729.57</b>	<b>\$0.00</b>	<b>\$1,900,638.43</b>	<b>41 %</b>	<b>\$1,713,788.14</b>
Account Type <b>Expense</b>							
Function Code <b>100 - Instruction</b>							
Sub Function Code <b>110 - Basic Functions - 110</b>	102,297.00	10,235.34	59,100.76	.00	43,196.24	58	72,624.16
Function Code <b>100 - Instruction Totals</b>	<b>\$102,297.00</b>	<b>\$10,235.34</b>	<b>\$59,100.76</b>	<b>\$0.00</b>	<b>\$43,196.24</b>	<b>58 %</b>	<b>\$72,624.16</b>
Function Code <b>200 - Supporting Services</b>							
Sub Function Code <b>220 - Support Services-Instructional - 220</b>	987.00	7.53	52.71	.00	934.29	5	45.99
Sub Function Code <b>250 - Support Services-Business - 250</b>	.00	.00	.00	.00	.00	+++	.00
Sub Function Code <b>260 - Operations and Maintenance - 260</b>	56,550.00	5,333.93	35,595.75	17,363.30	3,590.95	63	19,852.77
Sub Function Code <b>270 - Pupil Transportation - 270</b>	.00	.00	10,189.78	5,000.00	(15,189.78)	+++	9,233.49
Sub Function Code <b>290 - Support Services-Other - 290</b>	1,088,377.00	43,292.00	516,139.51	3,895.00	568,342.49	47	547,444.31
Function Code <b>200 - Supporting Services Totals</b>	<b>\$1,145,914.00</b>	<b>\$48,633.46</b>	<b>\$561,977.75</b>	<b>\$26,258.30</b>	<b>\$557,677.95</b>	<b>49 %</b>	<b>\$576,576.56</b>
Function Code <b>300 - Community Services</b>							
Sub Function Code <b>310 - Community Services Direction - 310</b>	292,773.00	18,030.27	137,164.14	.00	155,608.86	47	179,158.70
Sub Function Code <b>320 - Community Recreation - 320</b>	386,378.00	6,807.88	67,127.81	1,298.00	317,952.19	17	192,128.28
Sub Function Code <b>330 - Community Activities - 330</b>	.00	.00	803.84	.00	(803.84)	+++	.00
Sub Function Code <b>350 - Care of Children - 350</b>	979,644.00	56,361.89	382,921.31	.00	596,722.69	39	521,266.80
Sub Function Code <b>390 - Other Community Services - 390</b>	100,000.00	12,346.94	52,777.92	.00	47,222.08	53	48,840.15
Function Code <b>300 - Community Services Totals</b>	<b>\$1,758,795.00</b>	<b>\$93,546.98</b>	<b>\$640,795.02</b>	<b>\$1,298.00</b>	<b>\$1,116,701.98</b>	<b>36 %</b>	<b>\$941,393.93</b>
Function Code <b>500-600 - Other Financing Uses</b>							
Sub Function Code <b>600 - Fund Modifications - 600</b>	205,362.00	249.36	47,324.28	.00	158,037.72	23	51,533.78
Function Code <b>500-600 - Other Financing Uses Totals</b>	<b>\$205,362.00</b>	<b>\$249.36</b>	<b>\$47,324.28</b>	<b>\$0.00</b>	<b>\$158,037.72</b>	<b>23 %</b>	<b>\$51,533.78</b>
Account Type <b>Expense Totals</b>	<b>\$3,212,368.00</b>	<b>\$152,665.14</b>	<b>\$1,309,197.81</b>	<b>\$27,556.30</b>	<b>\$1,875,613.89</b>	<b>41 %</b>	<b>\$1,642,128.43</b>
Fund(COA) <b>23 - Community Service Fund Totals</b>	<b>\$0.00</b>	<b>\$78,829.72</b>	<b>\$2,531.76</b>	<b>(\$27,556.30)</b>	<b>\$25,024.54</b>	<b>+++</b>	<b>\$71,659.71</b>



# Board Monthly Financial Report

Fiscal Year to Date 01/31/21

Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
<b>Fund(COA) 25 - School Lunch Fund</b>							
<b>Account Type Revenue</b>							
<b>Function Code R100 - Local Sources - 100</b>							
	15,800.00	350.79	535.81	.00	15,264.19	3	575,139.03
Function Code R100 - Local Sources - 100 Totals	\$15,800.00	\$350.79	\$535.81	\$0.00	\$15,264.19	3 %	\$575,139.03
<b>Function Code R300 - State Sources - 300</b>							
	77,677.00	5,013.65	32,816.59	.00	44,860.41	42	22,728.40
Function Code R300 - State Sources - 300 Totals	\$77,677.00	\$5,013.65	\$32,816.59	\$0.00	\$44,860.41	42 %	\$22,728.40
<b>Function Code R400 - Federal Sources - 400</b>							
	1,086,693.00	74,732.38	415,196.50	.00	671,496.50	38	100,076.64
Function Code R400 - Federal Sources - 400 Totals	\$1,086,693.00	\$74,732.38	\$415,196.50	\$0.00	\$671,496.50	38 %	\$100,076.64
<b>Function Code R500 - ISD / Other Sources - 500</b>							
	.00	.00	.00	.00	.00	+++	61,631.20
Function Code R500 - ISD / Other Sources - 500 Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$61,631.20
Account Type Revenue Totals	\$1,180,170.00	\$80,096.82	\$448,548.90	\$0.00	\$731,621.10	38 %	\$759,575.27
<b>Account Type Expense</b>							
<b>Function Code &lt;N/A&gt; - &lt;No Function defined&gt;</b>							
	.00	.00	.00	.00	.00	+++	.00
Function Code <N/A> - <No Function defined> Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<b>Function Code 200 - Supporting Services</b>							
Sub Function Code 210 - Support Services-Pupil - 210	.00	.00	.00	.00	.00	+++	.00
Sub Function Code 260 - Operations and Maintenance - 260	3,358.00	.00	892.85	.00	2,465.15	27	1,859.77
Sub Function Code 290 - Support Services-Other - 290	1,223,040.00	86,323.49	509,294.25	612,139.57	101,606.18	42	725,274.20
Function Code 200 - Supporting Services Totals	\$1,226,398.00	\$86,323.49	\$510,187.10	\$612,139.57	\$104,071.33	42 %	\$727,133.97
<b>Function Code 500-600 - Other Financing Uses</b>							
Sub Function Code 600 - Fund Modifications - 600	122,640.00	.00	34,082.79	.00	88,557.21	28	49,561.13
Function Code 500-600 - Other Financing Uses Totals	\$122,640.00	\$0.00	\$34,082.79	\$0.00	\$88,557.21	28 %	\$49,561.13
Account Type Expense Totals	\$1,349,038.00	\$86,323.49	\$544,269.89	\$612,139.57	\$192,628.54	40 %	\$776,695.10
Fund(COA) 25 - School Lunch Fund Totals	(\$168,868.00)	(\$6,226.67)	(\$95,720.99)	(\$612,139.57)	\$538,992.56	57 %	(\$17,119.83)



# Board Monthly Financial Report

Fiscal Year to Date 01/31/21

Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Fund(COA) <b>29 - Student/School Activity Fund</b>							
Account Type <b>Revenue</b>							
Function Code <b>R100 - Local Sources - 100</b>							
	1,362,636.00	4,903.97	174,804.07	.00	1,187,831.93	13	1,441,426.06
Function Code <b>R100 - Local Sources - 100 Totals</b>	<b>\$1,362,636.00</b>	<b>\$4,903.97</b>	<b>\$174,804.07</b>	<b>\$0.00</b>	<b>\$1,187,831.93</b>	<b>13 %</b>	<b>\$1,441,426.06</b>
Account Type <b>Revenue Totals</b>	<b>\$1,362,636.00</b>	<b>\$4,903.97</b>	<b>\$174,804.07</b>	<b>\$0.00</b>	<b>\$1,187,831.93</b>	<b>13 %</b>	<b>\$1,441,426.06</b>
Account Type <b>Expense</b>							
Function Code <b>200 - Supporting Services</b>							
Sub Function Code <b>290 - Support Services-Other - 290</b>	1,362,636.00	30,814.89	156,919.18	9,705.77	1,196,011.05	12	504,550.34
Function Code <b>200 - Supporting Services Totals</b>	<b>\$1,362,636.00</b>	<b>\$30,814.89</b>	<b>\$156,919.18</b>	<b>\$9,705.77</b>	<b>\$1,196,011.05</b>	<b>12 %</b>	<b>\$504,550.34</b>
Account Type <b>Expense Totals</b>	<b>\$1,362,636.00</b>	<b>\$30,814.89</b>	<b>\$156,919.18</b>	<b>\$9,705.77</b>	<b>\$1,196,011.05</b>	<b>12 %</b>	<b>\$504,550.34</b>
Fund(COA) <b>29 - Student/School Activity Fund Totals</b>	<b>\$0.00</b>	<b>(\$25,910.92)</b>	<b>\$17,884.89</b>	<b>(\$9,705.77)</b>	<b>(\$8,179.12)</b>	<b>+++</b>	<b>\$936,875.72</b>
Grand Totals	(\$245,543.00)	\$389,941.96	(\$5,733,026.81)	(\$1,108,339.25)	\$6,595,823.06	2,335 %	(\$4,897,085.03)

February 17, 2021

Dear Dr. Schumaker and Dr. Timmis:

In August of 1979, Jim Martin, principal of Lincoln High School, took a chance on a 24 year old very wet behind the ears teacher and gave me a teaching job. However, he also needed a head volleyball coach, a JV girls basketball coach, and a freshmen class sponsor. "I'm in," I said. I moved out to Washtenaw County and haven't left.

In June of 2021, I will be ending my formal career in education after having been Dexter High School's principal since July 2006. I've had a dream career in education. Who else gets to teach a subject they love and talk about books and reading every day? Who else gets to coach students in my dream coaching job, girls cross country? That was amazing! And how did I luck out being able to lead the students and staff at Dexter High School for 15 years?

I have hoped that my time at DHS was living proof of the Bible verse paraphrased to whom much is given much is expected. I was given the gift of teaching and somehow made a career of it. I tried every day to give to the community the best we had to offer in service to their students.

I want to thank the Dexter community and schools for having the opportunity to influence, I hope positively, students and teachers for 15 years at Dexter Schools. I've always attributed any success we've had to great kids, supportive parents, and dedicated staff. I believe that more than ever today.

I can't imagine not being in a high school come fall. In point of fact, do the math, I've been in high school since 1970 in some form or fashion. Whew. Guess I've seen a few things since then. But all good things must come to an end and I will regretfully call it a career in June.

A most proud Dexter High School principal...

Kit Moran  
Principal  
Dexter High School

--

William C. (Kit) Moran  
Principal  
Dexter High School  
734.424.4240 x7001

[moranw@dexterschools.org](mailto:moranw@dexterschools.org)

Dexter Community Schools, Counties of Washtenaw and Livingston, Michigan

A regular Board of Education (the "Board") meeting of the District was held electronically, pursuant to Open Meetings Act Section 3a, through the Zoom audio/video conferencing platform, Meeting ID# \_\_\_\_\_, on the 22<sup>nd</sup> day of, February, 2021 at 7 o'clock in the p.m.

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

Present: Members

Absent: Members

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

**WHEREAS:**

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

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

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

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

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

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

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

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

\*\*\*

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

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

\*\*\*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

T. Based on this due diligence review, the District has determined that the District began treating the 3% contributions as exempt from federal income and FICA taxes in tax year 2014, treated the 3% contributions as subject to federal income and/or FICA taxes prior to tax year 2014, submitted protective filings to the IRS to toll the statutory 3-year limitations period for requesting a refund of overpaid taxes and therefore has determined that corrected W-2s would need to be issued or filed to comply with the third operative paragraph in Section G of this Preamble and Attachment B.

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

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

1. In reliance upon communications directly from the ORS and indirectly from Attorney Wilk, including Attachments A - D to this Resolution, this Board finds it to be in the best interests of the District to conclusively resolve through at least tax year 2026 the District's federal income withholding and FICA tax obligations with respect to District employees who continue to be subject to a 3 percent reduction in their compensation to be enrolled in the MPSERS health premium subsidy.

2. The Board hereby ratifies the Administration's execution of the partially-completed IRS Form 2848, Power of Attorney and Declaration of Representative (Attachment C) on behalf of the

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

3. The Board hereby directs the Chief Financial Officer to resubmit IRS Form 2848 to ORS. The Chief Financial Officer is directed to insert the following italicized text on p. 2, Part I, Section 7 of IRS Form 2848 before signing: *"Signature of Taxpayer. \*\*\* I certify that I have the legal authority to execute this form on behalf of the taxpayer as set forth in the attached Resolution adopted by taxpayer's governing board at a public meeting held on February 22, 2021."*

4. The Board directs the Chief Financial Officer to forward a signed copy of this Resolution to the ORS, along with a copy of the replacement IRS Form 2848.

5. The Board further authorizes and delegates all necessary authority to the Chief Financial Officer, in such consultation as deemed necessary with the District's legal, tax and financial advisers to implement the signed Closing Agreement consistent with this Resolution.

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

Ayes: Members

Nays: Members

Resolution declared adopted.

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Secretary, Board of Education

The undersigned duly qualified and acting Secretary of the Board of Education of Dexter Community Schools hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the Board of Education at a regular meeting held on February 22, 2021, the original of

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

---

Secretary, Board of Education

1/12/2021

Marcellus Community Schools Mail - Action required: 3% Healthcare contribution ruling



Douglas Nord &lt;douglas.nord@marcelluscs.org&gt;

**Action required: 3% Healthcare contribution ruling**

1 message

Office of Retirement Services &lt;ORS@public.govdelivery.com&gt;

Tue, Dec 22, 2020 at 12:01 PM

Reply-To: ORS@public.govdelivery.com

To: douglas.nord@marcelluscs.org



**IRS TO RULE FAVORABLY RELATED TO 3% CONTRIBUTIONS  
TO THE MPSERS HEALTH CARE TRUST**

This provides an update from the State of Michigan (through the Office of Retirement Services, "ORS") related to the current status of the federal tax treatment of the 3% contributions to the MPSERS Health Care Trust, and also provides the opportunity for each Reporting Unit to participate in and be covered by a Closing Agreement with the Internal Revenue Service (IRS) that favorably resolves the tax treatment of these contributions.

As you may know, ORS has for many years been attempting to obtain a system-wide answer from the IRS on the proper tax treatment of employer and employee contributions made to the MPSERS Health Care Trust.

Since at least 2016, ORS confirmed that multiple Reporting Units received consistent favorable guidance from the IRS as to refund claims that had been submitted relative to federal income and FICA taxes that had been reported, deducted, and remitted under 2012 PA 300. ORS, along with the supporting efforts of Dewitt Public Schools, the Michigan School Business Officials and other constituencies, has been working with the IRS to secure a ruling of favorable tax treatment.

ORS is pleased to report that the IRS has recently indicated that they will conclude in a Closing Agreement—relative to the specific claims at issue—that the retiree healthcare contributions are exempt from federal income and FICA taxes. A draft copy of the relevant rulings is attached.

In order to finalize this Closing Agreement, ORS is facilitating the process that will allow each Reporting Unit that wishes to be covered by the Closing Agreement to be a part of that final Agreement. To do so, each Reporting Unit will need to execute a Form 2848 (Power of Attorney) and pay a reduced user fee of \$3,000. ORS is coordinating with MPSERS to make payments on behalf of each Reporting Unit as an administrative expense for each Reporting Unit that elects to be part of the Closing Agreement.

The partially drafted Form 2848 is attached. Only line one and line seven — including Reporting Unit name, address, phone, EIN, and signature of authorized official — need to be completed. It can then be scanned and sent to ORS-Contract-Review@michigan.gov. This will allow the Closing Agreement to be signed on behalf of and then apply to that Reporting Unit. If you wish to be part of the Closing Agreement, please return the Form 2848 as soon as possible, but no later than February 5, 2021.

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

If you have any questions, please contact ORS\_Web\_Reporting@michigan.gov.

State of Michigan | Department of Technology, Management & Budget | Office of Retirement Services  
P.O. Box 30171 | Lansing, MI 48909-7671 | www.michigan.gov/psru

Please do not reply to this email. This mailbox is not monitored and you will not receive a response. For assistance, contact ORS\_Web\_Reporting@michigan.gov.

The retirement plan information that appears in this email is intended to summarize basic provisions of Public Act 300 of 1980, as amended. Current laws, rates, and factors are subject to change. Should there be discrepancies between the information reflected here and the actual law, the provisions of the law govern.

This email was sent to douglas.nord@marcelluscs.org on behalf of the Office of Retirement Services • P.O. Box 30171 • Lansing, MI 48909-7671 • 1-800-381-5111



OFFICE OF THE CHIEF COUNSEL

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

November 16, 2020

W. Alan Wilk  
Dykema Gossett PLLC  
Capitol View  
201 Townsend Street, Suite 900  
Lansing, MI 48933

**VIA FACSIMILE: (855) 256-1485**

RE: Michigan Public Schools Closing Agreement (CLAG-117897-19)

Dear Mr. Wilk:

The following is a summary of the closing agreement that is intended to be made available to those Michigan Public School districts that would like a determination from the Internal Revenue Service on their tax obligations with respect to employees who did not exercise the one-time irrevocable election to opt out of the future right to receive retiree health benefits under the Michigan Public School Employees Retirement System and who continue to be subject to a 3 percent reduction in their compensation.

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

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

In order for a Michigan Public School district to obtain the closing agreement, the school district must execute a Form 2848 and submit a \$3,000 user fee. We will contact you separately to discuss the proper procedures to submit the additional forms and user fees.

Sincerely,

(Digitally Signed)

Denise Trujillo  
Branch Chief, Health and Welfare Branch  
Office of Associate Chief Counsel (Employee  
Benefits, Exempt Organizations, and Employment  
Taxes)

## Power of Attorney and Declaration of Representative

OMB No. 1545-0150

For IRS Use Only

Received by:

Name \_\_\_\_\_

Telephone \_\_\_\_\_

Function \_\_\_\_\_

Date / /

▶ Go to [www.irs.gov/Form2848](http://www.irs.gov/Form2848) for instructions and the latest information.

**Part I Power of Attorney**

**Caution:** A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

**1 Taxpayer information.** Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address	Taxpayer identification number(s)
	Daytime telephone number
	Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

**2 Representative(s) must sign and date this form on page 2, Part II.**

Name and address W. Alan Wilk, Dykema 201 Townsend, Suite 900 Lansing, MI 48933	CAF No. <u>3205-90117R</u> PTIN _____ Telephone No. <u>517-374-9122</u> Fax No. <u>855-256-1485</u>
Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____
	PTIN _____
	Telephone No. _____
	Fax No. _____
Check if to be sent copies of notices and communications <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____
	PTIN _____
	Telephone No. _____
	Fax No. _____
(Note: IRS sends notices and communications to only two representatives.)	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____
	PTIN _____
	Telephone No. _____
	Fax No. _____
(Note: IRS sends notices and communications to only two representatives.)	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

**3 Acts authorized (you are required to complete this line 3).** With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
Michigan Public Schools Closing Agreement	CLAG 117897-19	2013-2026

**4 Specific use not recorded on Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, check this box. See Line 4. *Specific Use Not Recorded on CAF* in the instructions . . . . .

**5a Additional acts authorized.** In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):  Access my IRS records via an Intermediate Service Provider;  Authorize disclosure to third parties;  Substitute or add representative(s);  Sign a return; \_\_\_\_\_

Other acts authorized: \_\_\_\_\_

**b Specific acts not authorized.** My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.

List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): .....

**6 Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here . . . . .

**YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

**7 Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.

**▶ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.**

Signature	Date	Title (if applicable)
Print name	Print name of taxpayer from line 1 if other than individual	

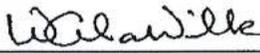
**Part II Declaration of Representative**

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
  - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
  - b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
  - c Enrolled Agent—enrolled as an agent by the IRS per the requirements of Circular 230.
  - d Officer—a bona fide officer of the taxpayer organization.
  - e Full-Time Employee—a full-time employee of the taxpayer.
  - f Family Member—a member of the taxpayer’s immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
  - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.3(d) of Circular 230).
  - h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). **See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.**
  - k Qualifying Student—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LITC or STCP. See instructions for Part II for additional information and requirements.
  - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

**▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.**

**Note:** For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation— Insert above letter (a-r).	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date
a	MI	P54059		1-4-21

**ADDITIONAL INFORMATION RELATED TO THE OPPORTUNITY TO PARTICIPATE IN AN IRS  
CLOSING AGREEMENT RELATED TO 3% CONTRIBUTIONS TO THE MPSERS HEALTH CARE  
TRUST**

The State of Michigan (through the Office of Retirement Services, "ORS") provided an update on December 22, 2020 related to the current status of the federal tax treatment of the 3% contributions to the MPSERS Health Care Trust, and also provided the opportunity for each Reporting Unit to participate in and be covered by a Closing Agreement with the Internal Revenue Service (IRS) that favorably resolves the tax treatment of these contributions.

Additional questions have been asked by some Reporting Units and those professionals that are advising them related to this matter. ORS is sensitive to those questions, as well as the time frame for making certain determinations. The time frame has been extended to March 1 as communicated last week. ORS also understands that some reporting units and their counsel do not believe they have enough information to make a decision. Hopefully the additional information that is contained here will help, but please understand (and ORS knows that a large number of reporting units have indicated that they do) that ORS and its counsel do not have access to the full contents of the Closing Agreement, nor can they address every scenario for individual reporting units. That being said, ORS is taking further steps to provide as much additional information as possible in this Supplemental Notice to reporting units.

This Notice attempts to address several additional questions, such as the following:

**1. What is the background and context of the proposed Closing Agreement? Is my Reporting Unit obligated to participate in this Closing Agreement?**

No. There is no obligation for any reporting unit to participate. None of the reporting units, other than DeWitt Public Schools, has any facts before the IRS for purposes of this Closing Agreement.

The Closing Agreement was a result of a Private Letter Ruling (PLR) Request in 2018 submitted by W. Alan Wilk at Dykema on their behalf (and paid for by MPSERS because MPSERS had paid for the initial, almost identical, PLR Request in 2016). Rather than issue a PLR, the IRS chose to favorably resolve the tax determinations on the MPSERS 3% contributions (for income and FICA purposes) via the proposed Closing Agreement.

With the original PLR Request filed in 2016 by MPSERS, the intent was to obtain a ruling that covered all reporting units at that time. The IRS would not let MPSERS do this because of the technical reason that MPSERS was not a "taxpayer" (reporting unit) in the retirement system. DeWitt Public Schools then volunteered to be that taxpayer and the 2018 PLR Request was filed. As a result, the proposed Closing Agreement includes operative paragraphs that will be issued to them, resulting in favorable tax treatment for the MPSERS 3% contributions by their employees. The opportunity from the IRS that ORS forwarded in the first Notice on December 22, 2020, provides a process that allows other reporting units to also participate in the same Closing Agreement to be issued to DeWitt Public Schools. It will only cover DeWitt Public Schools unless other reporting units voluntarily choose to sign onto the Closing Agreement.

The IRS also discussed doing a Mass Closing Agreement that would apply for all reporting units, but ultimately decided to provide the ability for reporting units to voluntarily opt-in to be a part of this Closing Agreement, for a reduced user fee of \$3,000 (normally \$30,000) per reporting unit.

ORS has proceeded accordingly with the Notice to reporting units related to this opportunity provided by the IRS. ORS and counsel have tried to provide as much information as possible related to the background and substance of the Closing Agreement, including asking the IRS for as much information related to the Closing Agreement that they could provide, which resulted in the IRS disclosing the three

operative paragraphs of the Closing Agreement. That information was sent in the original Notice to reporting units on December 22, 2020. ORS and counsel have been answering additional questions since that initial Notice, and in this Supplement Notice that includes written answers to a number of follow-up questions. ORS and its counsel are not providing any legal or other advice as to whether or not a reporting unit should participate in this Closing Agreement.

It is a voluntary choice. There is no minimum number of reporting units that have to opt-in. ORS is fine if the Closing Agreement is simply signed on behalf of DeWitt Public Schools and no other reporting units. ORS is also fine if all or any number in between of reporting units want to participate. That is a decision that can be made by each reporting unit, with advice from their own counsel and based on their own facts and circumstances.

**2. Is the IRS requesting \$3,000 per Reporting Unit to provide guidance on tax treatment of a deduction that the IRS has already acknowledged in communications to Reporting Units is exempt?**

Again, there is no obligation for any reporting unit to participate and have funds expended on their behalf. The IRS has set the reduced user fee per taxpayer at \$3,000 for this Closing Agreement. As stated above, each reporting unit will have to decide whether to participate or not. If the reporting unit is comfortable with the IRS communications to the reporting units regarding the current tax treatment of the MPSERS 3% contributions, they are certainly free to decline to participate in the Closing Agreement. Likewise, each reporting unit would presumably be free to pursue its own Private Letter Ruling or Closing Agreement based on its own facts and circumstances, if it were not comfortable with the terms, timing, information available, or any other aspect of this Closing Agreement.

**3. What is a Closing Agreement?**

Internal Revenue Code section 7121 authorizes the IRS and taxpayers to enter into closing agreements. While a closing agreement exhibits some of the attributes of a contract, it is not strictly subject to the law of contracts. Closing agreements are legally binding.

Treasury Regulation Section 301.7121-1(a), states:

"In general. The Commissioner may enter into a written agreement with any person relating to the liability of such person (or of the person or estate for whom he acts) in respect of any internal revenue tax for any taxable period ending prior or subsequent to the date of such agreement. A closing agreement may be entered into in any case in which there appears to be an advantage in having the case permanently and conclusively closed, or if good and sufficient reasons are shown by the taxpayer for desiring a closing agreement and it is determined by the Commissioner that the United States will sustain no disadvantage through consummation of such an agreement."

**4. Is this a "Mass Closing Agreement?"**

No. A Mass Closing Agreement covers a class of taxpayers. The IRS has said that a Mass Closing Agreement in the exempt organizations area is unusual. In those cases, individual agreements with each person in the class will only be negotiated in cases where the class consists of 25 persons or less. If the issue and holding are the same for all members of the class and there are more than 25, the IRS has indicated it will enter into Mass Closing Agreement with the taxpayer who is authorized to represent the class. See *1993 EO CPE Text, p.3.*

In this case, the IRS has opted against issuing a Mass Closing Agreement to cover the entire class of Reporting Units, and has instead provided the opportunity for each Reporting Unit to decide on their own whether to sign onto and participate in the Closing Agreement that they have presented.

**5. Will the full Closing Agreement be available for review?**

IRS representatives have indicated, in part due to disclosure restrictions, that it will not provide the full contents of the Closing Agreement. Although the full contents of the Closing Agreement have not been disclosed by the IRS, upon request, the IRS made available the three operative paragraphs of the Closing Agreement and those were included in their entirety with original Notice to Reporting Units on December 22, 2020. It is our understanding that the IRS believed that this was the best case scenario to reach out to additional Reporting Units that were not part of the initial Private Letter Ruling request on these matters, and that Reporting Units may choose whether to participate or not.

**6. What is expected to be in the Closing Agreement?**

The first paragraph concludes that amounts deducted from employee compensation for the MPSERS 3% contribution are treated as employer contributions and are not treated as income under section 106 of the Internal Revenue Code. This conclusion is comparable to the original ruling request that ORS requested in prior Private Letter Ruling requests to the IRS.

The second paragraph concludes that amounts deducted from employee compensation for the MPSERS 3% contribution are not treated as "wages" for purposes of FICA taxes under section 3121(a) of the Internal Revenue Code or purposes of income tax withholding under section 3401(a) of the Internal Revenue Code. This conclusion is also comparable to the original ruling request that ORS requested in prior Private Letter Ruling requests to the IRS.

The third paragraph includes certain requirements as a result of the rulings in the first two paragraphs, including filing of Forms W-2c (corrected wage and tax statements) for affected employees for tax years limitation periods that have not expired, and notifying those employees that they can file Forms 1040-X for a refund on their income taxes for affected years.

Upon further inquiry related to the third paragraph, IRS representatives indicated that this was included to focus the Reporting Units on the impact and expected actions related to the employees and the necessary forms that needed to be filed as a result of the findings in the first two paragraphs. Those representatives also indicated that it was expected that the applicable Reporting Units would be filing forms on their own behalf, such as Form 941-X for open time periods.

**7. Does the Closing Agreement impact the statute of limitations for filing certain protective, refund and other claims?**

Each Reporting Unit will need to take action based on its own circumstances and based on its own counsel, but ORS is not aware that any limitations periods are impacted by the Closing Agreement.

**8. Does the Closing Agreement impact the current status of certain protective, refund and other claims that have already been filed?**

Each Reporting Unit will need to take action based on its own circumstances and based on its own counsel, but ORS is not aware that any currently valid and timely claims are impacted by the Closing Agreement, other than the Closing Agreement appears to confirm the tax treatment of the MPSERS 3% contributions for income and FICA tax purposes.

**9. Will the IRS be providing required transmittal correspondence to participants with the Closing Agreement, or will it fall to each participant to generate the required correspondence with Affected Employees?**

ORS is not aware of any specific correspondence that has been provided by the IRS.

**10. Are there any additional details related to how Reporting Units can handle various claims in light of favorable tax treatment of the MPSERS 3% contributions?**

Without providing specific guidance, ORS has provided general updates on this matter since the IRS began treating these payments favorably for some Reporting Units as far back as 2016. In addition, ORS has been in consultation with Taxpayer Advocate Services (TAS) (which is separate from the IRS departments that are handling the Closing Agreement) related to their information on these matters. TAS has advised Reporting Units to file Forms 941-X (Adjusted Employer's Quarterly Federal Tax Return or Claim for Refund) and to advise affected employees to file Forms 843 (Claim for Refund or Abatement) to recover overpaid employer and employee FICA taxes.

If it would be helpful to Reporting Units in their review of the Closing Agreement, refer to this [March 18, 2020 letter from the National Taxpayer Advocate](#) that the Taxpayer Advocate Service (TAS) asked ORS to distribute last year to the Reporting Units related to the federal tax treatment of the MPSERS 3% contributions.

That letter addresses a number of matters related to the 3% contributions, but focuses on (1) the time limits applicable under Section 6511 of the Internal Revenue Code, (2) those Reporting Units that need to make a refund or protective claim, and (3) the mechanics of how to handle the implementation of a refund. It appears the letter is focused on those Reporting Units that have either not yet stopped withholding FICA and income taxes on the 3% contributions or those that have stopped current withholding, but need to make claims for prior years.

The TAS also indicated at the time that it might be especially time sensitive to some Reporting Units that have not made a refund or protective claim for certain tax years given the upcoming deadline for such a claims at the time of the letter. The TAS letter also provides background on the TAS and their contact information.

**11. Are all MPSERS Reporting Units eligible to participate in the Closing Agreement?**

Yes, the opportunity to participate in the Closing Agreement covers all MPSERS Reporting Units. As such, ORS sent the December 22, 2020 notice to officials at community colleges, state public universities, self-employing public school academies, district libraries, local and intermediate school districts.

**12. Are any MPSERS Reporting Units required to participate in the Closing Agreement?**

No. Reporting Units are not required to be part of the Closing Agreement. Reporting Units are encouraged to consult with their own legal, tax and accounting professionals to form their own conclusions based on their own facts and circumstances. Neither ORS nor the Dykema Law Firm are providing any legal counsel to any Reporting Unit regarding whether to be part of the Closing Agreement or any other matters related to the proper tax treatment of employer and employee contributions made to the MPSERS Health Care Trust.

**13. Will the Closing Agreement include any representations to Reporting Units that choose not to participate in the Closing Agreement?**

No. The Closing Agreement allows the IRS to agree to certain tax determinations with Reporting Units (as taxpayers). The terms agreed to in this Closing Agreement will only cover those Reporting Units that are a party to the Closing Agreement. As a result, the Closing Agreement almost certainly will not include a statement that the IRS commits to not change its enforcement practice during the Closing Agreement period with regard to the tax treatment for Reporting Units that choose not to participate in the Closing Agreement.

**14. Does this mean the Reporting Units that do not participate in the Closing Agreement will be treated differently?**

No. ORS has no knowledge that choosing not to participate in the Closing Agreement will have any adverse tax consequences as a result of that decision by a Reporting Unit. ORS has been informed by various Reporting Units that a few years ago the IRS treated these 3% contributions differently than the Closing Agreement appears to now conclude, but most of the more recent reports are that they have been treated favorably by the IRS (similar to the operative paragraphs in the Closing Agreement).

**15. Can a Reporting Unit ask for their own Private Letter Ruling or Closing Agreement?**

ORS is not aware of any reason why a Reporting Unit could not ask for their own ruling. Presumably, a Reporting Unit would need to engage in that submission using the IRS normal method for such request.

**16. Will ORS pay the \$3,000 filing fee for each Reporting Unit that chooses to participate in the Closing Agreement?**

Yes, ORS has determined that it will make a single payment to the IRS to cover the fee for each participating Reporting Unit. ORS and the IRS are working on the specific mechanics for such a payment based on the number of Reporting Units that elect to participate in the Closing Agreement.

**17. Will the \$3,000 filing fee come from MPSERS?**

Yes, the expense is being incurred to validate that Reporting Units in MPSERS are properly excluding the 3% contributions from income and FICA taxes. Such expenses will be paid from the reserve for administrative expenses in MPSERS. The reserve for administrative expenses is funded from the reserve for undistributed investment income.

**18. Who is W. Alan Wilk and why is he listed on the Form 2848?**

W. Alan Wilk is an attorney with the Dykema Law Firm that assists MPSERS with federal tax matters as a Special Assistant Attorney General. He has worked with the IRS on the MPSERS 3% contribution matters for several years and originally assisted in submitting a Private Letter Ruling (PLR) Request on this issue in both 2016 on behalf of MPSERS and 2018 on behalf of DeWitt Public Schools. It was the PLR Request that has resulted in the proposed Closing Agreement.

**19. Is ORS, Mr. Wilk or Dykema acting as counsel for the Reporting Units?**

ORS has been very clear that, beyond representing a Reporting Unit as provided in Form 2848 to sign the Closing Agreement once a Reporting Unit makes a decision to participate or not, neither ORS nor the Dykema Law Firm are providing any legal counsel to any Reporting Unit regarding that decision of whether to be part of the Closing Agreement or any other matters related to the proper tax treatment of employer and employee contributions made to the MPSERS Health Care Trust. Reporting Units are encouraged to consult with their own legal, tax and accounting professionals to form their own conclusions based on their own facts and circumstances.

**20. Does listing Mr. Wilk on the Form 2848 mean he is our attorney?**

A Form 2848 is used to authorize an individual to represent you before the IRS in a matter that is specifically named on the Form 2848, which in this case is limited to the signing of the Closing Agreement, if a Reporting Unit chooses to participate. He is listed as an attorney because an authorized individual must be eligible to practice before the IRS, and a licensed attorney is one of the many categories (accountants, actuaries, employees, officers, etc.) that are eligible. He is not engaged as your attorney for any legal advice, and you should consult your own attorney to decide whether or not to participate in the Closing Agreement. Based on your own counsel's advice, he may be authorized via the Form 2848 to sign the Closing Agreement on your behalf.

**21. Will we be charged any fees by ORS or Dykema for their involvement in the Closing Agreement?**

No. Neither ORS nor Dykema are charging any fees to Reporting Units for helping to facilitate the signing of the Closing Agreement for those Reporting Units who choose to participate.

**22. Why does the Form 2848 that was provided included partially completed information that states that the time frame is 2013-2026?**

The Form 2848 was originally drafted to include only the dates when the Closing Agreement was being discussed, which was 2019-2021. Upon review of a draft Form 2848 with that time frame by the IRS, the IRS asked that the time frame be updated to reflect 2013-2026. ORS subsequently updated the time frame on the Form 2848. ORS understands that the time frame reflects what the IRS anticipates to be covered by the Closing Agreement, which are those contributions subject to the election window that closed in 2013 (which began as early as PA 300 of 2012 became effective on September 4, 2012).

**23. Why is 2026 being contemplated as the end date of the time frame for the Closing Agreement?**

As stated in the Treasury Regulation cited above, a Closing Agreement may be in respect of any internal revenue tax for any taxable period ending prior or subsequent to the date of such agreement. In this case, the IRS has indicated that it is willing to issue the Closing Agreement for the prior time periods as indicated and for an additional 5 Years, which would be until 2026. Initial discussions also included no additional time periods and a time period of 1 year, but the last indications were for an additional 5 years. Additionally, upon inquiry, there was no indication that the IRS decision on this matter would be changing effective in tax year 2027, even though further time frames would not technically be covered by the Closing Agreement.

**24. Is there a conflict with ORS or Dykema's involvement in the Closing Agreement process?**

ORS and Dykema (as ORS counsel) have been involved in this matter from the beginning, including an initial request in 2016 on behalf of MPSERS to have the IRS make a determination as to the income and FICA tax status of the MPSERS 3% contributions by MPSERS participants (Reporting Unit employees). They were then involved in this matter with DeWitt Public Schools, which stepped up to be a representative Reporting Unit in a subsequent and almost identical request in 2018. From a general review, the operative paragraphs of the Closing Agreement appear to resolve these tax matters favorably for the Reporting Units and employees. But as has been made clear, each Reporting Unit should review its own facts and circumstances to decide whether it wants to participate in this Closing Agreement. If any Reporting Unit is uncomfortable with any perceived conflict with ORS or Dykema's involvement, or based on their own individuals reasons, they are not required to participate.

**25. Will ORS submit the Form 2848 for each Reporting Unit?**

Yes, those Reporting Units that wish to participate in the Closing Agreement can submit their Form 2848 to ORS as provided in the December 22, 2020 notice, and ORS will forward all of them to the IRS following the deadline to submit them.

**26. Is it possible that the February 5, 2021 deadline can be extended to accommodate a Reporting Unit that needs to take action to approve participation, but cannot do so until after the current deadline?**

Yes, the new deadline is March 1, 2021. ORS heard feedback from many Reporting Units that want their respective boards to be able to meet to deliberate whether to participate in the Closing Agreement. Most reports were that those boards have regular meetings scheduled in February in which they wanted to address this matter. As such, the extended deadline should accommodate those Reporting Unit requests. If a Reporting Unit knows that it wants to participate in the Closing Agreement but cannot meet the new deadline, that Reporting Unit should contact ORS to discuss their anticipated date of approval.

For those Reporting Units that know that they would like to participate, they are encouraged to get their Form 2848 submitted as soon as possible after approval.

**27. May a Reporting Unit sign onto the Closing Agreement after it has been signed?**

Based on conversations with the IRS, ORS believes this answer is no. It is understood that only the Reporting Units that sign a Form 2848 and have their reduced filing fee paid by ORS will be covered by this Closing Agreement. A Reporting Unit, however, might in the future be able to submit and participate in its own Closing Agreement that it pays for and negotiates with the IRS.

**28. Has the IRS stated when it anticipates generating a completed Closing Agreement for your execution on behalf of each participating Reporting Unit?**

No, the IRS has not provided a specific date or time frame following the submission of the Form 2848s and payment of the filing fee. As such, ORS continues to encourage Reporting Units to consult with their own professionals to maximize any limitations periods, especially if they anticipate that any delay in generating the Closing Agreement may impact the timing of any action required, including those to obtain refunds for the employer and employee.

**29. How will each participating Reporting Unit's participation be denoted on the Closing Agreement?**

While the final form of the Closing Agreement has not been disclosed, it has been discussed with the IRS and the initial response is that each Reporting Unit to be covered by the Closing Agreement will likely be listed on an Addendum to the Closing Agreement.

**30. Why would a Reporting Unit choose to participate in the Closing Agreement?**

Again, ORS is not providing any advice as to whether to participate or not. ORS is aware, however, that some counsel for Reporting Units have indicated that (1) if a Reporting Unit treated the 3% contributions deducted as subject to income and FICA taxes at any time during 2012-present, the Closing Agreement may present the opportunity to take corrective action and obtain a refund of the FICA tax paid by the Reporting Unit [depending on the facts and circumstances as to whether and how any claims were handled at a particular reporting unit]; (2) if a Reporting Unit treated the 3% contributions deducted as exempt from income and FICA taxes, the Closing Agreement will reflect the IRS position that such

treatment was appropriate; and (3) in either case, the Closing Agreement confirms the IRS treatment of the 3% contributions through the end date of the Closing Agreement (which is proposed to be 2026).

**31. Why would a Reporting Unit choose not to participate in the Closing Agreement?**

Again, ORS is not providing any advice as to whether to participate or not. ORS is aware, however, that some representatives for Reporting Units have indicated that a Reporting Unit might not want to participate if (1) the Reporting Unit deems the administrative time and cost required to participate in the Closing Agreement outweighs its benefits; (2) if the Reporting Unit has consistently treated the 3% contribution as exempt from income and FICA taxes and/or they do not believe the IRS will take a contrary position for their Reporting Unit; (3) they do not want MPERS to expend \$3,000 on their behalf; (4) the Reporting Unit is not comfortable with not seeing the full contents of the Closing Agreement; (5) the Reporting Unit is not comfortable participating in the Closing Agreement that ORS and DeWitt Public Schools (or their counsel) were involved with; or (6) the Reporting Unit is not comfortable with certain terms of the Closing Agreement.

**32. What do I do if I have additional questions?**

ORS encourages you to contact your legal counsel to discuss any specific facts and circumstances related to your Reporting Unit.

If you have any questions related to the Form 2848 submission or generally about the Closing Agreement process, please contact [ORS\\_Web\\_Reporting@michigan.gov](mailto:ORS_Web_Reporting@michigan.gov).



*All votes are confidential and counted one time.*

Please cast your vote for one candidate to represent Region 7 for a three-year term on the MASB Board of Directors. To cast your vote, click the circle to the left of the candidate you wish to select. Once you've selected your candidate, click "next." All votes are confidential and counted one time.

NOTE: Voting is a two-step process. Once you submit your vote (Step 1), you'll receive an email asking you to validate your ballot (Step 2). **You must follow the link in this email to complete the voting process.**

## 2021 MASB Board of Directors Official Ballot

*This is a Required Question.*



**Mara Greatorex**

**District:** Dexter Community Schools

**County:** Washtenaw

**Time served on this board:** Two years

**Offices held:** Vice President and Secretary

### MASB Certification:

#### Election Statement:



Our educational system should be a top priority in our government. Every child has a right to a great education no matter what city, town, or village they live in and that happens when each district is funded properly and equitably. I also strongly believe that every student who walks into their school should feel safe and included.

Many students, especially middle school and high school students are facing extreme pressures, both academic and social, and often look to the schools for support. Realizing, easing and assisting those pressures should also be one of our top priorities.



**Matt Maciag**

**District:** Pinckney Community Schools

**County:** Livingston

**Time served on this board:** Three years

**Offices held:** Vice President

**MASB Certification:****Election Statement:**

I'm looking to serve on the MASB Board of Directors to help ensure Lansing as well as all individuals in Michigan understand the importance of a strong, equal, and well-funded education system. I spent over 15 years in public education before moving on to now nearly 10 years with General Motors. My background provides me an understanding of how schools operate, what their needs are, and the goals of education along with a blend of what our students need to succeed in corporate America.

During my career in public education, I served four different school districts and one public university where I was able to contribute to the better use of technology and the development of early online courses. Fast forward to what has occurred over the last year and I feel that my experiences are now more relevant than ever. The changes we have seen in education this year will have long-term impacts on how we view and deliver education to our students. I feel I have a skillset that will help MASB grapple with this new reality and succeed in helping our Michigan districts deliver a stronger education.

My experiences outside of education have enhanced my desire to help our education system grow. Having spent my entire life in Michigan, working for Michigan businesses both small and large, I feel can translate the needs our economy to what our education system can deliver. By focusing on our policies and strategies as an educational institution, we can assist our state in its goals of retaining a strong, healthy workforce.

I'm concerned with how balanced our education system is, how it's perceived amongst the general population, and how it's funded. There were many challenges before 2020 and now many of those same challenges have been exacerbated. It's our responsibility to dig deep, work hard, and help make the necessary systemic changes for all students to succeed. My hope is that I can serve my district for years to come and through this nomination, I hope to have a chance to serve my state as well.

Thank you for your consideration.

**Kenneth Stahl****District:** Brighton Area Schools**County:** Livingston**Time served on this board:** Six years**Offices held:** Secretary and Treasurer**MASB Certification:**

Certified Boardmember Award  
Award of Merit

**Election Statement:**

I have been privileged to serve on the Brighton School Board of Education for the past six years. In that time, I have had the opportunity to serve in many positions. I

have served as the board's treasurer, Facilities and Bond Committee Chair, Safe Schools Committee Board, Delegate to the MASB Leadership Conference, and am currently in my third and final year on the MASB Government Relations Committee.

Almost immediately upon becoming a board member, I became involved with MASB, and took advantage of as many educational opportunities as I could handle. I obtained my Certified Board Member status. This gave me a great wide angle view of what to expect and how to be a better board member. It was a great way to meet board members throughout the state and see what challenges they were facing. I continued taking more advanced classes, meeting more people and expanding my view of education in Michigan, eventually earning Merit status.

My time on the Government Relations Committee has been one of the best experiences I have had as a board member. I became knowledgeable of how legislature impacts education. Jennifer Smith and her crew work diligently to keep ahead of the ever changing legislative challenges that our education system is continuously hit with. As committee members we are kept in the loop and encouraged to contact our representatives and tell them what our district board concerns are. I know the value in having these communications and I have had many conversations with my representatives. I am confident these conversations have had a positive impact on education.

In addition, my CBA education experiences and time spent on committee at MASB has served my District board well. I have kept them informed with valuable information and helped to get their concerns heard. I feel my next step of service is to reach out to my fellow region board members in the same way.

I would be honored to represent my fellow region seven board members. Thank you for your consideration and support.

○



**Jack Temsey**

**District:** Potterville Public Schools

**County:** Eaton

**Time served on this board:** Seven years

**Offices held:** Secretary

**Time served on another board:** Six years, Eaton RESA

**Offices held:** President, Vice President, Secretary and Treasurer

### **MASB Certification:**

Certified Boardmember Award

Award of Merit

Award of Distinction

Master Boardmember Award

Master Diamond Award

Master Platinum Award

### **Election Statement:**

As a Board of Education Trustee, I feel we are the voice for our children. We need to utilize that voice to ensure we can offer them the education that they deserve, regardless of the struggles we face behind the scenes. We need to direct that voice

to those that create legislation when we feel it will adversely affect public education and remember to offer praise to those that show us favor and offer to help. I believe the voice of our boards and communities can make a difference.

I have strived to become the best Board member that I could be. The way I have tried to accomplish this was to become certified through MASB's CBA program. I have gained a wealth of knowledge by attending classes, conferences and other various events as well as networking with board members from around the state.

Public education is as diverse as our country; there is no single fix-all solution that works for all schools. I feel bringing the voice of small communities and small districts is important. I would like to continue advocating to provide adequate and equitable funding for ALL districts. Adequate funding is sufficient funding to provide basic schooling. Equitable funding is based on fairness.

I have served the Potterville Public Schools Board of Education for six years. During that time, I have served on the Policy and Technology Committee and as Secretary. I have been an Eaton RESA Trustee for five years, serving on the Building & Grounds and Finance & Audit Committees as well as Secretary, Vice President, two terms as President and currently as Treasurer.

I have additionally served MASB as a member of the Curriculum & Instruction Committee, Government Relations Committee also served as its Vice Chairman, currently serving on the By-laws and Resolution committee.

I would be honored to serve on the MASB Board of Directors, to represent you, our Region and our students and bring your voices to the table to further benefit the future for public education.



**Dale S. Wingerd\***

**District:** Clinton Community Schools

**County:** Lenawee

**Time served on this board:** 15 years

**Offices held:** President and Secretary

### **MASB Certification:**

Certified Boardmember Award

Award of Merit

Award of Distinction

Master Boardmember Award

Master Diamond Award

Master Platinum Award

### **Election Statement:**

All learners deserve the best education possible and I believe that every person matters. It was my desire to serve on the Board of Directors for MASB to further contribute to quality education and experiential learning for every person. I have served as Region 7 Director for the last three years and School Board member for nearly 15 years. I have vast experience in dealing with the changing demands of education, difficult economic times, and meeting the needs of every student. During my tenure at the Clinton Community Schools Board of Education, I served in the role

of Secretary for one year and held the office of President for 7 years. My passion for public education is further evidenced by my efforts in professional development (Master Diamond Certification), as well as my roles as Lenawee County Association School Board, District Representative (10 years), where I served as the President for several years and also held offices of Treasurer and President Elect. Additionally, I have held leadership roles in my professional life that include Manager and Store Director. However, my most important roles are that of a husband of 35 years and parent of three children. Sadly, we lost our daughter Kassie to Leukemia in 2011; although her passing inspired me to continue my journey to help all students achieve at their maximum potential. If re-elected to the MASB Board of Directors, my hope is to work with the great leaders in our State to continue the quest for the best education possible for all persons.

**\* = *Incumbent***

Next >>



**BLOCK SCHEDULING  
PROPOSAL  
for  
2021-2022**

**DEXTER HIGH SCHOOL  
2200 N. PARKER RD  
DEXTER, MI 48130**



# Proposal

Adopt a block schedule for DHS starting in the 2021-2022 school year.

## Background

Dexter High School moved to a 6-period day in 2012 from a trimester schedule. At the time, the decision was made due to changes brought about by the adoption of the Michigan Merit Curriculum. Throughout his/her academic career at DCS, a student studies in longer blocks of learning time through K-6, formally moves into a pure-block schedule at Mill Creek, moves to a 6-period per day schedule at DHS, then into postsecondary schedules that function in longer blocks. The high school level is the only point of a students' academic career where a bell rings and kids move every hour. The current schedule we use is guided by efficiency and not driven by student learning. This proposal is the culmination of several District initiatives to address student needs. In 2018-2019, the District began deliberate work around student mental health. As part of that process, DCS embarked on a community-wide book study of Dr. David Gleason's "At What Cost: Defending Adolescent Development in Fiercely Competitive Schools." This book study and Dr. Gleason's community presentations addressed the need for school districts to demonstrate developmental empathy. Two of the recommendations made by Dr. Gleason to better support our students are directly addressed in this proposal: changing to a block schedule and addressing adolescents' need for sleep.

Next, DCS has been committed to providing individualized and innovative learning opportunities to our students in all grade levels. In the past few years, we've seen an expansion of opportunities to DCS students in the lower grades, the addition of an alternative education program, and the start of the Dexter Early Middle College this year. DHS staff have been researching and visiting other schools while working to scale instructional delivery changes on behalf of students. After visits and conversations with schools throughout the country (Kentucky, Texas, Arizona, Wisconsin, Michigan, Colorado, California, Ohio, New Hampshire, Rhode Island, Massachusetts, etc), engagement with EdLeader21, several trips to Bloomfield Hills High School and a visit to Kettle Moraine (WI) just prior to the pandemic, the next step in our journey is to change to a block schedule while embracing a comprehensive commitment to continuous improvement.

The proposal to move to a block schedule identifies the rationale for making a change in schedules to better meet the learning and social-emotional needs of our students.

# Rationale

## Why We Should Move to a Block Schedule for Dexter Kids:

- Throughout the At What Cost book study, the conversation regarding adolescent mental health focused on the over-scheduled nature of a student's everyday life. A recommendation was made to move to a block schedule to reduce the daily academic load on students by reducing the number of classes per day (Gleason, 2017).
- Research conducted by EAB reported that schools with block schedules report allowed students to take more courses throughout their four-year high school career while having flexibility and easing their course load-related stress.
- The EAB study also showed that "Contacts at profiled schools emphasize that the block schedule model allows teachers to employ more interactive and project-based learning strategies in the classroom. Interactive classroom strategies include Socratic discussions, hands-on labs, and real-world problem solving. Block schedule models provide teachers with time to include active learning activities in addition to direct instruction to better engage students and deepen learning."
- Through embracing what we've learned with regard to asynchronous and online learning, we anticipate being able to offer opportunities for students to select a late start as part of the block schedule. We are also working on a bus drop-off change to move the high school start time after the elementary start time (if logistically possible).
- The block schedule provides more time for students to explore personalized learning through elective courses. The structures allow students to enter into concentrations of study that represent their personal interest and future plans. With longer class times and additional credit accumulation, block schedules can open avenues for innovation in high school curricula. The block schedule model allows for possibilities to implement an integrated curriculum, and/or the creation courses focused on social and emotional learning to support student success.
- It is believed the block schedule model better prepares their students for the typical college course schedule, where courses meet in large blocks of time and do not typically meet daily. The longer class periods coupled with increased flexibility in course selection make a block schedule model like the typical college schedule.
- A block schedule model increases course capacity for students. Students can accrue more credits in a block schedule versus a traditional schedule. This provides students with more flexibility in course selection and can more easily make up courses should they perform poorly.

- By changing the schedule to allow for longer learning periods, we will be able to simultaneously facilitate a comprehensive professional development plan for our staff to successfully transition to supporting student learning in the new format.
- The change in the building schedule provides time to allow for collaboration of staff to enhance educational opportunities for students by creating “Learning communities” to work collaboratively to produce inter curricular opportunities that span each of the courses in which our students are enrolled.
- The change to a block schedule eliminates the need for zero-hour courses, which helps to address appropriate school start times for adolescents.
- The change to longer learning blocks creates additional opportunities to create work/internship opportunities during the school day, allows students to explore interests in sports, performing arts, and other electives, and creates new student supports to meet the needs of students who need remediation or additional help/support.

## **Key Components**

A change in planning time would be part of a block schedule of four classes per day for students, with teachers having three classes per day and one non-teaching period per day, totaling 900 minutes of non-teaching time over a two-week period. In order to have the same planning as grades 7-8, those 900 minutes would be divided between 580 planning minutes every two weeks with 320 minutes of staff collaboration/meeting time built into those two weeks.

### **Mandatory Meeting Times**

#### **Learning Community Meeting**

As we work through the schedule transitions of shifting from the 6-period day to a block schedule, we will work toward building a structure that allows each team (structure tbd) to meet once per week to discuss students within their respective learning community. The teacher will also have regularly scheduled meetings. This will take up to 3 years to fully evolve into a longer-term structure.

#### **Curriculum Meeting Times**

Each learning community will meet once a week to discuss curriculum planning. Look for common themes in instructions and develop interdisciplinary goals.

## **Limit of AP/IB Courses**

Students will be limited to no more than 6 AP/IB Courses per year. A primary driver for making this change is concern for adolescent mental health. DCS engaged EAB to conduct a research study of the 5 most-frequently attended universities for our students that included limiting the number of AP/IB courses students took per year on admission. The study found that this limitation will not negatively impact our students regarding university admission. The study is attached to this proposal and is titled “The Impacts of School-Provided GPA, Class Rank, and Advanced Course Limits on Admissions Decisions.”

If permitted by pupil accounting rules, occasional asynchronous Wednesdays will be offered on a rotating basis at times when the flow of the school year could best serve students, instructionally.

## **Increased District Costs**

After analysis of current class sizes (in the 19-20 and 20-21 school year), it is anticipated that moving to a block schedule will require the addition of 3.0 - 5.0 teaching FTE. At an average cost per new hire teacher of \$84,615 per new hire, the total additional staffing cost is anticipated to be \$253,845 - \$423,075. As a matter of note, the District reported a decrease in DEA FTE of 3.5 for the 2020-2021 school year at a decrease in cost of \$384,386.

## **Training Plan**

We will utilize scheduled staff development days, summer training opportunities, and other staff meeting time to do all of the following:

- Provide staff with training from the outside on how best to teach in a block schedule
- Provide opportunities to share from colleagues who are ahead of other staff in their journey
- Share practices within and across departments
- Continue to gather and review feedback from staff as we proceed through year to help address issues and bring in outside training as needed
- A significant amount of time at the beginning of the school year will be devoted to staff preparation

Between approval and Fall 2021:

- Continue to work with staff on the 5E instructional framework.

- Design instructional coaching model for Fall 2021 that is targeted specifically toward implementing a block schedule
- Begin creation of PLCs and/or Critical Friends Groups (CFGs)
- Select external support partner(s) for technical support of the 5 E instructional framework and PLCs/CFGs
- Create summer/start of the year training plan
- Work on Graduation Requirements and any necessary policy changes

In 2021-2022:

- Share 3-year training schedule/plan
- Finalize graduation requirements and policy changes (as needed)
- Begin instructional coaching model for implementing a block schedule
- Set up series of site visits to schools who have been effectively using block schedules
- Create peer classroom visit model with clear “look fors”

In 2022-2023:

- Revise and continue implementing the 3-year training schedule/plan
- Revise and continue implementing the instructional coaching model
- Continue site visits
- Revise and continue peer classroom visit model with clear “look fors”

In 2023-2024:

- Conduct a 3 year evaluation
- Revise training plan (as needed)

Cost for this training will be part of the district professional development budget and will be provided using DHS funds (including carryover funds from previous years).

# Structure

## A/B Block Schedule

In an A/B schedule, students are able to take 4 classes each day, for a total of 8 classes. Over the course of two weeks, students will have each of their classes 5 times. During this time students will be able to work collaboratively with peers and instructors to access instructional support and group project time. Our goal would eventually be able to add an advisory period where students could access support from teachers for academics as well as social-emotional needs.

Proposed Example of DHS A/B Block Schedule					
	Monday	Tuesday	Wednesday	Thursday	Friday
Week One	Schedule A	Schedule B	Schedule A	Schedule B	Schedule A
Week Two	Schedule B	Schedule A	Schedule B	Schedule A	Schedule B
Week Three	Schedule A	Schedule B	Schedule A	Schedule B	Schedule A
Week Four	Schedule B	Schedule A	Schedule B	Schedule A	Schedule B

## Proposed DHS Schedule

Example A/B Block Daily Schedule for DHS	
Block	Bell Schedule
One	1st: (8:00am - 9:30am)
Two	2nd:(9:35am - 11:05am)
Three	3rd: (11:10am -1:17pm) Lunch A 11:10-11:40 B 11:58-12:28 C 12:47-1:17
Four	4th: (1:22pm - 2:52pm)

### Credit Schedule - 4 year plan

2020-21 School Year – **22.0** out of 24.0 possible  
(18.0 from [Michigan Merit Curriculum](#); 2.0 elective credits)

2021-22 School Year – **23.0** out of 26.0 possible  
(18.0 from Michigan Merit Curriculum; 3.0 elective credits)

2022-23 School Year – **25.0** out of 28.0 possible  
(18.0 from Michigan Merit Curriculum; 3.0 elective credits)

2023-24 School Year – **27.0** out of 30.0 possible  
(18.0 from Michigan Merit Curriculum; 3.0 elective credits)

2024-25 School Year – **29.0** out of 32.0 possible  
(18.0 from Michigan Merit Curriculum; 3.0 elective credits)

\*No changes in MMC courses proposed at this time

*Note: 22.0 out of 24.0 credits equates to 91.6% of available credits.  
The phase-in reflects this percentage or slightly lower for each year consistently.*

## Student Schedule Sample

Example A/B Block for a DHS Freshman				
	Semester One		Semester Two	
Block	A	B	A	B
One	American History A	English 9A	American History B	English 9B
Two	Biology A	Varsity Band A	Biology B	Varsity Band B
Three	Elective	Geometry A	Elective	Geometry B
Four	Spanish II A	Elective	Spanish II B	Elective

Example A/B Block for a DHS Sophomore				
	Semester One		Semester Two	
Block	A	B	A	B
One	World History A	World Lit & Comp	World History B	World Lit & Speech
Two	Symphonic Band A	Chemistry A	Symphonic Band B	Chemistry B
Three	Adv Alg 2A	Elective	Adv Alg 2B	Elective
Four	Elective	Spanish II A	Elective	Spanish II B

Example A/B Block for a DHS Junior				
	Semester One		Semester Two	
Block	A	B	A	B
One	IB World Religions A	Pre Calc A	IB World Religions B	Pre Calc B
Two	Economics	Intro to Anatomy & Physiology	American Government	Strength & Conditioning
Three	ULLC 11 A	Health & Wellness	ULLC 11 B	Adv Bio:Zoology
Four	Elective	Elective	Elective	Elective

Example A/B Block for a DHS IB Diploma Jr.				
	Semester One		Semester Two	
Block	A	B	A	B
One	IB English SL A	IB Math	IB English SL B	IB Math
Two	Symphonic Band	IB 20th Cent WH	Symphonic Band	IB 20th Cent WH
Three	IB Spanish A	IB Chem	IB Spanish B	IB Chem
Four	Elective	Elective	Elective	TOK

Example A/B Block for a DHS Senior				
	Semester One		Semester Two	
Block	A	B	A	B
One	Pre-Calc A	Speech	Pre Calc B	Statistics
Two	ULLC 12 A	Elective	ULLC 12 B	Elective
Three	Elective	MultiMedia Journalism A	Elective	MultiMedia Journalism A
Four	Elective	Elective	Elective	Elective

Example A/B Block for a DHS IB Diploma Sr.				
	Semester One		Semester Two	
Block	A	B	A	B
One	IB Math	IB English HL A	IB Math	IB English HL B
Two	IB 20th Cent WH HL 2	Concert Orchestra	IB 20th Cent WH HL 2	Concert Orchestra
Three	IB Chem HL A	IB Spanish HL A	IB Chem HL B	IB Spanish HL B
Four	TOK	Elective	Elective	Elective

<b>Example A/B Block for a DHS Consortium Student</b>				
	<b>Semester One</b>		<b>Semester Two</b>	
<b>Block</b>	<b>A</b>	<b>B</b>	<b>A</b>	<b>B</b>
<b>One</b>	Building Trades A	Building Trades A	Building Trades B	Building Trades B
<b>Two</b>	Building Trades A	Building Trades A	Building Trades B	Building Trades B
<b>Three</b>	ULLC 12 A	Sr. Math Credit	ULLC 12 B	Elective
<b>Four</b>	Elective	Elective	Elective	Elective

<b>Example A/B Block for a DHS Social Studies Teacher</b>				
	<b>Semester One</b>		<b>Semester Two</b>	
<b>Block</b>	<b>A</b>	<b>B</b>	<b>A</b>	<b>B</b>
<b>One</b>	American History A	American History A	American History B	American History B
<b>Two</b>	Prep	Prep	Prep	Prep
<b>Three</b>	American History A	American History A	American History B	American History B
<b>Four</b>	World History A	World History A	World History B	World History B

### Example A/B Block for a DHS English Teacher

	Semester One		Semester Two	
Block	A	B	A	B
One	English 9A	English 9A	English 9B	English 9B
Two	Prep	Prep	Prep	Prep
Three	English 9A	English 9A	English 9B	English 9B
Four	ULLC 12 A	ULLC 12 A	ULLC 12 B	ULLC 12 B

### Traditional 6-Period Day

hour	Monday	Tuesday	Wednesday	Thursday	Friday
One	Varsity Band				
Two	American History 9A				
Three	English 9A				
Four	Geometry 9A				
Five	Biology A				
Six	Spanish II A				

<b>Daily Time Schedule for a 6-Period Day</b>	
<b>Hour</b>	<b>Bell Schedule</b>
<b>Zero</b>	<b>7:00am - 7:55am</b>
<b>One</b>	<b>8:00am - 8:57am</b>
<b>Two</b>	<b>9:02am - 9:59am</b>
<b>Three</b>	<b>10:04am - 11:01am</b>
<b>Four</b>	<b>11:06am -12:45pm</b> <b>Lunch</b> <b>A 11:06-11:35am</b> <b>B 11:40-12:10pm</b> <b>C 12:15-12:45pm</b>
<b>Five</b>	<b>12:50-1:49pm</b> <b>*2 minutes for announcements</b>
<b>Six</b>	<b>1:54-2:52pm</b>

## **Research**

“Asking teachers and administrators to increase academic performance for students without **fundamentally altering the conditions** under which they failed to produce student learning in the first place is a dead end,” (Elmore, 217).

“Under [our current policy conditions], “change” can become an attractive nuisance... This view of policymaking as “change making” also dovetails nicely with the pathologies of the governance structure for education in the United States... [educational leaders] seek approval and recognition by **proposing agendas of “change” that maximize public visibility but minimize actual impact on instructional practice,**” (Elmore, 218).

“This work [improving student performance & the quality of teaching and learning] is hard, precisely because it is counter-cultural in virtually every respect: it requires the mobilization and use of knowledge that is not presently in schools and classrooms, it requires the active engagement of people whose knowledge is primarily about teaching and learning rather than about the tailoring of ideas to an unstable political environment, **and it requires the design and operation of institutional structures that alter the way people learn to do their work,**” (Elmore, 218-219).

“In the default mode, the governance and organizational structure of American education is **all about change and not much about improvement**... The problem of American education is not... that the schools and people in them “resist change”... School boards, superintendents, and principals are all **rewarded and reinforced for “changing” routinely** and promiscuously. **The problem is that schools are poorly equipped to improve the conditions of teaching and learning for teachers and students,**” (Elmore, 219).

“Unfortunately, the bureaucratic school created at the turn of the 20th century **was not organized to meet the needs for intellectual development or for individual responsiveness**. Most of today’s schools were designed when the **goal of education was not to educate all students well but to batch process a great many efficiently**, selecting and supporting only a few for “thinking” work. Strategies for sorting and tracking students were developed... **Teaching work was designed to be routine**, with little need for professional skill and judgement, and no built-in structures for developing these abilities,” (Darling-Hammond, 237).

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## **EAB Studies (attached)**

- The Impacts of School-Provided GPA, Class Rank, and Advanced Course Limits on Admissions Decisions at Midsize and Large Universities in the Midwest. (Commissioned specifically for DHS)
- AB Block Schedules for High Schools
- Preparing Teachers for Effective Block Schedule Implementation

## **Additional Resources**

- Landry, Tracey K., "[BLOCK SCHEDULING FOR THE 21ST CENTURY HIGH SCHOOL: A CHANGE LEADERSHIP PLAN](#)" (2016). *Dissertations*. 199.



# The Impacts of School- Provided GPA, Class Rank, and Advanced Course Limits on Admissions Decisions

At Midsize and Large Universities in the Midwest

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District Leadership Forum

# District Leadership Forum

**Teresa Liu**

*Research Associate*

**Olivia Rios**

*Senior Research Manager*

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# 1) Executive Overview

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## Key Observations

**Although admissions officers vary in their consideration of GPA, contacts at all profiled postsecondary institutions report that differences in GPA scales and weighting do not negatively impact students' likelihood of admission.**

Profiled institutions follow three distinct grade point average (GPA) consideration approaches: *automatic*, *standardized*, and *comprehensive*.

- *Automatic*: At **Central Michigan University**, **Michigan Technological University**, and **Northern Michigan University**, admissions officers automatically accept school-provided GPA (i.e., weighted and unweighted) if provided GPA is on a 4.0 scale.
- *Standardized*: At **Michigan State University**, the **University of Michigan**, and **Western Michigan University**, admissions officers recalculate a new, standardized GPA for every applicant. Admissions officers at Michigan State University and Western Michigan University then add their own weight for advanced courses (e.g., Advanced Placement (AP), International Baccalaureate (IB)).
- *Comprehensive*: At **Purdue University**, admissions officers consider grade trends and course rigor as stronger indicators of academic achievement than cumulative GPA.

**Contacts report eliminating class rank does not disadvantage students' likelihood of admissions at profiled institutions.** Contacts at most profiled institutions acknowledge the growing trend of high schools eliminating class rank. While contacts at Central Michigan University, Michigan State University, Purdue University, and the University of Michigan report that admissions officers do consider class rank (when provided), they do not mandate that schools provide class rank. Contacts at all profiled institutions emphasize that eliminating class rank does not negatively impact applicants' likelihood of admissions.

**Contacts report establishing an advanced course limit does not disadvantage students' likelihood of admissions at profiled institutions.** Admissions officers at Central Michigan University, Michigan Technological University, and Northern Michigan University prioritize final course grades, such as cumulative GPA, over course rigor. Therefore, admissions officers at these three profiled institutions do not review advanced courses as part of the admissions process. Contacts at Purdue University, Michigan State University, the University of Michigan, and Western Michigan University note that admissions officers use their knowledge of an advanced course limit at a school to inform their understanding of the curriculum offerings students can choose from. Thus, limiting advanced courses does not negatively impact applicants in the admissions process at all profiled institutions.

**Clearly communicate any changes in grading techniques, class rank, and/or advanced course offerings to admissions officers.** Contacts at profiled institutions recommend that school administrators reach out directly to their regional admissions counselor and communicate policy changes in the school's secondary school report and/or school profile. By clearly explaining any new policy to admissions officers, school administrators ensure that they do not disadvantage their students in the admissions process.

## 2) School-Provided GPA

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### Impact on Admissions

#### Most Profiled Institutions Use GPA to Assess Applicant Academic Achievement as Part of the Admissions Process

All profiled institutions (except **Purdue University**, which deemphasizes cumulative grade point average (GPA) and instead focuses on course rigor and grade trends) use GPA to evaluate applicants' academic achievement. Contacts at multiple profiled institutions explain that high school GPA is one of the strongest predictors of student success in college. For example, contacts at **Northern Michigan University** note that the institution recently studied outcomes data of enrolled students and found a strong, positive correlation between high school GPA and academic achievement in college.

#### Due to Institutions' Conversion and/or Recalculation of GPA, Differences in GPA Scales and Weighting Do Not Disadvantage Students in the Admissions Process

Admissions officers at **Central Michigan University**, **Michigan State University**, **Michigan Technological University**, Northern Michigan University, the **University of Michigan**, and **Western Michigan University** all evaluate applicants' GPA on a 4.0 scale (i.e., through conversion or recalculation of GPA). Thus, contacts at these institutions report that using different GPA scales (e.g., 5.0, 11.0) does not negatively impact students' likelihood of admissions.

In addition, contacts at these six profiled institutions state that using different weighting systems (i.e., weighted or unweighted) does not disadvantage students in the admissions process. Some profiled institutions accept both weighted and unweighted GPAs on a 4.0 scale, while others recalculate to add their own weighting.

Below are the GPA consideration approaches at profiled institutions. For the purposes of this report, they are organized into three categories: automatic, standardized, and comprehensive.

- In an **automatic** review, admissions officers automatically accept school-provided GPA (i.e., weighted and unweighted) if it is on a 4.0 scale.
- In a **standardized** review, admissions officers recalculate a new, standardized GPA for every applicant. Often, admissions officers add their own weight for advanced courses (e.g., Advanced Placement (AP), International Baccalaureate (IB)).
- In a **comprehensive** admissions review, admissions officers consider grade trends and strength of overall curriculum as stronger indicators of academic achievement than cumulative GPA. Admissions officers determine strength of overall curriculum by reviewing student transcripts.

- In this report, to **convert** GPA is to perform a purely mathematical calculation to change the numerical scale of school-provided GPA (e.g., 5.0, 11.0) to a 4.0 scale (see **page 7**).
- To **recalculate** GPA is to generate a new GPA based on selected courses (e.g., core courses) on the transcript. Admissions officers often assign their own weight to advanced courses (e.g., AP, IB).

## GPA Consideration Approaches at Profiled Institutions

### Automatic



**Used by** Central Michigan University, Michigan Technological University, Northern Michigan University

#### **GPA Conversion/Recalculation Process:**

- **Profiled institutions accept any GPA on a 4.0 scale** (i.e., including both weighted and unweighted).
- If both weighted and unweighted GPA are provided, admissions officers at all three profiled institutions use the higher GPA.
- Admissions officers at Central Michigan University cap all GPAs at 4.0 (i.e., any GPA higher than 4.0 is entered as 4.0).

#### **Strategies to Process GPAs Not on a 4.0 Scale:**

- Admissions officers at Central Michigan University recalculate an unweighted GPA (i.e., accounting for all courses) on a 4.0 scale.
- Admissions officers at Northern Michigan University and Michigan Technological University convert to GPA on a 4.0 scale, but preserve school weighting/unweighting (e.g., if a school provides weighted GPA on a 5.0 scale, admissions officers convert to weighted GPA on a 4.0 scale).

### Standardized



**Used by** Michigan State University, University of Michigan, Western Michigan University

#### **GPA Conversion/Recalculation Process:**

- **Profiled institutions recalculate all GPAs to a 4.0 scale.**
- Admissions officers at Michigan State University and Western Michigan University add additional weight to advanced courses (e.g., AP, IB).

### Comprehensive



**Used by** Purdue University

#### **GPA Conversion/Recalculation Process:**

- **Emphasizes rigor of courses and grade trends (e.g., core classes, non-core classes related to intended major) over cumulative GPA.**
- For example, if a student intends to study nursing but consistently received low grades in the sciences, admissions officers would consider that grade trend when evaluating preparedness for the nursing program.

Admissions officers accept school-provided GPA. They convert GPAs to an unweighted 4.0 scale only for reporting purposes (i.e., creating profile of freshmen class, submitting admissions data for institution ranking purposes).

Admissions officers at both Michigan Technological University and Northern Michigan University (i.e., automatic GPA approach) use the following mathematical process to convert school-provided GPAs to a 4.0 scale.

### GPA Conversion Process at Michigan Technological University and Northern Michigan University

- 1 Student presents a **5.25** weighted GPA on a 5.0 scale from their high school transcript.
- 2 Admissions officers convert the weighted 5.25 GPA to a 4.0 scale (while still retaining weighting) by performing the following calculations:
  - $5.25 / 5 = 1.05$
  - $1.05 \times 4 = 4.2$
- 3 Admissions officers enter the new GPA, **4.2**, in the student information system. This information is also used for state and federal reporting.

In contrast, admissions officers at Michigan State University, the University of Michigan, and Western Michigan University (i.e., standardized GPA approach) recalculate a new, standardized GPA for every applicant.

### GPA Recalculation at Profiled Institutions with Standardized Approach

Institution	GPA Recalculation Process
Michigan State University	<ul style="list-style-type: none"><li>• Recalculates GPA by <b>only considering core courses</b> (i.e., English, science, social studies, math, foreign language).</li><li>• Adds additional weight to AP and IB courses.</li></ul>
Western Michigan University	<ul style="list-style-type: none"><li>• Recalculates GPA by <b>considering all courses</b>.</li><li>• Adds additional weight to honors, AP, IB, and Dual Enrollment courses in which a student has earned a "C" or higher.</li><li>• If the recalculated GPA is lower than school-provided GPA on a 4.0 scale, admissions officers use the school-provided GPA.</li></ul>
University of Michigan	<ul style="list-style-type: none"><li>• Recalculates GPA by considering all courses.</li><li>• <b>Does not add additional weight</b> to advanced courses.</li></ul>

## Merit-Based Scholarships

### Most Profiled Institutions Consider GPA When Allocating Merit-Based Scholarships

Contacts at the majority of profiled institutions report that scholarship decision-makers consider GPA when allocating merit-based scholarships. Scholarship decision-makers at most profiled institutions also consider other criteria, such as standardized test scores (i.e., SAT, ACT).

#### Merit-Based Scholarship Considerations at Profiled Institutions

Institution	GPA	Standardized Test Scores (i.e., SAT, ACT)	Other Criteria (if Applicable)
Central Michigan University	<input checked="" type="checkbox"/>		
Northern Michigan University	<input checked="" type="checkbox"/>		
Michigan Technological University	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Western Michigan University	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Michigan State University	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<ul style="list-style-type: none"> <li>• Application essay</li> </ul>
University of Michigan	<input checked="" type="checkbox"/>		<ul style="list-style-type: none"> <li>• Academic achievement</li> <li>• Special talents</li> <li>• Interests</li> <li>• Leadership skills</li> </ul>
Purdue University		<input checked="" type="checkbox"/>	<ul style="list-style-type: none"> <li>• Grade in core courses</li> <li>• Grades in courses related to intended major</li> <li>• Class rank (if provided)</li> <li>• Strength of curriculum</li> <li>• Application essay</li> <li>• Recommendation</li> <li>• Evidence of leadership, service, awards</li> </ul>

### Using Different GPA Scales Does Not Negatively Impact Students' Likelihood of Receiving Merit-Based Scholarships

Contacts at Central Michigan University, Michigan State University, Michigan Technological University, Northern Michigan University, the University of Michigan, and Western Michigan University state that scholarship decision-makers evaluate GPA on a 4.0 scale. Thus, contacts at these six profiled institutions report that variance in GPA scale (e.g., 5.0, 11.0) does not disadvantage students in the scholarship allocation process.

Regarding school-provided GPAs on a 4.0 scale that are higher than 4.0 (e.g., weighted GPA of 4.2 on a 4.0 scale), contacts at Michigan Technological University report that scholarship decision-makers cap GPA at 4.0. Similarly, at Central Michigan University, scholarship decision-makers consider GPAs higher than 4.0 as 4.0.

Contacts at Purdue University state that scholarship decision-makers do not prioritize GPA in their review of applicants.

### **Most Profiled Institutions Do Not Consider GPA in Need-Based Financial Aid Decisions**

Most profiled institutions do not consider applicant GPA when allocating need-based financial aid. For example, contacts at Michigan State University note that the financial aid office allocates need-based institutional aid based on eligibility determined by the Free Application for Federal Student Aid (FAFSA)). Contacts at Western Michigan University note that financial aid officers may consider GPA when assigning need-based financial aid only in the unique case of limited institutional aid.

### 3) Class Rank

#### Impact on Admissions

#### High Schools Are Increasingly Eliminating Class Rank

Contacts at most profiled institutions and college admissions officers across the U.S. acknowledge the significant decrease in the number of applicants who come from high schools that rank students.<sup>1</sup> The 2018 State of College Admission report, issued by the National Association for College Admission Counseling, found that 63 percent of admissions officers (of 172 admissions officers) cited class rank as having “limited” or “no” importance in the admissions process.<sup>2</sup> David Hawkins, Executive Director of Educational Content and Policy at the National Association of College Admissions Counselors, notes that class rank is not a direct measure of student achievement, given inconsistency in rigor and grading scales among different schools.<sup>3</sup> Thus, class rank is not a robust metric of student achievement.

Because class rank may drive students to take an overload of advanced courses to boost their GPAs, ranking students can cause student stress.<sup>4</sup> In response, some high school administrators have implemented alternatives to traditionally ranking students,<sup>5</sup> while other high school administrators have chosen to discontinue the practice of ranking students. Contacts at Michigan State University note that admissions officers anticipate even more high schools will choose to move away from class rank in the future.

#### Alternatives to Traditionally Ranking Students at High Schools Across the U.S.<sup>6</sup>

<p><b>1</b></p> <p><b>Release Limited Class Rank Information to Students</b></p> <p>School administrators rank students internally and publicly release only the names of students ranked first and second at the end of senior year, to designate the valedictorian and salutatorian.</p>	<p><b>2</b></p> <p><b>Withhold Class Rank from Students</b></p> <p>School administrators release class rank only when students need this metric for scholarship applications. In these cases, school administrators send the information in a sealed envelope directly to university administrators.</p>	<p><b>3</b></p> <p><b>Allow Multiple Students to Share Top Rank</b></p> <p>All students who achieve a weighted GPA above 4.0 share the designation of valedictorian.</p>
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In response to the decreasing trend of schools providing class rank, contacts at Michigan Technological University report that administrators eliminated class rank from the admissions process in the last ten years. Contacts report that today, most students who apply to Michigan Technological University do not provide class rank.

1) Balingit, Moriah. "High Schools Are Doing Away with Class Rank. What Does That Mean For College Admissions?" The Washington Post, 2015. Accessed September 23, 2019. <https://www.washingtonpost.com/news/grade-point/wp/2015/07/13/high-schools-are-doing-away-with-class-rank-what-does-that-mean-for-college-admissions/>.

2) "Class Rank, GPA, and Grading." National Association of Secondary School Principals, 2019. Accessed September 23, 2019. <https://www.nassp.org/policy-advocacy-center/nassp-position-statements/class-rank-gpa-and-grading/>; "2018 State of College Admission." National Association for College Admission Counseling, 2018. Accessed September 25, 2019. [https://www.nacacnet.org/globalassets/documents/publications/research/2018\\_soca/soca18.pdf](https://www.nacacnet.org/globalassets/documents/publications/research/2018_soca/soca18.pdf).

3) Balingit, Moriah. "High Schools Are Doing Away with Class Rank. What Does That Mean For College Admissions?" The Washington Post, 2015. Accessed September 23, 2019. <https://www.washingtonpost.com/news/grade-point/wp/2015/07/13/high-schools-are-doing-away-with-class-rank-what-does-that-mean-for-college-admissions/>.

4) Ibid.

5) Ibid.

6) Ibid.

## Eliminating Class Rank Does Not Disadvantage Students in the Admissions Process at Profiled Institutions

Contacts at Michigan Technological University and Northern Michigan University report that admissions officers do not consider class rank, even when provided. Contacts at Northern Michigan University additionally note that internal research on predictive factors of success at the university did not find class rank to be a significant factor.

Contacts at Central Michigan University, Michigan State University, Purdue University, the University of Michigan, and Western Michigan University report that admissions officers may note class rank, when provided. However, contacts at these five profiled institutions emphasize that admissions officers do not mandate or prioritize class rank during the admissions process.

Because profiled institutions either do not consider or deprioritize class rank as an indicator in admissions, contacts at all profiled institutions report that eliminating class rank does not negatively impact applicants' likelihood of admissions.

## Admissions Officers at Some Profiled Institutions May Use Class Rank to Gain Additional Context on Academic Achievement

Contacts at Central Michigan University, Michigan State University, Purdue University, the University of Michigan, and Western Michigan University present the below circumstances in which admissions officers may consider class rank, if provided, as an additional data point in the admissions process.

### Examples of Noting Class Rank at Profiled Institutions

#### Holistic Review for Borderline Students

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- Contacts at Central Michigan University and Western Michigan University explain that admissions officers review borderline applicants more holistically (i.e., consider additional aspects of their application), which may include class rank (if provided) along with other factors such as course rigor and letters of recommendation.
- For example, contacts at Western Michigan University explain that a student from one school with a 3.2 GPA could be the valedictorian, whereas a student from another school with the same GPA could be in the bottom 10 percent of their class. Class rank, in this instance, could offer valuable context for borderline students' academic achievement.

#### Contextualization of Academic Achievements Within School

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- Contacts at Michigan State University and Purdue University state that class rank can help admissions officers better understand students' academic achievement (i.e., how students compare with their peers) in their respective school environments.
- Contacts at the University of Michigan report that admissions officers primarily review class rank when students are coming from schools that are not as well-known to the admissions team. In these circumstances, class rank informs admissions officers how a student compares with the rest of their class.

### Eliminating Class Rank Does Not Disadvantage Students' Likelihood of Receiving Scholarships at Most Profiled Institutions

Contacts at all profiled institutions emphasize that scholarship decision-makers do not prioritize class rank when allocating scholarships. Notably, contacts at Central Michigan University and Purdue University report that scholarship decision-makers may review class rank, when provided—but only as an additional data point to better understand students' academic achievements.

#### Role of Class Rank in Scholarship Allocation Processes at Profiled Institutions



##### Do Not Consider Class Rank

- Contacts at Michigan State University, Michigan Technological University, Northern Michigan University, the University of Michigan, and Western Michigan report that scholarship decision-makers do not consider class rank.
- At the University of Michigan, contacts note that one merit-based scholarship reviews applicants' percentile rank. However, percentile rank is based on the university's recalculated GPAs instead of class rank.



##### May Consider Class Rank if Provided

- At Central Michigan University, eliminating class rank may, in rare instances, disadvantage students considered for some application-based scholarships. For these application-based scholarships, contacts report that scholarship decision-makers review students holistically (i.e., consider data points beyond GPA), which may include class rank.
- Contacts at Purdue University state that because scholarship decision-makers do not mandate class rank, they do not use class rank as a determining factor for allocating scholarships. However, contacts note that reviewers may consider class rank if provided.



#### Michigan Technological University Eliminated Class Rank from Scholarship Consideration Process in 2018

Previously, scholarship decision-makers at Michigan Technological University used a 300-point index assigned to each student and gave equal weight to GPA, standardized test scores, and class rank. The institution awarded merit-based scholarships in different tiers based on students' score on the index. As a response to high schools increasingly eliminating class rank, scholarship decision-makers decided to reconfigure the index to completely remove class rank from scholarship considerations. Today, scholarship decision-makers only consider GPA and standardized test scores, with greater weight assigned to GPA.

## 4) Advanced Coursework

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### Impact on Admissions

At all seven profiled institutions, admissions officers view AP and IB courses as equally rigorous.

#### Advanced Courses Impact Admissions Processes at Profiled Institutions That Assess Rigor of Curriculum

Admissions officers at Purdue University, Michigan State University, the University of Michigan, and Western Michigan University evaluate the rigor of courses that students select within the context of their high school offerings. Because admissions officers at Michigan State University and Western Michigan University add additional weight for advanced courses to recalculated GPAs, students who take advanced courses and perform well receive a higher recalculated GPA.

Contacts at multiple profiled institutions emphasize that AP and IB courses provide strong preparation for the rigor of college courses, particularly in students' intended field of study. For example, contacts at Purdue University cite statewide research that reports that students who take two or more AP courses in Indiana are more likely to enroll in college and less likely to need academic remediation.<sup>7</sup>

#### Advanced Courses Do Not Impact Admissions Processes at Profiled Institutions that Prioritize GPA as the Primary Indicator of Student Achievement

Admissions officers at Central Michigan University, Michigan Technological University, and Northern Michigan University prioritize final course grades, such as GPA, over course rigor. Therefore, admissions officers at these three profiled institutions do not review advanced courses as part of the admissions process.

At Michigan Technological University, contacts note that admissions officers do not know if schools limit advanced courses (i.e., do not review school profiles to that level of depth).

For example, contacts at Central Michigan University and Michigan Technological University explain that if two students both achieved a 4.0 GPA, but one student took advanced courses and the other did not, admissions officers would consider the two students similarly (given identical overall grade trends and standardized test scores). In addition, contacts at Michigan Technological University note that admissions officers do not distinguish between students who take a few IB courses and those who complete the full IB diploma. Similarly, at Northern Michigan University, admissions officers do not consider advanced courses in their review of GPA and standardized test scores.

Only for borderline students do admissions officers at Central Michigan University and Northern Michigan University conduct a holistic review and potentially consider the number of advanced courses as a measure of curriculum rigor for these students. However, contacts at Central Michigan University report that if students take any AP and/or IB courses, they typically perform well enough to gain admission and therefore do not trigger holistic review.

7) "College Readiness Report 2019." Indiana Commission for Higher Education, 2019. Accessed September 25, 2019. [https://www.in.gov/che/files/2019\\_College\\_Readiness\\_Report\\_04-03-19-Final.pdf](https://www.in.gov/che/files/2019_College_Readiness_Report_04-03-19-Final.pdf).

## Advanced Course Limits

### Advanced Course Limits Do Not Disadvantage Applicants in the Admissions Process at Profiled Institutions

Admissions officers evaluate applicants within the context of their schools' policies and the courses available to them. Thus, contacts at all profiled institutions report establishing a limit on the number of advanced courses students may take per year or over several years does not disadvantage applicants' likelihood of admission.

Contacts at all profiled institutions responded positively to school administrators' primary motivation behind limiting advanced courses: mitigating student stress. According to Pew Research Center, 70 percent of teenagers report anxiety and depression as a "major problem" among their peers, a problem that cuts across gender, socio-economic, and racial lines.<sup>8</sup> The American Psychiatric Association reports that almost half of mental illness cases begin by age 14.<sup>9</sup> Contacts at multiple profiled institutions reference the rising number of students with mental health challenges, such as anxiety and depression, on their respective campuses.

Contacts at profiled institutions recommend several student course load considerations for high school administrators considering limiting advanced courses.

8) Horowitz Juliana Menasce; N Graf. "Most U.S. Teens See Anxiety and Depression as a Major Problem Among Their Peers." Pew Research Center, 2019. Accessed September 25, 2019. <https://www.pewsocialtrends.org/2019/02/20/most-u-s-teens-see-anxiety-and-depression-as-a-major-problem-among-their-peers/>.

9) Snow, Kate, C McFadden. "Generation at Risk: America's Youngest Facing Mental Health Crisis." NBC News, 2017. Accessed September 25, 2019. <https://www.nbcnews.com/health/kids-health/generation-risk-america-s-youngest-facing-mental-health-crisis-n827836>.

## Recommendations for Student Course Load by Profiled Institutions

For more information on supporting students in advanced courses, review **pages 54-62** of EAB's study [Closing the College Access Gap](#).



### If implementing an advanced course limit, help students choose the most relevant advanced course load.

- Contacts at Purdue University recommend that school administrators and teachers help students prioritize the most relevant courses based on students' goals (e.g., related to interests, intended major).
- For example, if a student is interested in pursuing the natural sciences (e.g., biology, physics) at Purdue University, admissions officers would consider AP calculus, chemistry, and physics as stronger preparation for the major than AP history, English, and foreign language.



### If implementing an advanced course limit, consider reassessing the policy every few years to measure its outcomes.

- Contacts at Purdue University suggest that school administrators reach out to alumni to explore the relationship between number of advanced courses taken in high school and academic achievement in college.
- In addition, school administrators should ensure that the advanced course limit leads to its intended impact of decreasing student stress.



### Encourage students to balance challenge (i.e., rigor of curriculum) and capacity to ensure sustained academic achievement.

- Contacts at Michigan State University and Western Michigan University encourage students to take on a course load they can handle. For example, contacts at Michigan State University note that admissions officers view students who perform well in a few IB courses more favorably than students who perform poorly in the full IB curriculum.
- Contacts at Western Michigan University recommend that students, families, and school counselors work closely together to determine an appropriately challenging yet sustainable course load.
- A report by the Harvard Graduate School of Education states that "simply taking large numbers of AP or IB courses per year is often not as valuable as sustained achievement in a limited number of areas."<sup>10</sup>



### Correct misconceptions on how advanced courses translate to college credit.

- Contacts at Michigan Technological University recommend school administrators clarify to students that AP credits do not allow students to completely skip introductory college courses and graduate in under four years. Institutions of higher education are moving away from automatically granting course promotion (to upper-level courses) based on AP scores.<sup>11</sup>



### Remind students and families that out-of-school factors are also important in the admissions process at some institutions.

- For example, contacts at Northern Michigan University emphasize the importance of balancing academic achievement with involvement in extracurriculars and community activities.

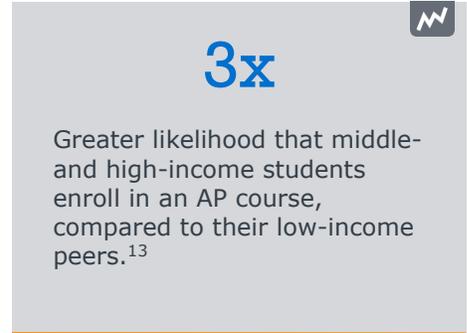
10) "Turning the Tide: Inspiring Concern for Others and the Common Good Through College Admissions." Harvard Graduate School of Education, 2016. Accessed September 25, 2019. <https://mcc.gse.harvard.edu/reports/turning-the-tide-college-admissions>.

11) "Limiting the Number of AP Classes Students Can Take." Unlocking Time. Accessed September 25, 2019. <https://www.unlockingtime.org/time-strategies-for-schools/limit-the-number-of-ap-classes-students-can-take>.

## If Implementing an Advanced Course Limit, Avoid Allowing Exceptions to Improve Equity

Students who adhere to the advanced course limit may experience disadvantages in the admissions process if peers from the same school are allowed to exceed the limit and take a more rigorous course load (i.e., earn a higher weighted GPA).<sup>12</sup> In addition, if school administrators allow exceptions to the advanced course limit, they may unintentionally introduce bias in access to AP and IB courses.

Research demonstrates that although overall AP and IB enrollment numbers have increased over time, black, Hispanic, and low-income students are consistently underrepresented in AP and IB courses (i.e., compared to their white, Asian, and middle-class peers).<sup>14</sup> In an analysis of 2012 data, the College Board reported that two-thirds to nearly three-quarters of black and Hispanic students who achieved PSAT scores that suggest their ability to be successful in AP science or math courses did not enroll in these programs.<sup>15</sup>



Research also shows a strong positive correlation between a comprehensive, rigorous course of study in high school and college success.<sup>16</sup> Thus, gaps in advanced course enrollment between black, Hispanic, and low-income students and their peers contribute to gaps in respective college-going rates.

By requiring all students to adhere to the advanced course limit, school administrators avoid potential disparities in granting exceptions to that limit (e.g., granting exceptions to students who traditionally enroll in AP and IB courses at a higher frequency). Thus, school administrators facilitate more equal access to AP and IB courses.

## No Profiled Institutions Recommend an Optimal Number of Advanced Courses

Contacts at Michigan State University and Michigan Technological University emphasize that the decision to limit advanced courses should be made by school administrators as they determine the appropriate course load for their students.

Contacts at Michigan State University state that a limit of five to six advanced courses would be consistent with the applicants that admissions officers review. Contacts report that the average student who applies to Michigan State University takes between two and five AP or IB courses.

Contacts at the University of Michigan cite a 2013 study by the University of North Carolina (UNC)-Chapel Hill, which found that students who take a greater number of AP or IB courses do perform better (i.e., earn higher GPAs) in their first year at UNC—but this effect plateaus after five AP or IB courses.<sup>17</sup>

12) EAB's internal and online research libraries (eab.com).

13) Theokas, Christina, R Saaris. "Finding America's Missing AP and IB Students" (page 4). The Education Trust, 2013. Accessed September 30, 2019. [https://edtrust.org/wp-content/uploads/2013/10/Missing\\_Students.pdf](https://edtrust.org/wp-content/uploads/2013/10/Missing_Students.pdf).

14) Ibid.

15) Theokas, Christina, R Saaris. "Finding America's Missing AP and IB Students" (pages 6-7). The Education Trust, 2013. Accessed September 30, 2019. [https://edtrust.org/wp-content/uploads/2013/10/Missing\\_Students.pdf](https://edtrust.org/wp-content/uploads/2013/10/Missing_Students.pdf).

16) Adelman, Cliff. "Answers in the Toolbox: Academic Intensity, Attendance Patterns, and Bachelor's Degree Attainment." U.S. Department of Education, 1999. Accessed September 30, 2019. <https://www2.ed.gov/pubs/Toolbox/toolbox.html>.

17) Hardy, Susan. "More AP Classes May Not Be Better." University of North Carolina-Chapel Hill, 2013. Accessed September 24, 2019. [http://endeavors.unc.edu/more\\_ap\\_classes\\_may\\_not\\_be\\_better](http://endeavors.unc.edu/more_ap_classes_may_not_be_better); "How Much is Enough?" Journal of College Admission, 2013. Accessed September 25, 2019. <https://files.eric.ed.gov/fulltext/E11011884.pdf>.

## 5) Communicating Policy Changes

### Communication Channels

#### Inform Admissions Officers of Any Policy Changes to Avoid Disadvantaging Students in the Admissions Process

Contacts at multiple profiled institutions emphasize the importance of clearly communicating any changes in grading, class rank, and advanced course opportunities.

For additional insights from other midsize and large institutions of higher education, review EAB's related brief [The Impacts of School-Provided GPA and Advanced Course Limits on Admissions Decisions](#).

#### Channels of Communication of Policy Changes



Reach out directly (e.g., call, email) to regional admissions counselor.



Communicate changes in secondary school report.



Communicate changes in school profile (e.g., attached to the transcript).

When school administrators inform admissions officers of advanced course limits, admissions officers can better understand the opportunities available to a student and contextualize their academic achievement. This is especially important for institutions such as Michigan State University, Purdue University, and the University of Michigan that consider rigor of curriculum as part of their assessment of applicant academic achievement.

Contacts at Purdue University raise an example of a student who takes advanced courses earlier on in high school and reaches the limit for advanced courses by their senior year. In this case, it would be helpful for admissions officers to know the context of an advanced course limit so that they do not assume that this student took a less challenging course load during their senior year by choice.

#### Provide Information on Available Curriculum in the School Profile, Especially to Institutions that Holistically Review Applicants

Contacts at the University of Michigan strongly recommend that high school administrators clearly explain their available curriculum on the school profile. School administrators should communicate any limitations on advanced courses, measure of student achievement in courses, and average standardized test scores (i.e., SAT, ACT) for the school. In addition, contacts recommend providing information on the highest achieving group of students (e.g., top 10 percent), such as average standardized test scores and grade distribution. Contacts note that this level of detail in the school profile is most helpful if an institution (such as the University of Michigan) uses a holistic review process.

## 6) Research Methodology

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### Project Challenges

Leadership at a member district approached the Forum with the following questions:

- What role do GPAs and class rank have on admissions decisions at contact institutions?
- How do contact institutions consider varying methods that high schools use to weight GPAs for admissions decisions?
- Do high schools that eliminate class rank negatively impact students' chances of admission at contact institutions?
- Do contact institutions recalculate transcripts for high schools that use weighted GPAs? If so, how?
- To contacts' knowledge, how does class rank impact students' financial aid package at contact institutions?
  - How do financial aid decision makers at contact institutions take into consideration GPAs above 4.0?
- What recommendations do contact institutions have for high schools considering eliminating class rank?
- What role do advanced courses (i.e., AP, IB) have on admissions decisions at contact institutions?
- Do contact institutions view AP and IB equally? If not, please explain.
- Do contact institutions recommend an optimal number of AP/IB courses students should take?
- How do contact institutions take into consideration high schools that limit the number of AP/IB courses that students can take when reviewing applications?
- Do high schools that limit AP/IB course enrollment negatively impact students' chances of admission at contact institutions?
- What recommendations do contact institutions have for high schools considering limiting the number of AP/IB courses students can take?

### Project Sources

The Forum consulted the following sources for this report:

- EAB's internal and online research libraries (eab.com).
- National Center for Education Statistics (NCES) (<http://nces.ed.gov/>).
- Undergraduate Admissions, Financial Aid, and Scholarships websites of profiled institutions.
- "2018 State of College Admission." National Association for College Admission Counseling, 2018. Accessed September 25, 2019. [https://www.nacacnet.org/globalassets/documents/publications/research/2018\\_soca/soca18.pdf](https://www.nacacnet.org/globalassets/documents/publications/research/2018_soca/soca18.pdf).
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[point/wp/2015/07/13/high-schools-are-doing-away-with-class-rank-what-does-that-mean-for-college-admissions/](http://point/wp/2015/07/13/high-schools-are-doing-away-with-class-rank-what-does-that-mean-for-college-admissions/).

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- "Turning the Tide: Inspiring Concern for Others and the Common Good Through College Admissions." Harvard Graduate School of Education, 2016. Accessed September 25, 2019. <https://mcc.gse.harvard.edu/reports/turning-the-tide-college-admissions>.

## Research Parameters

The Forum interviewed admissions staff at midsize and large institutions of higher education in the Midwest.

### A Guide to Institutions Profiled in this Brief

<b>Institution</b>	<b>State</b>	<b>Approximate Undergraduate Enrollment</b>	<b>Undergraduate Acceptance Rate</b>
<b>Central Michigan University</b>	MI	16,400	72%
<b>Michigan State University</b>	MI	39,400	66%
<b>Michigan Technological University</b>	MI	5,800	76%
<b>Northern Michigan University</b>	MI	7,000	76%
<b>Purdue University</b>	IN	30,800	58%
<b>University of Michigan</b>	MI	30,300	29%
<b>Western Michigan University</b>	MI	17,800	82%

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# A/B Block Schedules for High Schools

# District Leadership Forum

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# 1) Executive Overview

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## Key Observations

**Administrators at profiled schools implement a block schedule to provide increased flexibility for students, better prepare them for college, and ease their course load-related stress.** Contacts at all five profiled schools emphasize that the block schedule model allows students to take more courses throughout their four-year high school career. Contacts report lower levels of student stress and increased preparedness for college or careers.

**Administrators at profiled schools often operate a modified version of the A/B block schedule to accommodate the time requirements of different courses.** Four of five profiled schools administer a modified version of an A/B block schedule. Variations of the A/B block schedule at profiled schools include a hybrid model (i.e., some combination of A/B model and 4x4 model), A/B alternating with rotating Fridays, and a blended block (i.e., both 90-minute periods and 45-minute periods).

**Administrators often create new courses or implement new curricula after they implement a block schedule model.** With longer class times and additional credit accumulation, block schedules can open avenues for innovation in high school curricula. The block schedule model allowed administrators at **School D** to implement an integrated math curriculum, and administrators at **School B** created courses focused on social and emotional learning to support student success.

**Contacts at profiled schools emphasize that the block schedule model allows teachers to employ more interactive and project-based learning strategies in the classroom.** Interactive classroom strategies include Socratic discussions, hands-on labs, and real-world problem solving. Block schedule models provide teachers with time to include active learning activities in addition to direct instruction to better engage students and deepen learning.

**Provide collaborative professional development sessions before the initial implementation of a block schedule to help teachers adapt to increased class time.** These sessions focus on how to develop transitions during a longer lesson and how to engage students in project-based learning activities. Administrators invite teachers and departments from nearby schools to help train teachers in subject-specific teaching strategies and to help align curricula to the block schedule. After the initial implementation, academic departments administer these professional development sessions independently.

## 2) A/B Block Schedule Motivations and Structures

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### Motivations

#### Block Schedules Can Increase Course Capacity, Mitigate Student Stress, and Prepare Students for College

Administrators at profiled schools cite increased course capacity for students, decreased student stress, and increased college preparation as the three main motivations for implementing a block schedule.

#### Motivations for Implementing a Block Schedule at Profiled Schools

##### Increase Course Capacity for Students



Contacts at all five profiled schools note that the block schedule model allows students to take more courses throughout high school. Because students can accrue more credits in a block schedule versus a traditional schedule, students have more flexibility in course selection and can more easily make up courses should they perform poorly.

Also, in a block schedule, students have more time to:

- Participate in jobs or internships during the school day
- Have free periods or study halls
- Explore interests in sports, performing arts, and other electives

##### Mitigate Student Stress



Administrators at **School D** implemented a block schedule largely due to an increase in student stress related to coursework and homework. Prior to the transition to a block schedule, students balanced six courses worth of homework daily on top of extracurricular activities, which proved overwhelming for many students. According to administrators, students do not report as much stress within the block schedule model as they did within the traditional schedule model.

##### Prepare Students for College



Contacts at **School B** believe the block schedule model better prepares their students for the typical college course schedule, where courses meet in large blocks of time and do not typically meet daily. The longer class periods coupled with increased flexibility in course selection make a block schedule model like the typical college schedule.

### Modify the A/B Block Schedule to Accommodate Course Needs

Administrators at profiled schools often operate a modified version of the A/B block schedule to accommodate the time requirements of different courses. All profiled schools except **School E** administer a modified version of an A/B block schedule. At School E, all courses offered fit into the A/B block format.

#### Three Types of A/B Block Schedule Modification at Profiled Schools

##### Hybrid Model

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Administrators at **School A** and **School D** integrate the 4x4 block schedule model (i.e., students enroll in four courses per semester for two semesters) with the A/B schedule.



- Ninth and tenth grade students typically take courses that operate on the 4x4 schedule. This schedule helps students acclimate to high school courses, since they only take four courses at a time (instead of the six or seven taken by students in upper grades).
- Administrators offer rigorous courses with spring evaluations on an A/B schedule. Because students study the course materials throughout the year, they are therefore better prepared for the spring exams. Students at the eleventh and twelfth grade level often enroll in more rigorous courses (e.g., AP courses) so tend to follow a more traditional A/B schedule.

##### Standard A/B Model with Alternating Fridays

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Administrators at **School B** operate a traditional A/B block schedule with alternating Fridays to meet the state-mandated minimum number of instructional minutes for career and technology courses.



- Mondays through Thursdays are alternating A/B days, while Fridays alternate between "A" days and "B" days from week-to-week.
- Administrators occasionally repeat a week to meet the state's minimum number of instructional minutes for career and technology courses.

##### Blended Model

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Administrators at **School C** offer a blended A/B block schedule broken into eight, 45-minute periods, called "skinny" courses, to increase course scheduling flexibility and maximize teachers' instructional time.



- Administrators offer courses either as 90-minute block courses or 45-minute "skinny" courses. All types of courses are offered as skinny periods depending on the needs of students.
- Skinny courses alleviate course capacity issues as administrators can offer bottleneck courses, such as algebra and introductory English, in a variety of block and skinny periods.

## Examples of A/B Block Schedule Modifications at Profiled Schools

Example Hybrid Model Schedule				
	Semester One		Semester Two	
Block	A	B	A	B
<b>One</b>	AP World History	AP English	AP World History	AP English
<b>Two</b>	Spanish III	Spanish III	Art	Music Theory
<b>Three</b>	Calculus	Calculus	Chemistry	Chemistry
<b>Four</b>	Performing Arts	Study Hall	Performing Arts	Study Hall

Example Alternating Friday Schedule					
	Monday	Tuesday	Wednesday	Thursday	Friday
<b>Week One</b>	Schedule A	Schedule B	Schedule A	Schedule B	Schedule A
<b>Week Two</b>	Schedule A	Schedule B	Schedule A	Schedule B	Schedule B
<b>Week Three</b>	Schedule A	Schedule B	Schedule A	Schedule B	Schedule A
<b>Week Four</b>	Schedule A	Schedule B	Schedule A	Schedule B	Schedule A

Example Blended Block Model			
Block		A	B
<b>One</b>	Skinny (45 minutes)	English	Math
	Skinny (45 minutes)	English Support	Math Support
<b>Two</b>	Two (90 minutes)	Chemistry	World History
<b>Three</b>	Three (90 minutes)	Web Development	Programming 1
<b>Four</b>	Four Skinny (45 minutes)	Spanish	Spanish
	Four Skinny (45 minutes)	Gym	Gym

## Additional Schedule Considerations

### Build in Time for Students to Access Additional Support During the School Day

Administrators at **School C**, **School D**, and **School E** incorporate additional support time into students' schedules. These advisory periods allow students to receive personal and/or academic support.

Administrators at School C offer academic support to students during a "skinny" period. For example, if a student needs extra support in English beyond the normal class period, administrators will place the student in a 45-minute academic support course. Students who perform poorly on state-wide assessment also receive additional academic support in the form of a "skinny" period.

Administrators at School D include a ten-minute advisory period for students three days a week. Students meet with an assigned advisor to discuss personal, social, and academic issues. The advisory period serves as an important time for advisors to more deeply understand their advisees' lives and school experiences beyond the classroom.

#### Advisory at School D



Students attend advisory period for **ten minutes** between periods one and two on **Monday, Thursday, and Friday**.



Students are **assigned an advisor** when they begin high school and **remain with the same advisor** until graduation.



**Teachers serve as advisors** and oversee small groups of students.

Students at School E receive one 35-minute period of flexible time every day. Students can access administrative offices, the library, the quad (i.e., the open common area near the office), and teachers' offices during this time. This period takes place between the first and second periods of the day.

#### **School E Uses Formal Tutorial Center During Built-in Academic Support Time**

The Tutorial Center at **School E** is a student-run, academic support center. Located in the library, the Tutorial Center is designed for collaborative and interactive academic support. Students can access the Tutorial Center to receive tutoring from peer tutors during their flexible 35-minute period or during study hall periods. One dedicated staff member manages the Tutorial Center space, creates tutoring schedules, and trains peer tutors. The Tutorial Center has proven to be an effective way to provide additional academic support to students beyond the support teachers provide during classroom time.

Contacts at School B want to build in an advisory period for their students but cannot do so because they must adhere to the state's minimum instructional minutes for career and technology courses. Contacts do note, however, that pull-out advising (i.e., students are pulled out from class to receive academic support) is easier in a block schedule because students do not miss entire classes to receive support. Students may miss a portion of the class, but longer class periods enable them to make up missed work within the standard class period.

## Stagger Lunch Periods to Reduce Strain on Cafeteria Space

Administrators at **School A**, **School B**, and **School C** offer staggered lunches during the third instructional period of the day. Administrators extend this period by 30 to 60 minutes to accommodate lunch scheduling. Beyond food service staff, contacts do not note any impact to non-instructional staff due to a block schedule model.

When creating the course schedule each year, administrators at School A ask all teachers when they would like lunch to take place during the third period. While most teachers opt for lunch before or after instructional time, a few teachers opt for lunch in the middle of instructional time to offer their students a break from the material. The first and third lunches are full while the second lunch is much smaller, which reduces distracting transition noise in the hallways while other students are in the middle of classes.

### Examples of Staggered Lunches

#### Two Staggered Lunches

Periods 1, 2, and 4 are 92 minutes

<b>Period 3 is 148 minutes</b> (12:10pm – 2:38pm)	Lunch One	Lunch	12:10pm – 12:59pm
		Class	1:04 pm – 2:38pm
	Lunch Two	Class	12:15pm – 1:04pm
		Lunch	1:04pm – 1:49pm
		Class	1:54pm – 2:38pm
		Class	1:54pm – 2:38pm

#### Three Staggered Lunches

Periods 1, 2, and 4 are 90 minutes

<b>Period 3 is 125 minutes</b> (11:10am – 1:15pm)	Lunch One	Lunch	11:10am – 11:40am
		Class	11:45am – 1:15pm
		Class	11:45am – 1:15pm
	Lunch Two	Class	11:15am – 12:00pm
		Lunch	12:00pm – 12:30pm
		Class	12:35pm – 1:15pm
		Class	12:35pm – 1:15pm
	Lunch Three	Class	11:15am – 12:45pm
		Lunch	12:45pm – 1:15pm

## Examples of Staggered Lunches (cont.)

Four Staggered Lunches			
Periods 1, 2, and 4 are 94 minutes			
<b>Period 3 is 120 minutes</b> (10:43am – 12:43pm)	Lunch One	Lunch	10:43am – 11:13am
		Class	11:13am – 12:43pm
	Lunch Two	Class	10:43am – 11:13am
		Lunch	11:13am – 11:43pm
		Class	11:43am – 12:43pm
	Lunch Three	Class	10:43am – 11:43am
		Lunch	11:43am – 12:13pm
		Class	12:13pm – 12:43pm
	Lunch Four	Class	10:43am – 12:13pm
		Lunch	12:13pm – 12:43pm

## Consider Allowing Students to Leave Campus during Lunch to Reduce Lunchtime Pressure

For more information on open campus lunch policies, please see EAB's report [High School Open Campus Lunch Policies](#).

Administrators at **School B** offer two lunches to students. Administrators considered adding a third lunch period due to the recent dramatic increase in student population but opted instead to offer senior students the opportunity to leave campus during lunch. Contacts note that enough seniors leave campus to reduce pressure of the food service staff and cafeteria space. Contacts also pointed out that that off-campus obligations, like career preparation, internships, jobs, and college courses, also reduce the lunchtime strain.

## Block Schedules Provide Additional Planning Time for Teachers

At most profiled schools, teachers saw their planning time double compared to a traditional schedule. This increased planning time was a key factor to gaining buy-in from teachers during initial block schedule implementation.

Teachers at **School A**, **School B**, and **School D** receive one entire block for planning (e.g., 90 minutes) every day. Teachers at these schools instruct three of four block periods daily, or six of eight periods, throughout the year.

Teachers at **School C** receive approximately 45 minutes daily for planning time. Teachers typically instruct six block periods and one skinny period throughout the year.

Teachers at **School E** officially receive 90 minutes of planning every other day. Teachers instruct five of seven courses throughout the year, and the remaining two periods are provided as a planning period and an "unassigned" period. Contacts note that many teachers use their unassigned period as another planning period, though they are not obligated to spend this time planning. Teachers can meet with other teachers, spend time on personal development, or enjoy a peaceful meal.

## Integrate Collaboration Time for Teachers Before or During the School Day

Administrators at **School C**, **School D**, and **School E** provide collaborative time for teachers on a daily or weekly basis. Contacts report that collaborative time is most effective before or during the school day, when teachers have few external, conflicting commitments.

### Three Methods to Provide Collaborative Planning Time for Teachers

#### Before School with a Late Start Schedule

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Administrators at **School D** have implemented Monday late-starts in their bell schedule for collaborative teacher planning time.



- Every Monday, departments meet from 8:00am – 9:00am to discuss subject-specific instructional strategies, curriculum, and general updates.
- Occasionally, these Monday late-starts serve as school-wide meetings to solve larger problems involving all teachers and administrators.
- To accommodate this collaborative time, administrators reduce class periods 15 minutes each on Mondays.

#### After School

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Administrators at **School E** implement after-school collaborative time for teachers once per week.



- Departments independently offer trainings and discussions, and sometimes staff-wide meetings take place during this collaborative time.
- Contacts note that after-school collaborative time is not as effective as before-school time, as staff members frequently have conflicting commitments during the afternoon collaborative sessions.
- Administrators may consider transitioning to morning collaborative time and implementing a late-start schedule.

#### Reserved Periods in School Day During Curriculum Transitions

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Administrators at **School C** provide collaborative time for departments that recently switched curriculum or textbooks. Administrators only offer this collaborative time during a curriculum transition. While beneficial for staff, scheduling this collaborative time for departments proves challenging for administrators given the variability of their course schedules.



- Teachers instructing Algebra 1 and Geometry recently implemented a new curriculum and textbook. Administrators gave these teachers two skinny periods (one block period) daily all year to collaborate on classroom and lesson strategies for this new curriculum.
- One skinny period (i.e., half of this collaborative block) is “unstructured” collaborative time, where teachers can discuss the new curriculum and new teaching strategies together. An assistant principal joins the other skinny period and provides administrative oversight.
- Because no students can be scheduled for these courses during the planning period, other classes accommodate many more students during this period than other periods.

## Consider Creating Professional Learning Communities to Promote School-Wide Collaboration

Professional Learning Communities (PLCs) are collaborative teams of teachers focused on improving student learning with reflective self-evaluation of instructional strategies and continuous learning. PLCs serve as advocates for student-focused classroom strategies and continuous improvement of instruction and curriculum.

### Three Big Ideas of PLCs<sup>1</sup>



#### 1: Ensure Students Learn

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A PLC holds responsibility for maximizing student learning. As a group, teachers identify what each student should learn, how teachers will know if a student has met expectations, and how teachers should respond if students have trouble learning.



#### 2: Build a Culture of Collaboration

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A PLC should promote a collaborative culture. Teachers work as a team to analyze and improve their classroom practices. The team engages in discussions focused on teaching goals, strategies, materials, pacing, questions, concerns, and student results.



#### 3: Focus on Results

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PLCs judge their effectiveness based on student results. Instead of simply collecting data, teachers work as a group to analyze and compare data on student learning.

District administrators at **School D** created and supported PLCs when the school first made the transition to a block schedule. The district invited external speakers to educate all teachers in the School About the PLC model and the importance of collaboration to promote student success.

### PLCs at *School D*



PLCs advocate for adjustments to curriculum and instruction based on student achievement to promote continuous improvement and learning across the school.



PLCs enable teachers to bring interesting classroom strategies to PLC meetings, discuss them with colleagues, and then implement the new strategies in the classroom. Teachers then report back to the larger group to discuss how students reacted to the new strategies.

1) Richard DuFour. "What is a "Professional Learning Community"." Educational Leadership (May 2004) pgs. 6-11  
<http://www.allthingsplc.info/files/uploads/DuFourWhatIsAProfessionalLearningCommunity.pdf>

## 4) Block Schedule Implementation

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### Collecting Feedback

#### Continuously Seek and Collect Feedback from Teachers and Students

Communicating frequently and clearly with teachers about the block schedule transition is key to garnering wide-spread support for the initial change. Administrators should collect feedback from teachers throughout the initial implementation process. After block schedule implementation, administrators should routinely check in with teachers and students to identify potential future schedule adjustments.

Prior to the 2018-2019 school year, administrators at **School A** operated a standard A/B schedule. The standard model made scheduling courses difficult for administrators, and courses like math and world languages were not suited for the alternating-day schedule. Administrators changed the format of various courses on an ad-hoc basis, which made tracking course schedule adjustments tedious. Around 2015, administrators began considering schedule model alterations to better serve their students.

#### Process to Adapt Block Schedule at *School A*

- 1 Administrators interviewed teachers from each department to field suggestions for schedule model improvements.
- 2 Instructional staff in each department created their ideal course schedules.
- 3 Administrators incorporated each department's suggestions to create a master schedule that they determined best supported student learning.

The new hybrid model better suits the needs of students, teachers, and courses. Administrators at School A have more flexibility and offer courses daily for one semester (e.g., world languages), every other day for one semester (e.g., art), or every other day for the whole year (e.g., AP science) depending on the needs of students and the course. Though challenging, contacts note that the comprehensive and collaborative review of their standard block schedule helped garner teacher support for implementing a blended block schedule.

Administrators at **School B** and **School E** initially offered standard A/B block schedules four days a week with a traditional schedule on the remaining day each week. Contacts received feedback that teachers did not enjoy re-calibrating their lessons for the shorter periods one day per week, and students reported high levels of stress due to the need to meet homework requirements for all eight courses once each week. Administrators at both schools decided to eliminate the traditional schedule day to alleviate student and teacher stress related to coursework.

Administrators at **School D** have not adjusted their block schedule model after implementation but continue to adjust course offerings to accommodate teacher and student needs. For example, administrators initially offered world language courses on the standard A/B schedule. Teachers expressed the need for students to engage in daily practice to best engage with the foreign language, so administrators switched foreign languages to a daily course offered each semester. As another example,

## Changes to Instruction

math courses used to be offered in a solid block (i.e., daily block period for one semester) model. Students who took math during the fall semester reported feeling unprepared for the spring state standardized test, so administrators changed math courses to the standard A/B schedule.

### Block Schedules Facilitate Innovations in Curriculum and Course Offerings

With longer class times and additional credit accumulation, block schedules facilitate innovation in high school curricula. Contacts at **School D** say that the block schedule model allows them to experiment in all aspects of their curriculum. Block periods slow down learning to focus on intentional lessons with interactive applications of new knowledge. The block schedule encourages teachers to try new classroom management and instructional strategies because they have longer class periods in which to experiment.

#### Block Schedule Allowed *School D* to Implement an Integrated Math Curriculum

Administrators at **School D** changed their math curriculum from isolated math (i.e., separate courses for Geometry, Algebra, Calculus, etc.) to integrated math (i.e., one course that explores multiple math topics) due in part to increased class time in a block schedule. Administrators implemented this new math curriculum and adjusted classroom strategies periodically without feeling pressured to get it right the first time.

Because students have more flexibility in their course selection in a block schedule than in a traditional schedule and a block schedule aligns more closely with a typical college schedule, administrators at **School B** introduced social and emotional learning courses in this model to help students prepare for life after graduation. Examples of these courses include a self-management course called “Effective Learning” and a course that helps students develop resiliency and confidence called “Goals for Personal Success.”

### Longer Classes Allow Teachers to Employ Interactive Learning Techniques

Contacts at profiled schools emphasize that the block schedule model allows teachers to employ more interactive and project-based learning strategies in addition to direct instruction. Administrators at profiled schools observe an increase in project-based learning in all courses after the transition, most notably in subjects such as math, where direct lecture-style instruction is traditionally more common. Interactive classroom strategies include Socratic discussions, hands-on labs, and real-world problem solving.

At **School D**, teachers have more time to connect with students and discover how their students learn and what strategies they can employ to maximize their students’ learning during extended block periods. Teachers organize multiple activities during a block period and can spend enough time on each activity without feeling rushed.



## Teachers Connect Real-World Events to Lessons

Social Science teachers at **School D** now show CNN Student News in class because of the additional class time provided by a block schedule. Teachers then engage students in discussions about real-world events, integrating topics discussed in their most recent lessons and connecting theories to current events.

Contacts at **School E** notice fewer lectures and more dynamic instruction in courses due to the block schedule. Many teachers have adapted their instructional strategies and change activities more frequently to keep students engaged with their course materials. Teachers use more technology-based activities in their courses with additional time to present course material and conduct activities. Teachers also include more pre- and post-assessments to gauge student learning with their extended class time. These assessments help teachers better orient lessons toward students' weaknesses and determine effective classroom activities.

## Professional Development

### Provide Professional Development on Teaching Longer Lessons Before Implementing the Block Schedule Model

Administrators at profiled schools provided professional development sessions before the initial implementation of a block schedule to help teachers adapt to 90-minute classes. These sessions focused on how to develop transitions during a longer lesson and how to engage students in project-based learning activities. A resounding theme to these professional development sessions is collaboration: administrators at most profiled schools invited teachers from local schools to collaborate with their teachers to develop instructional strategies and lesson plans for the block schedule. After the initial implementation, academic departments create and administer block schedule-related professional development sessions independently at all profiled schools.

Professional development sessions should include workshops on creating new lesson plans that suit longer block periods. Because teaching for a block period is very different than teaching for a 45-minute period, it is imperative that administrators provide support to their teachers in developing lesson plans for a block period before the actual implementation of a block schedule. Below are six key elements of an effective block period lesson plan.

#### Qualities of an Effective 90-Minute Lesson Plan<sup>2</sup>

- Variety in Activities and Instructional Strategies
- Smooth Transitions Between Activities
- Time to Present Information
- Time for Student Practice
- Time for Review and Closure
- Wise and Careful Planning

<sup>2</sup>North Carolina Public Schools. "Adjusting to the Block Methodology and Instructional Strategies."  
<http://www.ncpublicschools.org/docs/curriculum/worldlanguages/resources/flonblock/08adjusting.pdf>

## Invite Experienced Teachers to Speak at Professional Development Sessions

Administrators at **School E** invited teachers and administrators from a neighboring high school that recently transitioned to a block schedule to present during the summer professional development session. These experienced teachers and administrators provided advice and guidance for teaching in an extended class period. The discussions with experienced teachers provided invaluable guidance for overcoming common challenges in teaching in a block period. Teachers were better prepared to start the first year with some tools and suggestions from other teachers.

Administrators at **School A** facilitated joint department meetings with academic departments from other high schools within the district to prepare their teachers for the shift to a block schedule. Departments collaborated to align curriculum to the block schedule and develop transitions within lessons. During these collaborative meetings, teachers worked together to develop content-specific transitions and activities to move smoothly through a class.

### Offer Teachers Opportunities to Observe Block Scheduled-Classrooms to Prepare for the New Schedule Model

Contacts at **School C** express the value of observation to help teachers navigate teaching in a block schedule. Provide teachers the opportunity to observe classes in neighboring school districts, focusing on the tactics used to engage students in the learning process. Reach out to neighboring districts or other high schools in your district and ask administrators if their teachers would be interested in joining a discussion on teaching for a block period.

## Ongoing Professional Development Related to Block Schedules is Decentralized at Profiled Schools

For the first year after block schedule implementation, some profiled schools continued professional development oriented around classroom strategies. However, after the first year, administrators at profiled schools decentralized professional development specific to the block schedule to academic departments or PLCs.

Administrators at **School A** keep a running document with teachers' notes and feedback regarding the block schedule and block periods. Administrators incorporate teacher feedback into trainings and bell schedule alterations.

Departments create trainings to help teachers implement innovative learning techniques, manage student behavior, and adapt the curriculum around the block schedule. Department-run trainings prove helpful for teachers as they communicate subject-specific instructional techniques and share the collective knowledge of the department staff. These trainings evolve as teachers discover new strategies and bring them back to share in their department trainings.

PLCs provide a natural professional development opportunity as teachers continuously bring new ideas for classroom strategies to the group. PLCs often discuss new teaching strategies and student feedback on recent activities.

## 5) Research Methodology

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### Project Challenge

Leadership at a member institution approached the Forum with the following questions:

- When did contact districts switch from a traditional schedule to a block schedule?
  - o What motivated contact districts to switch to block scheduling?
  - o Why did contact districts choose the A/B block schedule instead of the 4/4 or integrated models?
- What is the structure of contact districts' block schedule?
- What challenges did contact districts face when designing the school day?
- How does a block schedule impact non-instructional time at contact districts?
  - o Do contact districts' schedules include academic support periods for students?
  - o Do contact districts' schedules include built-in collaborative planning time for teachers?
  - o How did contact districts schedule lunch periods?
- How did instructional delivery change as a result of block scheduling?
- How did the transition to a block schedule impact instructional staff at contact districts?
- What support did contact districts provide to instructional staff before, during, and after implementing a block schedule?
- Did contact districts restructure professional development sessions to help teachers acquire new skills? If so, what did they include?
- Did contact districts hire additional staff to support teacher training and development during implementation? If so, how did the additional staff support implementation efforts?
- How did the transition to a block schedule impact other staff members at contact districts?
  - o How did contact districts support these staff members?
- What unexpected roadblocks occurred during the transition from a traditional high school schedule to a block schedule at contact districts?
  - o How did contact districts overcome these challenges?
- Does the contact district consider its implementation of a block schedule to be successful?
- What, if anything, would the contact district do differently if they could go through the implementation process again?

## Project Sources

The Forum consulted the following sources for this report:

- EAB’s internal and online research libraries ([eab.com](http://eab.com))
- The Chronicle of Higher Education (<http://chronicle.com>)
- National Center for Education Statistics (NCES) (<http://nces.ed.gov/>)
- DuFour, Richard. 2004. "What is a "Professional Learning Community"." *Educational leadership* 6-11.
- North Carolina Public Schools. "Adjusting to the Block Methodology and Instructional Strategies." (<http://www.ncpublicschools.org/docs/curriculum/worldlanguages/resources/flonblock/08adjusting.pdf>)

## Research Parameters

The Forum interviewed high school administrators at the assistant principal level with significant knowledge of curriculum and instruction.

### A Guide to Institutions Profiled in this Brief

District	State	Approximate Enrollment
School A	Virginia	1,800
School B	Texas	1,900
School C	Ohio	2,000
School D	California	2,000
School E	California	1,400



# Preparing Teachers for Effective Block Schedule Implementation

# District Leadership Forum

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# 1) Executive Overview

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## Key Observations

**Provide opportunities for teachers to learn about and observe successful block schedule implementation at other schools to garner teacher support and prepare them for the schedule model.** Prior to transitioning to a block schedule, administrators at **School B**, **School C**, and **District D** arranged for teachers to visit selected school sites with effective block schedules. In addition, administrators at District D's high schools organized a question-and-answer panel led by the teachers, the principal, and counselors from a charter high school (within the district) that had already successfully moved to this schedule. The panel addressed questions and featured both charter high school teachers who had initially objected to the schedule change and those who had demonstrated support from the beginning. Hearing insights from other teachers who had overcome their opposition to block schedules helped reluctant teachers understand and accept the schedule model.

**Provide professional development for all teachers before implementation to ensure that they can successfully teach in the block schedule.** Prior to implementation, administrators at **District D** provided two mandatory professional development days to all high school teachers who were transitioning to the block schedule. During the professional development, teachers learned the value of block schedules and effective ways to redesign lesson plans for longer classes. They also practiced developing and executing a sample lesson plan. Similarly, administrators from **School F** provided teachers with five professional development days during the summer that prioritized hands-on lesson planning time. Administrators should make professional development mandatory to ensure that all teachers learn and practice effective block schedule-specific instructional strategies.

**Use peer and evaluative classroom observations to ensure ongoing support, accountability, and success of the block schedule model.** Administrators at **School B**, **District D**, and **School E** use classroom observations as an opportunity for teachers to learn new strategies and share feedback with each other, for department chairs to identify areas of growth and provide targeted support, and for all stakeholders to ensure ongoing success of the new schedule model. During the first two years of block schedule implementation, administrators at School B encouraged and incentivized teachers to observe their peers to learn effective instructional strategies in a block period. At District D, department chairs regularly conduct classroom observations to ensure ongoing improvement and accountability to strong instructional practices in the block schedule model. Department chairs then provide feedback to district administrators on a weekly basis and collaboratively brainstorm interventions to support teachers.

**Monitor and track student outcomes to evaluate the impact of the schedule model on student learning.** Administrators at **School E** point to increasing graduation rates and a high number of graduates enrolling in colleges as evidence for the success of their schedule model. Contacts at multiple profiled districts acknowledge that not all outcomes are solely tied to schedule model design and implementation. For example, contacts at **School G** note that other academic innovation initiatives (e.g., 1:1 laptop initiative, co-teaching practices) could have added to the positive impact of block schedules on student outcomes (e.g., higher engagement during class). Yet, contacts remain confident that the schedule model factors into these positive outcomes.

## 2) Gaining Teacher Support for Block Schedules

### Motivations

### Demonstrate the Positive Impact of Block Schedules to Engage Teachers

For more information on block schedules, review EAB's brief [A/B Block Schedules for High Schools](#).

Administrators should clearly communicate to teachers the value of the block schedule, to help them understand the motivations behind adopting the schedule model. Research demonstrates that block schedules promote in-depth study of content, increase instructional flexibility, and reduce transitions between classes.<sup>1</sup> Students in the block schedule tend to earn higher course grades, score higher on state exams, and demonstrate fewer behavioral problems.<sup>2</sup> In addition, teachers teaching in the block schedule report changing their instructional practices to incorporate more personalized instruction.<sup>3</sup> When teachers understand the impact of the schedule model on student learning, they are more likely to support the change. All profiled districts transitioned to a schedule model that incorporated longer block periods to benefit students.

### Overview of Schedule Changes at Profiled Districts

District / School	Block Schedule Elements	Motivation	Year of Implementing Schedule
School A*	A/B block with 80-minute blocks	<ul style="list-style-type: none"> <li>Deepen student learning</li> </ul>	2011-2012
School B	Modified block with four-day, 90-minute blocks	<ul style="list-style-type: none"> <li>Deepen teacher-student relationships</li> <li>Create a later start time for students</li> <li>Decrease homework-related stress</li> </ul>	2013-2014
School C	Flexible-modular (flex-mod) schedule with 90-minute blocks one to two times a week	<ul style="list-style-type: none"> <li>Build student responsibility</li> <li>Increase student choice</li> </ul>	2013-2014
District D	A/B block with 95-minute blocks	<ul style="list-style-type: none"> <li>Promote project- and principle-based learning</li> </ul>	2016-2017
School E*	Flex-mod schedule with 90-minute blocks up to seven times a week	<ul style="list-style-type: none"> <li>Increase students' collaboration, time management, and independent decision-making skills</li> </ul>	2013-2014
School F	A/B block with 90-minute blocks	<ul style="list-style-type: none"> <li>Deepen student learning</li> <li>Create a later start time for students</li> </ul>	2015-2016
School G	Modified block with eight, 80-minute blocks in a six-day cycle	<ul style="list-style-type: none"> <li>Deepen student learning</li> <li>Increase student collaboration in the classroom</li> </ul>	2012-2013

\*School A was established in 2011, and School E was established in 2013.

- 1) Deuel, Lois-Lynn Stoyko. "Block Scheduling in Large, Urban High Schools: Effects on Academic Achievement, Student Behavior, and Staff Perceptions." *The High School Journal*, 1999. [https://www.jstor.org/stable/40364426?seq=1#page\\_scan\\_tab\\_contents](https://www.jstor.org/stable/40364426?seq=1#page_scan_tab_contents).
- 2) Deuel, Lois-Lynn Stoyko. "Block Scheduling in Large, Urban High Schools: Effects on Academic Achievement, Student Behavior, and Staff Perceptions." *The High School Journal*, 1999. [https://www.jstor.org/stable/40364426?seq=1#page\\_scan\\_tab\\_contents](https://www.jstor.org/stable/40364426?seq=1#page_scan_tab_contents); Snyder, Dave. "4-Block Scheduling: A Case Study of Data Analysis of One High School After Two Years." *Midwestern Educational Research Association*, 1997. <https://files.eric.ed.gov/fulltext/ED414626.pdf>.
- 3) Deuel, Lois-Lynn Stoyko. "Block Scheduling in Large, Urban High Schools: Effects on Academic Achievement, Student Behavior, and Staff Perceptions." *The High School Journal*, 1999. [https://www.jstor.org/stable/40364426?seq=1#page\\_scan\\_tab\\_contents](https://www.jstor.org/stable/40364426?seq=1#page_scan_tab_contents).

## Align Block Schedule to District Goals of Student Learning

Contacts at all profiled districts emphasize connecting the advantages of the school schedule model to broader goals of student learning, in order to demonstrate the value of the schedule model on student outcomes. When teachers understand how the block schedule benefits student outcomes (e.g., encourages innovative practices to deepen student learning), they are more likely to support the schedule model.

For example, administrators at **School G** framed the block schedule to teachers as part of a larger school vision to move away from direct lectures and towards real-world, hands-on problem-solving and group work, in longer course periods. Similarly, administrators at **District D** integrated the block schedule into a larger vision to transform secondary education, through a focus on project-based learning.

Administrators at **School B** partnered with [Challenge Success](#) to survey students on socioemotional wellbeing, and then leveraged these data to demonstrate benefits of the block schedule on student learning and outcomes.

## Communication of the Block Schedule as a Solution to Student Challenges at *School B*

### Student Challenge



Students did not feel connected to their teachers.



### Advantage of Block Schedule

Longer classes strengthen teacher-student relationships.



Students felt overwhelmed with the quantity of homework.



The block schedule reduces student stress related to homework because students balance fewer courses worth of homework each day. Administrators invited Denise Pope, leading researcher at Stanford Graduate School of Education (and co-founder of Challenge Success) to speak about the value of homework and how to effectively assign meaningful homework in the block schedule.



Students did not utilize the weekly afternoon tutorial period.



In the block schedule, administrators had the flexibility to change the underutilized tutorial into an optional morning tutorial, to create a later school start time for one day of the week. Administrators at **School F** also emphasize that their block schedule allowed them to establish a later start time for students.



Students did not receive enough sleep, which negatively impacted their mental health.

For more information on flex-mod schedules, review EAB's brief [Flexible High School Scheduling Models](#).

Both **School C** and **School E** employ a flex-mod schedule. Administrators at School C largely decided to implement the schedule to provide more student and parent choice (e.g., more flexibility with electives). Contacts note that offering a flex-mod schedule also boosted the school's appeal among students and parents within a high-achieving district with open enrollment.

Administrators at School E underlined the high level of student independence and responsibility, which prepares students for post-secondary education, when advocating for the flex-mod schedule. By conveying how the flex-mod schedule allows students to practice important skills that will help them succeed in college, administrators helped teachers see value in the schedule model.

## General Engagement Strategies

### Provide Opportunities for Teachers to Learn About and Observe Successful Block Schedule Implementation

Prior to transitioning to the block schedule model, administrators at **School C**, **District D**, and **School B** arranged for teachers to visit selected school sites with effective block schedules. By doing so, teachers see firsthand the success of the block schedule model. In addition to teachers, administrators at School C brought board members, community members, and students to tour different school sites.

Administrators at District D high schools also organized a question-and-answer panel led by the teachers, the principal, and counselors from a charter high school (within the district) that had already successfully moved to this schedule model. Teachers and staff submitted questions beforehand. The panel addressed these questions, presented value stories, and shared about the transition phase. The panel featured both charter high school teachers who had initially objected to the schedule change and those who had demonstrated support from the beginning.

Contacts at District D note that some teachers oppose block schedules simply because they do not understand the model or feel apprehensive about any change. Hearing insights from peers at another school who had overcome their opposition to block schedules helped initially reluctant teachers understand and accept the schedule model. Contacts note that after the panel, many initially reluctant teachers expressed willingness to try the schedule model.

### Select Teachers to Lead a Block Schedule Committee to Empower and Support Teachers During Change

Administrators at **School B** and **School F** established committees to incorporate teacher input into block schedule design and increase support for the change. At School F, administrators intentionally selected stakeholders that represented diverse roles across the school community, such as teachers, guidance counselors, students, and parents. Involving the community in building the block schedule model mitigates teacher concerns that block schedule implementation is a decision imposed on them by administrators.

## Block Schedule Committees at Profiled Districts

### Participants

#### School B



- Open to all teachers and staff and led by teacher leaders (selected by administrators) who were advocates of the block schedule.
- The teacher-led format and absence of administrators in the meetings empowers other teachers to freely ask questions and voice concerns.

#### School F



- Students, parents, district- and school-level staff (e.g., guidance counselor) and teachers, selected by administrators

### Function

- Organized open forums for teachers and staff every other week from September to January, one year before implementation
  - Discussed block schedule advantages and disadvantages
  - Determined which block schedule model would work best
  - Invited staff (e.g., custodian, office manager, attendance clerk) to share their perspectives on the block schedule (e.g., how the schedule would impact their roles)
  - Presented final schedule to all teachers for approval, before delivering recommendation to the school board
- 
- Met once or twice a month for the entire year before schedule implementation
  - Explored research around the importance of sleep on student learning
  - Discussed block schedule advantages and disadvantages
  - Designed a block schedule
  - Presented recommendation to the school board

When the committee at School B presented the final block schedule to all teachers in January, over 90 percent approved the change and agreed to pilot the new schedule in the fall. By garnering robust teacher buy-in for the block schedule prior to finalizing the change, administrators increase the likelihood of implementation success.

## Maintain Open Channels of Communication to Create a Positive Culture of Collaboration and Support

Administrators should create open channels of communication for teachers to voice their concerns and ask questions throughout the planning and implementation stages. Contacts at **School B**, **School C**, **District D**, and **School E** point to the importance of creating a culture of collaboration, prior to and before the new schedule implementation, so that teachers feel adequately supported.

## Strategies to Maintain Open Communication and Boost Morale Among Teachers at Profiled Districts

### Goal

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Promote collaboration between teachers and administrators to solve challenges



Take frequent pulse checks to obtain teacher feedback



Maintain transparency



Emphasize the larger vision of change transformation

### Execution

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- Embrace an “all-hands-on-deck” mentality. Emphasize that teachers are not working *for* administrators. Rather, teachers are working *with* administrators to ensure success of the block schedule model.
- Designate one administrative point person of support. At **School E**, an academic dean led weekly collaborative meetings with teachers to help them overcome initial challenges. At **School B**, the assistant principal served as the point person.
- Regularly survey teachers to gauge current challenges and successes.
- Use an online platform (e.g., Google Docs) to anonymously survey teacher concerns and frustrations and capture perspectives from teachers who might not be comfortable sharing their opinions in person.
- Acknowledge that change is difficult. Cultivate a growth mindset by reminding teachers that mistakes represent learning opportunities.
- Be honest when administrators do not have immediate answers for specific teacher questions.
- Remind teachers of the benefits of the block schedule on student success in classrooms.
- Encourage teachers to experiment with different instructional practices and classroom strategies.

## Resistant Teacher Engagement

### Proactively Diagnose and Engage with Teachers Who Demonstrate Resistance and Apprehension Around Change

To effectively mitigate teacher resistance to the block schedule model, administrators should commit to listening to teachers' perspectives, diagnosing the root cause of teacher opposition, and applying a tailored solution to remedy resistance. Contacts at profiled districts emphasize the importance of engaging early on with teachers who demonstrate opposition to the schedule.

#### Addressing Teacher Resistance to the Block Schedule at Profiled Districts



##### Root Cause of Resistance

Does not understand or see the value in the block schedule model.

Worries that the block schedule releases teaching time and subsequently reduces staff numbers.

Has unanswered questions and concerns, and/or feels apprehensive about change.



##### Targeted Solution

Arrange for teachers to visit schools and witness the benefits of the schedule model in real classrooms.

Clarify that administrators will not eliminate any teacher positions.

- Encourage teachers to attend open forums or committee meetings.
- Encourage teachers to connect with influential peer advocates of the block schedule model.
- Schedule 1:1 time with teachers to address concerns.

In addition, administrators should periodically gauge all teacher voices, to accurately track teacher support for the block schedule. At **School B**, administrators gauged teacher engagement with the schedule model by establishing the expectation that during staff meetings, once an individual shares their opinion, they have to wait until everyone else has had the opportunity to voice their perspective before speaking again. This allows administrators to capture all perspectives and ensure that the biggest dissenters do not disproportionately occupy the feedback space and negatively influence group morale.

# Address Limitations of the Block Schedule and Proactively Brainstorm Solutions

Administrators should be open and transparent with teachers about the challenges and limitations inherent within the block schedule model. Administrators should treat challenges as opportunities to collaborate with teachers to develop solutions, such as creating specific block schedule modifications.

For more information on modified block schedules, review EAB's brief [Integrated Academic Support Time](#).

## Remedying Limitations of the Block Schedule at *School A*

	<u>Challenge</u>	<u>Solution</u>
	If a student misses a day of school, they lose more content from each class than in a traditional, seven-period-day schedule.	Administrators established high priority subjects, math and English Language Arts (ELA) as daily block classes (while Social Studies, science, and elective courses meet every other day). If a student misses a day of school, they will still attend ELA and math the following day.
	Block schedules present challenges for subjects where students might benefit from everyday contact, such as math.	
	In the block schedule, teachers may administer exams to sections on different days. This can inadvertently lead to more cheating incidences (i.e., students sharing answers, which leads to a skewed perception of student understanding).	Administrators and teachers designed more open-ended test questions, to discourage students from cheating.
	The block schedule requires more teacher preparation time.	Administrators provided ample summer professional development to allow teachers to collaboratively prepare lesson plans.

### 3) Teacher Preparation and Training

Before Implementation

#### Establish an Instructional Committee to Brainstorm Best Practices for Teaching in the Block Schedule

Implementing any new schedule model reorganizes how student and teachers navigate the academic day. The block schedule does not automatically guarantee higher student achievement. Contacts at all profiled districts emphasize the importance of providing significant training to teachers so they can effectively deliver instruction to students in a new academic environment (i.e., longer class periods).

To equip teachers with effective instructional strategies, administrators at **School G** set up a cross-departmental instructional committee of teachers, parents, and students. For example, they discussed structuring each math block around a different problem-solving strategy and designing investigative labs for science blocks. The committee then shared instructional strategies with the whole staff, and teachers from each department worked together to create content-specific lesson plan templates, in preparation for block schedule implementation.

#### Instructional Committee at *School G*

Committee Members	Number
 Principal	One
 Teachers	Eight to ten
 Students	Two
 Parents	Two

Committee members volunteered to participate in the committee. The committee met after school on a monthly basis, in the year prior to implementing the new schedule.

In addition to establishing a similar instructional committee, administrators and teachers at **School C** consulted with a nearby school (in another district) that was implementing a similar schedule during the same year, to discuss instructional best practices.

#### Designate Strong Department Chairs to Lead Teachers Through the Schedule Implementation Phase

Administrators at **School B** intentionally selected strong teachers and advocates of the block schedule to serve as department chairs and facilitate teachers' transition into the new block schedule model. During the implementation phase, department chairs requested support from administrators when needed. For example, the science department chair requested that an educator experienced in the block schedule from the county office come and help the science teachers with effective lesson plan design and common assessments. Designating strong department chairs to guide teachers through the implementation phase helps to ensure a smoother transition into the block schedule. By distributing leadership responsibilities to department chairs, administrators ensure that teachers feel empowered to lead the change management process.

### Provide Professional Development in the First Year of Implementation on Effective Teaching in the Block Schedule

Administrators at **District D** and **School F** provided professional development in the summer before implementation to prepare teachers for the block schedule. For example, administrators at **School F** provided teachers with five professional development days during the summer that prioritized hands-on planning time. Teacher leaders in the district hosted workshops and discussions on the value of backwards planning and best practices, and supported teachers as they created content-specific lesson templates. Administrators at **School C** compensated all teachers 40 hours of curriculum pay over the summer, so that they could plan and prepare for deployment of the new schedule.

Administrators should make professional development mandatory to ensure that all teachers learn and practice effective block schedule-specific instructional strategies. By providing professional development at different points in the first year of implementation, administrators at District D ensured that teachers built a strong understanding of the block schedule, had instructional tools for the school year, and received consistent support. This multi-pronged professional development approach guarantees both accountability and ongoing success of the block schedule model.

## Multi-Pronged Professional Development Approach at *District D*

### SUMMER



- **Day 1:** Instructional coaches led teachers through following questions: Why does the block schedule work? How does the block schedule facilitate more hands-on, in-depth learning?
- **Day 2:** In small groups, teachers practiced developing and executing a lesson plan within the block schedule.
- After the two days, teachers scheduled additional time to work with department colleagues on content-specific lesson plans.

### START OF SCHOOL YEAR



- As a refresher to summer professional development, the principal and teachers discussed daily learning targets, mapped out a sample lesson plan, and brainstormed how to creatively restructure the classroom (e.g., alternatives to arranging desks in straight rows).
- Principals shared non-content-specific instructional strategies and tools (e.g., Word of the Week, activities to “open” and “close” a class, [Kahoot!](#)).
- Teachers created and discussed content-specific lesson plans. For example, science teachers discussed framing lessons around claim-evidence reasoning, and Social Studies teachers brainstormed orienting lessons around document-based questions.

### WEEKLY



- District administrators held an optional monthly, after-school meeting (open to both new and experienced teachers) to review instructional practices, discuss challenges, and brainstorm solutions.
- Department chairs, principals, and/or instructional coaches often attended to provide additional support (e.g., content delivery, classroom structure/climate).

Administrators at **District D** provided two mandatory summer professional development days to all 300 teachers who were transitioning to the block schedule. Currently, all teachers new to a district high school must participate in these summer professional development days, as well as two (recently developed) training days on effective teamwork and project-based learning.

## Design Professional Development After Classroom Expectations to Model Robust Instructional Practices for Teachers

Contacts at **School E** emphasize that all professional learning should model the expectations of a teacher’s role in the classroom—regardless if the professional learning is related to the block schedule. The principal, assistant principal, and instructional coaches who lead professional development sessions should act as facilitators, rather than lecturers, and prioritize teacher engagement and practice. Modeling the teaching style district administrators expect teachers to employ

in block schedules continues to reinforce strong instructional practices after initial professional development and schedule implementation.



### **Teacher Experts at *School A* Lead Professional Development for Their Peers**

At **School A**, administrators select teacher leaders to develop lessons, curriculum, and professional development for other teachers. Contacts emphasize that teachers, instead of administrators, should develop and lead professional development because teachers hold credibility among their peers due to shared experiences. Teacher leaders provide coaching on curriculum and instruction to help their colleagues within the department teach effectively in the block schedule.

## **Integrate Teacher Planning Time into the Schedule to Allow Collaboration on Effective Strategies for the Block Schedule**

Administrators at **School A** and **School C** embed collaborative planning time into teachers' weekly schedules. At School A, where students take ELA and math classes every day, ELA and math teachers meet twice a week. For other subjects that meet every other day, teachers meet once a week. During this meeting time, teachers gather to discuss the curriculum, analyze student work (e.g., identify gaps in student learning, celebrate growth), and collaboratively address challenges within their content area.

Similarly, administrators at **School C** integrate a 90-minute planning period in the weekly schedule for teachers from the same grade and content area (e.g., ninth grade, social studies teachers) to collaborate. In the flex-mod schedule at School C, three teachers from the same grade and content area combine their 30-minute classes into a shared 90-minute period, once or twice a week. The teachers share delivery of instruction during these 90-minute periods. The weekly planning time allows teachers to develop their co-teaching approach for the 90-minute period.

## **Consider Partnering with External Organizations for Professional Development to Strengthen Teachers' Instructional Practices**

Administrators at **School A** and **School E** partner with external organizations to provide professional development to teachers on effective instructional practices in their schedule models. School A leverages professional development from Uncommon Schools, a charter school and public school district network. Specifically, administrators cite professional development around active monitoring, in order to promote active student learning in a longer block period. Administrators send teacher representatives to attend off-site professional development sessions. Teacher representatives then come back to the school and deliver professional development to the rest of the teachers.

## External Partnerships for Professional Development at *School E*



### Characteristics

- CFG is a type of professional learning community (PLC) certified by the National School Reform Faculty.
- A CFG-certified coach leads a group of teachers (i.e., five to 12) within a school.
- The group meets for a minimum of two hours per month.

### Function

- Teachers examine and hone their classroom practices through honest, constructive feedback from peers and CFG coach, and collaborative discussion.
- For example, teachers might focus on designing learning goals that are clear enough to be observed in a classroom by a peer or coach.
- Teachers in a CFG can also attend regional and national meetings to broaden their network of support.



- EL Education is a professional network of public schools and charter schools.
- Focuses on the three dimensions of student achievement: mastery of knowledge and skills, high quality work, and character.
- A member district can access digital resources, professional learning off-campus, and annual, national conferences.

- Administrators contract with an EL Education Professional Development coach who helps teachers with instructional design and student engagement in the classroom, through the workshop model (i.e., students spend most of the block period working on a hands-on project). Last year, administrators contracted the professional development coach for 25 days on-site.



### Profiled Districts Leverage Current External Partnerships to Support Block Schedule Implementation

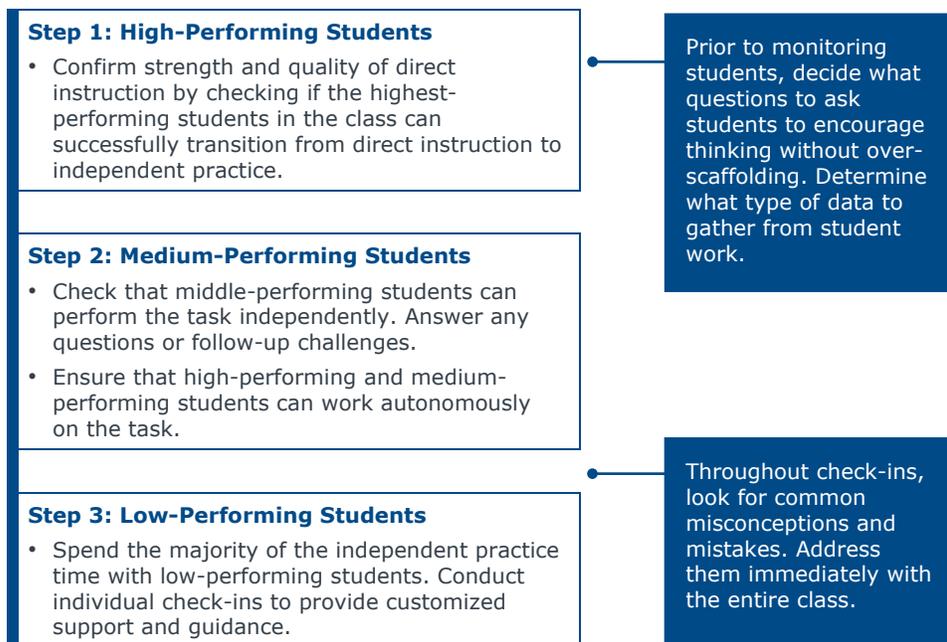
Administrators from **School B** invited educators from the county office with expertise in the block schedule to provide customized support in instructional practices to specific departments. Administrators at **District D** leveraged their existing partnership with **Ford Next Generation Learning** to receive support during the block schedule implementation process.

## Prioritize Student Application of Skills and Active Monitoring to Promote High Student Engagement in the Classroom

Contacts at multiple profiled districts emphasize that, in an effective block period, teachers do not lecture for the entire block, nor do they simply break up a 90-minute block into two 45-minute lessons or allow students to complete homework during class. Instead, the most effective teachers prioritize active learning to build student understanding, engagement, and agency.

Administrators and teachers at **School A** orient block periods around in-depth, independent student practice. In this framework, teachers deliver robust, direct instruction for a maximum of 20 minutes and actively monitor student understanding and progress during assigned practices for the rest of the class. When teachers release students to complete independent work, they use the following active monitoring strategy.

### Active Monitoring Strategy at *School A*



Active monitoring centers on analyzing student work, providing feedback in real-time, and adjusting instruction based on observations. In addition, assigning exit tickets allows teachers to gauge student understanding of new topics, informing the direction of the next block period. Contacts note that, by using active monitoring, teachers execute highly effective and productive block classes.

## Overview of 80-Minute English Language Arts Block at *School A*<sup>4</sup>



### “Do Now”: Student Work Time (5-7 minutes)

- Students answer questions on the previous day’s independent reading.



### Vocabulary Study (10 minutes)

- Students work in pairs to apply knowledge of vocabulary.
- The whole class debriefs one or two of the most difficult vocabulary words.



### Exit Ticket Preview (1-2 minutes)

- Teacher reviews the exit ticket (i.e., guiding question for the day) and task to frame the lesson.
- For example, an exit ticket might be, “on pages 43-45 of *Lord of the Flies*, does William Golding demonstrate that people are born evil or that they become evil through their experiences?”



### Close Reading, Part 1 (8-10 minutes)

- Students perform a deep dive into a section of the previous day’s independent reading that will help them answer the exit ticket.



### Close Reading, Part 2 (8-10 minutes)

- Students perform the above task for another section of the previous day’s independent reading.



### Whole Class Discussion (8 minutes)

- Class collectively verbally processes the exit ticket question, which is designed to surface robust discussion and encourage students to practice identifying strong evidence.



### Exit Ticket (12 minutes)

- Students independently answer exit ticket question, typically in paragraph form.



### Active Monitoring During Independent Reading (15-20 minutes)

- Students independently conduct first read of the following class’s focus pages and completes comprehension questions.
- Teacher circulates the room. The teacher checks exit tickets (and follows up on those requiring immediate revision) or monitors for accurate reading comprehension.

4) School A, provided July 3, 2019.

Indirect instruction in math is supported by the research of Jo Boaler (Professor of Mathematics Education at Stanford Graduate School of Education), **Cognitively Guided Instruction**, and **Thinking Mathematically**.

Math teachers at **School A** emphasize indirect instruction, which also aligns with the Common Core standards. Through this pedagogical approach, teachers encourage students to take risks and promote discovery of mathematics through a combination of independent, partner, and class activities. For example, teachers encourage students to work with partners or small groups to apply their background knowledge and best thinking to an unfamiliar task.

## Overview of 80-Minute Math Block at *School A*<sup>5</sup>



### "Do Now": Student Work Time (8 minutes)

- The "do now" is characterized by two purposes—to activate learning for the lesson and to frontload, foreshadow, or remediate a concept or skill.
- Teacher actively monitors the students, providing feedback and extensions.



### "Do Now": Class Conversation (12 minutes)

- The conversation extends the math concept and adds depth.



### Task: Student Work Time (6-10 minutes)

- Teacher poses a task that promotes independent engagement in the Common Core standards for mathematical practice.
- Teacher monitors student work—not for feedback purposes but rather to prepare to facilitate a student-driven class conversation.



### Task: Debrief (10-15 minutes)

- Teacher places one or more student's work under the document camera. The work displays a new student strategy, a new mathematical rule, or a helpful representation that will benefit the rest of the class.
- Teacher then poses questions to allow the rest of the community to access, understand, and replicate the new mathematics.
- Teacher gives students action steps, such as "Use your classmate's strategy to solve this problem" or "summarize how your classmate used a table as a tool."



### Partner Practice to Apply New Learning (10-15 minutes)

- Teacher assigns new material that is very similar to the previous task and increases in complexity.
- Teacher does not give students an "exit ticket" to assess them on this newest learning. Instead, students leverage the support of a partner.
- Teacher circulates to provide feedback and extensions.



### Independent Practice (20-25 minutes)

- Students work on a cumulative practice (e.g., five items from the previous week's learning and five items on the new topic) independently while teachers actively monitor and provide feedback.
- Before the teacher deems an item appropriate for independent practice, students must have already practiced with partners on previous occasions and revisited the item on "do nows".

5) School A, provided July 5, 2019.

## Consider the Workshop Model to Promote Student-Centered Instruction

Effective teachers design lessons that encourage students to engage in multiple skills (e.g., learning new content, building understanding, applying knowledge in the same lesson).<sup>6</sup> By doing so, teachers ultimately allow students to deepen their understanding and foster student motivation and agency. In response, teachers at **School E** design instruction around the workshop model, in which students spend most of the block period working on a hands-on project independently, in pairs, or in groups.<sup>7</sup>

The workshop model includes both direct instruction and hands-on learning, to maximize time for students to apply their new knowledge. At School E, teachers easily adapt the workshop model (i.e., vary time allotted for independent student work time) to fit 30-, 60-, and 90-minute classes within their flex-mod schedule. They use clear and measurable daily and long-term learning targets to guide instruction for students. Contacts emphasize that the workshop model creates a shift in teacher attitude and mindset. The teacher transitions from authority figure of knowledge to active facilitator of student voice and learning.

### Workshop Model for a Block Period at *School E*<sup>8</sup>



#### “Do Now”: Warm-Up (5 minutes)

- Students complete brief assignment (e.g., reading, writing, editing, solving a problem) independently.



#### Direct Instruction (15-20 minutes)

- The teacher delivers instruction to the whole class.
- The teacher outlines expectations for the independent work that students will complete next.



#### Independent Student Work Time (varies)

- Students work on a task independently, in pairs, or in small groups.
- The teacher circulates for a few minutes to make sure everyone is on task, and then conducts 1:1 check-ins and re-delivers direct instruction to a smaller group if needed.



#### Debrief (5 minutes)

- With the whole class, the teacher reviews the learning target of the day, showcases and discusses an example of student work, and/or assigns an exit ticket.

6) Berger, Ron. “We Learn by Doing: What Educators Get Wrong About Bloom’s Taxonomy.” Education Week, 2018. <https://www.edweek.org/ew/articles/2018/09/26/we-learn-by-doing-what-educators-get.html>.

7) “The Workshop Model.” New York Department of Education. Accessed July 10, 2019. <https://www.greatschoolspartnership.org/wp-content/uploads/2016/11/Workshop-model-planning2.pdf>.

8) Ibid.

## 4) Ensuring and Measuring Ongoing Success

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### Continued Value

#### Use Peer and Evaluative Classroom Observations to Ensure Ongoing Support, Success, and Accountability

Through classroom observations, administrators at multiple profiled districts ensure ongoing success of the new schedule model.

#### The Benefits of Classroom Observations on Block Schedule Success

- Teachers learn new instructional practices from each other.
- Observing teachers, department chairs, and administrators provide constructive feedback on specific criteria (e.g., visibility and usage of learning targets, prioritization of active learning in the classroom). They follow up with customized support to help teachers maximize the longer instructional time in a block period.
- Teachers and administrators celebrate block schedule successes in the classroom.

During the first two years of block schedule implementation, administrators at **School B** encouraged and incentivized teachers to shadow their peers to learn effective instructional strategies in a block period. Administrators provided substitute teachers and/or additional compensation to ensure teachers had ample opportunities to observe their peers without sacrificing preparatory time. Contacts note that peer observations help teachers better understand how to create a clear agenda and learning objectives, and effectively manage instructional time.

At **District D**, department chairs regularly conduct classroom observations to ensure ongoing improvement and accountability to strong instructional practices in the block schedule model. To ensure consistent support for teachers in the block schedule, particularly for newer teachers, administrators embed an instructional support hour into each department chair's weekly schedule.

## Classroom Observations Approach at *District D*

- 1 Department chairs observe individual teachers in their classrooms, using an observation rubric focused on classroom structure, teaching quality, and clear learning targets.
- 2 Department chairs share feedback with district administrators in weekly meetings.
- 3 Department chairs and district administrators collectively brainstorm interventions to support teachers. For example, district administrators might ask an instructional coach to provide additional support to a teacher who demonstrates strength in content but challenges with discipline in a block period. For a teacher who demonstrates strong relationships with students but struggles with content delivery, the department chair might work with them 1:1 to discuss instructional strategies that maximize the longer class time.
- 4 Department chairs also observe teachers in other content areas to learn and gather strategies that could be applied to their own content area.



Classroom observations also can surface areas of growth to ensure ongoing improvement of the schedule model. For example, at **School E**, teachers would often pose rhetorical questions to gauge student understanding of content. However, when a teacher asks, “Does anyone have a question?” or “Does that make sense?”, they inadvertently allow lack of a response to be confirmation of student understanding. One solution is to pose a question, ask students to discuss the answer in pairs, and then select a few pairs to share their response with the whole class. Contacts note that this strategy helps to boost student engagement and equity in the classroom.

### ▶ **Train and Provide Lesson Plans to Substitute Teachers to Ensure Consistent, High Instructional Quality**

Administrators and department chairs at **District D** collaborate to prepare substitute teachers to teach block classes. Administrators provide training on effective teaching during block schedules to substitutes. Department chairs ensure that when teachers plan to be absent, they provide substitute teachers with a clearly developed and instructionally sound lesson plan.

## **Create Professional Learning Opportunities for Teachers to Strengthen Instructional Practices and Actively Workshop Challenges**

Teachers at **School C** share specific best practices and value stories during all-faculty meetings, and collaboratively tackle challenges in department meetings. Administrators highlight positive examples of teaching in the block schedule and workshop shared challenges to encourage faculty resilience and to build engagement with the new schedule model.

In addition, teachers at School C participate in PLCs to ensure ongoing accountability around high-quality instruction, and ultimately ensure the success of teaching practices in the block schedule.

## Sample Discussion Topics in PLCs at *School C*

- ✓ Common assessments (e.g., format, analysis)
- ✓ Analysis of student data
- ✓ Alignment of curriculum with school-specific standards
- ✓ Collaborative teaming to build an inclusive school
- ✓ Student equity

For more information on PLCs, review EAB's brief [Professional Learning Communities](#).

Similarly, teachers at **School E** engage in PLCs to connect instruction in the block schedule to the larger school-wide vision of student learning. For one hour every other week, teachers meet in interdisciplinary teams to engage in one facilitated topic. Last year's topic focused on ensuring equity and supporting students with trauma. Across the year, teachers learned about trauma-informed education (e.g., how different experiences of trauma might impact a student's ability to learn, how to cultivate awareness of and manage implicit bias), practiced these strategies in the block schedule, and observed each other in the classroom and provided constructive feedback.

## Outcomes

### Survey School Stakeholders to Gauge Impact of New Schedule

Contacts at **School B**, **School C**, **School E**, and **School G** emphasize the importance of surveying teachers after schedule implementation, particularly in the first year. Administrators at School C conducted informal, monthly staff surveys to understand how teachers were doing. After the first three years of the new schedule, the school board formally polled students, teachers, and parents to analyze the effects of the schedule and pinpoint areas of improvement.

## Three-Year, Post-Implementation Sample Survey Questions at *School C*<sup>9</sup>

### Stakeholders



All

### Questions

- What do you like about the schedule?
- What do you find most challenging about the schedule?
- Any additional comments that would be beneficial as we continue with this schedule?



Students

- What grade are you currently in?
- What are your plans after graduation?
- On a scale of one to four, how knowledgeable do you feel about the schedule?
- On a scale of one to four, how do you feel about the schedule?



Teachers

- How many years have you been teaching?
- How has the schedule affected your students' learning?
- How do you use your collaboration time?
- What professional development opportunities do you feel you need to be more successful in the schedule?



Parents

- What grade are your students in at the high school?
- How many students do you currently have at the high school?
- Do you have a student who has graduated in the last five years?
- How knowledgeable do you feel about the schedule?
- How do you think your son/daughter/children feel(s) about the schedule in general?

## Monitor the Impact of the Block Schedule on Student Learning by Regularly Tracking Student Progress

Contacts at multiple profiled districts recommend consistently monitoring student progress to determine the impact of the block schedule on student learning. For example, teachers at **School A** administer interim assessments every eight weeks (in addition to testing students at the end of each three-to-four-week-long unit). Administrators keep interim assessments results over multiple years, so that they can compare student learning from one year to the next.

At **School E**, teachers and administrators track and present three dimensions of student achievement (i.e., mastery of knowledge and skill, high quality work, character) on a physical “learning wall” in the professional development room. Contacts note that showcasing student outcomes in this manner ensures that teachers and administrators can access and view the data at any time, celebrate strengths and successes, and discuss areas of improvement. Teachers and administrators gather data at multiple points during the year.

Contacts at **School A** note that improved student performance and growth also helps administrators continue to build buy-in for the schedule model among teachers and other stakeholders.

9) School C, provided June 20, 2019.

## Sample Student Metrics Tracked at *School E*

Goal	Quantitative and Qualitative Metrics
 <p><b>Mastery of Knowledge and Skill</b> All students will develop a rich conceptual understanding of skills and content, be able to communicate about their learning, and apply skills and knowledge to solve real-world problems.</p>	<ul style="list-style-type: none"> <li>• AP classes: number of students enrolled, distribution of gender and race, test results</li> <li>• Dual enrollment courses: number of students enrolled, average course pass rate</li> <li>• Graduation rates</li> <li>• Amount of scholarship money awarded</li> <li>• First semester grade report results</li> <li>• End-of-course assessment results</li> </ul>
 <p><b>High Quality Work</b> Students will create multiple pieces of work that display craftsmanship, complexity, and authenticity.</p>	<ul style="list-style-type: none"> <li>• Student work (e.g., projects)</li> </ul>
 <p><b>Character</b> Students will graduate with character and develop a deep connection to their community.</p>	<ul style="list-style-type: none"> <li>• Community service initiatives</li> <li>• Discipline rates</li> </ul>

## Analyze Overall Student Outcomes Data and Anecdotal Evidence to Gauge Effectiveness of Schedule Model

Contacts at **School E** and **School G** point to positive academic and behavioral outcomes as evidence of success of their course schedule. For example, contacts at School E note that their flex-mod schedule creates additional time for teachers and students to meet outside of class and gives students the opportunity to practice organization and time management skills. School E graduates who attend college report feeling confident in collaborating with professors during office hours and managing their time.

## Student Outcome Improvements Since Adoption of Course Schedules

### Academic and Behavioral Outcomes



- Increased graduation rates (i.e., from 81 percent in 2014 to over 94 percent in 2019)
- 90 percent of graduates enroll in two- or four-year colleges
- Increased college scholarships
- Increased teacher retention rates



- Increased state test scores
- Decreased number of in-class disruptions
- Decreased number of disruptive hallway incidents (e.g., student fights)
- Increased student attendance

Contacts at School E and School G acknowledge that not all outcomes are solely tied to schedule model design and implementation. For example, contacts at School G acknowledge that other academic innovation initiatives (e.g., 1:1 laptop initiative, co-teaching practices) could have added to the positive impact of block schedules on student outcomes (e.g., higher engagement during class). Yet, contacts at both districts believe that the schedule model definitively factors into these outcomes.

## 5) Research Methodology

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### Project Challenges

Leadership at a member district approached the Forum with the following questions:

- How do contact districts employ block schedules?
- When did contact districts initially implement block schedules?
- How did contact districts gather teacher support for the shift from a traditional to block schedule model?
- What professional development did contact districts provide to prepare teachers for longer courses with block schedule implementation?
- What strategies do teachers at contact districts employ to maximize additional instructional time in block schedules?
- What strategies do teachers at contact districts employ to ensure high student engagement, given additional class time in block schedules?
- How do contact districts support teachers to ensure ongoing success for the block schedule model?
- Do contact districts partner (or consider partnering) with a third-party organization to provide professional development to teachers in preparation for or during block schedule implementation?
- How do contact districts respond to initial and ongoing challenges of block schedule implementation?
- How do contact districts evaluate the success of the block schedule model, specifically on the impact on student outcomes?

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## Research Parameters

The Forum interviewed school and district-level administrators.

### A Guide to Districts Profiled in this Brief

District / School	Location	Approximate Enrollment
School A	Mountain West	900
School B	Pacific West	800
School C	Midwest	1,100
District D	Midwest	19,100
School E	South	2,000
School F	Pacific West	1,400
School G	Mid-Atlantic	1,300

# **Executive Summary**

## **Schools of Choice – 2021-2022 School Year**

**Date:** February 22, 2021

**Purpose:** To approve schools of choice slots for fall 2021

**Background:** According to Section 105 and 105c of the Michigan School Code, the Board of Education can open slots for out-of-district students to attend Dexter Community Schools. For several years, the Board has offered limited schools of choice slots. Limited choice offers an opportunity to serve families who are in housing transition, retain existing students, and offer a high-quality education to more students without adding additional class sections. Dexter currently has approximately 150 schools of choice students, with about half of those being students who started in Dexter and wanted to attend DCS after moving elsewhere.

Because of the COVID-19 pandemic, DCS has had an unprecedented number of transfer requests, as well as a large number of students who moved to other districts. The unusual movement in both directions is due to families trying to find program options that best fit their family's needs.

**Recommendation:** It is the recommendation of the Superintendent that the Dexter Community Schools Board of Education offer an application window with at least thirty slots for the DHS IB Diploma Programme (10 in 9th grade, 10 in 10th grade, and 10 in 11th grade) plus a minimum of one student in each grade level from Young Five through 8th grade, as well as at least one slot for the Virtual School and at least one slot for the Early Middle College for fall enrollment for the 2021-2022 school year.

### **Administrative and Board Updates**

Superintendent Chris Timmis began his update by announcing the commencement of winter contact sports per the Michigan Department of Health and Human Services (MDHHS) most recent update to the current pandemic order. Student athletes are permitted to begin practice and competition as of Monday, February 8<sup>th</sup>, following protocols set forth by the order including wearing masks and testing (for certain sports).

Starting with the [COVID-19 Case Dashboard](#), Dr. Timmis shared the most recent pandemic-related data: during the week of February 2<sup>nd</sup>, Dexter had 0 students or staff confirmed positive for COVID, and 8 students and 3 staff in quarantine. This is a drastic improvement from figures reported in mid-December. Looking at the daily cases in Washtenaw County at the end of January, there were 29.9 daily new cases per 100,000 residents, which is in the critical range. According to the WISD dashboard data pulled on February 4<sup>th</sup>, there were approximately 115 cases/million and a positivity rate of 4.8% which puts us at “very high” on the MDHHS scale in terms of cases and “medium” in terms of positivity rate.

Dr. Timmis reported that DCS should have the majority of staff aged 50+ vaccinated by the end of this week (first shot). The delay has been due to limited number of doses received by Washtenaw County, and those were first given to county residents over 65. Student-teacher interactions rates this past week indicate an overall average of 95%+ at least twice/week. The District recently offered staff a voluntary rapid antigen test, part of a statewide pilot program.

Board President Dr. Julie Schumaker reminded Trustees of the upcoming National School Boards Association (NSBA) Equity Online Symposium focused on dismantling institutional racism in education scheduled for this Wednesday, February 10.

Student representative Aiden Naughton reported that Wednesday, February 10 is DCS Count Day and will follow an adjusted schedule. School pictures are scheduled to be held at DHS next week, February 17-19. Student representative Anna Shehab described her first days back in the building, relaying that students are glad to be back and following protocols. The National Honor Society (NHS) Coat Drive begins February 8<sup>th</sup> and runs through Friday, February 19<sup>th</sup>; coats, hats and mittens can be dropped off by students on the catwalk and by community members at the DHS bus loop entrance. The NHS Special Olympics Committee is presenting a webinar in conjunction with WISD on Wednesday, February 10<sup>th</sup> entitled, “Abilities Over Disabilities” featuring speakers of different abilities sharing their stories and experiences.

### **Public Participation**

During the first opportunity for public participation, a Dexter parent expressed concern about the welfare of Dexter students due to the pandemic and asked about the loss of students to neighboring districts due to remote instruction. He encouraged the Board and administration to get students back into the buildings as soon as possible.

For clarification, Dr. Timmis confirmed that the District did lose students in the fall, the vast majority of whom were early elementary students. In Washtenaw County, there are only two districts currently in person full-time – Whitmore Lake and Manchester; most other districts are running a hybrid schedule (Saline, Chelsea, Milan, etc.) and Ann Arbor Public Schools and the WISD continue to be 100% remote. Dexter is working to get the youngest students in more frequently, but safety needs must be met.

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## Consent Agenda

Trustees unanimously approved two consent items: a staff resignation and a request for leave.

## Action Items

### Reconfirmation of Learning Plan

The Board unanimously reconfirmed the 5<sup>th</sup> Extended COVID-19 Learning Plan (pg. 12 in [Board packet](#)) which recommends maintaining a hybrid schedule for grades K-12, while working to bring the youngest students into buildings more frequently. During discussion, a trustee expressed how difficult a situation this is for the District, parents, students and staff. Another trustee asked about the “outbreak” at Mill Creek reported in January by the state COVID website: the two cases were confirmed before students were back in the building, but not reported until late January. The question was raised if there has been any documented transmission at DCS due to students being in person. Dr. Timmis replied that a class had to be quarantined in November, and there are other cases around the state and country where transmission was due to classroom attendance.

Based on feedback from some Dexter parents, a trustee asked if students could receive a Credit grade instead of a failing letter grade (students were offered the choice of taking their letter grade or a Credit grade for 1<sup>st</sup> semester). Kit Moran, DHS Principal, said counselors are still processing requests for 1<sup>st</sup> semester grade changes, which are being handled on a case-by-case basis. The mantra at the high school this year has been “do no harm,” and administration and counselors are working individually with students to determine their best solution.

### Resolution for In-Person Board Meetings

Currently, Michigan is not allowing school boards to meet in person due to COVID restrictions. Included in the Board packet is a resolution from Dexter’s Board of Education asking MDHHS and Governor Whitmer for permission to meet in person. Citing the return to buildings of students and staff, the resumption of winter sports and the following of strict protocols, the Board feels they can safely meet in person with the option for community members to attend either in person or log in remotely. The resolution received full support and was unanimously approved.

## Discussion Items

### MASB Board of Directors Election

Five candidates are running for the Michigan Association of School Boards (MASB) Board of Directors, one of which is Dexter BOE Vice President Mara Greatorex. The Board will vote on their candidate choice at the February 22<sup>nd</sup> meeting. Greatorex shared she is honored to be nominated and this is a great opportunity to get our District talking with MASB and be a part of the organization’s governance. Dr. Schumaker stated that the Board approved Greatorex’s candidacy at their December 2020 meeting, after which she and Dr. Timmis wrote a letter of support to MASB.

### Block Schedule Proposal

The largest portion of the meeting was spent on the [District’s proposal to adopt a block schedule for DHS](#) starting in the 2021-2022 school year. In 2006, the state adopted the Michigan Merit Curriculum (MMC) and, after trying trimesters, the District settled on the current two semester, 6-period instructional day.

From the proposal:

*Throughout his/her academic career at DCS, a student studies in longer blocks of learning time through K-6, formally moves into a pure-block schedule at Mill Creek, moves to a 6-period per day schedule at DHS, then into postsecondary schedules that function in longer blocks. The high school level is the only point of a students’ academic career where a bell rings and kids move every hour. The current schedule we use is guided by efficiency*

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*and not driven by student learning. This proposal is the culmination of several District initiatives to address student needs. In 2018-2019, the District began deliberate work around student mental health. As part of that process, DCS embarked on a community-wide book study of Dr. David Gleason's "At What Cost: Defending Adolescent Development in Fiercely Competitive Schools." This book study and Dr. Gleason's community presentations addressed the need for school districts to demonstrate developmental empathy. Two of the recommendations made by Dr. Gleason to better support our students are directly addressed in this proposal: changing to a block schedule and addressing adolescents' need for sleep.*

*Next, DCS has been committed to providing individualized and innovative learning opportunities to our students in all grade levels. In the past few years, we've seen an expansion of opportunities to DCS students in the lower grades, the addition of an alternative education program, and the start of the Dexter Early Middle College this year. DHS staff have been researching and visiting other schools while working to scale instructional delivery changes on behalf of students. After visits and conversations with schools throughout the country (Kentucky, Texas, Arizona, Wisconsin, Michigan, Colorado, California, Ohio, New Hampshire, Rhode Island, Massachusetts, etc.), engagement with EdLeader21, several trips to Bloomfield Hills High School and a visit to Kettle Moraine (WI) just prior to the pandemic, the next step in our journey is to change to a block schedule while embracing a comprehensive commitment to continuous improvement.*

The Board discussion of this item was extensive with lots of information shared. You can watch it in its entirety by clicking on the meeting video here: [BOE Meeting Videos](#).

The block schedule proposal will return to the Board as an action item at their February 22<sup>nd</sup> meeting.

### **February 20th Board Workshop**

The final item of the evening centered around the upcoming Board Workshop scheduled for February 20<sup>th</sup>. Due to current COVID restrictions, the Board is not allowed to meet in person, and Trustees debated whether the workshop should be rescheduled or conducted virtually. The decision was made to cancel the scheduled workshop, as they would like to meet in person, and to be on standby for a future announcement.

### **Public Participation**

No community members raised their hands to speak during the second opportunity for public participation, and with no committee updates or board comments, the meeting was adjourned at approximately 9:29pm.

The full meeting video can be viewed at <https://www.dexterschools.org/district/board-of-education/meetings/videos>.

The next BOE meeting is scheduled for Monday, February 22 at 7:00pm.

# Dexter Community Schools Fall 2021

## Young 5 & KG Registration



Feb. 25 – 6pm  
Virtual Info Night

Join Anchor & Beacon principals Mr. McCalla and Mr. Bruder for this virtual information night. They'll present program info, "tour" the buildings, and answer questions. The link to register is on the **District Calendar**. (This event will be recorded and posted.) *\*Recommended, but not required.*



April 12 – 10am  
Half-Day Young 5  
Sign-Up

On April 12th at 10am, we will open a sign-up for families interested in the HALF-DAY YOUNG 5 program, which has limited space. This form will be posted as a pop-up on the **District Calendar**. First priority goes to current DCS district residents, then remaining spots may be available to schools of choice applicants. Families will be informed of their status by email after we have time to review priority placement. *\*Only required if you want half-day Y5.*



### Age Requirements

- Students must be 5 by 9/1/2021 to enroll.
- Students who turn 5 between 6/1/21 & 12/1/21 are eligible for Young 5.
- Families may request a **waiver** for students who turn 5 between 9/1/2021 & 12/1/2021.

March 1 – Online  
Registration  
Opens



Starting March 1st, all families may register their students online using the link on the **Enrollment page** of our website. Email your documentation to [registrar@dexterschools.org](mailto:registrar@dexterschools.org). **CURRENT YOUNG FIVE AND ECSE STUDENTS DO NOT NEED TO REGISTER. JENKINS STUDENTS DO NEED TO REGISTER.**

Students who plan to apply for SOC status may register now or wait. In-District families should complete this step by April 30th. *\*Required.*

April 19-30  
SOC Applications



Non-resident students may apply to attend DCS as schools of choice students for fall 2021. All details are on our **SOC page**. SOC students may register on the above timeline pending acceptance or wait until hearing from us. SOC students should register no later than May 15 in order to be placed in classrooms before summer break. *\*Required for non-resident students.*

### QUESTIONS?



Visit **our website** or email [info@dexterschools.org](mailto:info@dexterschools.org)