



NOVI COMMUNITY SCHOOL DISTRICT
PROVIDE IMPACTFUL OPPORTUNITIES FOR ALL TO CULTIVATE LIFELONG LEARNING.

Board of Education 2021 Agenda

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Meeting Date: **October 28, 2021**
Educational Services Building
25345 Taft Road
Novi, MI 48374



NOVI BOARD OF EDUCATION
Regular Meeting – October 28, 2021
25345 Taft Road
7:00 PM
AGENDA

- I. CALL TO ORDER/WELCOME**
- II. PLEDGE OF ALLEGIANCE**
- III. APPROVAL OF THE AGENDA**
- IV. REPORTS TO THE BOARD**
 - A. NCSD Financial Audit
- V. COMMENTS FROM THE AUDIENCE RELATED TO AGENDA ITEMS**
 - *Individuals who wish to address the Board must identify themselves, their address, and any organization they may represent*
 - *The Board and individual Board members will not directly respond to comments or questions that arise during the public participation portion of the meeting*
 - *Individuals who wish to address the Board shall direct their comments to the entire Board and not to individual Board members, the Superintendent, other School District employees or members of the audience.*
 - *Behavior that is intemperate, abusive, defamatory or discourteous or that otherwise interferes with the orderly conduct and timely completion of the Board meeting is strictly prohibited.*
- VI. CONSENT AGENDA ITEMS**
 - A. Approval of Minutes
 - B. Approval of Bills
 - C. Approval of Field Trip(s)
- VII. ACTION ITEMS**
 - A. Personnel Report
 - B. Resolution for National Principal's Month
- VIII. COMMITTEE REPORTS**
 - A. Finance Committee
 - B. Governance and Policy Committee
- IX. COMMENTS FROM THE AUDIENCE**
- X. SUPERINTENDENT REPORT**
- XI. ADMINISTRATIVE REPORTS**
- XII. BOARD COMMUNICATION**
- XIII. ADJOURNMENT**

**BOARD OF EDUCATION
NOVI COMMUNITY SCHOOL DISTRICT
NOVI, MICHIGAN
October 28, 2021**

ASSISTANT SUPERINTENDENT OF BUSINESS AND OPERATIONS

TOPIC: 2020-2021 Financial Audit

Annually, school districts are required to have a financial audit completed. On October 18, 2020, the Finance Committee of the Board of Education met with the auditing firm of Plante Moran and reviewed the results of the audit for the year ended June 30, 2021. They explained the audit process and reviewed the audit documents.

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

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

Tonight, Plante Moran will present the results of the audit of the 2020 - 2021 financial statements to the Board of Education.

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



Steve Matthews, Superintendent

Novi Community School District

Report to the Board of Education

June 30, 2021

To the Board of Education
Novi Community School District

We have recently completed our audit of the basic financial statements of Novi Community School District (the "School District") as of and for the year ended June 30, 2021. In addition to our audit report, we are providing the following results of the audit, other recommendations, and informational items that impact the School District:

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

Plante & Moran, PLLC

October 18, 2021

Results of the Audit

October 18, 2021

To the Board of Education
Novi Community School District

We have audited the financial statements of Novi Community School District (the "School District") as of and for the year ended June 30, 2021 and have issued our report thereon dated October 18, 2021. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated June 14, 2021, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities. Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement.

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

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

Our audit of the School District's financial statements has also been conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. Under *Government Auditing Standards*, we are obligated to communicate certain matters that come to our attention related to our audit to those responsible for the governance of the School District, including compliance with certain provisions of laws, regulations, contracts, and grant agreements; certain instances of error or fraud; illegal acts applicable to government agencies; and significant deficiencies in internal control that we identify during our audit. Toward this end, we issued a separate letter dated October 18, 2021 regarding our consideration of the School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters on June 28, 2021.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the School District are described in Note 2 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2021.

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

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

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The most sensitive estimates affecting the financial statements were the School District's share of the MPSERS net liabilities for the pension and other postemployment benefit (OPEB) plans recorded on the government-wide statements related to GASB Statement Nos. 68 and 75, respectively. The School District's estimates as of June 30, 2021 were \$159,324,285 and \$24,707,945 for the pension and OPEB plans, respectively, based on data received from the Office of Retirement Services. We evaluated the key factors and assumptions used to develop the accounting estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

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

Difficulties Encountered in Performing the Audit

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

Disagreements with Management

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

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements, including an entry to record capital outlay and other financing sources related to the Walsh Building purchase and related debt in the amount of \$4,150,000.

Significant Findings or Issues

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

To the Board of Education
Novi Community School District

October 18, 2021

As required by 2 CFR Part 200, we have also completed an audit of the federal programs administered by the School District. The results of that audit are provided to the Board of Education in our report on compliance with requirements applicable to each major program and on internal control over compliance in accordance with 2 CFR Part 200 dated October 18, 2021.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 18, 2021.

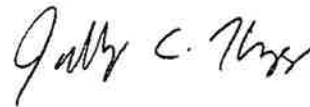
Management Consultations with Other Independent Accountants

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

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

Very truly yours,

Plante & Moran, PLLC



Jeffrey C. Higgins, CPA
Partner



Chris Geck, CPA
Principal

Other Recommendations

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

As the result of our audit procedures for the year ended June 30, 2021, we offer the following comments and recommendation for your review and consideration:

- **Comment - Construction Transactions** - As previously discussed with the finance committee, the School District engaged another CPA firm to review the transactions associated with the Sinking Fund and the 2017 Capital Projects and the 2020 Capital Projects funds for the year ended June 30, 2021. The firm's agreed-upon procedures letter indicated all transactions were in compliance with Section 1212(1) (the Sinking Fund) or Section 1351(a) (2017 Capital Projects and the 2020 Capital Projects funds) of the Revised School Code and the Revised Bulletin for School District Audits of Bonded Construction Funds and Sinking Funds in Michigan.
- **Comment - GASB Implementation Guide Update 2021-1** - The GASB recently issued an implementation guide that clarifies certain points in the accounting standards. The guide includes an update to existing guidance from a past implementation guide related to accounting for fixed assets. It clarifies that items purchased in a group that are individually below a school district's capitalization threshold but exceed the capitalization threshold in the aggregate should be reported in the school district's fixed asset records. The clarified guidance goes into effect commencing in the year ending June 30, 2024. The School District should review its current practices and written policies to ensure that they align with this clarified guidance.
- **Recommendation - Segregation of Duties** - We offer the following recommendation to the School District as it relates to areas in which segregation of duties could be strengthened but will need to be balanced with the School District's resources and capacity:
 - Certain key school district employees are superusers for the finance system. They have access to nearly all levels of the financial system, which allows them to initiate transactions, add vendors, perform certain payroll tasks, process transactions, and execute payments in the form of checks. The School District has certain detective controls in place to mitigate the lack of segregation of duties caused by having this access. Additionally, we recommend the following:
 - That at least annually the levels of system access for all personnel be reviewed for (1) continued need and (2) changing responsibilities.
 - System-generated vendor change edit reports should be reviewed by at least two individuals, and documentation of the review should be maintained. Additionally, the School District should investigate whether the software will allow for a report that will also highlight newly created vendors in the accounting system. When reviewed, these reports should be downloaded directly by the reviewer from BusinessPlus rather than obtaining them from other users.
 - While we did not identify any accounts that were not reconciled, we recommend that the School District maintain documentation to verify who reviewed the reconciliations and when (date/time stamp).

Informational Items

A Year Like No Other

The past year has been challenging for everyone, particularly those who have continued to keep our schools running throughout this pandemic. While some businesses and employees were able to seamlessly transition to the work-from-home environment, educators and administrators faced a number of hurdles. The School District has faced a continuously changing environment during the pandemic. New federal grants and targeted state funding have placed new accounting and compliance requirements on the School District. Planning will become increasingly important to put the School District in the best position to take advantage of the substantial new, nonrecurring resources provided.

We have worked closely with state and federal decision-makers throughout the pandemic. As the School District's strategic partner, our goal has been to advocate for school districts by meeting with these decision-makers before actions are finalized so that these groups can be well-informed of the implications their actions will have on the School District, your business office, and your financial statements. New or revised accounting and compliance guidance continues to be released from numerous agencies, and school districts are left with the task of deciphering this information to ensure adherence to these new requirements. To that end, as guidance is updated and opportunities are identified, we will continue to work with the School District in navigating the complexities and make sure that your team is always aware of the most current information that impacts the School District. We want to recognize the hard work that everyone at the School District has put in over the past year. We appreciate all that you have done for the students in your communities, and we want to thank you for the opportunity to work side by side with your team during these difficult times.

State Aid Funding

Background

From 18 Months of Financial Uncertainty to Projected Stability: Since the winter of 2020, the factors surrounding school funding have been uncertain, difficult to predict, and even more difficult to manage.

- **Pre-pandemic:** Prior to the onset of the pandemic, the State's financial resources were stable, predictable, and suggested a predictable, improving financial picture for Michigan schools.
- **Financial Concerns during the Onset of the Pandemic:** During the spring of 2020, predictions were made that there would be significant negative impacts to the State's School Aid Fund and the potential for substantial proration of state aid for school districts due to the grinding halt that the pandemic placed on Michigan's economy. The specific impact was difficult to predict, resulting in two Revenue Estimating Conferences: the normally scheduled one in May 2020 and an additional conference in August 2020. The May conference suggested substantial proration would need to occur (estimated at \$685 per pupil), and many districts adopted a final budget amendment in 2020 to reflect this estimate. By August 2020, the economic impacts of the pandemic were slightly clearer, and the result was a proration of \$175 per pupil for the 2019-2020 fiscal year. While significant, it was much less than what was predicted in May 2020.
- **Federal Resources:** Beginning in March 2020, the federal government initiated financial assistance that directly impacted school districts, with the funding being provided in several waves throughout 2020 and 2021. As is the case with most federal resources, unique spending requirements were attached; however, the guidance and stipulations continued to evolve and change. This resulted in significant uncertainty throughout the year in terms of how and when to expend the available funds. Ultimately, the COVID-19 relief funds did provide more flexibility in spending than traditional federal grants.

- **2020/2021 State Funding:** With a more predictable revenue stream into the School Aid Fund, sustainable school funding was put in place. The foundation allowance was held at the 2019-2020 level, no prorations were required, and a \$65 one-time per pupil payment was provided to school districts. The State also provided additional funding to those districts that did not receive a minimum threshold of per pupil funding from the new Educational Stabilization Fund federal program.

2021/2022 State Funding: Stability within the School Aid Fund continues to improve, and the fund was predicted to have a surplus for the fiscal year ended 2021 and would have sustainable revenue looking out the next few years. This provided the governor and the Legislature an opportunity to increase the State's investments in public education. The most significant outcome from their efforts was improved equity in the foundation allowance funding. All schools will be at the target foundation allowance of \$8,700 per pupil. This means the equity gap between the base foundation and the target foundation has finally been eliminated. In addition, funding progress was made related to recommendations resulting from the School Finance Research Collaborative, which includes increased funding levels for special education; At-Risk; wraparound services, such as nurses and counselors; and Great Start School Readiness (GSRP).

- **Looking Forward:** The most recent Revenue Estimating Conference estimates that the School Aid Fund will remain healthy when projecting out the financial picture over the next few years. Based on the current facts and circumstances, it is expected there will be room for continued foundation allowance funding increases over time, in addition to the ability to invest in specific programming or educational support. However, the key funding lesson from the last 18 months is that predictions are a best estimate based on the current facts and circumstances, and those estimates can be significantly impacted by subsequent events.

2021 Funding Implications for the School District

2020-2021 Foundation: Due to pandemic-related funding concerns, foundation allowance levels were maintained at 2019-2020 levels. The target foundation allowance (formerly known as the basic foundation allowance) was \$8,529. The minimum foundation allowance remained at \$8,111; however, the School District did receive a one-time per pupil payment of \$65. This was not added to the foundation allowance formula and was not retained for 2021-2022. The School District's foundation allowance was \$8,839.

A Unique 2020-2021 Pupil Count: In order to smooth the impacts of reduced pupil counts during the remote learning period, a temporary one-year change was made to the pupil count method used for the purpose of the foundation allowance formula. For 2020-2021, a super blend was used, combining the pupil counts from the 2019-2020 school year and the 2020-2021 school year. The 2019-2020 count was weighted at 75 percent, and the 2020-2021 count was weighted at 25 percent. This blended pupil count was multiplied by the foundation allowance per pupil to determine the School District's total foundation allowance funding for the year.

MPSERS Cost Support: Amounts contributed by the School District to the retirement system are computed as a percentage of payroll. The required contribution rate applicable for all school districts continues to increase. The estimated contribution rate for 2020-2021 ranged from 35.47 to 42.72 percent, with the rate, net of state funding support, paid directly by the employer, ranging from 20.96 to 28.21 percent. The State's funding support is provided in three separate sections of the State Aid Act: Sections 147a, 147c, and 147e. The School District received a total of \$545,968 in 147a1, \$896,089 in 147a2, \$5,994,106 in 147c1, and \$152,052 of 147e. In general terms, this means the total cost of the retirement system contributions in 2020-2021, representing approximately 42 percent of covered payroll, is recognized as an expenditure in the School District's financial statements, along with related revenue that was previously considered state support to the system. The net effect is that the School District is responsible for approximately a 28 percent contribution to the retirement system.

Coronavirus Relief Fund (CRF): At the close of the 2019-2020 school year, there was significant confusion regarding availability and use of CRF. In the summer of 2020, approximately \$362 per pupil was provided to school districts from the Michigan Department of Education through the summer state aid payments. The total available for the School District was \$2,431,811. Even though these funds were received with the final state aid payments for the 2019-2020 school year, since the funding was not approved until July 2020, the funds were required to be deferred at June 30, 2020 and not recognized as revenue until fiscal year 2021. Similar to other federal grants, there were requirements for how the funds can be used, and the School District would determine usage by applying the guidelines. For the year ended June 30, 2021, the School District fully expended the award and recognized the related federal revenue. The School District also received \$708,575 in CRF awards from Oakland County, Michigan.

Pandemic-related Federal Funding: Since March 2020, several iterations of federal funding impacting school districts have occurred. Two key funding sources include the Education Stabilization Fund (ESF) and the Coronavirus Relief Fund (CRF). Each fund provides resources under multiple programs. The principal programs under ESF are the Elementary and Secondary School Emergency Relief (ESSER) Fund and the Governor's Education Emergency Relief (GEER) Fund. CRF programs include the \$362 per pupil passed through by the MDE in addition to some school districts receiving certain funding made available from other nonfederal entities. The common elements to all these revenue sources are that the funds are designed to assist with pandemic relief and the School District must have a specific plan for use of the funds. In general, reimbursement claims could reach back to costs incurred as early as March 2020. Program end dates vary depending on when funds were provided and will require school districts to carefully plan for their use.

ESSER: School districts are being awarded ESSER grants in three different waves: ESSER I, ESSER II (further divided between phase 1 and 2), and ESSER III. The School District's ESSER I award amount was \$118,729; ESSER II and III estimates are \$339,754 and \$763,039, respectively. School districts awarded ESSER I funds were able to recognize the revenue during fiscal year 2021 to the extent allowable expenditures were incurred to claim for reimbursement in alignment with the federal requirements. Due to the timing of when award letters were issued to school districts for phase 1 of ESSER II, school districts were eligible to recognize this revenue during fiscal year 2021 to the extent that a grant award letter was received by June 30, 2021. Many school districts did not receive their grant award letter by June 30, 2021, and, therefore, the revenue from phase 1 of ESSER II can be recognized no earlier than fiscal year 2022. Phase 2 of ESSER II and ESSER III awards will be made available during fiscal year 2022.

The allocation of ESSER funds is based on the Title I allocation model. The allocation model uses economically disadvantaged demographics to determine the level of funding to be provided to each school district. As a result, some school districts were provided substantial funding from ESSER, while others received substantially less. The Legislature and the governor concluded districts should receive a minimum amount per pupil, and if ESSER did not provide at least that amount per pupil, then funding from the State should provide an equalization payment to bring a district up to the minimum amount. These state funds would follow similar usage requirements as ESSER Fund. The floor amount of funding was \$450 per pupil related to ESSER II. Based on the School District's level of ESSER II funding, the School District qualified for an equalization payment of \$2,669,329, which was received by the School District over the May through August 2021 state aid payments. School districts had the option of recognizing the equalization payment as revenue during fiscal year 2021, but only to the extent that allowable expenditures were being allocated to this restricted state funding source or deferring the revenue and recognizing it during fiscal year 2022. The School District recognized the equalization payment as revenue in fiscal year 2021.

2022 Funding Implications for the School District

The May 2021 Revenue Estimating Conference provided an optimistic view of the School Aid Fund's financial picture for 2022, 2023, and 2024. The School Aid Fund is predicted to complete the State's 2021 fiscal year with a fund balance and is expected to continue to generate funding growth from nonfederal sources for the next few years. As a result, amendments to the State Aid Act for the 2022 fiscal year included several additions to the school funding picture. These included the following:

- **2021-2022 Foundation Allowance:** With the goal of improving equity among school districts, all districts receive at least a minimum level of funding, which was established as the target foundation allowance. Any school district that was not at the target level in 2021 was increased to the new target foundation of \$8,700 per pupil. For districts already at the target, they received a \$171 per pupil increase from the former target level of \$8,529. For hold harmless districts, such as the School District, the \$171 increase is expected to be realized in two pieces. For Novi Community School District this will include an increase to the foundation allowance of \$109 per pupil and Section 20m funding of \$62 per pupil.
- **ESSER:** As previously noted, the School District will receive certain ESSER awards during fiscal year 2022. Similar to the ESSER II floor of \$450 per student, the State also set a funding floor of \$1,093 per student for ESSER III that will result in equalization payments. Unlike the ESSER II equalization payments that are funded by the State, the ESSER III equalization payments will be federally funded. It is expected that these ESSER III equalization funds will be received during fiscal year 2022 and follow the same restrictions on allowable use as compared to the ESSER III federal formula funds. However, MDE has not yet released additional information due to the U.S. Department of Education's recent approval of Michigan's ESSER III plan.
- **Pupil Membership Blend for 2021-2022:** Pupil count determinations return to the pre-fiscal year 2021 super blend method for 2021-2022. As it is expected students will be returning to the classroom, it was concluded there was little need for a super blend that was in effect during 2020-2021. As defined in the School Aid Act, the School District is required to complete its calendar year spring and fall counts for 2021. The weighting of those counts continues to be at 90 percent of the fall count and 10 percent of the spring count. The computed pupil count will be used to determine the total foundation allowance paid to the School District. Since schools will be transitioning to in-class instruction in the fall, it may be difficult to predict what enrollments might be. Clearly the level of student attendance will have a significant impact on total revenue generated from the foundation allowance.
- **Summer School and Learning Assistance:** As part of the process to return to in-person learning in the fall of 2021, significant emphasis was placed on summer school. As a result, significant resources were made available to school districts for the summer of 2021 to assist in this effort. Resources included federal funding for summer programming, credit recovery, and before- and after-school programming as part of the Elementary and Secondary School Emergency Relief II Fund. In addition, state aid funding was appropriated for innovative summer programming or credit recovery programs. School districts were required to establish a plan to use these funds for supplemental programming.
- **MPSERS Cost for 2021-2022:** The basic structure, including cost support provided by the School Aid Fund, will continue. For 2022, the overall contribution rate is expected to increase to 43 percent from 42 percent, with the net cost to the School District approximating 28 percent. While the net cost to the School District changes marginally, the overall contribution rate increases significantly from 2021. The School Aid Fund implication is that more resources are redirected from the funding of operations to the support of the retirement system funding requirement. As School Aid Fund's health has improved, there is renewed interest within the Legislature to provide additional resources to reduce the net cost of school district contributions to the retirement system.

Looking Forward to 2023 and Beyond

The May 2021 Revenue Estimating Conference provided a look into 2023 and 2024. 2021 has a projected surplus to carry over to 2022, and surpluses are expected for 2023 and 2024. These surpluses are uncharted territory for school funding in Michigan. In the short term, two supplemental funding measures were put in place. Most of the funds provided were related to appropriating federal funds provided to the State for the benefit of school districts. Other elements of the funding measures leveraged state resources, with the principal element being the ESSER equalization payments tied to ESSER II and ESSER III funding. As we have learned from the past, the Revenue Estimating Conferences provide projections based on the best facts in hand. Experience has told us that those facts can change with the potential for both a positive or negative impact on the projections. Factors to monitor as we look into the future include the following:

- The extent of a continuing economic “bounce back” currently experienced by the State
- The impact as federal stimulus provided tails off during the next two years and the extent of state funding to assist in replacing those resources for recurring services
- The success of returning to in-class instruction
- Extent and duration of resources needed to address learning loss resulting from the pandemic
- Short-term and longer-term student enrollment changes resulting from the pandemic
- Personnel shortages and the impact on providing learning-related services
- Potential staffing cost increases
- Cost trends for the retirement system and the extent to which state support is used from the School Aid Fund

The next Revenue Estimating Conference will occur in January 2022. School districts will need to carefully monitor those results and compare projections to the May 2021 conference results. That information will allow school districts to better project the longer-term implications for school funding.

New Federal Funding Considerations - 2021 and 2022

As a result of the pandemic, school districts began to experience a significant flow of new federal grant funding, essentially coming in three waves. The initial wave occurred shortly after the start of the pandemic in 2020, with resources becoming available in late spring 2020. The second wave began in late 2020 and into 2021. The third wave began in August 2021 when the grant application window opened for the most recent round of grant funding. As is the case with most federal funding, these federal grants have compliance strings attached and require additional time and attention by school districts to evaluate and ensure proper use. In addition, for many school districts, the amount of funding available is substantial, creating a unique challenge regarding how best to use the funds, in accordance with the rules, to impact public education. The key awards impacting public education include the following:

- *Elementary and Secondary School Emergency Relief Fund* - ESSER has four release periods. ESSER I was made available in the spring of 2020. However, guidance was limited, and few school districts elected to spend ESSER I funding until the start of the 2020-2021 school year. Due to political issues within the state government, ESSER II was released in two phases. The first phase was awarded to districts in the summer of 2021, and the second phase will follow in fiscal year 2022. ESSER III, which is about four times the size of the total ESSER II funding, was made available beginning in August 2021. Several compliance requirements are applicable for all the ESSER awards, and ESSER III is more narrowly targeted at addressing learning loss in students. Planning how best to use each set of the funds awarded will be important for each school district.

Novi Community School District

Informational Items (Continued)

- *Coronavirus Relief Fund* - The CRF funds are designed to help school districts cover the supplemental costs related to their response to COVID-19 and were provided to districts in July and August 2020. In addition, Michigan CRF funds were provided support to eligible childcare providers, including those operated by school districts. Three broad requirements pertained to payments from the Coronavirus Relief Fund; the funds may be used only to cover expenses that:

1. Are necessary expenditures incurred due to the public health emergency with respect to the coronavirus disease pandemic
2. Were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or government
3. Were incurred during the period from March 1, 2020 through December 30, 2021

Clarifying guidance provided flexibility: "as an administrative convenience, the U.S. Department of the Treasury will presume expenses of up to \$500 per elementary and secondary school student to be eligible expenditures, such that schools do not need to document the specific use of funds up to that amount." While the treasury guidance provides flexibility relative to the tracking of costs that can be applied to CRF funds, there remains a presumption that use of the funds complies with the allowability parameters outlined above. One area of confusion that impacted many school districts was related to funding received related to child care. These payments labeled the School District as a "beneficiary," a term not typically used in grants management. Ultimately, it was concluded that funds received with this label are not considered federal awards, simplifying compliance requirements for the School District related to these funds.

- *Governor's Education Emergency Relief Fund* - GEER funds were awarded in two waves, GEER I in the fall of 2020 and GEER II in the spring of 2021. These funds were awarded to school districts that are determined to be most significantly impacted by COVID-19. This covered high-need student groups, including those that are economically disadvantaged, special education students, and English language learners. GEER funds are used to support connectivity and out-of-school learning time; address learning loss and student mental health; provide for remote learning materials and professional development; provide a portion summer school compensation to address learning loss; and provide for other health, safety, and wellness needs identified, required, or recommended in the MI Safe Schools Return to School Roadmap.

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

- Child Care and Development Block Grant - CARES Act Supplemental Payments
- Head Start - CARES Act Supplemental Payments
- Federal Emergency Management Agency (FEMA) Grants
- Coronavirus Food Assistance Program (CFAP) Commodities
- Personal Protective Equipment (PPE) funded with federal grants received from outside organizations
- Federal assistance from the intermediate school district, a municipality or county, or other organizations

In order to optimize available funding, address learning and operational needs, plan for the longer term, and ensure compliance with federal rules and regulations, the School District should do the following:

- Obtain a clear understanding of program requirements, including allowable uses and the time period in which eligible expenses must be incurred, some of which are modified once the American Rescue Plan funding (generally ESSER III) becomes available.

- Update and maintain procedures and internal controls to adhere to Uniform Guidance rules related to procurement, cash management, allowable costs, subrecipient monitoring, and reporting, as applicable.
- Incorporate MDE guidance regarding accounting for state and federal pandemic-related funding activity.
- Document all decisions made to determine allowability of pandemic-related costs.
- Refer regularly to accounting guidance, which is updated frequently and issued by the Michigan Department of Education to ensure that federal grant revenue is recorded correctly and expenditures are tracked using the proper grant codes.

Grants Management

Grants have always been a substantive area in school operations. Typical federal programs seen in most districts include Title I, Special Education, and Child Nutrition. These and other programs continue to be important and require significant skill, attention, and time to account for and adequately deploy those resources. With the advent of the pandemic, programs such as ESSER, GEER, and CRF have infused significant new federal resources into the School District. In addition, primarily through supplemental appropriations, the State has provided additional funding focused on pandemic relief. These events have significantly increased the workload, burden, and grants management risk across the School District. Some examples include the following:

- Superintendents and leadership team - Understanding what resources are available, what is required, how it will be measured, and how it will be staffed or equipped
- Board members - Setting policy in response to the pandemic and approving educational initiatives to respond to learning and operational needs
- Business office - Identifying, tracking, communicating, recording, and reporting on grant-related activities, when, in many cases, the rules and processes are unclear at the onset of the programmatic activity
- Staff - Delivering services in a pandemic-related environment
- Procurement - Identifying, initiating, acquiring, and delivering needed materials and equipment
- Information technology - Establishing and maintaining a safe, secure, and functional system so learning is delivered and operations are maintained
- Support services - Transitioning from in-person connection to remote to identify and provide needed support services to students and staff
- Facilities - Installing upgrades, managing building access, cleaning, and PPE

Each of these areas has been significantly impacted by the new grants and the expanded grants management process. Clearly, the reach and implications of pandemic-related funding are extensive. With that reach comes a significant challenge for the School District to ensure that resources, processes, and controls are in place. Most school districts have not been able to add staffing and have been asked to accomplish much of their response while working remotely for at least a portion of the 2021 fiscal year. As the School District moves into the 2022 fiscal year, we suggest performing a risk assessment of its key processes and controls. This assessment and related action items can help ensure the School District has the pieces in place for an effective and efficient response to the grants management challenges.

Budgeting Considerations

The pandemic will have a substantive impact on district budgeting considerations for years to come. This includes both state and federal funding sources.

As we have seen, funding from the School Aid Fund has varied widely over the last 18 months. Fortunately, School Aid Fund projections suggest funding stability through 2024. However, that stability presumes a continually improving financial picture for the State of Michigan. If assumptions do not hold, there is a risk for continued variability in school funding. Any variability would have a direct impact on funds made available for school operations.

Federal funds have been made available in waves since March 2020. As of June 30, 2021, pandemic-related funding has been substantial, but school districts have yet to access all the funds being made available. Primarily, these funds are provided as grants with program end dates laddered through 2024. The terms and conditions of the different grant funding streams are unique. This means schools must plan carefully for the use of funds to both optimize the value received and ensure compliance with the grant requirements. Also, these resources are not recurring, so school districts should carefully consider their use. If funds are used for recurring activities, the School District will need to redirect other revenue once the grant is complete to continue the activity or discontinue the program. Understanding the full value of the resources received through 2024 will have a dramatic impact on the School District's strategic planning efforts and related budget projections.

Another key variable impacting district budgets is enrollment. Since foundation allowance payments are computed using a per pupil allocation, the pupil count will drive the total funding provided for school operations. As schools begin to return to in-class instruction, tracking enrollment will be an important step in estimating total state aid revenue. Clearly, the hope and expectation are that students will return to the School District. Tracking attendance and comparing it to expectations will be essential in determining whether budget adjustments may be necessary if total enrollment is not consistent with expectations.

Budget management in 2021-2022 and beyond includes many new challenges, many not seen previously within school finance. In summary, some key budget focus items school districts should be building into the budget management process include the following:

- Understanding the specifics of pandemic-related federal aid and strategically planning for their use
- Understanding the specifics of pandemic-related state aid provided and strategically planning for their use
- Crafting a multiyear revenue forecast for recurring school operating revenue, including foundation allowance and recurring categorical aid funding
- Projecting and carefully monitoring pupil counts and adjusting budget projections for significant variations
- Assessing payroll-related costs in two categories: recurring payroll costs based on contractual agreements and variable payroll costs resourced with pandemic-related resources
- Identifying and budgeting for one-time uses of federal and state pandemic-related assistance

In summary, plan for 2021-2022 and beyond, but understand that there are still many moving parts. Continue to be flexible, and plan to adapt to a potentially changing financial and operational landscape.

Novi Community School District

Informational Items (Continued)

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

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

At September 30, 2020, the pension portion of the MPERS plan had a net pension liability of approximately \$35 billion. This is an increase from the reported amount of \$33.8 billion at September 30, 2019, an increase of approximately 3.5 percent. This increase meant that, for the year ended June 30, 2021, districts reported a higher net pension liability than they had in the previous year, despite the fact that districts continued to make their required contributions to the plan during fiscal year 2021. One of the primary reasons for the increase in the liability was due to a less than favorable actuarial experience compared to the actuarial assumptions.

At September 30, 2020, the retiree health care portion (OPEB) of the MPERS plan had a net OPEB liability of approximately \$5.4 billion. This is a decrease from the reported amount of \$7.3 billion at September 30, 2019, a decrease of approximately 26 percent. The valuation of the OPEB liability included a reduction of the health care cost trend rate from 7.5 percent to 7.0 percent, and the plan also experienced a favorable plan experience adjustment related to lower than projected health benefit costs, which had a positive impact by reducing the total liability.

Fund Balance

This past school year, more than ever, highlighted the importance of having adequate fund balance due to the uncertainty of the state budget and the impact on the foundation allowance. While fund balance for many school districts ultimately increased during the 2020-2021 school year due to COVID-19 relief funding, that uncertainty a year ago led many districts to initially budget for a significant decline in fund balance. The School District benefited from having sufficient fund balance because it allowed the School District to continue to provide an adequate level of programming for the year. It also provided peace of mind by avoiding the need for sudden or drastic reactions to the adverse circumstances.

The 2021-2022 school year will face many challenges that will have a direct effect on the School District's fund balance. The Consumer Price Index (CPI) continues to grow, which will put inflationary pressures on nearly all school districts. Couple that with the budgeting pressures faced with how to spend the COVID-19 relief funds, and business offices will have a lot to consider and plan for when projecting out fund balance for the upcoming school year.

During the 2020-2021 school year, the School District's General Fund revenue exceeded expenditures by approximately \$4,600,000. This resulted in increasing the General Fund fund balance to approximately \$15,700,000 at June 30, 2021. Fund balance goals are often stated in terms of a percentage of total expenditures. As a point of reference, the statewide average for school districts at June 30, 2020 was approximately 15.90 percent of expenditures. The School District's fund balance percentage is 18.42 percent at June 30, 2021.

Significant Changes in the Future to the GASB Financial Reporting Model

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

This project kicked off in August 2013. An exposure draft was issued in June 2020 titled "Financial Reporting Model Improvements." The exposure draft comment period ended during February 2021, and, as a firm, Plante & Moran, PLLC provided comments to the GASB on our thoughts of the proposed standards. The GASB's goal is to have final standards issued by June 2022.

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

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

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

A separate but somewhat related project is also ongoing. In June 2020, the GASB released its preliminary views titled "Revenue and Expense Recognition." The objective of this project is to develop a comprehensive, principles-based model that would establish categorization, recognition, and measurement guidance applicable to a wide range of revenue and expense transactions. When the new standard is issued and adopted, it could result in revenue and expense transactions being reported either earlier or later than they currently are in school district financial statements. The GASB's current work plan anticipates that this new standard could be issued during 2025.

Significant Changes Coming to the Auditor's Report Letter Next Year

In May 2019, the AICPA Auditing Standards Board (ASB) issued Statement on Auditing Standards (SAS) No. 134, *Auditor Reporting and Amendments, including Amendments Addressing Disclosures in the Audit of Financial Statements*. The update, which is the first significant change to auditor's reports in years, requires changes in the form and content of the auditor's report issued as a result of an audit of financial statements in order to provide financial statement users with more meaningful information about the audit process and meaning of auditor opinions. The statement also introduces the potential for auditors to be engaged to report on key audit matters within the opinion letter. These changes will take effect for the first time in your June 30, 2022 audited financial statements.

The significant key changes that you can expect to see in the auditor's report letter next year include the following:

- Revised order for elements of the opinion letter, including moving the auditor's opinion to the top of the letter
- Expansion of information to be included within a basis of opinion section, as well as notification to the user that the auditor is required to be independent of the entity and meet other ethical responsibilities
- Explanation of how misstatements to financial statements are determined to be material
- Addition of definition of reasonable assurance and identifying that the risk of material misstatement due to fraud is greater than the risk due to error
- Enhanced reporting related to going concern, including a description of management's responsibilities when required by the applicable reporting framework
- Description of the auditor's responsibilities, including responsibilities relating to professional judgment and professional skepticism, internal controls, identification of risks of material misstatement to the financial statements, evaluation of accounting policies used, conclusion on the entity's ability to continue as a going concern, and the auditor's communications with those charged with governance
- Introduction of the concept of key audit matters and clarification of the relationship between communication of key audit matters and the use of an emphasis of matter or other matter paragraph
- Alignment of reporting requirements when the audit is conducted under both generally accepted auditing standards (GAAS) and another set of auditing standards or when the auditor's opinion is other than an unmodified opinion

Understanding and Managing Potential Threats to Your Data

Education continues to be one of the top targets for ransomware attacks. Legislation called the "Enhancing K-12 Cybersecurity Act" was introduced in the House in June 2021 and would appropriate \$10M yearly for two years to fund a program to improve cybersecurity in school districts.

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

When it comes to cybersecurity, the human element is still the weakest link and most targeted, as passwords like "August2021" can be easily guessed, and emails continue to trick people into clicking links and opening attachments. Information security is a district-wide issue, not just an IT department responsibility, requiring a combination of people, processes, and technology to effectively secure student, employee, and financial data. Now is the time to take a step back and assess exactly where your data is and the controls surrounding it. Key questions to ask include the following:

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

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

IT Assessment and Planning

Much of teaching and learning today is predicated on reliable, robust, and secure technology, as well as an effective IT support function. The disruption caused by the pandemic, particularly as it relates to technology use in teaching, learning, and district operations, cannot be overstated. In a matter of weeks, many IT departments shifted from supporting teachers and staff to supporting teachers, staff, students, and parents, resulting in an incredible increase in support requirements. Regardless of how many students have returned to face-to-face learning, the School District's IT support requirements have changed.

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

Taking Advantage of Data Analytics within K-12 School Districts

The School District collects more data than ever before, but has it helped you take meaningful action? The complexity of drawing actionable insight from larger disparate data sources often stands in the way of making better data-driven decisions. The landscape of opportunity within advanced analytics can create order from the chaos and transform your data into actions that make a difference. Understanding the right approach is based on an assessment of the goals of the School District. Based on our experience, we suggest school districts begin considering a few initial questions:

1. How can we better understand the needs of our student population?

It has become increasingly important to develop a deeper understanding of individual student, school, and district-wide performance. Actionable insight into your student population to create data-driven strategies is achievable through advanced analytics.

2. Where might we be overspending?

When faced with tighter budgets in an evolving and fiercely competitive funding environment, schools are relying more heavily on their data than their instinct to detect leakages and eliminate inefficiencies in their operations. Leveraging advanced analytics can optimize your in-district delivery model and identify opportunities to reduce operational costs.

3. How can we develop a data-driven strategy?

A staggering volume of education data is underutilized by school districts. Asking meaningful questions about the alignment of your data vision, people, processes, technology, and data governance is the first step toward preparing a data-driven strategy.

Disaster Recovery Planning/Business Continuity Planning

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

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

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

Novi Community School District

**Financial Report
with Supplemental Information
June 30, 2021**

Novi Community School District

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Independent Auditor's Report

To the Board of Education
Novi Community School District

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the major funds, and the aggregate remaining fund information of Novi Community School District (the "School District") as of and for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise Novi Community School District's basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major funds, and the aggregate remaining fund information of Novi Community School District as of June 30, 2021 and the respective changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

To the Board of Education
Novi Community School District

Other Matters

Required Supplemental Information

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 18, 2021 on our consideration of Novi Community School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Novi Community School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Novi Community School District's internal control over financial reporting and compliance.

Plante & Morse, PLLC

October 18, 2021

Novi Community School District

Management's Discussion and Analysis

This section of Novi Community School District's (the "School District") annual financial report presents our discussion and analysis of the School District's financial performance during the year ended June 30, 2021. Please read it in conjunction with the School District's financial statements, which immediately follow this section.

Using This Annual Report

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

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

Basic Financial Statements

Government-wide Financial Statements

Fund Financial Statements

Notes to Financial Statements

Required Supplemental Information

Budgetary Information for Major Fund

Schedule of Proportionate Share of the Net Pension Liability

Schedule of Pension Contributions

Schedule of Proportionate Share of the Net OPEB Liability

Schedule of OPEB Contributions

Other Supplemental Information

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

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

Novi Community School District

Management's Discussion and Analysis (Continued)

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

Reporting the School District's Fund Financial Statements

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

Governmental Funds

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

Novi Community School District

Management's Discussion and Analysis (Continued)

The School District as a Whole

Recall that the statement of net position provides the perspective of the School District as a whole. The following table provides a summary of the School District's net position as of June 30, 2021 and 2020:

	Governmental Activities	
	2021	2020
	(in millions)	
Assets		
Current and other assets	\$ 103.3	\$ 105.8
Capital assets	169.8	162.2
Total assets	273.1	268.0
Deferred Outflows of Resources	44.2	52.6
Liabilities		
Current liabilities	16.5	12.4
Noncurrent liabilities	152.2	159.9
Net pension liability	159.3	153.4
Net OPEB liability	24.7	33.4
Total liabilities	352.7	359.1
Deferred Inflows of Resources	25.8	24.5
Net Position (Deficit)		
Net investment in capital assets	80.3	77.5
Restricted	5.6	4.5
Unrestricted	(147.1)	(145.0)
Total net position (deficit)	<u>\$ (61.2)</u>	<u>\$ (63.0)</u>

The above analysis focuses on net position. The change in net position of the School District's governmental activities is discussed below. The School District's net position was \$(61.2) million at June 30, 2021. Net investment in capital assets totaling \$80.3 million compares the original cost, less depreciation of the School District's capital assets, to long-term debt used to finance the acquisition of those assets. Most of the debt will be repaid from voter-approved property taxes collected as the debt service comes due. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limit the School District's ability to use that net position for day-to-day operations. The remaining amount of net position (\$(147.1) million) was unrestricted.

The \$(147.1) million in unrestricted net position of governmental activities represents the accumulated results of all past years' operations. The operating results of the General Fund will have a significant impact on the change in unrestricted net position from year to year. The net deficit position is largely due to the requirement to record the pension and OPEB liabilities on the government-wide set of financial statements.

Novi Community School District

Management's Discussion and Analysis (Continued)

The results of this year's operations for the School District as a whole are reported in the condensed statement of activities below, which shows the changes in net position for the years ended June 30, 2021 and 2020:

	Governmental Activities	
	2021	2020
	(in millions)	
Revenue		
Program revenue:		
Charges for services	\$ 2.1	\$ 4.5
Operating grants	24.6	16.4
General revenue:		
Taxes	42.6	41.6
State aid not restricted to specific purposes	37.9	36.9
Other	2.0	3.8
Total revenue	109.2	103.2
Expenses		
Instruction	57.5	58.6
Support services	34.1	31.1
Athletics	0.7	0.8
Food services	2.2	2.1
Community services	1.9	2.4
Debt service	5.4	3.2
Depreciation expense (unallocated)	5.6	5.7
Total expenses	107.4	103.9
Change in Net Position	1.8	(0.7)
Net Position (Deficit) - Beginning of year	(63.0)	(62.3)
Net Position (Deficit) - End of year	\$ (61.2)	\$ (63.0)

As reported in the statement of activities, the cost of all of our governmental activities this year was \$107.4 million. Certain activities were partially funded from those who benefited from the programs (\$2.1 million) or by other governments and organizations that subsidized certain programs with grants and contributions (\$24.6 million). We paid for the remaining public benefit portion of our governmental activities with \$42.6 million in taxes, \$37.9 million in state foundation allowance, and other revenue (i.e., interest and general entitlements).

The School District experienced an increase in net position of \$1.8 million largely as a result of federal and state COVID-19 funds received in the current year.

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

The School District's Funds

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

As the School District completed this year, the governmental funds reported a combined fund balance of \$87.8 million, which is a decrease of \$6.2 million from last year. The primary reasons for the net decrease are as follows:

In the General Fund, our principal operating fund, the fund balance increased \$4.6 million to \$15.7 million. The General Fund fund balance is available to fund costs related to allowable school operating purposes.

Novi Community School District

Management's Discussion and Analysis (Continued)

In the 2020 Capital Projects Fund, the fund balance decreased by \$11.6 million, as the School District continued to spend the proceeds from the voter-approved bonds.

In the 2017 Capital Projects Fund, the fund balance decreased by \$1.2 million, as the School District continued to spend the proceeds from the voter-approved bonds.

Our special revenue funds increased from the prior year, showing an increase of approximately \$838,000. The Food Service Fund had an increase in fund balance of approximately \$15,000, the Student Activities Fund had an increase in fund balance of approximate \$34,000, and the Recreation Fund had an increase in fund balance of approximate \$789,000.

The Debt Service Fund showed a fund balance increase of approximately \$254,000. Millage rates are determined annually to ensure that the School District accumulates sufficient resources to pay annual bond issue-related debt service. The Debt Service Fund fund balance is restricted since it can be used only to pay debt service obligations.

The Sinking Fund fund balance increased by approximately \$905,000. The School District collected \$1,192,000 in voter-approved sinking fund millage. This millage is available to fund specific capital projects and repairs allowed by state law and approved by the voters.

General Fund Budgetary Highlights

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

Total operating revenue received increased by \$2,132,255 when compared to the final budget, including increases to state and local revenue of \$3,933,098 and \$243,286, respectively. However, federal revenue decreased compared to the final budget by \$2,428,144, largely due to ESSER II per pupil equalization funds provided from the State originally being budgeted as federal revenue; ultimately, these funds were determined to be state-sourced revenue. This caused federal revenue to be under budget and state-sourced revenue to be over budget, but the net effect is zero.

Overall expenses increased from final budget to actual by \$4,653,596 primarily due to the \$4.1 million loan used to purchase the Walsh College facility.

Capital Assets and Debt Administration

Capital Assets

As of June 30, 2021, the School District had \$169.8 million invested in a broad range of capital assets, including land, buildings, vehicles, furniture, and equipment. This amount represents a net increase (including additions, disposals, and depreciation) of approximately \$7.6 million from last year.

	2021	2020
Land	\$ 9,607,341	\$ 9,607,341
Construction in progress	7,717,399	273,317
Buildings and improvements	213,788,054	208,895,137
Furniture and equipment	7,800,164	7,990,140
Buses and other vehicles	3,651,713	4,078,539
Site improvements	21,787,156	21,394,528
Total capital assets	264,351,827	252,239,002
Less accumulated depreciation	94,583,096	90,088,268
Total capital assets - Net of accumulated depreciation	<u>\$ 169,768,731</u>	<u>\$ 162,150,734</u>

Novi Community School District

Management's Discussion and Analysis (Continued)

This year's additions of \$13.4 million included equipment, technology, building renovations, site improvements, and building additions. Some additions include secure entrance remodeling at Orchard Hills, Village Oaks, the middle school and high school, technology upgrades, roofing projects, and a building purchased from Walsh College.

Debt

At the end of this year, the School District had \$124.4 million in bonds outstanding versus \$134.9 million in the previous year, a decrease of 7.8 percent.

The School District's general obligation bond rating is Aa2 (Moody's) and AA- (Standard & Poor's). The School District's rating did not fall. The State limits the amount of general obligation debt that schools can issue to 15 percent of the assessed value of all taxable property within the School District's boundaries. If the School District issues qualified debt (i.e., debt backed by the State of Michigan), such obligations are not subject to this debt limit. The School District's outstanding unqualified general obligation debt of \$108.7 million is significantly below this \$487.2 million statutorily imposed limit. Other obligations include accrued compensated absences. We present more detailed information about our long-term liabilities in the notes to the financial statements.

Economic Factors and Next Year's Budgets and Rates

Our elected officials and administration consider many factors when setting the School District's 2021-2022 fiscal year budget.

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

The School District started the 2020-2021 school year with a hybrid and virtual teaching model. The School District also received approximately \$2.4 million from the Coronavirus Relief Fund (CRF) accounted for in 2020-2021 to be applied to operating expenses in 2019-2020 and 2020-2021. The School District also entered into an interlocal agreement with Oakland County, Michigan to receive \$708,575 in county CARES Act funds to assist with expenses related to COVID-19.

In 2021-2022, the business office will continue to manage the remaining one-time ESSER II, ESSER III, and equalization funds and develop a spend-down plan to reflect responsible spending to avoid a funding cliff. Modest student growth was projected along with a modest increase in foundation allowance, and a virtual school is being added as a learning modality. Other than the federal equalization payment, no other federal COVID-19 funds are anticipated.

Contacting the School District's Management

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

Novi Community School District

Statement of Net Position

June 30, 2021

	Governmental Activities
Assets	
Cash and investments (Note 4)	\$ 16,687,534
Receivables:	
Other receivables	122,078
Due from other governments	10,734,667
Inventory	81,431
Prepaid expenses and other assets	698,763
Restricted assets	74,977,038
Capital assets - Net (Note 7)	169,768,731
Total assets	273,070,242
Deferred Outflows of Resources	
Deferred charges on bond refunding (Note 9)	100,756
Deferred pension costs (Note 11)	32,977,755
Deferred OPEB costs (Note 11)	11,151,549
Total deferred outflows of resources	44,230,060
Liabilities	
Accounts payable	4,756,969
Due to other governmental units	1,621,861
Accrued liabilities:	
Accrued salaries and wages	8,331,182
Payroll taxes and withholdings	61,650
Accrued interest payable	1,027,437
Unearned revenue (Note 6)	702,822
Noncurrent liabilities:	
Due within one year (Note 9)	14,115,460
Due in more than one year (Note 9)	138,016,111
Net pension liability (Note 11)	159,324,285
Net OPEB liability (Note 11)	24,707,945
Total liabilities	352,665,722
Deferred Inflows of Resources	
Deferred benefit on bond refunding (Note 9)	361,607
Revenue in support of pension contributions made subsequent to the measurement date (Note 11)	5,944,106
Deferred pension cost reductions (Note 11)	747,199
Deferred OPEB cost reductions (Note 11)	18,771,733
Total deferred inflows of resources	25,824,645
Net Position (Deficit)	
Net investment in capital assets	80,348,741
Restricted:	
Capital projects	4,260,667
Debt service	1,256,796
Unrestricted	(147,056,269)
Total net position (deficit)	<u><u>\$ (61,190,065)</u></u>

Novi Community School District

Statement of Activities

Year Ended June 30, 2021

	Program Revenue			Governmental
	Expenses	Charges for Services	Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
Functions/Programs				
Primary government - Governmental activities:				
Instruction	\$ 57,464,272	\$ 218,157	\$ 22,480,309	\$ (34,765,806)
Support services	34,055,710	-	-	(34,055,710)
Athletics	725,570	266,910	-	(458,660)
Food services	2,203,502	105,226	2,107,680	9,404
Community services	1,921,888	1,558,818	-	(363,070)
Interest	5,385,524	-	-	(5,385,524)
Depreciation expense (unallocated)	5,646,372	-	-	(5,646,372)
Total primary government	<u>\$ 107,402,838</u>	<u>\$ 2,149,111</u>	<u>\$ 24,587,989</u>	(80,665,738)
General revenue:				
Taxes:				
Property taxes levied for general purposes				21,307,517
Property taxes levied for debt service				17,705,019
Property taxes levied for capital projects				1,192,376
Property taxes levied for recreation				2,369,611
State aid not restricted to specific purposes				37,938,663
Interest and investment earnings				218,876
Loss on sale of capital assets				(143,000)
Other:				
Student activities				901,548
Miscellaneous				967,930
Total general revenue				<u>82,458,540</u>
Change in Net Position				1,792,802
Net Position (Deficit) - Beginning of year				<u>(62,982,867)</u>
Net Position (Deficit) - End of year				<u>\$ (61,190,065)</u>

Novi Community School District

Governmental Funds Balance Sheet

June 30, 2021

	General Fund	2020 Capital Projects Fund	Debt Service Fund	Nonmajor Funds	Total Governmental Funds
Assets					
Cash and investments (Note 4)	\$ 15,425,503	\$ -	\$ -	\$ 1,262,031	\$ 16,687,534
Receivables:					
Other receivables	122,078	-	-	-	122,078
Due from other governments	10,734,667	-	-	-	10,734,667
Due from other funds (Note 8)	4,945	-	-	-	4,945
Inventory	-	-	-	81,431	81,431
Prepaid expenses and other assets	523,763	-	-	175,000	698,763
Restricted assets	-	65,910,177	2,291,272	6,775,589	74,977,038
Total assets	\$ 26,810,956	\$ 65,910,177	\$ 2,291,272	\$ 8,294,051	\$ 103,306,456
Liabilities					
Accounts payable	\$ 537,247	\$ 3,976,515	\$ 2,094	\$ 241,113	\$ 4,756,969
Due to other governmental units	1,621,627	-	-	234	1,621,861
Due to other funds (Note 8)	-	-	4,945	-	4,945
Accrued liabilities	8,392,832	-	-	-	8,392,832
Unearned revenue (Note 6)	568,104	-	-	134,718	702,822
Total liabilities	11,119,810	3,976,515	7,039	376,065	15,479,429
Fund Balances					
Nonspendable:					
Inventory	-	-	-	81,431	81,431
Prepays	523,763	-	-	175,000	698,763
Restricted:					
Debt service	-	-	2,284,233	-	2,284,233
Capital projects	-	61,933,662	-	4,248,858	66,182,520
Food service	-	-	-	356,994	356,994
Recreation	-	-	-	1,803,972	1,803,972
Committed - Student activities	-	-	-	1,251,731	1,251,731
Unassigned	15,167,383	-	-	-	15,167,383
Total fund balances	15,691,146	61,933,662	2,284,233	7,917,986	87,827,027
Total liabilities and fund balances	\$ 26,810,956	\$ 65,910,177	\$ 2,291,272	\$ 8,294,051	\$ 103,306,456

Novi Community School District

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

June 30, 2021

Fund Balances Reported in Governmental Funds \$ 87,827,027

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

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

Cost of capital assets	264,351,827
Accumulated depreciation	(94,583,096)

Net capital assets used in governmental activities	169,768,731
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Deferred inflows and outflows related to bond refundings are not reported in the funds	(260,851)
--	-----------

Installment purchase agreement, bonds payable, and related unamortized premiums on issuance are not due and payable in the current period and are not reported in the funds	(151,080,992)
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Accrued interest is not due and payable in the current period and is not reported in the funds	(1,027,437)
--	-------------

Some employee fringe benefits are payable over a long period of years and do not represent a claim on current financial resources; therefore, they are not reported as fund liabilities:

Employee compensated absences	(657,482)
Early termination incentive obligations	(337,500)
Provision for dental and vision claims	(55,597)
Net pension liability and related deferred inflows and outflows	(127,093,729)
Net OPEB liability and related deferred inflows and outflows	(32,328,129)

Revenue in support of pension contributions made subsequent to the measurement date is reported as a deferred inflow of resources in the statement of net position and is not reported in the funds	(5,944,106)
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Net Position of Governmental Activities \$ **(61,190,065)**

Novi Community School District

Governmental Funds

Statement of Revenue, Expenditures, and Changes in Fund Balances

Year Ended June 30, 2021

	General Fund	2020 Capital Projects Fund	Debt Service Fund	Nonmajor Funds	Total Governmental Funds
Revenue					
Local sources	\$ 24,288,361	\$ 207,190	\$ 17,714,038	\$ 4,602,399	\$ 46,811,988
State sources	52,182,095	-	-	81,320	52,263,415
Federal sources	4,893,378	-	-	2,026,360	6,919,738
Interdistrict sources	4,131,227	-	-	-	4,131,227
Total revenue	85,495,061	207,190	17,714,038	6,710,079	110,126,368
Expenditures					
Current:					
Instruction	52,695,965	-	-	-	52,695,965
Support services	26,149,295	61,395	2,245	2,176,973	28,389,908
Athletics	700,836	-	-	-	700,836
Food services	-	-	-	2,194,029	2,194,029
Community services	1,394,083	-	-	388,966	1,783,049
Debt service:					
Principal	-	-	10,540,000	-	10,540,000
Interest	-	-	6,917,870	-	6,917,870
Capital outlay	4,238,138	11,777,498	-	1,306,476	17,322,112
Total expenditures	85,178,317	11,838,893	17,460,115	6,066,444	120,543,769
Excess of Revenue Over (Under) Expenditures	316,744	(11,631,703)	253,923	643,635	(10,417,401)
Other Financing Sources (Uses)					
Face value of debt issued	4,150,000	-	-	-	4,150,000
Proceeds from sale of capital assets	33,500	-	-	-	33,500
Transfers in (Note 8)	93,220	-	-	-	93,220
Transfers out (Note 8)	-	-	-	(93,220)	(93,220)
Total other financing sources (uses)	4,276,720	-	-	(93,220)	4,183,500
Net Change in Fund Balances	4,593,464	(11,631,703)	253,923	550,415	(6,233,901)
Fund Balances - Beginning of year	11,097,682	73,565,365	2,030,310	7,367,571	94,060,928
Fund Balances - End of year	\$ 15,691,146	\$ 61,933,662	\$ 2,284,233	\$ 7,917,986	\$ 87,827,027

Novi Community School District

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

Year Ended June 30, 2021

Net Change in Fund Balances Reported in Governmental Funds \$ (6,233,901)

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

Governmental funds report capital outlays as expenditures; however, in the statement of activities, these costs are allocated over their estimated useful lives as depreciation:

Capitalized capital outlay	13,440,869
Depreciation expense	(5,646,372)
Net book value of assets disposed of	(176,500)

Revenue in support of pension contributions made subsequent to the measurement date	(787,728)
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Issuing debt, net of premiums and discounts, provides current financial resources to governmental funds but increases long-term liabilities in the statement of net position	(4,150,000)
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Repayment of bond principal is an expenditure in the governmental funds but not in the statement of activities (where it reduces long-term debt); amortization of premium and inflows/outflows related to bond refundings are not expenses in the governmental funds	12,414,641
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Interest expense is recognized in the government-wide statements as it accrues	(342,295)
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Some employee costs (pension, OPEB, and compensated absences) do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds	(6,725,912)
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Change in Net Position of Governmental Activities \$ 1,792,802

June 30, 2021

Note 1 - Nature of Business

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

Note 2 - Significant Accounting Policies

Accounting and Reporting Principles

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

Reporting Entity

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

Report Presentation

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

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

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

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

June 30, 2021**Note 2 - Significant Accounting Policies (Continued)*****Fund Accounting***

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

Governmental Funds

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

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

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

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

Interfund Activity

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

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

June 30, 2021

Note 2 - Significant Accounting Policies (Continued)

Basis of Accounting

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

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

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

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

Specific Balances and Transactions

Cash and Investments

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

Inventories and Prepaid Items

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

Restricted Assets

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

Note 2 - Significant Accounting Policies (Continued)**Capital Assets**

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

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

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

Long-term Obligations

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

Deferred Outflows/Inflows of Resources

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

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

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

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

Net Position

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

June 30, 2021**Note 2 - Significant Accounting Policies (Continued)****Net Position Flow Assumption**

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

Fund Balance Flow Assumptions

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

Fund Balance Policies

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

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

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

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

June 30, 2021**Note 2 - Significant Accounting Policies (Continued)****Property Tax Revenue**

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

Grants and Contributions

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

Pension and Other Postemployment Benefit (OPEB) Plans

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

Compensated Absences (Sick Leave)

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

Early termination benefits consist of early retirement incentive cash payments provided to certain employees over a three-year period.

Use of Estimates

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

Comparative Data

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

June 30, 2021

Note 2 - Significant Accounting Policies (Continued)***Upcoming Accounting Pronouncement***

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

Note 3 - Stewardship, Compliance, and Accountability***Budgetary Information***

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

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

Excess of Expenditures Over Appropriations in Budgeted Funds

During the year, the School District incurred expenditures in the General Fund that were in excess of the amounts budgeted for. Budget variances over 10 percent existed for the following expenditures:

	Budget	Actual
Instruction - Adult/Continuing education	\$ 314,028	\$ 367,840
Support services - Instructional staff	5,349,358	5,914,112
Support services - Operations and maintenance	6,119,938	9,226,858
Community services	1,100,781	1,394,083
Total	<u>\$ 12,884,105</u>	<u>\$ 16,902,893</u>

June 30, 2021**Note 4 - Deposits and Investments**

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

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

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

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

Custodial Credit Risk of Bank Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the School District's deposits may not be returned to it. The School District does not have a deposit policy for custodial credit risk. At year end, the School District's deposit balance of \$25,377,013 had \$24,360,933 of bank deposits (certificates of deposit and checking and savings accounts) that were uninsured and uncollateralized. The School District believes that, due to the dollar amounts of cash deposits and the limits of FDIC insurance, it is impractical to insure all deposits. As a result, the School District evaluates each financial institution with which it deposits funds and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.

Custodial Credit Risk of Investments

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the School District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The School District's policy for custodial credit risk states that custodial credit risk will be minimized by limiting investments to the types of securities allowed by state law and by prequalifying the financial institutions, broker/dealers, intermediaries, and advisors with which the School District will do business using the criteria established in the investment policy. There were no investment securities that were uninsured and unregistered and held at June 30, 2021.

Interest Rate Risk

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

June 30, 2021

Note 4 - Deposits and Investments (Continued)

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

Investment	Carrying Value	Maturity Date
Primary Government		
U.S. Treasury bonds and notes	\$ 6,208,718	7/31/2021
U.S. Treasury bonds and notes	5,269,041	8/31/2021
U.S. Treasury bonds and notes	5,489,543	9/30/2021
U.S. Treasury bonds and notes	3,979,181	10/31/2021
U.S. Treasury bonds and notes	937,266	12/31/2021
U.S. Treasury bonds and notes	6,223,031	2/28/2022
U.S. agency bonds and notes	3,626,712	11/29/2021
U.S. agency bonds and notes	2,140,513	12/20/2021
U.S. agency bonds and notes	3,001,442	1/13/2022
U.S. agency bonds and notes	1,794,652	4/12/2022
Total	<u>\$ 38,670,099</u>	

Credit Risk

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

Investment	Carrying Value	Rating	Rating Organization
U.S. agency bonds and notes	\$ 10,563,319	AA+	S&P
U.S. Treasury bonds and notes	28,106,780	AA+	S&P
MILAF Investment Pool - Cash Management Class	19,818,912	AAAm	S&P
MILAF Investment Pool - Max Class	8,482,376	AAAm	S&P
Total	<u>\$ 66,971,387</u>		

Concentration of Credit Risk

The School District places no limit on the amount it may invest in any one issuer. More than 5 percent of the School District's investments are in U.S. Treasuries/notes and Federal Home Loan Bank notes (included in U.S. agency bonds and notes); these investments represent 41.97 and 8.61 percent, respectively, of the School District's total investments.

Foreign Currency Risk

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

Note 5 - Fair Value Measurements

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

June 30, 2021

Note 5 - Fair Value Measurements (Continued)

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

The School District has the following recurring fair value measurements as of June 30, 2021:

	Assets Measured at Fair Value on a Recurring Basis at June 30, 2021	
	Significant Observable Inputs (Level 2)	Balance at June 30, 2021
Assets - Debt securities		
U.S. Treasury securities	\$ 28,106,780	\$ 28,106,780
Federal agency securities	10,563,319	10,563,319
Total assets	<u>\$ 38,670,099</u>	<u>\$ 38,670,099</u>

The fair value of U.S. Treasury and federal agency securities at June 30, 2021 was determined primarily based on Level 2 inputs. The School District estimates the fair value of these investments using other inputs, such as interest rates and yield curves, that are observable at commonly quoted intervals.

Note 6 - Unavailable/Unearned Revenue

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

At June 30, 2021, the School District reported the following amounts of unearned revenue:

	Governmental Funds Liability - Unearned
Student food sales	\$ 134,718
Summer tuition and fall school charges received prior to services being rendered	568,104
Total	<u>\$ 702,822</u>

June 30, 2021

Note 7 - Capital Assets

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

Governmental Activities

	Balance July 1, 2020	Transfers	Additions	Disposals and Adjustments	Balance June 30, 2021
Capital assets not being depreciated:					
Land	\$ 9,607,341	\$ -	\$ -	\$ -	\$ 9,607,341
Construction in progress	273,317	(96,818)	7,717,400	(176,500)	7,717,399
Subtotal	9,880,658	(96,818)	7,717,400	(176,500)	17,324,740
Capital assets being depreciated:					
Buildings and improvements	208,895,137	96,818	4,796,099	-	213,788,054
Furniture and equipment	7,990,140	-	534,742	(724,718)	7,800,164
Buses and other vehicles	4,078,539	-	-	(426,826)	3,651,713
Site improvements	21,394,528	-	392,628	-	21,787,156
Subtotal	242,358,344	96,818	5,723,469	(1,151,544)	247,027,087
Accumulated depreciation:					
Buildings and improvements	67,633,204	-	4,173,249	-	71,806,453
Furniture and equipment	6,689,191	-	303,265	(724,718)	6,267,738
Buses and other vehicles	2,685,303	-	471,964	(426,826)	2,730,441
Site improvements	13,080,570	-	697,894	-	13,778,464
Subtotal	90,088,268	-	5,646,372	(1,151,544)	94,583,096
Net capital assets being depreciated	152,270,076	96,818	77,097	-	152,443,991
Net governmental activities capital assets	\$ 162,150,734	\$ -	\$ 7,794,497	\$ (176,500)	\$ 169,768,731

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

Construction Commitments

The School District has active construction projects at year end. The School District's commitments with contractors related to the 2020 Capital Projects Fund totaled \$14,580,091.

Note 8 - Interfund Receivables, Payables, and Transfers

At June 30, 2021, the General Fund was owed \$4,945 from the Debt Service Fund. The balance owed to the General Fund was from the result of payments made by the General Fund on behalf of the Debt Service Fund for which the General Fund was not reimbursed by June 30, 2021.

Transfers of \$57,373 from the Recreation Fund to the General Fund were made to record the value of forgone rental income from the City of Novi, Michigan.

The Food Service Fund transferred \$35,847 to the General Fund to reimburse the General Fund for its share of indirect costs.

Novi Community School District

Notes to Financial Statements

June 30, 2021

Note 9 - Long-term Debt

Long-term debt activity for the year ended June 30, 2021 can be summarized as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Bonds payable:					
Other debt - General obligation	\$ 134,945,000	\$ -	\$ (10,540,000)	\$ 124,405,000	\$ 11,525,000
Unamortized bond premiums	24,441,122	-	(1,915,130)	22,525,992	1,727,549
Total bonds payable	159,386,122	-	(12,455,130)	146,930,992	13,252,549
Installment purchase agreement -					
Direct borrowing	-	4,150,000	-	4,150,000	553,814
Compensated absences	503,749	153,733	-	657,482	66,000
Self-insurance	37,946	17,651	-	55,597	55,597
Early termination obligation	-	337,500	-	337,500	187,500
Total governmental activities long-term debt	\$ 159,927,817	\$ 4,658,884	\$ (12,455,130)	\$ 152,131,571	\$ 14,115,460

The School District had deferred outflows of \$100,756 related to deferred charges on bond refundings at June 30, 2021.

The School District had deferred inflows of \$361,607 related to deferred benefits on bond refundings at June 30, 2021.

General Obligation Bonds and Contracts

The School District issues general obligation bonds to provide for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the School District. The School District's qualified bonds are fully guaranteed by the State of Michigan. The primary source of any required repayment is from the School District's property tax levy; however, the State of Michigan may withhold the School District's state aid funding in order to recover amounts it has paid on behalf of the School District. Other long-term obligations include compensated absences, early termination obligation, and certain risk liabilities. Long-term bond obligations outstanding at June 30, 2021 are as follows:

Obligation	Remaining Annual Installments	Interest Rates	Maturing on May 1	Outstanding
\$59,410,000 2020 General Obligation Bonds	\$1,725,000 to \$3,525,000	4.00 - 5.00	2044	\$ 59,410,000
\$23,235,000 2017 Qualified, Refunding Bonds	\$4,465,000	5.00	2022	4,465,000
\$12,230,000 2017 General Obligation Bonds	\$500,000 to \$780,000	4.00 - 5.00	2037	10,405,000
\$16,145,000 2016 Qualified, Refunding Bonds	\$1,750,000 to \$1,930,000	2.50 - 5.00	2027	11,225,000
\$6,515,000 2016 General Obligation Bonds	\$325,000 to \$350,000	3.00 - 4.00	2036	5,225,000
\$44,000,000 2014 General Obligation Bonds	\$2,575,000 to \$2,600,000	4.00 - 5.00	2034	33,675,000
Total governmental activities				\$ 124,405,000

June 30, 2021

Note 9 - Long-term Debt (Continued)***Other Long-term Liabilities***

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

On February 26, 2021, the School District entered into an installment purchase agreement with a bank in the amount of \$4,150,000 to acquire a building. The note bears interest at 2.25 percent. Combined principal and interest payments of \$322,046 are due semiannually in March and September, and the note matures on March 1, 2028.

The early termination obligation relates to an early retirement incentive program that calls for lump-sum payments to be made to eligible employees over a period of three years. The obligation will be liquidated primarily from the General Fund.

Debt Service Requirements to Maturity

Annual debt service requirements to maturity for the above bonds and note obligations are as follows:

Years Ending June 30	Governmental Activities				
	Direct Borrowing		Other Debt		Total
	Principal	Interest	Principal	Interest	
2022	\$ 553,814	\$ 91,574	\$ 11,525,000	\$ 5,971,650	\$ 18,142,038
2023	566,345	77,745	7,005,000	5,466,000	13,115,090
2024	579,160	64,932	7,105,000	5,136,500	12,885,592
2025	592,264	51,827	7,230,000	4,802,250	12,676,341
2026	605,665	38,427	7,490,000	4,510,750	12,644,842
2027-2031	1,252,752	35,431	31,120,000	17,598,750	50,006,933
2032-2036	-	-	26,275,000	10,222,500	36,497,500
2037-2041	-	-	16,280,000	5,007,750	21,287,750
2042-2045	-	-	10,375,000	1,043,750	11,418,750
Total	\$ 4,150,000	\$ 359,936	\$ 124,405,000	\$ 59,759,900	\$ 188,674,836

Note 10 - Risk Management

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

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

June 30, 2021

Note 10 - Risk Management (Continued)

The School District is self-insured for dental and vision claims at June 30, 2021. The School District estimates the liability for dental and vision claims that have been incurred through the end of the fiscal year, including claims that have been reported and those that have not yet been reported. Changes in the estimated liability for the past two fiscal years are reported in the government-wide financial statements and were as follows:

	2021	2020
Estimated liability - Beginning of year	\$ 37,946	\$ 51,046
Estimated claims incurred, including changes in estimates	17,651	-
Claim payments	-	(13,100)
Estimated liability - End of year	<u>\$ 55,597</u>	<u>\$ 37,946</u>

Note 11 - Michigan Public School Employees' Retirement System

Plan Description

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

The System is administered by the Office of Retirement Services (ORS). The Michigan Public School Employees' Retirement System issues a publicly available financial report that includes financial statements and required supplemental information for the pension and postemployment health care plans. That report is available on the web at <http://www.michigan.gov/orsschools>.

Benefits Provided

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

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

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

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

June 30, 2021

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

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

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

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

Contributions

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

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

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

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

The ranges of rates are as follows:

	Pension	OPEB
October 1, 2019 - September 30, 2020	13.39% - 19.59%	7.57% - 8.09%
October 1, 2020 - September 30, 2021	13.39% - 19.78%	7.57% - 8.43%

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

June 30, 2021

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

The School District's required and actual pension contributions to the plan for the year ended June 30, 2021 were \$13,834,415, which includes the School District's contributions required for those members with a defined contribution benefit. The School District's required and actual pension contributions include an allocation of \$5,944,106 in revenue received from the State of Michigan and remitted to the System to fund the MPSERS unfunded actuarial accrued liability (UAAL) stabilization rate for the year ended June 30, 2021.

The School District's required and actual OPEB contributions to the plan for the year ended June 30, 2021 were \$3,509,648, which includes the School District's contributions required for those members with a defined contribution benefit.

Net Pension Liability

At June 30, 2021, the School District reported a liability of \$159,324,285 for its proportionate share of the net pension liability. The net pension liability was measured as of September 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of September 30, 2019, which used update procedures to roll forward the estimated liability to September 30, 2020. The School District's proportion of the net pension liability was based on a projection of its long-term share of contributions to the pension plan relative to the projected contributions of all participating reporting units, actuarially determined. At September 30, 2020 and 2019, the School District's proportion was 0.46 percent.

Net OPEB Liability

At June 30, 2021, the School District reported a liability of \$24,707,945 for its proportionate share of the net OPEB liability. The net OPEB liability for fiscal year 2021 was measured as of September 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of September 30, 2019, which used update procedures to roll forward the estimated liability to September 30, 2020. The School District's proportion of the net OPEB liability was based on a projection of its long-term share of contributions to the OPEB plan relative to the projected contributions of all participating reporting units, actuarially determined. At September 30, 2020 and 2019, the School District's proportion was 0.46 percent.

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

For 2021, the School District recognized pension expense of \$23,108,141, inclusive of payments to fund the MPSERS UAAL stabilization rate. At June 30, 2021, the School District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 2,434,344	\$ (340,054)
Changes in assumptions	17,654,667	-
Net difference between projected and actual earnings on pension plan investments	669,409	-
Changes in proportion and differences between the School District's contributions and proportionate share of contributions	545,461	(407,145)
The School District's contributions to the plan subsequent to the measurement date	11,673,874	-
Total	<u>\$ 32,977,755</u>	<u>\$ (747,199)</u>

June 30, 2021

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

The \$5,944,106 reported as deferred inflows of resources resulting from the pension portion of state aid payments received pursuant to the UAAL payment will be recognized as state appropriations revenue for the year ending June 30, 2022. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ending	Amount
2022	\$ 9,411,937
2023	6,626,020
2024	3,464,087
2025	1,054,638
Total	<u>\$ 20,556,682</u>

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

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

For the year ended June 30, 2021, the School District recognized OPEB recovery of \$669,417.

At June 30, 2021, the School District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ (18,409,728)
Changes in assumptions	8,146,700	-
Net difference between projected and actual earnings on OPEB plan investments	206,215	-
Changes in proportionate share or difference between amount contributed and proportionate share of contributions	300,897	(362,005)
Employer contributions to the plan subsequent to the measurement date	2,497,737	-
Total	<u>\$ 11,151,549</u>	<u>\$ (18,771,733)</u>

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

Years Ending	Amount
2022	\$ (2,717,260)
2023	(2,430,343)
2024	(1,993,488)
2025	(1,621,719)
2026	(1,355,111)
Total	<u>\$ (10,117,921)</u>

June 30, 2021

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

The total pension liability and total OPEB liability as of September 30, 2020 are based on the results of an actuarial valuation as of September 30, 2019 and rolled forward. The total pension liability and OPEB liability were determined using the following actuarial assumptions:

Actuarial cost method		Entry age normal
Investment rate of return - Pension	6.00% - 6.80%	Net of investment expenses based on the groups
Investment rate of return - OPEB	6.95%	Net of investment expenses based on the groups
Salary increases	2.75% - 11.55%	Including wage inflation of 2.75%
Health care cost trend rate - OPEB	7.0%	Year 1 graded to 3.5% in year 15, 3.0% in year 120
Mortality basis		RP-2014 Male and Female Employee Annuitant Mortality tables, scaled 100% (retirees: 82% for males and 78% for females) and adjusted for mortality improvements using projection scale MP-2017 from 2006
Cost of living pension adjustments	3.00%	Annual noncompounded for MIP members

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

Significant assumption changes since the prior measurement date, September 30, 2019, for the OPEB plan include a reduction in the health care cost trend rate of 0.50 percentage points and the actual per person health benefit cost was lower than projected. There were no significant changes in assumptions for the pension actuarial valuation. There were no significant benefit terms changes for the pension or OPEB plans since the prior measurement date of September 30, 2019.

Discount Rate

The discount rate used to measure the total pension liability was 6.00 to 6.80 percent as of September 30, 2020 depending on the plan option. The discount rate used to measure the total OPEB liability was 6.95 percent as of September 30, 2020. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that district contributions will be made at statutorily required rates.

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

June 30, 2021

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

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

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Domestic equity pools	25.00 %	5.60 %
Private equity pools	16.00	9.30
International equity pools	15.00	7.40
Fixed-income pools	10.50	0.50
Real estate and infrastructure pools	10.00	4.90
Absolute return pools	9.00	3.20
Real return/opportunistic pools	12.50	6.60
Short-term investment pools	2.00	(0.10)
Total	100.00 %	

Long-term rates of return are net of administrative expense and inflation of 2.1 percent.

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

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

	1 Percentage Point Decrease (5.00 - 5.80%)	Current Discount Rate (6.00 - 6.80%)	1 Percentage Point Increase (7.00 - 7.80%)
Net pension liability of the School District	\$ 206,218,260	\$ 159,324,285	\$ 120,459,632

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

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

	1 Percentage Point Decrease (5.95%)	Current Discount Rate (6.95%)	1 Percentage Point Increase (7.95%)
Net OPEB liability of the School District	\$ 31,740,163	\$ 24,707,945	\$ 18,787,406

June 30, 2021

Note 11 - Michigan Public School Employees' Retirement System (Continued)***Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate***

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

	1 Percentage Point Decrease (6.00%)	Current Rate (7.00%)	1 Percentage Point Increase (8.00%)
Net OPEB liability of the School District	\$ 18,560,720	\$ 24,707,945	\$ 31,699,655

Pension Plan and OPEB Plan Fiduciary Net Position

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

Payable to the Pension Plan and OPEB Plan

At June 30, 2021, the School District reported a payable of \$3,402,451 and \$776,335 for the outstanding amount of contributions to the pension plan and OPEB plan, respectively, required for the year ended June 30, 2021.

Required Supplemental Information

Novi Community School District

Required Supplemental Information Budgetary Comparison Schedule - General Fund

Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
Revenue				
Local sources	\$ 25,619,342	\$ 24,045,075	\$ 24,288,361	\$ 243,286
State sources	43,679,034	48,248,997	52,182,095	3,933,098
Federal sources	1,535,539	7,321,522	4,893,378	(2,428,144)
Incoming transfers and other transactions	4,013,376	3,873,932	4,257,947	384,015
Total revenue	74,847,291	83,489,526	85,621,781	2,132,255
Expenditures				
Current:				
Instruction:				
Basic programs	41,079,872	43,025,782	42,989,136	(36,646)
Added needs	8,984,806	9,043,047	9,338,989	295,942
Adult/Continuing education	379,064	314,028	367,840	53,812
Total instruction	50,443,742	52,382,857	52,695,965	313,108
Support services:				
Pupil	5,087,551	5,460,064	5,355,478	(104,586)
Instructional staff	5,174,384	5,349,358	5,914,112	564,754
General administration	551,480	596,705	623,527	26,822
School administration	3,900,450	3,682,552	3,741,100	58,548
Business	913,532	882,799	871,479	(11,320)
Operations and maintenance	4,013,205	6,119,938	9,226,858	3,106,920
Pupil transportation services	2,312,038	1,744,306	2,036,567	292,261
Central	1,827,811	2,094,396	2,171,801	77,405
Total support services	23,780,451	25,930,118	29,940,922	4,010,804
Athletics and other support services	1,040,374	1,110,965	1,147,347	36,382
Community services	1,624,640	1,100,781	1,394,083	293,302
Total expenditures	76,889,207	80,524,721	85,178,317	4,653,596
Other Financing Sources - Face value of debt issued	-	-	4,150,000	4,150,000
Net Change in Fund Balance	(2,041,916)	2,964,805	4,593,464	1,628,659
Fund Balance - Beginning of year	11,097,682	11,097,682	11,097,682	-
Fund Balance - End of year	<u>\$ 9,055,766</u>	<u>\$ 14,062,487</u>	<u>\$ 15,691,146</u>	<u>\$ 1,628,659</u>

Novi Community School District

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

	Last Seven Plan Years						
	Plan Years Ended September 30						
	2020	2019	2018	2017	2016	2015	2014
School District's proportion of the net pension liability	0.46381 %	0.46320 %	0.46099 %	0.45972 %	0.46023 %	0.46769 %	0.43629 %
School District's proportionate share of the net pension liability	\$ 159,324,285	\$ 153,395,001	\$ 138,583,097	\$ 119,132,187	\$ 114,824,425	\$ 114,234,482	\$ 102,041,454
School District's covered payroll	\$ 40,873,626	\$ 40,611,292	\$ 39,347,566	\$ 38,560,076	\$ 38,540,672	\$ 38,955,408	\$ 37,678,292
School District's proportionate share of the net pension liability as a percentage of its covered payroll	389.80 %	377.72 %	352.20 %	308.95 %	297.93 %	293.24 %	270.82 %
Plan fiduciary net position as a percentage of total pension liability	59.49 %	60.08 %	62.12 %	63.96 %	63.01 %	62.92 %	66.15 %

See notes to required supplemental information.

Novi Community School District

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

		Last Seven Fiscal Years						
		Years Ended June 30						
		2021	2020	2019	2018	2017	2016	2015
Statutorily required contribution	\$	13,550,570	\$ 12,825,056	\$ 12,432,151	\$ 11,676,588	\$ 11,076,646	\$ 10,764,810	\$ 7,781,084
Contributions in relation to the statutorily required contribution		13,550,570	12,825,056	12,432,151	11,676,588	11,076,646	10,764,810	7,781,084
Contribution Deficiency	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School District's Covered Payroll	\$	39,912,706	\$ 41,347,269	\$ 40,655,331	\$ 38,768,262	\$ 38,643,725	\$ 38,567,537	\$ 37,383,521
Contributions as a Percentage of Covered Payroll		33.95 %	31.02 %	30.58 %	30.12 %	28.66 %	27.91 %	20.81 %

See notes to required supplemental information.

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

	Last Four Plan Years			
	Plan Years Ended September 30			
	2020	2019	2018	2017
School District's proportion of the net OPEB liability	0.46120 %	0.46474 %	0.46079 %	0.45913 %
School District's proportionate share of the net OPEB liability	\$ 24,707,945	\$ 33,358,047	\$ 36,628,054	\$ 40,657,770
School District's covered payroll	\$ 40,873,626	\$ 40,611,292	\$ 39,347,566	\$ 38,560,076
School District's proportionate share of the net OPEB liability as a percentage of its covered payroll	60.45 %	82.14 %	93.09 %	105.44 %
Plan fiduciary net position as a percentage of total OPEB liability	59.76 %	48.67 %	43.10 %	36.53 %

Novi Community School District

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

	Last Four Fiscal Years			
	Years Ended June 30			
	2021	2020	2019	2018
Statutorily required contribution	\$ 3,299,783	\$ 3,308,608	\$ 3,193,486	\$ 2,795,424
Contributions in relation to the statutorily required contribution	3,299,783	3,308,608	3,193,486	2,795,424
Contribution Deficiency	\$ -	\$ -	\$ -	\$ -
School District's Covered Payroll	\$ 39,912,706	\$ 41,347,269	\$ 40,655,331	\$ 38,768,262
Contributions as a Percentage of Covered Payroll	8.27 %	8.00 %	7.86 %	7.21 %

June 30, 2021

Pension Information

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

Benefit Changes

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

Changes in Assumptions

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

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

OPEB Information

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

Benefit Changes

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

Changes in Assumptions

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

- 2020 - The health care cost trend rate used in the September 30, 2019 actuarial valuation decreased by 0.50 percentage points. This, in addition to the actual per person health benefit cost being lower than projected, reduced the plan's total OPEB liability by an additional \$1.8 billion in 2020.
- 2019 - The discount rate used in the September 30, 2018 actuarial valuation decreased by 0.20 percentage points. The valuation also includes the impact of an updated experience study for the periods from 2012 to 2017. This resulted in a lower than projected per person health benefit cost to reduce the plan's total OPEB liability by an additional \$1.4 billion in 2019.
- 2018 - The discount rate used in the September 30, 2017 actuarial valuation decreased by 0.35 percentage points. The valuation also includes the impact of an updated experience study for the periods from 2012 to 2017. This resulted in a lower than projected per person health benefit cost to reduce the plan's total OPEB liability by \$1.4 billion in 2018.

Other Supplemental Information

Novi Community School District

Other Supplemental Information Combining Balance Sheet Nonmajor Governmental Funds

June 30, 2021

	Special Revenue Funds				Capital Projects Funds			Total
	Food Service Fund	Recreation Fund	Student Activities Fund	Total Special Revenue Funds	Sinking Fund	2017 Capital Projects Fund	Total Capital Projects Funds	
Assets								
Cash and investments	\$ -	\$ -	\$ 1,262,031	\$ 1,262,031	\$ -	\$ -	\$ -	\$ 1,262,031
Inventory	81,431	-	-	81,431	-	-	-	81,431
Prepaid expenses and other assets	175,000	-	-	175,000	-	-	-	175,000
Restricted assets	595,564	1,887,265	-	2,482,829	3,235,420	1,057,340	4,292,760	6,775,589
Total assets	<u>\$ 851,995</u>	<u>\$ 1,887,265</u>	<u>\$ 1,262,031</u>	<u>\$ 4,001,291</u>	<u>\$ 3,235,420</u>	<u>\$ 1,057,340</u>	<u>\$ 4,292,760</u>	<u>\$ 8,294,051</u>
Liabilities								
Accounts payable	\$ 103,618	\$ 83,293	\$ 10,300	\$ 197,211	\$ 25,477	\$ 18,425	\$ 43,902	\$ 241,113
Due to other governmental units	234	-	-	234	-	-	-	234
Unearned revenue	134,718	-	-	134,718	-	-	-	134,718
Total liabilities	238,570	83,293	10,300	332,163	25,477	18,425	43,902	376,065
Fund Balances								
Nonspendable:								
Inventory	81,431	-	-	81,431	-	-	-	81,431
Prepays	175,000	-	-	175,000	-	-	-	175,000
Restricted:								
Capital projects	-	-	-	-	3,209,943	1,038,915	4,248,858	4,248,858
Food service	356,994	-	-	356,994	-	-	-	356,994
Recreation	-	1,803,972	-	1,803,972	-	-	-	1,803,972
Committed - Student activities	-	-	1,251,731	1,251,731	-	-	-	1,251,731
Total fund balances	613,425	1,803,972	1,251,731	3,669,128	3,209,943	1,038,915	4,248,858	7,917,986
Total liabilities and fund balances	<u>\$ 851,995</u>	<u>\$ 1,887,265</u>	<u>\$ 1,262,031</u>	<u>\$ 4,001,291</u>	<u>\$ 3,235,420</u>	<u>\$ 1,057,340</u>	<u>\$ 4,292,760</u>	<u>\$ 8,294,051</u>

Novi Community School District

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

Year Ended June 30, 2021

	Special Revenue Funds				Capital Projects Funds			Total
	Food Service Fund	Recreation Fund	Student Activities Fund	Total Special Revenue Funds	Sinking Fund	2017 Capital Projects Fund	Total Capital Projects Funds	
Revenue								
Local sources	\$ 138,238	\$ 2,369,611	\$ 901,548	\$ 3,409,397	\$ 1,192,376	\$ 626	\$ 1,193,002	\$ 4,602,399
State sources	81,320	-	-	81,320	-	-	-	81,320
Federal sources	2,026,360	-	-	2,026,360	-	-	-	2,026,360
Total revenue	2,245,918	2,369,611	901,548	5,517,077	1,192,376	626	1,193,002	6,710,079
Expenditures								
Current:								
Support services	-	1,134,181	867,658	2,001,839	175,134	-	175,134	2,176,973
Food services	2,194,029	-	-	2,194,029	-	-	-	2,194,029
Community services	-	388,966	-	388,966	-	-	-	388,966
Capital outlay	701	-	-	701	112,189	1,193,586	1,305,775	1,306,476
Total expenditures	2,194,730	1,523,147	867,658	4,585,535	287,323	1,193,586	1,480,909	6,066,444
Excess of Revenue Over (Under) Expenditures	51,188	846,464	33,890	931,542	905,053	(1,192,960)	(287,907)	643,635
Other Financing Uses - Transfers out	(35,847)	(57,373)	-	(93,220)	-	-	-	(93,220)
Net Change in Fund Balances	15,341	789,091	33,890	838,322	905,053	(1,192,960)	(287,907)	550,415
Fund Balances - Beginning of year	598,084	1,014,881	1,217,841	2,830,806	2,304,890	2,231,875	4,536,765	7,367,571
Fund Balances - End of year	<u>\$ 613,425</u>	<u>\$ 1,803,972</u>	<u>\$ 1,251,731</u>	<u>\$ 3,669,128</u>	<u>\$ 3,209,943</u>	<u>\$ 1,038,915</u>	<u>\$ 4,248,858</u>	<u>\$ 7,917,986</u>

Novi Community School District

Years Ending June 30	2014 School Building and Site Bonds		2016 School Building and Site Bonds		2016 Refunding Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 2,575,000	\$ 1,658,000	\$ 325,000	\$ 202,000	\$ 1,750,000	\$ 495,500
2023	2,575,000	1,555,000	350,000	189,000	1,830,000	425,500
2024	2,575,000	1,426,250	350,000	175,000	1,880,000	334,000
2025	2,575,000	1,297,500	350,000	161,000	1,930,000	240,000
2026	2,575,000	1,168,750	350,000	147,000	1,915,000	191,750
2027	2,600,000	1,040,000	350,000	136,500	1,920,000	96,000
2028	2,600,000	910,000	350,000	126,000	-	-
2029	2,600,000	780,000	350,000	112,000	-	-
2030	2,600,000	650,000	350,000	98,000	-	-
2031	2,600,000	520,000	350,000	84,000	-	-
2032	2,600,000	390,000	350,000	70,000	-	-
2033	2,600,000	260,000	350,000	56,000	-	-
2034	2,600,000	130,000	350,000	42,000	-	-
2035	-	-	350,000	28,000	-	-
2036	-	-	350,000	14,000	-	-
2037	-	-	-	-	-	-
2038	-	-	-	-	-	-
2039	-	-	-	-	-	-
2040	-	-	-	-	-	-
2041	-	-	-	-	-	-
2042	-	-	-	-	-	-
2043	-	-	-	-	-	-
2044	-	-	-	-	-	-
Total remaining payments	\$ 33,675,000	\$ 11,785,500	\$ 5,225,000	\$ 1,640,500	\$ 11,225,000	\$ 1,782,750
Principal payments due	May 1		May 1		May 1	
Interest payments due	May 1 and November 1		May 1 and November 1		May 1 and November 1	
Interest rate	4.00% - 5.00%		3.00% - 4.00%		2.50% - 5.00%	
Original issue	\$ 44,000,000		\$ 6,515,000		\$ 16,145,000	

Other Supplemental Information Schedule of Bonded Indebtedness

June 30, 2021

2017 School Building and Site Bonds, Series III		2017 Refunding Bonds		2020 School Building and Site Bonds, Series I		Total
Principal	Interest	Principal	Interest	Principal	Interest	
\$ 500,000	\$ 515,250	\$ 4,465,000	\$ 223,250	\$ 1,910,000	\$ 2,877,650	\$ 17,496,650
525,000	495,250	-	-	1,725,000	2,801,250	12,471,000
550,000	469,000	-	-	1,750,000	2,732,250	12,241,500
550,000	441,500	-	-	1,825,000	2,662,250	12,032,250
575,000	414,000	-	-	2,075,000	2,589,250	12,000,750
600,000	385,250	-	-	2,150,000	2,506,250	11,784,000
625,000	355,250	-	-	2,200,000	2,398,750	9,565,000
650,000	324,000	-	-	2,250,000	2,288,750	9,354,750
650,000	291,500	-	-	2,300,000	2,176,250	9,115,750
675,000	259,000	-	-	2,350,000	2,061,250	8,899,250
700,000	225,250	-	-	2,400,000	1,943,750	8,679,000
725,000	190,250	-	-	2,500,000	1,823,750	8,505,000
750,000	154,000	-	-	2,600,000	1,698,750	8,324,750
775,000	116,500	-	-	2,700,000	1,568,750	5,538,250
775,000	77,750	-	-	2,800,000	1,433,750	5,450,500
780,000	39,000	-	-	2,900,000	1,293,750	5,012,750
-	-	-	-	3,000,000	1,148,750	4,148,750
-	-	-	-	3,100,000	998,750	4,098,750
-	-	-	-	3,200,000	843,750	4,043,750
-	-	-	-	3,300,000	683,750	3,983,750
-	-	-	-	3,400,000	518,750	3,918,750
-	-	-	-	3,450,000	348,750	3,798,750
-	-	-	-	3,525,000	176,250	3,701,250
\$ 10,405,000	\$ 4,752,750	\$ 4,465,000	\$ 223,250	\$ 59,410,000	\$ 39,575,150	\$ 184,164,900
May 1		May 1		May 1		
May 1 and November 1		May 1 and November 1		May 1 and November 1		
4.00% - 5.00%		5.00%		4.00% - 5.00%		
\$ 12,230,000		\$ 23,235,000		\$ 59,410,000		\$ 161,535,000

Novi Community School District

**Federal Awards
Supplemental Information
June 30, 2021**

Independent Auditor's Reports

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	1
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	2-3
Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance	4-5
Schedule of Expenditures of Federal Awards	6-7
Reconciliation of Basic Financial Statements Federal Revenue with Schedule of Expenditures of Federal Awards	8
Notes to Schedule of Expenditures of Federal Awards	9
Schedule of Findings and Questioned Costs	10

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

Independent Auditor's Report

To the Board of Education
Novi Community School District

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Novi Community School District (the "School District") as of and for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise the School District's basic financial statements. We issued our report thereon dated October 18, 2021, which contained an unmodified opinion on the financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to October 18, 2021.

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

Plante & Moran, PLLC

October 18, 2021

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

Independent Auditor's Report

To Management and the Board of Education
Novi Community School District

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Novi Community School District (the "School District") as of and for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated October 18, 2021.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

To Management and the Board of Education
Novi Community School District

Purpose of This Report

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

Plante & Moran, PLLC

October 18, 2021

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

Independent Auditor's Report

To the Board of Education
Novi Community School District

Report on Compliance for Each Major Federal Program

We have audited Novi Community School District's (the "School District") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on the School District's major federal program for the year ended June 30, 2021. The School District's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

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

Opinion on Each Major Federal Program

In our opinion, the School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major federal program for the year ended June 30, 2021.

Report on Internal Control Over Compliance

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

To the Board of Education
Novi Community School District

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

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

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

Plante & Moran, PLLC

October 18, 2021

Novi Community School District

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	CFDA Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2020	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2021	Current Year Cash Transferred to Subrecipients
Clusters:										
Child Nutrition Cluster - U.S. Department of Agriculture - Passed through the Michigan Department of Education - Noncash Assistance (Commodities) -										
National Lunch Program Bonus Commodities 2020-2021	N/A	10 555	\$ 148,561	\$ -	\$ -	\$ -	\$ 148,561	\$ 148,561	\$ -	\$ -
Cash Assistance - COVID-19 - Unanticipated School Closures Program 2019-2020	200902	10 555	397,342	397,342	78,317	-	78,317	-	-	-
National School Lunch Program (incl. commodities) subtotal			545,903	397,342	78,317	-	226,878	148,561	-	-
Summer Food Service Program 2020-2021	200900	10 559	83,983	-	-	-	83,983	83,983	-	-
Extended Summer Food Service Program 2020-2021	210904	10 559	1,792,760	-	-	-	1,503,783	1,792,760	288,977	-
Summer Food Service Program subtotal			1,876,743	-	-	-	1,587,766	1,876,743	288,977	-
Total Child Nutrition Cluster			2,422,646	397,342	78,317	-	1,814,644	2,025,304	288,977	-
Special Education Cluster - U.S. Department of Education - Passed through the Oakland County ISD										
IDEA Flowthrough:										
IDEA Flowthrough 1920	200450	84 027	815,304	815,304	151,565	-	151,565	-	-	-
IDEA Flowthrough 2021	210450	84 027	852,302	-	-	-	449,032	848,341	399,309	-
Total IDEA Flowthrough			1,667,606	815,304	151,565	-	600,597	848,341	399,309	-
IDEA Preschool Incentive:										
IDEA Preschool 1920	200460	84 173	42,375	42,375	16,288	-	16,288	-	-	-
IDEA Preschool 2021	210460	84 173	42,912	-	-	-	17,822	42,912	25,290	-
Total IDEA Preschool Incentive			85,287	42,375	16,288	-	33,910	42,912	25,290	-
Total Special Education Cluster			1,752,893	857,679	167,853	-	634,507	891,253	424,599	-
U.S. Department of Health and Human Services - Passed through the Oakland County ISD - MDCH Medicaid Administrative - Outreach Cluster - 2020-2021 Medicaid										
	N/A	93 778	13,314	-	-	-	13,314	13,314	-	-
Total clusters			4,188,853	1,255,021	246,170	-	2,482,465	2,929,871	713,576	-
Other federal awards:										
U.S. Department of Agriculture - Passed through the Michigan Department of Education - Child and Adult Care Food Program - Child and Adult Care Food Program 2020-2021	201920	10 558	1,056	-	-	-	1,056	1,056	-	-
U.S. Department of Education - Passed through the Michigan Department of Education										
Title I Part A - Improving Basic Programs	201530	84 010	126,209	126,209	21,111	-	21,111	-	-	-
Title I Part A 1920	211530	84 010	108,145	-	-	-	50,279	108,145	57,866	-
Title I Part A 2021										
Total Title I Part A			234,354	126,209	21,111	-	71,390	108,145	57,866	-

See notes to schedule of expenditures of federal awards.

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2021

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	CFDA Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2020	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2021	Current Year Cash Transferred to Subrecipients
Other federal awards (continued):										
U.S. Department of Education - Passed through the Michigan Department of Education (continued)										
Title II Part A - Improving Teacher Quality										
Title II Part A 1920	200520	84 367	\$ 128,076	\$ 95,747	\$ 57,604	\$ 2,265	\$ 59,869	\$ -	\$ -	\$ -
Title II Part A 2021	210520	84 367	107,243	-	-	-	4,582	98,662	94,080	-
Total Title II Part A			235,319	95,747	57,604	2,265	64,451	98,662	94,080	-
Title III LEP - English Proficiency										
Title III LEP 1920	200580	84 365	223,415	67,340	(27,845)	-	(27,845)	-	-	-
Title III LEP 2021	210580	84 365	282,230	-	-	-	77,881	177,185	99,304	-
Total Title III LEP			485,645	67,340	(27,845)	-	50,036	177,185	99,304	-
Title III Part A - Instruction for Immigrant Students - Title III Part A 2021	210570	84 365	67,244	-	-	-	-	36,704	36,704	-
Title IV Part A - SSAE										
Title IV LEP 1920	200750	84 424A	20,603	19,269	19,269	-	19,269	-	-	-
Title IV LEP 2021	210750	84 424A	11,334	-	-	-	-	9,822	9,822	-
Total Title IV LEP			31,937	19,269	19,269	-	19,269	9,822	9,822	-
Adult Education ABE Instruction										
Adult Education ABE Instruction 1920	201130	84 002	137,000	137,000	42,416	-	42,416	-	-	-
Adult Education ABE Instruction 2021	211130	84 002	117,600	-	-	-	63,992	117,600	53,608	-
Total Adult Education			254,600	137,000	42,416	-	106,408	117,600	53,608	-
Education Stabilization Fund Program										
COVID-19 ESSER Formula Fund I	203710	84 425D	103,290	-	-	-	96,879	103,290	6,411	-
COVID-19 ESSER Education Equity Fund I	203720	84 425D	15,439	-	-	-	-	15,439	15,439	-
Total ESSER			118,729	-	-	-	96,879	118,729	21,850	-
Coronavirus Relief Fund - U.S. Department of the Treasury:										
Passed through Oakland County -										
COVID-19 - CRF - Other Programs Received Through Municipalities or State Departments Other than MDE 2021	20-21	21 019	708,575	-	-	-	708,575	708,575	-	-
Passed through Copper Country ISD - COVID-19 - CRF MiConnect/MAISA	20-21	21 019	33,213	-	-	-	33,213	33,213	-	-
Passed through Michigan Department of Education										
COVID-19 11p - CRF School Aid	20-21	21 019	2,349,123	-	-	-	2,349,123	2,349,123	-	-
COVID-19 103(2) - District COVID Costs	20-21	21 019	82,688	-	-	-	82,688	82,688	-	-
Total CRF passed through Michigan Department of Education			2,431,811	-	-	-	2,431,811	2,431,811	-	-
Total Coronavirus Relief Fund			3,173,599	-	-	-	3,173,599	3,173,599	-	-
Total federal awards			\$ 8,791,336	\$ 1,700,586	\$ 358,725	\$ 2,265	\$ 6,045,553	\$ 6,771,373	\$ 1,086,810	\$ -

See notes to schedule of expenditures of federal awards.

Novi Community School District

Reconciliation of Basic Financial Statements Federal Revenue with Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

Revenue from federal sources - As reported on financial statements (includes all funds)	\$ 6,919,738
Federal revenue for which the School District is considered a beneficiary rather than a subrecipient	(146,100)
Other adjustments	<u>(2,265)</u>
Federal expenditures per the schedule of expenditures of federal awards	<u><u>\$ 6,771,373</u></u>

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Novi Community School District (the "School District") under programs of the federal government for the year ended June 30, 2021. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the School District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the School District.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on the same basis of accounting as the basic financial statements. Such expenditures, except for those related to CFDA 21.019, Coronavirus Relief Fund (CRF), are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

CRF does not apply the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, but rather applies the U.S. Department of the Treasury's guidance and frequently asked questions, as codified in the Federal Register.

The pass-through entity identifying numbers are presented where available.

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

Note 3 - Grant Auditor Report

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

Note 4 - Noncash Assistance

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

Novi Community School District

Schedule of Findings and Questioned Costs

Year Ended June 30, 2021

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

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

Federal Awards

Internal control over major programs:

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

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

Unmodified

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

☐ Yes ☒ No

Identification of major programs:

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

21.019	Coronavirus Relief Fund
--------	-------------------------

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

\$750,000

Auditee qualified as low-risk auditee?

☒ Yes ☐ No

Section II - Financial Statement Audit Findings

None

Section III - Federal Program Audit Findings

None



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Novi Community School District

For year ended June 30, 2021



Novi Community School District Summary of Audit Results

2

Financial Statement Audit

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

Federal Awards Audit

- District is in compliance with Federal guidelines
- Major program audited – Coronavirus Relief Funds (CRF)
- District is a Low-Risk Auditee
- No federal audit findings identified during our testing

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





Novi Community School District General Fund – Year End Summary June 30, 2021

3

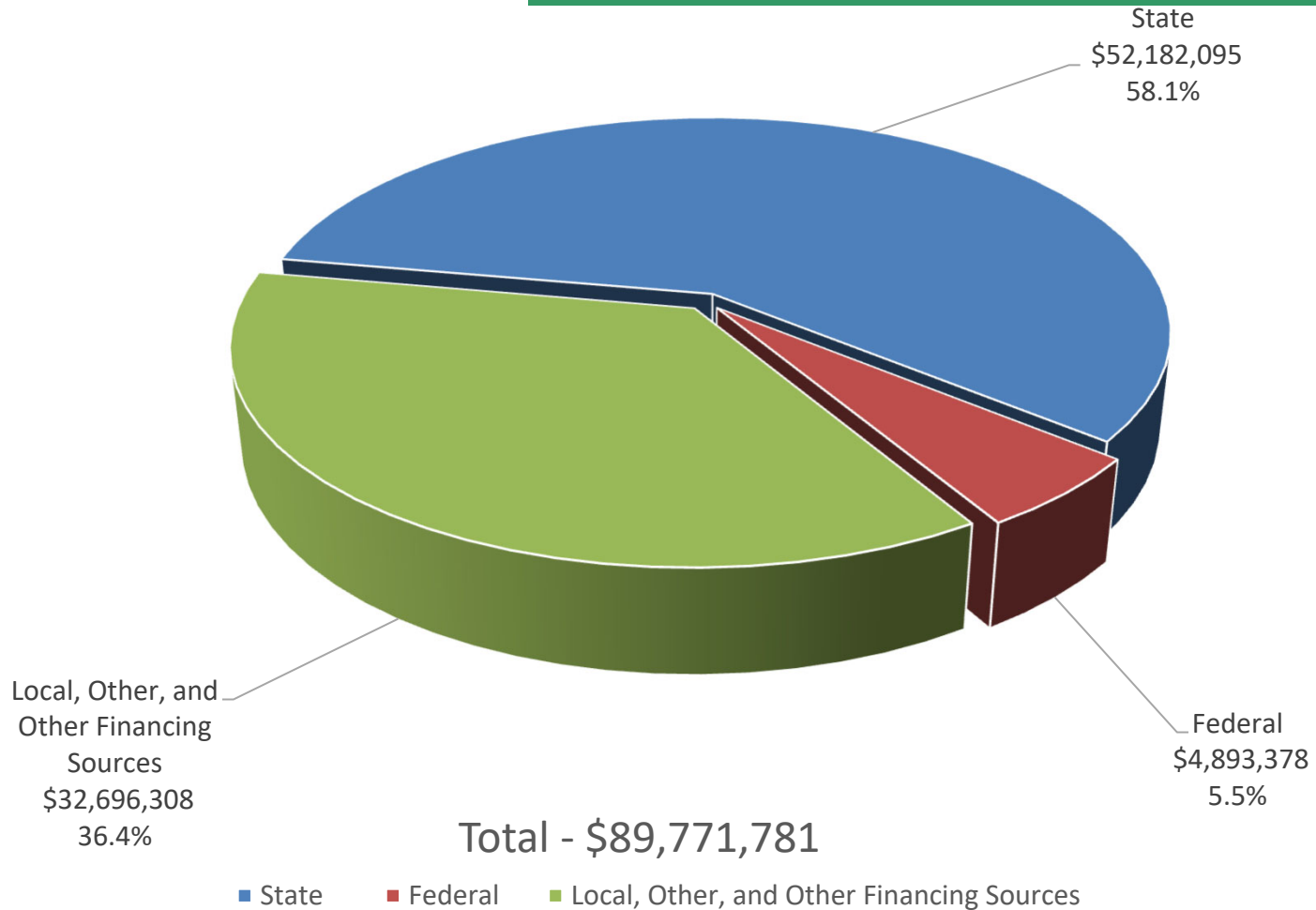
	<u>Final Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>	<u>Variance</u>
Revenue & Other Financing Sources	\$ 83,489,526	\$ 89,771,781	\$ 6,282,255	7.52%
Expenditures	<u>80,524,721</u>	<u>85,178,317</u>	<u>4,653,596</u>	-5.78%
Change in Fund Balance	<u>\$ 2,964,805</u>	<u>\$ 4,593,464</u>	<u>\$ 1,628,659</u>	





Novi Community School District General Fund – Revenue & Other Financing Sources Year Ended June 30, 2021

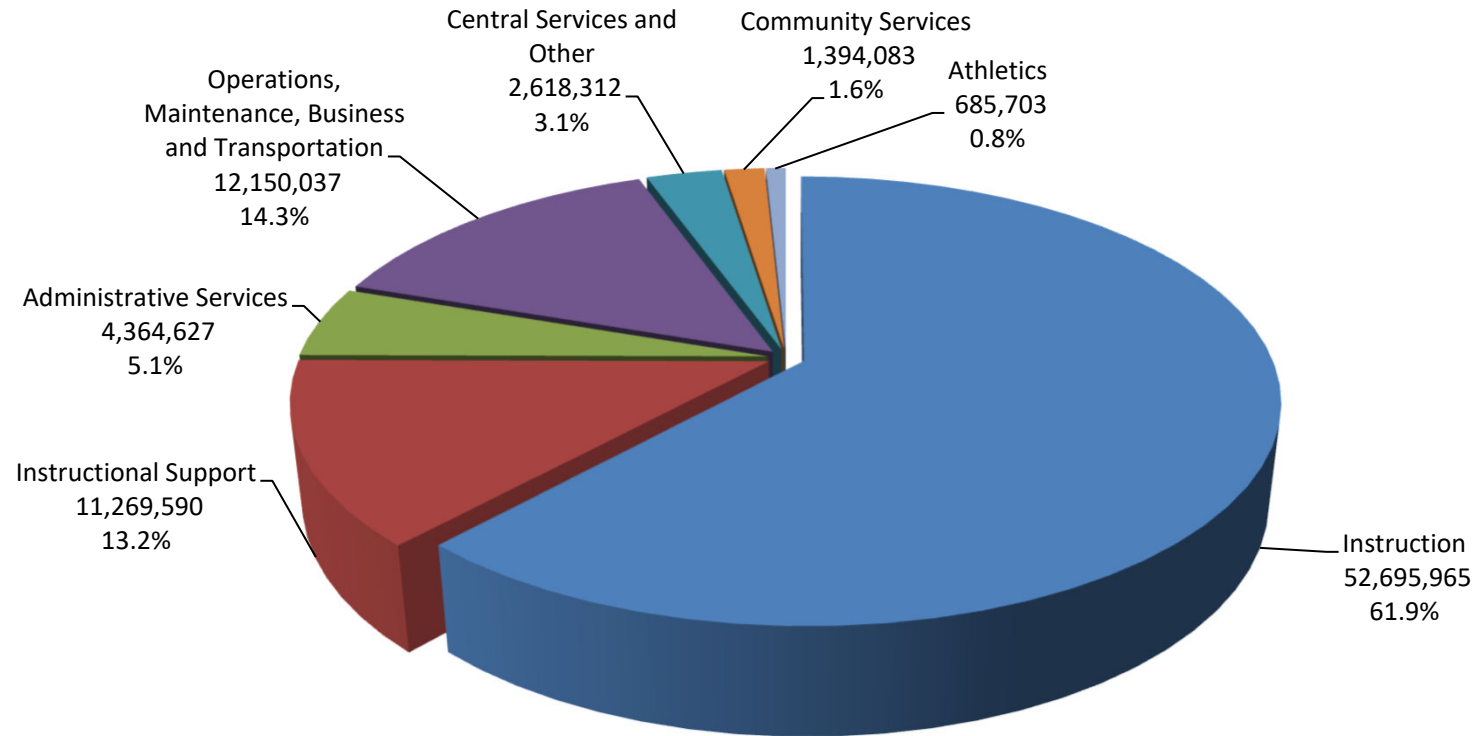
4





Novi Community School District General Fund – Expenditures By Function Year Ended June 30, 2021

5



Total - \$85,178,317

Instruction and Instructional Support represent a total of 75.1% of General Fund expenditures





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

6

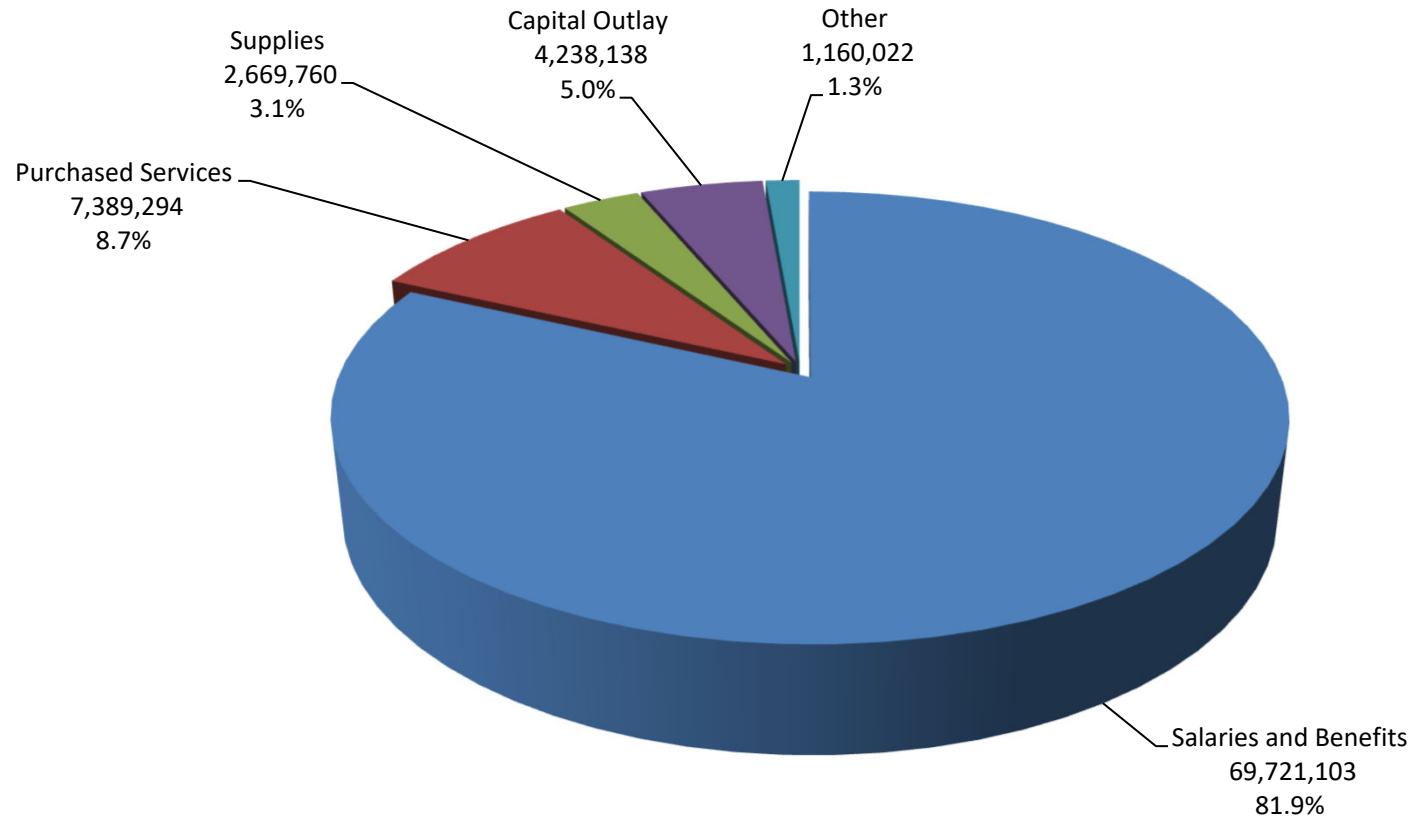
	Oakland County Averages (FY 2019-2020)			
	Novi (FY 2019-2020)	<u>Low</u>	<u>Average</u>	<u>High</u>
Instructional	65.49%	48.50%	61.24%	68.35%
Instructional Support	13.08%	8.91%	12.53%	14.91%
School Administration	5.03%	4.06%	5.45%	7.04%
Operations/maintenance	5.82%	5.71%	7.56%	13.14%
Non-Instructional Support	14.31%	13.74%	17.98%	28.32%





Novi Community School District General Fund – Expenditures By Object Year Ended June 30, 2021

7



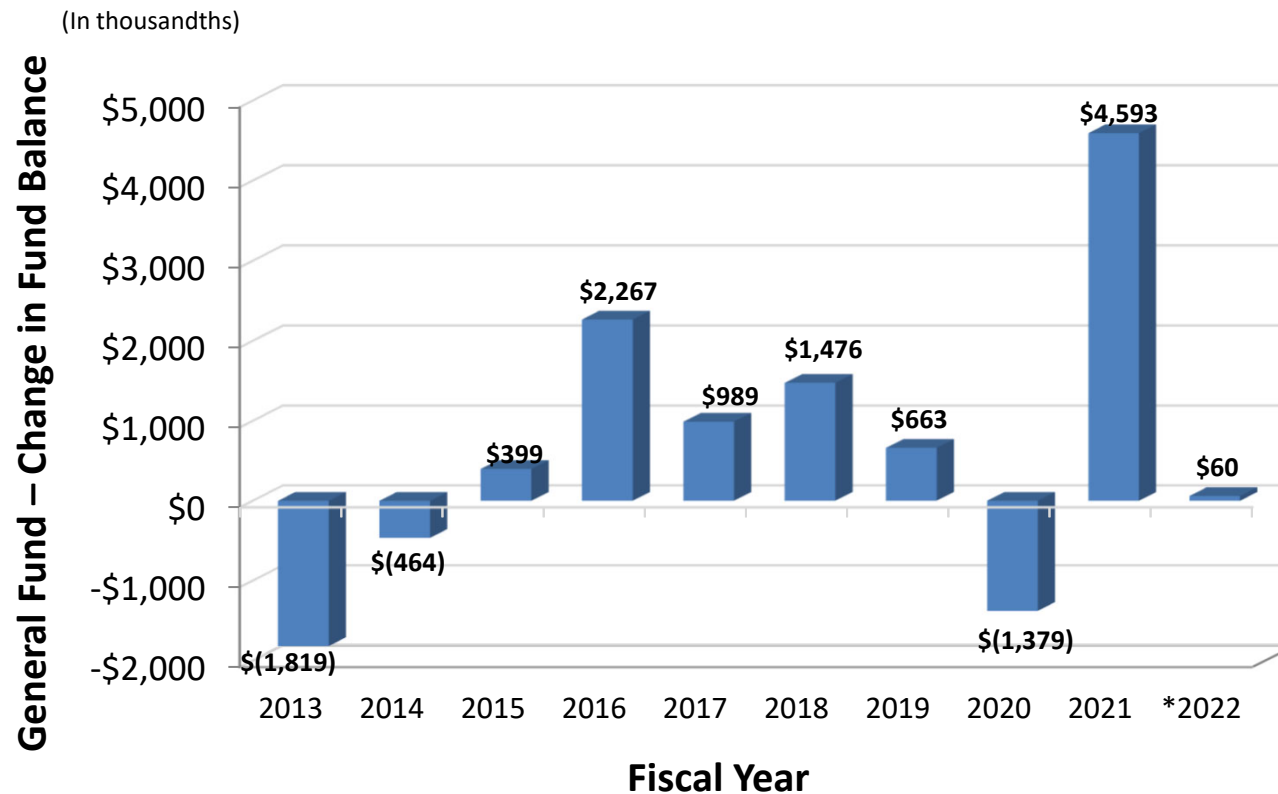
Total - \$85,178,317





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

8



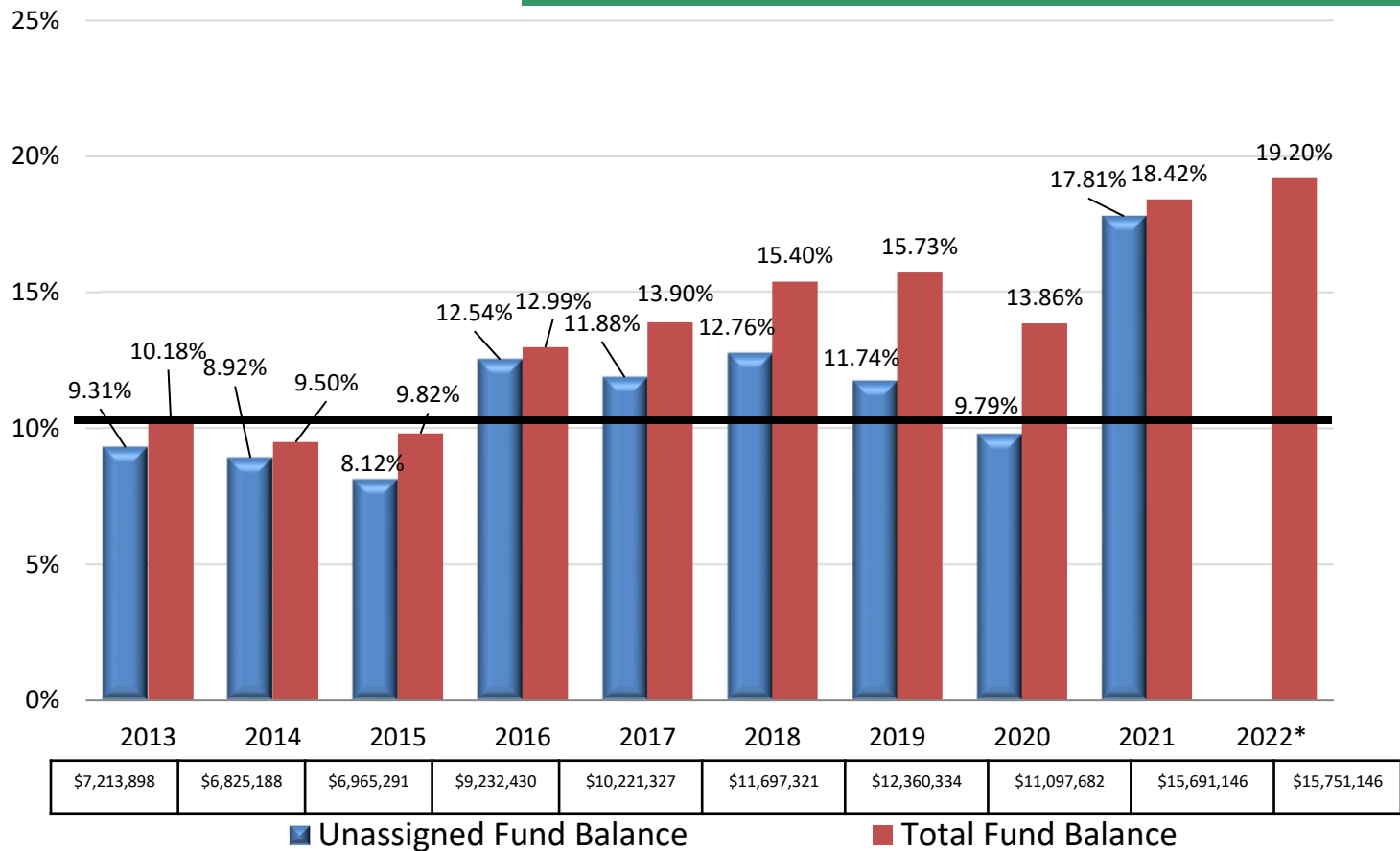
* 2022 projected results as obtained from the original adopted budget for the General Fund





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

9



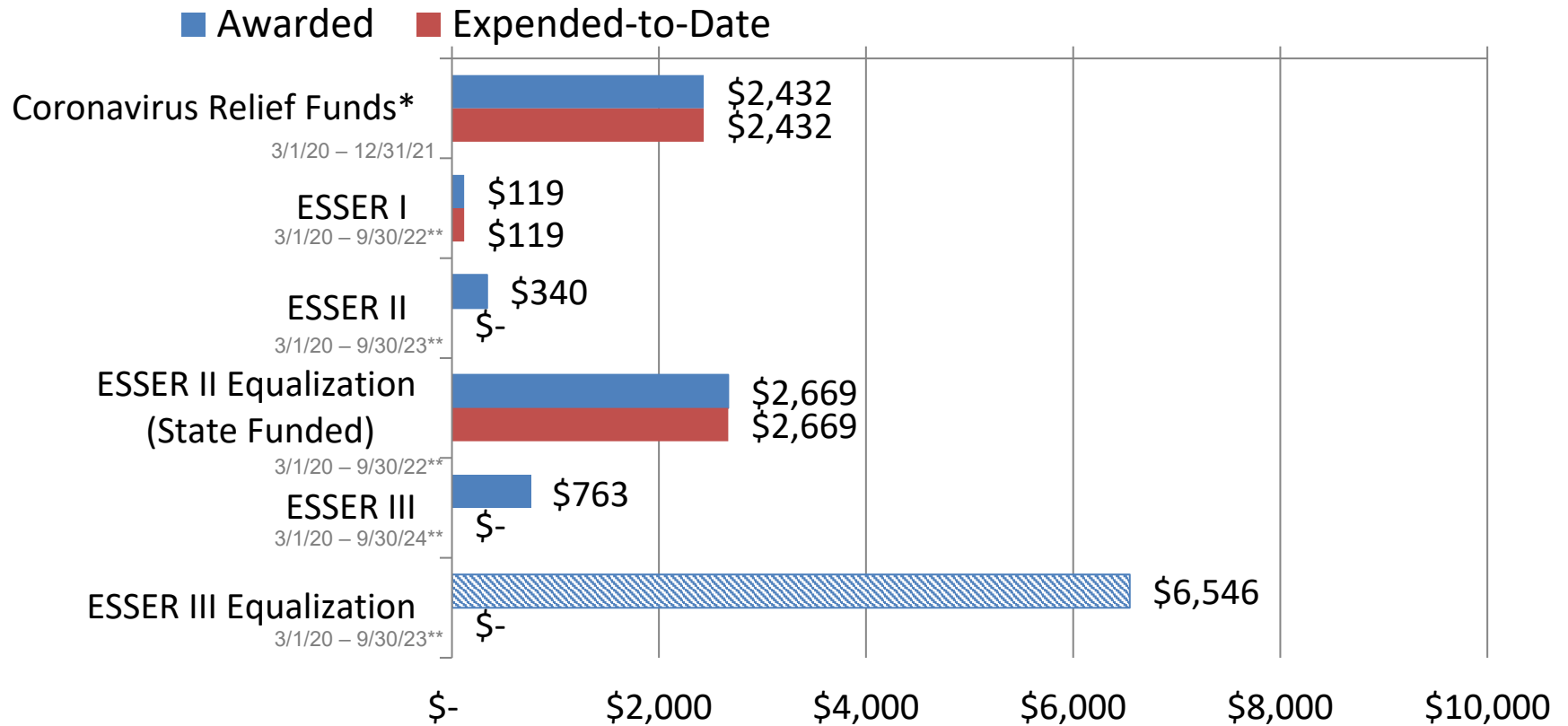
* Projected





Novi Community School District Non-recurring COVID-19 Relief Funding – Awards and Expenditures as of June 30, 2021

10



* Included here also are awards passed through from Oakland County and Copper Country ISD

**End date assumes a 12-month Tydings period; however, actual end date will be communicated by MDE and will likely be prior to the dates noted here





Novi Community School District Other 2021 Highlights

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- During 2021 there was continued investment in buildings and facilities through community support of bond approvals and the sinking fund. Total capital outlay for 2021 was approximately \$17.3 million of which approximately \$13.1 million was spent from the Sinking Fund, 2017 and 2020 Capital Projects Funds for construction, technology, furniture/equipment and other capital outlay expenditures. Without these funds, the General Fund would be responsible for incurring the majority of the expenditures related to these improvements.





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Thank you.

**BOARD OF EDUCATION
NOVI COMMUNITY SCHOOL DISTRICT
NOVI, MICHIGAN
October 28, 2021**

SUPERINTENDENT OF SCHOOLS

TOPIC: Consent Items

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

CONSENT ITEMS

- A. Approval of Minutes
 - a. Regular Meeting Minutes of October 7, 2021
 - b. Regular Meeting Minutes of October 14, 2021
 - c. Closed Session Minutes of October 14, 2021

- B. Approval of Bills
 - a. Report – July 2021
 - b. Check Register for July 2021
 - c. Purchase Card Report for June 1, 2021 through June 30, 2021
 - d. Report – August 2021
 - e. Check Register for August 2021
 - f. Purchase Card Report for July 1, 2021 through July 31, 2021

RECOMMENDATION:

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

**APPROVED AND RECOMMENDED
FOR BOARD ACTION**



Steve Matthews, Superintendent



**Minutes of a Regular Meeting, October 7, 2021
Novi Community School District
Board of Education**

A Regular Meeting of the Board of Trustees of Novi Community School District was held on Thursday, October 7, 2021, beginning at 7:00 PM.

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

Absent: Mrs. Murphy

PLEDGE OF ALLEGIANCE

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

APPROVAL OF THE AGENDA

It was moved by Mr. Cook and supported by Mr. Smith that the Novi Board of Education approve the agenda.

Ayes: 6 Dr. Ruskin, Mr. Smith, Mr. Mena, Mrs. Roney, Mrs. Hood, and Mr. Cook

Nays: 0

MOTION CARRIED

AWARDS RECOGNITIONS PRESENTATIONS

National Merit Semi-Finalists

Novi High School Principal, Nicole Carter, will present the 29 seniors from the Class of 2022 that have been named National Merit Scholarship Program semifinalists. Last spring, 1.5 million high school juniors entered the National Merit Scholarship program by taking a qualifying test (PSAT/National Merit Scholarship Qualifying Test), which serves as the initial screening of program entrants. For 2021, only 16,000 of the students become qualified as Semifinalists. Our 29 seniors are among the highest-scoring entrants in the state of Michigan.

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

Venkatesh Alagappan
Varnika Chandra
Evelyn Cho
Jimmy Dai
Jivesh Dandnaik
Olaf Dsouza
Shaun Garg
Grace Harte
Netra Jayagopal
Ritij Jutur
Lianne Kim
Takuya King

Ankita Kumar
Navya Kumar
Rachel Lee
Anjani Malli Reddi
William Meng
Manvitha Mogalayapalli
Ruheen Qadeer
Sreenidhi Saripalli
Rishith Seelam
Noori Shankar
Jayashree Sundaram
Anita Tan

Julia Tauro
Abhishek Vangipuram
Aimee Wu

Melissa Yu
Eric Zhang

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

There was a brief break at 7:10 PM. The Board reconvened at 7:15 PM.

COMMENTS FROM THE AUDIENCE RELATED TO AGENDA ITEMS

There were no comments from the audience related to agenda items.

CONSENT AGENDA ITEMS

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

CONSENT ITEMS

- A. Approval of Minutes
 - a. Regular Meeting Minutes of September 23, 2021
- B. Approval of Field Trips
 - a. Fall 2021 MHSAA Overnight Field Trips

It was moved by Mrs. Hood and supported by Mr. Mena that the Novi Community Schools Board of Education approve the Consent Item(s) as presented.

Ayes: 6 Dr. Ruskin, Mr. Smith, Mr. Mena, Mrs. Roney, Mrs. Hood, and Mr. Cook

Nays: 0

MOTION CARRIED

ACTION ITEMS

Personnel Report

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

A. New Hires

<u>Name</u>	<u>Bldg.</u>	<u>Assignment</u>	<u>Reason</u>	<u>Rate</u>	<u>Effective</u>
Philka, Rachel	NW	Media Specialist	New Hire	BA+15	TBD

A. Retirements and Resignations

<u>Name</u>	<u>Bldg.</u>	<u>Assignment</u>	<u>Reason</u>	<u>Effective</u>
Bedford, Julie	DF	Principal	Retirement	10-29-21

B. Leaves of Absence

<u>Name</u>	<u>Bldg.</u>	<u>Assignment</u>	<u>Reason</u>	<u>Effective</u>
Capatina, Natalie	PV	2 nd Grade Teacher	LOA #1-Personal	10-13-21

to 06-30-22

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

Ayes: 6 Dr. Ruskin, Mr. Smith, Mr. Mena, Mrs. Roney, Mrs. Hood, and Mr. Cook

Nays: 0

MOTION CARRIED

MICIP

The MICIP is a pathway for districts to improve student outcomes by assessing whole child needs to develop plans and coordinate funding.

At the August 12, 2021 Board meeting, Dr. RJ Webber, Assistant Superintendent, presented the Michigan Integrated Continuous Improvement Process (MICIP), formerly the District Improvement Plan (DIP) to the Board for information and discussion.

It was moved by Mrs. Hood and supported by Mrs. Roney that the Novi Community School District Board of Education approve the Michigan Integrated Continuous Improvement Process (MICIP) as presented.

Ayes: 5 Dr. Ruskin, Mr. Smith, Mr. Mena, Mrs. Roney, and Mrs. Hood

Nays: 1 Mr. Cook

MOTION CARRIED

COMMENTS FROM THE AUDIENCE

There were 13 comments from the audience this evening. Five (5) were regarding our excellence in education and support for administrators, staff, and the Board. Two (2) were regarding past meetings and the civility in our community. Three (3) were regarding our curriculum. Two (2) were regarding diversity, equity, and inclusion and one (1) was regarding transparency.

SUPERINTENDENT'S REPORT

Dr. Steve Matthews, Superintendent of Schools, reported that today he was in a sixth grade classroom taught by Steve Ernster, at Novi Meadows. He stated that they were talking about coding and each student had a mini robot. Dr. Matthews said there were talking about how to use coding to help the robot move and use coding to work the remote control. He mentioned that later on today, he spoke with an administrator regarding her first grade teacher who was working with a collaborative group of first grade teachers to help he improve her craft. Dr. Matthews reported that she was focused on celebrating that her teacher was so deeply invested in trying to get better.

He stated that we need to continue to share those stories with our community. Dr. Matthews said that the perception that we are trying to hide our intentions caused him to reflect on how we can get better as a district. He mentioned that our intent is to find ways to do that and to work collaboratively with the Board of Education, our parent community, our teachers, and our staff so we continue to improve our District.

Dr. Matthews reported that his responsibility as he sees it, or at least part of his responsibility in the district, is to promote the good that happens in public education and that includes the good that happens in the Novi Community School District. He stated that over the past week, there has been a lot of community conversation within and about our District.

Dr. Matthews said that from his perspective, here is what our District stands for, it is written in our vision statement; a statement whose intent is to cast before us, all of us, a vision of what we can become. He stated that our vision statement reads that our vision is students who are passionate, empowered, and prepared for their world and their future.

Dr. Matthews mentioned that new offices are being built at the high school, on both the east and west side of the atrium. He reported that outside of those offices will be concrete benches and on these benches will be etched the words, passionate, empowered, and prepared.

Dr. Matthews stated that what our District has said (through a planning process that included our community members, parents, students, and staff) is that our vision is students who develop the passion to be successful, the passion to care for others, the passion to care for our world. He said that we develop students who are empowered, who believe that they have the ability to make a difference in the world that they live in now, and the world that they are inheriting, by preparing them with the skills that they need to move forward.

Dr. Matthews reported that tonight we saw a representative sample of our students who are passionate, empowered, and prepared. He stated that those 29 National Merit Semi-Finalists are also the student body president, officers in HOSA, officers in DECA, they play in the marching band, participate in our theater program, sing in the choir, and play in the orchestra. Dr. Matthews said that those are the students that our District builds and it builds them because we have parents who care deeply. He mentioned that we have staff who have the skills needed to work with those students and administrators who provide the leadership necessary.

Dr. Matthews reported that as we move forward, we need to continue to remember that our responsibility is to talk with and work with each other. He stated that as we do, we will continue to pay attention to the emotional health of our students, and continue to analyze if certain groups of students are over represented and disciplined. Dr. Matthews said that we will provide time and space for students if they become angry or upset and continues to bring in others to help us understand the world from different perspectives. He mentioned that those people will help make us uncomfortable at times.

Dr. Matthews reported that we have done good work here in the Novi Community School District. He stated that he was in his 11th year in the District. Dr. Matthews said that our test scores are strong, our extracurricular programs are strong, our commitment to all students is strong. He mentioned that he was walking through the high school the other day and a student, with the biggest afro he had ever seen, walked out of a classroom.

Dr. Matthews reported that the student looked at him and said, “dude.” Dr. Matthews replied, “that’s Dr. Dude,” and the student smiled. He stated that they had an interesting conversation as they walked down the hall and the Dr. Matthews asked him what he was doing. He said the

student was able to explain to him, in great detail, what he was doing in the class. Dr. Matthews mentioned that all of our students are important, whether they believe what he believes, whether they look like he looks, whether they love the people he loves, they are important.

Dr. Matthews reported that our responsibility is to find ways to meet the needs of every one of those students. He stated that we need to get better at what we do and we will, we have, and we will continue to do that. Dr. Matthews asked, “are we perfect?” We are not. He asked, “do we make mistakes?” We do, but we support the students and families in our District because he believes that we have a strong desire to ensure that all feel welcome and all believe they are important, and all of them develop the skills and knowledge and attitudes that they need to be successful in the world.

Dr. Matthews said that we want our students to feel passionate, empowered, and prepared for their world and their future, so together we will continue to work with each other. He mentioned that we will continue to listen to one another; we will continue to disagree at times, but we will find our way through together.

Dr. Matthews reported that we have done that for the 11 years he has been in this District and he anticipates that we will be able to continue doing this for many more years. He stated that there are times when we will be very angry with one another, but he has great confidence that we know deep down inside our hearts that we can find our way and that is what we stand for. Dr. Matthews said that he is proud of the work that we have done and will continue to do for the students and families in our District.

On another note, he mentioned that our Novi High School Marching Band Fanfare is this weekend and starts on Saturday, around 4:30 PM. Dr. Matthews reported that there are 14 bands coming to Novi High school. He stated that the Novi band will perform shortly after 8:00 PM, on Saturday. Dr. Matthews said that he believes admission is eight dollars and will benefit the Novi Band Boosters and all of the support they provide the students in our school.

Dr. Matthews mentioned that he held his first Coffee with the Superintendent on Wednesday and Ms. Roney was there to help guide him through some of the discussion. He reported that they had interesting discussions on a whole variety of topics. Dr. Matthews stated that it caused him to think through and think about how we can get more information on some of the things that are important to parents who are there. He said the next coffee will be in November and he invited parents to come and participate.

ADMINISTRATIVE REPORTS

Mr. Greg McIntyre, Assistant Superintendent of Business and Operations, reported that there was a credit coming back to us. He stated that credit was \$22,900. Mr. McIntyre said that we have a potential four new hires that will pass through our screening that will help alleviate some of the shortages in transportation.

Dr. Gary Kinzer, Assistant Superintendent of Human Resources, recognized Julie Bedford and her retirement. He stated that it has been his pleasure to work closely with Dr. Bedford. He wished her the best as she moves on and thanked her for her contribution to the District.

Dr. Kinzer reported that he, Dr. Matthews, Dr. Webber, Mr. McIntyre, and Mr. Sipple visited Novi Woods, Novi Meadows, Parkview, and maintenance to recognize employees for their years of service. He stated this is something they normally do at the beginning of the school year and they were not able to do this again this year. Dr. Kinzer said that it was terrific to be able to present veteran teachers in our District with recognition and the most enjoyable visit was to Mr. Kendrick's classroom, at Novi Woods. He mentioned that it brought back memories of going into a kindergarten classroom, getting those students all wound up, and then leaving. Dr. Kinzer mentioned that Mr. Kendrick is a fantastic teacher.

Dr. Kinzer reported that they will be traveling to additional buildings in the District next week to recognize not just teachers, but employees of the District for their years of service.

Dr. RJ Webber, Assistant Superintendent for Academic Services, reported that one of the amazing pieces of our community is the brand. He stated that is the Novi Community School District that has been built over the course of 50 years from people before us, from Board members, teachers, families, and parents. Dr. Webber said that brand is something that is precious in so many ways. He mentioned a brand that is known, fortunately, throughout the state and in the country.

Dr. Webber reported that when we see our students where they go to school and the opportunities that they have, people have worked very hard to build that brand. He stated that as such he thinks it is important that we continue to be advocates and allies for those people who contribute to that brand and to make sure the brand of the Novi Community School District stays where it is.

Dr. Webber said he believes that is an obligation that we have, and part of that piece is to do a little storytelling. He mentioned that he had the good fortune to go to the ROAR Center. Dr. Webber reported that to the Board of Education and Dr. Matthews' vision a year ago, when they first thought about purchasing Walsh College. He stated that they went through the process and yesterday he saw something very few people can see.

Dr. Webber said that hopefully some folks will appreciate the transparency. He reported that this was a shining example of what public schools can be in communities and the students they serve. Dr. Webber stated that our Novi Adult Transition Center, he believes that we are the only state in the country that services youngsters until they are 26 years of age. He said these are students with deep needs and we have 14 students at our Novi Adult Transition Center that is housed at the ROAR Center in a beautiful space. Dr. Webber mentioned that there is an apartment set-up to teach life skills to these youngsters, who get picked up by the bus and are taken to job settings to learn what it is like to be and to live in this world. He reported that he saw teachers that teach them.

Dr. Webber stated that it is amazing, the Novi Virtual is housed there and in his wildest dreams he could have never thought that there would be 375 kids on count day in a virtual school who are doing things under the leadership of Principal Pohlonski and our virtual teachers. He said they are delivering art supplies, science supplies, having parents and kids meet up at the ROAR Center, meet up at Stewart's Ice Cream to build connections and community because those 375 students needed something different and we are providing that.

Dr. Webber mentioned that we have over 50 languages spoken in the homes of our District and we are providing adult ESL for our English Language Learners. He reported that Novi is the place that attracts diverse population. Dr. Webber stated that families move here and utilize our school to learn English, so they can function and thrive in our community.

Dr. Webber shared the final bit of the story, which he mentioned is harder for him to tell, and that is Career Prep. He said that we have 46 students there who live on the margins where traditional school does not work for them. Dr. Webber mentioned that in the 12 years that he has been in the District, surrounding districts have been shutting down their adult ed and alternative ed programs, one after another. He reported that we had 18 students in there a number of years ago and now we have 46.

Dr. Webber stated that yesterday he walked into a room and there was a circle of students in that room. He said he could tell and felt something was going on in that room, there was an energy to it. Dr. Webber mentioned that they were having a conversation about what it is like to just make it through the today. He reported that these were students who were struggling; these were students whose doors had been shut in their face time and time again.

Dr. Webber said that these were students the Novi Community School District, a public community school district with a heck of a brand, that deserves to be defended from things that may not be true at all because that brand is what has enabled us to do things like purchase the ROAR Center and be there for those kids yesterday. He mentioned that the person who was facilitating the group was a former middle school principal in Livingston County that Dr. Webber had worked with a long time ago.

Dr. Webber reported that the principal said he had not seen Dr. Webber in forever and said that room was all about getting these students through yesterday, one day at a time, and helping them. Dr. Webber stated that he cannot help but to think the life of his own family would have turned out far differently had they grown up in a place that had community school that were strong and had a place for them to learn and this is something that people cannot always see.

Dr. Webber said that we talk about how beautiful our elementary schools, our high school, and middle school are, but there are programs that occur in this District that do not occur in public institutions elsewhere. He mentioned that this is because our school board, the people before us, have built a brand that has allowed us to leverage that brand, to be financially solvent, to have a vision, and to take care of each other regardless of what we look like or where we are from.

Dr. Webber reported that yesterday he left the ROAR Center, and after the week that he had, became emotional because of the stuff going back and forth. He stated that what he saw and experienced in his heart was the fact that what we do here as a community is something to be proud of. Dr. Webber said that he hopes we can all go away tonight thinking and realizing that just maybe we have more in common than we realize. He mentioned, at the very least to be proud that there are people out there in this world who made it through yesterday because of the work that we do here.

BOARD COMMUNICATION

Mr. Smith, Board Trustee, reported that the Board members all have building assignments, but he tries to visit other schools. He stated that he visited the Early Education. Mr. Smith said that everyone knows Jason Smith, Executive Director for the NEF. He mentioned that his wife, Andrea Smith, and he are co-chairs for Novi Youth Assistance (NYS).

Mr. Smith reported that he had to stop by there and talked to Ann Hansen about some things that we are doing for NYA, specifically the holiday gift giving. He stated that while they were there, Ann had an opportunity to introduce him to a couple of new teachers. Mr. Smith said that probably five (5) years ago, they really did not recognize the new teachers in that building because they were not in the union. He mentioned that he was talking to Ann and a really talented educator who worked part-time in preschool, but really needed full time.

Mr. Smith reported that, with Dr. Kinzer's help, she was able to get another part-time teaching position at Orchard Hills. He stated that this teacher works with students on a one-to-one basis providing coaching and special education. Mr. Smith said that these are the little things that the Board knows is going on, but is an example of Gary working with building administrators to find qualified candidates and figuring out how to make it work. He mentioned that it is a win, win. Mr. Smith expressed his gratitude to Dr. Kinzer for doing the work that nobody knows about, that is so meaningful for our district.

Mr. Smith reported that his second visit was to Village Oaks. He stated that the teachers were talking about their theme for Halloween and it is going to be construction. Mr. Smith said that he walked through the back to get to the gym and the garden is right there. He mentioned that the NEF provided funds, with the help of Bosch, for this garden and it is massive and full.

Mr. Smith reported that Dr. Ofili does a phenomenal job. He stated that his staff meeting was action-packed. Mr. Smith said he had the chance to speak with a few people and told them if there is anything you need, reach out. He mentioned that the teacher reached out within 30 minutes and asked if they could have snacks and within 30 minutes the teacher had 50-60 bucks.

Mr. Smith reported that he went to the ROAR Center on count day and they had a mission barbeque that was really good. He stated that there was a large group of ESL people standing out there, similar in appearance, and he asked, "what are they doing?" Mr. Smith said he was told they are practicing talking. He mentioned that the NATC, Career Prep, and Novi Virtual are there. Mr. Smith reported Emily is doing a great job over there and that he loves the ROAR Center. He stated that everyone should get out there.

Mr. Smith said he is working with Principal Carter in the Mental Health Alliance Group, at the high school. He mentioned that if you have a student or a family member who is interested, on Tuesday there will be a couple of private showings of the movie, Dear Evan Hansen. Mr. Smith reported that it would be important that kids have the opportunity to see it in a safe place, with like-minded people. He stated that it is a very powerful film.

Mr. Smith apologized because he did not know how to bring up the subject of masks, but he hates them. He stated that he saw the verbiage that Dr. Matthews put out based on the advice of our

attorney and he does not want to jeopardize our protection, but can he have a conference call with the attorney and ask a couple of questions? Mr. Smith said that he just wants to understand why Oakland County is still imposing masks on our kids, making them sick, and their social and emotional development is being harmed. He mentioned let the kids building their antibodies, smile, laugh, and see each other.

Mr. Mena, Board Secretary, reported that he, too, would like a dialogue with Tim Gardner, who is his go-to person whenever he needs and opinion. He stated that he has always been fair, to the point, and easy to understand. Mr. Mena said that he would like him to educate us on this confusing process that we clearly do not understand. Mr. Mena mentioned that there seems to be a lot of confusion created by the state in signing the new budget and it would be nice to have a dialogue with him.

Mr. Mena reported that a lot of stuff has happened in the last couple of week that has been great in this district. He stated that he attended the Pep Rally last Friday afternoon. Mr. Mena said the homecoming at night was just a great event, and what was cool was there were so many people, so many students that were involved. He mentioned that you might think it was just football, but there was so much happening with the band, pom, the cheer team, great parade, and all of the homecoming festivities, then the football game that ended with a win.

Mr. Mena reported that he attended a few cross-country events yesterday and had the opportunity to stop by the middle school football game, and finished the night by attending the theater stage booster meeting. He stated that Mr. Smith likes to visit a lot of different buildings and he likes to go make the rounds on booster meetings. Mr. Mena said that what is cool is that everybody on this Board has a different interest and they can split themselves up to have representation at these meetings.

He mentioned that he really did not have much to say about the political meeting and the former teacher that spoke. Mr. Mena reported that originally, he was not planning on going, but was invited to a team dinner that the football team was having. He stated that they had a real nice nighttime practice and it was going to be a cool event, but folks were reaching out to get information, so he was compelled to go.

Mr. Mena said that he did not want people to think that because he attended or goes somewhere that he automatically hates teachers. He stated that he loves our teachers and has said that for a number of years. Mr. Mena mentioned that he is around the property in the District as much as anyone and he talks to just about anybody in the District, whether it is a parent, student, or teacher. He reported that we have conversation where they do not always agree, but this notion that we cannot go and get information or if we do that somehow it means something nefarious, is something that he wishes we could get over. Mr. Mena stated that he will meet with Dr. Matthews, at some point, to address some issues shared with him by parents over the past months.

Mr. Mena said that he has never been prouder, as a Board member, after listening to the audience comments tonight. He mentioned that he could not have said anything better that what the members of the community had to say and he understands there is a lot of frustration and perceptions that he has certain viewpoints about certain issues and that is fine, but he hopes that

this divide we have we will be able to discuss it and work together as a team, as a group, to get to the root cause of it and resolve these things, so that everybody has an understanding of what it is that we are trying to accomplish in the District. Mr. Mena stated that we will see if we can come to an agreement on the best way to get there without alienating anyone along the way.

Mrs. Hood, Board Treasurer, reported that she had attended the dedication of the Novi Woods Hammock Garden, last Friday. She stated it is a wonderful place for kids to read and contemplate and thanked all who contributed. Mrs. Hood said that it was the brainchild of Mrs. Steinberger, but supported by the Novi Educational Foundation. She mentioned that DTE had their big trucks there and the kids loved it.

Mrs. Hood reported that the Novi Woods PTO and DTE had several executives, several managers there and they said they were initiating helping other schools around southeastern Michigan to create their own hammock gardens.

She stated that a celebration is in order as our state representative, Kelly Breen, secured a four hundred thousand dollar grant for the NEF, to support our outdoor learning. Mrs. Hood said that is an example of a representative listening to her constituents and advocating for the children of Novi. She mentioned that she knows there is a lot more to come and more planning.

Mrs. Hood reported that homecoming was fun to see. She stated that she did not go into the stands; the sea of humanity in the stands was crazy with all the little kids running back and forth. She stated it was a really nice evening. Mrs. Hood said there was fanfare on Saturday and some of the people were complaining about the steep entrance fee. She explained that the boosters have to pay all of the expenses, the judges, the transport of everything.

Mrs. Hood reported that, this week, a few people have asked whether she was surprised by the events described in the blog post. She stated that she would say not really and that she did not attend the presentation so she cannot confirm what happened there; however, over the summer, she googled this former teacher and her presentation is out there.

Mrs. Hood said that in the spirit of seeking to understand, she watched the video of her reading her bullet points of school outrage, at a church in Northville. She commented that, as a Board member, the teacher repeatedly cited the Christian gospel, her conservative Christian values, biblical morality, the United States Constitution, and the claim that the United States was founded on Christianity.

Mrs. Hood mentioned that no one has apparently told the teacher that the constitution has 4,500 words and not one of them is god, Jesus, Christianity, or bible and that is just so basic that it hurt her feelings when she heard the teacher say that. She said that overall, she found the teacher's commentary ridiculous and obviously so many parts of it were not true, knowing what she knew about Novi Schools.

Mrs. Hood stated that the effects of the teacher's speech are harmful to our schools because people believe her. She said in the July video, after the teacher established herself as a practitioner of conservative Christian values, the teacher proceeded to tell her audience the ways

she worked to undermine our District's diversity, equity, and inclusion efforts and bullied or was disrespectful towards our kids, our kids, these Novi kids. Mrs. Hood mentioned that she is a former Novi teacher and this is not like a Grand Ledge teacher, souring the state, giving this presentation; she is a former Novi teacher.

Mrs. Hood reported that the former teacher was talking about our kids, our LGBTQ kids, our African-American kids, our Transgender kids, our confused or unsure kids, our Muslim kids, our kids who expressed concern about the climate change. She stated that the teacher mocked them and when she was finished, what Mrs. Hood felt was the teacher's shameful narrative, the audience applauded, and Mrs. Hood found that alarming.

Mrs. Hood said, pardon my indignation on this, but this topic has never been on our agenda and so we have never talked about it, but just after Mr. Ascher's post, she felt compelled to respond in some way. She reported that she did not think this was about politics. Mrs. Hood stated that this is not about some former teacher who is on her 15 minutes of fame tour.

She said this is about the children who attend Novi Community School and our commitment and obligation to care for them, all of them. Mrs. Hood mentioned and speaking of gospels, someone was channeling this earlier, it is up to us to provide extra care to the one out of a hundred who on any given time needs it. She reported that as parents or grandparents could probably relate, you know when one of your kids comes into the house or calls you and they are upset or crying, whether they are 4 or 24, every parents first response is, "oh my gosh, honey, what is wrong? How can I help you?"

Mrs. Hood stated that one of her favorite people in the world was Mr. Rogers and when he was a kid and was scared by something, his mom would tell him to look for the helpers. She said that our schools are filled with helpers including our kids. Mrs. Hood mentioned that she thinks often kids are sometimes the adults in the room, so we need to do a better job of listening to our kids, all of our kids.

She stated that she does not believe that this is about politics. Mrs. Hood reported that it is about whether we, as a community public school district, are committed to fulfilling our vision and goals, especially goal number three, which is to foster a district-wide culture of unity and well-being. She said that is one of our goals that we set, how many years ago? Mrs. Hood mentioned that the whole community took part and that is one of our goals. She reported that we can do that by helping and respecting every one of our students where they are.

Mrs. Roney, Board Trustee, reported that she, too, was at that meeting and is just appalled by what has come out of it. She stated that she and Willy have been vilified because they attended. Mrs. Roney said that she went there, the same as RJ, Mr. Ascher, and the rest of the group in the back of the room, to see what the teacher was saying. She mentioned that she was unaware that the teacher had videos out on Google.

Mrs. Roney reported that she has busier things to do than sit and look at Google, so she went to see what this lady had to say. She stated that what the teacher was saying, Mrs. Roney thought that does not bold well with her and she wanted to learn. Mrs. Roney said that she is going call

dirty, hateful all because she wanted to learn and hopefully come back to say this lady is saying stuff that some of it is wrong and some is true because we have talked about it at Board meetings.

Mrs. Roney reported that there has been so much thrown around about her and Willy, that she was ready to resign. She stated that is how upset she was about it. Mrs. Roney said that nobody has a great school system, but being personally attacked by it, is not worth it.

Mr. Cook, Board Vice-President, reported that he saw in Mary Ann's not that the band boosters need help with concession, during fanfare. He stated that he had the chance to get to the Pep Rally. Mr. Cook said that any high school football game, you will find more volunteers behind the scenes that you will find football players in the field. He mentioned that it is a community event and the community really puts forward to it.

Mr. Cook reported that it was amazing, the energy coming out of the stands. He stated there were a few years where it lacked luster in the stands, but now, the last few games, we have noticed that the energy has really increased.

Mr. Cook said that he had the chance to talk with Mr. Baker and he shared a story with Mr. Cook about a couple of students at the middle school who had a little bad luck. Mr. Cook mentioned that Mr. Baker told the story because of what one of the students did. He reported that the students were name-calling a little bit, shoving and things did not get resolved, but one of the students went to Mr. Baker and said, "I did wrong. I think I did wrong. I need your help to make things right."

Mr. Cook stated that Mr. Baker did help that student and he knows back when he was a kid, if he would have gone to the principal and said he did wrong, the principal would have probably suspended him. He said that is not how things are done because our teachers, our administrators, our principals all support our kids. Mr. Cook mentioned that they are not afraid to go to them and say, I did wrong please help me.

Mr. Cook reported that he, like Mr. Mean, got a chance to attend the middle school football game. He stated that that there were two (2) middle school teams; a club team and the middle school team. Mr. Cook said it was nice to see about half of the club team supporting the middle school team and cheering them on, calling for the players to do well. He mentioned that is more of a community, too. Mr. Cook reported that they were not competing against each other; they were not saying you are no good, but they were supporting them. He stated that the coaches, at the club team, actually pointed that out because one of their players was their son and they noticed it.

Mr. Cook said that he has also been to a few soccer games and the parents are so thankful we did a second JV team this year, giving more kids the opportunity to play. He mentioned that the parents love it, the kids love it.

Mr. Cook reported that Tuesday night, they had three (3) games on that field and the way the maintenance crew maintain that field. He stated that you could not go to any other school, playing on the grass, and have three (3) consecutive games and have the field hold up like ours

does. Mr. Cook said that our maintenance crews does a top-notch job on the field and the parents appreciate it. He mentioned the players surely appreciate it.

Dr. Ruskin, Board President, reported that you can see there is a lot of emotion here in our community. She stated that a lot has happened over the last couple of weeks. Dr. Ruskin said we went from the highs of having an amazing homecoming for these kids. She mentioned that they got to be together at a football game, in a parade, and a Pep Rally. Dr. Ruskin reported they watched their teachers do the staff/student dance and have the cheerleaders, pom girls get with different teams and do routines, football players play amazing games.

She stated that we went from that to some broken hearts, some tears, and some feelings of divide. Dr. Ruskin said people have asked her, will you please say this about this Board member, will you do this, or will you speak for the Board? She mentioned that if you know her as a leader, she will not do that. Dr. Ruskin reported that she does not make assumptions of why Board members go places and do things until she sits and talks to them.

Dr. Ruskin stated that we heard tonight, why people attend different events throughout the community, whether it be right or wrong. She said that we have a former employee who she will not say anything about what was said at her meetings, but there are rabbit holes that have been produced and people have gone down them and found pain and agony and a place where our brand is just not feeling good. Dr. Ruskin reported that somebody here asked for transparency tonight and you got it. She stated that she was sure it was more that everyone wanted.

Dr. Ruskin said that she gets to hear all these things, but also gets to hear the good and a couple of weeks ago, we had a committee meeting and had some parents who were concerned about things. She mentioned that they brought those forward and she watched content area leaders, a teacher, a parent who, respectfully, found her way for what she needed for her kiddo and it ended in a result that the student, however their needs looked and whether we agree or disagree that is how our curriculum should look, that they were given what they needed as a student while keeping what other students need.

Dr. Ruskin reported that is just one example of what is happening behind the scenes. She asked, are we perfect? We certainly are not, but she sees parents in the room, who are arguing for something that they should be and asking for transparency and wanting to work with the Board and be parents of this community who are also, on the other hand, supporting sports teams and putting themselves out there and spending hours in their day to make sure that the kids maybe do not see everything that is going on behind the scenes.

Dr. Ruskin stated that we will continue to work together and heal and be transparent. She said please keep coming and asking the really hard question, whether you think people in the audience agree with you or disagree with you. Dr. Ruskin mentioned that that is the only way we are going to continue to heal and move forward as a community.

Dr. Ruskin stated do not let one particular person, whether we agree with that person or not, direct our narrative because in this room is our narrative and that is where we need to go and focus on our kids and not lose our way. She said that she appreciates that we know Board members come

to her whether they think she will agree with them or not, just to bounce ideas off of her, just to be transparent and have a conversation. Dr. Ruskin mentioned that you know it is okay; they did nothing wrong, even if her viewpoint might be different. She stated that we are all here to learn and the only way we are going to do better for our kids and being open to our viewpoint and to others; this is the first step and was a great meeting.

ADJOURNMENT

It was moved by Mr. Cook and supported by Mr. Smith that the Novi Board of Education Regular Board meeting be adjourned.

Ayes: 6 Dr. Ruskin, Mr. Smith, Mr. Mena, Mrs. Roney, Mrs. Hood,
and Mr. Cook

Nays: 0

MOTION CARRIED

The meeting adjourned at 9:31 p.m. The next regular meeting of the Board is scheduled for October 14, 2021 at 7:00 p.m., at the Educational Services Building.

Willy Mena, Secretary

An online recording of this meeting is available on YouTube and on the District Website: novi.k12.mi.us



**Minutes of a Regular Meeting, October 14, 2021
Novi Community School District
Board of Education**

A Regular Meeting of the Board of Trustees of Novi Community School District was held on Thursday, October 14, 2021, beginning at 7:00 PM.

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

Absent:

PLEDGE OF ALLEGIANCE

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

APPROVAL OF THE AGENDA

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

Ayes: 7 Dr. Ruskin, Mr. Smith, Mr. Mena, Mrs. Murphy, Mrs. Roney, Mrs. Hood, and Mr. Cook

Nays: 0

MOTION CARRIED

COMMENTS FROM THE AUDIENCE

There were two (2) comments from the audience regarding masks, one (1) comment applauding the staff at Village Oaks in regards to the lockdown at Village Oaks, and one (1) comment regarding October being National Principals' month and no place for hate in Novi.

ACTION ITEMS

Personnel Report

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

A. New Hires

<i>Name</i>	<i>Bldg.</i>	<i>Assignment</i>	<i>Reason</i>	<i>Rate</i>	<i>Effective</i>
Haase, Li	HS	Counseling Secretary	New Hire	Level B	TBD

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

Ayes: 7 Dr. Ruskin, Mr. Smith, Mr. Mena, Mrs. Murphy, Mrs. Roney, Mrs. Hood, and Mr. Cook

Nays: 0

MOTION CARRIED

REPORTS TO THE BOARD

2019 Bond Fall Update – Master Plan Completion

The Capital Project Committee met on Wednesday, September 15, 2021, in the afternoon to go over and discuss key activities and progress update of the design team and the construction team.

Tonight, Mr. Greg Van Kirk and Mr. Kevin Donnelly of Plante Moran CRESA, the District's Owner's Representative, will present an update on the Master Plan completion.

CLOSED SESSION

A public body may meet in a closed session only for one or more purposes as specified in the Open Meetings Act. Tonight, the Board will move into a closed session to discuss land and to meet with their attorney.

It was moved by Mrs. Murphy and supported by Mr. Mena that the Novi Community School District Board of Education move into a Closed Session to discuss land and a written opinion from their attorney.

Ayes: 7 Dr. Ruskin, Mr. Smith, Mr. Mena, Mrs. Murphy, Mrs. Roney, Mrs. Hood, and Mr. Cook

Nays: 0

MOTION CARRIED

The Board moved into a closed session at 7:49 PM.

ADJOURNMENT

It was moved by Mr. Cook and supported by Mr. Smith that the Novi Board of Education Regular Board meeting be adjourned.

Ayes: 7 Dr. Ruskin, Mr. Smith, Mr. Mena, Mrs. Murphy, Mrs. Roney, Mrs. Hood, and Mr. Cook

Nays: 0

MOTION CARRIED

The meeting adjourned at 9:02 p.m. The next regular meeting of the Board is scheduled for October 28, 2021 at 7:00 p.m., at the Educational Services Building.

Willy Mena, Secretary

An online recording of this meeting is available on YouTube and on the District Website: novi.k12.mi.us



Minutes of a Closed Session, October 14, 2021
Novi Community School District
Board of Education

A Closed Session of the Board of Trustees of Novi Community School District was held Thursday, October 14, 2021, beginning at 7:48 PM.

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

Absent:

Others Present: Dr. Steve Matthew, Dr. RJ Webber, Mr. Gregory McIntyre, and Dr. Kinzer

TOPIC(S) DISCUSSED

The Board moved into a closed session to discuss land and a written opinion from their attorney.

No action was taken by the Board at this meeting.

The Closed Session adjourned at 9:02 PM. The next regular meeting of the Board is scheduled for October 28, 2021 at 7:00 PM, at the Educational Service Building.

Willy Mena, Secretary

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

10/28/2021

DIRECTOR OF FINANCE

TOPIC: Approval of Bills - July 2021

The monthly bills payable for July 2021 are submitted to the Novi Board of Education for review and approval:

Net payroll		\$2,363,830.14
Withheld and employer payroll taxes		\$972,603.31
Employer and employee ORS liability		\$2,174,170.85
Expenditures of accounts payable, comprised of:		
General Fund	\$1,793,890.64	
Food Service Fund	\$134,138.14	
Capital Projects Fund	\$3,516,696.89	
Recreation Fund	\$96,567.72	
Debt Funds	\$0.00	
Sinking Funds	\$25,327.50	
Special Revenue Funds	\$2,501.33	
Pcard and EduStaff ACHs	<u>\$179,120.98</u>	
Total	\$5,748,243.20	<u>\$5,748,243.20</u>
Grand Total:		<u><u>\$11,258,847.50</u></u>

RECOMMENDATION:

That the Novi Community Schools Board of Education approve the payment of bills for the month of July 2021 in the amount of \$11,258,847.50 , as presented.

**APPROVED AND RECOMMENDED
FOR BOARD ACTION**



Steven Matthews, Superintendent

October 28, 2021

Date

Novi Community SD
Check Register Web Version
 from 7/1/2021 to 7/31/2021
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Vendor Name	Check Date	Check Amount
ADN ADMINISTRATORS INC	07/02/2021	\$3,734.60
F.A.R. MANAGEMENT INCORPORATED	07/02/2021	\$440.00
FRONTLINE TECHNOLOGIES INC	07/02/2021	\$4,835.26
MESSA (MICHIGAN EDUCATION SPEC	07/02/2021	\$598,583.36
NICHOLS PAPER & SUPPLY COMPANY	07/02/2021	\$384.52
AQUATIC SOURCE LLC	07/06/2021	\$454.50
AT&T	07/06/2021	\$985.38
CITY OF NOVI TREASURER'S OFFIC	07/06/2021	\$43,285.65
CONSTELLATION NEWENERGY, INC	07/06/2021	\$78.38
CORRIGAN OIL/CORRIGAN TOWING C	07/06/2021	\$338.23
DABERKO LLC	07/06/2021	\$432.00
DTE ENERGY	07/06/2021	\$36,083.03
LEONARD'S SYRUPS	07/06/2021	\$207.30
MEI TOTAL ELEVATOR SOLUTIONS	07/06/2021	\$2,278.98
MICHIGAN STUMP REMOVAL INC	07/06/2021	\$1,400.00
PEDIATRIC HEALTH CONSULTANTS I	07/06/2021	\$304.50
PRESIDIO NETWORKED SOLUTIONS L	07/06/2021	\$4,772.50
RELIABLE DELIVERY	07/06/2021	\$2,120.65
ROTARY CLUB OF NOVI MICHIGAN	07/06/2021	\$250.00
SERVICEPRO PLUMBING & ENVIRONM	07/06/2021	\$15,952.50
THRUN LAW FIRM P.C.	07/06/2021	\$5,796.50
VALVONA, ANTHONY	07/06/2021	\$81.00
BLOOMFIELD HILLS HIGH SCHOOL R	07/07/2021	\$200.00
ENVIRO-CLEAN SERVICES INC	07/07/2021	\$7,220.40
VSC INC	07/07/2021	\$12,191.31
WEB BENEFITS DESIGN CORPORATIO	07/07/2021	\$3,669.25
ZONAR SYSTEMS INC	07/07/2021	\$1,405.24
AT&T	07/07/2021	\$1,306.19
DABERKO LLC	07/07/2021	\$2,003.40
ENVIRO-CLEAN SERVICES INC	07/07/2021	\$158,539.38
MARSHALL MUSIC	07/07/2021	\$117.00
MCCARTHY & SMITH INC	07/07/2021	\$447,872.71
MOTOR CITY FENCE CO	07/07/2021	\$2,223.00
RAHMBERG STOVER AND ASSOCIATES	07/07/2021	\$2,090.00
SPALDING DEDECKER ASSOCIATES I	07/07/2021	\$13,625.00
YANG, SUNG	07/07/2021	\$196.00
ANDYMARK INC	07/08/2021	\$483.64
LIFE INSURANCE COMPANY OF NORT	07/08/2021	\$23,435.14
AT&T MOBILITY	07/08/2021	\$1,113.97
MIDDLE CITIES RISK MANAGEMENT	07/08/2021	\$2,768.50
RICOH USA INC	07/08/2021	\$128.23
VUICHARD, VINCENT SERGEI	07/08/2021	\$4,707.15
MEFSA	07/09/2021	\$127.35
MISDU	07/09/2021	\$2,565.25
UNITED STATES TREASURY	07/09/2021	\$11.44
21ST CENTURY MEDIA NEWSPAPER L	07/19/2021	\$199.00
AQUATIC SOURCE LLC	07/19/2021	\$1,024.80
ARCH ENVIRONMENTAL GROUP INC	07/19/2021	\$1,908.52

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Vendor Name	Check Date	Check Amount
DATA MANAGEMENT INC.	07/19/2021	\$762.30
DELTA NETWORK SERVICES LLC	07/19/2021	\$14,664.00
DIRECT ENERGY BUSINESS INC	07/19/2021	\$54,771.03
DTE ENERGY	07/19/2021	\$5,051.58
FOSTER SPECIALTY FLOORS	07/19/2021	\$7,975.00
GFL ENVIRONMENTAL USA INC.	07/19/2021	\$325.00
GOODWILL INDUSTRIES OF GREATER	07/19/2021	\$7,008.33
INACOMP TECHNICAL SERVICES GRO	07/19/2021	\$18,425.00
INTERIM HOME HEALTHCARE OF OAK	07/19/2021	\$2,695.00
MCCARTHY & SMITH INC	07/19/2021	\$59,082.00
OBSERVER & ECCENTRIC/MICHIGAN.	07/19/2021	\$1,100.40
PEDIATRIC HEALTH CONSULTANTS I	07/19/2021	\$23,405.78
PREMIER PEST MANAGEMENT	07/19/2021	\$882.00
PREMIER RELOCATIONS LLC	07/19/2021	\$8,761.00
RICOH USA INC	07/19/2021	\$952.59
JOHNS TRAILER SALES LLC	07/19/2021	\$19,653.00
AETNA BEHAVIORAL HEALTH LLC	07/21/2021	\$1,771.10
ALLERTON, ELIZABETH	07/21/2021	\$37.50
AT&T	07/21/2021	\$1,645.88
CONSUMERS ENERGY	07/21/2021	\$754.74
EXECUTIVE ENERGY SERVICES LLC	07/21/2021	\$400.00
LOYD, RONALD T.	07/21/2021	\$335.00
MESSA (MICHIGAN EDUCATION SPEC	07/21/2021	\$590,653.62
NICHOLS PAPER & SUPPLY COMPANY	07/21/2021	\$6,808.21
NOVI PUBLIC LIBRARY	07/21/2021	\$6,000.00
PEARSON	07/21/2021	\$29.63
PITSCO INC	07/21/2021	\$656.96
PRESIDIO NETWORKED SOLUTIONS L	07/21/2021	\$27,053.15
RANIA KHARSA	07/21/2021	\$305.00
REV ROBOTICS LLC	07/21/2021	\$411.16
SECURITY DESIGNS	07/21/2021	\$295.00
SET SEG	07/21/2021	\$7,513.00
SME	07/21/2021	\$31,171.25
CARRIER & GABLE, INC	07/22/2021	\$1,790.20
CITY OF NOVI WATER & SEWER DEP	07/22/2021	\$24,072.66
CONSUMERS ENERGY	07/22/2021	\$5,662.73
HOLLIS, ANGELA	07/22/2021	\$217.66
HORIZON ENGINEERING ASSOCIATES	07/22/2021	\$3,733.32
INTEGRATED DESIGN SOLUTIONS LL	07/22/2021	\$15,260.42
PEARSON	07/22/2021	\$1,242.08
PRINTNOLOGY INC	07/22/2021	\$1,450.23
MISDU	07/23/2021	\$2,565.25
BERGERON BACKFLOW SERVICES	07/26/2021	\$411.00
BUILDING AUTOMATED SYSTEMS AND	07/26/2021	\$460.00
LOWERY CORP. DBA APPLIED IMAGI	07/26/2021	\$433.66
MATHESON TRI-GAS INC	07/26/2021	\$4,571.25
MCCARTHY & SMITH INC	07/26/2021	\$795,423.26
MILLER JOHNSON	07/26/2021	\$161.50

Novi Community SD
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Check ID: AP

Vendor Name	Check Date	Check Amount
PREMIER RELOCATIONS LLC	07/26/2021	\$19,818.00
ADN ADMINISTRATORS INC	07/27/2021	\$3,713.30
ARTHUR J. GALLAGHER RISK MANAG	07/27/2021	\$350.00
AT&T	07/27/2021	\$639.92
BERGERON BACKFLOW SERVICES	07/27/2021	\$4,719.00
BEYER, TODD	07/27/2021	\$1,004.40
BIGHAM, EILEEN	07/27/2021	\$2,220.00
CHARTER COMMUNICATIONS HOLDING	07/27/2021	\$259.98
CROAD, LORI	07/27/2021	\$80.00
DABERKO LLC	07/27/2021	\$2,337.30
DUDE SOLUTIONS INC.	07/27/2021	\$9,395.64
EVER KOLD REFRIGERATION	07/27/2021	\$730.00
HUTSON INC OF MICHIGAN	07/27/2021	\$139.09
KAUKAB LLC	07/27/2021	\$560.00
LOWERY CORP. DBA APPLIED IMAGI	07/27/2021	\$4,393.33
MAD SCIENCE OF DETROIT	07/27/2021	\$3,835.00
NICHOLS PAPER & SUPPLY COMPANY	07/27/2021	\$620.25
PRESIDIO NETWORKED SOLUTIONS L	07/27/2021	\$95,653.76
SME	07/27/2021	\$1,816.05
SONITROL GREAT LAKES - MICHIGA	07/27/2021	\$4,408.16
TAULBEE, MORGAN	07/27/2021	\$84.18
BUTCHER & BUTCHER CONSTRUCTION	07/28/2021	\$619,286.85
JFK INVESTMENT COMPANY LLC	07/28/2021	\$1,219.80
KAUKAB LLC	07/28/2021	\$198.00
MCCARTHY & SMITH INC	07/28/2021	\$793,131.52
PATEL, SHAILEE	07/28/2021	\$40.46
PREMIER RELOCATIONS LLC	07/28/2021	\$1,987.50
AT&T	07/29/2021	\$979.92
AT&T MOBILITY	07/29/2021	\$1,120.57
BERGERON BACKFLOW SERVICES	07/29/2021	\$129.00
INACOMP TECHNICAL SERVICES GRO	07/29/2021	\$23,790.00
INFINITY TECHNOLOGY GROUP DBA	07/29/2021	\$15,219.30
KALPA SYSTEMS INC	07/29/2021	\$7,877.09
MICHAEL P BURKEY-MICHIGAN DOG	07/29/2021	\$5,990.00
MIDDLETON, REBECCA	07/29/2021	\$210.70
MILEWSKI, NICHOLAS	07/29/2021	\$49.94
PITSCO INC	07/29/2021	\$749.57
SAFEWAY SHREDDING LLC	07/29/2021	\$60.00
SZAWALA, KEVIN EDWARD	07/29/2021	\$750.00
		Issued: \$2,483.64
		Cancelled: \$4,799,825.08
AP Checks Processed:	135	AP Bank Total: \$4,802,308.72
Total Checks Processed:	135	Grand Total: \$4,802,308.72

Novi Community SD
Check Register Web Version

from 7/1/2021 to 7/31/2021

Check Totals by by Fund Check ID: AP

Fund	Fund Description	Status	Status Desc.	Check Amount
110	General Fund	CX	Cancelled	\$1,728,626.36
120	Special Ed	CX	Cancelled	\$33,469.17
120	Special Ed	IS	Issued	\$210.70
130	Community Ed	CX	Cancelled	\$3,094.45
130	Community Ed	IS	Issued	\$49.94
140	Athletics	CX	Cancelled	\$78.46
160	Federal Grants	CX	Cancelled	\$28,111.56
170	Academics	CX	Cancelled	\$250.00
230	Recreation Fund	CX	Cancelled	\$96,567.72
250	Food Service Fund	CX	Cancelled	\$134,138.14
290	Student/School Activity Fund	CX	Cancelled	\$2,501.33
410	Building & Site/Sinking Fund	CX	Cancelled	\$25,327.50
440	2017 Capital Projects Fund	CX	Cancelled	\$18,425.00
450	2020 Capital Projects Fund	CX	Cancelled	\$3,496,048.89
450	2020 Capital Projects Fund	IS	Issued	\$2,223.00
		Total:	5,569,122.22	

JP MORGAN/CHASE PCARD					CYCLE: 06/01-06/31/2021
NAME	ACCOUNT	AMOUNT	DATE	MERCHANT	DESCRIPTION
ABRAHAM, MARY	1111220000-55110701	415.52	06/02/2021	LAB AIDS INC	SCIENCE LAB SUPPLIES
ABRAHAM, MARY	1111220000-54910000	50.00	06/02/2021	SAFEWAY SHREDDING	OFFICE SHREDDING
ABRAHAM, MARY	1111220000-55110707	371.00	06/04/2021	ADAFRUIT INDUSTRIES	VIDEO BROADCASTING CLASS SUPPLIES
ABRAHAM, MARY	1111220000-55110701	30.68	06/04/2021	AMZN MKTP US*2X4BI9OV0	CLASSROOM SUPPLIES / HENDERSON
ABRAHAM, MARY	1111220000-55110701	2448.80	06/04/2021	VERITIV-MIDWEST	COPY PAPER
ABRAHAM, MARY	1124120000-55910000	109.99	06/07/2021	STAPLS7332206274000001	BANKERS BOXES FOR STORAGE
ABRAHAM, MARY	1111220712-55110000	206.28	06/07/2021	TEACHER'S DISCOVERY	SUPPLIES FOR FRENCH CLASSES / HENDERSON
ABRAHAM, MARY	1111220000-55110701	361.92	06/08/2021	LAB AIDS INC	SCIENCE LAB SUPPLIES
ABRAHAM, MARY	2929620239-57920000	851.15	06/09/2021	MARSHALL MUSIC CO	SUPPLIES FOR BAND CLASSES
ABRAHAM, MARY	1111220000-55110731	87.73	06/09/2021	TEACHER'S DISCOVERY	CLASSROOM SUPPLIES / GRESHAM
ABRAHAM, MARY	2929620275-57920000	50.00	06/10/2021	JIMMY JOHNS - 1659	GIFT CARDS FOR STAFF MTG
ABRAHAM, MARY	1111220000-53450000	47.67	06/10/2021	ZOOM.US 888-799-9666	COMPUTER SUBSCRIPTION TO ZOOM - S. DAVID
ABRAHAM, MARY	1111220000-54910000	55.00	06/11/2021	SAFEWAY SHREDDING	OFFICE SHREDDING
ABRAHAM, MARY	1111220000-55110701	67.69	06/14/2021	AMAZON.COM*2X7PZ78C2	CLASSROOM SUPPLIES / PATTERSON
ABRAHAM, MARY	1111220000-55110701	65.70	06/22/2021	NASCO FORT ATKINSON	SUPPLIES FOR ART CLASSES / ERSKINE
ABRAHAM, MARY	2929620275-57920000	3.99	06/25/2021	AMAZON MUSIC*290WV1O91	DID NOT PURCHASE
ABRAHAM, MARY	1111220000-54910000	40.00	06/28/2021	SAFEWAY SHREDDING	OFFICE SHREDDING
ABRAHAM, MARY Total		5263.12			
BAKER, ROBERT	2929620275-57920000	67.34	06/28/2021	114-OLO	LUNCH FOR STAFF
BAKER, ROBERT Total		67.34			
BEDFORD, JULIE	1111115000-53450000	59.95	06/04/2021	GRAMMARLY CO0DXJZCT	GRAMMARLY
BEDFORD, JULIE Total		59.95			
BOEDEKER, ERIN	2929622175-57920000	32.99	06/07/2021	STAPLES 00115659	LABELS FOR #NOVINATON POSTCARDS
BOEDEKER, ERIN Total		32.99			
BOOTZ, ASHLEY	2929699099-57920000	400.00	06/03/2021	KETTERING ACCTS RECVAB	KICKOFF COMPETITION
BOOTZ, ASHLEY	2929661104-57920000	54.88	06/07/2021	GFS STORE #1985	RETIREMENT SUPPLIES
BOOTZ, ASHLEY	2929661113-57920000	6250.00	06/07/2021	PAYPAL *CASAMANAGEM IN	TRACK BANQUET
BOOTZ, ASHLEY	2929661113-57920000	1294.92	06/09/2021	HAMPTON INN HOTELS	TRACK FINALS
BOOTZ, ASHLEY	2929661126-57920000	164.05	06/14/2021	AMZN MKTP US*217ZI73K1	G BKB CAMP SUPPLIES
BOOTZ, ASHLEY	2929661126-57920000	340.76	06/16/2021	AMZN MKTP US*2X1KF89I2	G BKB CAMP SUPPLIES
BOOTZ, ASHLEY	2929661104-57920000	73.70	06/17/2021	BENITO S CAFE	SOFTBALL FINALS- CONCESSIONS
BOOTZ, ASHLEY	2929661104-57920000	73.70	06/17/2021	BENITO S CAFE	SOFTBALL FINALS- CONCESSIONS
BOOTZ, ASHLEY	2929661126-57920000	138.95	06/18/2021	KV SPORTS	GBKB CAMP TROPHIES

BOOTZ, ASHLEY	2929699099-57920000	1008.20	06/18/2021	PANERA BREAD #608009 O	BANQUET
BOOTZ, ASHLEY	2929661104-57920000	63.00	06/23/2021	SOUTH LYON HOTEL	STAFF LUNCH
BOOTZ, ASHLEY	2929661104-57920000	20.69	06/24/2021	MEIJER # 054	PICTURES FOR RETIREMENT
BOOTZ, ASHLEY	2929661104-57920000	207.93	06/24/2021	TARGET 00014654	RETIREMENT GIFTS
BOOTZ, ASHLEY	2929661104-57920000	36.09	06/24/2021	WM SUPERCENTER #5893	PICTURE FRAMES AND FOIL
BOOTZ, ASHLEY Total		10126.87			
BRASIL, SANDRA	1100000000-11920000	150.00	06/03/2021	MSBO	MSBO DUES-MCINTYRE
BRASIL, SANDRA Total		150.00			
BRATNEY, BETHANY	1122222000-55310000	46.45	06/01/2021	BOOKSAMILLION.COM	NEW MATERIALS FOR THE LMC
BRATNEY, BETHANY Total		46.45			
BROWN, ALAINA	2929622106-57920000	56.96	06/02/2021	CI - NOVI - MOTO	PIZZA FOR END OF YEAR PICNIC
BROWN, ALAINA	1128222000-53430614	127.92	06/04/2021	PREFERRED SHIPPING INC	POSTAGE FOR IB EXAMS
BROWN, ALAINA Total		184.88			
BUNKER, JEFFREY	1126160000-54120000	152.77	06/11/2021	MARKS OUTDOOR POWER EQ	MTCE - PARTS TO REPAIR MOWER
BUNKER, JEFFREY	1126160000-55993000	399.64	06/11/2021	MARKS OUTDOOR POWER EQ	MTCE - PARTS TO REPAIR MOWER
BUNKER, JEFFREY	1126160000-55993000	(64.62)	06/14/2021	MARKS OUTDOOR POWER EQ	MTCE - RETURNED PARTS - WRONG SIZE BELT
BUNKER, JEFFREY	1126160000-54120000	831.04	06/17/2021	HUTSON, INC - SOUTH LY	MTCE - JOHN DEERE TRACTOR BRUSH ATTACHEMENT/REPAIRS
BUNKER, JEFFREY	1126160000-55993000	135.12	06/21/2021	HUTSON, INC - SOUTH LY	MTCE TRACTOR REPAIR PARTS
BUNKER, JEFFREY	1126160000-55993000	282.22	06/21/2021	MARKS OUTDOOR POWER EQ	MTCE -MOWER REPAIR PARTS
BUNKER, JEFFREY	1126160000-55730000	122.77	06/28/2021	HUTSON, INC - SOUTH LY	MS GATOR REPAIR PARTS
BUNKER, JEFFREY	1126111000-55993000	7.23	06/28/2021	MARKS OUTDOOR POWER EQ	VO MOWER REPAIR PARTS
BUNKER, JEFFREY	1126160000-55993000	30.24	06/28/2021	MARKS OUTDOOR POWER EQ	MTCE MOWER REPAIR PARTS
BUNKER, JEFFREY	1126160000-55993000	21.52	06/28/2021	NAPA AUTO M-2	MTCE - SPARK PLUG FOR EQUIPMENT
BUNKER, JEFFREY	1126160000-55993000	4.00	06/30/2021	MARKS OUTDOOR POWER EQ	MTCE -MOWER REPAIR PARTS - BILLING CORRECTION
BUNKER, JEFFREY Total		1921.93			
CALHOUN, STEPHANIE	1335100000-55110553	9.99	06/02/2021	MICHAELS STORES 3744	CLASSROOM SUPPLIES
CALHOUN, STEPHANIE	1335100000-55110553	(23.76)	06/03/2021	THE HOME DEPOT #2737	RETURN FROM PREVIOUS MONTH
CALHOUN, STEPHANIE	1335100000-55110553	25.92	06/04/2021	LOWES #01814*	TEACHING SUPPLIES
CALHOUN, STEPHANIE	1335100000-55110553	(10.59)	06/07/2021	MICHAELS STORES 2071	RETURN OF PURCHASE ON 6/1/21
CALHOUN, STEPHANIE	1335100000-55110553	38.96	06/17/2021	TARGET 00014654	CLASSROOM SUPPLIES
CALHOUN, STEPHANIE	1335100000-55110553	22.59	06/24/2021	AMZN MKTP US*2144A1YU1	CLASSROOM SUPPLIES
CALHOUN, STEPHANIE Total		63.11			
CANALES, BETH	1111322000-55110718	27.28	06/07/2021	KROGER #444	POPSICLES/DESSERT BAR
CANALES, BETH	1111322000-57410000	81.55	06/22/2021	SHIPT* ORDER	MEMBERSHIP FEE FOR ORDERING SUPPLIES.
CANALES, BETH Total		108.83			
CARTER, NICOLE	1124922000-55990000	265.28	06/04/2021	WM SUPERCENTER #5893	GRADUATION SUPPLIES.
CARTER, NICOLE	1124922000-55990000	18.98	06/04/2021	WM SUPERCENTER #5893	GRADUATION SUPPLIES.

CARTER, NICOLE	1124922000-55990000	8.99	06/07/2021	GREAT LAKES ACE HDWE	GRADUATION SUPPLIES.
CARTER, NICOLE	1124922000-55990000	15.90	06/07/2021	PARTY CITY 4124	GRADUATION SUPPLIES.
CARTER, NICOLE Total		309.15			
CHRISTOPOULOS, COURTNEY	1311800000-55110551	20.89	06/02/2021	WM SUPERCENTER #5893	END OF YEAR SUPPLIES
CHRISTOPOULOS, COURTNEY	1311800000-55110551	13.78	06/03/2021	TARGET 00008722	END OF YEAR SUPPLIES
CHRISTOPOULOS, COURTNEY Total		34.67			
CIANFERRA, LINDA	2929625301-57920000	31.44	06/07/2021	PANERA BREAD #600667 O	ESL MEETING
CIANFERRA, LINDA	2929625301-57920000	98.97	06/09/2021	BENITO S CAFE	FOOD FOR STUDENTS
CIANFERRA, LINDA	1111900000-55110000	1190.00	06/14/2021	MILLCRAFT PAPER	SUMMER SCHOOL PAPER
CIANFERRA, LINDA	1122600511-55910000	103.88	06/21/2021	ERIN CONDREN	OFFICE SUPPLY
CIANFERRA, LINDA	2929625301-57920000	31.76	06/25/2021	KROGER #632	ESL STUDENT FRIDAY MEETING
CIANFERRA, LINDA	2929625301-57920000	30.00	06/28/2021	SPEEDWAY 05282 752 TRE	PERSONAL PURCHASE MADE ON DISTRICT CARD IN ERROR!
CIANFERRA, LINDA Total		1486.05			
COOLMAN, ROBERT	1126160000-55992000	2061.00	06/07/2021	CONSERVA ELECTRIC SUPP	MTCE ELECTRICAL STOCK - SYLVANIA LIGHT BULBS - T-8 TUBES
COOLMAN, ROBERT	1126160000-55992000	113.83	06/08/2021	MADISON ELECTRIC COMPA	MTCE - ELECTRICAL STOCK - PLUGS AND SWITCHES
COOLMAN, ROBERT	1126160000-55992000	169.60	06/10/2021	COMPLETE BATTERY SOURC	MTCE - ELECTRICAL STOCK - ALARM BATTERIES
COOLMAN, ROBERT	1126170000-55992000	99.08	06/10/2021	GRAINGER	TRANSPORTATION - WO 26340 - 3 BUTTON CONTROL STATION FOR BAY DOOR
COOLMAN, ROBERT	1126160000-55992000	69.53	06/16/2021	CES 264	MTCE - ELECTRICAL MISC SUPPLIES
COOLMAN, ROBERT	1126120000-55992000	65.98	06/21/2021	GUJAR CENTER #335	MS CORD FOR SWITCH BOX FOR THE SCOREBOARD IN AUX. GYM WO 26420
COOLMAN, ROBERT	1126120000-55992000	4.11	06/22/2021	GRAINGER	MS GYM SCOREBOARD
COOLMAN, ROBERT Total		2583.13			
CORRION, KRISTIN	1212226194-54910000	24.38	06/03/2021	KROGER #632	NATC GRADUATION SUPPLIES
CORRION, KRISTIN	1212226194-54910000	40.00	06/14/2021	SQ *JOSTENS	CAP AND GOWN FOR NATC GRADUATION
CORRION, KRISTIN Total		64.38			
DEPOTTER, MARY	1222100000-53220000	300.00	06/09/2021	LOW INCIDENCE OUTREACH	UNIFIED ENGLISH BRAILLE CLASS - ONLINE. TUESDAYS 6/22/2021 - 8/26/2021. \$100/PERSON. THREE PARAS TAKING CLASS: PRIYANKA SINGH, VISALAKSHI RAJENDRAN, SHANNON UTLEY.

DEPOTTER, MARY	1222100000-53220000	210.00	06/11/2021	RIFTON EQUIPMENT	RIFTON ACTIVITY CHAIR ACCESSORIES: ORDERED FOR MELISSA ERICKSON (PHYSICAL THERAPIST)
DEPOTTER, MARY Total		510.00			
DINKELMANN, KATY	2929622174-57920000	31.91	06/02/2021	TARGET 00009225	PSAT/PLAN TESTING PROCTOR SNACKS.
DINKELMANN, KATY Total		31.91			
DRAGOO, MICHAEL	1100000000-11920000	150.00	06/02/2021	MSBO	MTCE - MSBO MEMBERSHIP FOR DIRECTOR MIKE DRAGOO
DRAGOO, MICHAEL	1100000000-11920000	150.00	06/04/2021	MSBO	MTCE - MSBO MEMBERSHIP FOR ASST. DIRECTOR ERIC HETTEL
DRAGOO, MICHAEL	1126123000-55992000	103.52	06/10/2021	PAYPAL *FLAGSETC FLAGS	ROAR - US FLAGS
DRAGOO, MICHAEL	1126122000-55992000	51.76	06/10/2021	PAYPAL *FLAGSETC FLAGS	HS- US FLAGS
DRAGOO, MICHAEL	1126160000-55992000	119.05	06/10/2021	PAYPAL *FLAGSETC FLAGS	MTCE STOCK- US FLAGS
DRAGOO, MICHAEL	1126160000-55992000	179.90	06/15/2021	AMZN MKTP US*2X8YU5R60	DISTRICT WIDE - DOOR SWEEPS STOCK
DRAGOO, MICHAEL	1100000000-11920000	215.78	06/21/2021	CRYSTAL MTN LODGING	MSBO CONFERENCE DIRECTOR
DRAGOO, MICHAEL	1100000000-11920000	215.78	06/21/2021	CRYSTAL MTN LODGING	MSBO CONFERENCE ASSISTANT DIRECTOR
DRAGOO, MICHAEL	1126160000-55992000	(15.53)	06/22/2021	AMERICAN FLAG AND BANN	MTCE STOCK- US FLAGS - SALES TAX REFUND
DRAGOO, MICHAEL Total		1170.26			
DUQUETTE, EDWARD	1126160000-55980000	173.34	06/02/2021	LAWSON PRODUCTS	MTCE TOOLS FOR TOOL SHED
DUQUETTE, EDWARD	4126160951-54110000	6892.53	06/09/2021	MENARDS WIXOM MI	MTCE - SALT SHED INSTALLATIONS - SF PG 74-75 SHED CONSTRUCTION
DUQUETTE, EDWARD	1126160000-54220000	295.93	06/10/2021	CHET S RENT ALL - NOVI	MTCE BOON LIFT FOR SOFTBALL FOUL POSTS
DUQUETTE, EDWARD	1126160000-55980000	159.00	06/10/2021	THE HOME DEPOT #2737	MTCE TOOLS - PLANER KIT
DUQUETTE, EDWARD	1126111000-55992000	44.28	06/14/2021	THE HOME DEPOT #2737	VO - PLENUM CABLE TIES AND STEEL POST FOR GRADUATION BANNERS
DUQUETTE, EDWARD	1126101000-55992000	2564.55	06/15/2021	GRAINGER	ESB - SUPT SHELVING IN BASEMENT
DUQUETTE, EDWARD	1126115000-55992000	139.66	06/23/2021	THE HOME DEPOT #2737	DF OFFICE - PAINTING SUPPLIES
DUQUETTE, EDWARD	1126118000-55992000	119.04	06/24/2021	REDFORD LOCK COMPANY I	NM5 ROOM 548 MASTER KEY CHANGE
DUQUETTE, EDWARD	1126113000-55992000	261.06	06/28/2021	THE HOME DEPOT #2737	NW HALLWAY
DUQUETTE, EDWARD	1126115000-55992000	158.40	06/28/2021	THE HOME DEPOT #2737	DF HALL PAINT
DUQUETTE, EDWARD Total		10807.79			

FULAR, JAMES	1126160000-55993000	14.50	06/02/2021	AMZN MKTP US*2R1VS6202	MTCE GROUNDS SAFETY EQUIPMENT AND EDGERS BLADES AND BELTS
FULAR, JAMES	1126160000-55993000	98.97	06/11/2021	MARKS OUTDOOR POWER EQ	MTCE MOWER G5 REPAIR PARTS
FULAR, JAMES	1126160000-55993000	43.50	06/15/2021	AMZN MKTP US*2178G9AA1	MTCE GROUND SUPPLIES - STENS 248-038 TRUE BLUE BELTS
FULAR, JAMES	1126118000-55992000	27.19	06/16/2021	SITEONE LANDSCAPE SUPP	NM STADIUM SOCCER PAVILLION REPAIRS
FULAR, JAMES	1126160000-55980000	132.08	06/21/2021	J THOMAS	MTCE - TOOLS - GRINDING WHEELS
FULAR, JAMES	1126122000-55993000	79.95	06/22/2021	AMZN MKTP US*218N142Z1	HS SOUTH SPORTS PARK RAIN SENSOR FOR IRRIGATION
FULAR, JAMES	1126120000-55993000	421.73	06/22/2021	SPARTAN DISTRIBUTORS -	MS STADIUM - IRRIGATION CONTROLLER PARTS
FULAR, JAMES	1126160000-55992000	4.00	06/24/2021	MARKS OUTDOOR POWER EQ	MARK'S OUTDOOR INCORRECTLY CHARGED JIM'S CARD
FULAR, JAMES	1126160000-55993000	1126.43	06/24/2021	SITEONE LANDSCAPE SUPP	DISTRICT WIDE WEED CONTROL AND MTCE SPRINKLER STOCK
FULAR, JAMES	1126160000-55992000	(4.00)	06/30/2021	MARKS OUTDOOR POWER EQ	MARK'S OUTDOOR REFUND TO JIM'S CARD
FULAR, JAMES Total		1944.35			
GORDON, BRIAN	1429300000-57410000	350.00	06/02/2021	DUNHAM HILLS GOLF AND	DUES/FEES
GORDON, BRIAN	1429300000-57410000	40.00	06/03/2021	P56 LYG OAKLAND CO. PA	DUES FEES
GORDON, BRIAN	2929661098-57920000	804.64	06/07/2021	HAMPTON INN HOTELS	GIRLS TENNIS
GORDON, BRIAN	2929661275-57920000	19.76	06/14/2021	APPLE FRITTER DOUGHNUT	TOURNAMENT WORKERS
GORDON, BRIAN	2929661145-57920000	338.00	06/15/2021	SOFTBALL SAVINGS	SPLIT -
GORDON, BRIAN	1429300000-55990000	2231.40	06/15/2021	SOFTBALL SAVINGS	SPLIT -
GORDON, BRIAN	1429300000-55998000	523.60	06/16/2021	SOFTBALL SAVINGS	BALL ACCOUNT
GORDON, BRIAN	2929661275-57920000	36.40	06/24/2021	APPLE FRITTER DOUGHNUT	TOURNAMENT WORKERS
GORDON, BRIAN	2929661275-57920000	27.54	06/24/2021	GREAT LAKES ACE HDWE	TORUNAMENT SUPPLIES
GORDON, BRIAN	2929661275-57920000	24.97	06/30/2021	TROPICAL SMOOTHIE CAFE	TOURNAMENT SUPPLIES
GORDON, BRIAN Total		4396.31			
GORNY, KIMBERLY	1111113000-55110708	555.92	06/03/2021	STAPLS7331922724000001	TEACHERS SUPPLY FOR CLASSROOMS
GORNY, KIMBERLY	1111113000-55110708	(1.48)	06/07/2021	STAPLS7331922724001001	ITEM NOT SHIPPED SO THEY DID A CREDIT AND THEN ANOTHER CHARGE
GORNY, KIMBERLY	1111113000-55110708	1.48	06/07/2021	STAPLS7331922724002001	NOTEBOOK
GORNY, KIMBERLY	1111113000-55110708	22.79	06/08/2021	AMZN MKTP US*2X2RX7D51	3D PRINTER FILAMENT
GORNY, KIMBERLY	1111113000-55110708	104.94	06/09/2021	AMZN MKTP US*2X11L00M0	3D FILAMENT FOR PRINTER
GORNY, KIMBERLY	1111113000-55990000	268.80	06/29/2021	AMZN MKTP US*290364ED1	LANYARDS
GORNY, KIMBERLY Total		952.45			
GREAVES, JASON	1126160000-55730000	48.35	06/18/2021	NAPA AUTO M-2	MTCE - GATOR BATTERY

GREAVES, JASON	1126160000-55993000	91.65	06/21/2021	SAXTON S POWER EQUIP	MTCE - FERRIS MOWER BLADES AND CABLE.
GREAVES, JASON Total		140.00			
					CHARGED IN ERROR-PERSONAL PURCHASE CHARGED. PERSONAL CHECK SENT TO CLEAR PURCHASE. CHECK#6349
HANSEN, ANN	2929641355-57920000	166.58	06/07/2021	KROGER #366	
HANSEN, ANN	2929641355-57920000	200.38	06/07/2021	NOVI CONEY ISLAND	STAFF APPRECIATION BREAKFAST
HANSEN, ANN	1311800000-53220551	24.00	06/08/2021	APPELBAUM TRAINING INS	PRESCHOOL TEACHER PD
HANSEN, ANN Total		390.96			
					SPLIT - IB ART SUMMER WORK PRINT MAKING BENCH HOOKS
HARBAR, ERIN	1711322000-55110614	16.88	06/04/2021	DBC*BLICK ART MATERIAL	
HARBAR, ERIN	1111322000-55110702	80.02	06/04/2021	DBC*BLICK ART MATERIAL	SPLIT - GLAZE
HARBAR, ERIN Total		96.90			
HAWKINS, STEPHANIE	2929641352-57920000	71.97	06/01/2021	AMZN MKTP US*2R2ZU5DI2	SUMMER CAMPS
HAWKINS, STEPHANIE	2929641352-57920000	29.98	06/04/2021	AMZN MKTP US*2X3BV4O50	SUMMER CAMPS
HAWKINS, STEPHANIE	2929641352-57920000	40.97	06/04/2021	AMZN MKTP US*2X8H59FE0	SUMMER CAMPS
HAWKINS, STEPHANIE	2929641352-57920000	369.26	06/18/2021	OTC BRANDS INC	SUMMER CAMPS
HAWKINS, STEPHANIE	2929641352-57920000	9.99	06/22/2021	AMZN MKTP US*2138B7PM0	SUMMER CAMPS
HAWKINS, STEPHANIE	2929641352-57920000	6.99	06/24/2021	AMZN MKTP US*215S40R91	SUMMER CAMPS
HAWKINS, STEPHANIE	2929641352-57920000	7.64	06/24/2021	MICHAELS STORES 5054	SUMMER CAMPS
HAWKINS, STEPHANIE	2929641352-57920000	14.99	06/25/2021	AMZN MKTP US*299377OC1	SUMMER CAMPS
HAWKINS, STEPHANIE	2929641352-57920000	41.96	06/25/2021	OTC BRANDS INC	SUMMER CAMPS
HAWKINS, STEPHANIE Total		593.75			
HENDERSON, BETH	1125200000-55910000	53.63	06/03/2021	STAPLS7331942125000001	BUSINESS OFFICE - SUPPLIES
HENDERSON, BETH Total		53.63			
HERTRICH, MARINA	1111118000-55110708	55.20	06/01/2021	AMZN MKTP US*2R7H009U0	WORLD LANGUAGE MATERIALS
HERTRICH, MARINA	1111118712-55110000	13.80	06/01/2021	AMZN MKTP US*2X27A4311	WORLD LANGUAGE SUPPLIES
					SPLIT -L.PENNYCUFF TEACHING SUPPLIES
HERTRICH, MARINA	1111118000-55110708	50.94	06/02/2021	AMZN MKTP US*2R40U5UD0	
					SPLIT - WORLD LANGUAGE TEACHING SUPPLIES
HERTRICH, MARINA	1111118712-55110000	4.26	06/02/2021	AMZN MKTP US*2R40U5UD0	
HERTRICH, MARINA	1124118000-55990000	72.47	06/07/2021	AMZN MKTP US*2X4E17FA2	MISC. SUPPLIES
HERTRICH, MARINA	1111118000-55110723	1120.99	06/07/2021	J.W. PEPPER	ORCHESTRA MUSIC
HERTRICH, MARINA	1111118000-55110708	1224.40	06/07/2021	VERITIV-MIDWEST	PAPER FOR THE 6TH GRADE
HERTRICH, MARINA	1111118000-55110708	2448.80	06/07/2021	VERITIV-MIDWEST	PAPER FOR THE 5TH GRADE
HERTRICH, MARINA	1111118000-55110799	1.99	06/08/2021	AMAZON PRIME*2X13Y2T30	AMAZON PRIME
					VIRTUAL STUDENTS YEAR END POPSICLES
HERTRICH, MARINA	2929618275-57920000	49.95	06/09/2021	AMAZON.COM*2X1WD6711	
					ONE YEAR SERVICE AGREEMENTS FOR BOTH LAMINATORS (5TH &6TH)
HERTRICH, MARINA	1100000000-11920000	1030.00	06/11/2021	MEAD PRODUCTS LLC	
HERTRICH, MARINA	1111118000-55110702	9.84	06/17/2021	DBC*BLICK ART MATERIAL	ART SUPPLIES
HERTRICH, MARINA	1111118000-55110702	(31.39)	06/21/2021	DBC*BLICK ART MATERIAL	ART REFUND

HERTRICH, MARINA Total		6051.25			
HICKEY, SAMANTHA	1111220000-55110701	41.65	06/02/2021	BALE CO	TEACHER PURCHASE
HICKEY, SAMANTHA Total		41.65			
HOLLY, SHEILA	1100000000-11920000	1940.09	06/10/2021	MI ASSOC SCH ADM	MASA MEMBERSHIP RENEWAL FOR 2021-2022
HOLLY, SHEILA	1123200000-57410000	225.00	06/10/2021	MI ASSOC SCH ADM	MSPRA MEMBERSHIP SUPERINTENDENT'S OFFICE 2021-2022
HOLLY, SHEILA	1100000000-11920000	20.00	06/11/2021	CONTEMPORARY INDUSTRIE	NAME PLATE FOR BOARD MEETINGS, GREG MCINTYRE
HOLLY, SHEILA Total		2185.09			
HOPPENSTEDT, DARBY	2929622275-57920000	120.00	06/03/2021	KROGER #632	STUDENT INCENTIVES AWARDS FOR HS STUDENTS WHO RECEIVE SOCIAL WORK
HOPPENSTEDT, DARBY Total		120.00			
HOSKINS, DIANE	2929625301-57920000	124.68	06/02/2021	AMAZON.COM*2X2LI50Z1	ESL BOOK CLUB BOOKS
HOSKINS, DIANE	2929625301-57920000	144.14	06/03/2021	BENITO S CAFE	STUDENT DINNER
HOSKINS, DIANE	2929625301-57920000	384.93	06/03/2021	FIREHOUSE SUBS 1558 QS	ESL END OF YEAR PICNIC
HOSKINS, DIANE	2929625301-57920000	274.95	06/04/2021	FIREHOUSE SUBS 1558 QS	ESL END OF YEAR PICNIC
HOSKINS, DIANE	1522600331-55910000	67.24	06/07/2021	MHE*MCGRW-HILL ECOMM	OFFICE SUPPLIES
HOSKINS, DIANE	2929625301-57920000	148.14	06/08/2021	QDOBA MEXICAN EATS #27	STUDENT DINNER
HOSKINS, DIANE	2929625301-57920000	113.52	06/10/2021	BENITO S CAFE	STUDENT DINNER
HOSKINS, DIANE	2929625301-57920000	120.97	06/10/2021	SAMS CLUB #6657	GRADUATION
HOSKINS, DIANE	2929625301-57920000	84.59	06/11/2021	PANERA BREAD #600667 O	STAFF MEETING
HOSKINS, DIANE	2929625301-57920000	34.72	06/16/2021	PANERA BREAD #600667 O	STAFF MEETING
HOSKINS, DIANE	1522600331-55910000	115.26	06/16/2021	STAPLS7332784854000004	OFFICE SUPPLIES
HOSKINS, DIANE	1522600331-55910000	85.70	06/16/2021	STAPLS7332784854000008	OFFICE SUPPLIES
HOSKINS, DIANE	1522600331-55910000	4426.77	06/17/2021	STAPLS7332784854000001	OFFICE SUPPLIES
HOSKINS, DIANE	1522600331-55910000	25.44	06/17/2021	STAPLS7332784854000005	OFFICE SUPPLIES
HOSKINS, DIANE	1522600331-55910000	72.99	06/23/2021	STAPLS7332784854000002	OFFICE SUPPLIES
HOSKINS, DIANE	1522600331-55910000	94.95	06/23/2021	STAPLS7332784854000007	OFFICE SUPPLIES
HOSKINS, DIANE	1522600331-55910000	158.37	06/23/2021	STAPLS7332784854000010	OFFICE SUPPLIES
HOSKINS, DIANE	1522600331-55910000	105.99	06/24/2021	STAPLS7332784854000006	OFFICE SUPPLIES
HOSKINS, DIANE	1522600331-55910000	205.48	06/24/2021	STAPLS7332784854000009	OFFICE SUPPLIES
HOSKINS, DIANE	1522600331-55910000	68.87	06/28/2021	STAPLS7332784854000003	BACK ORDERED ITEMS
HOSKINS, DIANE Total		6857.70			
HURLBURT, THOMAS	1127170000-55990000	59.88	06/03/2021	THE HOME DEPOT #2737	SUPPLIES FOR END OF YEAR BUS CLEANING
HURLBURT, THOMAS	1127170000-55980000	87.24	06/23/2021	THE HOME DEPOT #2737	SILICONE
HURLBURT, THOMAS Total		147.12			
JAMES, KATHERINE	2929622742-57920000	709.50	06/04/2021	PRIMO S PIZZA	PIZZA PAYMENT FOR SENIOR SUNSET EVENT

JAMES, KATHERINE	2929622742-57920000	69.07	06/04/2021	THE HOME DEPOT #2737	CORRECTED TAT-EXEMPT CHARGE FOR SENIOR SUNSET
JAMES, KATHERINE	2929622742-57920000	(73.21)	06/04/2021	THE HOME DEPOT #2737	SENIOR SUNSET REIMBURSEMENT TO CORRECT A TAX-EXEMPT ERROR
JAMES, KATHERINE Total		705.36			
JOB, STACEY	1100000000-11923000	49.98	06/03/2021	AMZN MKTP US*2R7KR07R2	SUMMER CAMP SUPPLIES
JOB, STACEY	2332100000-55990503	280.72	06/04/2021	LIFEGUARD STORE - ONLI	POOL SUPPLIES
JOB, STACEY	2332100000-55990503	39.00	06/07/2021	AMZN MKTP US*2R9YR9YL2	POOL SUPPLIES
JOB, STACEY	2332100000-55990503	93.26	06/08/2021	AMZN MKTP US*2X8IX2ZE2	POOL SUPPLIES
JOB, STACEY	1311800000-53220551	20.00	06/08/2021	APPELBAUM TRAINING INS	PRESCHOOL TRAINING
JOB, STACEY	1331100000-54910000	1224.40	06/11/2021	VERITIV-MIDWEST	SUMMER REFRESHER, ELL, SUMMER CAMP PAPER
JOB, STACEY	1100000000-11923000	87.39	06/17/2021	TARGET 00014654	SUMMER CAMP SUPPLIES
JOB, STACEY	1100000000-11923000	47.57	06/21/2021	AMZN MKTP US*216RR58A1	SUMMER CAMP SUPPLIES
JOB, STACEY	1100000000-11923000	360.00	06/22/2021	PRINTNOLOGY INC	SUMMER CAMP TEE SHIRTS
JOB, STACEY	1100000000-11923000	15.98	06/28/2021	AMZN MKTP US*216OB16L2	SUMMER CAMP SUPPLIES
JOB, STACEY Total		2218.30			
JORDAN, CHRISTOPHER	1126122000-55992000	630.82	06/04/2021	COCHRANE SUPPLY AND EN	HS BOILER - 2 LINE X 16 CHARACTER BACKLIT LCD DISPLAY WITH KEYPAD.
JORDAN, CHRISTOPHER	1126122000-55992000	526.80	06/07/2021	GRAINGER	HS CHILLER E&F CND FAN
JORDAN, CHRISTOPHER	1126122000-55992000	1841.46	06/07/2021	TRANE SUPPLY-113415	HS CHILLER - MOTOR
JORDAN, CHRISTOPHER	1126160000-55992000	590.72	06/07/2021	TRANE SUPPLY-113415	MTCE - HVAC - TRUCK STOCK - ACTUATOR
JORDAN, CHRISTOPHER	1126160000-55992000	590.72	06/09/2021	TRANE SUPPLY-113415	MTCE - HVAC - TRUCK STOCK - ACTUATOR - DUPLICATE PMT
JORDAN, CHRISTOPHER	1126122000-55992000	588.08	06/11/2021	GRAINGER	HS NATATORIUM - FUSE CLASS J 225A AJT SERIES
JORDAN, CHRISTOPHER	1126112000-55992000	258.92	06/11/2021	NATIONAL ENERGY CONTRO	OH MUSIC ROOM - LOW LIMIT AUTO RESET DPDT.
JORDAN, CHRISTOPHER	1126122000-55992000	87.12	06/11/2021	TRANE SUPPLY-113415	HS CHILLER - SENSOR TEMPERATURE OVERMOLDE
JORDAN, CHRISTOPHER	1126122000-55992000	31.93	06/17/2021	THE HOME DEPOT #2737	HS CHILLER EF
JORDAN, CHRISTOPHER	1126122000-55992000	255.32	06/18/2021	PARTS TOWN	HS KITCHEN STEAMER
JORDAN, CHRISTOPHER	1126160000-55992000	(590.72)	06/21/2021	TRANE SUPPLY-113415	MTCE - HVAC - TRUCK STOCK - ACTUATOR - REFUND DUPLICATE PMT
JORDAN, CHRISTOPHER	1126122000-55992000	188.97	06/23/2021	GRAINGER	HS AHU P3 FREEZER STAT - LINE VOLT MECHANICAL TSTAT
JORDAN, CHRISTOPHER	1126160000-55992000	8.48	06/24/2021	DOWNRIVER REFRIG SUP C	MTCE HVAC TRUCK SUPPLIES - BIG BLU BUBBLES 8 OZ BRUSH TOP REFRIDGERATION TECHNOLOGY

JORDAN, CHRISTOPHER	1126122000-55992000	55.70	06/24/2021	THE HOME DEPOT #2737	HS KITCHEN STEAMER
JORDAN, CHRISTOPHER	1126152000-55992000	92.22	06/25/2021	DOWNRIVER REFRIG SUP C	ECEC ERU4 - HEATSEAL STICK AND CALGON EASYSEAL ULTI
JORDAN, CHRISTOPHER	1126160000-55992000	21.96	06/28/2021	THE HOME DEPOT #2737	HVAC TRUCK SUPPLIES - CHIP READ
JORDAN, CHRISTOPHER Total		5178.50			
KINZER, GARY	1128300000-57910000	57.79	06/29/2021	ARDIANA'S RESTAURANT	INTERVIEWS
KINZER, GARY Total		57.79			
KOBROSSY, THERESE	1335100000-55110553	14.99	06/22/2021	STAPLES 00115659	HIGHLIGHTERS USED FOR SUMMER SCHOOL
KOBROSSY, THERESE	1335100000-55110553	5.98	06/24/2021	KROGER #632	USED FOR SUMMER CAMP - MOVIE DAY
KOBROSSY, THERESE	1335100000-55110553	27.96	06/25/2021	GFS STORE #1985	USED FOR SUMMER CAMP - MOVIE DAY
KOBROSSY, THERESE Total		48.93			
LALONDE, LUCAS	1129900000-53450000	15.00	06/28/2021	FIGURE 53	QLAB SOFTWARE DAY LICENSE FOR MS AUDITORIUM RENTAL SHOW
LALONDE, LUCAS Total		15.00			
LASH, NANCY	1124114000-54910000	32.25	06/08/2021	GFL ENVIRONMENTAL - NO	PV RECYCLING
LASH, NANCY	1111114000-55110708	1072.00	06/08/2021	PAPER EXPRESS INC	SCHOOL PAPER
LASH, NANCY	2929614275-57920000	99.99	06/10/2021	AMZN MKTP US*2X7ZW8GW0	PV GARDEN SUPPLY
LASH, NANCY Total		1204.24			
LOCRICCHIO, ANTHONY	1122500000-55990000	2038.17	06/04/2021	SETON IDENTIFICATION P	ASSET TAGS FOR NEW TECHNOLOGY
LOCRICCHIO, ANTHONY	1122500000-55990000	1614.00	06/07/2021	AMZN MKTP US*2X70Q9BW1	50 3100 CHROMEBOOK BATTERIES FOR REPLACEMENT
LOCRICCHIO, ANTHONY	1122500000-55990000	99.96	06/07/2021	AMZN MKTP US*2X7B17HD1	2 LAPTOP STANDS FOR INTEGRATORS' OFFICE
LOCRICCHIO, ANTHONY	1122500000-55990000	132.72	06/07/2021	AMZN MKTP US*2X7FM1H81	TOOLS FOR TAS AND SEVERAL CASES OF AAA AND AA BATTERIES.
LOCRICCHIO, ANTHONY	1122500000-55990000	169.99	06/07/2021	AMZN MKTP US*2X93Z2JR0	HINGES REPLACEMENTS FOR 3180S
LOCRICCHIO, ANTHONY	1122500000-55990000	288.60	06/08/2021	AMZN MKTP US*2X9BW66B1	6 BARCODE SCANNERS
LOCRICCHIO, ANTHONY	1122500000-55990000	49.99	06/11/2021	AMZN MKTP US*2X7BU8I61	PORTABLE PROJECTOR CARRYING CASE
LOCRICCHIO, ANTHONY	1122500000-53450000	36.35	06/15/2021	TELZIO (121858)	COVID-19 EXPENSE; MONTHLY EXPENSE FOR MENTAL HEALTH HOTLINE FOR STUDENTS.
LOCRICCHIO, ANTHONY	1122500000-55990000	29.96	06/18/2021	AMAZON.COM*2X80T9YP2	3 LIGHTENING TO 3.MM HEADPHONE JACK
LOCRICCHIO, ANTHONY	1122500000-55910000	56.43	06/18/2021	AMZN MKTP US*211SI94D0	12FT EXTENSION CORDS

LOCRICCHIO, ANTHONY	1122500000-55910000	584.76	06/18/2021	AMZN MKTP US*218WP5LR0	CARRYING CASES FOR NEW PORTABLE PROJECTORS AND 8 BARCODE SCANNERS
LOCRICCHIO, ANTHONY	1122500000-55990000	635.99	06/21/2021	AMAZON.COM*219ZG2NW0	RUBBING ALCOHOL FOR REMOVING STICKERS DEVICES 22 EXTENSION CORDS 6 SHARPIE PENS 4 HDMI CABLES
LOCRICCHIO, ANTHONY	1122500000-55990000	1122.69	06/22/2021	AMAZON.COM*2190J07W1	DOCUMENT SCANNER FOR BUSINESS AND OPERATIONS DEPT.
LOCRICCHIO, ANTHONY	1122500000-55990000	89.80	06/22/2021	AMZN MKTP US*210U30JZ2	2 COLOR RIBBON CARD PRINTER FOR HR
LOCRICCHIO, ANTHONY	1122500000-55990000	27.84	06/29/2021	AMAZON.COM*211JQ22G2	TOOL SET TO REMOVE CAMERAS DUE TO CONSTRUCTION ACROSS DISTRICT.
LOCRICCHIO, ANTHONY	1122500000-55910000	31.14	06/29/2021	AMZN MKTP US*215IO0R00	2 PACKS OF LANYARDS FOR HR (BADGES)
LOCRICCHIO, ANTHONY	1122500000-55990000	84.95	06/29/2021	AMZN MKTP US*298OJ7EK1	HARD CASES FOR HOTSPOTS
LOCRICCHIO, ANTHONY Total		7093.34			
MATTHEWS, STEVEN	1100000000-11920000	335.80	06/24/2021	DELTA	AASA CONFERENCE TRANSPORTATION, JULY 12 THROUGH JULY 15, 2021
MATTHEWS, STEVEN	1100000000-11920000	400.00	06/28/2021	MI ASSOC SCH ADM	2021 MASA FALL CONFERENCE, TRAVERSE CITY, SEPTEMBER 22 THROUGH SEPTEMBER 24, 2021
MATTHEWS, STEVEN Total		735.80			
MCDUGALL, BARBARA	2929661104-57920000	28.46	06/04/2021	HOBBY-LOBBY #645	RIBBON FOR BRIAN'S RETIREMENT PARTY. ALL MONEY COLLECTED WAS DEPOSITED IN 6104.
MCDUGALL, BARBARA	2929661165-57920000	1175.00	06/09/2021	PAYPAL *TOURNAMENTS	SUMMER LEAGUE BOYS' LAX.
MCDUGALL, BARBARA	2929661104-57920000	113.55	06/14/2021	BENITO S CAFE	BB/ LAX PLAYOFFS
MCDUGALL, BARBARA	2929661104-57920000	31.96	06/14/2021	DAIRY QUEEN #44943	BB/LAX FINALS
MCDUGALL, BARBARA	2929661104-57920000	193.71	06/14/2021	FIREHOUSE SUBS 1558 QS	BB/LAX
MCDUGALL, BARBARA	2929661104-57920000	51.45	06/14/2021	FIREHOUSE SUBS 1558 QS	BB/LAX PLAY-OFFS
MCDUGALL, BARBARA	2929661104-57920000	364.23	06/15/2021	SAMS CLUB #6657	SB PLAY-OFFS - CONCESSIONS
MCDUGALL, BARBARA	1429300000-57410000	94.00	06/21/2021	RSCHOOL TODAY	R SCHOOLS SUBSCRIPTION
MCDUGALL, BARBARA	1429300000-57410000	1035.00	06/22/2021	RFS*ARBITERSPORTS	ARBITER SUBSCRIPTION
MCDUGALL, BARBARA	2929661104-57920000	98.47	06/23/2021	LIFE TRIBUTES SYMPATHY	FLOWERS FOR DON'S DAD.
MCDUGALL, BARBARA	2929661104-57920000	180.25	06/23/2021	SAMS CLUB #6657	BRIAN'S RETIREMENT PARTY - ALL MONEY DEPOSITED IN 6104
MCDUGALL, BARBARA	2929661104-57920000	45.40	06/24/2021	FIREHOUSE SUBS 1558 QS	OFFICE LUNCHEON
MCDUGALL, BARBARA	2929661104-57920000	72.95	06/24/2021	MEIJER # 054	BRIAN'S RETIREMENT PARTY - ALL MONEY DEPOSITED IN 6104

MCDUGALL, BARBARA	2929661104-57920000	195.44	06/25/2021	MEADOWBROOK ART CENTER	BRIAN'S RETIREMENT PARTY - MONEY DEPOSITED IN 601
MCDUGALL, BARBARA	1429300000-55999000	669.88	06/28/2021	PAPER DIRECT	AWARDS PAPER
MCDUGALL, BARBARA Total		4349.75			
NESMITH, RUSSELL	454521200-57910000	365.50	06/07/2021	PENSKE TRK LSG 059110	OH - TRUCK RENTAL FOR FOOD SERVICE DURING CONSTRUCTION
NESMITH, RUSSELL	4545211000-57910000	365.50	06/07/2021	PENSKE TRK LSG 059110	VO - TRUCK RENTAL FOR FOOD SERVICE DURING CONSTRUCTION
NESMITH, RUSSELL	1126160000-55993000	414.95	06/07/2021	PIONEER ATHLETICS	DISTRICT WIDE SPORTSFIELD PAINT - ORANGE GAMELINE RED (75%)
NESMITH, RUSSELL	2326160000-55993000	138.32	06/07/2021	PIONEER ATHLETICS	RF SPORTSFIELD PAINT - ORANGE GAMELINE RED
NESMITH, RUSSELL	1126122000-55992000	18.90	06/07/2021	THE HOME DEPOT #2737	HS GRADUATION
NESMITH, RUSSELL	1126160000-54220000	39.42	06/09/2021	CHET S RENT ALL - NOVI	HS LADDER FOR POWER WASHING FOUL POLES AT SOFTBALL
NESMITH, RUSSELL	1126160000-55993000	15.94	06/09/2021	THE HOME DEPOT #2737	MTCE POWER WASHER REPAIR
NESMITH, RUSSELL	1126160000-55993000	129.94	06/09/2021	THE HOME DEPOT #2737	MTCE REPLACE WAND WASHER
NESMITH, RUSSELL	1126160000-55993000	12.57	06/11/2021	NAPA AUTO M-2	MTCE - BELT FOR THE RIDE ON SPRAYER
NESMITH, RUSSELL	1126160000-55993000	11.52	06/11/2021	O'REILLY AUTO PARTS 48	MTCE - BELT FOR RIDE ON SPRAYER
NESMITH, RUSSELL	1126160000-55993000	0.37	06/11/2021	O'REILLY AUTO PARTS 48	MTCE - BELT FOR RIDE ON SPRAYER - RETURNED AND REPURCHASED DIFFERNT BELT
NESMITH, RUSSELL	1126160000-55993000	157.95	06/11/2021	PIONEER ATHLETICS	MTCE - AIRLESS CABLE FOR SPRAY GUN AND AIRLESS PAINT CONTROL LEVER
NESMITH, RUSSELL	4545212000-56310000	365.50	06/14/2021	PENSKE TRK LSG 059110	OH - TRUCK RENTAL FOR FOOD SERVICE DURING CONSTRUCTION
NESMITH, RUSSELL	4545211000-56310000	365.50	06/14/2021	PENSKE TRK LSG 059110	VO - TRUCK RENTAL FOR FOOD SERVICE DURING CONSTRUCTION
NESMITH, RUSSELL	4545212000-56310000	(255.60)	06/14/2021	PENSKE TRK LSG 059110	OH - TRUCK RENTAL FOR FOOD SERVICE DURING CONSTRUCTION - CREDIT FOR UNUSED MILEAGE CHARGE
NESMITH, RUSSELL	4545211000-56310000	(255.60)	06/14/2021	PENSKE TRK LSG 059110	VO - TRUCK RENTAL FOR FOOD SERVICE DURING CONSTRUCTION - CREDIT FOR UNUSED MILEAGE CHARGE
NESMITH, RUSSELL	1126120000-55992000	59.96	06/23/2021	THE HOME DEPOT #2737	MS HAND CART - FLAT FREE WHEEL

NESMITH, RUSSELL	1126160000-55993000	48.41	06/24/2021	MARKS OUTDOOR POWER EQ	MTCE - LAWN MOWER - THROTTLE CONTROL
NESMITH, RUSSELL Total		1999.05			
NOWICKI, MATTHEW	1127170000-55720000	167.55	06/08/2021	BATTERIES+BULBS #0727	BATTERIES FOR GUS THE BUS
NOWICKI, MATTHEW	1127170000-55720000	77.27	06/16/2021	BATTERIES+BULBS #0727	BATTERIES
NOWICKI, MATTHEW Total		244.82			
OAKES, ROBERT	1126122000-55992000	5.90	06/03/2021	THE HOME DEPOT #2737	HS BCU-1
OAKES, ROBERT	1126120000-55992000	799.93	06/11/2021	FERGUSON ENT, INC 2000	MS WATER HEATER
OAKES, ROBERT	1126160000-55992000	882.41	06/11/2021	NATIONAL ENERGY CONTRO	MTCE - HVAC STOCK - SR-FAILS UP 3/4INCH; FAILS DOWN 3/4 INCH
OAKES, ROBERT	1126113000-55992000	180.68	06/14/2021	HARRINGTON IND PLASTIC	NW COOLING TOWER
OAKES, ROBERT	1126113000-55992000	35.37	06/14/2021	HARRINGTON IND PLASTIC	NW COOLING TOWER FREIGHT
OAKES, ROBERT	1126122000-55992000	6.66	06/21/2021	DOWNRIVER REFRIG SUP C	HS ICE MACHINE
OAKES, ROBERT	1126115000-55992000	44.04	06/22/2021	DOWNRIVER REFRIG SUP C	DF BATHROOM EXHAUST FANS
OAKES, ROBERT	1126122000-55992000	257.38	06/24/2021	GRAINGER	HS COMPRESSOR - DYNAQUIP
OAKES, ROBERT	1126114000-55992000	21.29	06/25/2021	THE HOME DEPOT #2737	CONTROLS - AUTO DRAIN VALVE
OAKES, ROBERT Total		2233.66			
OFILI, ALEXANDER	1124111000-55910000	14.51	06/09/2021	WM SUPERCENTER #5893	PV BOILER
OFILI, ALEXANDER	1124111000-55990000	63.58	06/14/2021	HOWARD UNIV BKSTORE	ITEMS FOR OFFICE
OFILI, ALEXANDER Total		78.09			BOOK FOR PRINCIPAL
PARK, CATHRYN	1722123000-57910611	13.49	06/23/2021	PARTY CITY 4124	WORKING LUNCH PAPER PRODUCTS-NOVI VIRTUAL KICK-OFF
PARK, CATHRYN	1722123000-57910611	147.98	06/24/2021	HUNGRY HOWIES - 544	WORKING LUNCH-NOVI VIRTUAL KICK-OFF
PARK, CATHRYN Total		161.47			
PATEL, SHAILEE	1221800063-55110000	90.00	06/30/2021	MAASE	TEACHING/TESTING SUPPLIES
PATEL, SHAILEE Total		90.00			
POHLONSKI, EMILY	2929622190-57920000	436.33	06/17/2021	BRAVO-LIVONIA	HOSA DINNER
POHLONSKI, EMILY Total		436.33			
ROSS, NICOLE	1111322000-55110720	23.06	06/07/2021	AMZN MKTP US*2X1ID23U0	TAPE TO HANG PICTURES/POSTERS ON DANCE ROOM WALLS
ROSS, NICOLE	1111322000-55110720	230.00	06/07/2021	BESTCANVAS INC	PICTURES FOR DANCE ROOM FROM PHOTOSHOOT
ROSS, NICOLE Total		253.06			
RUDY, MICHELLE	1311800000-55110551	23.32	06/10/2021	AMZN MKTP US*2X0QD30J2	ALL ABOUT ME POSTERS, GLITTER DABBERS, STAMP PADS, BIRTHDAY CROWNS, NAMEPLATES, LADYBUG CUT OUTS

RUDY, MICHELLE	1311800000-55110551	16.84	06/10/2021	AMZN MKTP US*2X9X030L2	ALL ABOUT ME POSTERS, GLITTER DABBERS, STAMP PADS, BIRTHDAY CROWNS, NAMEPLATES, LADYBUG CUT OUTS
RUDY, MICHELLE	1311800000-55110551	(8.79)	06/11/2021	AMZN MKTP US	RETURNED NAMEPLATES TO AMAZON - TOO BIG FOR PURPOSE
RUDY, MICHELLE	1311800000-55110551	34.50	06/11/2021	AMZN MKTP US*2X4V221F2	ALL ABOUT ME POSTERS, GLITTER DABBERS, STAMP PADS, BIRTHDAY CROWNS, NAMEPLATES, LADYBUG CUT OUTS
RUDY, MICHELLE Total		65.87			
RUTKOWSKI, MELANIE	1612500686-55210000	1189.22	06/03/2021	THE READING WAREHOUSE	SPLIT - BOOKS FOR ELD STUDENTS
RUTKOWSKI, MELANIE	1512500307-55210000	1453.48	06/03/2021	THE READING WAREHOUSE	SPLIT - BOOKS FOR ELD STUDENTS
RUTKOWSKI, MELANIE	1100000000-11925000	995.00	06/11/2021	US MATH RECOVERY C	AVMR COURSE FOR KELLY ARNOLD FOR FY22 SCHOOL YEAR. TO ACCOUNT # 1722100000-53220611
RUTKOWSKI, MELANIE	1622100686-55110000	179.29	06/14/2021	SAVVAS LEARNING	BOOKS FOR SIOP TRAINING
RUTKOWSKI, MELANIE	1622100686-55110000	224.11	06/15/2021	SAVVAS LEARNING	BOOKS FOR SIOP TRAINING
RUTKOWSKI, MELANIE Total		4041.10			
SATTERFIELD, EMILY	2929641352-57920000	21.84	06/25/2021	AMZN MKTP US*212L29H12	SUMMER CAMP SUPPLIE
SATTERFIELD, EMILY	2929641352-57920000	27.94	06/28/2021	AMZN MKTP US*2193G42M0	SUMMER CAMP SUPPLIES
SATTERFIELD, EMILY	2929641352-57920000	52.92	06/28/2021	AMZN MKTP US*219V842T0	SUMMER CAMP SUPPLIES
SATTERFIELD, EMILY	2929641352-57920000	56.10	06/30/2021	MICHAELS STORES 3744	SUMMER CAMP SUPPLIES
SATTERFIELD, EMILY Total		158.80			
SCHYPINSKI, RACHEL	2929622186-57920000	90.00	06/02/2021	CVS/PHARMACY #08140	STUDENT COUNCIL SPONSOR GIFT.
SCHYPINSKI, RACHEL	2929622186-57920000	183.48	06/10/2021	PANERA BREAD #600667 O	STAFF BREAKFAST.
SCHYPINSKI, RACHEL Total		273.48			
SHAFER, RACHELLE	2929612275-57920000	196.69	06/14/2021	BENITO S CAFE	STAFF LUNCHEON ON 6/11/2021
SHAFER, RACHELLE Total		196.69			
SHIELDS, SEBRINA	1221926000-55990000	14.00	06/03/2021	PARTY CITY 4124	GRADUATION CEREMONY
SHIELDS, SEBRINA	1212226194-54910000	29.94	06/03/2021	SAMSLUB #6657	GRADUATION EXPENSE
SHIELDS, SEBRINA	1212226194-54910000	6.35	06/03/2021	WAL-MART #5893	GRADUATION EXPENSE
SHIELDS, SEBRINA	1212226194-54910000	26.00	06/04/2021	BENITO S CAFE	GRADUATION EXPENSE
SHIELDS, SEBRINA	1212226194-54910000	32.33	06/04/2021	LITTLE CAESARS #0057	GRADUATION EXPENSE
SHIELDS, SEBRINA	1212226194-57910695	64.85	06/14/2021	AMZN MKTP US*2X4013SQ0	GRANT PURCHASE NEF
SHIELDS, SEBRINA	1212226194-57910695	56.48	06/14/2021	AMZN MKTP US*2X6754820	NEF GRANT PURCHASE
SHIELDS, SEBRINA	1212226194-57910695	741.85	06/16/2021	AMZN MKTP US*2X9O20WN0	NEF GRANT PURCHASE
SHIELDS, SEBRINA Total		971.80			

SHPAKOFF, KATHLEEN	1335100000-55110553	17.94	06/08/2021	WM SUPERCENTER #5048	TEACHING MATERIALS
SHPAKOFF, KATHLEEN Total		17.94			
SOUTHWORTH, ANGELA	1111220706-55910000	9.99	06/14/2021	APPLE.COM/BILL	PASSING TIME MUSIC
SOUTHWORTH, ANGELA Total		9.99			
SOWDERS, ERICA	1111220000-55110715	68.82	06/03/2021	AMZN MKTP US*2X4X49031	STEM SUPPLIES.
SOWDERS, ERICA Total		68.82			
THEOPHELIS, ANASTASIA	1221600000-55110021	32.00	06/07/2021	AWL*PEARSON EDUCATION	SSW PROTOCOLS
THEOPHELIS, ANASTASIA Total		32.00			
TURNER, NANCY	1126122000-54120000	2454.00	06/02/2021	NATIONAL TIME	HS NOVI FIRE DEPT REQUIRED CO2 SENSOR INSTALLED
TURNER, NANCY	4545212000-56310000	345.00	06/02/2021	NATIONAL TIME	OH - PANEL REPAIR DUE TO CUT WIRE DURING CONSTRUCTION
TURNER, NANCY	1126111000-54120000	227.80	06/02/2021	NATIONAL TIME	VO - ANALOG PHOTOELECTRIC DETECTOR SERVICE
TURNER, NANCY	1126160000-53450000	110.00	06/08/2021	ARC LAKESIDE BLUEPRINT	MTCE MONTHLY SKYSITE
TURNER, NANCY	1126100000-54910829	3260.10	06/08/2021	ARCH ENVIRONMENTAL GRO	DISTRICT STORM WATER MGT CNSLT PER NPDES DISCHARGE PERMIT; CONSTRUCTION -POST CONSTR SUPPORT AND TMDL COMPLIANCE WITH EGLE AUDITING.
TURNER, NANCY	1126122000-54110000	3118.00	06/08/2021	DE-CAL INC	HS CSD-1 TESTING ON BOILER
TURNER, NANCY	1126122000-55990000	149.70	06/08/2021	LEONARDS SYRUPS	HS POOL CO2 BULK
TURNER, NANCY	1126105000-54110000	31.00	06/08/2021	PREMIER PEST MANAG	NATC PEST MGT SERVICES
TURNER, NANCY	1126115000-54110000	28.00	06/08/2021	PREMIER PEST MANAG	DF PEST MGT SERVICES
TURNER, NANCY	1126152000-54110000	37.00	06/08/2021	PREMIER PEST MANAG	ECEC PEST MGT SERVICES
TURNER, NANCY	1126101000-54110000	43.00	06/08/2021	PREMIER PEST MANAG	ESB PEST MGT SERVICES-
TURNER, NANCY	1126103000-54110000	28.00	06/08/2021	PREMIER PEST MANAG	ITC PEST MGT SERVICES
TURNER, NANCY	1126122000-54110000	33.00	06/08/2021	PREMIER PEST MANAG	HS PEST MGT SERVICES
TURNER, NANCY	1126118000-54110000	28.00	06/08/2021	PREMIER PEST MANAG	NM5 PEST MGT SERVICES
TURNER, NANCY	1126118000-54110000	28.00	06/08/2021	PREMIER PEST MANAG	NM6 PEST MGT SERVICES)
TURNER, NANCY	1126120000-54110000	37.00	06/08/2021	PREMIER PEST MANAG	MS PEST MGT SERVICES
TURNER, NANCY	1126113000-54110000	28.00	06/08/2021	PREMIER PEST MANAG	NW PEST MGT SERVICES
TURNER, NANCY	1126112000-54110000	28.00	06/08/2021	PREMIER PEST MANAG	OH PEST MGT SERVICES
TURNER, NANCY	1126114000-54110000	28.00	06/08/2021	PREMIER PEST MANAG	PV PEST MGT SERVICES
TURNER, NANCY	1126111000-54110000	35.00	06/08/2021	PREMIER PEST MANAG	VO PEST MGT SERVICES
TURNER, NANCY	1126160000-55997000	229.84	06/09/2021	CINTAS CORP	MTCE - UNIFORMS JASON GREAVES
TURNER, NANCY	1126113000-54110000	880.82	06/09/2021	CUMMINS NORTHEAST LLC	NW GENERATOR FULL SVC W/2 HR LOAD BANK REF 69517
TURNER, NANCY	1126122000-54110000	1027.01	06/09/2021	CUMMINS NORTHEAST LLC	HS GENERATOR FULL SVC W/2 HR LOAD BANK REF 69518

TURNER, NANCY	1126103000-54110000	388.30	06/09/2021	CUMMINS NORTHEAST LLC	ITC GENERATOR PM CONTRACT SERV ORDER 69519
TURNER, NANCY	1126120000-54110000	871.97	06/09/2021	CUMMINS NORTHEAST LLC	MS GENERATOR PM CONTRACT SERV ORDER 69523
TURNER, NANCY	1126122000-55992000	198.40	06/09/2021	FOUNDATION BLDG 058	HS CEILING TILES
TURNER, NANCY	1126120000-55992000	198.40	06/09/2021	FOUNDATION BLDG 058	MS CEILING TILES
TURNER, NANCY	1126118000-55992000	198.40	06/09/2021	FOUNDATION BLDG 058	NM5 CEILING TILES
TURNER, NANCY	1126118000-55992000	198.40	06/09/2021	FOUNDATION BLDG 058	NM6 CEILING TILES
TURNER, NANCY	1126161000-53840000	2570.41	06/09/2021	WASTE MGMT WM EZPAY	DISTRICT WASTE REMOVAL
TURNER, NANCY	2326161000-53840000	856.80	06/09/2021	WASTE MGMT WM EZPAY	RF WASTE REMOVAL
TURNER, NANCY	1126160000-55710000	466.95	06/10/2021	CORRIGAN OIL #2 - BRI	MTCE FUEL ETHANOL 195 GROSS
TURNER, NANCY	1126122000-54120000	1949.09	06/10/2021	MEI TOTAL ELEVATOR SOL	HS WEST ELEVATOR REPAIR- CAT 3 TESTING
TURNER, NANCY	1126122000-55991000	1612.40	06/10/2021	NICHOLS	HS COVID 19 SENIOR ALL NIGHT PARTY DISINFECTING WIPES
TURNER, NANCY	1126160000-55710000	416.30	06/14/2021	CORRIGAN OIL #2 - BRI	MTCE FUEL ETHANOL 166 GROSS
TURNER, NANCY	1126115000-55991000	1114.75	06/14/2021	NICHOLS	NICHOL CHARGED WRONG AMT ON INV 6713545-00 - WILL ISSUE CREDIT
TURNER, NANCY	1126115000-55991000	1114.72	06/16/2021	NICHOLS	DF CUSTODIAL SUPPLIES
TURNER, NANCY	1126115000-55991000	(1114.75)	06/17/2021	NICHOLS	NICHOL CORRECTION - WRONG AMOUNT CHARGED ON INV 6713545- 00
TURNER, NANCY	1126122000-55993000	410.00	06/18/2021	ADVANCED TURF SOLUTION	HS SOFTBALL FIELD MATERIALS
TURNER, NANCY	1126160000-55997000	183.64	06/23/2021	CINTAS CORP	MTCE UNIFORMS - ASSISTANT DIRECTOR
TURNER, NANCY	1126115000-55991000	504.80	06/23/2021	NICHOLS	DF TORK 2PLY JUMBO ROLL BATH TISSUE
TURNER, NANCY	1126170000-54910000	432.50	06/25/2021	ARCH ENVIRONMENTAL GRO	UST A/B OPERATOR CONSULTING
TURNER, NANCY	1126160000-55710000	1063.57	06/28/2021	CORRIGAN OIL #2 - BRI	MTCE FUEL ETHANOL 427.0 GROSS
TURNER, NANCY	1126122000-54110000	252.00	06/28/2021	IN *AQUATIC SOURCE, LL	HS POOL - HAYWARD PUMP COVER REPAIR
TURNER, NANCY Total		26101.32			
VALENTINE, CYNTHIA	1127170000-55790000	206.40	06/15/2021	ROBOTRONICS INC	ITEMS FOR SAFETY TOWN GUS THE BUS
VALENTINE, CYNTHIA Total		206.40			
VALENTINE, KARLEY	1331100000-55990000	366.62	06/10/2021	STAPLS7332424525000001	SUMMER SCHOOL SUPPLIES
VALENTINE, KARLEY	1100000000-11923000	11.97	06/16/2021	STAPLS7332838712000002	SUMMER CAMP (CARE) SUPPLIES
VALENTINE, KARLEY	1100000000-11923000	13.47	06/16/2021	STAPLS7332838712000003	SUMMER CAMP (CARE) SUPPLIES
VALENTINE, KARLEY	1331100000-55990000	6.45	06/17/2021	STAPLS7332424525000002	SUMMER SCHOOL SUPPLIES-SINGLE BACK ORDERED ITEM
VALENTINE, KARLEY	1100000000-11923000	670.72	06/17/2021	STAPLS7332838712000001	SUMMER CAMP (CARE) SUPPLIES
VALENTINE, KARLEY	1100000000-11923000	54.40	06/18/2021	STAPLS7333008147000001	SUMMER CAMP (CARE) SUPPLIES

VALENTINE, KARLEY	1100000000-11923000	9.88	06/18/2021	STAPLS7333008147000002	SUMMER CAMP (CARE) SUPPLIES
VALENTINE, KARLEY	1100000000-11923000	21.78	06/21/2021	STAPLS7333094857000001	SUMMER CAMP (CARE) SUPPLIES
VALENTINE, KARLEY	1311800000-55990551	45.26	06/23/2021	STAPLS7333309499000001	OFFICE SUPPLIES-BATTERIES ORDERED
VALENTINE, KARLEY	1311800000-55990551	(45.26)	06/28/2021	STAPLS7333309499001001	OFFICE SUPPLIES-BATTERIES NOT RECEIVED
VALENTINE, KARLEY	1311800000-55990551	45.26	06/28/2021	STAPLS7333309499002001	OFFICE SUPPLIES-BATTERIES RESHIPED
VALENTINE, KARLEY	1311800000-55990551	66.65	06/28/2021	STAPLS7333605186000001	OFFICE SUPPLIES
VALENTINE, KARLEY	1311800000-55110551	60.68	06/29/2021	SSI*SCHOOL SPECIALTY	LAMINATION
VALENTINE, KARLEY Total		1327.88			
WARECK, MICHELE	2929622174-57920000	35.92	06/03/2021	WM SUPERCENTER #5893	PSAT/PLAN TESTING SUPPLIES.
WARECK, MICHELE	2929622174-57920000	26.94	06/04/2021	WM SUPERCENTER #2700	PLAN/PSAT TESTING SUPPLIES.
WARECK, MICHELE	1711322000-55110614	545.99	06/07/2021	AMZN MKTP US*2X9ZD5Z70	INTERNATIONAL BACCALAUREATE CLASSROOM SUPPLIES.
WARECK, MICHELE	2929622244-57920000	16.35	06/08/2021	DINN BROS INCINTERNET	CHOIR AWARD TROPHIES.
WARECK, MICHELE	1111322000-54910708	197.67	06/09/2021	WASTE MGMT WM EZPAY	RECYCLING CHARGES FOR NOVI HIGH SCHOOL.
WARECK, MICHELE	2929622275-57920000	46.61	06/10/2021	SAMSClub.COM	BREAKFAST TREATS FOR STAFF APPRECIATION BREAKFAST OF CHAMPIONS.
WARECK, MICHELE	2929622169-57920000	141.78	06/11/2021	ALLEGRA PLYMOUTH	PRINTING OF SPRING MUSICAL POSTERS.
WARECK, MICHELE	1111322000-55110723	599.34	06/11/2021	J.W. PEPPER	MARCHING BAND MUSIC FOUNDATIONS.
WARECK, MICHELE	1111322000-54910708	60.00	06/11/2021	SAFEWAY SHREDDING	SHREDDING SERVICE FOR NOVI HIGH SCHOOL.
WARECK, MICHELE	1111322000-57410000	12.99	06/14/2021	AMAZON PRIME*2X2446BJ0	MONTHLY PRIME MEMBERSHIP FEE.
WARECK, MICHELE	1111322000-55990000	749.68	06/14/2021	AMZN MKTP US*2X41L4K20	CAT RACK STORE SUPPLIES. THIS WAS APPROVED TO USE CTE FUNDS.
WARECK, MICHELE	2929622244-57920000	100.00	06/14/2021	PISTONS SPORTS & ENT	DEPOSIT FOR NOVI HIGH SCHOOL CHOIR TO PERFORM AT DETROIT PISTONS GAME.
WARECK, MICHELE	1121222000-55910000	34.68	06/14/2021	WM SUPERCENTER #5893	MISCELLANEOUS OFFICE SUPPLIES.
WARECK, MICHELE	1111322725-55110000	637.20	06/24/2021	LUCK'S MUSIC LIBRARY	ORCHESTRA MUSIC.
WARECK, MICHELE Total		3205.15			
WESNER, KIMBERLY	2929620262-57920000	11.04	06/03/2021	AMZN MKTP US*2R2F35WD0	IPAD CASE FOR NEW CAREER GRANT IPAD
WESNER, KIMBERLY	2929620262-57920000	39.23	06/03/2021	UPS*1480564486	UNEXPECTED IMPORT FEES FOR CAREER GRANT MATERIALS

WESNER, KIMBERLY	2929620262-57920000	61.09	06/04/2021	AMAZON.COM*2R7OZ8II2	REPLACEMENT/NEW BOOKS FOR NMS LIBRARY
WESNER, KIMBERLY	2929620262-57920000	48.33	06/07/2021	AMZN MKTP US*2X3C17H61	NEW/REPLACEMENT BOOKS FOR NMS LIBRARY
WESNER, KIMBERLY	1111322000-55110000	362.60	06/07/2021	AMZN MKTP US*2X9OV1JZ0	CAREER GRANT
WESNER, KIMBERLY	2929620262-57920000	31.00	06/08/2021	APPLE STORE #R041	DIFFERENCE IN CORRECT APPLE PEN (NOT ENOUGH FUNDING IN CAREER GRANT)
WESNER, KIMBERLY Total		553.29			
WILLIAMS, LAKEISA	2929611275-57920000	9.96	06/07/2021	ALDI 67094	STUDENTS
WILLIAMS, LAKEISA	2929611275-57920000	235.92	06/10/2021	MEIER FLOWERLAND & GRE	END OF THE YEAR GIFT FOR PTO
WILLIAMS, LAKEISA	1111111000-55110708	24.99	06/11/2021	AMZN MKTP US*2X9ZT1MF0	OFFICE ORDER
WILLIAMS, LAKEISA	2929611275-57920000	247.92	06/14/2021	HUNGRY HOWIES - 544	END OF THE YEAR LUNCH FOR THE STAFF
WILLIAMS, LAKEISA	1122211000-55310000	528.68	06/25/2021	FOLLETT SCHOOL SOLUTIO	MEDIA CENTER
WILLIAMS, LAKEISA Total		1047.47			
WILSON, KAREN	1311800000-55110551	9.54	06/07/2021	DOLLARTREE	CLASS MATERIALS
WILSON, KAREN	2929641352-57920000	2.11	06/14/2021	AMAZON.COM*2X6BK06R2	SUMMER CAMP MATERIALS
WILSON, KAREN	2929641352-57920000	17.88	06/14/2021	AMZN MKTP US*213HS9LY1	SUMMER CAMP MATERIALS
WILSON, KAREN	2929641352-57920000	16.37	06/24/2021	JOANN STORES #1933	SUMMER CAMP MATERIALS
WILSON, KAREN	2929641352-57920000	71.05	06/28/2021	AMAZON.COM*217SL3B22	SUMMER CAMP MATERIALS
WILSON, KAREN Total		116.95			
Grand Total		124492.41			

**BOARD OF EDUCATION
NOVI COMMUNITY SCHOOL DISTRICT
NOVI, MICHIGAN**

10/28/2021

DIRECTOR OF FINANCE

TOPIC: Approval of Bills - August 2021

The monthly bills payable for August 2021 are submitted to the Novi Board of Education for review and approval:

Net payroll		\$2,145,142.86
Withheld and employer payroll taxes		\$844,285.18
Employer and employee ORS liability		\$1,668,369.38
Expenditures of accounts payable, comprised of:		
General Fund	\$1,109,050.56	
Food Service Fund	\$79,990.63	
Capital Projects Fund	\$2,350,327.64	
Recreation Fund	\$39,449.05	
Debt Funds	\$0.00	
Sinking Funds	\$17,688.80	
Special Revenue Funds	\$28,638.58	
Pcard and EduStaff ACHs	<u>\$164,136.95</u>	
Total	\$3,789,282.21	<u>\$3,789,282.21</u>
Grand Total:		<u><u>\$8,447,079.63</u></u>

RECOMMENDATION:

That the Novi Community Schools Board of Education approve the payment of bills for the month of August 2021 in the amount of \$8,447,079.63 , as presented.

**APPROVED AND RECOMMENDED
FOR BOARD ACTION**



Steven Matthews, Superintendent

October 28, 2021

Date

Novi Community SD
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from 8/1/2021 to 8/31/2021
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Vendor Name	Check Date	Check Amount
COUNSILMAN/HUNSAKER & ASSOCIAT	08/03/2021	\$3,125.00
DANIEL COLLIC TRUENORTH RIGGIN	08/03/2021	\$600.00
HP INC	08/03/2021	\$1,472.20
BIGHAM, EILEEN	08/05/2021	\$7,259.04
CONSTELLATION NEWENERGY, INC	08/05/2021	\$441.82
DABERKO LLC	08/05/2021	\$4,779.30
DIGITAL AGE TECHNOLOGIES INC	08/05/2021	\$86,913.90
DTE ENERGY	08/05/2021	\$35,321.44
ENVIRO-CLEAN SERVICES INC	08/05/2021	\$6,965.50
HP INC	08/05/2021	\$340.72
JOHNSON, MICHELLE	08/05/2021	\$123.75
KAUKAB LLC	08/05/2021	\$804.60
NICHOLS PAPER & SUPPLY COMPANY	08/05/2021	\$86.20
PRESIDIO NETWORKED SOLUTIONS L	08/05/2021	\$25,267.00
RELIABLE DELIVERY	08/05/2021	\$525.20
SECURITY DESIGNS	08/05/2021	\$4,436.01
THE OMNI GROUP	08/05/2021	\$9,238.00
WEB BENEFITS DESIGN CORPORATIO	08/05/2021	\$3,607.50
ZONAR SYSTEMS INC	08/05/2021	\$1,405.24
MEFSA	08/10/2021	\$127.35
MISDU	08/10/2021	\$2,565.25
A PARTS WAREHOUSE	08/11/2021	\$549.74
AETNA BEHAVIORAL HEALTH LLC	08/11/2021	\$1,769.11
AMERICAN ASSOCIATION SCHOOL PE	08/11/2021	\$225.00
AMERICAN RED CROSS	08/11/2021	\$15.00
ASCENSION MICHIGAN AT WORK	08/11/2021	\$124.00
ASPHALT SPECIALISTS INC	08/11/2021	\$135,270.00
AT&T	08/11/2021	\$1,297.76
BEGONIA BROTHERS	08/11/2021	\$1,950.00
CINTAS CORPORATION #31	08/11/2021	\$483.52
CONSUMERS ENERGY	08/11/2021	\$4,178.50
CUMMINS BRIDGEWAY LLC	08/11/2021	\$100.00
DELTACOM INC	08/11/2021	\$90.00
DIRECT ENERGY BUSINESS INC	08/11/2021	\$62,492.62
DTE ENERGY	08/11/2021	\$24.14
H-O-H WATER TECHNOLOGY INC.	08/11/2021	\$900.00
HETTEL, ERIC	08/11/2021	\$32.65
HOLLAND BUS COMPANY	08/11/2021	\$908.43
INCWEBS INC	08/11/2021	\$1,490.00
JACKSON TRUCK SERVICE INC	08/11/2021	\$1,655.48
KRUEGER INTERNATIONAL INC	08/11/2021	\$1,081.20
LEE, SUNG JOON	08/11/2021	\$65.75
M-2 AUTO PARTS INC	08/11/2021	\$59.76
MEI TOTAL ELEVATOR SOLUTIONS	08/11/2021	\$468.75
MICHIGAN STUMP REMOVAL INC	08/11/2021	\$1,200.00
MIDWEST MOTOR SUPPLY CO INC	08/11/2021	\$75.00
PRESIDIO NETWORKED SOLUTIONS L	08/11/2021	\$21,467.20
SAFEWAY SHREDDING LLC	08/11/2021	\$40.00

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SERVICAR OF MICHIGAN INC.	08/11/2021	\$21,664.00
SME	08/11/2021	\$14,425.11
THRUN LAW FIRM P.C.	08/11/2021	\$4,018.56
TREDROC TIRE SERVICES LLC	08/11/2021	\$2,293.34
UNITY SCHOOL BUS PARTS INC	08/11/2021	\$904.55
VIKING AUTOMATIC SPRINKLER DBA	08/11/2021	\$8,380.00
21ST CENTURY MEDIA NEWSPAPER L	08/19/2021	\$199.00
A PARTS WAREHOUSE	08/19/2021	\$112.00
APPLE INC	08/19/2021	\$23,640.00
ASCENSION MICHIGAN AT WORK	08/19/2021	\$124.00
AT&T	08/19/2021	\$3,305.09
AT&T MOBILITY	08/19/2021	\$1,120.15
BERGERON BACKFLOW SERVICES	08/19/2021	\$1,683.00
CASTILE, CHERYL	08/19/2021	\$145.00
COHN'S COMMERICAL FLOOR COVERI	08/19/2021	\$3,495.00
CONSUMERS ENERGY	08/19/2021	\$337.41
CORE ATHLETICS, LLC	08/19/2021	\$2,655.00
CUMMINGS, BRIANNA	08/19/2021	\$536.23
DAVIDS GOLD MEDAL SPORTS	08/19/2021	\$912.54
DESAI, MANOJ	08/19/2021	\$268.27
DIMICK, TRACI	08/19/2021	\$175.00
DSOUZA, PRASHANT	08/19/2021	\$166.01
DURAIWAMY, VIDYA	08/19/2021	\$412.12
EISENHOWER DANCE ENSEMBLE	08/19/2021	\$3,000.00
EVER KOLD REFRIGERATION	08/19/2021	\$230.00
FARRIS, NICHOLAS	08/19/2021	\$1,200.00
FINALFORMS	08/19/2021	\$1,752.00
GRDEN, REBECCA	08/19/2021	\$1,000.00
GROSSI, BARBARA	08/19/2021	\$186.30
H-O-H WATER TECHNOLOGY INC.	08/19/2021	\$700.00
HIRSHFIELD, LAURA JANINE	08/19/2021	\$846.04
HORIZON ENGINEERING ASSOCIATES	08/19/2021	\$4,649.04
JACKSON TRUCK SERVICE INC	08/19/2021	\$1,065.94
KINZER, GARY	08/19/2021	\$28.97
KRUEGER INTERNATIONAL INC	08/19/2021	\$11,673.39
LANYON-NEWMAN, MARY	08/19/2021	\$15.99
LAWSON PRODUCTS INC	08/19/2021	\$230.20
LIFE INSURANCE COMPANY OF NORT	08/19/2021	\$23,352.32
LOWERY CORP. DBA APPLIED IMAGI	08/19/2021	\$4,393.33
MARSHALL, ANGELA	08/19/2021	\$175.00
MCCARTHY & SMITH INC	08/19/2021	\$549,265.67
MCHALE, KRISSEN	08/19/2021	\$676.00
MICHIGAN ASSOC SECONDARY SCHOO	08/19/2021	\$3,800.00
MICHIGAN EDUCATIONAL THEATRE A	08/19/2021	\$410.00
NATIONAL ASSOC SECONDARY SCHOO	08/19/2021	\$480.00
NEFF MOTIVATION INC	08/19/2021	\$4,857.39
NOVI YOUTH FOOTBALL ASSOCIATIO	08/19/2021	\$1,115.63
PAULY'S CHOP SHOP LAWN CARE &	08/19/2021	\$1,500.00

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Vendor Name	Check Date	Check Amount
PETTY CASH-DONALD WATCHOWSKI O	08/19/2021	\$3,050.00
PLAYWORKS EDUCATION ENERGIZED	08/19/2021	\$5,025.00
PLYMOUTH PT SPECIALISTS	08/19/2021	\$1,986.00
PREMIER RELOCATIONS LLC	08/19/2021	\$4,838.00
ROGERS ATHLETIC COMPANY INC	08/19/2021	\$1,900.00
RUSKIN, DANIELLE	08/19/2021	\$350.00
SECURITY DESIGNS	08/19/2021	\$210.00
SPARKS, JIM	08/19/2021	\$206.34
SUPERIOR TEXT	08/19/2021	\$1,451.45
TRIPLE R CONSULTANTS	08/19/2021	\$2,000.00
WATCHOWSKI, DON	08/19/2021	\$103.49
WORDWARE	08/19/2021	\$1,683.40
XU, BO	08/19/2021	\$1,000.70
YOUNG REMBRANDTS	08/19/2021	\$804.60
ZONAR SYSTEMS INC	08/19/2021	\$1,405.24
ADN ADMINISTRATORS INC	08/23/2021	\$3,642.30
ANDYMARK INC	08/23/2021	\$1,261.10
BUTCHER & BUTCHER CONSTRUCTION	08/23/2021	\$525,290.85
CHARTER COMMUNICATIONS HOLDING	08/23/2021	\$259.98
DABERKO LLC	08/23/2021	\$176.00
DATA MANAGEMENT INC.	08/23/2021	\$254.08
DELTA NETWORK SERVICES LLC	08/23/2021	\$4,200.00
DTE ENERGY	08/23/2021	\$215.84
FENCHEL, LISA	08/23/2021	\$135.52
INACOMP TECHNICAL SERVICES GRO	08/23/2021	\$15,729.20
INTEGRATED DESIGN SOLUTIONS LL	08/23/2021	\$11,371.65
KRUEGER INTERNATIONAL INC	08/23/2021	\$15,925.77
MCCARTHY & SMITH INC	08/23/2021	\$690,292.75
MESSA (MICHIGAN EDUCATION SPEC	08/23/2021	\$598,289.73
MOTOR CITY FENCE CO	08/23/2021	\$59,296.50
NICHOLS PAPER & SUPPLY COMPANY	08/23/2021	\$15,446.42
PETTY CASH-EVOL GAZZARATO OR L	08/23/2021	\$1,388.00
REV ROBOTICS LLC	08/23/2021	\$273.08
SAFEWAY SHREDDING LLC	08/23/2021	\$60.00
SME	08/23/2021	\$6,584.80
MISDU	08/25/2021	\$2,552.50
ASCENSION MICHIGAN AT WORK	08/26/2021	\$22.00
BERGERON BACKFLOW SERVICES	08/26/2021	\$309.00
CASTILLO, JOLENE	08/26/2021	\$48.75
DEPOTTER, MARY	08/26/2021	\$29.20
ENDEAVOR GROUP	08/26/2021	\$687.81
ENVIRO-CLEAN SERVICES INC	08/26/2021	\$168,051.76
EXECUTIVE ENERGY SERVICES LLC	08/26/2021	\$400.00
GRAND HAVEN HIGH SCHOOL	08/26/2021	\$150.00
HARRIS, PASADENA KENNEDY	08/26/2021	\$121.50
HURON CLINTON METROPOLITAN AUT	08/26/2021	\$240.00
INACOMP TECHNICAL SERVICES GRO	08/26/2021	\$74,800.00
INTERIOR ENVIRONMENTS LLC	08/26/2021	\$20,875.00

Novi Community SD
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from 8/1/2021 to 8/31/2021

Check ID: AP

Vendor Name	Check Date	Check Amount
JFK INVESTMENT COMPANY LLC	08/26/2021	\$357.59
LAUER, KELLI	08/26/2021	\$50.00
LB GOLF LLC	08/26/2021	\$700.00
MCCARTHY & SMITH INC	08/26/2021	\$61,556.88
MCOSKER, PAUL	08/26/2021	\$17.97
MICHIGAN ASSOCIATION SCHOOL AD	08/26/2021	\$3,500.00
MIOTECH SPORTS MEDICINE SUPPLI	08/26/2021	\$850.44
MIYAKE, FUMIE	08/26/2021	\$48.75
NATIONAL BUSINESS SUPPLY INC	08/26/2021	\$4,296.43
PLYMOUTH CANTON COMMUNITY SCHO	08/26/2021	\$80.00
POWELL, EBONY	08/26/2021	\$217.66
PRIEUR, MIRANDA A	08/26/2021	\$612.75
PROVENZANO, RACHEL	08/26/2021	\$55.16
PURVIS & FOSTER	08/26/2021	\$2,159.00
RAHMBERG STOVER AND ASSOCIATES	08/26/2021	\$6,570.00
SALINE AREA SCHOOLS	08/26/2021	\$150.00
SUTTON, MICHAEL T.	08/26/2021	\$4,250.00
TEAM SPORTS INC	08/26/2021	\$44,698.48
WALCZAK, KRISTEN	08/26/2021	\$722.92
WOLSTENCROFT, HANNAH	08/26/2021	\$80.84
ZAJAC, MARIAH	08/26/2021	\$91.89
		Issued: \$143,577.56
		Reversed: \$1,920.23
		Cancelled: \$3,370,957.50
AP Checks Processed:	165	AP Bank Total: \$3,516,455.29
Total Checks Processed:	165	Grand Total: \$3,516,455.29

Novi Community SD
Check Register Web Version

from 8/1/2021 to 8/31/2021

Check Totals by by Fund Check ID: AP

Fund	Fund Description	Status	Status Desc.	Check Amount
110	General Fund	CX	Cancelled	\$1,011,740.86
110	General Fund	IS	Issued	\$18,751.30
120	Special Ed	CX	Cancelled	\$21,664.00
120	Special Ed	IS	Issued	\$29.20
130	Community Ed	CX	Cancelled	\$542.56
130	Community Ed	IS	Issued	\$172.73
140	Athletics	CX	Cancelled	\$9,676.50
140	Athletics	IS	Issued	\$41,448.41
170	Academics	CX	Cancelled	\$5,025.00
230	Recreation Fund	CX	Cancelled	\$38,644.45
230	Recreation Fund	RV	Reversed	\$804.60
250	Food Service Fund	CX	Cancelled	\$79,804.33
250	Food Service Fund	IS	Issued	\$186.30
290	Student/School Activity Fund	CX	Cancelled	\$9,743.81
290	Student/School Activity Fund	IS	Issued	\$17,779.14
290	Student/School Activity Fund	RV	Reversed	\$1,115.63
410	Building & Site/Sinking Fund	CX	Cancelled	\$12,034.80
410	Building & Site/Sinking Fund	IS	Issued	\$5,654.00
440	2017 Capital Projects Fund	CX	Cancelled	\$98,440.00
450	2020 Capital Projects Fund	CX	Cancelled	\$2,192,331.16
450	2020 Capital Projects Fund	IS	Issued	\$59,556.48
			Total:	3,625,145.26

JP MORGAN/CHASE PCARD				CYCLE: 07/01-07/31/2021	
NAME	ACCOUNT	AMOUNT	DATE	MERCHANT	DESCRIPTION
ABRAHAM, MARY	1111220000-55110702	23.00	07/08/2021	NASCO FORT ATKINSON	SUPPLIES FOR ART CLASSES
ABRAHAM, MARY	1124120000-55910000	3.99	07/26/2021	AMAZON MUSIC*2P5P92OA1	MUSIC FOR PASSING TIME
ABRAHAM, MARY Total		26.99			
BOOTZ, ASHLEY	2929661104-57920000	1521.20	07/01/2021	MARIA S ITALIAN BAKERY	CATERING- BRIANS RETIREMENT
BOOTZ, ASHLEY	1429300000-55990000	145.00	07/01/2021	SCSIMAGEGROUP.COM	UPDATED RECORD BOARDS
BOOTZ, ASHLEY	2929699091-57920000	993.78	07/09/2021	GOBILDA	KITS FOR 2021-2022 SEASON
BOOTZ, ASHLEY	2929699279-57920000	1780.00	07/16/2021	FIRST FOR INSPIRATION	LEGO KITS TEAM 26827,38056,38273
BOOTZ, ASHLEY	2929699099-57920000	1519.65	07/19/2021	LEGO EDUCATION	LEGO KIT
BOOTZ, ASHLEY	2929661172-57920000	1500.00	07/23/2021	IN *SKYCOACH LLC	FOOTBALL REPLAY SYSTEM
BOOTZ, ASHLEY	2929699731-57920000	609.83	07/27/2021	GOBILDA	MASTER KIT
BOOTZ, ASHLEY Total		8069.46			
BRASIL, SANDRA	2529700000-53450000	8305.00	07/02/2021	IN *MY GLOBAL DATA, IN	SOFTWARE FOR FS TO INTERFACE WITH POWERSCHOOL
BRASIL, SANDRA	1125200000-57410000	125.00	07/02/2021	STATE OF MI MIDEAL	MI-DEAL FOR BID PRICING FEE
BRASIL, SANDRA	2929699279-57920000	4905.00	07/09/2021	FIRST FOR INSPIRATION	TEAM REGISTRATION FOR FIRST LEGO
BRASIL, SANDRA	2929699279-57920000	1053.00	07/09/2021	FIRST FOR INSPIRATION	TEAM REGISTRATION FOR FIRST LEGO
BRASIL, SANDRA Total		14388.00			
BRATNEY, BETHANY	1122222000-55310000	466.03	07/05/2021	FOLLETT SCHOOL SOLUTIO	NEW MATERIALS FOR THE LMC
BRATNEY, BETHANY Total		466.03			
BROWN, ALAINA	2929622105-57920000	400.00	07/26/2021	NOVI APSI* NOVI AP SUM	ZIEGLER'S TRAINING FOR AP LANG
BROWN, ALAINA	2929622105-57920000	267.96	07/30/2021	SP * FATHEAD, LLC	WHITEBOARDS FOR APUS
BROWN, ALAINA Total		667.96			
BUNKER, JEFFREY	1126160000-55993000	313.38	07/12/2021	TARGET SPECIALTY PROD	DISTRICT HERBICIDE CHEETAH PRO
BUNKER, JEFFREY	1126160000-55993000	153.26	07/12/2021	TARGET SPECIALTY PROD	DISTRICT TERMIDOR
BUNKER, JEFFREY	1126160000-55993000	567.50	07/12/2021	TARGET SPECIALTY PROD	DISTRICT SUREGUARD
BUNKER, JEFFREY	1126160000-55992000	111.79	07/12/2021	THE HOME DEPOT #2737	MTCE SHOP SUPPLIES - LEATHER GLOVES

JP MORGAN/CHASE PCARD				CYCLE: 07/01-07/31/2021	
NAME	ACCOUNT	AMOUNT	DATE	MERCHANT	DESCRIPTION
BUNKER, JEFFREY	1126160000-55980000	98.85	07/14/2021	THE HOME DEPOT #2737	MTCE SUPPLIES - DIABLO PRUNING AND EYEWEAR
BUNKER, JEFFREY	1126160000-55992000	15.00	07/19/2021	GRAINGER	MTCE SHOP SUPPLIES - PRE-MOISTENED CLEANING TISSUES
BUNKER, JEFFREY	1126160000-55993000	98.97	07/26/2021	MARKS OUTDOOR POWER EQ	MTCE MOWER REPAIR PARTS - CASTER KIT
BUNKER, JEFFREY	1126160000-55993000	1100.00	07/28/2021	TARGET SPECIALTY PROD	DISTRICT HERBICIDE CHEETAH PRO AND MESOTRIONE
BUNKER, JEFFREY Total		2458.75			
CANALES, BETH	2929622275-57920000	60.77	07/05/2021	SHIPT* ORDER	SHIPT ORDER. THIS CARD WAS USED ACCIDENTLY. STAFF MEMBER WILL BE BRINGING IN PAYMENT TO TAKE CARE OF THIS PURCHASE.
CANALES, BETH	2929622275-57920000	5.00	07/05/2021	SHIPT* TIP 81785768	TIP FOR SHIPT ORDER. THIS CARD WAS USED ACCIDENTLY. STAFF MEMBER WILL BE BRINGING IN PAYMENT TO TAKE CARE OF THIS PURCHASE.
CANALES, BETH Total		65.77			
COOLMAN, ROBERT	1126160000-55992000	26.10	07/02/2021	CES 264	MTCE ELECTRICAL STOCK - WHT INSERT TOGGLE
COOLMAN, ROBERT	1126160000-55980000	34.94	07/02/2021	CES 264	MTCE ELECTRICAL TOOLS - BIT RATCHETING SCREWDRIVER; SCREWDRIVER NUT DRIVER
COOLMAN, ROBERT	1126118000-55992000	165.00	07/02/2021	CONSERVA ELECTRIC SUPP	NM6 MEDIA CENTER BATTERY
COOLMAN, ROBERT	1126160000-55992000	416.25	07/02/2021	CONSERVA ELECTRIC SUPP	MTCE ELECTRICAL STOCK LAMPS
COOLMAN, ROBERT	1126160000-55992000	332.50	07/07/2021	GRAINGER	MTCE ELECTRICAL STOCK - ROLL UP DOOR SWITCHES

JP MORGAN/CHASE PCARD				CYCLE: 07/01-07/31/2021	
NAME	ACCOUNT	AMOUNT	DATE	MERCHANT	DESCRIPTION
COOLMAN, ROBERT	1126160000-55992000	99.00	07/16/2021	CONSERVA ELECTRIC SUPP	MTCE ELECTRICAL STOCK - LAMPS
COOLMAN, ROBERT	4126160951-54110000	541.51	07/23/2021	THE HOME DEPOT #2737	MTCE - SALT SHED INSTALLATIONS - SF PG 74-75 SHED CONSTRUCTION
COOLMAN, ROBERT Total		1615.30			
DEPOTTER, MARY	1222100000-53220000	75.00	07/15/2021	OAKLAND SCHOOLS-RC INT	IEP COACH TRAINING (5 DAY EVENT). FOR TC'S AND PSYCHOLOGISTS
DEPOTTER, MARY Total		75.00			
DRAGOO, MICHAEL	1126120000-54110000	100.00	07/02/2021	ALL SERVICE CARPET CAR	MS ROOM 418 PROFESSIONALLY CLEANED AFTER A GLYCOL LEAK STAINED CARPET
DRAGOO, MICHAEL	1126120000-55992000	124.49	07/28/2021	AMZN MKTP US*2E2LD82E2	MS HEAT PUMP
DRAGOO, MICHAEL	1126115000-55992000	416.00	07/28/2021	FOUNDATION BLDG 058	DF CEILING TILE STOCK
DRAGOO, MICHAEL	1126120000-55992000	416.00	07/28/2021	FOUNDATION BLDG 058	MS CEILING TILE STOCK
DRAGOO, MICHAEL Total		1056.49			
DUQUETTE, EDWARD	4126160951-54110000	707.61	07/09/2021	MENARDS WIXOM MI	MTCE - SALT SHED INSTALLATIONS - SF PG 74-75 SHED CONSTRUCTION
DUQUETTE, EDWARD	4126160951-54110000	566.86	07/12/2021	MENARDS WIXOM MI	MTCE - SALT SHED INSTALLATIONS - SF PG 74-75 SHED CONSTRUCTION
DUQUETTE, EDWARD	4126160951-54110000	(121.47)	07/12/2021	MENARDS WIXOM MI	MTCE - SALT SHED - RETURN - SF PG 74-75 SHED CONSTRUCTION
DUQUETTE, EDWARD	4126160951-54110000	307.47	07/12/2021	THE HOME DEPOT #2737	MTCE - SALT SHED INSTALLATIONS - SF PG 74-75 SHED CONSTRUCTION
DUQUETTE, EDWARD	4126160951-54110000	400.00	07/13/2021	SUPERIOR MATERIAL HOLD	MTCE - SALT SHED INSTALLATIONS - SF PG 74-75 SHED CONSTRUCTION
DUQUETTE, EDWARD	4126160951-54110000	91.96	07/14/2021	THE HOME DEPOT #2737	MTCE - SALT SHED INSTALLATIONS - SF PG 74-75 SHED CONSTRUCTION

JP MORGAN/CHASE PCARD				CYCLE: 07/01-07/31/2021	
NAME	ACCOUNT	AMOUNT	DATE	MERCHANT	DESCRIPTION
DUQUETTE, EDWARD	4126160951-54110000	200.00	07/15/2021	SUPERIOR MATERIAL HOLD	MTCE - SALT SHED INSTALLATIONS - SF PG 74-75 SHED CONSTRUCTION
DUQUETTE, EDWARD	1126101000-55992000	47.31	07/19/2021	THE HOME DEPOT #2737	ESB BATHROOMS
DUQUETTE, EDWARD	4126160951-54110000	(136.65)	07/22/2021	MENARDS WIXOM MI	MTCE - SALT SHED INSTALLATIONS - SF PG 74-75 SHED CONSTRUCTION
DUQUETTE, EDWARD	4126160951-54110000	201.45	07/22/2021	TOWN & COUNTRY SIDING	MTCE - SALT SHED INSTALLATIONS - SF PG 74-75 SHED CONSTRUCTION
DUQUETTE, EDWARD	4126160951-54110000	(777.15)	07/23/2021	MENARDS WIXOM MI	MTCE - SALT SHED INSTALLATIONS - SF PG 74-75 SHED CONSTRUCTION
DUQUETTE, EDWARD	4126160951-54110000	390.41	07/26/2021	MENARDS WIXOM MI	MTCE - SALT SHED INSTALLATIONS - SF PG 74-75 SHED CONSTRUCTION
DUQUETTE, EDWARD	4126160951-54110000	(144.32)	07/26/2021	MENARDS WIXOM MI	MTCE - SALT SHED INSTALLATIONS - SF PG 74-75 SHED CONSTRUCTION
DUQUETTE, EDWARD	1126111000-55992000	30.00	07/29/2021	REDFORD LOCK COMPANY I	VO MASTER KEY CHANGE - CLASSROOM 23
DUQUETTE, EDWARD	1126113000-55992000	30.00	07/29/2021	REDFORD LOCK COMPANY I	NW MASTER KEY CHANGE - CLASSROOM 123
DUQUETTE, EDWARD	1126122000-55992000	84.79	07/29/2021	THE TILE SHOP 1013	HS GIRLS HOCKEY FIELD
DUQUETTE, EDWARD	1126115000-55992000	28.86	07/30/2021	THE HOME DEPOT #2737	DF BATHROOM
DUQUETTE, EDWARD Total		1907.13			
FULAR, JAMES	1126160000-55990000	51.16	07/05/2021	APPLE.COM/BILL	FRAUDULENT CHARGE
FULAR, JAMES	1126160000-55990000	51.16	07/05/2021	APPLE.COM/BILL	FRAUDULENT CHARGE
FULAR, JAMES	1126160000-55990000	51.16	07/05/2021	APPLE.COM/BILL	FRAUDULENT CHARGE
FULAR, JAMES	1126160000-55990000	51.16	07/05/2021	APPLE.COM/BILL	FRAUDULENT CHARGE
FULAR, JAMES	1126160000-55990000	51.16	07/05/2021	APPLE.COM/BILL	FRAUDULENT CHARGE
FULAR, JAMES	1126160000-55990000	51.16	07/05/2021	APPLE.COM/BILL	FRAUDULENT CHARGE
FULAR, JAMES	1126160000-55990000	51.16	07/05/2021	APPLE.COM/BILL	FRAUDULENT CHARGE
FULAR, JAMES	1126160000-55990000	51.16	07/05/2021	APPLE.COM/BILL	FRAUDULENT CHARGE

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JP MORGAN/CHASE PCARD				CYCLE: 07/01-07/31/2021	
NAME	ACCOUNT	AMOUNT	DATE	MERCHANT	DESCRIPTION
FULAR, JAMES	1126160000-55990000	(51.16)	07/06/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/06/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/06/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/06/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/06/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/06/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/06/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/06/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/06/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/06/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/06/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/06/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/06/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/06/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/06/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/06/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/06/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/06/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/06/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/06/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/06/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/06/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/06/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/06/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND

JP MORGAN/CHASE PCARD				CYCLE: 07/01-07/31/2021	
NAME	ACCOUNT	AMOUNT	DATE	MERCHANT	DESCRIPTION
FULAR, JAMES	1126160000-55990000	(51.16)	07/06/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/06/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/09/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/09/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/09/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/09/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/09/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/09/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/09/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/09/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/09/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/09/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/09/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/09/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/09/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/09/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND

JP MORGAN/CHASE PCARD				CYCLE: 07/01-07/31/2021	
NAME	ACCOUNT	AMOUNT	DATE	MERCHANT	DESCRIPTION
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(52.24)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND

JP MORGAN/CHASE PCARD				CYCLE: 07/01-07/31/2021	
NAME	ACCOUNT	AMOUNT	DATE	MERCHANT	DESCRIPTION
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND

JP MORGAN/CHASE PCARD				CYCLE: 07/01-07/31/2021	
NAME	ACCOUNT	AMOUNT	DATE	MERCHANT	DESCRIPTION
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(52.24)	07/12/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	(51.16)	07/12/2021	APPLE.COM/BILL	FRAUDULENT CHARGE REFUND
FULAR, JAMES	1126160000-55990000	51.16	07/19/2021	APPLE	FRAUDULENT CHARGE
FULAR, JAMES	1126160000-55990000	51.16	07/19/2021	APPLE	FRAUDULENT CHARGE
FULAR, JAMES	1126160000-55990000	51.16	07/19/2021	APPLE	FRAUDULENT CHARGE
FULAR, JAMES	1126160000-55990000	51.16	07/19/2021	APPLE	FRAUDULENT CHARGE
FULAR, JAMES	1126160000-55990000	51.16	07/19/2021	APPLE	FRAUDULENT CHARGE
FULAR, JAMES	1126160000-55990000	51.16	07/19/2021	APPLE	FRAUDULENT CHARGE
FULAR, JAMES	1126160000-55990000	51.16	07/19/2021	APPLE	FRAUDULENT CHARGE

[illegible]

JP MORGAN/CHASE PCARD					
NAME	ACCOUNT	AMOUNT	DATE	CYCLE: 07/01-07/31/2021 MERCHANT	DESCRIPTION
FULAR, JAMES	1126160000-55990000	51.16	07/19/2021	APPLE	FRAUDULENT CHARGE
FULAR, JAMES	1126113000-55993000	246.53	07/30/2021	SITEONE LANDSCAPE SUPP	NW HERBICIDE
FULAR, JAMES	1126111000-55993000	246.53	07/30/2021	SITEONE LANDSCAPE SUPP	VO HERBICIDE
FULAR, JAMES Total		493.06			
GILMORE, MEGAN	1311800000-55110551	50.00	07/20/2021	TARGET 00014654	CLASSROOM SUPPLIES
GILMORE, MEGAN Total		50.00			
GORDON, BRIAN	1429300000-57410000	10.99	07/01/2021	NFHSNETWORK.COM	SUBSCRIPTION FEE
GORDON, BRIAN Total		10.99			
GREAVES, JASON	1126160000-55993000	234.18	07/05/2021	MARKS OUTDOOR POWER EQ	MTCE MOWER PARTS - CASTER KIT, SWITCH PTO AND ROPE RECOILS
GREAVES, JASON	4126160951-54110000	763.52	07/16/2021	MENARDS WIXOM MI	MTCE - SALT SHED INSTALLATIONS - SF PG 74-75 SHED CONSTRUCTION
GREAVES, JASON	4126160951-54110000	87.34	07/16/2021	MENARDS WIXOM MI	MTCE - SALT SHED INSTALLATIONS - SF PG 74-75 SHED CONSTRUCTION
GREAVES, JASON	4126160951-54110000	452.26	07/21/2021	MENARDS WIXOM MI	MTCE - SALT SHED INSTALLATIONS - SF PG 74-75 SHED CONSTRUCTION
GREAVES, JASON	1126160000-55992000	46.23	07/30/2021	ABC SUPPLY 372	BOSCO BARN REPAIR
GREAVES, JASON	1126160000-55992000	98.14	07/30/2021	THE HOME DEPOT #2737	MAINTENANCE SUPPLIES - DUCT TAPE, RUST REMOVER
GREAVES, JASON Total		1681.67			
HANSEN, ANN	1335100000-53220553	40.00	07/02/2021	APPELBAUM TRAINING INS	PD FOR CARE AIDE
HANSEN, ANN	1335100000-53220553	10.00	07/28/2021	MICHIGAN REGISTRY THE	REQUIRED TRAINING FOR NEW CARE AIDE
HANSEN, ANN Total		50.00			
HAWKINS, STEPHANIE	2929641352-57920000	39.88	07/12/2021	AMZN MKTP US*2921P2582	SUMMER CAMP- PRESCHOOL
HAWKINS, STEPHANIE	2929641352-57920000	82.75	07/12/2021	OTC BRANDS INC	SUMMER CAMP- PRESCHOOL
HAWKINS, STEPHANIE	2929641352-57920000	17.37	07/14/2021	AMAZON.COM*294CU09U2	SUMMER CAMP SUPPLIES
HAWKINS, STEPHANIE	2929641352-57920000	87.83	07/19/2021	OTC BRANDS INC	SUMMER CAMP- PRESCHOOL
HAWKINS, STEPHANIE	2929641352-57920000	13.49	07/22/2021	AMZN MKTP US*2E0EC7781	SUMMER CAMP- PRESCHOOL

JP MORGAN/CHASE PCARD				CYCLE: 07/01-07/31/2021	
NAME	ACCOUNT	AMOUNT	DATE	MERCHANT	DESCRIPTION
HAWKINS, STEPHANIE	2929641352-57920000	13.78	07/22/2021	AMZN MKTP US*2E1VE2U31	SUMMER CAMP-PRESCHOOL
HAWKINS, STEPHANIE	2929641352-57920000	19.27	07/27/2021	AMZN MKTP US*2E8UE0IF0	SUMMER CAMP-PRESCHOOL
HAWKINS, STEPHANIE	2929641352-57920000	15.74	07/28/2021	AMAZON.COM*2E0VY2W00	SUMMER CAMP-PRESCHOOL
HAWKINS, STEPHANIE	2929641352-57920000	11.68	07/28/2021	AMAZON.COM*2E2VF3W50	SUMMER CAMP-PRESCHOOL
HAWKINS, STEPHANIE	2929641352-57920000	59.98	07/29/2021	AMAZON.COM*2P2UR6EL1	SUMMER CAMP-PRESCHOOL
HAWKINS, STEPHANIE	2929641352-57920000	49.99	07/29/2021	AMAZON.COM*2P9P57O00	SUMMER CAMP-PRESCHOOL
HAWKINS, STEPHANIE	2929641352-57920000	30.59	07/29/2021	AMZN MKTP US*2P5PP4OE0	SUMMER CAMP-PRESCHOOL
HAWKINS, STEPHANIE	2929641352-57920000	123.95	07/30/2021	OTC BRANDS INC	SUMMER CAMP-PRESCHOOL
HAWKINS, STEPHANIE Total		566.30			
HENDERSON, BETH	1125200000-57410000	150.00	07/13/2021	MSBO	HENDERSON-MSBO RENEWAL FEES
HENDERSON, BETH	1125200000-53610000	407.50	07/14/2021	IN *PRINT & MARKETING	NCSD DISTRICT ENVELOPES
HENDERSON, BETH	1125200000-57410000	150.00	07/14/2021	MSBO	MALBON-MSBO RENEWAL FEES
HENDERSON, BETH Total		707.50			
HETTEL, ERIC	1126170000-55992000	257.97	07/14/2021	PACIFIC CASCADE	TRANSPORTATION BUS SIGNS
HETTEL, ERIC	1126170000-55992000	233.99	07/16/2021	SMARTSIGN	TRANSPORTATION - NATURAL GROUND MODEL FLEXPOST SIGN POST
HETTEL, ERIC Total		491.96			
HOLLY, SHEILA	1123200000-57410000	180.00	07/01/2021	MICHIGANASS	MASA LEADERSHIP DUES, SHEILA HOLLY
HOLLY, SHEILA	1123100000-55990000	26.28	07/05/2021	AMZN MKTP US*292D12FB2	ESB GLASS COFFEE CARAFE
HOLLY, SHEILA	1123100000-55990000	14.98	07/06/2021	AMZN MKTP US*293EJ61M0	COFFEE CARAFE SCRUB BRUSH
HOLLY, SHEILA	1123100000-57410000	180.00	07/13/2021	MSBO	ANNUAL DUES
HOLLY, SHEILA	1128300000-57910000	67.50	07/22/2021	CONTEMPORARY INDUSTRIE	YEARS OF SERVICE AWARD - SANDRA BRASIL
HOLLY, SHEILA Total		468.76			

JP MORGAN/CHASE PCARD				CYCLE: 07/01-07/31/2021	
NAME	ACCOUNT	AMOUNT	DATE	MERCHANT	DESCRIPTION
HOSKINS, DIANE	2929625301-57920000	61.22	07/20/2021	SAMSClub.COM	PERSONAL PURCHASE (OOPS), REIMBURSE WILL BE DEPOSITED TO SA ACT.
HOSKINS, DIANE Total		61.22			
HURLBURT, THOMAS	1127170000-55790000	10.59	07/19/2021	BATTERIES+BULBS #0727	BATTERIES
HURLBURT, THOMAS	1127170000-55790000	34.64	07/26/2021	THE HOME DEPOT #2737	SUPPLIES
HURLBURT, THOMAS Total		45.23			
JOB, STACEY	1335100000-55990553	85.58	07/01/2021	AMAZON.COM*2983H7VS1	SUMMER CAMP SUPPLIES
JOB, STACEY	1335100000-55990553	196.88	07/01/2021	PP*KONAICEWEST	SUMMER CAMP SUPPLIES
JOB, STACEY	1335100000-54910553	600.00	07/02/2021	PAYPAL *WILDLIFESAF	SUMMER CAMP RESOURCE
JOB, STACEY	1335100000-55990553	27.99	07/08/2021	AMAZON.COM*298BD9HH0	SUMMER CAMP SUPPLIES
JOB, STACEY	1335100000-55990553	100.68	07/14/2021	GFS STORE #1985	SUMMER CAMP SNACK
JOB, STACEY	1335100000-53220553	10.00	07/14/2021	MICHIGAN REGISTRY THE	MI REGISTRY TRAINING
JOB, STACEY	1335100000-55990553	29.98	07/15/2021	AMZN MKTP US*2E0AB5410	SUMMER CAMP SUPPLIES
JOB, STACEY	1335100000-55990553	44.99	07/19/2021	AMZN MKTP US*2E2RI5BW1	SUMMER CAMP SUPPLIES
JOB, STACEY	1335100000-57410553	221.25	07/19/2021	G2GCHARGE.COM	ENVIRONMENTAL INSPECTION NMS
JOB, STACEY	1335100000-53220553	10.00	07/21/2021	MICHIGAN REGISTRY: THE	MI REGISTRY TRAINING
JOB, STACEY	1335100000-55990553	147.00	07/23/2021	PP*WTB ICE LLC	SUMMER CAMP SNACK
JOB, STACEY Total		1474.35			
JORDAN, CHRISTOPHER	1126122000-55992000	364.50	07/08/2021	R L DEPPMANN CO	HS F1 CIRC PUMP
JORDAN, CHRISTOPHER	1126122000-55992000	864.00	07/08/2021	R L DEPPMANN CO	HS BOILER E & F
JORDAN, CHRISTOPHER	1126122000-55992000	191.28	07/13/2021	GRAINGER	HS RTU 31 - FUSE CLASS J 40A
JORDAN, CHRISTOPHER	1126122000-55992000	204.28	07/14/2021	GRAINGER	HS RTU 31- FUSE CLASS J 35A JKS SERIES
JORDAN, CHRISTOPHER	1126122000-55992000	175.46	07/15/2021	DOWNRIVER REFRIG SUP C	HS ROOM 179 - COPELAND CRANKCASE HEATER
JORDAN, CHRISTOPHER	1126122000-55992000	796.50	07/27/2021	R L DEPPMANN CO	HS DOM HOT WATER - BRONZE BODY BOOSTER
JORDAN, CHRISTOPHER	1126120000-55992000	597.90	07/28/2021	ETNA DISTRIBUTORS, LLC	MS OFFICE - PRESS BALL VALVES

JP MORGAN/CHASE PCARD				CYCLE: 07/01-07/31/2021	
NAME	ACCOUNT	AMOUNT	DATE	MERCHANT	DESCRIPTION
JORDAN, CHRISTOPHER	1126160000-55992000	92.38	07/29/2021	THE HOME DEPOT #2737	HVAC TRUCK SAFETY SUPPLIES
JORDAN, CHRISTOPHER Total		3286.30			
KOBROSSY, THERESE	1335100000-55110553	49.95	07/05/2021	GFS STORE #1985	POPSICLES FOR SUMMER CAMP
KOBROSSY, THERESE	1335100000-55110553	93.39	07/08/2021	GFS STORE #1985	S'MORES DAY AT SUMMER CAMP
KOBROSSY, THERESE	1335100000-55110553	20.86	07/23/2021	MEIJER # 122	SLIME DAY AT SUMMER CAMP
KOBROSSY, THERESE Total		164.20			
LALONDE, LUCAS	1129900000-53450000	30.00	07/12/2021	FIGURE 53	QLAB LICENCE FEE FOR RENTAL
LALONDE, LUCAS Total		30.00			
LOCRICCHIO, ANTHONY	1122500000-57910000	24.82	07/02/2021	FEDEX 280960911634	RETURN INCORRECT CABLES PURCHASED.
LOCRICCHIO, ANTHONY	1122500000-57910000	68.45	07/02/2021	FEDEX 280961058174	RETURN INCORRECT CABLES PURCHASED.
LOCRICCHIO, ANTHONY	1122500000-57910000	70.75	07/02/2021	FEDEX 280961110231	RETURN INCORRECT CABLES PURCHASED.
LOCRICCHIO, ANTHONY	1122500000-57910000	70.75	07/02/2021	FEDEX 280961184255	RETURN INCORRECT CABLES PURCHASED.
LOCRICCHIO, ANTHONY	1122500000-57910000	70.75	07/02/2021	FEDEX 280961214295	RETURN INCORRECT CABLES PURCHASED.
LOCRICCHIO, ANTHONY	1122500000-55910000	949.80	07/05/2021	AMZN MKTP US*2979T8TI0	SHELVES FOR TECH DEPARTMENT
LOCRICCHIO, ANTHONY	1122500000-55990000	105.86	07/06/2021	AMAZON.COM*299QE03Z2	TOOLS FOR 1:1 STUDENT REPAIRS
LOCRICCHIO, ANTHONY	1122500000-55990000	6392.20	07/07/2021	AMZN MKTP US*291DO70A2	620 USB C TO USB C CABLES FOR TEACHER MONITORS
LOCRICCHIO, ANTHONY	1122500000-55990000	999.00	07/07/2021	AMZN MKTP US*2922F9ER2	2 CAMERAS FOR CONSTRUCTION
LOCRICCHIO, ANTHONY	1122500000-55990000	69.98	07/08/2021	AMAZON.COM*296WN2162	2 SD CARDS FOR CONSTRUCTION CAMERAS
LOCRICCHIO, ANTHONY	1122500000-53450000	36.35	07/15/2021	TELZIO (124180)	COVID-19 EXPENSE; MENTAL HEALTH LINE FOR NCSD STUDENTS.
LOCRICCHIO, ANTHONY	1122500000-55910000	785.08	07/16/2021	AMZN MKTP US*2E2N20L90	TOOLS TO SUPPORT 21-22 REPAIR FOR STUDENT DEVICES
LOCRICCHIO, ANTHONY	1122500000-55910000	39.78	07/20/2021	AMZN MKTP US*2E6ZS0110	MECHANICAL PENCILS AND DOOR STOPPERS

JP MORGAN/CHASE PCARD				CYCLE: 07/01-07/31/2021	
NAME	ACCOUNT	AMOUNT	DATE	MERCHANT	DESCRIPTION
LOCRICCHIO, ANTHONY	1122500000-55910000	42.14	07/26/2021	AMZN MKTP US*2P1AN0ZE1	2 NOTEBOOKS AND 2 HDMI TO DISPLAY PORT CABLES
LOCRICCHIO, ANTHONY	1122500000-57910000	178.00	07/27/2021	SSI*SCHOOL SPECIALTY	TWO OZOBOTS FOR LISA AND PRISCILA FOR TESTING PURPOSES.
LOCRICCHIO, ANTHONY	1122500000-55990000	19.49	07/28/2021	AMZN MKTP US*2E5XK6SI2	AUDIO/CD OF BOOK TALK BOOK PER DIRECTOR
LOCRICCHIO, ANTHONY	1122500000-55910000	21.28	07/29/2021	AMAZON.COM*2E7I52K72	BOOK CLUB BOOK PER DIRECTOR
LOCRICCHIO, ANTHONY	1122500000-55990000	227.59	07/29/2021	AMZN MKTP US*2E8IK4KX2	SSD HARD RIVE TO HOUSE JAPANESE SOFTWARE
LOCRICCHIO, ANTHONY Total		10172.07			
MATTHEWS, STEVEN	1123200000-53229000	21.22	07/13/2021	SQ *UVC	TRANSPORTATION, AASA ADVOCACY AND GOVERNING, WASHINGTON DC
MATTHEWS, STEVEN	1123200000-53229000	104.00	07/16/2021	METRO AIRPORT PARKING	PARKING, AASA ADVOCACY AND GOVERNING BOARD, WASHINGTON DC
MATTHEWS, STEVEN	1123200000-53229000	582.81	07/19/2021	HYATT HOTELS	LODGING, AASA ADVOCACY AND GOVERNING, WASHINGTON DC
MATTHEWS, STEVEN Total		708.03			
NESMITH, RUSSELL	1126113000-55992000	95.94	07/05/2021	THE HOME DEPOT #2722	NW SIDEWALK - RUST OLEUM PAINT
NESMITH, RUSSELL	1126113000-55992000	46.95	07/05/2021	THE HOME DEPOT #2737	NW SIDEWALK - SCRUB BRUSH AND RUST-OLEUM
NESMITH, RUSSELL	1126160000-54220000	568.60	07/09/2021	CHET S RENT ALL - NOVI	MTCE SALT SHED - LOADER DITCH WITCH
NESMITH, RUSSELL	1126160000-54220000	(73.45)	07/09/2021	CHET S RENT ALL - NOVI	MTCE SALT SHED - LOADER DITCH WITCH REFUND

JP MORGAN/CHASE PCARD				CYCLE: 07/01-07/31/2021	
NAME	ACCOUNT	AMOUNT	DATE	MERCHANT	DESCRIPTION
NESMITH, RUSSELL	4126160951-54110000	55.95	07/15/2021	THE HOME DEPOT #2737	MTCE - SALT SHED INSTALLATIONS - SF PG 74-75 SHED CONSTRUCTION- DIABLO FRAMING; LEDGERLOK SCREWS
NESMITH, RUSSELL	1126160000-55992000	169.98	07/29/2021	BEST PLUMBING SPECIALT	MTCE - PLUMBING STOCK - SINGLE HANDLE CERAMIC
NESMITH, RUSSELL	1126160000-55992000	146.76	07/29/2021	CONTRACTORS PIPE&SUPPL	MTCE PLUMBING STOCK - SLOAN SPUC
NESMITH, RUSSELL	1126160000-55992000	281.27	07/30/2021	BEST PLUMBING SPECIALT	MTCE - PLUMBING STOCK - VACUUM BREAKER REPAIR KIT, URINAL REPAIR KIT
NESMITH, RUSSELL Total		1292.00			
NOWICKI, MATTHEW	1127170000-55790000	29.97	07/02/2021	THE HOME DEPOT #2737	SUPPLIES
NOWICKI, MATTHEW Total		29.97			
OAKES, ROBERT	1126160000-55992000	682.96	07/05/2021	DOWNRIVER REFRIG SUP C	HVAC STOCK - REFREDGERANT
OAKES, ROBERT	1126112000-55992000	534.27	07/05/2021	ETNA DISTRIBUTORS, LLC	OH DOMESTIC WATER HEATER - PRESS BALL VALVE; COUPLING; PROTECTION PIPE
OAKES, ROBERT	1126160000-55990000	40.23	07/05/2021	MENARDS WIXOM MI	CARD USED IN ERROR.... USER REIMBURSED DISTRICT
OAKES, ROBERT	1126112000-55992000	454.50	07/05/2021	R L DEPPMANN CO	OH DOMESTIC WATER HEATER - NEW RED FOX BRONZE CIRCULATOR
OAKES, ROBERT	1126160000-55990000	61.22	07/06/2021	APPLEBEES 808665180861	CARD USED IN ERROR.... USER REIMBURSED DISTRICT
OAKES, ROBERT	1126160000-55992000	446.15	07/12/2021	NATIONAL ENERGY CONTRO	MTCE HVAC STOCK - DCA VDS SR-FAILS UP 3/4"
OAKES, ROBERT	1126122000-55992000	49.41	07/13/2021	DOWNRIVER REFRIG SUP C	HS RM 179 - DRIERS SWEAT LIQUID AND CALGON THERMO TRAP
OAKES, ROBERT	1126113000-55992000	79.12	07/13/2021	GRAINGER	NW GYM AHU 1 - V-BELT, COGGED BX83

JP MORGAN/CHASE PCARD				CYCLE: 07/01-07/31/2021	
NAME	ACCOUNT	AMOUNT	DATE	MERCHANT	DESCRIPTION
OAKES, ROBERT	1126122000-55992000	1066.39	07/15/2021	THERMALNETICS, INC.	HS AHU 31 MAIN OFFICE - INVERTER B3 FRAME
OAKES, ROBERT	1126122000-55992000	1700.00	07/16/2021	IN *BOLHOUSE LLC	HS RM 179 VUV - COMPRESSOR
OAKES, ROBERT	1126160000-55992000	3150.00	07/16/2021	IN *BOLHOUSE LLC	MTCE HVAC STOCK - AIREDALE - CONDENSER FAN
OAKES, ROBERT	1126118000-55992000	1500.00	07/16/2021	IN *BOLHOUSE LLC	NM ROOM 526 VUV - CONDENSER FAN (23.62%)
OAKES, ROBERT	1126122000-55992000	1392.34	07/19/2021	THERMALNETICS, INC.	HS AHU 31 - INVERTER FRAME
OAKES, ROBERT	1126152000-55992000	28.13	07/20/2021	AMZN MKTP US*2E1NV91E0	ECEC ERU4 - COOLAIR 210 SMART SEAL EXTERNAL
OAKES, ROBERT	1126122000-55992000	153.21	07/21/2021	GRAINGER	HS AHU 31 - BUSSMANN FUSE
OAKES, ROBERT	1126160000-55992000	263.40	07/22/2021	GRAINGER	MTCE - HVAC VAN STOCK - BUSSMANN FUSE
OAKES, ROBERT	1126160000-55992000	49.64	07/30/2021	AMZN MKTP US*2P70Z9021	MTCE HVAC STOCK - COOLAIR 210 SMART SEAL
OAKES, ROBERT Total		11650.97			
PARK, CATHRYN	1711322000-53450611	1989.00	07/13/2021	IN *THE LIVE NETWORK I	SPLIT - SOFTWARE LICENSE -PREPAREU MENTAL HEALTH HS
PARK, CATHRYN	1711322000-55210611	1720.44	07/13/2021	IN *THE LIVE NETWORK I	SPLIT - TEXTBOOKS - STUDENT WORKBOOKS
PARK, CATHRYN	1722100000-55110630	1143.25	07/14/2021	THE READING WAREHOUSE	TEACHING SUPPLIES - NEW TEACHER ORIENTATION BOOKS FOR HR
PARK, CATHRYN	1611914431-55110000	48.81	07/16/2021	STAPLES 00115659	STUDENT SUPPLIES - SUMMER SCHOOL 23B PROGRAM
PARK, CATHRYN	1722200000-53450611	1560.00	07/21/2021	ITHAKA,JSTOR,PORTICO	SOFTWARE LICENSE - ITHAKA/JSTOR HS MEDIA
PARK, CATHRYN	1722100000-55910611	16.76	07/23/2021	AMAZON.COM*2E2B89W41	OFFICE SUPPLIES
PARK, CATHRYN	1722100000-55910611	249.99	07/23/2021	AMZN MKTP US*2E4491RJ1	OFFICE SUPPLIES -BIN RACK FOR STORAGE CLOSET

JP MORGAN/CHASE PCARD				CYCLE: 07/01-07/31/2021	
NAME	ACCOUNT	AMOUNT	DATE	MERCHANT	DESCRIPTION
PARK, CATHRYN	1722100000-55910611	(249.99)	07/27/2021	AMZN MKTP US	OFFICE SUPPLIES - REFUND OF PURCHASE - BIN RACK
PARK, CATHRYN	1711322000-55110614	282.97	07/28/2021	EBSCO	TEACHING SUPPLIES IB - RENEWAL OF MAGAZINES: PARIS MATCH WEEKLY AND SELECCIONES DEL READERS DIGEST- MONTHLY
PARK, CATHRYN	1711111000-53450611	2450.25	07/28/2021	SEESAW FOR SCHOOLS	SPLIT - VO SOFTWARE RENEWAL 8/1/21-7/31/22
PARK, CATHRYN	1711112000-53450611	1856.25	07/28/2021	SEESAW FOR SCHOOLS	SPLIT - OH SOFTWARE RENEWAL 8/1/21-7/31/22
PARK, CATHRYN	1711113000-53450611	2277.00	07/28/2021	SEESAW FOR SCHOOLS	SPLIT - NW SOFTWARE RENEWAL 8/1/21-7/31/22
PARK, CATHRYN	1711114000-53450611	2437.88	07/28/2021	SEESAW FOR SCHOOLS	SPLIT - PV SOFTWARE RENEWAL 8/1/21-7/31/22 (19.7%)
PARK, CATHRYN	1711115000-53450611	2450.25	07/28/2021	SEESAW FOR SCHOOLS	SPLIT - DF SOFTWARE RENEWAL 8/1/21-7/31/22
PARK, CATHRYN	1711123000-53450611	903.37	07/28/2021	SEESAW FOR SCHOOLS	SPLIT - NOVI VIRTUAL K-4 SOFTWARE RENEWAL 8/1/21-7/31/22
PARK, CATHRYN Total		19136.23			
PATEL, SHAILEE	1212200000-53450000	80.00	07/05/2021	KENT ISD/INTERNET	SOFTWARE/LICENSE FEE
PATEL, SHAILEE Total		80.00			
ROSS, NICOLE	1111322000-55110720	(33.84)	07/09/2021	TARGET 00014654	CREDIT ON ITEMS RETURNED FOR DANCE
ROSS, NICOLE Total		(33.84)			
RUTKOWSKI, MELANIE	1722100000-53450000	11985.00	07/02/2021	PEAR DECK	PEARDECK SOFTWARE RENEWAL
RUTKOWSKI, MELANIE	1637100323-53220748	690.00	07/05/2021	PROFESSIONAL & PUBLIC	PROFESSIONAL AND PUBLIC CONFERENCE
RUTKOWSKI, MELANIE	1722100000-57410611	85.00	07/12/2021	MICHIGAN PUPIL ACCOUNT	MPAAA MEMBERSHIP FOR MELANIE RUTKOWSKI (PUPIL ACCOUNTING)
RUTKOWSKI, MELANIE	1722100000-53220611	395.00	07/12/2021	MICHIGAN PUPIL ACCOUNT	PUPIL ACCOUNTING BOOTCAMP FOR MELANIE RUTKOWSKI

JP MORGAN/CHASE PCARD					
NAME	ACCOUNT	AMOUNT	DATE	CYCLE: 07/01-07/31/2021 MERCHANT	DESCRIPTION
RUTKOWSKI, MELANIE	1722112000-53220611	1900.00	07/29/2021	OAKLAND SCHOOLS-RC INT	SPLIT - AVMR FOR LAUREN CARLINI
RUTKOWSKI, MELANIE	1722113000-53220611	1900.00	07/29/2021	OAKLAND SCHOOLS-RC INT	SPLIT - AVMR FOR REBECCA HOFFBAUER
RUTKOWSKI, MELANIE Total		16955.00			
SATTERFIELD, EMILY	1311800000-55110551	46.97	07/07/2021	AMZN MKTP US*293N63AH2	SUPPLIES
SATTERFIELD, EMILY	2929641352-57920000	4.70	07/13/2021	AMZN MKTP US*293TF8SX2	SUPPLIES
SATTERFIELD, EMILY	2929641352-57920000	35.38	07/14/2021	AMZN MKTP US*2E3DD2EC1	SUPPLIES
SATTERFIELD, EMILY	2929641352-57920000	12.99	07/16/2021	AMAZON PRIME*2E8TO0V31	SUPPLIES
SATTERFIELD, EMILY	2929641352-57920000	65.12	07/22/2021	AMZN MKTP US*2E3ZT0UJ1	SUPPLIES
SATTERFIELD, EMILY	2929641352-57920000	(17.69)	07/26/2021	AMZN MKTP US	SUPPLIES
SATTERFIELD, EMILY	2929641352-57920000	(21.84)	07/26/2021	AMZN MKTP US	SUPPLIES
SATTERFIELD, EMILY	2929641352-57920000	12.99	07/26/2021	AMZN MKTP US*2E0NA1720	SUPPLIES
SATTERFIELD, EMILY	2929641352-57920000	42.83	07/26/2021	AMZN MKTP US*2P04P4O41	SUPPLIES
SATTERFIELD, EMILY	2929641352-57920000	31.43	07/26/2021	GREAT LAKES ACE HARDWA	SUPPLIES
SATTERFIELD, EMILY	2929641352-57920000	8.46	07/26/2021	PETSMART # 0688	SUPPLIES
SATTERFIELD, EMILY	2929641352-57920000	13.98	07/27/2021	AMZN MKTP US*2E6XB26O2	SUPPLIES
SATTERFIELD, EMILY	2929641352-57920000	(24.95)	07/30/2021	AMZN MKTP US	SUPPLIES
SATTERFIELD, EMILY	2929641352-57920000	(16.95)	07/30/2021	AMZN MKTP US	SUPPLIES
SATTERFIELD, EMILY	2929641352-57920000	55.12	07/30/2021	DOLLAR TREE	SUPPLIES
SATTERFIELD, EMILY	2929641352-57920000	4.07	07/30/2021	JOANN STORES #1933	SUPPLIES
SATTERFIELD, EMILY	2929641352-57920000	(13.38)	07/30/2021	MICHAELS STORES 3744	SUPPLIES
SATTERFIELD, EMILY	2929641352-57920000	(19.05)	07/30/2021	MICHAELS STORES 3744	SUPPLIES
SATTERFIELD, EMILY Total		220.18			
SOUTHWORTH, ANGELA	1111220706-55910000	9.99	07/09/2021	APPLE.COM/BILL	PASSING TIME MUSIC SUBSCRIPTION
SOUTHWORTH, ANGELA Total		9.99			
STORM, KERI	1311800000-55110551	10.60	07/13/2021	TARGET 00013136	CLASSROOM SUPPLIES
STORM, KERI Total		10.60			
TURNER, NANCY	1126122000-54120000	(1.05)	07/05/2021	NATIONAL TIME	HS NOVI FIRE DEPT REQUIRED C02 SENSOR INSTALLED- SALES TAX REFUND
TURNER, NANCY	1126160000-54910000	58.32	07/05/2021	PROTECTION ONE ALARM	ECEC ALARM SYSTEM 7/22/21 - 8/21/21
TURNER, NANCY	1126122000-54110000	196.00	07/14/2021	POWERVAC	HS ROUTINE GREASE TRAP SERVICE
TURNER, NANCY	1126118000-54110000	196.00	07/14/2021	POWERVAC	NM ROUTINE GREASE TRAP SERVICE
TURNER, NANCY	1126115000-54110000	196.00	07/14/2021	POWERVAC	DF ROUTINE GREASE TRAP SERVICE-
TURNER, NANCY	1126113000-54110000	196.00	07/14/2021	POWERVAC	NW ROUTINE GREASE TRAP SERVICE

JP MORGAN/CHASE PCARD				CYCLE: 07/01-07/31/2021	
NAME	ACCOUNT	AMOUNT	DATE	MERCHANT	DESCRIPTION
TURNER, NANCY	1126114000-54110000	196.00	07/14/2021	POWERVAC	PV ROUTINE GREASE TRAP SERVICE
TURNER, NANCY	1126160000-55710000	493.24	07/15/2021	CORRIGAN OIL #2 - BRI	MTCE FUEL ETHANOL 195.2 GROSS
TURNER, NANCY	1126114000-54110000	312.00	07/16/2021	HOH WATER TECHNOLOGY	PV WATER TREATMENT JULY-AUGUST-SEPTEMBER 2021
TURNER, NANCY	1126113000-54110000	700.00	07/16/2021	HOH WATER TECHNOLOGY	NW WATER TREATMENT JULY-AUGUST-SEPTEMBER 2021
TURNER, NANCY	1126152000-54110000	624.00	07/16/2021	HOH WATER TECHNOLOGY	ECEC WATER TREATMENT JULY-AUGUST-SEPTEMBER 2021
TURNER, NANCY	1126118000-54110000	659.00	07/22/2021	IN *SECURE DOORS LLC	NM5 ANNUAL FIRE DROP INSTPECTIONS)
TURNER, NANCY	1126118000-54110000	659.00	07/22/2021	IN *SECURE DOORS LLC	NM 6 ANNUAL FIRE DROP INSTPECTIONS
TURNER, NANCY	1126113000-54110000	659.00	07/22/2021	IN *SECURE DOORS LLC	NW ANNUAL FIRE DROP INSTPECTIONS
TURNER, NANCY	1126120000-54110000	659.00	07/22/2021	IN *SECURE DOORS LLC	MS ANNUAL FIRE DROP INSTPECTIONS (20%)
TURNER, NANCY	1126122000-54110000	659.00	07/22/2021	IN *SECURE DOORS LLC	HS ANNUAL FIRE DROP INSTPECTIONS
TURNER, NANCY	4545212000-56320000	1280.57	07/26/2021	ARCH ENVIRONMENTAL GRO	OH ASBESTOS BULK SAMPLING -PRE RENOVATION/DEMOLITION ABATEMENT ACTIVITIES
TURNER, NANCY	4545212000-56320000	1280.56	07/26/2021	ARCH ENVIRONMENTAL GRO	NM ASBESTOS BULK SAMPLING -PRE RENOVATION/DEMOLITION ABATEMENT ACTIVITIES
TURNER, NANCY Total		9022.64			
VALENTINE, CYNTHIA	1127170000-53220000	15.00	07/15/2021	OAKLAND SCHOOLS-RC INT	CONT ED
VALENTINE, CYNTHIA	1127170000-53220000	75.00	07/19/2021	OAKLAND SCHOOLS-RC INT	TRAIN THE TRAINER
VALENTINE, CYNTHIA	1127170000-55910000	49.76	07/20/2021	AMZN MKTP US*2E9B38DQ1	CARDS
VALENTINE, CYNTHIA	1127170000-53220000	15.00	07/22/2021	OAKLAND SCHOOLS-RC INT	CONT ED
VALENTINE, CYNTHIA Total		154.76			
WARECK, MICHELE	1111322000-57410000	12.99	07/12/2021	AMAZON PRIME*290HS28Z2	MONTHLY AMAZON PRIME MEMBERSHIP.

JP MORGAN/CHASE PCARD				CYCLE: 07/01-07/31/2021	
NAME	ACCOUNT	AMOUNT	DATE	MERCHANT	DESCRIPTION
WARECK, MICHELE	1111322129-57410000	529.45	07/29/2021	UDM-BURSAR'S OFFICE	COLLEGE DUAL ENROLLMENT CHARGE.
WARECK, MICHELE Total		542.44			
WEBBER, RONALD	1722100000-53220611	5000.00	07/29/2021	AMERICAN ASSOC OF SCHO	REIMBURSEMENT CONFERENCE - DR. RJ WEBBER NATIONAL PRINCIPAL SUPERVISOR ACADEMY
WEBBER, RONALD Total		5000.00			
WHEELER, DEANNA	1125200000-57410000	150.00	07/02/2021	MSBO	MSBO MEMEBERSHIP 21-22
WHEELER, DEANNA Total		150.00			
WILSON, KAREN	2929641352-57920000	23.30	07/12/2021	AMZN MKTP US*294VU3652	TEACHING MATERIALS
WILSON, KAREN	2929641352-57920000	7.41	07/12/2021	AMZN MKTP US*2E6GH2NK1	CAMP MATERIALS
WILSON, KAREN	2929641352-57920000	6.87	07/13/2021	AMZN MKTP US*2991Q52Z2	CAMP MATERIALS
WILSON, KAREN	2929641352-57920000	25.40	07/14/2021	AMZN MKTP US*2E5KR6TD1	CAMP MATERIALS
WILSON, KAREN	2929641352-57920000	10.30	07/14/2021	JOANN STORES #1933	CAMP MATERIALS
WILSON, KAREN	2929641352-57920000	36.02	07/19/2021	AMZN MKTP US*2E3U83ZR2	CAMP MATERIALS
WILSON, KAREN	2929641352-57920000	24.37	07/19/2021	AMZN MKTP US*2E4628EO0	CAMP MATERIALS
WILSON, KAREN	2929641352-57920000	21.20	07/19/2021	DOLLAR TREE	CAMP MATERIALS
WILSON, KAREN	2929641352-57920000	7.69	07/29/2021	AMZN MKTP US*2P5RH4FD0	CAMP MATERIALS
WILSON, KAREN	2929641352-57920000	15.90	07/29/2021	TARGET 00008722	CAMP MATERIALS
WILSON, KAREN Total		178.46			
Grand Total		115657.92			

**BOARD OF EDUCATION
NOVI COMMUNITY SCHOOL DISTRICT
NOVI, MICHIGAN
October 28, 2021**

ASSISTANT SUPERINTENDENT FOR ACADEMIC SERVICES

TOPIC: Mid-American Pompon's High Kick Competition, November 6-7, 2021

Laura Hirshfield, Novi's Head Pom Coach, is requesting approval for the Novi Pom team to attend the overnight Mid-American High Kick Competition in Saginaw, Michigan. Students will be transported by Novi Community School District busses and will stay at the Holiday Inn Express.

The trip will be chaperoned by two district pom coaches and parents. Students will return with their parents to Novi. The winter competitions will take place in January and February with 30-40 schools competing from across the state.

RECOMMENDATION:

That the Novi Community Schools Board of Education approve the Mid-American Pompon's High Kick Competition on November 6-7m 2021, in Saginaw, Michigan, and the subsequent Regionals and States competitions in January and February.

**APPROVED AND RECOMMENDED
FOR BOARD ACTION**

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

Steve Matthews, Superintendent

BOARD OF EDUCATION
NOVI COMMUNITY SCHOOL DISTRICT
NOVI, MICHIGAN

Out of State/Overnight Field Trip Approval Form

Field Trip Title: Mid-American Pompon's High Kick Competition

Dates of Trip: November 6-7, 2021

Group: Varsity Pom

Sponsor: Laura Hirshfield

Summary:

Laura Hirshfield, Pom Coach, is requesting for the Varsity Pom team, consisting of 36 student athletes, to attend the Mid-American Pompon's High Kick Competition in Saginaw. This competition is the pinnacle of pom's fall season and is a wonderful team bonding opportunity. The team will be taking the bus to the event and staying at the Holiday Inn Express along with two (2) coaches and parent chaperones. Dinner will be paid for using our student accounts. Students will return to Novi with their parents.

The winter season centers around the Mid-American Regionals and States competitions, in January and February. 30-40 schools, middle schools, JV, varsity, and collegiate divisions, across the state compete.

The attached Field Trip form has been reviewed and approved by:



Nicole Carter,
Principal
Novi High School



RJ Webber, Ed.D.
Assistant Superintendent for
Academic Services

10.7.21

Date of application (at least 8 weeks prior to trip)

Overnight, Out of State or Out of Country Field Trip Request Form

Please refer to the Overnight Field Trip Rules and Responsibilities in the online Teacher Handbook, in the Field Trips section. Please observe these guidelines and use the health form and Emergency Treatment Authorization language from that document in your policies.

To apply for an overnight, out of state, or out of country field trip, please completely fill out this form and attach all required (**bolded**) documents before submitting the request to the Assistant Principal in charge of field trips. Note that first-time trips will require two School Board sessions for discussion and approval. Repeat trips require one School Board meeting. However, all paperwork must be fully completed **at least** a week before a School Board meeting.

The following bold items are required elements and should be attached to this form. The additional italicized items should be attached if available.

- o **Trip Itinerary – departure and arrival times, special events/performances/competitions**
- o **Criminal History Release Form** –located online on the HR web site
 - **Required for chaperones not employed by the district**
- o **Parent Information Packet (what you distribute to parents describing the trip)**
- o **Health Form & Emergency Treatment Authorization (collected and in possession of trip coordinator) – may be part of the Parent Information Packet**
- o *Policies/Procedures/Rules provided by event or competition you plan to attend (if available)*
- o *Rooming List (provided to Assistant Principal in charge of field trips before departure on trip)*
- o *District Bus Field Trip Request form and map to destination, if school bus transportation will be used*
- o *Guest Teacher Request (tan) for each teacher who will miss school time for the trip*

The following are required if students will miss class time due to the trip:

- o Field Trip Permission Form (collected by sponsor and returned to Attendance Office after the trip)
- o List of students participating in the trip (must be provided to the Attendance Office before departure)

1. Title of Field Trip/Formal Name of the Activity or Event hotel stay before
competition
2. Organization/Club/Course Name variety pum
3. Field Trip Coordinator(s) – Staff Member(s) Laura Hirschfeld, Kristen Walczak
4. Other Attending Chaperones: recruiting parent chaperones
5. Have you coordinated this trip in previous years? X If yes, when? November 2019, February
6 2021
 - o If not, what is the most recent overnight trip you've coordinated? (List group, date and trip destination)

 - o If you've never coordinated an overnight trip, which chaperone accompanying your group has overnight trip experience (required)? _____

6. Date(s) of Trip November 6-7

o Students will miss the following school dates: none

7. Departure Time and Location: NHS, 4pm NOV 6

8. Approximate Time Returning to NHS: team returns w. parents on NOV. 7

9. Field Trip Destination (City, State) Saginaw, MI

10. Trip cost to the student: \$ 40

o Items included in cost: hotel room portion

o If not paid for by student, who is funding the trip? using JA to cover dinner

11. Transportation Details bus

12. Lodging name and contact number in emergency Holiday Inn Express Saginaw

13. Number of students attending 36 989.792.7500

14. Total number of chaperones 2-6

For curricular trips, please complete #16-19.

15. What is the class objective that ties into the proposed trip? _____

16. Describe the class activities prior to the field trip that will integrate the field trip with the curriculum. _____

17. Why is the field trip the best way to achieve/reinforce the class objective? _____

18. What follow-up activities will be used in the classroom/curriculum to assist the students in applying the experiences they learned on this field trip? _____

19. Tentative school bus confirmation made by _____ on _____
name date

Teacher's/Applicant's Signature

Administrator's Signature

Field Trip Post - Summary Sheet: Overnight/Out of State/Out of Country

Write a brief statement about the purpose and outcome of the event. Be sure to include the names of the student participants (unless there are too many to name individually such as band/choir), the outcome of any competition, highlights of the trip or event, and finally, recommendations to continue participating. This can be written below or typed on a separate sheet.

We are requesting to stay overnight in a hotel the night before our high kick competition, which starts at 9am on November 7 in Jagera W. Staying in a hotel the night before allows us a stress-free transport (especially with potential of inclement ~~weather~~ weather), more sleep for the team, and a team bonding opportunity.

**BOARD OF EDUCATION
NOVI COMMUNITY SCHOOL DISTRICT
NOVI, MICHIGAN
October 28, 2021**

ASSISTANT SUPERINTENDENT OF HUMAN RESOURCES

TOPIC: Personnel Recommendations

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

A. New Hires

<u>Name</u>	<u>Bldg.</u>	<u>Assignment</u>	<u>Reason</u>	<u>Rate</u>	<u>Effective</u>
Dixon, Chelsea	VO	Special Ed Teacher	New Hire	BA	TBD
Holman, Erica	PV	2 nd Grade Teacher	New Hire	BA	11-01-21
Yousif, Rodney	TRAN	Bus Driver	Position Chg.	Hourly	11-01-21

B. Retirements and Resignations

<u>Name</u>	<u>Bldg.</u>	<u>Assignment</u>	<u>Reason</u>	<u>Effective</u>
Baker, Kristin	District	Psychologist	Resigned	10-29-21
Canales-Herbert, Beth	HS	ELA/Food Science Teacher	Resigned	10-22-21
Koenig, Danielle	OH	Social Worker	Resigned	10-29-21
Grebinski, Kristen	MS	Choir Teacher	Retirement	12-17-21

C. Leaves of Absence

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

**APPROVED AND RECOMMENDED
FOR BOARD ACTION**


Steven M. Matthews, Superintendent

**RESOLUTION OF THE NOVI COMMUNITY SCHOOL DISTRICT
BOARD OF EDUCATION**

October 28, 2021

Recognizing the month of October 2021 as “National Principals Month”.

Expressing support for designation of October 2018 as National Principals Month.

Whereas the National Association of Secondary School Principals, the National Association of Elementary School Principals, and the American Federation of School Administrators have declared the month of October 2021 as National Principals Month;

Whereas principals and assistant principals are expected to be educational visionaries, instructional leaders, assessment experts, disciplinarians, community builders, public relations experts, budget analysts, facility managers, special programs administrators, and guardians of various legal, contractual, and policy mandates and initiatives as well as being entrusted with young people, the most valuable resource;

Whereas principals set the academic tone for their schools and work collaboratively with teachers and teacher leaders to develop and maintain high curriculum standards, develop mission statements, and set performance goals and objectives;

Whereas the vision, dedication, and determination of a principal provides the mobilizing force behind any school reform effort;

Whereas leadership is second only to classroom instruction among all school-related factors that contribute to what students learn at school, according to research conducted by the Wallace Foundation;

Whereas the NAESP National Distinguished Principals program honors exemplary elementary and middle level public, private, and independent school leaders as well as leaders from the United States Department of Defense Schools and the United States Department of State Overseas Schools, for outstanding leadership for student learning and the profession;

Whereas the NASSP National Principal of the Year program began in 1993 as a means to recognize outstanding middle level and high school principals who have succeeded in providing high-quality learning opportunities for students as well as their exemplary contributions to the profession;

Whereas the American Federation of School Administrators (AFSA) promotes the professional and occupational interests of public school principals, administrators, and supervisors across the Nation;

Whereas the celebration of National Principals Month would honor elementary, middle level, and high school principals and recognize the importance of school leadership in ensuring that every child has access to a high-quality education; and

Whereas the month of October 2021 would be an appropriate month to designate as National Principals Month: Now, therefore, be it resolved

That the House of Representatives—

- (1) honors and recognizes the contribution of school principals and assistant principals to the success of students in the Nation's elementary, middle, and high schools; and
- (2) encourages the people of the United States to observe National Principals Month with appropriate ceremonies and activities that promote awareness of school leadership in ensuring that every child has access to a high-quality education.

NOW, THEREFORE BE IT RESOLVED THAT:

the Novi Community School District Board of Education:

- (1) recognizes the month of October 2018 as National Principals Month; and
- (2) honors the contribution of Novi Community School District principals and assistant principals:
 - a) David Ascher, Novi Woods Elementary
 - b) Julie Bedford, Deerfield Elementary
 - c) Laura Carino, Parkview Elementary
 - d) Adva Ringle, Orchard Hills Elementary
 - e) Alex Ofili, Village Oaks Elementary
 - f) Lisa Fenchel, Novi Meadows Elementary
 - g) John Brickey, Novi Meadows Elementary
 - h) Robert Baker, Novi Middle School
 - i) Katy Dinkelmann, Novi Middle School
 - j) Nicole Carter, Novi High School
 - k) Melissa Jordan, Novi High School
 - l) Ronald Kane, Novi High School
 - m) Andrew Comb, Novi High School

Ayes:

Nays:

Resolution declared adopted.

Willy Mena, Secretary,
Board of Education

The undersigned duly qualified and acting Secretary of the Novi Community School District Board of Education of Novi, Michigan, 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 October 20, 2018, 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.

Willy Mena, Secretary,
Board of Education