

Union City Community Schools

“Striving For Excellence in Everything We Do”

Union City, Michigan 49094 / Superintendent’s Office (517) 741-3300 – Fax (517) 741-5205

Board of Education Agenda

Monthly Board Meeting	High School Media Center
Monday, October 16, 2023	6:30 PM

I. **Call To Order**

a. **Pledge of Allegiance**

b. **Opening Statement**

Welcome to the Union City Community Schools Board meeting. Our meeting agenda is available for you to follow. The expectation for our board meeting is to follow this agenda closely. We operate under the Open Meetings Act and utilize Roberts Rule of Order to govern our discussion and decision-making process. There is an opportunity for public comment during our set agenda. We welcome the public to express their opinions during this time of our agenda. If there are questions about the agenda or the board meeting process, please seek out one of the Board members for clarification.

II. **Addition or Deletion of Items to the Agenda**

III. **Consent Agenda**

a. **Approval of Minutes**

1. Regular Meeting 9/18/23
2. Closed Meeting 9/18/23

b. **Field Trip Requests (Over 50-Mile)**

1. Greenfield Village Field Trip
2. Michigan History Museum
Third grade field trip to Lansing to experience and understand Michigan history.
3. High School Field Trips
 - a. High School Band to Nashville Tennessee March 22 - 24, 2024.
 - b. Varsity Baseball to Myrtle Beach March 23 - 29, 2024.
 - c. Youth in Government Spring Conference April 11 - 14, 2024.
 - d. New York City June, 2025.

IV. **Correspondence**

V. **Comments From the Audience on Agenda Items**

a. **Public Comments Statement**

This is the section of the meeting in which the public may make comments or share their opinions about items on the agenda. We ask you to limit your comments to no longer than 5 minutes per person to allow

others the opportunity to speak. This is an opportunity for the Board to listen to your concerns. It is not Board practice to act on the concerns voiced during this meeting to allow for the Board to do further research.

VI. **Presentations**

a. **Costa Rica Trip**

Erin Ormsby, High School Spanish teacher, will report on the trip that students took to Costa Rica in June.

b. **2022-2023 Audit Information**

Sara Leson, Business Manager, will present information on the 2022-23 audit.

VII. **Action Items**

a. **Financials**

Board action is required to approve the financials for the month ending September 30, 2023.

b. **Juul Settlement Agreement Resolution**

Board action is required to approve the Juul Settlement Agreement as presented.

VIII. **Discussion**

a. **Mission and Vision of Union City Community Schools**

I have tasked Patrick McKerr with facilitating the development of new Vision and Mission statements for the school district. We have taken some steps in this process and he will share with the board what our work is along these lines and give the board the opportunity to contribute to this process.

IX. **Information Items**

a. **Construction Update**

b. **Board Workshop**

There will be a Board Workshop on Wednesday, October 25 at 7 p.m. in the high school media center.

X. **Public Comment**

a. **Public Comments Statement**

This is the section of the meeting in which the public may make comments or share their opinions about Union City Community Schools. We ask you to limit your comments to no longer than 5 minutes per person to allow others the opportunity to speak. This is an opportunity for the Board to listen to your concerns. It is not Board practice to act on the concerns voiced during this meeting to allow for the Board to do further research.

XI. **Board Roundtable**

XII. **Closed Session**

Board action is required for the board to adjourn to closed session per Section 8(a) of the Open Meetings Act to discuss the superintendent evaluation

XIII. **Adjournment**

This meeting is a meeting of the Board of Education in public for the purpose of conducting the School District's business and is not to be considered a public community meeting. There is a time for public participation during the meeting as indicated in agenda items five (V) and ten (X).

If you are an individual with a disability who is in need of a reader, amplifier, qualified sign language interpreter, or any other form of auxiliary aid or service to attend or participate in the meeting or hearing, please contact, Kelly AcMoody at 517-741-8091 at least one week prior to the meeting or as soon as possible.

Monthly Board Meeting
Monday, September 18, 2023 6:30 PM Eastern

High School Media Center
430 St. Joseph Street
Union City, MI 49094

Call To Order

President Amber Herman called the meeting to order at 6:30 p.m.

Paula DeJongh:	Present
Jennifer Gautsche:	Present
Amber Herman:	Present
Darin LaBar:	Present
Dave Mathis:	Present
Archie Mears:	Absent
Paul Arlt:	Present

Pledge of Allegiance

Opening Statement

Addition or Deletion of Items to the Agenda - None

Sex Education Standards

Proposed changes to the sex education standards were included in the board packet.

Public Hearing on Proposed Changes to the Sex Education Standards – Don Mason

Consent Agenda

The Board of Education approves the consent agenda as presented. This motion, made by Dave Mathis and seconded by Darin LaBar, Carried.

Paul Arlt: Yea, Paula DeJongh: Yea, Jennifer Gautsche: Yea, Amber Herman: Yea, Darin LaBar: Yea, Dave Mathis: Yea,

Yea: 6 Nay: 0

Approval of Minutes

Regular Meeting 8/21/23

Field Trip

Correspondence - None

Presentation

Richard Maples, high school history teacher, presented a slideshow of the trip the students took to Washington, D.C. in June. A trip to New York City is being tentatively planned for June 2025.

Action Items

Closed Session for the Purpose of Discussing Student Discipline

The Board of Education adjourns to closed session for the purpose of discussing student discipline per Section 8(b) of the Open Meetings Act. This motion, made by Darin LaBar and seconded by Jennifer Gautsche, Carried.

Paul Arlt: Yea, Paula DeJongh: Yea, Jennifer Gautsche: Yea, Amber Herman: Yea, Darin Labar: Yea, Dave Mathis: Yea,

Yea: 6 Nay: 0

President Amber Herman adjourned to closed session at 6:53 p.m.

The Board of Education comes back into open session. This motion, made by Jennifer Gautsche and seconded by Darin LaBar, Carried.

Paul Arlt: Yea, Paula DeJongh: Yea, Jennifer Gautsche: Yea, Amber Herman: Yea, Darin Labar: Yea, Dave Mathis: Yea,

Yea: 6 Nay: 0

President Amber Herman called the meeting back to order at 7:15 p.m.

Student Expulsion

The Board of Education approves the permanent expulsion of a high school student per the recommendation of high school principal, Amber Herman. This motion, made by Darin LaBar and seconded by Dave Mathis, Carried.

Paul Arlt: Yea, Paula DeJongh: Yea, Jennifer Gautsche: Yea, Amber Herman: Yea, Darin Labar: Yea, Dave Mathis: Yea,

Yea: 6 Nay: 0

Financials

The Board of Education approves the financials for the month ending August 31, 2023. This motion, made by Darin LaBar and seconded by Dave Mathis, Carried.

Paul Arlt: Yea, Paula DeJongh: Yea, Jennifer Gautsche: Yea, Amber Herman: Yea, Darin Labar: Yea, Dave Mathis: Yea,

Yea: 6 Nay: 0

Sex Education Standards

The Board of Education approves the proposed changes to the sex education standards as presented. This motion, made by Dave Mathis and seconded by Darin LaBar, Carried.

Paul Arlt: Yea, Paula DeJongh: Yea, Jennifer Gautsche: Yea, Amber Herman: Yea, Darin Labar: Yea, Dave Mathis: Yea,

Yea: 6 Nay: 0

Hiring of Bus Driver

The Board of Education approves the hiring of Danny McVehil as a bus driver. This motion, made by Dave Mathis and seconded by Darin LaBar, Carried.

Paul Arlt: Yea, Paula DeJongh: Yea, Jennifer Gautsche: Yea, Amber Herman: Yea, Darin Labar: Yea, Dave Mathis: Yea,

Yea: 6 Nay: 0

Hiring of Lunch Staff

The Board of Education approves the hiring of Barbara Brauens as an assistant cook. This motion, made by Darin LaBar and seconded by Jennifer Gautsche, Carried.

Paul Arlt: Yea, Paula DeJongh: Yea, Jennifer Gautsche: Yea, Amber Herman: Yea, Darin LaBar: Yea, Dave Mathis: Yea,
Yea: 6 Nay: 0

Coaching Recommendation

The Board of Education approves Daryl Dexter as a middle school girls basketball coach per recommendation of Hayley Denney, Athletic Director. This motion, made by Darin LaBar and seconded by Dave Mathis Carried.

Paul Arlt: Yea, Paula DeJongh: Yea, Jennifer Gautsche: Yea, Amber Herman: Yea, Darin LaBar: Yea, Dave Mathis: Yea,
Yea: 6 Nay: 0

Elementary Music Teacher Hiring

The Board of Education approves the hiring of Carly Watson as elementary music teacher. This motion, made by Darin LaBar and seconded by Paul Arlt, Carried.

Paul Arlt: Yea, Paula DeJongh: Yea, Jennifer Gautsche: Yea, Amber Herman: Yea, Darin LaBar: Yea, Dave Mathis: Yea,
Yea: 6 Nay: 0

Discussion Items

Board Workshop in October – Wednesday, October 25, 2023 at 7 p.m. to discuss future planning and district goals.

District Goals 2023-2024

Information Items

Boys Basketball Game at Little Caesars Arena

Public Comment – Mike Eyre

Public Comments Statement

Board Roundtable

Paul Arlt, Darin LaBar, Jennifer Gautsche

Adjournment

The Board of Education adjourns the regular meeting. This motion, made by Darin LaBar and seconded by Jennifer Gautsche, Carried.

Paul Arlt: Yea, Paula DeJongh: Yea, Jennifer Gautsche: Yea, Amber Herman: Yea, Darin LaBar: Yea, Dave Mathis: Yea,

Yea: 6 Nay: 0

President Amber Herman adjourned the meeting at 7:50 p.m.

Jennifer Gatusche
Secretary

Kelly AcMoody
Recording Secretary

FIELD TRIP REQUEST FORM

Teacher Mr. Thornton, Mrs. Mead, Mrs. Olmsted School/Class 4th Grade Class
 Request Date 9-27-23 Trip Date TBA ^{Spring '24} Destination Greenfield Village - Dearborn, MI
 Number of Students ≈ 60 Number of Staff/Chaperones min. 15 (Nearly 40 last year)
 Purpose of Trip Comparing/Contrasting life in historical MI to present day
 Course of Study Social Studies - Historical Study (Regions-MW)

Specific Learning Objectives to be Accomplished:

4-H.3.0.1 - Use historical inquiry questions to investigate the development of Michigan's major economic activities; 4-H.3.0.4 - Draw upon stories, photos, artifacts, and other primary sources to compare the life of people in towns + cities in MI during a variety of time periods from 1837-Present

Student Behaviors that will Confirm Achievement of the Learning Objectives:

Students engaged in conversations + activities throughout the trip.
Students will be able to verbally compare/contrast their own lives with life in historical MI using evidence from GFV experience.

Course Objectives Related to the Learning Objectives:

- Students will use historical thinking to understand the past.
- Students will associate major inventions and developments with a time period and appreciate them in terms of the present day.

Pre-Trip Lessons/Activities to be Done in the Classroom:

- Introduction to MI before statehood (1837)
- Study of natural resources found in MI before statehood.
- Exploring the lives of settlers before and after statehood.
- Henry Ford's impact on industry in MI in the 1900's.

Post Trip Activities/Lessons to Reinforce/Extend Learning:

- Compare/Contrast writing focusing on one facet of everyday life between past + present.
- Intensive character/building study on one of the memorable exhibits found at GFV.

I have utilized the guidelines in 2340A to plan, conduct, and evaluate the trip and, upon approval of the trip, I will obtain parental permission (2340 F2 or F2A) and use the Checklist for Trips (2340 F3).

Field Trip Approval

Trip Approved: Trip Disapproved: Principal: Jennifer Peterson Date: 9-28-23
 Trip Approved: Trip Disapproved: Superintendent: _____ Date: _____

(Over)

TRANSPORTATION DEPARTMENT

(To be completed by the originator of the field trip) * Will be paying for charter bus.

Date of Trip: TBA Destination: _____

Departure Time: _____ Return Arrival Time: _____ Number of Buses: _____

Certification

This is to certify that this trip, as requested, is in conformity with the administrative guidelines established by the District as well as any applicable State regulations.

Date: _____ Signature: _____ Business Office _____

Trip Confirmation

This trip has been approved and scheduled. Drivers assigned are:

Bus Driver Report

This is to certify that the above trip was made and to request payment under the Board of Education policies.

Date: _____ Bus No.: _____ Total time of trip: _____

Speedometer reading at start of trip: _____ End of trip: _____

Start time: _____ Return time: _____

Total miles traveled on this trip: _____ Total gallons of gas used: _____

Remarks: _____

Driver's signature: _____

Distribution:

- 1 - Each bus
- 1 - Transportation Supervisor
- 1 - Originator after assignment of buses

Field Trip No.: _____

FIELD TRIP REQUEST FORM

Teacher Case, Cole, Dexter School/Class U.C.E./3rd grade
 Request Date 10/11/23 Trip Date TBD (fall 2023) Destination Michigan History Museum
 Number of Students 70 Number of Staff/Chaperones 4 teachers (+ parents)
 Purpose of Trip To experience and understand Michigan history by meeting Social Studies standards.
 Course of Study History/Social Studies

Specific Learning Objectives to be Accomplished:

The History of Michigan, including our economy, Indigenous Peoples, our physical environment, natural resources, etc.

Student Behaviors that will Confirm Achievement of the Learning Objectives:

Students will be able to participate in group discussions around the objectives.

Course Objectives Related to the Learning Objectives:

The Learning objectives are based on 3rd grade Social Studies standards.

Pre-Trip Lessons/Activities to be Done in the Classroom:

KWL charts
Questions/discussions/answers

Post Trip Activities/Lessons to Reinforce/Extend Learning:

Revisit KWL chart.
Add answers to questions.
Discuss favorite topic they learned.

I have utilized the guidelines in 2340A to plan, conduct, and evaluate the trip and, upon approval of the trip, I will obtain parental permission (2340 F2 or F2A) and use the Checklist for Trips (2340 F3).

Field Trip Approval

Trip Approved: Trip Disapproved: Principal: [Signature] Date: 10-9-2023

Trip Approved: Trip Disapproved: Superintendent: _____ Date: _____

(Over)

TRANSPORTATION DEPARTMENT

(To be completed by the originator of the field trip)

Date of Trip: TBD (fall 2023) Destination: Michigan History Museum, Lansing MI

Departure Time: 8:45 Return Arrival Time: ~~08:20~~ 1:30 Number of Buses: 3

Certification

This is to certify that this trip, as requested, is in conformity with the administrative guidelines established by the District as well as any applicable State regulations.

Date: _____ Signature: _____ Business Office

Trip Confirmation

This trip has been approved and scheduled. Drivers assigned are:

Bus Driver Report

This is to certify that the above trip was made and to request payment under the Board of Education policies.

Date: _____ Bus No.: _____ Total time of trip: _____

Speedometer reading at start of trip: _____ End of trip: _____

Start time: _____ Return time: _____

Total miles traveled on this trip: _____ Total gallons of gas used: _____

Remarks: _____

Driver's signature: _____

- Distribution:
- 1 - Each bus
 - 1 - Transportation Supervisor
 - 1 - Originator after assignment of buses

Field Trip No.: _____

SOCIAL STUDIES CONTENT EXPECTATIONS: GRADE THREE

HISTORY * The highlighted standards are covered at this museum.

Individually and collaboratively, students will engage in planned inquiries to investigate early Michigan history.

H3 The History of Michigan (Through Statehood)

Use historical thinking to understand the past.

3 – H3.0.1 Identify questions historians ask in examining the past in Michigan.

Examples may include but are not limited to: What happened? When did it happen? Who was involved? How and why did it happen?

3 – H3.0.2 Explain how historians use primary and secondary sources to answer questions about the past.

3 – H3.0.3 Describe the causal relationships between three events in Michigan's past.

Examples may include but are not limited to: the Erie canal, more people came, statehood.

3 – H3.0.4 Draw upon traditional stories and/or teachings of Indigenous Peoples who lived and continue to live in Michigan in order to better understand their beliefs and histories.

Examples may include but are not limited to: Teachings of the Seven Grandfathers.

3 – H3.0.5 Use informational text and visual data to compare how Indigenous Peoples and non-Indigenous Peoples in the early history of Michigan interacted with, adapted to, used, and/or modified their environments.

3 – H3.0.6 Use a variety of sources to describe interactions that occurred between Indigenous Peoples and the first European explorers and settlers in Michigan.

3 – H3.0.7 Use a variety of primary and secondary sources to construct a historical narrative about daily life in the early settlements of Michigan (pre-statehood).

3 – H3.0.8 Use case studies or stories to describe how the ideas or actions of individuals affected the history of Michigan (pre-statehood).

3 – H3.0.9 Describe how Michigan attained statehood.

3 – H3.0.10 Create a timeline to sequence and describe major eras and events in early Michigan history.

GEOGRAPHY

Individually and collaboratively, students will engage in planned inquiries to investigate ways people have interacted with the environment of Michigan now and in the past, and consequences of those interactions.

G1 The World in Spatial Terms

Use geographic representations to acquire, process, and report information from a spatial perspective.

3 – G1.0.1 Use cardinal directions (north, south, east, west) to describe the relative locations of significant places in the immediate environment.

3 – G1.0.2 Use thematic maps to identify and describe the physical and human characteristics of Michigan.

3 – G1.0.3 Use a world map to describe North America in relation to the equator and other continents and oceans, and Michigan within North America.

Examples may include but are not limited to: locate Michigan in relation to the United States, the North Pole, and the equator.

G2 Places and Regions

Understand how regions are created from common physical and human characteristics.

3 – G2.0.1 Use a variety of visual materials and data sources to describe ways in which Michigan can be divided into regions.

Examples may include but are not limited to: physical features (lakes versus land), land use (forest, agriculture, urban), and political (state, county, and tribal boundaries).

3 – G2.0.2 Describe different regions to which Michigan belongs.

Examples may include but are not limited to: Great Lakes region, Midwest, United States, North America.

G4 Human Systems

Understand how human activities help shape the Earth's surface.

3 – G4.0.1 Describe major kinds of economic activity in Michigan today, such as agriculture, forestry, manufacturing, services and tourism, and research and development, and explain the factors influencing the location of these economic activities.

Examples of economic activities may include but are not limited to: agriculture (e.g., corn, cherries, dairy, Christmas trees); manufacturing (e.g., automobiles, wood products); and research and development (e.g., Automation Alley, life sciences corridor, university communities).

Examples of factors influencing location may include but are not limited to: primary industries located near natural resources; manufacturing influenced by accessibility to resources, labor, markets, and capital; and services, which are often located close to markets.

3 – G4.0.2 Describe diverse groups that have migrated into a region of Michigan and reasons why they came (push/pull factors).

Examples may include but are not limited to: Finnish migrating to the upper peninsula, Chaldeans migrating into southeastern Michigan, Dutch migrating to western Michigan.

3 – G4.0.3 Describe some of the current movements of goods, people, jobs, or information to, from, or within Michigan and explain reasons for the movements.

3 – G4.0.4 Use data and current information about the Anishinaabek and other Indigenous Peoples living in Michigan today to describe the cultural aspects of modern life.

Examples may include but are not limited to: tribal citizenship, tribal governments, treaty rights, reservation boundaries, cultural events.

G5 Environment and Society

Understand the effects of human-environment interactions.

3 – G5.0.1 Describe how people are a part of, adapt to, use, and modify the physical environment of Michigan.

Examples may include but are not limited to: interdependence of people and the environment, interaction of people with the environment, appreciation for the environment, e.g., taking a walk, watching birds, swimming in a lake, fishing, hunting, photography, harvesting maple syrup.

3 – G5.0.2 Locate natural resources in Michigan and explain the consequences of their use.

CIVICS AND GOVERNMENT

Individually and collaboratively, students will engage in planned inquiries to investigate the structure and functions of Michigan's government and rights and responsibilities of citizenship.

C1 Purposes of Government

Explain why people create governments.

3 – C1.0.1 Give an example of how Michigan state government fulfills one of the purposes of government.

Examples may include but are not limited to: protecting individual rights, promoting the common good, ensuring equal treatment under the law.

C2 Democratic Values and Constitutional Principles of American Government

3 – C2.0.1 Describe how the Michigan state government reflects the principle of representative government.

C3 Structure and Functions of Government

Describe the structure of government in the United States and how it functions.

- 3 – C3.0.1 Distinguish between the roles of tribal, state, and local governments.
- 3 – C3.0.2 Identify goods and services provided by the state government and describe how they are funded.

Examples of services may include but are not limited to: maintaining highways, state parks, state forests.

Examples of how things are funded may include but are not limited to: taxes, fees, fines.

- 3 – C3.0.3 Identify the three branches of state government in Michigan and the powers of each.
- 3 – C3.0.4 Explain how state courts function to resolve conflict.
- 3 – C3.0.5 Describe the purpose of the Michigan Constitution.

C5 Civic Participation

Explain important rights and how, when, and where members of American society demonstrate their responsibilities by actively participating in civic life.

- 3 – C5.0.1 Identify and explain rights and responsibilities of citizenship.

Examples of rights may include but are not limited to: freedom of speech, freedom of religion, right to own property.

Examples of responsibilities may include but are not limited to: respecting the rights of others, voting, obeying laws.

ECONOMICS

Individually and collaboratively, students will engage in planned inquiries to investigate the economy of Michigan.

E1 Market Economy

Use fundamental principles and concepts of economics to understand economic activity in a market economy.

- 3 – E1.0.1 Using a Michigan example, explain how scarcity, choice, and opportunity cost affect what is produced and consumed.
- 3 – E1.0.2 Identify incentives that influence economic decisions people make in Michigan.

Examples may include but are not limited to: sales, coupons, tax incentives, recycling.

3 – E1.0.3 Analyze how Michigan’s location and natural resources influenced its economic development.

Examples may include but are not limited to: how waterways and other natural resources have influenced economic activities such as farming, mining, lumbering, automobile manufacturing, and furniture making.

3 – E1.0.4 Describe how entrepreneurs combine natural, human, and capital resources to produce goods and services in Michigan.

3 – E1.0.5 Explain the role of entrepreneurship and business development in Michigan’s economic future.

E2 National Economy

Use fundamental principles and concepts of economics to understand economic activity in the United States.

3 – E2.0.1 Using a Michigan example, explain how specialization leads to increased interdependence.

Examples may include but are not limited to: cherries grown in Michigan are sold in Florida; oranges grown in Florida are sold in Michigan.

E3 International Economy

Use fundamental principles and concepts of economics to understand economic activity in the global economy.

3 – E3.0.1 Identify products produced in other countries and consumed by people in Michigan.

PUBLIC DISCOURSE, DECISION MAKING, AND CIVIC PARTICIPATION (P3, P4)

P3.1 Identifying and Analyzing Public Issues

Clearly state a problem as a public policy issue, analyze various perspectives, and generate and evaluate possible alternative resolutions.

3 – P3.1.1 Identify public issues in Michigan that influence the daily lives of its citizens.

3 – P3.1.2 Use graphic data and other sources to analyze information about a public issue in Michigan and evaluate alternative resolutions.

3 – P3.1.3 Give examples of how conflicts over Democratic Values lead people to differ on resolutions to a public policy issue in Michigan.

Examples may include but are not limited to: common good, equality, individual rights, justice (fairness).

SOCIAL STUDIES CONTENT EXPECTATIONS: GRADE FOUR

HISTORY

Individually and collaboratively, students will engage in planned inquiries to investigate post-statehood Michigan history.

H3 The History of Michigan (Beyond Statehood)

Use historical thinking to understand the past.

4 – H3.0.1 Use historical inquiry questions to investigate the development of Michigan's major economic activities from statehood to present.

Examples of questions may include but are not limited to: What happened? When did it happen? Who was involved? How and why did it happen? How does it relate to other events or issues in the past, in the present, or in the future? What is its significance?

Examples of economic activities may include but are not limited to: agriculture, mining, manufacturing, lumbering, tourism, technology, and research.

4 – H3.0.2 Use primary and secondary sources to explain how migration and immigration affected and continue to affect the growth of Michigan.

4 – H3.0.3 Use case studies or stories to describe the ideas and actions of individuals involved in the Underground Railroad in Michigan and in the Great Lakes region.

4 – H3.0.4 Describe how the relationship between the location of natural resources and the location of industries (after 1837) affected and continue to affect the location and growth of Michigan cities.

4 – H3.0.5 Use visual data and informational text or primary accounts to compare a major Michigan economic activity today with that same activity or a related activity in the past.

4 – H3.0.6 Use a variety of primary and secondary sources to construct a historical narrative about the beginnings of the automobile industry and the labor movement in Michigan.

Examples may include but are not limited to: stories, photos, artifacts, oral history, letters.

4 – H3.0.7 Describe past and current threats to Michigan’s natural resources and describe how state government, tribal and local governments, schools, organizations, and individuals worked in the past and continue to work today to protect its natural resources.

Examples may include but are not limited to: the Flint water crisis, invasive species, loss of sturgeon and wild rice.

GEOGRAPHY

Individually and collaboratively, students will engage in planned inquiries to investigate ways in which people have interacted with the environment of Michigan now and in the past, and consequences of those interactions.

G1 The World in Spatial Terms

Use geographic representations to acquire, process, and report information from a spatial perspective.

4 – G1.0.1 Identify questions geographers ask in examining the United States.

Examples may include but are not limited to: Where is it? What is it like there? How is it connected to other places?

4 – G1.0.2 Identify and describe the characteristics and purposes of a variety of technological geographic tools.

Examples of purposes may include but are not limited to: measure distance, determine relative or absolute location, classify a region.

Examples of tools and technologies may include but are not limited to: globe, map, Geographic Information Systems (GIS), satellite image.

4 – G1.0.3 Use geographic tools and technologies, stories, songs, and pictures to answer geographic questions about the United States.

4 – G1.0.4 Use maps to describe elevation, climate, and patterns of population density in the United States.

4 – G1.0.5 Use hemispheres, continents, oceans, and major lines of latitude to describe the relative location of the United States on a world map.

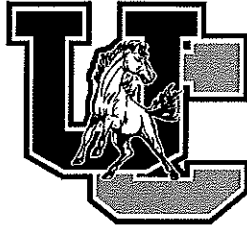
G2 Places and Regions

Understand how regions are created from common physical and human characteristics.

4 – G2.0.1 Describe ways in which the United States can be divided into different regions.

Examples may include but are not limited to: political regions, land-use regions, land-form regions, vegetation regions.

4 – G2.0.2 Locate and describe human and physical characteristics of major U.S. regions and compare them to the Great Lakes region.



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Amber M. Case
Principal

To: UCCS Board of Education

From: Amber Case

Date: October 13, 2023

Subject: Field Trips Over 50 Miles

Please consider approving each of the following field trip requests over 50 miles:

High School Band Nashville Tennessee: 3/22/2024 - 3/24/2024

Varsity Baseball Myrtle Beach: 3/23/2024 - 3/29/2024

Youth in Government Spring Conference: 4/11/2024 - 4/14/2024

History New York City: Planning for June of 2025

Each of these trips provide a unique opportunity for students with common interests to share time and experiences together.

Respectfully,

Amber M. Case

FIELD TRIP REQUEST FORM

Teacher: Laura Bandlow School/Class: High School Band

Request Date: 10/16/27 Trip Date: 3/22/24 - 3/24/24 Destination: Nashville, Tennessee

Number of Students: 40 Number of Staff/Chaperones: 1/3-4

Purpose of Trip: Provide students the opportunity to travel out of our state, build stronger camaraderie, cultural engagement ^{with venues} in history of music.

Course of Study: Music Fee(s): \$825.00 per person

Specific Learning Objectives to be Accomplished:

We will include a public performance to improve our skills and watch professional musicians at the Grand Ol Opry, which will allow students to see many different careers in the music industry including sound engineering.

Student Behaviors that will Confirm Achievement of the Learning Objectives:

Students will come home inspired to achieve greater things. This is evidence by their excitement, their reactions and the questions they ask during and after the trip.

Course Objectives Related to the Learning Objectives:

- Standard 1: Apply skills + knowledge to perform in the arts
 - Standard 4: Understand, analyze + describe the arts in social and cultural contexts (Art.M.IV.HS.3) Identify roles that musicians perform, name individuals, describe their activities, roles + achievements.
- Pre-Trip Lessons/Activities to be Done in the Classroom:
- Learn and polish music to perform in Tennessee.
 - Study different country music stars in history
 - Explore different careers available in the field of music including production, sound + engineering.

Post Trip Activities/Lessons to Reinforce/Extend Learning:

- Student presentations of careers in music
- Self reflection/evaluation of public performance

I have utilized the guidelines in 2340A to plan, conduct, and evaluate the trip and, upon approval of the trip, I will obtain parental permission (2340 F2 or F2A) and use the Checklist for Trips (2340 F3). I certify that this trip, as requested, is in conformity with the administrative guidelines established by the District.

Field Trip Approval

Trip Approved: _____ Trip Disapproved: _____

Principal: _____ Date: _____

NOTE: All field trips over 50 miles, one way, must be approved by the Board of Education

Trip Approved: _____ Trip Disapproved: _____

Superintendent: _____ Date: _____

HIGH SCHOOL USE ONLY

SUBSTITUTE NEEDED:	A1 _____	B1 _____
	A2 _____	B2 _____
	A3 _____	B3 _____
	A4 _____	B4 _____

DUE 15 WORKDAYS BEFORE TRIP

SUBMIT 2 COPIES TO BUILDING OFFICE

SUBMIT A BUS REQUEST IF USING DISTRICT TRANSPORTATION



Union City HS Music

Union City, MI

March 22 - 24, 2024

Friday, March 22

ETD for Nashville, TN

Music Clinics en Route

University music clinics en route for both ensembles

ETA at Hotel & Check In

Arrive at Nashville Hotel

Pizza Party at Hotel

Pizza, then enjoy the pool

Security

Security provided each night at hotel

Saturday, March 23

Breakfast at Hotel

Breakfast Buffet provided

RCA Studio B

RCA Studio B was a music recording studio built in 1956 in Nashville, Tennessee by RCA Victor. Originally known simply as "RCA Studios," Studio B, along with the larger and later RCA Studio A became known in the 1960s for being an essential factor to the development of the musical production style and sound engineering technique known as the Nashville Sound. In the two decades the studio was in operation, RCA Studio B produced 60 percent of the Billboard magazine's Country chart hits.[1] The studio closed in 1977.

The studio is located centrally in the Nashville's historic Music Row district. Since 1992 the studio has been under the ownership of the Country Music Hall of Fame, which offers scheduled tours of the facilities.

Country Music Hall of Fame

Performances! (pending approval)

The \$37 million facility features over 40,000 square feet of exhibit space. Elvis' gold-encrusted Cadillac and Webb Pierce's cowboy-themed convertible flank the gateway to a spacious theater featuring early radio and television broadcasts. An enormous two-story wall displays every gold and platinum record to ever make the country charts. The museum opened in 2001 in the heart of downtown Nashville's entertainment district.

Broadway St

Take a little time to enjoy the sights and sounds of this amazing street in downtown Nashville.

The Parthenon

The Parthenon stands proudly as the centerpiece of Centennial Park, Nashville's premier urban park. Originally built for Tennessee's 1897 Centennial Exposition, this full-size replica of the original Parthenon in Athens is a monument to what is widely considered to be the crowning achievement of classical architecture. The plaster replicas of the Athenian Parthenon Marbles are direct casts of the original sculptures, which date to 438 B.C. The originals of these powerful fragments are housed in the British Museum in London. The Parthenon is home to Nashville's Art Museum, housing a 42 foot replica of the goddess, Athena, from the original Parthenon, and boasting a fine collection of art.

Dinner at Hard Rock Cafe

Provided

Grand Ol' Opry

Choirs are allowed to perform the in lobby area before the show - pending approval.

Get set for a fun evening. The world-famous Grand Ole Opry has been bringing America country music for over 75 years. Superstars, Hall of Famers and hot new stars always give fun and memorable performances.

ETD for Hotel

Depart for Hotel

ETA at Hotel

Arrive at Hotel

Sunday, March 24

ETA at UCHS

Arrive Home

Breakfast at Hotel & Check Out

Breakfast Buffet provided

ETD for Michigan

Depart for Home

Why Travel With Bennett Travel?

Founded in 2008 by Jeff Bennett, Bennett Travel specializes exclusively in student group travel arrangements for middle school, high school and collegiate groups including music performance ensembles. Led by former educators and award-winning music teachers, we focus on meeting the needs and exceeding the expectations of students, teaching staff, parents and administrators for each group we serve. High quality trips with extraordinary personal service are the hallmarks upon which we've built our reputation. Our staff takes the time to understand your needs and concerns. GROUP TRAVEL is OUR business. We've focused exclusively on group trips since day one and our staff has vast travel knowledge and travel experience in every popular group destination around the globe. Class trips, band, choir or orchestra performance tours, our commitment is to give your group an educational and once in a lifetime travel experience. Learn more about Bennett Travel here: www.bennett-travel.com

The Travel App

A travel app for the finest bands, choirs and orchestras in the world.

Music Travel Consultants introduces the "Travel" app, free to all of a group's travelers. Teachers, directors, staff, chaperones and students may use this secure, information-packed, versatile app during their trip. With real-time trip schedule updates, everyone knows where to go and when to be there. The app also provides instantaneous group messaging because communication is key to a successful trip and invaluable in an emergency. Travelers can use the app to securely send messages and photos limited only to their group. The "Travel" app is full of trip leader tools, which easily record contacts, create lists of all kinds and assign chaperones. To stay organized, assistants, staff and boosters may be granted access at the trip leader's discretion. The "Travel" app frees a music director's time, and provides staff, chaperones, students and travelers a convenient, easy, secure way to totally enjoy the trip and all it offers! You can find out more about the "Travel" app at: www.tripaccount.com/app



Dedicated Tour Directors

One of the integral parts of a successful Bennett Travel trip is having a dedicated and committed Tour Director, right at your side throughout your journey. From a group's first steps out the door until they return safely home, if the unpredictable happens, rest assured that your Bennett Travel Tour Director will use extensive training and management skills to find a solution as quickly as possible. Want to know more about the importance of having a dedicated Bennett Travel Tour Director at your side on your next trip?

Learn more at: www.bennett-travel.com

References? We've Got a Few...

Cadillac High School
Chippewa Valley High School
Coopersville High School
Dakota High School
Dow High School
East Grand Rapids High School
East Rockford Middle School
Grand Ledge High School
Greenville High School

Hamilton High School
Hastings High School
Imlay City High School
John Glenn High School
Lake Fenton High School
Lakewood High School
Manton High School
Mason High School
Midland High School

Otsego High School
Owosso High School
Port Huron High School
South Haven High School
St Clair High School
Walled Lake High School
Waterford Kettering High School
Waterford Mott High School
West Ottawa High School

TOUR CONDITIONS

Union City HS Music

Union City, Michigan
to:

Nashville, TN

RCA Studio B
Grand Ol' Opry
The Parthenon
Country Music Hall of Fame

March 22 - 24, 2024

Trip Price per Person

2 Complimentary Trips Included. Max 54 Travelers (Coach Capacity).

Passengers	54	39	44	49
Quad	\$671	\$825	\$762	\$712
Triple	\$710	\$864	\$801	\$751
Twin	\$788	\$942	\$878	\$829
Single	\$1022	\$1176	\$1112	\$1062

IMPORTANT NOTE: The above trip prices are based on hotel room occupancy and the total number of travelers and may vary depending on group size when prorated costs, such as motor coach, etc., are affected. Tour prices in this proposal are based on tariffs in effect as of April 28, 2023 and are subject to change. These trip prices were developed for individuals traveling with your group, as a group, on the trip described in this proposed itinerary.

Inclusions

- Bennett Travel tour director throughout
- Roundtrip Motorcoach Transportation via chartered coaches
- Tolls, Taxes and Daily Maintenance Fees for Driver(s)
- (2) nights Hotel Accommodations per the itinerary
- (4) Meals included; they will be a variety of buffet, fast food, plated and/or pre-selected menus per the itinerary. For variety and convenience, money will occasionally be given in lieu of a pre-determined restaurant.
- All Sightseeing & Special Events per the Itinerary
- Entrance Fees where necessary
- Taxes and Gratuities - As required for all included features
- Gratuities to Driver(s) and Local Guide(s) as necessary
- Trip Departure Briefing (if applicable)
- Customized Tour Itinerary & Baggage Tags
- All Operations & Planning Charges

Exclusions

Passport fees; baggage handling at airports & hotels; excess baggage charges; forwarding of baggage; items or services of a personal nature such as snacks, laundry, room service, telephone calls, pay TV, movies, cables, souvenirs or the like; gratuities to travel directors; any items or services not mentioned specifically in tour conditions.

Payment Schedule

Payment	Amount	Due Date
Non-refundable deposit	\$75.00	September 1, 2023
Installment	\$100.00	October 1, 2023
Installment	\$100.00	November 1, 2023
Installment	\$100.00	December 1, 2023
Installment	\$100.00	January 1, 2024
Installment	\$100.00	February 1, 2024
Final Payment	Balance	March 1, 2024

Cancellation Information

"Cancellation" is defined as any change made to the passenger list at least 60 days prior to trip departure day. Cancellation must be made under the traveler's account at Trip Account by clicking on the "Cancel a Traveler" link on traveler's/ payer's welcome page dashboard OR by e-mail or written communication to BT@. With the exception of non-refundable deposits/payments, if cancellation is received 60 days or more prior to trip departure day, money returned by suppliers is refundable. Cancellations received 60 days or fewer before, or on, trip departure day are non-refundable, unless a paying substitute traveler takes the place of the cancelled person. If the trip includes airfare, cancellation and/or substitution policies may vary, depending on the airline, date of ticketing and group contract. Please contact BT@ for additional information. Travelers desiring travel and cancellation insurance may find it from a provider of their choice.

Tour Operator Responsibility

Bennett Travel (BT@) Powered by Music Travel Consultants acts only as an agent in providing means of transportation or other services. All tickets are issued and all other services are offered or provided subject to any and all terms and conditions, under which such means of transportation or other services are offered or provided. The issuance and acceptance of such services shall be deemed to be consent to the further condition that BT@ shall not be or become liable or responsible in any way in connection with such means of transportation or in connection with other services, or for any loss, injury or damage to or in respect of any person or property howsoever caused or arising, even if such loss, injury or damage arises, in whole or in part, as a result of alleged negligent acts or omissions of Bennett Travel Powered by Music Travel Consultants. The airlines, trains, motor coaches and ships concerned are not to be held responsible for any act, omission or event during the time passengers are not aboard the airline, train, motor coach or ship. BT@ reserves the right to alter the itinerary. Any extra charges arising from such change must be met by the passenger. BT@ reserves the right to cancel the tour or to remove any passenger from the tour; its sole liability in such instance being the refund of all monies paid to it for unused services. By acceptance of tour membership, Passenger agrees to the foregoing and also agrees that BT@ shall not become liable or responsible for loss, damage, injury or inconvenience to Passenger and to their possessions caused by or resulting from occurrences, negligent or otherwise, due to the malfunction or breakdown of machinery or equipment, strikes or labor disputes, acts of God, war or civil strife, acts of governments or civil authorities, disease, delays, fire, theft, weather, itinerary changes or cancellation of services or default by suppliers, even if such loss, injury or damage arises, in whole or in part, as a result of alleged negligent acts or omissions of BT@ Powered by Music Travel Consultants.

Coach John Bain
517-741-3329
Cell: 517-227-1366
jbain@unioncityschools.org
Facebook: Union City HS Baseball
Website: <https://sites.google.com/site/ucchargerbaseball/>



The baseball program is requesting permission to travel out of state during Spring Break 2024 to Myrtle Beach, South Carolina. We are fundraising as a team and individual players are able to fundraise to help cover the cost of travel expenses and the training facility. Beyond being able to practice baseball, student-athletes will have opportunities to team build, make memories that last forever and new experiences. We have held one general parent meeting with another two other meetings scheduled to keep parents updated on the progress of group and individual fundraising activities (parents are also notified via email and Facebook updates). This year we would only be taking the varsity team (as most other teams only have a varsity program there and self-transport) so we are planning on self-transportation. This will dramatically cut down on player cost. Please contact me if you have any questions.

Duration/Dates: March 23, 2024 (arrival)-March 29, 2024 (leave)
Approximate cost per player: \$552

We will be staying at *The Caribbean Resort & Villas* in Myrtle Beach.
<http://www.caribbeanresort.com/>

During the day we will be training at the *Ripken Experience*.
<https://www.ripkenbaseball.com/myrtle-beach-spring-training>

Many parents and family members are planning on attending if approved. We will have 1 chaperone per 5/6 players. *Players are not required to attend this trip.*

Below is a list of fundraisers that we have done, are in the process of doing or will be completing in the future.

Hotdog sales at football games

Holiday Wreath Sale

Fill the Calendar

Pop can collection/drive

MS Concessions

Also see attached sample itinerary. This was our schedule from 2023 and we plan on a similar schedule.

FIELD TRIP REQUEST FORM

Teacher: Richard Maples School/Class: Youth in Gov't

Request Date: 9-20 Trip Date: 4-11 Destination: Lansing

Number of Students: 25 Number of Staff/Chaperones: 2

Purpose of Trip: YIG Spring Conference

Course of Study: Gov't Fee(s): _____

Specific Learning Objectives to be Accomplished:

How Gov't Functions

Student Behaviors that will Confirm Achievement of the Learning Objectives:

Understanding the legal process

Course Objectives Related to the Learning Objectives:

Pre-Trip Lessons/Activities to be Done in the Classroom:

Weekly Meetings

Post Trip Activities/Lessons to Reinforce/Extend Learning:

Discuss what they learned

I have utilized the guidelines in 2340A to plan, conduct, and evaluate the trip and, upon approval of the trip, I will obtain parental permission (2340 F2 or F2A) and use the Checklist for Trips (2340 F3). I certify that this trip, as requested, is in conformity with the administrative guidelines established by the District.

Field Trip Approval

Trip Approved: X Trip Disapproved: _____

Principal: Michael Case Date: 9.19.23

NOTE: All field trips over 50 miles, one way, must be approved by the Board of Education

Trip Approved: _____ Trip Disapproved: _____

Superintendent: _____ Date: _____

HIGH SCHOOL USE ONLY

SUBSTITUTE NEEDED:	A1 _____	B1 _____
	A2 _____	B2 _____
	A3 _____	B3 _____
	A4 _____	B4 _____

DUE 15 WORKDAYS BEFORE TRIP

SUBMIT 2 COPIES TO BUILDING OFFICE

SUBMIT A BUS REQUEST IF USING DISTRICT TRANSPORTATION

FIELD TRIP REQUEST FORM

Teacher: Richard Maples School/Class: History

Request Date: 9-20-23 Trip Date: 6-9-2025 Destination: New York City

Number of Students: 50(+) Number of Staff/Chaperones: 5

Purpose of Trip: visit NYC

Course of Study: History Fee(s): \$1,829/each

Specific Learning Objectives to be Accomplished:

History of NYC

Student Behaviors that will Confirm Achievement of the Learning Objectives:

Experiencing life in a large city

Course Objectives Related to the Learning Objectives:

Pre-Trip Lessons/Activities to be Done in the Classroom:

Meetings with Students and Parents

Post Trip Activities/Lessons to Reinforce/Extend Learning:

School Board Meeting to Present on what we learned

I have utilized the guidelines in 2340A to plan, conduct, and evaluate the trip and, upon approval of the trip, I will obtain parental permission (2340 F2 or F2A) and use the Checklist for Trips (2340 F3). I certify that this trip, as requested, is in conformity with the administrative guidelines established by the District.

Field Trip Approval

Trip Approved: Trip Disapproved:

Principal: *[Signature]* Date: 9.19.23

NOTE: All field trips over 50 miles, one way, must be approved by the Board of Education

Trip Approved: Trip Disapproved:

Superintendent: _____ Date: _____

HIGH SCHOOL USE ONLY

SUBSTITUTE NEEDED:	A1 _____	B1 _____
	A2 _____	B2 _____
	A3 _____	B3 _____
	A4 _____	B4 _____

DUE 15 WORKDAYS BEFORE TRIP

SUBMIT 2 COPIES TO BUILDING OFFICE

SUBMIT A BUS REQUEST IF USING DISTRICT TRANSPORTATION



Willis & Jurasek, P.C.
Certified Public Accountants, Consultants
4100 Spring Arbor Road
Jackson, MI 49201-9306
Phone (517) 788-8660, Fax (517) 788-9872
Website: www.willisp.com

Memorandum

Date: October 10, 2023

To: Sara Leson

From: Nancy L. Barton, CPA

Re: Union City Community Schools – Audited Financial Statements

The following are comments for Board presentation of the 6.30.23 audited financial statements:

- The opinion is unmodified – financial information presented is considered to be materially accurate as a result of our audit procedures.
- The financial statements are set up in sections. Section 1 is the MD&A which is provided by management to describe the activity for the year and includes some brief comparative summaries of current year to prior year information.
- The government-wide information on pages 1 and 2 is on the full accrual basis and thus includes long-term assets (buildings, equipment, etc.) and the related long-term liabilities (bonds payable, notes payable, etc.).
- The fund financial statements, which the School uses on a day-to-day basis and for budgeting purposes, are included on pages 3 and 5. These statements are presented on the modified-accrual basis so long-term assets and liabilities are not included.
- Adjustments to the fund financial statements included a correction to property tax revenue in the Building & Site Fund erroneously entered backwards, and other miscellaneous adjustments and reclassifications.
- The differences between the government-wide statements and the modified-accrual statements are reported on pages 4 and 6.
- The next section is the notes which give detail for various including capital assets, long-term debt, and pension/OPEB information.
- The budget to actual statement for the General Fund is on page 27.
- The Single Audit Report will be provided later this month. Testing this year was on the ESSER program identified as a major program. Findings included a material adjustment (noted previously) and a budget overage finding.
- Note that we appreciate the organization of your management team. Information was ready for us when we arrived which makes the audit go smoothly. Kudos!

Union City Community Schools

Financial Report
With Supplemental Information

Year Ended June 30, 2023

Draft

Union City Community Schools

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WILLIS & JURASEK

CPAS AND CONSULTANTS

Independent Auditors' Report

Board of Education
Union City Community Schools
Union City, Michigan

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Union City Community Schools, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Union City Community Schools' basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Union City Community Schools, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Union City Community Schools, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

As discussed in Note 13 to the financial statements, in 2023 the District adopted new accounting guidance, GASB Statement No.96, *Subscription-Based IT Arrangements*. Our opinions are not modified with respect to the change.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Union City Community Schools' ability to continue as a going concern for twelve months beyond the financial statements date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Union City Community Schools' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Union City Community Schools' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and certain pension and OPEB information as identified in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 supplementary 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Union City Community Schools' basic financial statements. The combining nonmajor fund financial statements are presented for the purposes of additional analysis and are not a required part of the basic financial statements. Such supplementary 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. The 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 combining

nonmajor fund financial statements are 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 (under separate cover) dated September 15, 2023, on our consideration of Union City Community Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Union City Community Schools' 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 Union City Community Schools' internal control over financial reporting and compliance.

Sincerely,

Willis & Jurasek, P.C.

Willis & Jurasek, P.C.

September 15, 2023

Draft

Union City Community Schools
Management's Discussion and Analysis
Year Ended June 30, 2023

As Administration of Union City Community Schools, County of Calhoun, State of Michigan, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2023.

Financial Highlights

- The District's total net position increased by \$1,044,589.
- As of the close of the current fiscal year, the District's aggregated fund balance for the District's governmental funds was \$5,445,716.
- The General Fund had a net change in fund balance of \$(409,874). At the end of the year, the total fund balance for the General Fund was \$1,931,550 or 14% of the total General Fund expenditures.

Using this Annual Report

This annual report consists of a series of financial statements and notes to those statements. The statements are organized so the reader can understand the District financially as a whole. The District-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 financial statements then proceed to provide an increasingly detailed look at specific financial activities included in the fund financial statements. For governmental activities, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements provide information about the School District's most significant fund – the General Fund, as well as the District's other major fund, the Building & Site Fund, and totals for the District's nonmajor funds.

Reporting the District as a Whole

The Statement of Net Position and Statement of Activities – One of the most important questions asked about the District's finances is, "Is the District better off or worse off 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 about the District as a whole and about its activities in a manner that helps to answer this question. These statements include all assets, liabilities, deferred outflows, and deferred inflows of the District using the accrual basis of accounting, which is similar to the accounting used by private-sector corporations.

The statement of net position and statement of activities report the governmental activities for the District. These services include instruction, support services, community services, athletics, food services, and transfers to other local districts. Property taxes, intergovernmental revenues, (unrestricted and restricted State Aid), and charges for services finance most of these activities. All of the current year's revenues and expenses for these services are taken into consideration regardless of when cash is received or paid.

The statement of net position reports the District's net position, the difference between assets and deferred outflows, and liabilities and deferred inflows. The statement of activities reports the District's change in net position, the revenues less expenses for the fiscal year, either as an increase or a decrease, or in other words, the operating results for the year. However, the School District's goal is to provide services to its students, not to generate profits, as private-sector corporations do.

These two statements report the District's net position and changes in net position. The change in net position provides the reader a tool to assist in determining whether the District's financial health is improving or deteriorating. The reader will need to consider other non-financial factors such as the property tax base, political conditions at the State Capitol, student enrollment growth or shrinkage, birth rates, and facility conditions in arriving at their conclusion regarding the overall health of the District.

Union City Community Schools
Management's Discussion and Analysis
Year Ended June 30, 2023

The district-wide financial statements can be found on pages 1-2 of this report.

Reporting the District's Most Significant Funds

Fund Financial Statements – The fund financial statements provide detailed information about the most significant funds – not the District as a whole. The fund statements are formatted to comply with the legal requirements of the Michigan Department of Education's *Accounting Manual*.

Governmental Funds – Most of the District's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in future periods. These funds are reported using an accounting method called modified accrual accounting, which measures cash and other financial assets that can readily be converted to cash. In the fund financial statements, capital assets purchased by cash are reported as expenditures in the year of acquisition and thus, no capital assets are reported. The issuance of debt is recorded as a financial resource. The current year's payments of principal and interest on long-term obligations are recorded as expenditures. Future years' debt obligations are not recorded.

The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or less financial resources available to spend in the near future to finance the District's programs. The relationship (or differences) between governmental activities (reported in the statement of net position and the statement of activities) and governmental funds is reconciled in the basic financial statements.

The basic governmental fund financial statements can be found on pages 3 and 5 of this report.

Additional Information – The notes to financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to financial statements can be found on pages 7-26 of this report.

Draft

Union City Community Schools
Management's Discussion and Analysis
Year Ended June 30, 2023

Government-Wide Financial Analysis

The government-wide financial analysis focuses on the net position and changes in net position of the District's governmental activities. As noted earlier, net position may serve over time as a useful indicator of a government's financial position.

The following is a summary of the School District's net position as of June 30, 2023 and 2022:

	Governmental Activities	
	2023	2022
Assets:		
Current assets	\$ 7,585,732	\$ 4,619,048
Non-current assets	11,800,317	11,134,649
Total assets	19,386,049	15,753,697
Deferred Outflows of Resources	9,232,056	4,206,004
Liabilities:		
Current liabilities	2,206,917	1,263,801
Non-current liabilities	27,088,360	15,118,237
Total liabilities	29,295,277	16,382,038
Deferred Inflows of Resources	4,414,320	9,713,743
Net Position:		
Invested in capital assets - net of related debt	11,692,393	10,990,750
Restricted	3,444,511	874,237
Unrestricted	(20,228,395)	(18,001,067)
Total net position	\$ (5,091,491)	\$ (6,136,080)

The above analysis focuses on the net position. The change in net position of the School District's governmental activities is discussed below. The net position differs from fund balances and a reconciliation appears on page 4.

By far the largest portion of the District's positive net position reflects its investment in capital assets (i.e. land, buildings, vehicles, and equipment) less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to students; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Typically, one portion of the District's net position, the *restricted* portion, represents resources that are subject to external restrictions on how they may be used. In the case of the School District, these included amounts restricted for student activities, capital projects, and debt service. The *unrestricted* balance of \$(20,228,395), which is a *negative* net position, is negative as a result of the pension and OPEB liabilities. The pension and OPEB liabilities at fiscal year-end are expected to be reduced to \$0 over a declining period ending September 30, 2038.

Union City Community Schools
Management's Discussion and Analysis
Year Ended June 30, 2023

The results of this year's operations for the School District as a whole are reported in the Statement of Activities which shows the change in net position for fiscal year 2023.

The following is a summary of the changes in net position for the years ended June 30, 2023 and 2022:

	Governmental Activities	
	2023	2022
Revenues:		
Program revenues:		
Charges for services	\$ 314,228	\$ 228,405
Operating grants	5,364,680	4,544,208
General revenues:		
Property taxes	1,845,948	1,656,734
Grants and state aid	7,275,745	7,243,838
Other	365,981	362,785
Total revenues	15,166,582	14,035,970
Functions/Program Expenses:		
Instruction	7,949,016	6,541,228
Support services	3,742,432	3,314,190
Athletics	755,010	550,131
Food service activities	96,935	98,426
Student activities	496,472	460,132
Community service	4,620	3,843
Interest	596	9,203
Capital outlay	48,510	48,378
Depreciation (unallocated)	585,220	531,924
Total expenses	14,121,993	11,557,455
Increase (decrease) in net position	1,044,589	2,478,515
Net position beginning of year	(6,136,080)	(8,614,595)
Ending net position	\$ (5,091,491)	\$ (6,136,080)

The District's net position increased by \$1,044,589 during the current fiscal year. The increase in net position differs from the change in fund balance and a reconciliation appears on page 6.

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 the School District's 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.

Union City Community Schools
Management's Discussion and Analysis
Year Ended June 30, 2023

General Fund Budgeting and Operating Highlights

The School District's budgets are prepared according to Michigan Law. The most significant budgeted funds are the General Fund and the nonmajor governmental fund for Food Service.

During the fiscal year ended June 30, 2023, the School District amended the budgets of these governmental funds two times. State law requires that the budget be amended to ensure that expenditures do not exceed appropriations. A schedule showing the School District's General Fund original and final budget amounts compared with amounts actually paid and received is provided in required supplemental information of these financial statements.

The General Fund actual revenue and other financing sources were \$13,762,687. That amount is above the amended budget estimate of \$13,422,392. The \$340,295 variance (2.5%), considered immaterial by management, can be attributed to state and federal revenue sources.

The actual expenditures and other financing uses of the General Fund were \$14,172,561, which is above the amended budget estimate of \$13,682,289. The \$490,272 variance (3.5%) can be attributed for the most part to supply cost increases and one-time purchases (maintenance truck and school buses), and supply shortages.

The General Fund had total revenue and other financing sources of \$13,762,687 and total expenditures of \$14,172,561 with a net change in fund balance of \$(409,874) and an ending fund balance of \$1,931,550. The District continues to educate employees on budget and purchasing practices to get the most for our limited budget.

Draft

Union City Community Schools
Management's Discussion and Analysis
Year Ended June 30, 2023

Capital Asset and Debt Administration

Capital Assets – At the end of the fiscal year 2023, the School District had \$21,166,591 invested in land and buildings, furniture and equipment, vehicles and buses, construction in progress, and right-to-use assets. Of this amount, \$9,366,274 in depreciation/amortization has been taken over the years. We currently have a net book value of \$11,800,317.

	Governmental Activities	
	2023	2022
Land	\$ 41,355	\$ 41,355
Construction in process	742,373	324,220
Buildings and improvements	17,600,937	17,577,487
Furniture and equipment	1,543,313	1,123,124
Buses and other vehicles	1,144,049	1,176,701
SBITAs	94,564	-
Total capital assets	21,166,591	20,242,887
Less accumulated depreciation	9,366,274	9,108,238
Net capital assets	\$ 11,800,317	\$ 11,134,649

The District continues to use sinking fund money to make improvements throughout the District. Some of the improvements include repairing the high school parking lot, updating heating controls at the high school, and starting the stadium bleacher project. Major purchases for the year included food service program purchases, new furniture for the High school classrooms, updated PA system throughout the School District, new maintenance work truck and two new school buses.

Long-Term Debt – At June 30, 2023, the District had total long-term debt outstanding of \$2,308,924.

	Governmental Activities	
	2023	2022
Notes payable	\$ 107,924	\$ 143,899
Bonds payable	2,035,000	-
Compensated absences	166,000	154,000
Total	\$ 2,308,924	\$ 297,899

The District's total long-term notes payable decreased by payments of \$35,975 and the estimate of compensated absences payable increased by \$12,000. Bonds were issued totaling \$2,035,000 bringing the net increase in long-term debt to a total of \$2,011,025 during the current fiscal year.

State statutes limit the amount of general obligation debt that a school district may issue to 15 percent of its total assessed valuation (State Equalized Value). The current outstanding general obligation debt for Union City Community Schools is significantly below the current debt limitation. Additional information on the District's long-term debt can be found in Note 8 starting on page 16 of this report.

The District also has long-term pension and OPEB liabilities, netted with related deferred inflows and deferred outflows of resources, of approximately \$17,700,000 and \$2,300,000, respectively. These liabilities are being amortized over a declining period ending September 30, 2038. See Note 10 for further information.

Union City Community Schools
Management's Discussion and Analysis
Year Ended June 30, 2023

Economic Factors and Next Year's Budgets and Rates

On March 15, 1994, the electors of the State of Michigan approved a ballot proposition to amend the State Constitution of 1963, in part, to increase the State sales tax from 4% to 6% as part of a complex plan to restructure the source of funding of public education (K-12) in order to reduce reliance on local property taxes for school operating purposes and to equalize the per pupil finance resource disparities among school districts. The State Aid package passed by the Legislature as part of the school finance reform legislation instituted a per pupil foundation guarantee beginning in fiscal year 1994-1995. The foundation guarantee consists of the locally raised property taxes plus State Aid. The source of revenues for the State's contribution to the foundation allowance is derived from a mix of taxing sources, including but not limited to six mills on PRE (Principal Residence Exemption) property, a State sales and use tax, a real estate transfer tax and a cigarette tax.

The following factors were considered in preparing the District's budgets for the 2023-2024 fiscal year:

- Foundation allowance of \$9,608 per pupil (increase of \$458 per pupil-mid level amount between legislators and Governor budgets)
- Decrease in student enrollment
- Pay increases for employees (excluding individual contracts)
- Purchasing two used buses
- Furniture needs at all of the schools

The State K-12 budget was approved on July 20, 2023. Budget amendments will be made throughout the 2023-2024 school year to reflect the State approved budget as well as for any other necessary changes.

Requests for Information

This financial report is designed to provide a general overview of the Union City Community Schools' finances for all those with an interest in the District's finances. Questions concerning any of this information provided in this report or requests for additional information should be addressed to:

Sara Leson
Business Manager
Union City Community Schools
430 St. Joseph Street
Union City, MI 49094
Phone: (517) 741-3301
E-mail: sleson@unioncityschools.org

Union City Community Schools

Statement of Net Position

June 30, 2023

	Governmental Activities
Assets:	
Cash and investments	\$ 4,148,474
Receivables	3,373,563
Inventories	19,145
Prepaid expenses	44,550
Capital assets:	
Cost of capital assets	21,166,591
Less: accumulated depreciation	(9,366,274)
Net capital assets	11,800,317
Total assets	19,386,050
Deferred Outflows of Resources:	
Pension related	7,213,487
OPEB related	2,018,569
Total deferred outflows of resources	9,232,056
Liabilities:	
Accounts payable and accrued expenses	1,631,514
State aid anticipation notes	360,000
Unearned revenue	215,403
Long-term liabilities:	
Due within one year:	
Bonds and notes payable	345,975
Accrued interest	413
Compensated absences	16,600
Due in more than one year:	
Bonds and notes payable	1,796,949
Compensated absences	149,400
Net pension liability	23,414,102
Net OPEB liability	1,364,921
Total liabilities	29,295,277
Deferred Inflows of Resources:	
Pension related	1,505,544
OPEB related	2,908,776
Total deferred inflows of resources	4,414,320
Net Position:	
Invested in capital assets, net of related debt	11,692,393
Restricted for:	
Capital projects	3,309,317
Student activities	135,194
Unrestricted	(20,228,395)
Total net position	\$ (5,091,491)

See Notes to Financial Statements.

Union City Community Schools
Statement of Activities
Year Ended June 30, 2023

Functions/Programs	Expenses	Program Revenue		Governmental
		Charges for Services	Operating Grants and Contributions	Activities
				Net (Expenses) Revenues and Change in Net Position
Primary Government				
Governmental activities:				
Instruction	\$ 7,949,016	\$ -	\$ 3,881,223	\$ (4,067,793)
Support services	3,742,432	35,735	800,755	(2,905,942)
Food service activities	755,010	53,531	675,926	(25,553)
Student activities	96,935	128,460	-	31,525
Athletics	496,472	96,502	6,776	(393,194)
Community services	4,620	-	-	(4,620)
Interest on long-term debt	596	-	-	(596)
Capital outlay	48,510	-	-	(48,510)
Depreciation (unallocated)	585,220	-	-	(585,220)
Total governmental activities	\$ 14,121,993	\$ 314,228	\$ 5,364,680	\$ (8,443,085)
General Revenues:				
Taxes:				
Property taxes, levied for general purposes				1,085,199
Property taxes, levied for capital projects				760,749
State aid not restricted to specific purposes				7,275,745
Unrestricted investment earnings				30,576
Other				335,405
Total general revenues				9,487,674
Change in Net Position				1,044,589
Net Position - Beginning of Year				(6,136,080)
Net Position - End of Year				\$ (5,091,491)

Union City Community Schools

Balance Sheet
Governmental Funds
June 30, 2023

	<u>General Fund</u>	<u>Building & Site Fund</u>	<u>Nonmajor Funds</u>	<u>Total Governmental Funds</u>
<u>Assets</u>				
Cash and investments	\$ 915,124	\$ 3,049,181	\$ 184,169	\$ 4,148,474
Receivables	3,365,237	-	8,326	3,373,563
Due from other funds	-	292,099	35,899	327,998
Inventories	10,410	-	8,735	19,145
Prepaid expenditures	44,550	-	-	44,550
Total assets	<u>\$ 4,335,321</u>	<u>\$ 3,341,280</u>	<u>\$ 237,129</u>	<u>\$ 7,913,730</u>
<u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ 421,113	\$ 31,963	\$ 30,842	\$ 483,918
Salaries payable and related	1,075,449	-	1,438	1,076,887
Accrued expenditures	3,808	-	-	3,808
Due to other funds	327,998	-	-	327,998
Unearned revenue	215,403	-	-	215,403
State aid notes payable	360,000	-	-	360,000
Total liabilities	<u>2,403,771</u>	<u>31,963</u>	<u>32,280</u>	<u>2,468,014</u>
Fund Balances:				
Nonspendable:				
Inventories	10,410	-	8,735	19,145
Prepaid expenditures	44,550	-	-	44,550
Restricted:				
Capital projects	-	3,309,317	-	3,309,317
Food services	-	-	60,920	60,920
Student activities	-	-	135,194	135,194
Assigned:				
Capital projects	75,000	-	-	75,000
Subsequent year expenditures	346,311	-	-	346,311
Unassigned	1,455,279	-	-	1,455,279
Total fund balances	<u>1,931,550</u>	<u>3,309,317</u>	<u>204,849</u>	<u>5,445,716</u>
Total liabilities and fund balances	<u>\$ 4,335,321</u>	<u>\$ 3,341,280</u>	<u>\$ 237,129</u>	<u>\$ 7,913,730</u>

See Notes to Financial Statements.

Union City Community Schools

Reconciliation of Fund Balances on the Balance Sheet of Governmental Funds to Net Position of Governmental Activities on the Statement of Net Position June 30, 2023

Total Fund Balances - Governmental Funds	\$	5,445,716
<p>Amounts reported for governmental activities in the Statement of Net Position are different because:</p>		
<p>Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.</p>		
The cost of capital assets is	\$ 21,166,591	
Accumulated depreciation is	<u>(9,366,274)</u>	11,800,317
<p>Long-term liabilities and related deferred outflows and inflows are not due and payable in the current period and are not reported in the funds.</p>		
Bonds and notes payable	(2,142,924)	
Compensated absences	(166,000)	
Accrued medical claims	(49,900)	
Accrued interest	(413)	
Accrued vacation	(17,000)	
Deferred outflows related to net pension liability	7,213,487	
Deferred outflows related to net OPEB liability	2,018,569	
Deferred inflows related to net pension liability	(1,505,544)	
Deferred inflows related to net OPEB liability	(2,908,776)	
Net pension liability	(23,414,102)	
Net OPEB liability	<u>(1,364,921)</u>	<u>(22,337,524)</u>
Total Net Position - Governmental Activities	\$	<u>(5,091,491)</u>

Union City Community Schools
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2023

	General Fund	Building & Site Fund	Nonmajor Funds	Total Governmental Funds
Revenues:				
Local sources	\$ 1,420,975	\$ 766,771	\$ 183,657	\$ 2,371,403
State sources	10,584,885	-	33,184	10,618,069
Federal sources	1,121,491	-	641,242	1,762,733
Interdistrict and other	589,803	-	-	589,803
Total revenues	<u>13,717,154</u>	<u>766,771</u>	<u>858,083</u>	<u>15,342,008</u>
Expenditures:				
Instruction	8,277,771	-	-	8,277,771
Support services	5,410,279	-	-	5,410,279
Food service activities	-	-	814,520	814,520
Student activities	-	-	96,935	96,935
Community services	4,620	-	-	4,620
Debt service:				
Principal	35,975	-	-	35,975
Interest and other charges	734	-	-	734
Capital outlay	443,182	265,823	-	709,005
Total expenditures	<u>14,172,561</u>	<u>265,823</u>	<u>911,455</u>	<u>15,349,839</u>
Revenues Over (Under) Expenditures	<u>(455,407)</u>	<u>500,948</u>	<u>(53,372)</u>	<u>(7,831)</u>
Other Financing Sources (Uses):				
Proceeds from long-term debt, net	-	2,035,000	-	2,035,000
Transfers in	45,533	2,801	-	48,334
Transfers out	-	-	(48,334)	(48,334)
Total other financing sources (uses)	<u>45,533</u>	<u>2,037,801</u>	<u>(48,334)</u>	<u>2,035,000</u>
Net Changes in Fund Balances	(409,874)	2,538,749	(101,706)	2,027,169
Fund Balances - Beginning of Year	<u>2,341,424</u>	<u>770,568</u>	<u>306,555</u>	<u>3,418,547</u>
Fund Balances - End of Year	<u>\$ 1,931,550</u>	<u>\$ 3,309,317</u>	<u>\$ 204,849</u>	<u>\$ 5,445,716</u>

Union City Community Schools

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
Year Ended June 30, 2023

Net Change in Fund Balances - Total Governmental Funds \$ 2,027,169

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

Governmental funds report capital outlays as expenditures; in the Statement of Activities, these costs are allocated over their estimated useful lives as depreciation.

Depreciation expense	\$ (585,220)	
Capital outlay	1,250,888	
Disposal of assets	<u>-</u>	665,668

Governmental funds report bond proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of bond principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. This is the amount by which repayments exceeded proceeds.

Debt issued	(2,035,000)	
Repayments to bond and note holders	35,975	
Change in compensated absences	(12,000)	
Change in accrued expenditures	<u>(3,600)</u>	(2,014,625)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and thus are not reported as expenditures in governmental funds:

Accrued interest not reflected in governmental funds		138
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Governmental funds report the required pension and OPEB contributions for the District's fiscal year ended June 30 as expenditures. The Statement of Activities reports the fully accrued pension and OPEB expenses based upon a September year-end to coincide with the State of Michigan's fiscal year.

Changes in pension related liabilities and deferrals	(676,619)	
Changes in OPEB related liabilities and deferrals	<u>1,042,858</u>	366,239

Change in Net Position of Governmental Activities \$ 1,044,589

Union City Community Schools
Notes to Financial Statements

Note 1 – Summary of Significant Accounting Policies

The basic financial statements of Union City Community Schools (the “School District” or “District”) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District’s accounting policies are described below.

Reporting Entity

The School District is governed by an elected seven-member Board of Education. The accompanying financial statements have been prepared in accordance with criteria established by the Governmental Accounting Standards Board for determining the various governmental organizations to be included in the reporting entity. These criteria include significant operational financial relationships that determine which of the governmental organizations are a part of the School District’s reporting entity, and which organizations are legally separate, component units of the School District. Based on the application of the criteria, the District does not contain any component units.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

District-Wide and Fund Financial Statements

District-Wide Financial Statements – The district-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the primary government. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. All of the School District’s government-wide activities are considered governmental activities. The district-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting.

The Statement of Net Position presents all governmental activities on a consolidated basis. The Statement of Net Position reports all assets and liabilities including those of a long-term nature. The net difference is reported as net position. Net position is categorized as net investment in capital assets, restricted net position, and unrestricted net position. It is the District’s policy to allocate resource outlays first to restricted net position with the remainder allocated to unrestricted net position.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenue includes (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes, intergovernmental payments, and other unrestricted items are not included as program revenues but instead as general revenue. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants, categorical aid, and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

Union City Community Schools
Notes to Financial Statements

Note 1 – Summary of Significant Accounting Policies (Continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

District-Wide and Fund Financial Statements Continued)

Fund-Based Statements – Separate financial statements are provided for governmental funds and fiduciary funds. Major individual governmental funds are reported as separate columns in the fund financial statements with nonmajor governmental funds aggregated into a single column.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be available if it is collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, severance pay, claims, and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds; issuance of long-term debt and acquisitions of lease and SBITA assets are reported as other financing sources.

Property taxes, unrestricted State aid, intergovernmental grants, and interest associated with the current fiscal period, are all considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period. Expenditure reimbursing grants are recognized when the qualifying expenditures have been incurred, eligibility requirements have been met, and receipt of monies is expected within the current availability period (60 days post year-end). All other revenue items are considered to be available only when cash is received by the government.

The School District reports the following major governmental funds:

General Fund – The General Fund is the School District's primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in another fund.

Capital Project Funds – Capital Project Funds are used to record tax receipts, bond proceeds, or other revenue and the disbursement of monies specifically designated for acquiring new school sites, buildings, equipment, and for remodeling. The District maintains one capital project fund, the Building & Site Fund, which is a major fund. The Building & Site Fund is a sinking fund which records capital project activities funded with sinking fund millage. For this fund, the School District has complied with the applicable provisions of Section 1212(1) of the Revised School Code and the State of Michigan Department of Treasury Letter No. 01-95.

Additionally, the government reports the following fund types:

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes (not including expendable trusts or major capital projects). The Special Revenue Funds maintained by the District are the Food Service Fund and the Student Activities Fund.

Debt Service Funds – Debt Service Funds are used to record tax, interest, and other revenue for payment of principal and other expenditures and the disbursements thereof on a particular bond issue. The District has maintained the 2013 Bond Debt Fund and the 2016 Bond Debt Fund which were both closed during the year.

Union City Community Schools
Notes to Financial Statements

Note 1 – Summary of Significant Accounting Policies (Continued)

Revenue, Assets, Liabilities, and Net Position or Equity

State Revenue – The State of Michigan utilizes a foundation grant approach which provides for a specific annual amount of revenue per pupil based on a statewide formula. The foundation is funded from State and local sources. Revenues from State sources are primarily governed by the School Aid Act and the School Code of Michigan. The Michigan Department of Education administers the allocation of State funds to school districts based on information supplied by the districts. For the year ended June 30, 2023, the foundation allowance was based on blended pupil membership counts.

The State portion of the foundation is provided primarily by a state education property tax millage of 6 mills on Principal Residence Exemption (PRE) property and an allocated portion of State sales and other taxes. The local portion of the foundation is funded primarily by non-PRE (non-homestead property) taxes which may be levied at a rate of up to 18 mills. The local portion also includes 6 mills on commercial personal property. The State revenue is recognized during the foundation period and is funded through payments from October 2022 to August 2023. Thus, the unpaid portion at June 30th is reported as due from other governmental units.

The District also receives revenue from the State to administer certain categorical education programs. State rules require that revenue earmarked for these programs be used for its specific purpose. Certain categorical funds require an accounting to the State of the expenditures incurred. For categorical funds meeting this requirement, funds received, which are not expended by the close of the fiscal year, are recorded as unearned revenue. Other categorical funding is recognized when the appropriation is received.

Property Taxes - Property taxes levied by the District are collected by various municipalities and periodically remitted to the District. The taxes are levied and become a lien as of December 1 and are due upon receipt of the billing by the taxpayer and become a lien on the first day of the levy year. The actual due date is February 14, after which time the bills become delinquent and penalties and interest may be assessed by the collecting entity.

For the year ended June 30, 2023, the District levied the following amounts per \$1,000 of assessed valuation:

General Fund – non-primary residence	17.7252
General Fund – commercial personal property	5.7252
Building & Site Fund – all taxable values	3.9820

Tax abatements provided to property taxpayers, if any, were not significant, and thus, no disclosure was deemed required in accordance with GASB Statement No. 77, *Tax Abatement Disclosures*.

Cash and Investments – Cash and cash equivalents include cash on hand, demand deposits, and certificates of deposit.

The District reports its investments in accordance with professional standards. Under these standards, certain investments are valued at fair value as determined by quoted market prices or by estimated fair values when quoted market prices are not available. The standards also provide that certain investments are valued at cost (or amortized cost) when they are of a short-term duration, the rate of return is fixed, and the District intends to hold the investment until maturity. Accordingly, investments in bankers' acceptances and commercial paper are recorded at amortized cost.

Union City Community Schools
Notes to Financial Statements

Note 1 – Summary of Significant Accounting Policies (Continued)

Revenue, Assets, Liabilities, and Net Position or Equity (Continued)

Cash and Investments (Continued) – State statutes authorize the District to invest in bonds, and other direct and certain indirect obligations of the U.S. Treasury; certificates of deposit, savings accounts, deposit accounts, or depository receipts of a bank, savings and loan association, or credit union, which is a member of the Federal Deposit Insurance Corporation, Federal Savings and Loan Insurance Corporation, or National Credit Union Administration, respectively, but only if the bank, savings and loan association, or credit union is eligible to be a depository of surplus funds belonging to the State under Section 5 or 6 of Act No. 105 of the Public Acts of 1855, as amended, contained in the Michigan Compiled Laws. The District is also authorized to invest in commercial paper rated at the time of purchase within the three highest classifications established by not less than two standard rating services and which matures not more than 270 days after the date of purchase. The District is also authorized to invest in U.S. Government or federal agency obligation repurchase agreements, bankers' acceptances of U.S. banks, and mutual funds composed of investments as outlined above.

Receivables and Payables – In general, outstanding balances between funds are reported as “due to/from other funds.” Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “advances to/from other funds.” Property tax and other trade receivables are shown net of an allowance for uncollectible amounts. The District has determined the uncollectible amounts are immaterial and no provision has been recorded.

Inventories and Prepaid Items – Inventories are valued at cost (purchase price) on a first-in, first-out basis. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future fiscal years and are recorded as prepaid items in both district-wide and fund financial statements.

Capital Assets - Capital assets, which include land, buildings, equipment, and vehicles, are reported in the applicable governmental activities column in the district-wide financial statements. The government defines capital assets as assets with an initial individual cost of \$5,000 or greater and an estimated useful life in excess of one year. Group purchases are evaluated on a case-by-case basis. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Costs of normal repair and maintenance that do not add to the value or materially extend asset lives are not capitalized. The District does not have infrastructure type assets.

Right to use assets, if any, are amortized using the straight-line method over the shorter of the lease/subscription period or the estimated useful lives. Capital assets, including right-to-use assets, are depreciated/amortized using the straight-line method over the following useful lives:

Buildings and improvements	15-50 years
Buses and other vehicles	5-10 years
Furniture and equipment	5-20 years
SBITAs	4-6 years

Leases and Subscription-Based IT Arrangements (SBITAs) – The District recognizes lease/subscription-based IT arrangement liabilities and the related intangible right-to-use assets in the government-wide financial statements with an initial individual value of \$10,000 or more.

Union City Community Schools
Notes to Financial Statements

Note 1 – Summary of Significant Accounting Policies (Continued)

Revenue, Assets, Liabilities, and Net Position or Equity (Continued)

Leases and Subscription-Based IT Arrangements (SBITAs) (Continued) – At the commencement of a lease/subscription, the District initially measures the liability at the present value of payments expected to be made during the lease/SBITA term. Subsequently, the lease/SBITA liability is reduced by the principal portion of the lease/SBITA payments made. The lease/SBITA right-to-use asset is initially measured as the initial amount of the lease/SBITA liability, adjusted for lease/subscription payments made at or before the lease/subscription commencement date, plus certain initial direct costs. Subsequently, the lease/SBITA asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases/SBITAs include how the District determines (1) the discount rate it uses to discount the expected lease/SBITA payments to present value, (2) lease/SBITA terms, and (3) lease/SBITA payments.

- The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for leases/SBITA.
- The lease/SBITA term includes the noncancelable period of the lease/subscription. Lease/SBITA payments included in the measurement of the lease/SBITA liability are composed of fixed payments and any purchase option price that the District is reasonably certain to exercise.

The District monitors changes in circumstances that would require a remeasurement of its lease/SBITA liabilities and remeasures lease/SBITA assets and liabilities if certain changes occur that are expected to significantly affect the amount of the lease/SBITA liabilities.

Lease/SBITA assets are reported with other capital assets, and lease/SBITA liabilities are reported with long-term obligations on the Statement of Net Position.

Compensated Absences - The District reports a liability for compensated absences which consists of unpaid, accumulated sick leave balances. The liability has been calculated using the vesting method in which leave amounts for employees who are currently eligible to receive termination payments are included.

Long-Term Obligations – In the district-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 reported as a deferred inflow or outflow, separate from assets and liabilities, and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. Debt issued as well as premiums received on debt issuances are reported as other financing sources while discounts are reported as other financing uses. Issuance costs are reported as debt service expenditures.

Deferred Outflows of Resources – This separate financial statement element represents a consumption of net position or fund balance that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. For governmental funds, this includes unavailable revenue in connection with receivables for revenues that are not considered available to liquidate liabilities of the current period.

Union City Community Schools
Notes to Financial Statements

Note 1 – Summary of Significant Accounting Policies (Continued)

Revenue, Assets, Liabilities, and Net Position or Equity (Continued)

Deferred Outflows of Resources (Continued) – For district-wide statements, the District currently reports deferred outflows of resources related to deferred pension and OPEB plan expenses which will be expensed in the plan year in which they apply and for pension and OPEB payments made subsequent to the measurement date to be recognized as the corresponding time lags are met.

Deferred Inflows of Resources – In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The District currently reports deferred inflows of resources related to its net pension and net OPEB plan liabilities including amounts deferred for MPERS Unfunded Actuarial Accrued Liabilities (UAAL) stabilization statutorily required contributions. These future resources will be amortized and recognized over a time period established by the actuary and relate to differences between actuarial estimates and actual results.

Defined Benefit Pension Plan – For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Michigan Public 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. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Related plan investments are reported at fair value. See Note 10 for detailed information.

Postemployment Benefits Other Than Pensions – For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Michigan Public 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. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Related investments are reported at fair value. See Note 10 for detailed information.

Fund Equity – The District has implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. In accordance with this guidance, fund balances of governmental funds are categorized according to five defined categories of fund balance. These categories consist of *nonspendable* amounts which are not in spendable form or are legally or contractually required to be maintained intact; *restricted* amounts that are constrained for specific purposes set by external parties or law; *committed* amounts that are constraints set by the highest decision making authority (the School Board) through adoption of a resolution and may only be removed by the School Board through a rescindment resolution; *assigned* amounts that have an intended purpose but require no formal specific action; and *unassigned* amounts which are the residual of the other categories and have no specific purpose.

It is the District's policy to generally use fund balance in order according to the hierarchy of fund balance categories, from restricted down to unassigned.

Use of Estimates - The process of preparing financial statements in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenditures. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

Union City Community Schools
Notes to Financial Statements

Note 2 – Stewardship, Compliance, and Accountability

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America and State law for the General Fund and special revenue funds. Annual appropriations lapse at fiscal year-end. The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Superintendent submits to the School Board a proposed operating budget for the fiscal year commencing on July 1. The operating budget includes proposed expenditures and the means of financing them. The level of control for the budgets is at the functional level as set forth and presented as required supplementary information.
2. Public hearings are conducted to obtain taxpayer comments.
3. Prior to July 1, the budget is legally adopted by School Board resolution pursuant to the *Uniform Budgeting and Accounting Act* (P.A. 621 of 1978). The Act requires that the budget be amended prior to the end of the fiscal year when necessary to adjust appropriations if it appears that revenues and other financing sources will be less than anticipated or so that expenditures will not be in excess of original estimates. Expenditures shall not be made or incurred, unless authorized in the budget, in excess of the amount appropriated at the function level per State law. Violations, if any, for the General Fund are noted in the required supplementary information section.
4. The Superintendent is authorized to transfer budgeted amounts between major expenditures functions within any fund; however, these transfers and any revisions that alter the total expenditures of any fund must be approved by the School Board.
5. Formal budgetary integration is employed as a management control device during the year for the General Fund and special revenue funds.
6. The budget was amended during the year with supplemental appropriations, the last one approved prior to fiscal year-end.

Note 3 – Cash and Investments

At year-end, the District's deposits were reported in the basic financial statements – governmental activities. The breakdown between deposits and investments for the School District is as follows:

Deposits (checking and savings accounts)	\$ 4,041,877
Investments in MILAF and MI CLASS pooled investment funds	106,363
Petty cash and cash on hand	234
Total	<u>\$ 4,148,474</u>

The District holds investments in Michigan CLASS and Michigan Investment Liquid Asset Fund (MILAF) accounts which are considered external investment pools as defined by GASB and as such are recorded at amortized cost which approximates fair value. Both pools are designed to meet the needs of Michigan public sector investors and invest only in instruments applicable to Michigan laws over investment options for local governments. There are no limitations or restrictions on withdrawals from these investment pools except for a one-day minimum investment period on the MILAF cash management funds and a fourteen-day redemption limitation on MILAF MAX Class funds.

Union City Community Schools
Notes to Financial Statements

Note 3 – Cash and Investments (Continued)

Investment and Deposit Risk – The District’s cash and investments are subject to several types of risk, as noted below.

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, the District’s deposits may not be returned. The District requires that financial institutions be evaluated and only those with an acceptable risk level are used for the District’s deposits for custodial credit risk. At year-end, the District’s deposit balance of approximately \$4,000,000 had \$3,750,000 of bank deposits that were uninsured and uncollateralized.

Custodial Credit Risk – Investments – Custodial credit risk of investments is the risk that, in the event of the failure of the counterparty, the 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 District does not have an investment policy for custodial credit risk.

The District’s investments under the interlocal agreement (MILAF) and under the Michigan CLASS agreement are regulated by the Urban Cooperation Act. Both agreements are rated AAAM by Standard and Poor’s.

Interest Rate Risk – State law limits the allowable investments and the maturities of some of the allowable investments. The District’s investment policy does not have specific limits in excess of State law on investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk – State law limits investments to specific government securities, certificates of deposits and bank accounts with qualified financial institutions, commercial paper with specific maximum maturities and ratings when purchased, bankers’ acceptances of specific financial institutions, qualified mutual funds and qualified external investment pools. See Note 1 for a full description of allowed investments. The District’s investment policy does not further limit its investment choices.

Concentration of Credit Risk – The District’s investment policy does not limit investments with individual issuers.

Foreign Currency Risk - The District does not invest in foreign currency and does not maintain a policy regarding foreign currency risk.

Note 4 – Receivables

Receivables at year end totaled \$3,373,563 and consist primarily of amounts due from the Michigan Department of Education for State aid and federal grants.

Union City Community Schools
Notes to Financial Statements

Note 5 – Capital Assets

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

	Beginning Balance	Additions	Disposals	Year-End Balance
Capital assets not being depreciated:				
Land	\$ 41,355	\$ -	\$ -	\$ 41,355
Construction in progress	324,220	637,045	218,892	742,373
Subtotal	<u>365,575</u>	<u>637,045</u>	<u>218,892</u>	<u>783,728</u>
Capital assets being depreciated:				
Buildings and improvements	17,577,487	23,450	-	17,600,937
Buses and other vehicles	1,176,701	238,186	270,838	1,144,049
Furniture and equipment	1,123,124	476,535	56,346	1,543,313
SBITAs	-	94,564	-	94,564
Subtotal	<u>19,877,312</u>	<u>832,735</u>	<u>327,184</u>	<u>20,382,863</u>
Accumulated depreciation/amortization:				
Buildings and improvements	7,484,745	408,893	-	7,893,638
Buses and other vehicles	920,142	76,003	270,838	725,307
Furniture and equipment	703,351	91,655	56,346	738,660
SBITAs	-	8,669	-	8,669
Subtotal	<u>9,108,238</u>	<u>585,220</u>	<u>327,184</u>	<u>9,366,274</u>
Net capital assets being depreciated/amortized	<u>10,769,074</u>	<u>247,515</u>	<u>-</u>	<u>11,016,589</u>
Net capital assets	<u>\$11,134,649</u>	<u>\$ 884,560</u>	<u>\$ 218,892</u>	<u>\$11,800,317</u>

Depreciation/amortization for the current year totaled \$585,220. The District determined that it was impractical to allocate depreciation/amortization to various governmental activities as the assets serve multiple functions.

Note 6 – Interfund Receivables, Payables and Transfers

The District reports interfund balances between some of its funds. The sum of all balances presented in the table below agrees with the sum of interfund balances presented in the balance sheet for governmental funds. These interfund balances resulted primarily from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. The composition of interfund balances is as follows:

	Due To:		
	Building & Site Fund	Non-major Governmental Funds	Total
Due From:			
General Fund	\$ 292,099	\$ 35,899	\$ 327,998

Union City Community Schools
Notes to Financial Statements

Note 6 – Interfund Receivables, Payables and Transfers (Continued)

During the year, \$45,533 was transferred from the Food Service Fund to the General Fund to cover indirect costs. In addition, the 2013 Bond Debt Fund and 2016 Bond Debt Fund transferred amounts to the Building & Site Fund of \$2,533 and \$268, respectively, to close out the funds.

Note 7 – Notes Payable

For the fiscal year ended June 30, 2023, the District was issued State Aid Anticipation Notes to allow for needed cash flow prior to receipt of State Aid which totaled \$1,200,000. \$980,000 was borrowed under a set-aside arrangement due in seven increments, including interest at 1.97%, of \$142,513 each beginning January, 2023 and ending July, 2023. Another \$220,000 was borrowed with an interest rate of 1.99% and a maturity date of August, 2023.

The State Aid Anticipation Notes are secured by the full faith and credit of the District as well as pledged State Aid. The year-end balance at June 30, 2023 was \$360,000. In addition, accrued interest at year-end was \$3,808. Activity for the year is as follows:

<u>Balance</u> <u>June 30, 2022</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance</u> <u>June 30, 2023</u>
\$ 130,571	\$ 1,200,000	\$ 970,571	\$ 360,000

The District approved the issuance of State Aid Anticipation Notes for the 2023-24 school year totaling \$1,200,000. \$990,000 was borrowed under a set-aside arrangement due in seven increments, including interest at 3.46%, of \$145,928 each beginning January, 2024 and ending July, 2024. Another \$210,000 was borrowed with an interest rate of 3.46% due August, 2024.

Note 8 – Long-Term Debt

The School District issues bonds, notes, and other contractual commitments to provide for the acquisition and construction of major capital facilities, the acquisition of certain equipment, and right-to-use assets. General obligation bonds are direct obligations and pledge the full faith and credit of the School District. Other long-term debt obligations include compensated absences and net pension and OPEB liabilities. See Note 10 for further details about the net pension and OPEB liabilities. Long-term obligation activity is summarized as follows:

	<u>Beginning</u> <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending</u> <u>Balance</u>	<u>Amounts Due</u> <u>Within One</u> <u>Year</u>
Governmental Activities:					
Notes payable	\$ 143,899	\$ -	\$ 35,975	\$ 107,924	\$ 35,975
Bonds payable	-	2,035,000	-	2,035,000	310,000
Compensated absences	154,000	12,000	-	166,000	16,600
Total governmental activities	<u>\$ 297,899</u>	<u>\$ 2,047,000</u>	<u>\$ 35,975</u>	<u>\$ 2,308,924</u>	<u>\$ 362,575</u>

Union City Community Schools
Notes to Financial Statements

Note 8 – Long-Term Debt (Continued)

Long-term notes payable consist of:

\$179,874 bank note payable, secured by buses; payable in annual installments of \$35,975 plus interest at a rate of .51%; matures October, 2025	<u>\$ 107,924</u>
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Annual debt service requirements on the above governmental note obligations are as follows:

	Governmental Activities		
	Principal	Interest	Total
2024	\$ 35,975	\$ 550	\$ 36,525
2025	35,975	367	36,342
2026	35,974	183	36,157
Total	<u>\$ 107,924</u>	<u>\$ 1,100</u>	<u>\$ 109,024</u>

General obligation bonds consist of:

\$2,035,000 - 2023 School Building and Site General Obligation (Limited Tax) Bonds; payable in annual installments of \$310,000 - \$460,000 through May, 2028 with interest at 3.85%	<u>\$ 2,035,000</u>
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Annual debt service requirements on the above governmental bond obligations are as follows:

	Governmental Activities		
	Principal	Interest	Total
2024	\$ 310,000	\$ 65,942	\$ 375,942
2025	405,000	6,413	411,413
2026	420,000	50,820	470,820
2027	440,000	34,650	474,650
2028	460,000	17,710	477,710
Total	<u>\$ 2,035,000</u>	<u>\$ 175,535</u>	<u>\$ 2,210,535</u>

Note 9 – Leases

The District leases office equipment and vending machines under various operating leases. Minimum payments for the fiscal year ending June 30, 2023 under these non-cancellable leases are approximately \$11,000. Rent expense for the year ended June 30, 2023 was approximately \$11,000. Management has determined that the effect of implementing GASB Statement No. 87, *Leases*, is not material to the financial statements and thus has not been applied.

Union City Community Schools
Notes to Financial Statements

Note 10 – Defined Benefit Pension Plan and Postemployment Benefits Other Than Pensions

Organization

Pension/OPEB Plan Description – The School District participates in the Michigan Public School Employees' Retirement System ("MPERS" or "the System"), a State-wide, cost-sharing, multiple-employer defined benefit public employee retirement plan governed by the State of Michigan. The System's pension plan was established by the State to provide retirement, survivor, and disability benefits to public school employees, and covers substantially all employees of the School District. There are currently approximately 690 participating employers in the System which meets the definition of a qualified pension trust fund under Section 401(a) of the Internal Revenue Code. In addition, the System maintains a health plan ("OPEB") which provides postemployment healthcare benefits to all eligible retirees as an elective option including health, prescription drug, dental, and vision coverage.

The System was originally created under Public Act 136 of 1945, recodified, and currently operates under the provisions of Public Act 300 of 1980, as amended. Section 25 of this Act establishes a governing board and its authority to promulgate or amend the provisions of the System. The board consists of twelve members – eleven appointed by the Governor and the State Superintendent of Instruction, who serves as an ex-officio member.

The System is administered by the Office of Retirement Services within the Michigan Department of Technology, Management & Budget. The Department Director appoints the Office Director, with whom the general oversight of the System resides. The State of Michigan Investment Board serves as the investment fiduciary and custodian for the System.

The System's financial statements are included as a pension and other employee benefit trust fund in the State of Michigan Annual Comprehensive Financial Report and are available on the ORS website at www.michigan.gov/orsschools. Information provided in this report includes financial data, actuarial assumptions data, and detailed information about the pension plan and OPEB plan fiduciary net positions.

Pension Benefits Provided – Benefit provisions of the defined benefit pension 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 (DB) pension plan. Participants are enrolled in one of multiple plans based on date of hire and certain voluntary elections. Depending upon the plan option selected, member retirement benefits are determined by final average compensation, years of service, and a pension factor ranging from 1.25% to 1.50%. DB members are eligible to receive a monthly benefit when they meet certain age and service requirements. The System also provides disability and survivor benefits to DB plan members.

Based on current benefit provisions, new hires can opt between two plans. The first plan, called Pension Plus 2, is a hybrid plan that contains a pension component with a required employee contribution and a flexible and transferable defined contribution tax-deferred investment account component that contains a 50/50 cost share between the employee and the employer, including the cost of future unfunded liabilities. The assumed rate of return on the Pension Plus 2 plan is 6%. The second option is a Defined Contribution plan under which a participant receives a 4% employer contribution to a tax-deferred 457 account and can choose to make employee contributions up to the maximum allowed per IRS regulations.

A DB member who leaves Michigan public school employment may request a refund of his or her member contributions to the retirement system account. A refund cancels a former member's right to future benefits. However, returning members who previously received a refund of their contributions may reinstate their service through repayment of the refund upon satisfaction of certain requirements.

Union City Community Schools
Notes to Financial Statements

Note 10 – Defined Benefit Pension Plan and Postemployment Benefits Other Than Pensions (Continued)

Organization (Continued)

OPEB Benefits Provided – Benefit provisions of the postemployment healthcare plan are established by State statute, which may be amended. Public Act 300 of 1980, as amended, establishes eligibility and benefit provisions. Retirees have the option of health coverage, which, through 2012, was funded on a cash disbursement basis. Beginning fiscal year 2013, it is funded on a prefunded basis. The System has contracted to provide the comprehensive group medical, prescription drug, dental and vision coverage for retirees and beneficiaries. A subsidized portion of the premium is paid by the System with the balance deducted from the monthly pension of each retiree healthcare recipient.

For members who first worked before July 1, 2008 (Basic, MIP-Fixed, and MIP Graded plan members), the subsidy is the maximum allowed by statute. To limit future liabilities of OPEB, members who first worked on or after July 1, 2008 (MIP-Plus plan members) have a graded premium subsidy based on career length where they accrue credit towards their insurance premiums in retirement, not to exceed the maximum allowable by statute. Public Act 300 of 2012 sets the maximum subsidy at 80% beginning January 1, 2013; 90% for those Medicare eligible and enrolled in the insurances as of that date. Dependents are eligible for healthcare coverage if they meet the dependency requirements set forth in Public Act 300 of 1980, as amended. Public Act 300 of 2012 granted all active members of the MPSERS, who earned service credit in the twelve months ending September 3, 2012 or were on an approved professional service or military leave of absence on September 3, 2012, a voluntary election regarding their retirement healthcare. Any changes to a member's healthcare benefit are effective as of the member's transition date, which is defined as the first day of the pay period that begins on or after February 1, 2013.

Under Public Act 300 of 2012, members were given the choice between continuing the 3% contribution to retiree healthcare and keeping the premium subsidy benefit described above, or choosing not to pay the 3% 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 healthcare expenses in retirement. Participants in the PHF are automatically enrolled in a 2% employee contribution into their 457 account as of their transition date, earning them a 2% employer match into a 401(k) account. Members who selected this option stop paying the 3% contribution to retiree healthcare as of the day before their transition date, and their prior contributions were deposited into their 401(k) accounts.

Pension/OPEB Plan Contributions – Public Act 300 of 1980, as amended, requires contributions from both the participating employers and the active plan members. The School District, as a participating employer, is required to contribute amounts necessary to finance the coverage of pension and OPEB 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 (plan members) during the year, with an additional amount paid in to finance a portion of the unfunded actuarial accrued liability.

Employer contributions to the System are determined on an actuarial basis using the entry age normal actuarial cost method. Under this method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated on a level basis over the service of the individual between entry age and assumed exit age. The normal cost is the annual cost assigned under the actuarial funding method to the current plan year. The remainder is called the actuarial accrued liability. The unfunded (overfunded) actuarial accrued liability will be amortized over a declining period ending September 30, 2038.

Union City Community Schools
Notes to Financial Statements

Note 10 – Defined Benefit Pension Plan and Postemployment Benefits Other Than Pensions (Continued)

Organization (Continued)

Pension Plan Contributions – The schedule below summarizes pension contribution rates in effect for fiscal year ended September 30, 2022:

<u>Benefit Type</u>	<u>Member Rates</u>	<u>Status</u>
Basic (Defined Benefit)	0.0% - 4.0%	Closed
MIP (Defined Benefit)	3.0% - 7.0%	Closed
Pension Plus (Hybrid)	3.0% - 6.4%	Closed
Pension Plus 2 (Hybrid)	6.2%	Open
Defined Contribution	0.0%	Open

Employer contributions range from 13.73% to 20.14% for the plan year ended September 30, 2022 and are determined based on employee elections. The District's required and actual contributions to the pension plan for the year ended September 30, 2022 were \$2,118,975. The District's required and actual pension contributions include an allocation of \$928,935 in revenue received from the State of Michigan, and remitted to the System, to fund the MPERS unfunded actuarial liability (UAAL) stabilization rate for the year ended September 30, 2022.

OPEB Contributions – OPEB employee contribution rates in effect for the fiscal year ended September 30, 2020 range from 0% - 3%. Employer contributions range from 7.23% to 8.09% for the plan year ended September 30, 2022 and are determined based on employee elections. Required contributions to the OPEB plan from the District were \$490,876 for the year ended September 30, 2022. The District's required and actual OPEB contributions include an allocation of \$0 in revenue received from the State of Michigan, and remitted to the System, to fund the MPERS unfunded actuarial liability (UAAL) stabilization rate for the year ended September 30, 2022.

Pension/OPEB Liabilities, Pension/OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions/OPEB

Proportionate Share of School District's Net Pension Liability - At June 30, 2023, the District reported a liability of \$23,414,102 for its proportionate share of the MPERS net pension liability. The net pension liability was measured as of September 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation rolled forward from September 30, 2021. The District's proportionate share of the net pension liability was determined by dividing each employer's statutorily required pension contributions to the System during the measurement period by the percent of statutorily required pension contributions from all applicable employers during the measurement period. At September 30, 2022, the District's proportionate share was .06225711 percent, a decrease of .00348033 percent from its proportion measured as of September 30, 2021.

Pension Expense - For the year ended June 30, 2023, the School District recognized pension expense of \$2,798,287, inclusive of payments to fund the MPERS UAAL stabilization rate.

Proportionate Share of School District's Net OPEB Liability - At June 30, 2023, the District reported a liability of \$1,364,921 for its proportionate share of the MPERS net OPEB liability. The net OPEB liability was measured as of September 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation rolled forward from September 30, 2021. The District's proportionate share of the net OPEB liability was determined by dividing each employer's statutorily required OPEB contributions to the System during the measurement period by the percent of statutorily required OPEB contributions from all applicable employers during the measurement period.

Union City Community Schools
Notes to Financial Statements

Note 10 – Defined Benefit Pension Plan and Postemployment Benefits Other Than Pensions (Continued)

Pension/OPEB Liabilities, Pension/OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions/OPEB (Continued)

Proportionate Share of School District’s Net OPEB Liability - At September 30, 2022, the District’s proportionate share was .06444194 percent, an increase of .00520744 percent from its proportion measured as of September 30, 2021.

OPEB Expense - For the year ended June 30, 2023, the School District recognized OPEB benefit of \$549,841.

Deferred Outflows and Deferred Inflows - At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>		<u>Deferred Inflows of Resources</u>	
	<u>Pension</u>	<u>OPEB</u>	<u>Pension</u>	<u>OPEB</u>
Difference between expected and actual experience	\$ 234,223	\$ -	\$ 52,351	\$2,673,357
Changes of assumptions	4,023,382	1,216,598	-	99,062
Net difference between projected and actual earnings on pension/OPEB plan investments	54,906	106,679	-	-
Changes in proportion and differences between District contributions and proportionate share of contributions	794,750	282,988	348,832	136,357
District contributions subsequent to the measurement date	2,106,226	412,304	1,104,361	-
Total	<u>\$7,213,487</u>	<u>\$2,018,569</u>	<u>\$1,505,544</u>	<u>\$2,908,776</u>

\$2,106,226 reported as deferred outflows of resources related to pensions resulting from District employer contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the year ended June 30, 2024.

\$412,304 reported as deferred outflows of resources related to OPEB resulting from District employer contributions subsequent to the measurement date, will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2024.

Other amounts reported as deferred outflows of resources and deferred (inflows) of resources related to pensions and OPEB will be recognized in pension/OPEB expense as follows:

Year Ended	<u>Pension</u>	<u>OPEB</u>
June 30		
2024	\$ 1,236,425	\$(529,173)
2025	1,041,027	(453,159)
2026	992,505	(374,872)
2027	1,436,121	18,681
2028	-	24,683
Thereafter	-	11,329

Union City Community Schools
Notes to Financial Statements

Note 10 – Defined Benefit Pension Plan and Postemployment Benefits Other Than Pensions (Continued)

Pension/OPEB Liabilities, Pension/OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions/OPEB (Continued)

Payables to the Pension/OPEB Plan - The District reported an accrued pension/OPEB plan payable at June 30, 2023 of \$125,596. This amount represents employee withholdings and the employer amount payable for wages earned at June 30, 2023 but not yet paid. The District is current on all required pension and OPEB plan payments. Amounts accrued at year end include current payments for June paid in July, accruals for summer pay primarily for teachers, and the contributions due from State Revenue Section 147c restricted to fund the MPSERS unfunded actuarial accrued liability (UAAL).

Actuarial Assumptions

Actuarial Valuations and Assumptions - Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

A summary of actuarial assumptions as of the latest actuarial valuation follows:

Valuation date	September 30, 2021
Actuarial cost method	Entry age, normal
Asset valuation method	Fair value
Wage inflation rate	2.75%
Investment rate of return:	
MIP and Basic plans	6.00%, net of investment expenses
Pension Plus Plan and Plus 2 Plan	6.00%, net of investment expenses
OPEB	6.00%, net of investment expenses
Projected salary increases	2.75 – 11.55%, including wage inflation at 2.75%
Healthcare cost trend rate	Pre-65: 7.75% Year 1 graded to 3.5% Year 15; 3.0% Year 120 Post-65: 5.25% Year 1 graded to 3.5% Year 15; 3.0% Year 120
Cost of living pension adjustments	3.0% annual non-compounded for MIP members
Mortality: Retirees:	RP-2014 Male and Female Healthy Annuitant Mortality Tables scaled by 82% for males and 78% for females and adjusted for mortality improvements using projection scale MP-2017 from 2006.
Active Members:	RP-2014 Male and Female Employee Annuitant Mortality Tables, scaled 100% and adjusted for mortality improvements using projection scale MP-2017 from 2006.
Disabled Retirees:	RP-2014 Male and Female Employee Disabled Annuitant Mortality Tables, scaled 100% and adjusted for mortality improvements using projection scale MP-2017 from 2006.

Union City Community Schools
Notes to Financial Statements

Note 10 – Defined Benefit Pension Plan and Postemployment Benefits Other Than Pensions (Continued)

Actuarial Assumptions (Continued)

Other Assumptions (OPEB) – applies to individuals hired before September 4, 2012:

Opt-Out Assumption	21% of eligible participants hired before July 1, 2008 and 30% of those hired after June 30, 2008 are assumed to opt out of the retiree health plan.
Survivor Coverage	80% of male retirees and 67% of female retirees are assumed to have coverages continuing after the retiree's death.
Coverage Election at Retirement	75% of male and 60% of female future retirees are assumed to elect coverage for 1 or more dependents.

Additional assumptions include the following:

- Assumption changes as a result of an experience study for the periods 2012 through 2017 have been adopted by the System for use in the annual pension and OPEB valuations beginning with the September 30, 2017 valuation. The total pension/OPEB liability as of September 30, 2022 is based on the results of an actuarial valuation date of September 30, 2021, and rolled forward using generally accepted actuarial procedures, including the experience study.
- Recognition period for liabilities is the average of the expected remaining service lives of all employees in years – 4.3922 for pension plan employers and 6.2250 for OPEB plan employers.
- Recognition period for assets in years is 5.0000.
- Full actuarial assumptions are available in the 2022 MPSERS Annual Comprehensive Financial Report found on the ORS website at www.michigan.gov/orsschools.

Long-Term Expected Rate of Return on Plan Assets – The long-term expected rate of return on pension/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 pension/OPEB 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.

Best estimates of arithmetic real rates of return for each major asset class included in the pension/OPEB plan's target asset allocation as of September 30, 2022, are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return*</u>
Domestic equity pools	25.0%	5.1%
Private equity pools	16.0%	8.7%
International equity pools	15.0%	6.7%
Fixed income pools	13.0%	(0.2)%
Real estate and infrastructure pools	10.0%	5.3%
Absolute return pools	9.0%	2.7%
Real return/opportunistic pools	10.0%	5.8%
Short-term investment pools	2.0%	(0.5)%
Total	<u>100.0%</u>	

*Long-term rates of return are net of administrative expenses and 2.2% inflation.

Union City Community Schools
Notes to Financial Statements

Note 10 – Defined Benefit Pension Plan and Postemployment Benefits Other Than Pensions (Continued)

Actuarial Assumptions (Continued)

Rate of Return – For the fiscal year ended September 30, 2022, the annual money-weighted rate of return on pension/OPEB plan investments, net of pension/OPEB plan investment expense, was (4.18)% and (4.99)%, respectively. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Discount Rate – A discount rate of 6.00% was used to measure the total pension and OPEB liabilities. This discount rate was based on the long-term expected rates of return on pension and OPEB plan investments of 6.00%.

The projection of cash flows used to determine these discount rates assumed that plan member contributions will be made at the current contribution rates and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rates. Based on these assumptions, the pension/OPEB plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension/OPEB plan investments was applied to all periods of projected benefits payments to determine the total pension/OPEB liabilities.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate - The following presents the School District's proportionate share of the net pension liability calculated using a discount rate of 6.00% as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

1% Decrease 5.00%	Current Single Discount Rate Assumption 6.00%	1% Increase 7.00%
<u>\$30,897,916</u>	<u>\$23,414,102</u>	<u>\$17,247,102</u>

*Discount rates listed in the following order: Basic and Member Investment Plan (MIP), Pension Plus, and Pension Plus 2.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate - The following presents the School District's proportionate share of the net OPEB liability calculated using the discount rate of 6.00%, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

1% Decrease 5.00%	Current Discount Rate 6.00%	1% Increase 7.00%
<u>\$2,289,523</u>	<u>\$1,364,921</u>	<u>\$586,291</u>

Union City Community Schools
Notes to Financial Statements

Note 10 – Defined Benefit Pension Plan and Postemployment Benefits Other Than Pensions (Continued)

Actuarial Assumptions (Continued)

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate - The following presents the School District's proportionate share of the net OPEB liability calculated using the assumed healthcare cost trend rates, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current rate:

1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
<u>\$571,564</u>	<u>\$1,364,921</u>	<u>\$2,255,480</u>

Note 11 – Federal and State Grants

The District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowance under terms of the grants, management believes that any required reimbursements would not be material.

Note 12 – Risk Management

The School District is exposed to various risks of loss related torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The District participates in a distinct pool of educational institutions within the State of Michigan for self-insuring workers' disability compensation. The pool is considered a public entity risk pool. The District pays annual premiums to the pool for the respective insurance coverage. In the event the pool's total claims and expenses for a policy year exceed the total normal annual premiums for said year, all members of the specific pool's policy year may be subject to special assessment to make up the deficiency. The pool maintains reinsurance for claims in excess of \$500,000 for each occurrence with the overall maximum coverage being unlimited. The District has not been informed of any special assessments being required.

The School District has purchased commercial insurance for other risks of loss, including property and casualty, errors and omissions, fleet, and employee health and accident insurance. Settled claims relating to the commercial insurance did not exceed the amount of insurance coverage in any of the past three fiscal years.

Note 13 – Change in Accounting Principle

For the year ended June 30, 2023, the District implemented the following new pronouncement:

Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*, was issued in May, 2020. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end-users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset (an intangible asset) and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended.

Union City Community Schools
Notes to Financial Statements

Note 13 – Change in Accounting Principle (Continued)

There was no impact on the District's financial statements' beginning of year balances including net position, fund balance, capital assets, and long-term obligations after the adoption of GASB Statement No. 96, thus, no restatement was necessary.

Note 14 – Commitments

Two projects have been approved for construction, a middle school renovation project and a high school bleacher project. Commitments for these two projects, to be funded with sinking fund property taxes, totaled approximately \$2,356,000 at June 30, 2023.

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Required Supplementary Information

Draft

Union City Community Schools
 Budegetary Comparison Schedule - General Fund
 Year Ended June 30, 2023

	<u>Original</u>	<u>Final</u>	<u>Actual</u>
Revenues:			
Local sources	\$ 1,303,786	\$ 1,440,971	\$ 1,420,975
State sources	9,591,384	10,487,915	10,584,885
Federal sources	559,379	882,583	1,121,491
Interdistrict and other	565,000	578,923	589,803
Total revenues	<u>12,019,549</u>	<u>13,390,392</u>	<u>13,717,154</u>
Expenditures:			
Instruction:			
Basic programs	5,877,449	6,515,240	6,577,570
Added needs	1,685,358	1,721,146	1,700,201
Support services:			
Pupil	693,405	725,350	773,671
Instructional staff	182,389	265,742	249,639
General administration	375,498	382,901	383,217
School administration	705,288	727,447	723,573
Business	306,881	307,150	314,483
Operation & maintenance	1,034,250	1,215,762	1,362,773
Pupil transportation	869,747	867,668	915,675
Central services	182,008	191,528	190,776
Athletic activities	441,511	459,822	496,472
Community activities	3,706	5,078	4,620
Debt service:			
Principal	35,241	296,721	35,975
Interest and other charges	734	734	734
Capital outlay	-	-	443,182
Total expenditures	<u>12,393,465</u>	<u>13,682,289</u>	<u>14,172,561</u>
Revenues Over (Under) Expenditures	<u>(373,916)</u>	<u>(291,897)</u>	<u>(455,407)</u>
Other Financing Sources (Uses):			
Transfers in	32,000	32,000	45,533
Total other financing sources (uses)	<u>32,000</u>	<u>32,000</u>	<u>45,533</u>
Net Changes in Fund Balances	(341,916)	(259,897)	(409,874)
Fund Balances - Beginning of Year	2,341,424	2,341,424	2,341,424
Fund Balances - End of Year	<u>\$ 1,999,508</u>	<u>\$ 2,081,527</u>	<u>\$ 1,931,550</u>

See Independent Auditors' Report.

Union City Community Schools
 Schedule of the District's Proportionate Share of the Net Pension Liability of the MPSERS Plan
 Last Nine Fiscal Years (Amounts Determined Each Year as of September 30)

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
District's proportion of net pension liability (%)	<u>0.0623%</u>	<u>0.0588%</u>	<u>0.0594%</u>	<u>0.0613%</u>	<u>0.0635%</u>	<u>0.0638%</u>	<u>0.0639%</u>	<u>0.0646%</u>	<u>0.0629%</u>
District's proportionate share of net pension liability	<u>23,414,102</u>	<u>13,915,645</u>	<u>20,388,645</u>	<u>\$ 20,308,381</u>	<u>\$ 19,087,392</u>	<u>\$ 16,523,989</u>	<u>\$ 15,953,727</u>	<u>\$ 15,774,476</u>	<u>\$ 13,853,014</u>
District's covered-employee payroll	<u>\$ 6,252,728</u>	<u>\$ 5,328,155</u>	<u>\$ 5,201,950</u>	<u>\$ 5,225,163</u>	<u>\$ 5,365,512</u>	<u>\$ 5,323,821</u>	<u>\$ 5,374,322</u>	<u>\$ 5,527,496</u>	<u>\$ 5,477,548</u>
District's proportionate share of net pension liability as a percentage of its covered-employee payroll	<u>374.46%</u>	<u>261.17%</u>	<u>391.94%</u>	<u>388.67%</u>	<u>355.74%</u>	<u>310.38%</u>	<u>296.85%</u>	<u>285.38%</u>	<u>252.91%</u>
Plan fiduciary net position as a percentage of total pension liability	<u>60.77%</u>	<u>72.60%</u>	<u>59.72%</u>	<u>60.31%</u>	<u>62.36%</u>	<u>64.21%</u>	<u>63.27%</u>	<u>63.17%</u>	<u>66.20%</u>

Draft

Union City Community Schools
 Schedule of the District's Pension Contributions to the MPSERS Plan
 Last Nine Fiscal Years (Amounts Determined Each Year as of June 30)

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Statutorily required contributions	\$ 2,118,975	\$ 2,061,907	\$ 1,754,276	\$ 1,595,221	\$ 1,728,951	\$ 1,485,899	\$ 1,435,916	\$ 1,245,895	\$ 976,758
Contributions in relation to statutorily required contributions	2,118,975	2,061,907	1,754,276	1,595,221	1,728,951	1,485,899	1,435,916	1,245,895	976,758
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 6,319,833	\$ 5,866,579	\$ 5,234,177	\$ 5,196,790	\$ 5,208,683	\$ 5,413,302	\$ 5,609,322	\$ 5,505,269	\$ 5,504,958
Contributions as a percentage of covered-employee payroll	33.53%	35.15%	33.52%	30.70%	33.19%	27.45%	25.60%	22.63%	17.74%

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Union City Community Schools
Schedule of the District's Proportionate Share of the Net OPEB Liability of the MPSERS Plan
Last Six Fiscal Years (Amounts Determined Each Year as of September 30)

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
District's proportion of net OPEB liability (%)	<u>0.0644%</u>	<u>0.0592%</u>	<u>0.0589%</u>	<u>0.0599%</u>	<u>0.0631%</u>	<u>0.0636%</u>
District's proportionate share of net OPEB liability	<u>\$ 1,364,921</u>	<u>\$ 904,142</u>	<u>\$ 3,154,475</u>	<u>\$ 4,302,976</u>	<u>\$ 5,015,863</u>	<u>\$ 5,636,159</u>
District's covered-employee payroll	<u>\$ 6,252,728</u>	<u>\$ 5,328,155</u>	<u>\$ 5,201,950</u>	<u>\$ 5,225,163</u>	<u>\$ 5,365,512</u>	<u>\$ 5,323,821</u>
District's proportionate share of net OPEB liability as a percentage of its covered-employee payroll	<u>21.83%</u>	<u>16.97%</u>	<u>60.64%</u>	<u>82.35%</u>	<u>93.48%</u>	<u>105.87%</u>
Plan fiduciary net position as a percentage of total OPEB liability	<u>83.09%</u>	<u>87.33%</u>	<u>59.44%</u>	<u>48.46%</u>	<u>42.95%</u>	<u>36.39%</u>

Draft

Union City Community Schools
Schedule of the District's OPEB Contributions to the MPERS Plan
Last Six Fiscal Years (Amounts Determined Each Year as of June 30)

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Statutorily required OPEB contributions	\$ 490,876	\$ 468,208	\$ 430,117	\$ 424,528	\$ 409,586	\$ 495,511
OPEB contributions in relation to statutorily required contributions	490,876	468,208	430,117	424,528	409,586	495,511
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll (OPEB)	<u>\$ 6,319,833</u>	<u>\$ 5,866,579</u>	<u>\$ 5,234,177</u>	<u>\$ 5,196,790</u>	<u>\$ 5,208,683</u>	<u>\$ 5,413,302</u>
OPEB contributions as a percentage of covered-employee payroll	<u>7.77%</u>	<u>7.98%</u>	<u>8.22%</u>	<u>8.17%</u>	<u>7.86%</u>	<u>9.15%</u>

Draft

Union City Community Schools

Notes to Required Supplementary Information Pension and OPEB Schedules
Year Ended June 30, 2023

Changes of Benefit Terms: There were no changes of benefit terms in fiscal year 2022.

Changes of Assumptions: For the State's fiscal year ended September 30, 2022:

The recognition period for liabilities, an average of the expected remaining service lives of all employees, changed to 4.3922 from 4.4367 for pension plan employers and to 6.2250 from 6.1312 for OPEB plan employers.

The investment rate of return for pension and OPEB plans decreased to 6.00% from 6.80% for MIP, Basic, and Pension Plus pension plans and from 6.95% for OPEB plans.

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Other Supplementary Information

Draft

Union City Community Schools

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023

	Special Revenue Funds		Debt Funds		Total Nonmajor Governmental Funds
	Food Service Fund	Student Activities Fund	2013 Bond Debt Fund	2016 Bond Debt Fund	
<u>Assets</u>					
Cash and investments	\$ 48,975	\$ 135,194	\$ -	\$ -	\$ 184,169
Due from other funds	35,899	-	-	-	35,899
Due from other governments	8,326	-	-	-	8,326
Inventories	8,735	-	-	-	8,735
Total assets	<u>\$ 101,935</u>	<u>\$ 135,194</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 237,129</u>
<u>Liabilities and Fund Balances</u>					
Liabilities:					
Accounts payable	\$ 30,842	\$ -	\$ -	\$ -	\$ 30,842
Accrued salaries and related	1,438	-	-	-	1,438
Unearned revenue	-	-	-	-	-
Total liabilities	<u>32,280</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,280</u>
Fund Balances:					
Nonspendable:					
Inventories	8,735	-	-	-	8,735
Restricted	60,920	135,194	-	-	196,114
Total fund balances	<u>69,655</u>	<u>135,194</u>	<u>-</u>	<u>-</u>	<u>204,849</u>
Total liabilities and fund balances	<u>\$ 101,935</u>	<u>\$ 135,194</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 237,129</u>

See Notes to Financial Statements.

Union City Community Schools
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended June 30, 2023

	<u>Special Revenue Funds</u>		<u>Debt Funds</u>		<u>Total Nonmajor Governmental Funds</u>
	<u>Food Service Fund</u>	<u>Student Activities Fund</u>	<u>2013 Bond Debt</u>	<u>2016 Bond Debt</u>	
Revenues:					
Local sources	\$ 55,197	\$ 128,460	\$ -	\$ -	\$ 183,657
State sources	33,184	-	-	-	33,184
Federal sources	641,242	-	-	-	641,242
Interdistrict and other	-	-	-	-	-
Total revenues	<u>729,623</u>	<u>128,460</u>	<u>-</u>	<u>-</u>	<u>858,083</u>
Expenditures:					
Food service activities	814,520	-	-	-	814,520
Student activities	-	96,935	-	-	96,935
Total expenditures	<u>814,520</u>	<u>96,935</u>	<u>-</u>	<u>-</u>	<u>911,455</u>
Revenues Over (Under) Expenditures	<u>(84,897)</u>	<u>31,525</u>	<u>-</u>	<u>-</u>	<u>(53,372)</u>
Other Financing Sources (Uses):					
Transfers out	(45,533)	-	(2,533)	(268)	(48,334)
Net other financing sources (uses)	<u>(45,533)</u>	<u>-</u>	<u>(2,533)</u>	<u>(268)</u>	<u>(48,334)</u>
Net Changes in Fund Balances	(130,430)	31,525	(2,533)	(268)	(101,706)
Fund Balances - Beginning of Year	<u>200,085</u>	<u>103,669</u>	<u>2,533</u>	<u>268</u>	<u>306,555</u>
Fund Balances - End of Year	<u>\$ 69,655</u>	<u>\$ 135,194</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 204,849</u>

See Notes to Financial Statements.



WILLIS & JURASEK

CPAS AND CONSULTANTS

September 15, 2023

To the Board of Education
Union City Community Schools
Union City, Michigan

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Union City Community Schools for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 1, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Union City Community Schools are described in Note 1 to the financial statements. As described in Note 13 to the financial statements, the District changed accounting policies by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 96, *Subscription-Based Information Technology Arrangements*. We noted no transactions entered into by the School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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 government-wide financial statements were:

Management has estimated the value of capitalized assets and the related accumulated depreciation. The bulk of the capitalized costs is based upon an asset appraisal done in a prior year. Related depreciation is based upon estimated usage using estimated lives and methods to formulate net book value. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statements contain estimates for net pension and OPEB liabilities and related deferred inflows and deferred outflows of resources. This information has been provided by ORS to all school districts participating in the MPSERS pension/OPEB system. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Management has also estimated the liability for compensated absences. We have evaluated the key factors and assumptions used to develop the liability for compensated absences in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures 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.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements of any significance including one material adjustment to correct property tax revenue in the Building & Site Fund.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated as per the auditors' report.

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 District's financial statements or a determination of the type of auditors' 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.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to 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 to our retention.

Other Matters

We applied certain limited procedures to the Budgetary Comparison Schedule, the Schedule of the District's Proportionate Share of the Net Pension/OPEB Liability of the MPSERS Plan, and the Schedule of the District's Contributions to the MPSERS Pension/OPEB Plan and related notes which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining statements of nonmajor governmental funds which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Comments and Recommendations

To improve internal controls, we recommend the following:

- Formally approve (with signature) bank reconciliations
- Approve journal entries – add signature of person reviewing the journal entries
- Approved all hourly time with signatures on timecards or other similar procedure

Restriction on Use

This information is intended solely for the use of the Board of Education and management of Union City Community Schools and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Willis & Jurasek, P.C.

Willis & Jurasek, P.C.

Draft

Union City Community Schools

School Service Fund

Combined Statement of Revenue and Expenditures Compared to Budget

For The Peroid Ending

September 30, 2023

	FOOD SERVICE			
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>% of Budget</u>
<u>REVENUE:</u>				
Local Sources	1,625	\$ 47,000	\$45,375	18%
State Sources	0	15,960	15,960	0.00%
Federal Sources	19,150	558,000	538,851	0.00%
INCOMING TRANSFERS	0	0	0	
TOTAL REVENUE	20,775	620,960	\$600,185	
<u>EXPENDITURES:</u>				
Salaries	29,269	202,468	(173,199)	14.46%
Employee Benefits	12,200	118,450	(106,250)	10.30%
Purchased Services	2,853	33,540	(30,687)	8.51%
Supplies & Materials	36,406	275,000	(238,594)	13.24%
Capital Outlay	0	-	0	#DIV/0!
Other Expense	80	800	(720)	9.99%
Other Transactions	0	32,882		
TOTAL EXPENDITURES	80,808	663,140		
OUTGOING TRANSFERS				
TOTAL EXPENDITURES	80,808	663,140		
EXCESS REVENUE (EXPENDITURES)	(60,033)	(42,180)		
BEGINNING FUND BALANCE	69,655	69,655		
ENDING FUND BALANCE	\$9,622	\$27,475		

Union City Community Schools
 General Fund Statement of Revenue and Expenditure Compared to Budget
 For Period Ending September 30, 2023

	YTD ACTIVITY	CURRENT BUDGET	VARIANCE	PERCENT OF BUDGET
REVENUE				
Local Sources	22,954	\$ 1,400,899	(1,377,945)	1.64%
State Sources	0	10,233,145	(10,233,145)	0.00%
Federal Sources	504,809	399,480	105,329	126.37%
Other Financing Sources	0	443,371	(443,371)	0.00%
		32,000		
TOTAL REVENUE	527,763	12,508,895	(11,949,132)	
EXPENDITURES				
INSTRUCTION				
Basic Program	565,994	5,958,739	5,392,745	9.50%
Added Needs	196,979	1,852,629	1,655,650	10.63%
Total Instruction	762,973	7,811,368	7,048,395	
SUPPORT SERVICE EXPENSE				
Pupil	66,837	698,009	631,172	9.58%
Improvement Instructional Staff	33,132	197,716	164,584	16.76%
General Administration	36,668	393,140	320,381	18.51%
School Administration	72,759	747,304	674,545	4.24%
Fiscal Services	31,682	323,073	291,391	9.81%
Operation & Maintenance	97,567	1,134,699	1,037,132	8.60%
Transportation	197,409	766,774	569,365	25.75% *includes payment for used buses
Central Support	12,623	186,696	174,073	6.76%
Athletics	69,825	531,701	461,876	13.13%
Community Services	838	5,200	4,362	16.11%
Payments to Other Govt Units	138		(138)	0.00%
Site Improvement Services	0		0	0.00%
Prior Period Adjustments	0		0	0.00%
Debt Service	35,975	59,526	23,551	0.00%
Fund Modification to Food Service	0		0	0.00%
Total Support Services	655,452	5,043,838	3,688,570	
TOTAL EXPENDITURES	1,418,425	12,855,206	10,736,965	
EXCESS REVENUE (EXPENDITURES)				
	(\$890,662)	(\$346,311)		
Non-spendable (inventory)	10,410	10,410		
Assigned (Capital Expenditures)	75,000	75,000		
Unassigned (Undesignated)	1,846,140	1,846,140		
BEGINNING FUND BALANCE	1,931,550	1,931,550		
ENDING FUND BALANCE	\$1,040,888	\$1,585,239		

UNION CITY COMMUNITY SCHOOLS - TREASURER'S REPORT STATUS OF GENERAL, DEBT RETIREMENT, FOOD SERVICE, TRUST & AGENCY, AND SINKING FUNDS AS OF SEPTEMBER 30, 2023			UNION CITY COMMUNITY SCHOOLS - TREASURER'S REPORT STATUS OF GENERAL, DEBT RETIREMENT, FOOD SERVICE, TRUST & AGENCY, AND SINKING FUNDS AS OF SEPTEMBER 30, 2022		
Current Year			Prior Year		
Balance as of 8/31/2023			Balance as of 8/31/2022		
General Fund Cash Accounts	1,430,124		General Fund Cash Accounts	2,515,899	
Food Service Checking Accounts	9,819		Food Service Checking Accounts	23,066	
Trust & Agency Checking Accounts***	134,953		Trust & Agency Checking Accounts***	n/a	
SF Cash	2,656,743		SF Cash	671,187	
Total Cash On Hand	\$4,231,638		SF DS Cash 2013	2,533	
			SF DS Cash 2016	268	
Current Month Activities		YTD Activities	Total Cash On Hand		
General Fund Revenue	689,502	4,921,230	3,212,953		
Food Service Revenue	51,894	61,092			
Trust & Agency Revenue	4,639	5,240			
SF Revenue	2,677	8,969			
Total Revenue	\$748,712	4,996,532			
			Prior Year-Current Month Activities		
General Fund Expenses	796,781	5,018,361	General Fund Revenue	46,624	
Net Payroll	527,078	1,066,010	Food Service Revenue	102,324.12	
Food Service Expenses	39,609	87,729	Trust & Agency Revenue	n/a	
Trust & Agency Expenses	2,136	2,978	SF Revenue	2,855	
SF Expenses	335,542.50	734,273	SF DS Revenue 2013	0	
Total Expenses	\$1,701,147	6,909,351	SF DS Revenue 2016	0	
			Total Revenue	151,804	
			General Fund Expenses	854,452	
			Net Payroll	515,423	
			Food Service Expenses	29,373	
			Trust & Agency Expenses	n/a	
			SF Expenses	11,550.00	
			SF DS Expenses 2013	2,533.01	
			SF DS Expenses 2016	268	
			Total Expenses	1,413,600	
Balance as of 9/30/2023			Balance as of 9/30/2022		
General Fund Cash Accounts	795,766		General Fund Cash Accounts	1,192,648	
Food Service Checking Accounts	22,104		Food Service Checking Accounts	96,017	
Trust & Agency Checking Accounts***	137,456		Trust & Agency Checking Accounts***	n/a	
SF Cash	2,323,877		SF Cash	662,492	
Total Cash On Hand	\$3,279,203		SF DS Cash 2013	0	
			SF DS Cash 2016	-	
			Total Cash On Hand	1,951,157	