

Regular Meeting
Thursday, November 19, 2020 5:30 PM Eastern

Conference Room A/B & Zoom Option
1819 East Milham Avenue
Portage, Michigan 49002

I. CALL TO ORDER

II. COMMENTS FROM AUDIENCE

III. CONSENT AGENDA

A. Approval of Board of Education Minutes - October 15, 2020

**Board of Education
October 15, 2020 - 5:30 PM
Conference Room A/B & Zoom Option
1819 East Milham Avenue
Portage, Michigan 49002
REGULAR MEETING MINUTES**

MEMBERS PRESENT:	Mr. Virgil "Skip" Knowles, Mr. David Webster, Dr. Delores Myers, Ms. Lynne Cowart, Mr. Randy Van Antwerp
MEMBERS ABSENT:	None
ADMINISTRATION/STAFF:	Mr. David Campbell, Ms. Mindy Miller, Mr. Brian Schupbach, Mr. Scott Thomas, Mr. Tom Zahrt, Ms. Lisa Meredith, Ms. Rachel Roberts, Mr. Eric Stewart, Ms. Angela Telfer, Mr. Jake Fredericks, Ms. Paige Daniels, Mr. Cameron Buck, Ms. Angie Straley
ABSENT:	None
OTHERS PRESENT:	Mr. Jim Rutherford and Ms. Mary Franks – Kalamazoo County Health & Community Services

I. CALL TO ORDER

Mr. Knowles called the meeting to order at 5:30 p.m.

II. COMMENTS FROM AUDIENCE

None

III. CONSENT AGENDA

- A. Approval of Board of Education Minutes - September 24, 2020
- B. Approval of KC-COPS Meeting Minutes - August 5, 2020
- C. 2020-2021 First Enhancement Millage Payment to Local Districts - \$3,301,899
- D. 2020-2021 First Special Education Payment to Local Districts - \$5,599,356
- E. Approval of New Hire
- F. Approval of New Position

Mr. VanAntwerp moved, Ms. Cowart supported to approve the consent agenda.

Motion carried unanimously.

IV. PROGRAM AND/OR CONFERENCE REVIEW

A. Kalamazoo Health and Community Services Presentation - Mr. Jim Rutherford, Health Officer and Mary Franks, Epidemiologist

Mr. Rutherford and Ms. Franks presented the most recent Kalamazoo County situational data, data related to K-12, MI Start Map data and an overview of the COVID-19 dashboards. All updated information/data can be found on the Kalamazoo County website.

V. ADMINISTRATIVE REPORTS

A. Business Services Report - Mr. Scott Thomas

1. Monthly Financial Report

Mr. Thomas indicated that during the period from September 1, 2020 through September 30, 2021, the following transactions were processed: payments totaling \$6,008,493; investments totaling \$0; for a grand total of \$6,008,493.

Mr. Thomas reviewed the General Fund Statement of Revenues and Expenditures for the third month period, ending 9/30/2020. The report showed revenues received at 20% of budgeted amounts and total expenditures at 12%. He also reviewed the Special Education Statement of Revenues and Expenditures for the same period, which showed revenues at 19% and expenditures at 7%. Total investments were \$26,274,619. The breakdown is Special Education \$5,853,970 and General Education, \$420,420,649.

B. Instructional Programs and Services Report - Ms. Mindy Miller, Ms. Rachel Roberts, Ms. Lisa Meredith, and Ms. Angela Telfer

1. Preschool Programming Update - Ms. Rachel Roberts

Ms. Roberts directed the board to the regular Head Start update provided in their packet. Ms. Roberts reported the September enrollment numbers, including virtual versus face to face and number of non-enrolled. Ms. Roberts also discussed the recruitment efforts being done by the team to increase enrollment numbers.

Ms. Roberts shared Head Start attendance rates, both virtual and face to face.

2. Instructional Services Update - Ms. Lisa Meredith

Ms. Meredith reported the most recent KVIC enrollment numbers, the program will be conducting parent teacher conferences and releasing an open house video soon.

Ms. Meredith also discussed the work being done to support districts, each district has a service plan of support to meet unique needs. Virtual and face to face coaching, professional development and consulting are now available free to the districts.

3. Special Education Update - Ms. Angela Telfer and Ms. Mindy Miller

Ms. Telfer and Ms. Miller reported on the most recent special education enrollment numbers. Communication with teachers and families has been a key factor to staying in tune with the needs of all involved.

Ms. Telfer shared the new Instructional Insights packet for teachers that will be going out monthly, the packet is full of unique ways to teach kids about relevant topics like mask wearing and handwashing.

Ms. Miller updated the board on staff changes and new positions at the Young Adult Program (YAP).

4. Extended COVID-19 Learning Plan Reconfirmation - Ms. Mindy Miller

Ms. Miller gave an overview of the Kalamazoo RESA Extended COVID-19 Learning Plan Reconfirmation included in the board packet. The plan reconfirms mode of instruction by grade-band and will be sent to the state monthly to track progress.

C. Career and Talent Development Report - Mr. Eric Stewart, Mr. Cameron Buck and Ms. Paige Daniels

1. Career and Technical Education (CTE) Update - Mr. Eric Stewart

Mr. Stewart gave an update on the partnerships being built with a variety of community organizations, each of these partnerships will help build career awareness and exploration plans.

The team is collaborating with University of Michigan on a comprehensive report that will include data from the first three phases of the studies along with data from a national versus Southwest Michigan labor trend comparison. They are also working with Colleagues International to compare work-based learning and career development with other countries.

Mr. Stewart gave an update on MiCareerQuest, creative ways to make it engaging and meaningful are being explored.

2. Education for Employment (EFE) Update - Mr. Cameron Buck

Mr. Buck presented the EFE closeout budget details emphasizing the impact COVID-19 has had on district costs. He also stated the team is looking for some creative recruiting ideas to increase enrollment numbers.

3. YOU Update - Ms. Paige Daniels

Ms. Daniels highlighted the CareerNOW program offered by Youth Opportunities Unlimited. She shared an overview of the program, current statistics from this summer and the vision to grow the program. The program is currently offered during the summer but based on the program's success, they would like to offer it year round.

D. Human Resources/Operations Report - Mr. Tom Zahrt

1. Benefits Recommendations for 2021

Mr. Zahrt highlighted the recommendations and changes to employee benefits for 2021.

2. COVID-19 Incident Command Meetings Update

Mr. Zahrt shared that sites are well stocked with PPE and have hired additional help to clean. The incident command team is staying on top of the data and using the current data to help drive decision making.

3. Facilities Update - West Campus Flooring Replacement

Mr. Zahrt reported that West Campus will have the flooring in high traffic areas replaced with a more durable type of flooring.

E. Technology Report - Mr. Brian Schupbach

1. MiData Hub Update

Mr. Schupbach reported that over the past two months, the MiDataHub team completed two major projects. The first was a software update to the newest EDFI framework, giving the data hub additional functionality. The second was a server infrastructure consolidation from five different hosting environments spread across the state to one. This consolidation dramatically improved manageability and efficiency, reducing costs by over \$250k per year.

2. Michigan Continuous Improvement Process (MiCIP) Update

Mr. Schupbach shared that the new Michigan Continuous Improvement Process (MiCIP) went live this month after 2 years of planning and programming. Helping to make this project a success, Tom Johnson, a KRESA employee, led the planning efforts and a KRESA programmer, Jim Touchtone, was a member of the statewide development team that build this system in record time. KRESA is also hosting this server in our AWS infrastructure for all districts in the state.

3. Pilot Program to Support Remote Learning for Technical Classes

To address the need for online learning in very technical classes, we are piloting a new technology called "App Stream". This new technology allows us to run very CPU and graphically intensive applications like AutoCad and Adobe Creative Suite remotely on any device like a Chromebook. This pilot is currently being tested for Allegan AESA's tech center and if all goes well, can be made available to KRESA programs and partner districts.

F. Superintendent Report - Mr. Dave Campbell

1. COVID-19 Update

Mr. Campbell reported that WoodsEdge Learning Center would be operating under a higher standard of precaution due to the medically fragile population they serve. Decisions regarding openings and closings will be made with this as a priority.

2. Superintendent Meeting Update

Mr. Campbell discussed the request and need to continue with weekly Superintendent's meetings. The weekly meetings will continue for the remainder of the school year.

3. Legislative Update: State and Federal

Mr. Campbell reported that there is hope for a federal stimulus package to help the economy and schools.

4. Draft Board Meeting Presentation Schedule

Mr. Campbell provided the board with a copy of the 2020-2021 Board Meeting Presentations schedule, the schedule was also sent via email.

5. Other

Mr. Campbell shared an informational handout that included data on virtual learning effectiveness in Michigan.

He also shared that the first edition of the KRESA community newsletter was sent out. Feedback has been positive and he thanked everyone for their work on the project.

VI. Thrun Law Notes

A. Correspondence/Informational

VII. ITEMS FOR DISCUSSION AND/OR ACTION

A. APPROVAL OF FIRST READING OF KALAMAZOO RESA BOARD POLICIES, AS PRESENTED

- 1. Resolution to Grant Emergency Powers to Superintendent**
- 2. PO2266 - Title XI Regulations - Nondiscrimination on the Basis of Sex in Education Programs or Activities**
- 3. PO4362.01 Threatening Behavior Towards Staff**
- 4. PO 5610 Emergency Removal, Suspension, and Expulsion of Students**
- 5. PO5611 Due Process Rights**
- 6. PO5517.02 Sexual Violence - Deletion**
- 7. PO7440 Facility Security**

Mr. Webster moved, Ms. Cowart supported the Approval of First Reading of Kalamazoo RESA Board Policies, as presented.

Motion carried unanimously.

B. APPROVAL OF REVISIONS OF KALAMAZOO RESA CONTINUOUS IMPROVEMENT PLAN FOCUS AREAS AND GOALS

Ms. Cowart moved, Dr. Myers supported the Approval of Revisions of Kalamazoo RESA Continuous Improvement Plan, as presented.

Motion carried unanimously.

C. APPROVAL OF REQUEST FOR FLOORING REPLACEMENT AT WEST CAMPUS

Mr. Webster moved, Mr. VanAntwerp supported the Approval of Request for Flooring Replacement at West Campus.

Motion carried unanimously.

D. APPROVAL OF 2021 EMPLOYEE BENEFITS RECOMMENDATION

Dr. Myers moved, Ms. Cowart supported the Approval of 2021 Employee Benefits Recommendation.

Motion carried unanimously.

E. APPROVAL OF EXTENDED COVID-19 LEARNING PLAN RE-CONFIRMATION

Mr. Webster moved, Mr. VanAntwerp supported the Approval of Extended COVID-19 Learning Plan Reconfirmation, as presented.

Motion carried unanimously.

F. APPROVAL OF CONSTRUCTION CONTRACT FOR REMODELING AT WOODSEDGE LEARNING CENTER (WELC) AND WEST CAMPUS.

Dr. Myers moved, Mr. Webster supported the Approval of Construction Contracts for Remodeling at Woodsedge Learning Center and West Campus.

Motion carried unanimously.

VIII. ADJOURNMENT

There being no further business, Mr. Knowles adjourned the meeting at 7:15 p.m.

Respectfully submitted,

Lynne Cowart
Board Secretary

Angie Straley
Recording Secretary

Minutes
Approved on _____

IV. PROGRAM AND/OR CONFERENCE REVIEW

- A. Kalamazoo Health and Community Services Presentation - Mr. Jim Rutherford, Health Officer and Ms. Lyndi Warner, Communications Director
- B. Plante Moran Annual Audit Report - Mr. Jeff Egberts and Mr. Corey VanDyke

Kalamazoo Regional Educational Service
Agency

**Report to the Board of Education
June 30, 2020**

To the Board of Education
Kalamazoo Regional Educational Service Agency

We have recently completed our audit of the basic financial statements of Kalamazoo Regional Educational Service Agency (the "Agency") as of and for the year ended June 30, 2020. In addition to our audit report, we are providing the following results of the audit, summary of unrecorded possible adjustments, and informational items that impact the Agency:

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We are grateful for the opportunity to be of service to Kalamazoo Regional Educational Service Agency. We would also like to extend our thanks to Scott Thomas, Brad Storms, and the entire business office for their assistance and preparedness during the audit. We recognize that preparing for the audit is carried out in addition to your staff's normal daily activities. Should you have any questions regarding the comments in this report, please do not hesitate to call.

Plante & Moran, PLLC

October 28, 2020

Results of the Audit

October 28, 2020

To the Board of Education
Kalamazoo Regional Educational Service Agency

We have audited the financial statements of Kalamazoo Regional Educational Service Agency (the "Agency") as of and for the year ended June 30, 2020 and have issued our report thereon dated October 28, 2020. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated June 19, 2020, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities. Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement.

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

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

Our audit of Kalamazoo Regional Educational Service Agency's financial statements has also been conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. Under *Government Auditing Standards*, we are obligated to communicate certain matters that come to our attention related to our audit to those responsible for the governance of the Agency, including compliance with certain provisions of laws, regulations, contracts, and grant agreements; certain instances of error or fraud; illegal acts applicable to government agencies; and significant deficiencies in internal control that we identify during our audit. Toward this end, we issued a separate letter dated October 28, 2020 regarding our consideration of the Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our letter about planning matters dated August 5, 2020.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

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

No new accounting policies were adopted, and the application of existing policies was not changed during 2020.

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

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

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

The most sensitive estimates affecting the financial statements were the Agency's share of the MPERS net liabilities for the pension and other postemployment benefit (OPEB) plans recorded on the government-wide statements related to GASB Statement Nos. 68 and 75, respectively. The Agency's estimates as of June 30, 2020 were \$109,311,961 and \$23,964,555 for the pension and OPEB plans, respectively, based on data received from the Office of Retirement Services. We evaluated the key factors and assumptions used to develop the accounting estimates in determining that they are reasonable in relation to the financial statements taken as a whole. There were no additional particularly sensitive estimates included in the Agency's financial statements, other than the determination of self-insurance liabilities.

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

Difficulties Encountered in Performing the Audit

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

Disagreements with Management

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

Corrected and Uncorrected Misstatements

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

The attached schedule summarizes uncorrected misstatements of the financial statements that were requested to be recorded. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Significant Findings or Issues

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

As required by 2 CFR Part 200, we have also completed an audit of the federal programs administered by the Agency. The results of that audit are provided to the Board of Education in our report on compliance with requirements applicable to each major program and on internal control over compliance in accordance with 2 CFR Part 200 dated October 28, 2020.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 28, 2020.

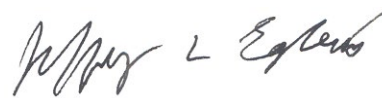
Management Consultations with Other Independent Accountants

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

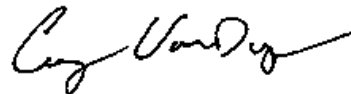
This information is intended solely for the use of the Board of Education and management of Kalamazoo Regional Educational Service Agency and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Plante & Moran, PLLC



Jeffrey L. Egberts, CPA
Partner



Corey VanDyke, CPA
Senior Manager

Summary of Unrecorded Possible Adjustments

Kalamazoo Regional Educational Service Agency

Summary of Unrecorded Possible Adjustments

Client: **Kalamazoo Regional Educational Service Agency**
 Opinion Unit: **Governmental Activities**
 Y/E: **6/30/2020**

SUMMARY OF UNRECORDED POSSIBLE ADJUSTMENTS

The pretax effect of misstatements and classification errors identified would be to increase (decrease) the reported amounts in the financial statement categories identified below:

Ref. #	Description of Misstatement	Current Assets	Long-term Assets	Deferred Outflows of Resources	Current Liabilities	Long-term Liabilities	Deferred Inflows of Resources	Net Position	Revenue	Expenses	Change in Net Position Impact
FACTUAL MISSTATEMENTS:											
A1	Record expense and liability for CTE expenditures incurred in fiscal year 2020 but recorded in fiscal year 2021				\$ 199,132					\$ 199,132	\$ (199,132)
A2	Record liability for expenditures incurred fiscal year 2020 but recorded in fiscal year 2021				40,000					40,000	(40,000)
JUDGMENTAL ADJUSTMENTS:											
B1	None										-
PROJECTED ADJUSTMENTS:											
C1	None										-
	Total	\$ -	\$ -	\$ -	\$ 239,132	\$ -	\$ -	\$ -	\$ -	\$ 239,132	\$ (239,132)

PASSED DISCLOSURES AND FINANCIAL STATEMENT PRESENTATION ISSUES:

D1 None

Client: **Kalamazoo Regional Educational Service Agency**
 Opinion Unit: **General Fund**
 Y/E: **6/30/2020**

SUMMARY OF UNRECORDED POSSIBLE ADJUSTMENTS

The pretax effect of misstatements and classification errors identified would be to increase (decrease) the reported amounts in the financial statement categories identified below:

Ref. #	Description of Misstatement	Current Assets	Long-term Assets	Deferred Outflows of Resources	Current Liabilities	Long-term Liabilities	Deferred Inflows of Resources	Fund Balance	Revenue	Expenses	Change in Fund Balance Impact
FACTUAL MISSTATEMENTS:											
A1	Record unavailable revenue for receivables not collected within 60 days of June 30, 2020 in accordance with GASB 33				\$ 266,741				\$ (266,741)		\$ (266,741)
A2	Record expenditures and liability for CTE expenditures incurred in fiscal year 2020 but recorded in fiscal year 2021				199,132					\$ 199,132	(199,132)
JUDGMENTAL ADJUSTMENTS:											
B1	None										-
PROJECTED ADJUSTMENTS:											
C1	None										-
	Total	\$ -	\$ -	\$ -	\$ 465,873	\$ -	\$ -	\$ -	\$ (266,741)	\$ 199,132	\$ (465,873)

PASSED DISCLOSURES AND FINANCIAL STATEMENT PRESENTATION ISSUES:

D1 None

Client: **Kalamazoo Regional Educational Service Agency**
 Opinion Unit: **Special Education Fund**
 Y/E: **6/30/2020**

SUMMARY OF UNRECORDED POSSIBLE ADJUSTMENTS

The pretax effect of misstatements and classification errors identified would be to increase (decrease) the reported amounts in the financial statement categories identified below:

Ref. #	Description of Misstatement	Current Assets	Long-term Assets	Deferred Outflows of Resources	Current Liabilities	Long-term Liabilities	Deferred Inflows of Resources	Fund Balance	Revenue	Expenses	Change in Fund Balance Impact
FACTUAL MISSTATEMENTS:											
A1	Record unavailable revenue for receivables not collected within 60 days of June 30, 2020 in accordance with GASB 33				\$ 108,817				\$ (108,817)		\$ (108,817)
A2	Record liability for expenditures incurred fiscal year 2020 but recorded in fiscal year 2021				40,000					\$ 40,000	(40,000)
JUDGMENTAL ADJUSTMENTS:											
B1	None										-
PROJECTED ADJUSTMENTS:											
C1	None										-
	Total	\$ -	\$ -	\$ -	\$ 148,817	\$ -	\$ -	\$ -	\$ (108,817)	\$ 40,000	\$ (148,817)

PASSED DISCLOSURES AND FINANCIAL STATEMENT PRESENTATION ISSUES:

D1 None

Informational Items

State Aid Funding

2019-2020 State Aid, Foundation Allowance, and Proration

Background

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

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

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

2020 Funding Implications for the Agency

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

New Federal Funding Considerations - 2020 and 2021

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

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

Specific guidance related to the funding awarded to the Agency under these acts has only recently been made available or, in some cases, is still forthcoming. The following is a summary of the more significant federal grants that have already been awarded to the Agency or those to which the Agency may consider applying:

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

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

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

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

- Obtain a clear understanding of program requirements, including allowable uses and time period in which eligible expenses must be incurred.
- Verify that procedures and internal controls are adequately in place to adhere to Uniform Guidance rules related to procurement, cash management, allowable costs, and subrecipient monitoring, as applicable.
- Ensure that policies and procedures have been created or amended in accordance with requirements set forth in OMB Memorandums M-20-17 (rescinded by and replaced with M-20-26 on June 18, 2020) and M-20-26 (expired on September 30, 2020), which provide agencies the ability to extend administrative relief to federal grant recipients.

- Document all decisions made to determine eligibility of emergency-funded costs.
- Refer regularly to accounting guidance issued by the Michigan Department of Education to ensure that federal grant revenue is recorded correctly and expenditures are tracked using the proper grant codes.

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

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

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

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

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

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

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

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

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

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

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

GASB Statement No. 84 - Fiduciary Activities

This statement was originally effective for the Agency's June 30, 2020 financial statements; however, it was postponed one year with issuance of GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, in response to the COVID-19 pandemic. GASB Statement No. 84 is now effective for the Agency's June 30, 2021 financial statements. The statement establishes criteria for identifying fiduciary activities of all state and local governments. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. The statement was issued because it was determined by the GASB that there was divergence in practice between governments in what was being reported in a fiduciary fund. This statement was designed to provide a principles-based approach that governments could apply against their situations to determine if certain activity should be reported in a fiduciary fund. The statement also establishes and defines four types of fiduciary funds: pension trust funds, investment trust funds, private purpose trust funds, and custodial funds. The Agency will be required to apply the new principles-based rules from this statement to determine if more or less reporting will be required related to fiduciary activities that may exist upon implementation of this standard, including the potential that certain activities could be reported as a new special revenue fund.

This statement is expected to be significant for districts, as most districts have some form of fiduciary-type activities that will need to be evaluated using this new statement. If the Agency has not yet finalized its analysis of which activities will be reported as fiduciary once GASB 84 is adopted, the Agency should work to complete this process in order to allow for a smooth implementation during fiscal year 2021. The Michigan Department of Education (MDE) and, specifically, the 1022 subcommittee developed additional implementation guidance released in March to assist in ensuring consistent application among districts. The additional guidance primarily focuses on custodial funds, private purpose trust funds, and the newly created special revenue governmental fund: Fund 29. The standard has created a number of legal and operational questions surrounding allowable and unallowable activities if accounted for within a special revenue fund, accounting for wage-related activities if funds are used to pay employees from the accounts, and revising board policies. While it is not expected that additional guidance relating to these matters will be provided, consultation with the Agency's legal counsel is encouraged. This new governmental accounting standard is effective as of July 1, 2020.

GASB Statement No. 87 - Leases

This statement was originally effective for the Agency's June 30, 2021 financial statements; however, it was postponed 18 months with the issuance of GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, in response to the COVID-19 pandemic. With the deferral, GASB Statement No. 87 is now effective for the Agency's June 30, 2022 financial statements. The statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows or outflows of resources based on payment provisions of the lease. The statement was issued to improve accounting and financial reporting for leases by governments. The statement establishes a single model for lease accounting for both lessees and lessors based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset on the lessee's government-wide financial statements, and a lessor is required to recognize a lease receivable and a deferred inflow of resources on the lessor's government-wide financial statements. Furthermore, there are additional financial statement disclosures required for the lessee and lessor as a result of the standard. The Agency will have to identify and analyze all significant lease contracts to determine the lease asset and lease liability or deferred inflow or outflow of resources that will be required to be recognized upon implementation of the standard. This review should include all existing lease contracts and contracts that may have embedded lease arrangements that were not previously considered.

Lessee Accounting Under GASB 87

A lessee should recognize a lease liability and a lease asset at the commencement of the lease term, unless the maximum lease term per the lease contract is 12 months or less or it transfers ownership of the underlying asset. The lease liability is measured at the present value of lease payments expected to be made during the lease term (less any lease incentives). The right-to-use asset is measured at the amount of initial measurement of the lease liability, plus any payments made to the lessor at or before commencement of the lease term and certain direct costs incurred to place the leased asset in service. The lessee should reduce the lease liability as payments are made and recognize an outflow of resources (i.e., expense) for interest on the liability. The lease asset should be amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

Lessor Accounting Under GASB 87

A lessor should recognize a lease receivable and a deferred inflow of resources at the commencement of the lease term, with certain exceptions for leases of assets held as investments, lease contracts with a maximum lease term of 12 months or less, and leases that transfer ownership of the underlying asset. The lease receivable is measured at the present value of lease payments expected to be received during the lease term. The deferred inflow of resources is measured at the value of the lease receivable plus any payments made by the lessee at or before commencement of the lease term relating to future periods. The lessor should recognize interest revenue on the lease receivable and an inflow of resources (i.e., revenue) from the deferred inflows of resources in a systematic and rational manner over the term of the lease. A lessor should not derecognize the asset underlying the lease.

Kalamazoo Regional Educational Service Agency

**Financial Report
with Supplemental Information
June 30, 2020**

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Independent Auditor's Report

To the Board of Education
Kalamazoo Regional Educational Service Agency

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Kalamazoo Regional Educational Service Agency (the "Agency") as of and for the year ended June 30, 2020 and the related notes to the financial statements, which collectively comprise Kalamazoo Regional Educational Service Agency's basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Kalamazoo Regional Educational Service Agency as of June 30, 2020 and the respective changes in its financial position and, where applicable, cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

To the Board of Education
Kalamazoo Regional Educational Service Agency

Required Supplemental Information

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2020 on our consideration of Kalamazoo Regional Educational Service Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Kalamazoo Regional Educational Service Agency's internal control over financial reporting and compliance.

Plante & Moran, PLLC

October 28, 2020

Kalamazoo Regional Educational Service Agency

Management's Discussion and Analysis

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

Using This Annual Report

This annual report consists of a series of financial statements and notes to those financial statements. These statements are organized so the reader can understand Kalamazoo Regional Educational Service Agency financially as a whole. The agency-wide financial statements provide information about the activities of the whole Agency, presenting both an aggregate view of the Agency's finances and a longer-term view of those finances. The fund financial statements provide the next level of detail. For governmental activities, these statements tell how services were financed in the short term and what remains for future spending. The fund financial statements look at the Agency's operations in more detail than the agency-wide financial statements by providing information about the Agency's most significant funds, the General Fund and the Special Education Fund, as well as information on the Agency's debt service, capital projects, enterprise, and internal service funds. The remaining statement, the statement of fiduciary assets and liabilities, presents financial information about activities for which the Agency acts solely as an agent for the benefit of students and parents. This report is composed of the following elements:

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

Basic Financial Statements

Agency-wide Financial Statements

Fund Financial Statements

Notes to Financial Statements

Required Supplemental Information

Budgetary Comparison Schedule - General Fund

Budgetary Comparison Schedule - Special Education Fund

Schedule of the Agency's Proportionate Share of the Net Pension Liability

Schedule of Pension Contributions

Schedule of the Agency's Proportionate Share of the Net OPEB Liability

Schedule of OPEB Contributions

Other Supplemental Information

Reporting the Agency as a Whole - Agency-wide Financial Statements

The statement of net position and the statement of activities, which appear first in the Agency's financial statements, report information on the Agency as a whole and its activities. We prepare these statements to include all assets, deferred outflows of resources, liabilities, and deferred inflows of resources using the accrual basis of accounting, which is similar to the accounting used by most private sector companies. All of the current year's revenue and expenses are taken into account, regardless of when cash is received or paid.

These two statements report the Agency's net position, the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources, as reported in the statement of net position. The relationship between revenue and expenses is the Agency's operating results. However, the Agency's goal is to provide services to our students, not to generate profits as commercial entities do. One must consider many other nonfinancial factors, such as the quality of the education provided and the safety of the schools, to assess the overall health of the Agency.

Kalamazoo Regional Educational Service Agency

Management's Discussion and Analysis (Continued)

The statement of net position and the statement of activities report the governmental activities for the Agency, which encompass all of the Agency's services, including instruction, support services, and community services. Property taxes, unrestricted state aid (foundation allowance revenue), and state and federal grants finance most of these activities.

Reporting the Agency's Fund Financial Statements

The Agency's fund financial statements provide detailed information about the most significant funds, not the Agency as a whole. Some funds are required to be established by state law and by bond covenants. However, the Agency establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money. The governmental and proprietary funds of the Agency use the following accounting approach:

Governmental Funds

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

Proprietary Funds

The Agency has one enterprise fund and one internal service fund that are reported as proprietary funds. These funds are reported using the accrual basis of accounting, just as in the agency-wide statements described above.

Reporting the Agency's Fiduciary Responsibilities

The Agency has certain fiduciary responsibility for its Student Activities Agency Fund. All of the Agency's fiduciary activities are reported in a separate statement of fiduciary assets and liabilities. We exclude these activities from the Agency's other financial statements because the Agency cannot use these assets to finance its operations. The Agency is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

Kalamazoo Regional Educational Service Agency

Management's Discussion and Analysis (Continued)

The Agency as a Whole

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

	Governmental Activities		Business-type Activities	
	2020	2019	2020	2019
	(in millions)		(in millions)	
Assets				
Current and other assets	\$ 30.8	\$ 27.0	\$ 0.2	\$ 0.3
Capital assets	25.8	26.3	-	-
Total assets	56.6	53.3	0.2	0.3
Deferred Outflows of Resources	43.1	41.5	0.7	0.7
Liabilities				
Current liabilities	14.5	13.0	0.1	-
Noncurrent liabilities	136.4	127.7	1.9	1.8
Total liabilities	150.9	140.7	2.0	1.8
Deferred Inflows of Resources	16.7	16.6	0.3	0.3
Net Position (Deficit)				
Net investment in capital assets	23.2	21.0	-	-
Restricted	0.6	0.4	-	-
Unrestricted	(91.7)	(83.9)	(1.4)	(1.1)
Total net position (deficit)	\$ (67.9)	\$ (62.5)	\$ (1.4)	\$ (1.1)

The above analysis focuses on net position. The change in net position of the Agency's governmental activities is discussed below. The Agency's governmental net position was \$(67.9) million at June 30, 2020. Net investment in capital assets totaling \$23.2 million compares the original cost, less depreciation of the Agency's capital assets, to long-term debt used to finance the acquisition of those assets. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limit the Agency's ability to use that net position for day-to-day operations. The remaining amount of governmental activities net position (\$(91.7) million) and the business-type activities net position (\$(1.4) million) was unrestricted.

The \$(91.7) million in unrestricted net position of governmental activities represents the accumulated results of all past years' operations. Without GASB Statement Nos. 68 and 75, total net position would be \$37.0 million. The unrestricted net position balance enables the Agency to meet working capital and cash flow requirements and provide for future uncertainties. The operating results of the General Fund will have a significant impact on the change in unrestricted net position from year to year.

Kalamazoo Regional Educational Service Agency

Management's Discussion and Analysis (Continued)

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

	Governmental Activities		Business-type Activities	
	2020	2019	2020	2019
	(in millions)		(in millions)	
Revenue				
Program revenue:				
Charges for services	\$ 7.2	\$ 7.7	\$ 1.4	\$ 1.7
Operating grants	47.3	45.2	-	-
General revenue:				
Taxes	51.8	49.6	-	-
State aid not restricted to specific purposes	5.9	5.3	-	-
Other	0.7	0.6	-	-
Total revenue	112.9	108.4	1.4	1.7
Expenses				
Instruction	26.6	25.1	-	-
Support services	40.3	37.5	-	-
Community services	6.6	5.1	-	-
Intergovernmental transfers	43.7	41.2	-	-
Debt service	0.1	0.2	-	-
Depreciation expense (unallocated)	1.0	1.0	-	-
Technology services	-	-	1.7	2.1
Total expenses	118.3	110.1	1.7	2.1
Transfers	-	(0.4)	-	0.4
Change in Net Position	(5.4)	(2.1)	(0.3)	-
Net Position (Deficit) - Beginning of year	(62.5)	(60.9)	(1.1)	(1.1)
Net Position (Deficit) - End of year	\$ (67.9)	\$ (63.0)	\$ (1.4)	\$ (1.1)

As reported in the statement of activities, the cost of all of our governmental activities this year was \$118.3 million. Certain activities were partially funded from those who benefited from the programs (\$7.2 million) or by other governments and organizations that subsidized certain programs with grants and contributions (\$47.3 million). We paid for the remaining public benefit portion of our governmental activities with \$51.8 million in taxes, \$5.9 million in state foundation allowance, and other revenue (i.e., interest and general entitlements). The Agency experienced a decrease in net position of \$5.4 million.

As reported in the statement of activities, the cost of all business-type activities this year was \$1.7 million and was funded entirely by those who benefited from the services.

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

The Agency joined with other adjoining intermediate school districts to develop a technology services consortium. The business-type activities show the results for this collaborative venture. The cost of our business-type activities this year was \$1.7 million, which included the effects of GASB Statement Nos. 68 and 75 and the business-type activities proportionate share of the net pension and OPEB liabilities. These activities were funded by those who benefited from the services provided (\$1.4 million).

Kalamazoo Regional Educational Service Agency

Management's Discussion and Analysis (Continued)

The Agency's Funds

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

As the Agency completed this year, the governmental funds reported a combined fund balance of \$14.4 million, which is an increase of \$2.1 million from last year. General Fund fund balance is available to fund costs related to allowable agency operating purposes. The Special Education Fund fund balance is available to fund future costs related to the Agency's special education programs. The Debt Service Fund fund balance will fund future debt service payments, and the capital projects funds fund balances are available to fund capital project needs within the Agency.

The Career and Technical Education Fund is a new governmental fund that will fund future costs related to a county-wide vocational and trade education program. The ending fund balance (deficit) of \$(0.3) million as of June 30, 2020 due to incurring program startup costs related to this new fund this year, while tax revenue collections from an approved millage to support the program will not begin until July 2020 tax collections, which will be recognized in the year ending June 30, 2021.

Budgetary Highlights

Over the course of the year, the Agency revises its budget as it attempts to deal with unexpected changes in revenue and expenditures. State law requires that the budget be amended to ensure that expenditures do not exceed appropriations. The final amendment to the budget was adopted in June 2020. A schedule showing the Agency's original and final budget amounts compared with amounts actually paid and received is provided in required supplemental information of these financial statements.

This year represented new challenges with regard to budgeting while dealing with the COVID-19 pandemic. Expenditures were not as easily anticipated, and rules and regulations changed on a daily basis, making budget revisions more difficult to anticipate than in a normal school year.

General Fund Budgetary Highlights

The General Fund's actual revenue was \$50.2 million. That amount is above the original budget estimate of \$49.2 million and below the final amended budget of \$52.3 million. The \$2.1 million variance between the final amended budget and the 2020 actual results was due to the deferral of federal, state, and local grants received in the current fiscal year to be spent in the next fiscal year.

The actual expenditures and other financing uses of the General Fund were \$49.6 million and below the final amended budget of \$52.3 million. The \$2.7 million variance between the final amended budget and the 2020 actual results was primarily due to the anticipation of fully expending grant revenue. Expenditures related to these grants will be incurred in the next fiscal year.

The General Fund had total revenue of \$50.2 million and total expenditures and transfers of \$49.6 million, with an ending fund balance of \$7.6 million.

Special Education Fund Budgetary Highlights

The Special Education Fund's actual revenue was \$59.6 million. That amount is above the original budget estimate of \$54.4 million and below the final amended budget of \$59.8 million.

The actual expenditures and other financing uses of the Special Education Fund were \$58.5 million and are below the final amended budget of \$60.0 million. The \$1.5 million variance between the final amended budget and the 2020 actual results was due primarily to the anticipation of fully expending grant revenue. Expenditures related to these grants will be incurred in the next fiscal year.

Kalamazoo Regional Educational Service Agency

Management's Discussion and Analysis (Continued)

Capital Assets and Debt Administration

Capital Assets

As of June 30, 2020, the Agency had \$25.8 million invested in a broad range of capital assets, including land, buildings, vehicles, furniture, and equipment:

	Governmental Activities	
	2020	2019
Land	\$ 390,377	\$ 390,377
Construction in progress	12,000	-
Buildings and improvements	34,894,906	34,738,542
Furniture and equipment	7,395,636	7,105,236
Total capital assets	42,692,919	42,234,155
Less accumulated depreciation	16,911,743	15,909,126
Total capital assets - Net of accumulated depreciation	\$ 25,781,176	\$ 26,325,029

Debt

At the end of this year, the Agency had \$2.6 million in bonds outstanding versus \$5.4 million in the previous year, a change of approximately 51.9 percent.

The State limits the amount of general obligation debt that schools can issue to 15 percent of the assessed value of all taxable property within the Agency's boundaries. If the Agency issues qualified debt (i.e., debt backed by the State of Michigan), such obligations are not subject to this debt limit. The Agency's outstanding unqualified general obligation debt of \$2.6 million is significantly below the State's statutorily imposed limit.

Other obligations include accrued vacation pay, sick leave, and early retirement incentive. We present more detailed information about our long-term liabilities in the notes to the financial statements.

Kalamazoo Regional Educational Service Agency

Statement of Net Position

June 30, 2020

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets			
Cash and cash equivalents (Note 4)	\$ 19,297,556	\$ 189,554	\$ 19,487,110
Receivables:			
Taxes receivable	189,457	-	189,457
Accounts receivable	1,737,357	22,799	1,760,156
Due from other governments	8,800,137	-	8,800,137
Due from business-type and fiduciary activities (Note 7)	87,152	-	87,152
Inventories	71,814	-	71,814
Prepaid assets	66,313	-	66,313
Restricted assets (Note 4)	579,156	-	579,156
Capital assets - Net (Note 6)	25,781,176	-	25,781,176
Total assets	56,610,118	212,353	56,822,471
Deferred Outflows of Resources			
Deferred charges on bond refunding (Note 8)	42,399	-	42,399
Deferred pension costs (Note 10)	34,504,500	582,264	35,086,764
Deferred OPEB costs (Note 10)	8,584,336	136,171	8,720,507
Total deferred outflows of resources	43,131,235	718,435	43,849,670
Liabilities			
Accounts payable	1,781,770	6,910	1,788,680
Due to other governmental units	3,156,893	-	3,156,893
Due to governmental funds (Note 7)	-	86,042	86,042
Accrued payroll and other liabilities	4,094,093	21,457	4,115,550
Unearned revenue (Note 5)	5,511,636	-	5,511,636
Noncurrent liabilities:			
Due within one year (Note 8)	3,676,026	-	3,676,026
Due in more than one year:			
Early termination obligation (Note 8)	1,390,754	-	1,390,754
Net pension liability (Note 10)	107,675,494	1,636,467	109,311,961
Net OPEB liability (Note 10)	23,645,255	319,300	23,964,555
Total liabilities	150,931,921	2,070,176	153,002,097
Deferred Inflows of Resources			
Revenue in support of pension contributions made subsequent to the report date (Note 10)	3,642,267	53,198	3,695,465
Deferred pension costs (Note 10)	3,973,089	88,418	4,061,507
Deferred OPEB costs (Note 10)	9,084,322	155,055	9,239,377
Total deferred inflows of resources	16,699,678	296,671	16,996,349
Net Position (Deficit)			
Net investment in capital assets	23,233,575	-	23,233,575
Restricted - Debt service	573,917	-	573,917
Unrestricted	(91,697,738)	(1,436,059)	(93,133,797)
Total net position (deficit)	<u>\$ (67,890,246)</u>	<u>\$ (1,436,059)</u>	<u>\$ (69,326,305)</u>

Kalamazoo Regional Educational Service Agency

Statement of Activities

Year Ended June 30, 2020

Functions/Programs	Expenses	Program Revenue		Primary Government		Total
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-type Activities	
Primary government:						
Governmental activities:						
Instruction	\$ 26,608,392	\$ 331	\$ 16,425,449	\$ (10,182,612)	\$ -	\$ (10,182,612)
Support services	40,342,066	6,774,830	16,849,635	(16,717,601)	-	(16,717,601)
Community services	6,536,637	415,084	5,829,410	(292,143)	-	(292,143)
Intergovernmental transfers	43,665,668	-	8,185,054	(35,480,614)	-	(35,480,614)
Interest	133,718	-	-	(133,718)	-	(133,718)
Depreciation expense (unallocated)	1,025,432	-	-	(1,025,432)	-	(1,025,432)
Total governmental activities	118,311,913	7,190,245	47,289,548	(63,832,120)	-	(63,832,120)
Business-type activities - Technology	1,704,735	1,351,207	-	-	(353,528)	(353,528)
Total primary government	\$ 120,016,648	\$ 8,541,452	\$ 47,289,548	(63,832,120)	(353,528)	(64,185,648)
General revenue:						
Taxes:						
Property taxes levied for general purposes				13,270,971	-	13,270,971
Property taxes levied for debt service				3,085,918	-	3,085,918
Property taxes levied for special education (ISD)				35,456,443	-	35,456,443
State aid not restricted to specific purposes				5,921,095	-	5,921,095
Interest and investment earnings				192,996	213	193,209
Other				492,130	-	492,130
Total general revenue				58,419,553	213	58,419,766
Change in Net Position				(5,412,567)	(353,315)	(5,765,882)
Net Position (Deficit) - Beginning of year				(62,477,679)	(1,082,744)	(63,560,423)
Net Position (Deficit) - End of year				\$ (67,890,246)	\$ (1,436,059)	\$ (69,326,305)

Kalamazoo Regional Educational Service Agency

Governmental Funds Balance Sheet

June 30, 2020

	General Fund	Special Education Fund	Nonmajor Funds	Total Governmental Funds
Assets				
Cash and investments (Note 4)	\$ 10,190,371	\$ 6,578,386	\$ 2,528,799	\$ 19,297,556
Receivables:				
Taxes receivable	48,657	130,000	10,800	189,457
Accounts receivable	1,579,115	157,823	419	1,737,357
Due from other governments	4,878,521	3,921,616	-	8,800,137
Due from other funds (Note 7)	558,658	-	904,912	1,463,570
Inventories	71,814	-	-	71,814
Prepaid assets	30,623	35,690	-	66,313
Restricted assets (Note 4)	-	-	579,156	579,156
	<u>\$ 17,357,759</u>	<u>\$ 10,823,515</u>	<u>\$ 4,024,086</u>	<u>\$ 32,205,360</u>
Total assets				
Liabilities				
Accounts payable	\$ 1,539,527	\$ 238,236	\$ 4,007	\$ 1,781,770
Due to other governmental units	73,170	3,083,723	-	3,156,893
Due to other funds (Note 7)	951,276	1,772,553	378,192	3,102,021
Accrued payroll and other liabilities	1,923,836	2,157,897	4,676	4,086,409
Unearned revenue (Note 5)	5,273,382	238,254	-	5,511,636
	<u>9,761,191</u>	<u>7,490,663</u>	<u>386,875</u>	<u>17,638,729</u>
Total liabilities				
Deferred Inflows of Resources - Unavailable revenue (Note 5)				
	<u>39,329</u>	<u>105,088</u>	<u>8,733</u>	<u>153,150</u>
Total liabilities and deferred inflows of resources	9,800,520	7,595,751	395,608	17,791,879
Fund Balances				
Nonspendable:				
Inventory	71,814	-	-	71,814
Prepaid assets	30,623	35,690	-	66,313
Restricted:				
Debt service	-	-	581,601	581,601
Special education	-	3,192,074	-	3,192,074
Committed - Building and site improvements:				
Capital projects	-	-	1,704,956	1,704,956
Building operating budgets	-	-	1,644,909	1,644,909
Assigned - Regional transportation and safety institute	274,089	-	-	274,089
Unassigned	7,180,713	-	(302,988)	6,877,725
	<u>7,557,239</u>	<u>3,227,764</u>	<u>3,628,478</u>	<u>14,413,481</u>
Total fund balances				
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 17,357,759</u>	<u>\$ 10,823,515</u>	<u>\$ 4,024,086</u>	<u>\$ 32,205,360</u>

Kalamazoo Regional Educational Service Agency

Governmental Funds

Reconciliation of the Balance Sheet to the Statement of Net Position

June 30, 2020

Fund Balances Reported in Governmental Funds	\$ 14,413,481
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and are not reported in the funds:	
Cost of capital assets	42,692,919
Accumulated depreciation	<u>(16,911,743)</u>
Net capital assets used in governmental activities	25,781,176
Receivables that are not collected soon after year end are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds	153,150
Deferred inflows and outflows related to bond refundings are not reported in the funds	42,399
Bonds payable and capital lease obligations are not due and payable in the current period and are not reported in the funds	(2,590,000)
Accrued interest is not due and payable in the current period and is not reported in the funds	(7,684)
Some employee fringe benefits are payable over a long period of years and do not represent a claim on current financial resources; therefore, they are not reported as fund liabilities:	
Employee compensated absences	(751,177)
Early termination incentive obligations	(1,725,603)
Net pension liability and related deferred inflows and outflows	(77,144,083)
Retiree health care benefits	(24,145,241)
Revenue in support of pension contributions made subsequent to the measurement date is reported as a deferred inflow of resources in the statement of net position and is not reported in the funds	(3,642,267)
Internal service funds are included as part of governmental activities	<u>1,725,603</u>
Net Position (Deficit) of Governmental Activities	<u>\$ (67,890,246)</u>

Kalamazoo Regional Educational Service Agency

Governmental Funds

Statement of Revenue, Expenditures, and Changes in Fund Balances

Year Ended June 30, 2020

	General Fund	Special Education Fund	Nonmajor Funds	Total Governmental Funds
Revenue				
Local sources	\$ 17,351,256	\$ 38,036,572	\$ 2,985,523	\$ 58,373,351
State sources	16,194,281	12,776,413	140,238	29,110,932
Federal sources	10,111,614	8,792,630	-	18,904,244
Interdistrict sources	6,542,871	-	-	6,542,871
Total revenue	50,200,022	59,605,615	3,125,761	112,931,398
Expenditures				
Current:				
Instruction	4,596,371	18,246,002	-	22,842,373
Support services	18,647,454	16,034,438	296,937	34,978,829
Community services	5,661,020	31,134	-	5,692,154
Debt service:				
Principal	-	-	2,785,000	2,785,000
Interest	-	-	89,890	89,890
Other	-	-	1,212	1,212
Capital outlay	641,708	137,285	20,413	799,406
Intergovernmental transfers	19,794,727	23,870,941	-	43,665,668
Total expenditures	49,341,280	58,319,800	3,193,452	110,854,532
Excess of Revenue Over (Under) Expenditures	858,742	1,285,815	(67,691)	2,076,866
Other Financing Sources (Uses)				
Transfers in (Note 7)	-	-	500,000	500,000
Transfers out (Note 7)	(300,000)	(200,000)	-	(500,000)
Total other financing (uses) sources	(300,000)	(200,000)	500,000	-
Net Change in Fund Balances	558,742	1,085,815	432,309	2,076,866
Fund Balances - Beginning of year	6,998,497	2,141,949	3,196,169	12,336,615
Fund Balances - End of year	<u>\$ 7,557,239</u>	<u>\$ 3,227,764</u>	<u>\$ 3,628,478</u>	<u>\$ 14,413,481</u>

Kalamazoo Regional Educational Service Agency

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

Year Ended June 30, 2020

Net Change in Fund Balances Reported in Governmental Funds	\$ 2,076,866
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures; however, in the statement of activities, these costs are allocated over their estimated useful lives as depreciation:	
Capitalized capital outlay	481,579
Depreciation expense	(1,025,432)
Revenue in the statement of activities that does not provide current financial resources is not reported as revenue in the funds until it is available	1,655
Revenue in support of pension contributions made subsequent to the measurement date	(33,707)
Repayment of bond principal is an expenditure in the governmental funds but not in the statement of activities (where it reduces long-term debt); amortization of deferred changes related to bond refundings are not expenses in the governmental funds	2,734,122
Interest expense is recognized in the agency-wide statements as it accrues	8,262
Some employee costs (pension, OPEB, compensated absences, and early retirement incentives) do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds	(9,838,787)
Internal service funds are included as part of governmental activities	<u>182,875</u>
Change in Net Position of Governmental Activities	<u><u>\$ (5,412,567)</u></u>

Kalamazoo Regional Educational Service Agency

Proprietary Funds Statement of Net Position

June 30, 2020

	Enterprise Fund	Governmental Activities
	Technology Fund	Internal Service Fund
Assets		
Current assets:		
Cash (Note 4)	\$ 189,554	\$ -
Receivables - Other receivables	22,799	-
Due from other funds (Note 7)	-	1,725,603
Total assets	212,353	1,725,603
Deferred Outflows of Resources		
Deferred pension costs (Note 10)	582,264	-
Deferred OPEB costs (Note 10)	136,171	-
Total deferred outflows of resources	718,435	-
Liabilities		
Current liabilities:		
Accounts payable	6,910	-
Due to governmental funds	86,042	-
Accrued payroll and other liabilities	21,457	-
Total current liabilities	114,409	-
Noncurrent liabilities:		
Net pension liability (Note 10)	1,636,467	-
Net OPEB liability (Note 10)	319,300	-
Total noncurrent liabilities	1,955,767	-
Total liabilities	2,070,176	-
Deferred Inflows of Resources (Note 10)		
Revenue in support of pension contributions made subsequent to the report date	53,198	-
Deferred pension costs	88,418	-
Deferred OPEB costs	155,055	-
Total deferred inflows of resources	296,671	-
Net Position (Deficit) - Unrestricted	\$ (1,436,059)	\$ 1,725,603

Kalamazoo Regional Educational Service Agency

Proprietary Funds Statement of Revenue, Expenses, and Changes in Net Position

Year Ended June 30, 2020

	<u>Enterprise Fund</u>	<u>Governmental</u>
	<u>Technology</u>	<u>Internal Service</u>
	<u>Fund</u>	<u>Fund</u>
Operating Revenue		
Charges to other funds	\$ -	\$ 440,694
Charges to other districts	1,351,207	-
Total operating revenue	1,351,207	440,694
Operating Expenses		
Technology support expenses	1,704,735	-
Retirement program benefits	-	257,819
Total operating expenses	1,704,735	257,819
Operating (Loss) Income	(353,528)	182,875
Nonoperating Revenue - Interest and investment earnings	213	-
Change in Net Position	(353,315)	182,875
Net Position - Beginning of year	(1,082,744)	1,542,728
Net Position (Deficit) - End of year	<u>\$ (1,436,059)</u>	<u>\$ 1,725,603</u>

Kalamazoo Regional Educational Service Agency

Proprietary Funds Statement of Cash Flows

Year Ended June 30, 2020

	Enterprise Fund	Governmental Activities
	Technology Fund	Internal Service Fund
Cash Flows from Operating Activities		
Receipts from interfund services and other governments	\$ 287,705	\$ -
Payments for supplies and purchased services	(815,459)	-
Payments to employees and fringes	(733,716)	-
Payments to other funds	1,400,057	-
Net cash provided by operating activities	138,587	-
Cash Flows Provided by Investing Activities - Interest received on investments	213	-
Net Increase in Cash	138,800	-
Cash - Beginning of year	50,754	-
Cash - End of year	<u>\$ 189,554</u>	<u>\$ -</u>
Reconciliation of Operating (Loss) Income to Net Cash from Operating Activities		
Operating (loss) income	\$ (353,528)	\$ 182,875
Adjustments to reconcile operating (loss) income to net cash from operating activities - Changes in assets and liabilities:		
Receivables	48,316	-
Due to and from other funds	287,705	(182,875)
Accounts payable and accrued liabilities	(20,890)	-
Net pension liability	212,636	-
Net OPEB liability	(35,652)	-
Total adjustments	492,115	(182,875)
Net cash provided by operating activities	<u>\$ 138,587</u>	<u>\$ -</u>

Kalamazoo Regional Educational Service Agency

Fiduciary Fund Statement of Fiduciary Assets and Liabilities

June 30, 2020

	Student Activities Agency Fund
Assets	
Cash and investments (Note 4)	\$ 181,449
Receivables	1,903
Total assets	<u><u>\$ 183,352</u></u>
Liabilities	
Accounts payable	\$ 449
Due to student groups	181,793
Due to governmental funds (Note 7)	1,110
Total liabilities	<u><u>\$ 183,352</u></u>

June 30, 2020

Note 1 - Nature of Business

Kalamazoo Regional Educational Service Agency (the "Agency") is a regional educational service agency in the state of Michigan that provides educational services to students.

Note 2 - Significant Accounting Policies

Accounting and Reporting Principles

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

Reporting Entity

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

Report Presentation

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

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

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

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

Note 2 - Significant Accounting Policies (Continued)

Fund Accounting

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

Governmental Funds

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

- The General Fund is the primary operating fund because it accounts for all financial resources of the Agency other than those specifically assigned to another fund.
- The Special Education Fund is a special revenue fund used to account for resources that provide special education programs for the Agency. These programs are funded primarily by taxes, state aid categoricals, Medicaid funding, and federal grants. Any operating deficit generated by these activities is the responsibility of the General Fund.

Additionally, the Agency reports the following nonmajor governmental fund types:

- Capital projects funds are used to account for nonbond-funded resources specifically designed for the acquisition and construction of facilities and for major capital improvements. The Agency has the General Education Capital Projects Fund and the Special Education Capital Projects Fund for related improvements.
- The Debt Service Fund is used to record tax, interest, and state aid revenue and the payment of principal and interest on long-term debt related to the 2017 Refunding Bonds.
- The Career Technical Education Fund is a special revenue fund used to account for resources that provide technical career education programs for the Agency. These programs are funded primarily by taxes, state aid categoricals, and federal grants. Any operating deficit generated by these activities is the responsibility of the General Fund.

Proprietary Funds

Proprietary funds include enterprise funds (which provide goods or services to users in exchange for charges or fees) and internal service funds (which provide goods or services to other funds of the Agency). The Agency reports the following funds as major enterprise funds:

- The Technology Fund is an enterprise fund used to account for the operations of the Agency's Technology Services Consortium.
- The Internal Service Fund accounts for retirement incentives provided to retirees of the Agency.

Fiduciary Funds

Fiduciary funds include amounts held in a fiduciary capacity for others. These amounts are not used to operate the Agency's programs. The Agency maintains a Student Activities Agency Fund to record the transactions of student groups for school and school-related purposes. The funds are segregated and are held for the students.

Note 2 - Significant Accounting Policies (Continued)

Specific Balances and Transactions

Cash and Investments

Cash and investments include cash on hand, demand deposits, and short-term investments with a maturity of three months or less when acquired. Investments are stated at amortized cost.

Receivables

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. Any residual balances outstanding between the governmental activities and the business-type activities are reported in the agency-wide financial statements as internal balances. The Agency considers all receivables to be fully collectible; accordingly, no allowance for uncollectible amounts is recorded.

Inventories and Prepaid Items

Inventories are valued at cost on a first-in, first-out basis. Certain payments to vendors reflect costs applicable to future fiscal years and are recorded as prepaid items in both agency-wide and fund financial statements.

Restricted Assets

The unspent property tax revenue and related interest of the Debt Service Fund require amounts to be set aside for future bond payments. These amounts have been classified as restricted assets.

Capital Assets

Capital assets, which include land, buildings, equipment, and vehicles, are reported in the applicable governmental activities column in the agency-wide financial statements. Capital assets are defined by the Agency as assets with initial individual costs of more than \$5,000 and estimated useful lives in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

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

	Depreciable Life - Years
Buildings and improvements	20 to 50
Furniture and equipment	5 to 20
Vehicles	5 to 20

Long-term Obligations

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

Note 2 - Significant Accounting Policies (Continued)

Deferred Outflows/Inflows of Resources

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

The Agency reports deferred outflows related to deferred charges on refundings and deferred pension and OPEB costs.

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

The Agency reports deferred inflows related to revenue in support of pension contributions made subsequent to the measurement date and deferred pension and OPEB cost reductions.

Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The Agency itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

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

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

Property Tax Revenue

Property taxes are levied on July 1 and December 1 by the 27 municipalities within the Agency's boundaries. Property tax revenue is recognized when levied to the extent it is deemed to be collectible. The municipalities bill and collect property taxes until March 15, at which time real property taxes are turned over to the counties for reimbursement from their revolving tax funds. The municipalities continue to collect delinquent personal property taxes. The Agency considers all receivables to be fully collectible; accordingly, no allowance for uncollectible amounts is recorded.

Note 2 - Significant Accounting Policies (Continued)

Pension and Other Postemployment Benefit (OPEB) Plans

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

Compensated Absences and Early Retirement Incentive

It is the Agency's policy to permit employees to accumulate earned but unused sick and vacation pay benefits. Sick pay is accrued for the estimated amount that the Agency will pay upon employment termination; vacation pay is accrued when incurred. Both of these are reported in the agency-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only for employee terminations as of year end. Generally, the funds that report each employee's compensation are used to liquidate the obligations.

Use of Estimates

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

Upcoming Accounting Pronouncements

In January 2017, the Governmental Accounting Standards Board issued Statement No. 84, *Fiduciary Activities*. This statement establishes criteria for identifying fiduciary activities of all state and local governments. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. The Agency is currently evaluating the impact this standard will have on the financial statements when adopted. The provisions of this statement were originally effective for the Agency's financial statements for the year ended June 30, 2020 but were extended to June 30, 2021 with the issuance of GASB Statement No. 95, *Postponement of the Effective Date of Certain Authoritative Guidance*. As of July 1, 2020, the Agency will report the activities and related balances currently reported as fiduciary in a newly created special revenue fund.

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

Note 3 - Stewardship, Compliance, and Accountability

Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles and state law for the General Fund and all special revenue funds. The presentation of the budget information is consistent except that capital outlay is presented within the functional categories in the budget. All annual appropriations lapse at fiscal year end. The budget document presents information by fund and function. The legal level of budgetary control adopted by the governing body (i.e., the level at which expenditures may not legally exceed appropriations) is the function level. State law requires the Agency to have its budget in place by July 1. Expenditures in excess of amounts budgeted are a violation of Michigan law. State law permits districts to amend their budgets during the year. During the year, the budget was amended in a legally permissible manner. The Agency changed budgeted amounts during the year in response to revised revenue estimates.

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

Excess of Expenditures Over Appropriations in Budgeted Funds

The Agency did not have significant expenditure budget variances.

Fund Deficits

Under Michigan law, agencies are required to maintain positive fund balance in each fund. The Agency has an accumulated net position deficit in the Technology Fund and the Career Technical Education Fund. This deficit in the Technology Fund is due to the inclusion of the Technology Fund's proportionate share of the net pension and net OPEB liabilities and will be eliminated through future required contributions to the Michigan Public School Employees' Retirement System. The deficit in the Career Technical Education Fund occurred because the property taxes intended to support the program will not be collected until fiscal year 2021; however, expenditures were incurred during fiscal year 2020.

Note 4 - Deposits and Investments

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

The Agency has designated two financial institutions for the deposit of its funds.

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

Custodial Credit Risk of Bank Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the Agency's deposits may not be returned to it. The Agency has a deposit policy for custodial credit risk. At year end, the Agency had \$8,328,766 of bank deposits (certificates of deposit and checking and savings accounts) that were uninsured and uncollateralized. The Agency believes that, due to the dollar amounts of cash deposits and the limits of FDIC insurance, it is impractical to insure all deposits. As a result, the Agency evaluates each financial institution with which it deposits funds and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.

Note 4 - Deposits and Investments (Continued)

Custodial Credit Risk of Investments

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the Agency will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Agency's policy for custodial credit risk states custodial credit risk will be minimized by limiting investments to the types of securities allowed by state law, as described in the policy, and by prequalifying the financial institutions, broker/dealers, intermediaries, and advisors with which the Agency will do business using the criteria established in the investment policy. At June 30, 2020, the Agency does not have investments with custodial credit risk.

Interest Rate Risk

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

Credit Risk

State law limits investments in commercial paper to the top two ratings issued by nationally recognized statistical rating organizations. The Agency has no investment policy that would further limit its investment choices. As of year end, the credit quality ratings of debt securities (other than the U.S. government) are as follows:

Investment	Amortized Cost	Rating	Rating Organization
Michigan Liquid Asset Fund - MAX Class	\$ 12,095,089	AAAm	S&P

Investment Restrictions

The Michigan Liquid Asset Fund - MAX Class investment may not be redeemed for at least 14 calendar days, with the exception of direct investments of funds distributed by the State of Michigan. In addition, redemptions made prior to the 14-day period are subject to a penalty equal to 15 days' interest on the amount so redeemed.

Concentration of Credit Risk

The Agency's investment policy minimizes concentration of credit risk by requiring diversification of the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized. The Agency does not have any investments subject to concentration of credit risk.

June 30, 2020

Note 4 - Deposits and Investments (Continued)

Foreign Currency Risk

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

Note 5 - Unavailable/Unearned Revenue

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

At June 30, 2020, the various components of unearned and unavailable revenue were as follows:

	Governmental Funds	
	Deferred Inflow - Unavailable	Liability - Unearned
Delinquent property taxes	\$ 153,150	\$ -
Grant and categorical aid payment received prior to meeting all eligibility requirements	-	5,511,636
Total	<u>\$ 153,150</u>	<u>\$ 5,511,636</u>

Note 6 - Capital Assets

Capital asset activity of the Agency's governmental and business-type activities was as follows:

Governmental Activities

	Balance July 1, 2019	Reclassifications	Additions	Disposals and Adjustments	Balance June 30, 2020
Capital assets not being depreciated:					
Land	\$ 390,377	\$ -	\$ -	\$ -	\$ 390,377
Construction in progress	-	-	12,000	-	12,000
Subtotal	390,377	-	12,000	-	402,377
Capital assets being depreciated:					
Buildings and improvements	34,738,542	-	156,364	-	34,894,906
Vehicles, furniture, and equipment	7,105,236	-	313,215	(22,815)	7,395,636
Subtotal	41,843,778	-	469,579	(22,815)	42,290,542
Accumulated depreciation:					
Buildings and improvements	9,587,533	-	749,791	-	10,337,324
Vehicles, furniture, and equipment	6,321,593	-	275,641	(22,815)	6,574,419
Subtotal	15,909,126	-	1,025,432	(22,815)	16,911,743
Net capital assets being depreciated	25,934,652	-	(555,853)	-	25,378,799
Net governmental activities capital assets	<u>\$ 26,325,029</u>	<u>\$ -</u>	<u>\$ (543,853)</u>	<u>\$ -</u>	<u>\$ 25,781,176</u>

June 30, 2020

Note 6 - Capital Assets (Continued)

Business-type Activities

	Balance July 1, 2019	Additions	Disposals and Adjustments	Balance June 30, 2020
Capital assets being depreciated - Furniture and equipment	\$ 11,580	\$ -	\$ -	\$ 11,580
Accumulated depreciation - Furniture and equipment	11,580	-	-	11,580
Net business-type activity capital assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Depreciation expense was not charged to activities, as the Agency considers its assets to benefit multiple activities and allocation is not practical.

Note 7 - Interfund Receivables, Payables, and Transfers

The composition of interfund balances is as follows:

Fund Due To	Fund Due From					Total
	General Fund	Special Education Fund	Nonmajor Governmental Funds	Enterprise Fund - Technology Fund	Fiduciary Fund - Student Activities Agency Fund	
General Fund	\$ -	\$ 124,984	\$ 377,777	\$ 54,787	\$ 1,110	\$ 558,658
Internal Service Fund	646,364	1,047,569	415	31,255	-	1,725,603
Nonmajor governmental funds	304,912	600,000	-	-	-	904,912
Total	<u>\$ 951,276</u>	<u>\$ 1,772,553</u>	<u>\$ 378,192</u>	<u>\$ 86,042</u>	<u>\$ 1,110</u>	<u>\$ 3,189,173</u>

Interfund balances represent routine and temporary cash flow assistance until amounts are transferred from fund investment accounts.

Interfund transfers reported in the fund financial statements are composed of the following:

Paying Fund (Transfer Out)	Receiving Fund (Transfer In)	Amount
General Fund	General Education Capital Projects Fund	\$ 300,000
Special Education Fund	Special Education Capital Projects Fund	200,000
	Total	<u>\$ 500,000</u>

June 30, 2020

Note 7 - Interfund Receivables, Payables, and Transfers (Continued)

Transfers from the General Fund to the General Education Capital Projects Fund and transfers from the Special Education Fund to the Special Education Capital Projects Fund are to provide funding for future capital projects.

Note 8 - Long-term Debt

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

	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Bonds payable - Other debt-					
General obligations - Bonds	\$ 5,375,000	\$ -	\$ (2,785,000)	\$ 2,590,000	\$ 2,590,000
Compensated absences	673,560	365,465	(287,848)	751,177	751,177
Early termination obligation	1,542,727	440,694	(257,818)	1,725,603	334,849
Total governmental activities long-term debt	\$ 7,591,287	\$ 806,159	\$ (3,330,666)	\$ 5,066,780	\$ 3,676,026

At June 30, 2020, the Agency has \$42,399 of deferred charges related to the 2017 bond refunding outstanding.

General Obligation Bonds and Contracts

The Agency issues general obligation bonds to provide for the acquisition and construction of major capital facilities. General obligations have been issued for governmental activities. General obligation bonds are direct obligations and pledge the full faith and credit of the Agency. The primary source of any required repayment is from the Agency’s property tax levy; however, the State of Michigan may withhold the Agency’s state aid funding in order to recover amounts it has paid on behalf of the Agency. General obligations outstanding at June 30, 2020 are as follows:

Purpose	Remaining Annual Installments	Interest Rate	Maturing	Outstanding
\$8,235,000 2017 Refunding Bonds	1	1.78%	May 1, 2021	\$ 2,590,000

Other Long-term Liabilities

The liability for compensated absences reported in the agency-wide financial statements consists of earned but unused accumulated vacation and sick leave benefits. A liability for retirement incentives reported in the agency-wide statements consists of payments due to individuals who were eligible and elected to accept the incentive offer. A liability for these amounts is reported in governmental funds as it comes due for payment. The compensated absences liability has been calculated using the vesting method, in which leave amounts for both employees who are currently eligible to receive termination payments at the normal retirement age and other employees who are expected to become eligible in the future to receive such payments upon normal retirement are included.

Debt Service Requirements to Maturity

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

Year Ending June 30	Governmental Activities - Other Debt		
	Principal	Interest	Total
2021	\$ 2,590,000	\$ 40,762	\$ 2,630,762

Note 9 - Risk Management

The Agency is exposed to various risks of loss related to property loss, torts, errors and omissions, and employee injuries (workers' compensation), as well as medical benefits provided to employees. The Agency has purchased commercial insurance for property loss, torts, errors and omissions claims, and health, vision, and dental claims. The Agency participates in the SET-SEG risk pool for claims relating to workers' compensation. Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

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

Note 10 - Michigan Public School Employees' Retirement System

Plan Description

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

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

Benefits Provided

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

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

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

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

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

June 30, 2020

Note 10 - Michigan Public School Employees' Retirement System (Continued)

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

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

Contributions

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

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

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

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

The ranges of rates are as follows:

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

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

The Agency's required and actual pension contributions to the plan for the year ended June 30, 2020 were \$9,462,997, which include the Agency's contributions required for those members with a defined contribution benefit. The Agency's required and actual pension contributions include an allocation of \$2,573,200 in revenue received from the State of Michigan and remitted to the System to fund the MPSERS unfunded actuarial accrued liability (UAAL) stabilization rate for the year ended June 30, 2020.

June 30, 2020

Note 10 - Michigan Public School Employees' Retirement System (Continued)

The Agency's required and actual OPEB contributions to the plan for the year ended June 30, 2020 were \$3,695,465, which include the Agency's contributions required for those members with a defined contribution benefit.

Net Pension Liability

At June 30, 2020, the Agency reported a liability of \$109,311,961 for its proportionate share of the net pension liability. The net pension liability was measured as of September 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of September 30, 2018, which used update procedures to roll forward the estimated liability to September 30, 2019. The Agency's proportion of the net pension liability was based on a projection of its long-term share of contributions to the pension plan relative to the projected contributions of all participating reporting units, actuarially determined. At September 30, 2019 and 2018, the Agency's proportion was 0.330082 and 0.318280 percent, respectively, representing a change of 3.70 percent.

Net OPEB Liability

At June 30, 2020, the Agency reported a liability of \$23,964,555 for its proportionate share of the net OPEB liability. The net OPEB liability for fiscal year 2020 was measured as of September 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of September 30, 2018, which used update procedures to roll forward the estimated liability to September 30, 2019. The Agency's proportion of the net OPEB liability was based on a projection of its long-term share of contributions to the OPEB plan relative to the projected contributions of all participating reporting units, actuarially determined. At September 30, 2019 and 2018, the Agency's proportion was 0.333873 and 0.330230 percent, respectively, representing a change of 1.10 percent.

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

For 2020, the Agency recognized pension expense of \$20,025,985, inclusive of payments to fund the MPSERS UAAL stabilization rate. At June 30, 2020, the Agency reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 489,971	\$ (455,820)
Changes in assumptions	21,403,359	-
Net difference between projected and actual earnings on pension plan investments	-	(3,503,263)
Changes in proportion and differences between the Agency's contributions and proportionate share of contributions	5,326,963	(102,424)
The Agency's contributions to the plan subsequent to the measurement date	7,866,471	-
Total	<u>\$ 35,086,764</u>	<u>\$ (4,061,507)</u>

June 30, 2020

Note 10 - Michigan Public School Employees' Retirement System (Continued)

The \$3,695,465 reported as deferred inflows of resources resulting from the pension portion of state aid payments received pursuant to the UAAL payment will be recognized as state appropriations revenue for the year ending June 30, 2021. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ending	Amount
2021	\$ 9,343,183
2022	7,320,858
2023	4,699,481
2024	1,795,264
Total	<u>\$ 23,158,786</u>

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

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

For the year ended June 30, 2020, the Agency recognized OPEB expense of \$1,072,463.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ (8,793,273)
Changes in assumptions	5,192,634	-
Net difference between projected and actual earnings on OPEB plan investments	-	(416,755)
Changes in proportionate share or difference between amount contributed and proportionate share of contributions	1,740,738	(29,349)
Employer contributions to the plan subsequent to the measurement date	1,787,135	-
Total	<u>\$ 8,720,507</u>	<u>\$ (9,239,377)</u>

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

Years Ending	Amount
2021	\$ (656,159)
2022	(656,159)
2023	(448,372)
2024	(287,773)
2025	(257,542)
Total	<u>\$ (2,306,005)</u>

Note 10 - Michigan Public School Employees' Retirement System (Continued)

Actuarial Assumptions

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

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

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

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

Discount Rate

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

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

June 30, 2020

Note 10 - Michigan Public School Employees' Retirement System (Continued)

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

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

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

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

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

	1 Percentage Point Decrease (5.00 - 5.80%)	Current Discount Rate (6.00 - 6.80%)	1 Percentage Point Increase (7.00 - 7.80%)
Net pension liability of the Agency	\$ 142,112,543	\$ 109,311,961	\$ 82,119,149

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

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

	1 Percentage Point Decrease (5.95%)	Current Discount Rate (6.95%)	1 Percentage Point Increase (7.95%)
Net OPEB liability of the Agency	\$ 29,396,127	\$ 23,964,555	\$ 19,403,542

June 30, 2020

Note 10 - Michigan Public School Employees' Retirement System (Continued)

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

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

	1 Percentage Point Decrease (6.50%)	Current Rate (7.50%)	1 Percentage Point Increase (8.50%)
Net OPEB liability of the Agency	\$ 19,210,175	\$ 23,964,555	\$ 29,395,483

Pension Plan and OPEB Plan Fiduciary Net Position

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

Payable to the Pension Plan and OPEB Plan

At June 30, 2020, the Agency reported a payable of \$1,168,851 and \$212,796 for the outstanding amount of contributions to the pension plan and OPEB plan, respectively, required for the year ended June 30, 2020.

Note 11 - Tax Abatements

The Agency receives reduced property tax revenue as a result of industrial facilities tax exemptions (PA 198 of 1974) and brownfield redevelopment agreements granted by cities, villages, and townships within the boundaries of the Agency. Industrial facility exemptions are intended to promote construction of new industrial facilities or to rehabilitate historical facilities; brownfield redevelopment agreements are intended to reimburse taxpayers that remediate environmental contamination on their properties.

For the fiscal year ended June 30, 2020, the Agency's property tax revenue was reduced by approximately \$2,685,000 under these programs.

The Agency is reimbursed for lost revenue caused by tax abatements on the operating millage of nonhomestead properties from the State of Michigan under the school aid formula. The Agency received approximately \$1,274,000 in reimbursements from the State of Michigan. The Agency is not reimbursed for lost revenue from debt service millages. There are no abatements made by the Agency.

Required Supplemental Information

Kalamazoo Regional Educational Service Agency

Required Supplemental Information Budgetary Comparison Schedule - General Fund

Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	(Under) Over Final Budget
Revenue				
Local sources	\$ 17,371,601	\$ 18,220,896	\$ 17,351,256	\$ (869,640)
State sources	15,156,639	16,632,485	16,194,281	(438,204)
Federal sources	9,515,196	10,913,760	10,111,614	(802,146)
Interdistrict sources	7,130,349	6,543,573	6,542,871	(702)
Total revenue	49,173,785	52,310,714	50,200,022	(2,110,692)
Expenditures				
Current:				
Instruction:				
Basic programs	4,533,268	4,676,564	4,591,359	(85,205)
Added needs	1,500	77,185	37,590	(39,595)
Support services:				
Pupil	1,321,935	1,829,066	1,476,871	(352,195)
Instructional staff	5,454,580	4,614,892	4,857,270	242,378
General administration	547,486	544,057	468,541	(75,516)
School administration	460,485	389,347	420,498	31,151
Business	1,027,483	1,102,978	1,111,850	8,872
Operations and maintenance	1,333,186	1,312,103	1,249,411	(62,692)
Pupil transportation services	841,027	863,409	702,606	(160,803)
Central	9,738,741	9,441,614	8,946,196	(495,418)
Community services	4,577,160	7,099,037	5,684,361	(1,414,676)
Intergovernmental transfers	19,233,486	20,132,172	19,794,727	(337,445)
Total expenditures	49,070,337	52,082,424	49,341,280	(2,741,144)
Other Financing Uses - Transfers out	(300,000)	(300,000)	(300,000)	-
Net Change in Fund Balance	(196,552)	(71,710)	558,742	630,452
Fund Balance - Beginning of year	6,998,497	6,998,497	6,998,497	-
Fund Balance - End of year	\$ 6,801,945	\$ 6,926,787	\$ 7,557,239	\$ 630,452

Kalamazoo Regional Educational Service Agency

Required Supplemental Information Budgetary Comparison Schedule - Special Education Fund

Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	(Under) Over Final Budget
Revenue				
Local sources	\$ 37,684,741	\$ 38,159,875	\$ 38,036,572	\$ (123,303)
State sources	8,077,169	12,809,659	12,776,413	(33,246)
Federal sources	8,655,676	8,792,630	8,792,630	-
Total revenue	54,417,586	59,762,164	59,605,615	(156,549)
Expenditures				
Current:				
Instruction - Added needs	16,191,698	19,763,318	18,292,370	(1,470,948)
Support services:				
Pupil	6,961,249	7,008,491	7,163,571	155,080
Instructional staff	4,098,603	4,177,078	4,127,761	(49,317)
General administration	193,447	192,313	177,253	(15,060)
School administration	116,618	116,902	106,728	(10,174)
Business	472,088	511,579	432,372	(79,207)
Operations and maintenance	1,912,058	1,924,200	1,867,360	(56,840)
Pupil transportation services	325,000	533,500	509,845	(23,655)
Central	1,704,984	1,752,405	1,740,465	(11,940)
Community services	-	58,340	31,134	(27,206)
Intergovernmental transfers	23,084,841	23,802,984	23,870,941	67,957
Total expenditures	55,060,586	59,841,110	58,319,800	(1,521,310)
Other Financing Uses - Transfers out	(200,000)	(200,000)	(200,000)	-
Net Change in Fund Balance	(843,000)	(278,946)	1,085,815	1,364,761
Fund Balance - Beginning of year	2,141,949	2,141,949	2,141,949	-
Fund Balance - End of year	<u>\$ 1,298,949</u>	<u>\$ 1,863,003</u>	<u>\$ 3,227,764</u>	<u>\$ 1,364,761</u>

Kalamazoo Regional Educational Service Agency

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

	Last Six Plan Years					
	Plan Years Ended September 30					
	2019	2018	2017	2016	2015	2014
Agency's proportion of the net pension liability	0.33008 %	0.31828 %	0.30456 %	0.29347 %	0.28589 %	0.26398 %
Agency's proportionate share of the net pension liability	\$ 109,311,961	\$ 95,681,471	\$ 78,923,572	\$ 73,217,461	\$ 69,827,793	\$ 58,145,605
Agency's covered payroll	\$ 29,324,674	\$ 28,214,648	\$ 25,949,644	\$ 25,305,032	\$ 24,133,670	\$ 21,982,381
Agency's proportionate share of the net pension liability as a percentage of its covered payroll	372.76 %	339.12 %	304.14 %	289.34 %	289.34 %	264.51 %
Plan fiduciary net position as a percentage of total pension liability	60.08 %	62.12 %	63.96 %	63.01 %	62.92 %	66.20 %

Kalamazoo Regional Educational Service Agency

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

	Last Six Fiscal Years Years Ended June 30					
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Statutorily required contribution	\$ 9,180,243	\$ 8,805,283	\$ 8,196,468	\$ 7,281,956	\$ 6,836,654	\$ 5,065,624
Contributions in relation to the statutorily required contribution	<u>9,180,243</u>	<u>8,805,283</u>	<u>8,196,468</u>	<u>7,281,956</u>	<u>6,836,654</u>	<u>5,065,624</u>
Contribution Deficiency	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Agency's Covered Payroll	\$ 29,663,964	\$ 29,319,604	\$ 27,733,502	\$ 26,591,414	\$ 24,983,413	\$ 23,143,913
Contributions as a Percentage of Covered Payroll	30.95 %	30.03 %	29.55 %	27.38 %	27.36 %	21.89 %

Kalamazoo Regional Educational Service Agency

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

	Last Three Plan Years		
	Plan Years Ended September 30		
	<u>2019</u>	<u>2018</u>	<u>2017</u>
Agency's proportion of the net OPEB liability	0.33387 %	0.33023 %	0.03523 %
Agency's proportionate share of the net OPEB liability	\$ 23,964,555	\$ 26,249,928	\$ 27,029,254
Agency's covered payroll	\$ 29,324,674	\$ 28,214,648	\$ 25,949,644
Agency's proportionate share of the net OPEB liability as a percentage of its covered payroll	81.72 %	93.04 %	104.16 %
Plan fiduciary net position as a percentage of total OPEB liability	48.67 %	43.10 %	36.53 %

Kalamazoo Regional Educational Service Agency

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

	Last Three Fiscal Years		
	Years Ended June 30		
	<u>2020</u>	<u>2019</u>	<u>2018</u>
Statutorily required contribution	\$ 2,372,287	\$ 2,293,313	\$ 2,003,115
Contributions in relation to the statutorily required contribution	<u>2,372,287</u>	<u>2,293,313</u>	<u>2,003,115</u>
Contribution Deficiency	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Agency's Covered Payroll	\$ 29,663,964	\$ 29,319,604	\$ 27,733,502
Contributions as a Percentage of Covered Payroll	8.00 %	7.82 %	7.22 %

June 30, 2020

Pension Information

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

Benefit Changes

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

Changes in Assumptions

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

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

OPEB Information

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

Benefit Changes

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

Changes in Assumptions

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

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

Other Supplemental Information

Kalamazoo Regional Educational Service Agency

Other Supplemental Information Combining Balance Sheet Nonmajor Governmental Funds

June 30, 2020

	Special Revenue Fund		Capital Projects Funds		Total
	Career Technical Education Fund	Debt Service Fund	General Education Capital Projects Fund	Special Education Capital Projects Fund	
Assets					
Cash and investments	\$ 76,799	\$ -	\$ 1,131,611	\$ 1,320,389	\$ 2,528,799
Receivables:					
Taxes receivable	-	10,800	-	-	10,800
Accounts receivable	-	419	-	-	419
Due from other funds	-	-	304,912	600,000	904,912
Restricted assets	-	579,156	-	-	579,156
Total assets	\$ 76,799	\$ 590,375	\$ 1,436,523	\$ 1,920,389	\$ 4,024,086
Liabilities					
Accounts payable	\$ 1,841	\$ 31	\$ -	\$ 2,135	\$ 4,007
Due to other funds	373,270	10	-	4,912	378,192
Accrued payroll and other liabilities	4,676	-	-	-	4,676
Deferred Inflows of Resources -					
Unavailable revenue	-	8,733	-	-	8,733
Total liabilities and deferred inflows of resources	379,787	8,774	-	7,047	395,608
Fund Balances					
Restricted - Debt service	-	581,601	-	-	581,601
Committed:					
Capital projects	-	-	-	1,704,956	1,704,956
Building operating budgets	-	-	1,436,523	208,386	1,644,909
Unassigned	(302,988)	-	-	-	(302,988)
Total fund balances	(302,988)	581,601	1,436,523	1,913,342	3,628,478
Total liabilities, deferred inflows of resources, and fund balances	\$ 76,799	\$ 590,375	\$ 1,436,523	\$ 1,920,389	\$ 4,024,086

Kalamazoo Regional Educational Service Agency

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

Year Ended June 30, 2020

	Special Revenue Fund		Capital Projects Funds		Total
	Career Technical Education Fund	Debt Service Fund	General Education Capital Projects Fund	Special Education Capital Projects Fund	
Revenue					
Local sources	\$ -	\$ 2,946,857	\$ 17,863	\$ 20,803	\$ 2,985,523
State sources	-	140,238	-	-	140,238
Total revenue	-	3,087,095	17,863	20,803	3,125,761
Expenditures					
Current -					
Support services	296,937	-	-	-	296,937
Debt service:					
Principal	-	2,785,000	-	-	2,785,000
Interest	-	89,890	-	-	89,890
Other	-	1,212	-	-	1,212
Capital outlay	6,051	-	1,945	12,417	20,413
Total expenditures	302,988	2,876,102	1,945	12,417	3,193,452
Excess of Revenue (Under) Over Expenditures	(302,988)	210,993	15,918	8,386	(67,691)
Other Financing Sources - Transfer in	-	-	300,000	200,000	500,000
Net Change in Fund Balances	(302,988)	210,993	315,918	208,386	432,309
Fund Balances - Beginning of year	-	370,608	1,120,605	1,704,956	3,196,169
Fund Balances (Deficit) - End of year	<u>\$ (302,988)</u>	<u>\$ 581,601</u>	<u>\$ 1,436,523</u>	<u>\$ 1,913,342</u>	<u>\$ 3,628,478</u>

Kalamazoo Regional Educational Service Agency

Other Supplemental Information Schedule of Bonded Indebtedness

June 30, 2020

Year Ending June 30	Kalamazoo Regional Educational Service Agency Principal
2021	\$ 2,590,000
Principal payment due	May 1
Interest payment due	May 1
Interest rate	1.78%
Original issue	<u>\$ 8,235,000</u>

Kalamazoo Regional Educational Service Agency

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

Independent Auditor's Reports

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	1
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Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Independent Auditor's Report

To the Board of Education
Kalamazoo Regional Educational Service Agency

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Kalamazoo Regional Educational Service Agency (the "Agency") as of and for the year ended June 30, 2020 and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements. We issued our report thereon dated October 28, 2020, which contained an unmodified opinion on the financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to October 28, 2020.

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

Plante & Moran, PLLC

October 28, 2020

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

Independent Auditor's Report

To Management and the Board of Education
Kalamazoo Regional Educational Service Agency

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Kalamazoo Regional Educational Service Agency (the "Agency") as of and for the year ended June 30, 2020 and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements, and have issued our report thereon dated October 28, 2020.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

To Management and the Board of Education
Kalamazoo Regional Educational Service Agency

Purpose of This Report

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

Plante & Moran, PLLC

October 28, 2020

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

Independent Auditor's Report

To the Board of Education
Kalamazoo Regional Educational Service Agency

Report on Compliance for Each Major Federal Program

We have audited Kalamazoo Regional Educational Service Agency's (the "Agency") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of the Agency's major federal programs for the year ended June 30, 2020. The Agency's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

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

Opinion on Each Major Federal Program

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

Report on Internal Control Over Compliance

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

To the Board of Education
Kalamazoo Regional Educational Service Agency

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

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

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

Plante & Moran, PLLC

October 28, 2020

Kalamazoo Regional Education Service Agency

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2020

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	CFDA Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2019	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2020	Current Year Cash Transferred to Subrecipients
Clusters:										
Employment Services Cluster -										
U.S. Department of Labor -										
Passed through W.E. Upjohn Institute for Employment Research -										
State-wide Employment Services:										
		17.207								
Employment Services - 18-19	18-53		\$ 547,403	\$ 408,134	\$ 60,451	\$ -	\$ 60,451	\$ -	\$ -	\$ -
Employment Services - 19-20	19-53		598,807	-	-	-	477,506	530,369	52,863	-
ES - 18-19	18-07		15,853	15,070	2,118	-	2,118	-	-	-
ES - 19-20	19-07		14,887	-	-	-	13,078	14,887	1,809	-
Employment and Training Local Partners 18-19	18-07		51,520	50,661	6,016	-	6,016	-	-	-
Employment and Training Local Partners 19-20	19-07		41,801	-	-	-	37,422	41,801	4,379	-
			<u>1,270,271</u>	<u>473,865</u>	<u>68,585</u>	<u>-</u>	<u>596,591</u>	<u>587,057</u>	<u>59,051</u>	<u>-</u>
Total Employment Services Cluster										
WIOA Cluster - U.S. Department of Labor:										
Passed through W.E. Upjohn Institute for Employment Research -										
Workforce Innovation and Opportunity Act - Adult:										
		17.258								
Core - 18-19	18-53		91,776	79,536	7,824	-	7,824	-	-	-
Core - 19-20	19-53		132,028	-	-	-	99,192	115,720	16,528	-
State-wide funds - 18-19	18-07		26,740	26,174	2,937	-	2,937	-	-	-
State-wide funds - 19-20	19-07		27,689	-	-	-	24,740	27,689	2,949	-
			<u>278,233</u>	<u>105,710</u>	<u>10,761</u>	<u>-</u>	<u>134,693</u>	<u>143,409</u>	<u>19,477</u>	<u>-</u>
Total Workforce Innovation and Opportunity Act - Adult										
Passed through W.E. Upjohn Institute for Employment Research -										
Workforce Innovation and Opportunity Act - Youth:										
		17.259								
WIOA State-wide funds Youth - 18-19	18-07		16,555	14,564	2,043	-	2,043	-	-	-
WIOA State-wide funds Youth - 19-20	19-07		13,090	-	-	-	11,739	13,090	1,351	-
WIOA - 18-19	18-03		930,158	840,793	73,918	-	73,918	-	-	-
WIOA - 19-20	19-03		1,199,254	-	-	-	861,378	968,018	106,640	-
High Concentration Youth - 18-19	18-05		6,952	6,952	572	-	572	-	-	-
High Concentration Youth - 19-20	19-05		6,952	-	-	-	6,239	6,952	713	-
ES WIOA Youth - 18-19	18-53		5,428	4,952	800	-	800	-	-	-
ES WIOA Youth - 19-20	19-53		42,847	-	-	-	35,074	38,273	3,199	-
			<u>2,221,236</u>	<u>867,261</u>	<u>77,333</u>	<u>-</u>	<u>991,763</u>	<u>1,026,333</u>	<u>111,903</u>	<u>-</u>
Total Workforce Innovation and Opportunity Act - Youth										

Kalamazoo Regional Education Service Agency

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2020

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	CFDA Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2019	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2020	Current Year Cash Transferred to Subrecipients
Clusters (continued):										
WIOA Cluster - U.S. Department of Labor (continued):										
Passed through W.E. Upjohn Institute for Employment Research -										
Workforce Innovation and Opportunity Act - Dislocated Worker:										
		17.278								
WIOA - 18-19	18-07		\$ 19,901	\$ 19,255	\$ 1,447	\$ -	\$ 1,447	\$ -	\$ -	\$ -
WIOA - 19-20	19-07		24,476	-	-	-	21,992	24,476	2,484	-
Project 18-19	18-53		100,723	87,030	7,729	-	7,729	-	-	-
Project 19-20	19-53		78,093	-	-	-	61,921	70,430	8,509	-
TRADE - Project 18-19	18-53		240,369	179,504	28,153	-	28,153	-	-	-
TRADE - Project 19-20	19-53		190,879	-	-	-	177,264	186,694	9,430	-
TRADE - 18-19	18-07		4,791	4,336	587	-	587	-	-	-
TRADE - 19-20	19-07		8,491	-	-	-	7,903	8,450	547	-
Total Workforce Innovation and Opportunity Act - Dislocated Worker			667,723	290,125	37,916	-	306,996	290,050	20,970	-
Workforce Innovation and Opportunity Act - Integrated Education and Training:										
		17.278								
WIOA IET 18-19	19-11		112,500	3,384	2,478	-	2,478	-	-	-
WIOA IET 19-20	19-11		50,000	-	-	-	46,540	46,540	-	-
Total Workforce Innovation and Opportunity Act - Integrated Education and Training			162,500	3,384	2,478	-	49,018	46,540	-	-
Total WIOA Cluster			3,329,692	1,266,480	128,488	-	1,482,470	1,506,332	152,350	-
Special Education Cluster - U.S. Department of Labor:										
Passed through the Michigan Department of Education -										
IDEA (PL-94-142):										
		84.027								
IDEA Flowthrough 1819	190450		8,013,495	8,013,495	2,060,391	-	2,060,391	-	-	-
IDEA Flowthrough 1920	200450		8,145,332	-	-	-	5,902,255	8,145,332	2,243,077	-
IDEA General Supervision 1819	190493		132,000	132,000	28,686	-	28,686	-	-	-
IDEA Flowthrough 1920	200493		132,000	-	-	-	99,165	132,000	32,835	-
Total IDEA (PL-94-142)			16,422,827	8,145,495	2,089,077	-	8,090,497	8,277,332	2,275,912	-
Handicapped Preschool:										
		84.173								
IDEA Handicapped Preschool 1819	190460		244,839	244,839	55,363	-	55,363	-	-	-
IDEA Handicapped Preschool 1920	200460		252,563	-	-	-	192,371	252,563	60,192	-
Total Handicapped Preschool (94-142)			497,402	244,839	55,363	-	247,734	252,563	60,192	-
Total Special Education Cluster (IDEA)			16,920,229	8,390,334	2,144,440	-	8,338,231	8,529,895	2,336,104	-

Kalamazoo Regional Education Service Agency

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2020

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	CFDA Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2019	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2020	Current Year Cash Transferred to Subrecipients
Clusters (continued):										
TANF Cluster - U.S. Department of Health and Human Services - Passed through W.E. Upjohn Institute for Employment Research - PATH TANF:										
		93.558								
TANF Passthrough 18/19	18-07		\$ 92,334	\$ 89,990	\$ 8,908	\$ -	\$ 8,908	\$ -	\$ -	\$ -
TANF Passthrough 19/20	19-07		93,564	-	-	-	84,748	93,499	8,751	-
ES PATH-TANF 18/19	18-53		29,134	28,805	3,254	-	3,254	-	-	-
ES PATH-TANF 19/20	19-53		118,227	-	-	-	107,664	118,227	10,563	-
Total TANF Cluster			333,259	118,795	12,162	-	204,574	211,726	19,314	-
Head Start Cluster - U.S. Department of Health and Human Services - Passed through Michigan Department of Education:										
Award No. 05CH010699-01-00 (11/18 - 10/19)	05CH010699		5,989,605	4,146,556	379,005	-	2,222,054	1,843,049	-	-
Award No. 05CH010699-02-00 (11/19 - 10/20)	05CH010699		6,266,533	-	-	-	3,611,463	4,295,244	683,781	-
Award No. 05CH010699-03-C3 (11/19 - 10/20)	05CH01069902C3		523,769	-	-	-	-	31,656	31,656	-
Total Head Start			12,779,907	4,146,556	379,005	-	5,833,517	6,169,949	715,437	-
Medicaid Cluster - U.S. Department of Health and Human Services - Passed through the Michigan Department of Community Health - Medicaid Outreach Claims										
	N/A	93.778	153,629	-	-	-	153,629	153,629	-	-
Total cluster programs			34,786,987	14,396,030	2,732,680	-	16,609,012	17,158,588	3,282,256	-
Other federal awards:										
U.S. Department of Education - Early Intervention Services (IDEA) - Passed through the Michigan Department of Education:										
Handicapped Infants and Toddlers:										
IDEA ELS 18-19	191340	84.181	265,342	265,342	53,855	-	53,855	-	-	-
IDEA ELS 19-20	200460		262,735	-	-	-	211,148	262,735	51,587	-
Total Handicapped Infants and Toddlers			528,077	265,342	53,855	-	265,003	262,735	51,587	-
Title I Regional Assistance Grant:										
Project No. 191570 - 18/19	191570	84.010	754,997	421,570	161,601	-	273,857	112,256	-	-
Project No. 201570 - 19/20	201570		696,170	-	-	-	293,282	411,163	117,881	-
Total Title I Regional Assistance Grant			1,451,167	421,570	161,601	-	567,139	523,419	117,881	-
Title IV, Effective Use of Technology:										
Project No. 180770 - 18/19	180770	84.424A	80,000	66,247	30,983	-	44,736	13,753	-	-
Project No. 180770 - 19/20	190770		230,000	-	-	-	101,815	195,160	93,345	-
Total Title IV, Effective Use of Technology			310,000	66,247	30,983	-	146,551	208,913	93,345	-

Kalamazoo Regional Education Service Agency

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2020

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	CFDA Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2019	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2020	Current Year Cash Transferred to Subrecipients
Other federal awards (continued):										
U.S. Department of Education -										
Early Intervention Services (IDEA) -										
Passed through the Michigan Department of Education (continued):										
Vocational Education - Basic grants to states:										
Project No. 191220/1819-20	191220	84.048	\$ 641,009	\$ 641,009	\$ 231,853	\$ -	\$ 231,853	\$ -	\$ -	\$ -
Project No. 201220/1920-20	201220		567,828	-	-	-	430,133	567,828	137,695	147,635
Total Vocational Education - Basic grants to states			1,208,837	641,009	231,853	-	661,986	567,828	137,695	147,635
Total U.S. Department of Education noncluster programs			3,498,081	1,394,168	478,292	-	1,640,679	1,562,895	400,508	147,635
U.S. Department of Health and Human Services:										
Passed through the Michigan Department of Education -										
Child Care and Development Block Grant -										
Project No. 193QUA - 1819	193QUA	93.596	75,000	75,000	5,643	-	5,643	-	-	-
Passed through the Michigan Department of Education -										
Trusted Advisors -										
Project No. 1920	193910	93.434	30,000	-	-	-	30,000	30,000	-	-
Total Department of Health and Human Services noncluster programs			105,000	75,000	5,643	-	35,643	30,000	-	-
Workforce Investment Act - U.S. Department of Labor -										
Passed through W.E. Upjohn Institute for Employment Research										
Reemployment Services - Emergency Unemployment Compensation:										
RESEA 18-53 (18-19)	18-53	17.225	226,242	102,626	14,392	-	14,392	-	-	-
RESA 19-53 (19-20)	19-53		130,354	-	-	-	122,127	126,765	4,638	-
Total Reemployment Services			356,596	102,626	14,392	-	136,519	126,765	4,638	-
Department of the Treasury - Internal Revenue Service										
Volunteer Income Tax Assistance (VITA) -										
IRS VITA 20-2009	20-2009	21.009	27,000	-	-	-	-	25,996	25,996	-
Total noncluster programs			3,986,677	1,571,794	498,327	-	1,812,841	1,745,656	431,142	147,635
Total federal financial assistance			\$ 38,773,664	\$ 15,967,824	\$ 3,231,007	\$ -	\$ 18,421,853	\$ 18,904,244	\$ 3,713,398	\$ 147,635

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2020

Note 1 - Basis of Presentation

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

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87 or the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

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

Note 3 - Grant Auditor Report

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

Note 4 - Federal Awards Provided to Subrecipients

The expenditures related to federal awards provided to subrecipients for the year ended June 30, 2020 were \$147,635. These federal awards were provided to St. Joseph Intermediate School District through the career and technical education - basic grants to states, CFDA 84.048, project number 201220.

Kalamazoo Regional Educational Service Agency

Schedule of Findings and Questioned Costs

Year Ended June 30, 2020

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

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

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ Yes X None reported
- Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)? _____ Yes X No

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster	Opinion
84.027, 84.173 17.258, 17.259, 17.278	Special Education Cluster (IDEA)	Unmodified
	WIOA Cluster	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? _____ Yes X No

Section II - Financial Statement Audit Findings

Reference Number	Finding
Current Year	None

Section III - Federal Program Audit Findings

Reference Number	Finding
Current Year	None

- C. Career and Technical Education (CTE) Survey Data/Focus Group Presentation - Mr. Eric Stewart, Ms. Sarah Mansberger and Mr. Mike Horrigan, President of W.E. Upjohn Institute

V. ADMINISTRATIVE REPORTS

A. Business Services Report - Mr. Scott Thomas

- 1. Monthly Financial Report

Kalamazoo Regional Educational Service Agency

1819 E. Milham Avenue

Portage, MI 49002-3035

During the period of time from October 1, 2020, through October 31, 2020, the following payments have been processed:

	<u>Payments</u>	<u>Investments</u>	<u>Total</u>
*Special Education	\$ 5,794,780	\$ -	\$ 5,794,780
*General Education	\$ 4,187,920	\$ -	\$ 4,187,920
*Tech Consortium	\$ 136,418	\$ -	\$ 136,418
*Career and Technical	\$ 4,753	\$ -	\$ 4,753
*Payroll	\$ 5,567,328	\$ -	\$ 5,567,328
General Capital Project	\$ -	\$ -	\$ -
Special Ed Capital Project	\$ 20,673	\$ -	\$ 20,673
Debt	\$ 623,218	\$ -	\$ 623,218
	<u>\$ 16,335,091</u>	<u>\$ -</u>	<u>\$ 16,335,091</u>

* I hereby certify that the above claims set forth are lawful against the 2020-2021 budget for the Kalamazoo Regional Educational Service Agency and were incurred for the purpose and in the amounts shown.



Scott Thomas, Assistant Superintendent for Business Services
Kalamazoo Regional Educational
Service Agency

SPECIAL EDUCATION
STATEMENT OF REVENUES & EXPENDITURES
FOR THE FOURTH MONTH PERIOD ENDING 10/31/2020
UNAUDITED

<u>REVENUES:</u>	<u>Budget</u>	<u>Revenues</u>	<u>Percent Received</u>	<u>Last Year</u>
Property Taxes	37,820,912	13,501,572	36%	40%
Section 51a & 51a3 SE Funding	2,305,227	171,622	7%	7%
Sec 51a(2) & 54 Foundations	4,307,766	389,742	9%	9%
Section 24	851,846	77,587	9%	10%
IDEA	8,529,895	-	0%	11%
Other	722,567	41,681	6%	17%
County Juvenile Home	230,000	-	0%	0%
MPERS UAAL Offset	-	-	0%	0%
Early On Grant	485,728	80,987	17%	16%
School Based Health Services	1,711,641	562,174	33%	37%
Other Grants	425,764	121,164	28%	47%
TOTAL REVENUE	57,391,346	14,946,529	26%	22%

<u>EXPENDITURES</u>	<u>Budget</u>	<u>Expenditures</u>	<u>Percent Expended</u>	<u>Last Year</u>
Young Adult Program (YAP)	3,828,400	783,096	20%	20%
WoodsEdge Learning Center (WELC)	10,082,846	2,340,601	23%	22%
Preprimary Evaluation Team (PET)	1,396,496	419,078	30%	26%
MPERS UAAL	-	-	0%	0%
Central Services	5,029,851	1,147,271	23%	18%
Juvenile Home Schools	2,226,176	356,467	16%	15%
Valley Center School	1,629,545	248,091	15%	13%
Deaf/Hard of Hearing Program (DHH)	1,698,684	257,210	15%	12%
Early On	3,564,454	858,945	24%	22%
Operations/Maintenance	3,448,747	1,001,421	29%	22%
Subtotal KRESA Programs	32,905,199	7,412,181	23%	20%
Payout for Local Programs	24,927,475	5,599,358	22%	23%
Prior Year Local Payout Adjustment	-	-	0%	0%
Other	181,346	63,776	35%	24%
Other Grants	425,764	29,367	7%	26%
TOTAL EXPENDITURES	58,439,784	13,104,681	22%	21%

EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(1,048,438)	1,841,847
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**Kalamazoo Regional Educational Service Agency
Investment Rate/Cash Data
As of 10/31/2020**

<u>Special Education</u>	<u>Type</u>	<u>Amount</u>	<u>Rate (%)</u>	<u>Maturity Date</u>
Fifth-Third	Op	5,354,151		
Milaf	M	<u>4,190,406</u>	0.08	OPEN
<i>Special Education Total</i>		<u>9,544,556</u>		
<u>General Education</u>	<u>Type</u>	<u>Amount</u>	<u>Rate (%)</u>	<u>Maturity Date</u>
Fifth-Third	Op	2,917,197		
Milaf	M	<u>5,346,745</u>	0.08	OPEN
<i>General Education Total</i>		<u>8,263,942</u>		
TOTAL		<u>17,808,498</u>		

M = MAX-MILAF
 Op = Operating Account
 CP = Commercial Paper
 CD = Cert. of Deposit
 + = Plus Savers Acct
 MM = Money Market
 F = Fixed Investments

- B. Instructional Programs and Services Report - Ms. Mindy Miller, Ms. Rachel Roberts, Ms. Lisa Meredith and Ms. Angela Telfer**
 - 1. Preschool Programming Update - Ms. Rachel Roberts

Budget Summary (With Prior Report (by Fiscal Year (2019-2020) and Date Range 7/1/2019 to 6/30/2020)

ASN	Description	Full Account	Budget (Beginning)	Encumbrance (to date)	Prior Month Activity* (7/1/2019 to 5/31/2020)	Current Month Activity** (6/1/2020 to 6/30/2020)	Date Range Activity*** (7/1/2019 to 6/30/2020)	Balance (Bud - YTD - Enc)
66340	SALARY - TEACHERS "EVEN"	11-1-118-1240-129-7232-02226-0000	\$734,364.00	\$0.00	\$484,534.48	\$277,101.57	\$761,636.05	(\$27,272.05)
66341	SALARY -ASSOC TEACHER "EVEN"	11-1-118-1630-129-7232-02226-0000	\$381,187.00	\$0.00	\$270,461.29	\$116,123.52	\$386,584.81	(\$5,397.81)
66342	SALARY - PARAPROS "EVEN"	11-1-118-1630-129-7232-02226-0001	\$70,165.00	\$0.00	\$62,652.18	\$10,362.46	\$73,014.64	(\$2,849.64)
66350	GRP INS - TEACHERS "EVEN"	11-1-118-2130-131-7232-02226-0000	\$444,644.00	\$0.00	\$286,234.01	\$113,775.41	\$400,009.42	\$44,634.58
66351	RET INC - TEACHERS "EVEN"	11-1-118-2210-131-7232-02226-0000	\$16,793.00	\$0.00	\$0.00	\$17,223.31	\$17,223.31	(\$430.31)
66356	TUITION REIMB -TEACHERS EVEN	11-1-118-2310-133-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66353	RETIRE - TEACHERS "EVEN"	11-1-118-2820-131-7232-02226-0000	\$328,038.00	\$0.00	\$224,126.39	\$108,515.85	\$332,642.24	(\$4,604.24)
66355	FICA - TEACHERS "EVEN"	11-1-118-2830-131-7232-02226-0000	\$90,097.00	\$0.00	\$59,437.93	\$29,250.07	\$88,688.00	\$1,409.00
66354	W/C - TEACHERS "EVEN"	11-1-118-2840-131-7232-02226-0000	\$7,654.00	\$0.00	\$6,535.01	\$3,153.78	\$9,688.79	(\$2,034.79)
66357	UNEMPL - TEACHERS "EVEN"	11-1-118-2850-131-7232-02226-0000	\$0.00	\$0.00	\$2,125.00	\$0.00	\$2,125.00	(\$2,125.00)
66344	PESG - SUBS "EVEN"	11-1-118-3110-129-7232-02226-0000	\$30,286.00	\$0.00	\$24,117.13	\$0.00	\$24,117.13	\$6,168.87
66380	PURCH SERV - TEACHERS "EVEN"	11-1-118-3190-133-7232-02226-0000	\$26,050.00	\$0.00	\$2,944.70	\$0.00	\$2,944.70	\$23,105.30
66370	TRAVEL - TEACHERS "EVEN"	11-1-118-3210-133-7232-02226-0000	\$800.00	\$0.00	\$7.11	\$229.62	\$236.73	\$563.27
66371	CONFERENCES -TEACHERS "EVEN"	11-1-118-3220-133-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66360	SUPPLIES - TEACHERS "EVEN"	11-1-118-5110-133-7232-02226-0000	\$29,150.00	\$0.00	\$2,909.14	\$524.31	\$3,433.45	\$25,716.55
66130	EQUIP (DEPR.) - ACCT. "EVEN"	11-1-118-6410-128-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66330	EQUIP(DEPR)- TEACHERS "EVEN"	11-1-118-6410-133-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66331	EQUIP(NONDEP) - TEACH "EVEN"	11-1-118-6420-133-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66940	SALARY -FAM ADVOCATES "EVEN"	11-1-212-1220-142-7232-02226-0000	\$316,115.00	\$0.00	\$208,799.25	\$89,241.99	\$298,041.24	\$18,073.76
66950	GRP INS - FAMILY ADV. "EVEN"	11-1-212-2130-143-7232-02226-0000	\$76,388.00	\$0.00	\$51,587.03	\$17,376.68	\$68,963.71	\$7,424.29
66951	RET INC - FAMILY ADV. "EVEN"	11-1-212-2210-143-7232-02226-0000	\$4,742.00	\$0.00	\$0.00	\$4,470.62	\$4,470.62	\$271.38
66953	RETIRE - FAMILY ADV. "EVEN"	11-1-212-2820-143-7232-02226-0000	\$86,838.00	\$0.00	\$56,568.05	\$23,511.79	\$80,079.84	\$6,758.16
66955	FICA - FAMILY ADV. "EVEN"	11-1-212-2830-143-7232-02226-0000	\$24,183.00	\$0.00	\$15,406.71	\$6,585.19	\$21,991.90	\$2,191.10
66954	W/C -FAMILY ADVOCATES "EVEN"	11-1-212-2840-143-7232-02226-0000	\$857.00	\$0.00	\$737.90	\$345.27	\$1,083.17	(\$226.17)
66957	UNEMPL - FAMILY ADV. "EVEN"	11-1-212-2850-143-7232-00000-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66980	PURCH SERV - FAM ADV. "EVEN"	11-1-212-3190-144-7232-02226-0000	\$800.00	\$0.00	\$75.00	\$0.00	\$75.00	\$725.00

66970	TRAVEL - FAMILY ADV. "EVEN"	11-1-212-3210-144-7232-02226-0000	\$4,000.00	\$0.00	\$2,175.30	\$0.00	\$2,175.30	\$1,824.70
66971	CONF. - FAMILY ADV. "EVEN"	11-1-212-3220-144-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66960	SUPPLIES - FAMILY ADV "EVEN"	11-1-212-5910-144-7232-02226-0000	\$2,833.00	\$0.00	\$2,573.30	\$0.00	\$2,573.30	\$259.70
66930	EQUIP(DEPR) - FAM ADV "EVEN"	11-1-212-6410-144-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66931	EQUIP(NONDEP)-FAM ADV "EVEN"	11-1-212-6420-144-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66640	SALARY-HEALTH/DIS COORD EVEN	11-1-213-1450-137-7232-02226-0000	\$41,030.00	\$0.00	\$32,680.82	\$4,532.42	\$37,213.24	\$3,816.76
66641	SALARY - HEALTH SECR. "EVEN"	11-1-213-1620-137-7232-02226-0000	\$21,947.00	\$0.00	\$18,104.87	\$3,842.73	\$21,947.60	(\$0.60)
66650	GRP INS - HEALTH/DIS "EVEN"	11-1-213-2130-138-7232-02226-0000	\$9,578.00	\$0.00	\$9,464.83	\$1,867.12	\$11,331.95	(\$1,753.95)
66651	RET INC - HEALTH/DIS "EVEN"	11-1-213-2210-138-7232-02226-0000	\$944.00	\$0.00	\$0.00	\$887.41	\$887.41	\$56.59
66653	RETIRE - HEALTH/DIS "EVEN"	11-1-213-2820-138-7232-02226-0000	\$18,262.00	\$0.00	\$14,759.82	\$2,414.67	\$17,174.49	\$1,087.51
66655	FICA - HEALTH/DIS "EVEN"	11-1-213-2830-138-7232-02226-0000	\$4,818.00	\$0.00	\$3,622.62	\$561.02	\$4,183.64	\$634.36
66654	W/C - HEALTH/DIS "EVEN"	11-1-213-2840-138-7232-02226-0000	\$171.00	\$0.00	\$136.33	\$20.62	\$156.95	\$14.05
66657	UNEMPL - HEALTH/DIS "EVEN"	11-1-213-2850-138-7232-00000-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66680	PURCH SERV -HEALTH/DIS "EVEN	11-1-213-3130-139-7232-02226-0000	\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,000.00
66670	TRAVEL - HEALTH/DIS "EVEN"	11-1-213-3210-139-7232-02226-0000	\$400.00	\$0.00	\$177.51	\$0.00	\$177.51	\$222.49
66671	CONF. - HEALTH/DIS "EVEN"	11-1-213-3220-139-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66660	SUPPLIES - HEALTH/DIS "EVEN"	11-1-213-5910-139-7232-02226-0000	\$8,000.00	\$0.00	\$6,777.91	\$59.15	\$6,837.06	\$1,162.94
66630	EQUIP(DEPR)-HEALTH/DIS "EVEN	11-1-213-6410-139-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66631	EQUIP(NOND)-HEALTH/DIS "EVEN	11-1-213-6420-139-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66740	SALARY-MENTAL/BEHAV HEA EVEN	11-1-214-1430-138-7232-02226-0000	\$13,166.00	\$0.00	\$8,760.48	\$5,440.44	\$14,200.92	(\$1,034.92)
66741	SALARY - P/T MENT HLTH "EVEN	11-1-214-1850-138-7232-02226-0000	\$29,198.00	\$0.00	\$26,644.22	\$1,455.00	\$28,099.22	\$1,098.78
66750	GRP INS - MENTAL/BEHAV "EVEN	11-1-214-2130-139-7232-02226-0000	\$936.00	\$0.00	\$217.28	\$92.96	\$310.24	\$625.76
66751	RET INC - MANTAL/BEHAV "EVEN	11-1-214-2210-139-7232-02226-0000	\$197.00	\$0.00	\$0.00	\$213.01	\$213.01	(\$16.01)
66753	RETIRE - MENTAL/BEHAV "EVEN"	11-1-214-2820-139-7232-02226-0000	\$3,614.00	\$0.00	\$2,457.09	\$1,410.21	\$3,867.30	(\$253.30)
66755	FICA - MENTAL/BEHAVIOR "EVEN	11-1-214-2830-139-7232-02226-0000	\$3,241.00	\$0.00	\$2,684.18	\$515.30	\$3,199.48	\$41.52
66754	W/C - MENTAL/BEHAVIOR "EVEN"	11-1-214-2840-139-7232-02226-0000	\$116.00	\$0.00	\$98.96	\$16.69	\$115.65	\$0.35
66780	PURCH SERV - MENTAL/BEH EVEN	11-1-214-3130-140-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

66770	TRAVEL - MENTAL/BEHAV "EVEN"	11-1-214-3210-140-7232-02226-0000	\$800.00	\$0.00	\$142.82	\$0.00	\$142.82	\$657.18
66771	CONF. - MENTAL/BEHAV "EVEN"	11-1-214-3220-140-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66760	SUPPLIES - MENTAL/BEHAV EVEN	11-1-214-5910-140-7232-02226-0000	\$1,167.00	\$0.00	\$1,070.71	\$0.00	\$1,070.71	\$96.29
66730	EQUIP(DEPR)-MENTAL/BEH "EVEN	11-1-214-6410-140-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66731	EQUIP(NOND) -MENTAL/BEH EVEN	11-1-214-6420-140-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66440	SALARY-CURRICULUM COORD EVEN	11-1-221-1210-134-7232-02226-0000	\$72,760.00	\$0.00	\$52,527.32	\$22,563.23	\$75,090.55	(\$2,330.55)
66450	GRP INS-CURRICULUM COOR EVEN	11-1-221-2130-134-7232-02226-0000	\$9,962.00	\$0.00	\$8,125.36	\$2,238.40	\$10,363.76	(\$401.76)
66451	RET INC-CURR COORD "EVEN"	11-1-221-2210-134-7232-02226-0000	\$1,091.00	\$0.00	\$0.00	\$1,126.36	\$1,126.36	(\$35.36)
66453	RETIRE-CURR COORD "EVEN"	11-1-221-2820-134-7232-02226-0000	\$19,917.00	\$0.00	\$14,415.26	\$6,204.87	\$20,620.13	(\$703.13)
66455	FICA -CURRICULUM COORD "EVEN	11-1-221-2830-134-7232-02226-0000	\$5,566.00	\$0.00	\$3,747.88	\$1,599.68	\$5,347.56	\$218.44
66454	W/C -CURRICULUM COORD "EVEN"	11-1-221-2840-134-7232-02226-0000	\$197.00	\$0.00	\$138.80	\$53.46	\$192.26	\$4.74
66480	PURCH SERV - CUR. CORD "EVEN	11-1-221-3190-134-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66470	TRAVEL - CURR. COORD "EVEN"	11-1-221-3210-134-7232-02226-0000	\$1,200.00	\$0.00	\$97.43	\$0.00	\$97.43	\$1,102.57
66471	CONF. - CURR. COORD "EVEN"	11-1-221-3220-134-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66460	SUPPLIES - CURR COORD "EVEN"	11-1-221-5910-134-7232-02226-0000	\$733.00	\$0.00	\$688.57	\$0.00	\$688.57	\$44.43
66430	EQUIP(DEPR) -CURR CORD "EVEN	11-1-221-6410-134-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66431	EQUIP(NONDE)-CURR CORD "EVEN	11-1-221-6420-134-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66041	SALARY - PROGRAM SEC. "EVEN"	11-1-226-1130-126-7232-02226-0000	\$64,228.00	\$0.00	\$58,195.15	\$12,413.37	\$70,608.52	(\$6,380.52)
66040	SALARY -PROGRAM ADMIN "EVEN"	11-1-226-1160-125-7232-02226-0000	\$67,644.00	\$0.00	\$65,110.08	\$10,546.06	\$75,656.14	(\$8,012.14)
66050	GRP INS - ADMIN "EVEN"	11-1-226-2130-126-7232-02226-0000	\$31,050.00	\$0.00	\$26,115.55	\$2,433.17	\$28,548.72	\$2,501.28
66051	RET INC - ADMIN "EVEN"	11-1-226-2210-126-7232-02226-0000	\$1,978.00	\$0.00	\$0.00	\$3,298.12	\$3,298.12	(\$1,320.12)
66053	RETIREMENT - ADMIN "EVEN"	11-1-226-2820-126-7232-02226-0000	\$35,936.00	\$0.00	\$33,024.07	\$5,487.03	\$38,511.10	(\$2,575.10)
66055	FICA - ADMIN "EVEN"	11-1-226-2830-126-7232-02226-0000	\$10,089.00	\$0.00	\$9,139.04	\$1,430.70	\$10,569.74	(\$480.74)
66054	W/C - ADMIN "EVEN"	11-1-226-2840-126-7232-02226-0000	\$350.00	\$0.00	\$427.30	\$89.74	\$517.04	(\$167.04)
66081	HIRING EXPENSES "EVEN"	11-1-226-3140-127-7232-02226-0000	\$3,000.00	\$0.00	\$2,849.25	\$0.00	\$2,849.25	\$150.75
66080	PURCHASE SERV - ADMIN "EVEN"	11-1-226-3190-127-7232-02226-0000	\$5,360.00	\$0.00	\$4,605.00	\$788.75	\$5,393.75	(\$33.75)
66070	TRAVEL - ADMIN "EVEN"	11-1-226-3210-127-7232-02226-0000	\$1,600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,600.00

66071	CONFERENCES - ADMIN "EVEN"	11-1-226-3220-127-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66060	SUPPLIES - ADMIN "EVEN"	11-1-226-5910-127-7232-02226-0000	\$6,000.00	\$0.00	\$2,657.57	\$69.44	\$2,727.01	\$3,272.99
66030	EQUIP (DEPR.) - ADMIN "EVEN"	11-1-226-6410-127-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66031	EQUIP(NONDEPR) ADMIN "EVEN"	11-1-226-6420-127-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66463	ASSESSMENTS-CURR COORD "EVEN"	11-1-227-5110-134-7232-02226-0000	\$750.00	\$0.00	\$723.78	\$0.00	\$723.78	\$26.22
66240	SALARY - SITE SUPERVI "EVEN"	11-1-241-1150-129-7232-02226-0000	\$158,016.00	\$0.00	\$116,102.50	\$44,389.06	\$160,491.56	(\$2,475.56)
66250	GRP INS - SITE SUPERV "EVEN"	11-1-241-2130-130-7232-02226-0000	\$50,535.00	\$0.00	\$39,469.96	\$10,903.30	\$50,373.26	\$161.74
66251	RET INC - SITE SUPERV "EVEN"	11-1-241-2210-130-7232-02226-0000	\$2,370.00	\$0.00	\$0.00	\$2,407.37	\$2,407.37	(\$37.37)
66253	RETIRE - SITE SUPERVIS "EVEN"	11-1-241-2820-130-7232-02226-0000	\$43,105.00	\$0.00	\$31,631.49	\$11,434.37	\$43,065.86	\$39.14
66255	FICA -SITE SUPERVISOR "EVEN"	11-1-241-2830-130-7232-02226-0000	\$12,088.00	\$0.00	\$7,865.05	\$2,828.11	\$10,693.16	\$1,394.84
66254	W/C - SITE SUPERVISOR "EVEN"	11-1-241-2840-130-7232-02226-0000	\$429.00	\$0.00	\$302.46	\$100.52	\$402.98	\$26.02
66280	PURCH SERV-SITE SUPER "EVEN"	11-1-241-3190-132-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66270	TRAVEL -SITE SUPERVIS "EVEN"	11-1-241-3210-132-7232-02226-0000	\$1,824.00	\$0.00	\$1,554.78	\$105.82	\$1,660.60	\$163.40
66271	CONF -SITE SUPERVISOR "EVEN"	11-1-241-3220-132-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66260	SUPPLIES -SITE SUPERV "EVEN"	11-1-241-5910-132-7232-02226-0000	\$1,013.00	\$0.00	\$993.57	\$0.00	\$993.57	\$19.43
66230	EQUIP (DEPR) SITE SUP "EVEN"	11-1-241-6410-132-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66231	EQUIP(NOND)- SITE SUP "EVEN"	11-1-241-6420-132-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66140	SALARY - ACCOUNTANT "EVEN"	11-1-252-1310-126-7232-02226-0000	\$20,945.00	\$0.00	\$17,818.26	\$4,417.34	\$22,235.60	(\$1,290.60)
66150	GRP INS - ACCOUNTANT "EVEN"	11-1-252-2130-127-7232-02226-0000	\$2,096.00	\$0.00	\$521.78	\$74.54	\$596.32	\$1,499.68
66151	RET INC - ACCOUNTANT "EVEN"	11-1-252-2210-127-7232-02226-0000	\$314.00	\$0.00	\$0.00	\$333.53	\$333.53	(\$19.53)
66153	RETIRE - ACCOUNTANT "EVEN"	11-1-252-2820-127-7232-02226-0000	\$5,696.00	\$0.00	\$4,749.32	\$1,008.51	\$5,757.83	(\$61.83)
66155	FICA - ACCOUNTANT "EVEN"	11-1-252-2830-127-7232-02226-0000	\$1,602.00	\$0.00	\$1,321.04	\$328.67	\$1,649.71	(\$47.71)
66154	W/C - ACCOUNTANT "EVEN"	11-1-252-2840-127-7232-02226-0000	\$54.00	\$0.00	\$46.88	\$11.11	\$57.99	(\$3.99)
66180	PURCH SERV ACCOUNTANT "EVEN"	11-1-252-3190-128-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66170	TRAVEL - ACCOUNTANT "EVEN"	11-1-252-3210-128-7232-02226-0000	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
66171	CONF. - ACCOUNTANT "EVEN"	11-1-252-3220-128-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66160	SUPPLIES - ACCOUNTANT "EVEN"	11-1-252-5910-128-7232-02226-0000	\$50.00	\$0.00	\$47.48	\$0.00	\$47.48	\$2.52

66131	EQUIP(NONDEPR) ACCT. "EVEN"	11-1-252-6420-128-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66579	STUDENT INSURANCE "EVEN"	11-1-259-3990-136-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66540	SALARY-OPERATIONS SUP "EVEN"	11-1-261-1170-135-7232-02226-0000	\$37,079.00	\$0.00	\$31,333.89	\$6,484.61	\$37,818.50	(\$739.50)
66550	GRP INS-OPERATION SUP "EVEN"	11-1-261-2130-135-7232-02226-0000	\$9,448.00	\$0.00	\$7,197.13	\$992.23	\$8,189.36	\$1,258.64
66551	RET INC-OPERATION SUP "EVEN"	11-1-261-2210-135-7232-02226-0000	\$739.00	\$0.00	\$0.00	\$766.38	\$766.38	(\$27.38)
66553	RETIRE -OPERATION SUP "EVEN"	11-1-261-2820-135-7232-02226-0000	\$13,319.00	\$0.00	\$11,153.94	\$2,348.88	\$13,502.82	(\$183.82)
66555	FICA - OPERATIONS SUP "EVEN"	11-1-261-2830-135-7232-02226-0000	\$3,770.00	\$0.00	\$3,173.15	\$700.16	\$3,873.31	(\$103.31)
66554	W/C - OPERATIONS SUP "EVEN"	11-1-261-2840-135-7232-02226-0000	\$128.00	\$0.00	\$111.92	\$23.14	\$135.06	(\$7.06)
66580	PURCH SERV-OPERATIONS "EVEN"	11-1-261-3190-135-7232-02226-0000	\$18,841.00	\$0.00	\$16,265.80	\$1,045.22	\$17,311.02	\$1,529.98
66570	TRAVEL - OPERATIONS "EVEN"	11-1-261-3210-135-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66571	CONF. - OPERATIONS "EVEN"	11-1-261-3220-135-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66573	TELEPHONE -OPERATIONS "EVEN"	11-1-261-3410-136-7232-02226-0000	\$11,600.00	\$0.00	\$6,221.51	\$2,977.06	\$9,198.57	\$2,401.43
66575	INTERNET - OPERATIONS "EVEN"	11-1-261-3490-136-7232-02226-0000	\$8,800.00	\$0.00	\$3,481.23	\$1,283.66	\$4,764.89	\$4,035.11
66578	MAINTENANCE REPAIRS "EVEN"	11-1-261-4110-136-7232-02226-0000	\$3,333.00	\$0.00	\$126.39	\$594.02	\$720.41	\$2,612.59
66576	JANITORIAL-OPERATIONS "EVEN"	11-1-261-4190-136-7232-02226-0000	\$8,918.00	\$0.00	\$6,667.92	\$1,666.98	\$8,334.90	\$583.10
66572	FACILITIES RENT -PRIV "EVEN"	11-1-261-4210-136-7232-02226-0000	\$113,200.00	\$0.00	\$99,050.00	\$14,150.00	\$113,200.00	\$0.00
66513	UTILITIES - OPERATIONS "EVEN"	11-1-261-5510-136-7232-00000-0000	\$15,080.00	\$0.00	\$3,317.03	\$843.82	\$4,160.85	\$10,919.15
66560	SUPPLIES - OPERATIONS "EVEN"	11-1-261-5910-136-7232-02226-0000	\$667.00	\$0.00	\$271.39	\$63.62	\$335.01	\$331.99
66563	MAINTENANCE SUPPLIES "EVEN"	11-1-261-5990-136-7232-02226-0000	\$2,200.00	\$0.00	\$570.54	\$0.00	\$570.54	\$1,629.46
66531	EQUIP(NONDEPR) - OPER "EVEN"	11-1-261-6420-136-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66574	FACILITIES RENT-LEA'S "EVEN"	11-1-261-8220-136-7232-02226-0001	\$43,200.00	\$0.00	\$37,800.00	\$5,400.00	\$43,200.00	\$0.00
66583	CONTRACT TRANSP -PRIV "EVEN"	11-1-271-3310-135-7232-02226-0000	\$397,658.00	\$0.00	\$211,461.78	\$109,151.74	\$320,613.52	\$77,044.48
66585	CONT FIELD TRIPS-PRIV "EVEN"	11-1-271-3310-135-7232-02226-0001	\$4,000.00	\$0.00	\$1,001.44	\$0.00	\$1,001.44	\$2,998.56
66586	CONT BUS REPAIRS/MAINT "EVEN"	11-1-271-4130-135-7232-02226-0000	\$2,520.00	\$0.00	\$1,561.50	\$190.00	\$1,751.50	\$768.50
66587	TRANSPORTATION FUEL "EVEN"	11-1-271-5710-135-7232-02226-0000	\$17,950.00	\$0.00	\$10,930.65	\$12.60	\$10,943.25	\$7,006.75
66530	EQUIP(DEPR) - OPERATI "EVEN"	11-1-271-6410-136-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66584	CONTRACT TRANSP-LEA'S "EVEN"	11-1-271-8220-135-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

66541	SALARY - COMMUNICATIONS EVEN	11-1-282-1590-135-7232-00000-0000	\$12,198.00	\$0.00	\$10,512.39	\$2,760.79	\$13,273.18	(\$1,075.18)
66577	ADVERTISING-OPERATIONS "EVEN"	11-1-282-3510-136-7232-02226-0000	\$3,333.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,333.00
66390	ADULT MEALS - TEACH "EVEN"	11-1-283-8220-133-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66090	ENROLLMENT - ADMIN "EVEN"	11-1-289-4910-127-7232-02226-0000	\$800.00	\$0.00	\$241.43	\$0.00	\$241.43	\$558.57
66840	SALARY-FAM SERV COORD "EVEN"	11-1-311-1440-141-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66841	SALARY -FAM SERV SPEC "EVEN"	11-1-311-1620-141-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66842	SALARY-P COUNCIL CHLDCR EVEN	11-1-311-1990-141-7232-02226-0000	\$301.00	\$0.00	\$76.62	\$0.00	\$76.62	\$224.38
66850	GRP INS-FAM SERV COORD "EVEN"	11-1-311-2130-142-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66851	RET INC-FAM SERV COORD "EVEN"	11-1-311-2210-142-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66853	RETIRE-FAM SERV COORD "EVEN"	11-1-311-2820-142-7232-02226-0000	\$81.00	\$0.00	\$21.07	\$0.00	\$21.07	\$59.93
66855	FICA - FAM SERV COORD "EVEN"	11-1-311-2830-142-7232-02226-0000	\$23.00	\$0.00	\$5.75	\$0.00	\$5.75	\$17.25
66854	W/C - FAM SERV COORD "EVEN"	11-1-311-2840-142-7232-02226-0000	\$4.00	\$0.00	\$0.49	\$0.00	\$0.49	\$3.51
66880	PURCH SERV - FAM SERV "EVEN"	11-1-311-3190-143-7232-02226-0000	\$2,000.00	\$0.00	\$1,541.71	\$0.00	\$1,541.71	\$458.29
66881	PARENT SUPPORT "EVEN"	11-1-311-3190-143-7232-02226-0001	\$5,500.00	\$0.00	\$3,383.10	\$0.00	\$3,383.10	\$2,116.90
66870	TRAVEL-FAM SERV COORD "EVEN"	11-1-311-3210-143-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66871	CONF - FAM SERV COORD "EVEN"	11-1-311-3220-143-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66860	SUPPLIES - FAM SERV "EVEN"	11-1-311-5910-143-7232-02226-0000	\$800.00	\$0.00	\$261.39	\$0.00	\$261.39	\$538.61
66861	POLICY COUNCIL MTG EXP "EVEN"	11-1-311-5990-143-7232-02226-0000	\$1,300.00	\$0.00	\$951.65	\$0.00	\$951.65	\$348.35
66830	EQUIP(DEPR) -FAM SERV "EVEN"	11-1-311-6410-143-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66831	EQUIP(NOND)-FAM SERV "EVEN"	11-1-311-6420-143-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66199	INDIRECT - ADMIN "EVEN"	11-1-611-9900-128-7232-02226-0000	\$284,999.00	\$0.00	\$158,721.39	\$112,136.38	\$270,857.77	\$14,141.23
GL Account Group 12 Head Start			\$4,500,956.00	\$0.00	\$3,024,233.54	\$1,253,396.11	\$4,277,629.65	\$223,326.35
Total Expenditure Account Values:			\$4,500,956.00	\$0.00	\$3,024,233.54	\$1,253,396.11	\$4,277,629.65	\$223,326.35
Total Fund 11(General) (Rev - Exp) Values:			(\$4,500,956.00)	\$0.00	-\$3,024,233.54	-\$1,253,396.11	-\$4,277,629.65	(\$223,326.35)

This report was run for date range of 07/01/2019 to 06/30/2020 for Fiscal Year (2019-2020) for the following funds: 06, 11, 22, 26, 31, 41, 42, 43, 61, 71, 81, 82.

*Prior Month Activity includes all activity from the Selected Begin Date up to the last day of the month prior to the month of the Selected End Date. For instance, if you run the report from 7/1/18 to 8/19/2018, the Prior Month Activity will display the activity totals from 7/1/18 to 7/31/2018.

**Current Month Activity includes only activity for the month that the Selected End Date falls within. For instance, if you run the report from 7/1/18 to 8/25/18, the Month Activity total will include only activity that falls within 8/1/18 to 8/31/18. It will use the end of the month for the given End Date, not just the end date.

**Date Range Activity includes all activity from the Selected Begin Date to the Selected End Date listed.

When running this report for periods that might contain prior system data, if the parameter "Use Posting Date..." is set to True, it will include any prior system activity where the activity record has a transaction date or a posting date that falls within the Selected Begin or End Dates. If this parameter is set to False, it will only include data from the prior system where the transaction date falls within the selected date range. The default is to not use the posting date.

When running this report, if the Exclude Accounts with No Transaction and \$0.00 Budget is set to true, it will not include any accounts that have no transactions within the begin/end date range and have a 0.00 or not set budget.

The report was run/executed on 11/9/2020 2:23:44 PM with FoxPro data.

Budget Summary (With Prior Report (by Fiscal Year (2020-2021) and Date Range 7/1/2020 to 9/30/2020)

ASN	Description	Full Account	Budget (Beginning)	Encumbrance (to date)	Prior Month Activity* (7/1/2020 to 8/31/2020)	Current Month Activity** (9/1/2020 to 9/30/2020)	Date Range Activity*** (7/1/2020 to 9/30/2020)	Balance (Bud - YTD - Enc)
66340	SALARY - TEACHERS "EVEN"	11-1-118-1240-129-7232-02226-0000	\$270,962.00	\$0.00	(\$56,233.62)	\$73,980.95	\$17,747.33	\$253,214.67
66341	SALARY -ASSOC TEACHER "EVEN"	11-1-118-1630-129-7232-02226-0000	\$134,858.00	\$0.00	(\$11,810.97)	\$29,013.45	\$17,202.48	\$117,655.52
66342	SALARY - PARAPROS "EVEN"	11-1-118-1630-129-7232-02226-0001	\$18,302.00	\$0.00	\$0.02	\$811.87	\$811.89	\$17,490.11
66350	GRP INS - TEACHERS "EVEN"	11-1-118-2130-131-7232-02226-0000	\$82,957.00	\$0.00	\$6,897.79	\$38,797.44	\$45,695.23	\$37,261.77
66351	RET INC - TEACHERS "EVEN"	11-1-118-2210-131-7232-02226-0000	\$6,101.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,101.00
66356	TUITION REIMB -TEACHERS EVEN	11-1-118-2310-133-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66353	RETIRE - TEACHERS "EVEN"	11-1-118-2820-131-7232-02226-0000	\$119,940.00	\$0.00	(\$18,827.50)	\$28,768.12	\$9,940.62	\$109,999.38
66355	FICA - TEACHERS "EVEN"	11-1-118-2830-131-7232-02226-0000	\$32,448.00	\$0.00	(\$4,963.21)	\$7,478.29	\$2,515.08	\$29,932.92
66354	W/C - TEACHERS "EVEN"	11-1-118-2840-131-7232-02226-0000	\$3,876.00	\$0.00	(\$527.65)	\$803.41	\$275.76	\$3,600.24
66357	UNEMPL - TEACHERS "EVEN"	11-1-118-2850-131-7232-02226-0000	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
66344	PESG - SUBS "EVEN"	11-1-118-3110-129-7232-02226-0000	\$4,543.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,543.00
66380	PURCH SERV - TEACHERS "EVEN"	11-1-118-3190-133-7232-02226-0000	\$33,202.00	\$5,802.41	\$0.00	\$0.00	\$0.00	\$27,399.59
66370	TRAVEL - TEACHERS "EVEN"	11-1-118-3210-133-7232-02226-0000	\$200.00	\$0.00	\$8.72	\$0.00	\$8.72	\$191.28
66371	CONFERENCES -TEACHERS "EVEN"	11-1-118-3220-133-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66360	SUPPLIES - TEACHERS "EVEN"	11-1-118-5110-133-7232-02226-0000	\$2,650.00	\$816.85	\$370.02	\$1,900.35	\$2,270.37	(\$437.22)
66130	EQUIP (DEPR.) - ACCT. "EVEN"	11-1-118-6410-128-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66330	EQUIP(DEPR)- TEACHERS "EVEN"	11-1-118-6410-133-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66331	EQUIP(NONDEP) - TEACH "EVEN"	11-1-118-6420-133-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66940	SALARY -FAM ADVOCATES "EVEN"	11-1-212-1220-142-7232-02226-0000	\$129,135.00	\$0.00	\$4,548.30	\$27,201.49	\$31,749.79	\$97,385.21
66950	GRP INS - FAMILY ADV. "EVEN"	11-1-212-2130-143-7232-02226-0000	\$16,563.00	\$0.00	\$3,483.56	\$6,720.40	\$10,203.96	\$6,359.04
66951	RET INC - FAMILY ADV. "EVEN"	11-1-212-2210-143-7232-02226-0000	\$1,936.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,936.00
66953	RETIRE - FAMILY ADV. "EVEN"	11-1-212-2820-143-7232-02226-0000	\$36,017.00	\$0.00	\$1,195.30	\$7,433.30	\$8,628.60	\$27,388.40
66955	FICA - FAMILY ADV. "EVEN"	11-1-212-2830-143-7232-02226-0000	\$9,879.00	\$0.00	\$344.16	\$2,002.16	\$2,346.32	\$7,532.68
66954	W/C -FAMILY ADVOCATES "EVEN"	11-1-212-2840-143-7232-02226-0000	\$1,648.00	\$0.00	(\$10.88)	\$103.94	\$93.06	\$1,554.94
66957	UNEMPL - FAMILY ADV. "EVEN"	11-1-212-2850-143-7232-00000-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66980	PURCH SERV - FAM ADV. "EVEN"	11-1-212-3190-144-7232-02226-0000	\$200.00	\$0.00	\$105.95	\$50.00	\$155.95	\$44.05

66970	TRAVEL - FAMILY ADV. "EVEN"	11-1-212-3210-144-7232-02226-0000	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00
66971	CONF. - FAMILY ADV. "EVEN"	11-1-212-3220-144-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66960	SUPPLIES - FAMILY ADV "EVEN"	11-1-212-5910-144-7232-02226-0000	\$667.00	\$26.63	\$17.70	\$509.43	\$527.13	\$113.24
66930	EQUIP(DEPR) - FAM ADV "EVEN"	11-1-212-6410-144-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66931	EQUIP(NONDEP)-FAM ADV "EVEN"	11-1-212-6420-144-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66640	SALARY-HEALTH/DIS COORD EVEN	11-1-213-1450-137-7232-02226-0000	\$21,727.00	\$0.00	\$7,327.62	\$4,885.08	\$12,212.70	\$9,514.30
66641	SALARY - HEALTH SECR. "EVEN"	11-1-213-1620-137-7232-02226-0000	\$11,546.00	\$0.00	\$3,924.63	\$2,616.42	\$6,541.05	\$5,004.95
66650	GRP INS - HEALTH/DIS "EVEN"	11-1-213-2130-138-7232-02226-0000	\$4,778.00	\$0.00	\$3,733.04	\$1,866.52	\$5,599.56	(\$821.56)
66651	RET INC - HEALTH/DIS "EVEN"	11-1-213-2210-138-7232-02226-0000	\$499.00	\$0.00	\$0.00	\$0.00	\$0.00	\$499.00
66653	RETIRE - HEALTH/DIS "EVEN"	11-1-213-2820-138-7232-02226-0000	\$9,747.00	\$0.00	\$3,274.65	\$2,183.10	\$5,457.75	\$4,289.25
66655	FICA - HEALTH/DIS "EVEN"	11-1-213-2830-138-7232-02226-0000	\$2,545.00	\$0.00	\$744.84	\$496.57	\$1,241.41	\$1,303.59
66654	W/C - HEALTH/DIS "EVEN"	11-1-213-2840-138-7232-02226-0000	\$424.00	\$0.00	\$24.96	\$16.64	\$41.60	\$382.40
66657	UNEMPL - HEALTH/DIS "EVEN"	11-1-213-2850-138-7232-00000-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66680	PURCH SERV -HEALTH/DIS "EVEN	11-1-213-3130-139-7232-02226-0000	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00
66670	TRAVEL - HEALTH/DIS "EVEN"	11-1-213-3210-139-7232-02226-0000	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00
66671	CONF. - HEALTH/DIS "EVEN"	11-1-213-3220-139-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66660	SUPPLIES - HEALTH/DIS "EVEN"	11-1-213-5910-139-7232-02226-0000	\$5,000.00	\$343.91	\$0.00	\$2,418.34	\$2,418.34	\$2,237.75
66630	EQUIP(DEPR)-HEALTH/DIS "EVEN	11-1-213-6410-139-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66631	EQUIP(NOND)-HEALTH/DIS "EVEN	11-1-213-6420-139-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66740	SALARY-MENTAL/BEHAV HEA EVEN	11-1-214-1430-138-7232-02226-0000	\$4,539.00	\$0.00	\$409.58	\$3,405.84	\$3,815.42	\$723.58
66741	SALARY - P/T MENT HLTH "EVEN	11-1-214-1850-138-7232-02226-0000	\$3,920.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,920.00
66750	GRP INS - MENTAL/BEHAV "EVEN	11-1-214-2130-139-7232-02226-0000	\$62.00	\$0.00	\$0.00	\$77.44	\$77.44	(\$15.44)
66751	RET INC - MANTAL/BEHAV "EVEN	11-1-214-2210-139-7232-02226-0000	\$68.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68.00
66753	RETIRE - MENTAL/BEHAV "EVEN"	11-1-214-2820-139-7232-02226-0000	\$1,279.00	\$0.00	\$112.63	\$936.61	\$1,049.24	\$229.76
66755	FICA - MENTAL/BEHAVIOR "EVEN	11-1-214-2830-139-7232-02226-0000	\$647.00	\$0.00	\$16.09	\$252.44	\$268.53	\$378.47
66754	W/C - MENTAL/BEHAVIOR "EVEN"	11-1-214-2840-139-7232-02226-0000	\$108.00	\$0.00	\$0.90	\$7.43	\$8.33	\$99.67
66780	PURCH SERV - MENTAL/BEH EVEN	11-1-214-3130-140-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

66770	TRAVEL - MENTAL/BEHAV "EVEN"	11-1-214-3210-140-7232-02226-0000	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$400.00
66771	CONF. - MENTAL/BEHAV "EVEN"	11-1-214-3220-140-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66760	SUPPLIES - MENTAL/BEHAV EVEN	11-1-214-5910-140-7232-02226-0000	\$333.00	\$1,176.95	\$265.90	\$343.80	\$609.70	(\$1,453.65)
66730	EQUIP(DEPR)-MENTAL/BEH "EVEN	11-1-214-6410-140-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66731	EQUIP(NOND) -MENTAL/BEH EVEN	11-1-214-6420-140-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66440	SALARY-CURRICULUM COORD EVEN	11-1-221-1210-134-7232-02226-0000	\$29,208.00	\$0.00	\$1,185.67	\$9,182.15	\$10,367.82	\$18,840.18
66450	GRP INS-CURRICULUM COOR EVEN	11-1-221-2130-134-7232-02226-0000	\$3,378.00	\$0.00	\$2,645.91	\$1,962.92	\$4,608.83	(\$1,230.83)
66451	RET INC-CURR COORD "EVEN"	11-1-221-2210-134-7232-02226-0000	\$438.00	\$0.00	\$0.00	\$0.00	\$0.00	\$438.00
66453	RETIRE-CURR COORD "EVEN"	11-1-221-2820-134-7232-02226-0000	\$8,216.00	\$0.00	\$326.07	\$2,525.09	\$2,851.16	\$5,364.84
66455	FICA -CURRICULUM COORD "EVEN	11-1-221-2830-134-7232-02226-0000	\$2,234.00	\$0.00	\$78.46	\$653.03	\$731.49	\$1,502.51
66454	W/C -CURRICULUM COORD "EVEN"	11-1-221-2840-134-7232-02226-0000	\$373.00	\$0.00	\$2.60	\$20.06	\$22.66	\$350.34
66480	PURCH SERV - CUR. CORD "EVEN	11-1-221-3190-134-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66470	TRAVEL - CURR. COORD "EVEN"	11-1-221-3210-134-7232-02226-0000	\$600.00	\$0.00	\$231.70	\$0.00	\$231.70	\$368.30
66471	CONF. - CURR. COORD "EVEN"	11-1-221-3220-134-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66460	SUPPLIES - CURR COORD "EVEN"	11-1-221-5910-134-7232-02226-0000	\$167.00	\$0.00	\$0.00	\$350.00	\$350.00	(\$183.00)
66430	EQUIP(DEPR) -CURR CORD "EVEN	11-1-221-6410-134-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66431	EQUIP(NONDE)-CURR CORD "EVEN	11-1-221-6420-134-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66041	SALARY - PROGRAM SEC. "EVEN"	11-1-226-1130-126-7232-02226-0000	\$32,542.00	\$0.00	\$12,146.70	\$8,097.78	\$20,244.48	\$12,297.52
66040	SALARY -PROGRAM ADMIN "EVEN"	11-1-226-1160-125-7232-02226-0000	\$36,046.00	\$0.00	\$13,475.71	\$8,892.14	\$22,367.85	\$13,678.15
66050	GRP INS - ADMIN "EVEN"	11-1-226-2130-126-7232-02226-0000	\$14,717.00	\$0.00	\$7,730.89	\$3,906.29	\$11,637.18	\$3,079.82
66051	RET INC - ADMIN "EVEN"	11-1-226-2210-126-7232-02226-0000	\$1,029.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,029.00
66053	RETIREMENT - ADMIN "EVEN"	11-1-226-2820-126-7232-02226-0000	\$19,081.00	\$0.00	\$7,804.08	\$4,598.68	\$12,402.76	\$6,678.24
66055	FICA - ADMIN "EVEN"	11-1-226-2830-126-7232-02226-0000	\$5,247.00	\$0.00	\$1,882.79	\$1,256.53	\$3,139.32	\$2,107.68
66054	W/C - ADMIN "EVEN"	11-1-226-2840-126-7232-02226-0000	\$673.00	\$0.00	\$95.19	\$58.46	\$153.65	\$519.35
66081	HIRING EXPENSES "EVEN"	11-1-226-3140-127-7232-02226-0000	\$2,000.00	\$0.00	\$131.00	\$409.00	\$540.00	\$1,460.00
66080	PURCHASE SERV - ADMIN "EVEN"	11-1-226-3190-127-7232-02226-0000	\$2,700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,700.00
66070	TRAVEL - ADMIN "EVEN"	11-1-226-3210-127-7232-02226-0000	\$800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$800.00

66071	CONFERENCES - ADMIN "EVEN"	11-1-226-3220-127-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66060	SUPPLIES - ADMIN "EVEN"	11-1-226-5910-127-7232-02226-0000	\$3,000.00	\$221.59	\$964.27	\$154.86	\$1,119.13	\$1,659.28
66030	EQUIP (DEPR.) - ADMIN "EVEN"	11-1-226-6410-127-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66031	EQUIP(NONDEPR) ADMIN "EVEN"	11-1-226-6420-127-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66463	ASSESSMENTS-CURR COORD "EVEN"	11-1-227-5110-134-7232-02226-0000	\$0.00	\$0.00	\$1,286.90	\$0.00	\$1,286.90	(\$1,286.90)
66240	SALARY - SITE SUPERVI "EVEN"	11-1-241-1150-129-7232-02226-0000	\$71,547.00	\$0.00	\$11,811.12	\$18,654.96	\$30,466.08	\$41,080.92
66250	GRP INS - SITE SUPERV "EVEN"	11-1-241-2130-130-7232-02226-0000	\$17,234.00	\$0.00	\$5,933.80	\$5,612.02	\$11,545.82	\$5,688.18
66251	RET INC - SITE SUPERV "EVEN"	11-1-241-2210-130-7232-02226-0000	\$1,073.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,073.00
66253	RETIRE - SITE SUPERVIS "EVEN"	11-1-241-2820-130-7232-02226-0000	\$19,986.00	\$0.00	\$3,969.25	\$5,113.24	\$9,082.49	\$10,903.51
66255	FICA -SITE SUPERVISOR "EVEN"	11-1-241-2830-130-7232-02226-0000	\$5,474.00	\$0.00	\$802.88	\$1,299.30	\$2,102.18	\$3,371.82
66254	W/C - SITE SUPERVISOR "EVEN"	11-1-241-2840-130-7232-02226-0000	\$912.00	\$0.00	\$31.70	\$40.75	\$72.45	\$839.55
66280	PURCH SERV-SITE SUPER "EVEN"	11-1-241-3190-132-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66270	TRAVEL -SITE SUPERVIS "EVEN"	11-1-241-3210-132-7232-02226-0000	\$912.00	\$0.00	\$15.41	\$0.00	\$15.41	\$896.59
66271	CONF -SITE SUPERVISOR "EVEN"	11-1-241-3220-132-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66260	SUPPLIES -SITE SUPERV "EVEN"	11-1-241-5910-132-7232-02226-0000	\$507.00	\$0.00	\$0.27	\$177.80	\$178.07	\$328.93
66230	EQUIP (DEPR) SITE SUP "EVEN"	11-1-241-6410-132-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66231	EQUIP(NOND)- SITE SUP "EVEN"	11-1-241-6420-132-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66140	SALARY - ACCOUNTANT "EVEN"	11-1-252-1310-126-7232-02226-0000	\$11,050.00	\$0.00	\$3,749.73	\$2,499.82	\$6,249.55	\$4,800.45
66150	GRP INS - ACCOUNTANT "EVEN"	11-1-252-2130-127-7232-02226-0000	\$298.00	\$0.00	\$148.72	\$74.36	\$223.08	\$74.92
66151	RET INC - ACCOUNTANT "EVEN"	11-1-252-2210-127-7232-02226-0000	\$166.00	\$0.00	\$0.00	\$0.00	\$0.00	\$166.00
66153	RETIRE - ACCOUNTANT "EVEN"	11-1-252-2820-127-7232-02226-0000	\$3,099.00	\$0.00	\$1,031.19	\$687.46	\$1,718.65	\$1,380.35
66155	FICA - ACCOUNTANT "EVEN"	11-1-252-2830-127-7232-02226-0000	\$845.00	\$0.00	\$277.42	\$184.95	\$462.37	\$382.63
66154	W/C - ACCOUNTANT "EVEN"	11-1-252-2840-127-7232-02226-0000	\$29.00	\$0.00	\$8.58	\$5.72	\$14.30	\$14.70
66180	PURCH SERV ACCOUNTANT "EVEN"	11-1-252-3190-128-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66170	TRAVEL - ACCOUNTANT "EVEN"	11-1-252-3210-128-7232-02226-0000	\$100.00	\$0.00	\$90.00	\$0.00	\$90.00	\$10.00
66171	CONF. - ACCOUNTANT "EVEN"	11-1-252-3220-128-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66160	SUPPLIES - ACCOUNTANT "EVEN"	11-1-252-5910-128-7232-02226-0000	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00

66131	EQUIP(NONDEPR) ACCT. "EVEN"	11-1-252-6420-128-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66579	STUDENT INSURANCE "EVEN"	11-1-259-3990-136-7232-02226-0000	\$2,025.00	\$0.00	\$2,100.58	\$0.00	\$2,100.58	(\$75.58)
66540	SALARY-OPERATIONS SUP "EVEN"	11-1-261-1170-135-7232-02226-0000	\$18,971.00	\$0.00	\$6,614.22	\$4,409.48	\$11,023.70	\$7,947.30
66550	GRP INS-OPERATION SUP "EVEN"	11-1-261-2130-135-7232-02226-0000	\$3,974.00	\$0.00	\$2,378.07	\$1,254.76	\$3,632.83	\$341.17
66551	RET INC-OPERATION SUP "EVEN"	11-1-261-2210-135-7232-02226-0000	\$382.00	\$0.00	\$0.00	\$0.00	\$0.00	\$382.00
66553	RETIRE -OPERATION SUP "EVEN"	11-1-261-2820-135-7232-02226-0000	\$6,941.00	\$0.00	\$2,301.41	\$1,689.46	\$3,990.87	\$2,950.13
66555	FICA - OPERATIONS SUP "EVEN"	11-1-261-2830-135-7232-02226-0000	\$1,944.00	\$0.00	\$679.45	\$452.97	\$1,132.42	\$811.58
66554	W/C - OPERATIONS SUP "EVEN"	11-1-261-2840-135-7232-02226-0000	\$66.00	\$0.00	\$20.82	\$13.88	\$34.70	\$31.30
66580	PURCH SERV-OPERATIONS "EVEN"	11-1-261-3190-135-7232-02226-0000	\$16,092.00	\$0.00	\$7,733.93	\$1,306.00	\$9,039.93	\$7,052.07
66570	TRAVEL - OPERATIONS "EVEN"	11-1-261-3210-135-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66571	CONF. - OPERATIONS "EVEN"	11-1-261-3220-135-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66573	TELEPHONE -OPERATIONS "EVEN"	11-1-261-3410-136-7232-02226-0000	\$5,800.00	\$0.00	\$2,045.04	\$1,075.87	\$3,120.91	\$2,679.09
66575	INTERNET - OPERATIONS "EVEN"	11-1-261-3490-136-7232-02226-0000	\$3,000.00	\$0.00	\$938.89	\$582.67	\$1,521.56	\$1,478.44
66578	MAINTENANCE REPAIRS "EVEN"	11-1-261-4110-136-7232-02226-0000	\$1,667.00	\$0.00	\$0.00	\$37.50	\$37.50	\$1,629.50
66576	JANITORIAL-OPERATIONS "EVEN"	11-1-261-4190-136-7232-02226-0000	\$4,445.00	\$0.00	\$531.46	\$0.00	\$531.46	\$3,913.54
66572	FACILITIES RENT -PRIV "EVEN"	11-1-261-4210-136-7232-02226-0000	\$39,500.00	\$0.00	\$10,000.00	\$14,700.00	\$24,700.00	\$14,800.00
66513	UTILITIES - OPERATIONS "EVEN"	11-1-261-5510-136-7232-00000-0000	\$3,250.00	\$0.00	\$1,522.08	\$0.00	\$1,522.08	\$1,727.92
66560	SUPPLIES - OPERATIONS "EVEN"	11-1-261-5910-136-7232-02226-0000	\$333.00	\$0.00	\$0.00	\$0.00	\$0.00	\$333.00
66563	MAINTENANCE SUPPLIES "EVEN"	11-1-261-5990-136-7232-02226-0000	\$163.00	\$99.54	\$0.00	\$123.13	\$123.13	(\$59.67)
66531	EQUIP(NONDEPR) - OPER "EVEN"	11-1-261-6420-136-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66574	FACILITIES RENT-LEA'S "EVEN"	11-1-261-8220-136-7232-02226-0001	\$10,800.00	\$0.00	\$0.00	\$2,400.00	\$2,400.00	\$8,400.00
66583	CONTRACT TRANSP -PRIV "EVEN"	11-1-271-3310-135-7232-02226-0000	\$135,729.00	\$0.00	\$0.00	\$0.00	\$0.00	\$135,729.00
66585	CONT FIELD TRIPS-PRIV "EVEN"	11-1-271-3310-135-7232-02226-0001	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
66586	CONT BUS REPAIRS/MAINT "EVEN"	11-1-271-4130-135-7232-02226-0000	\$1,760.00	\$0.00	\$380.00	\$190.00	\$570.00	\$1,190.00
66587	TRANSPORTATION FUEL "EVEN"	11-1-271-5710-135-7232-02226-0000	\$4,053.00	\$0.00	\$0.00	\$323.67	\$323.67	\$3,729.33
66530	EQUIP(DEPR) - OPERATI "EVEN"	11-1-271-6410-136-7232-02226-0000	\$53,900.00	\$0.00	\$0.00	\$0.00	\$0.00	\$53,900.00
66584	CONTRACT TRANSP-LEA'S "EVEN"	11-1-271-8220-135-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

66541	SALARY - COMMUNICATIONS EVEN	11-1-282-1590-135-7232-00000-0000	\$6,449.00	\$0.00	\$2,491.14	\$1,660.76	\$4,151.90	\$2,297.10
66577	ADVERTISING-OPERATIONS "EVEN"	11-1-282-3510-136-7232-02226-0000	\$1,667.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,667.00
66390	ADULT MEALS - TEACH "EVEN"	11-1-283-8220-133-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66090	ENROLLMENT - ADMIN "EVEN"	11-1-289-4910-127-7232-02226-0000	\$400.00	\$0.00	\$843.57	\$0.00	\$843.57	(\$443.57)
66840	SALARY-FAM SERV COORD "EVEN"	11-1-311-1440-141-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66841	SALARY -FAM SERV SPEC "EVEN"	11-1-311-1620-141-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66842	SALARY-P COUNCIL CHLDCR EVEN	11-1-311-1990-141-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66850	GRP INS-FAM SERV COORD "EVEN"	11-1-311-2130-142-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66851	RET INC-FAM SERV COORD "EVEN"	11-1-311-2210-142-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66853	RETIRE-FAM SERV COORD "EVEN"	11-1-311-2820-142-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66855	FICA - FAM SERV COORD "EVEN"	11-1-311-2830-142-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66854	W/C - FAM SERV COORD "EVEN"	11-1-311-2840-142-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66880	PURCH SERV - FAM SERV "EVEN"	11-1-311-3190-143-7232-02226-0000	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
66881	PARENT SUPPORT "EVEN"	11-1-311-3190-143-7232-02226-0001	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00
66870	TRAVEL-FAM SERV COORD "EVEN"	11-1-311-3210-143-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66871	CONF - FAM SERV COORD "EVEN"	11-1-311-3220-143-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66860	SUPPLIES - FAM SERV "EVEN"	11-1-311-5910-143-7232-02226-0000	\$200.00	\$0.00	\$326.45	\$105.13	\$431.58	(\$231.58)
66861	POLICY COUNCIL MTG EXP "EVEN"	11-1-311-5990-143-7232-02226-0000	\$1,600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,600.00
66830	EQUIP(DEPR) -FAM SERV "EVEN"	11-1-311-6410-143-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66831	EQUIP(NOND)-FAM SERV "EVEN"	11-1-311-6420-143-7232-02226-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66199	INDIRECT - ADMIN "EVEN"	11-1-611-9900-128-7232-02226-0000	\$84,160.00	\$0.00	\$0.00	\$32,942.93	\$32,942.93	\$51,217.07
GL Account Group 12 Head Start			\$1,685,658.00	\$8,487.88	\$63,197.65	\$384,766.41	\$447,964.06	\$1,229,206.06
Total Expenditure Account Values:			\$1,685,658.00	\$0.00	\$63,197.65	\$384,766.41	\$447,964.06	\$1,229,206.06
Total Fund 11(General) (Rev - Exp) Values:			(\$1,685,658.00)	\$8,487.88	-\$63,197.65	-\$384,766.41	-\$447,964.06	(\$1,229,206.06)

This report was run for date range of 07/01/2020 to 09/30/2020 for Fiscal Year (2020-2021) for the following funds: 06, 11, 22, 26, 31, 41, 42, 43, 61, 71, 81, 82.

*Prior Month Activity includes all activity from the Selected Begin Date up to the last day of the month prior to the month of the Selected End Date. For instance, if you run the report from 7/1/18 to 8/19/2018, the Prior Month Activity will display the activity totals from 7/1/18 to 7/31/2018.

**Current Month Activity includes only activity for the month that the Selected End Date falls within. For instance, if you run the report from 7/1/18 to 8/25/18, the Month Activity total will include only activity that falls within 8/1/18 to 8/31/18. It will use the end of the month for the given End Date, not just the end date.

**Date Range Activity includes all activity from the Selected Begin Date to the Selected End Date listed.

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When running this report, if the Exclude Accounts with No Transaction and \$0.00 Budget is set to true, it will not include any accounts that have no transactions within the begin/end date range and have a 0.00 or not set budget.

The report was run/executed on 11/9/2020 2:20:57 PM with FoxPro data.

Budget Summary (With Prior Report (by Fiscal Year (2019-2020) and Date Range 7/1/2019 to 6/30/2020)

ASN	Description	Full Account	Budget (Beginning)	Encumbrance (to date)	Prior Month Activity* (7/1/2019 to 5/31/2020)	Current Month Activity** (6/1/2020 to 6/30/2020)	Date Range Activity*** (7/1/2019 to 6/30/2020)	Balance (Bud - YTD - Enc)
67080	PURCH SERVICES - INS "EVEN"	11-1-221-3120-145-7234-02226-0000	\$4,500.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	\$1,500.00
67070	TRAVEL - INS "EVEN"	11-1-221-3210-145-7234-02226-0000	\$100.00	\$0.00	\$47.15	\$59.11	\$106.26	(\$6.26)
67071	CONFERENCES - INS "EVEN"	11-1-221-3220-145-7234-02226-0000	\$1,000.00	\$0.00	\$140.80	\$2,699.00	\$2,839.80	(\$1,839.80)
67060	SUPPLIES - INS "EVEN"	11-1-221-5910-145-7234-02226-0000	\$1,000.00	\$0.00	\$118.74	\$0.10	\$118.84	\$881.16
67082	PURCH SERV - NON INS "EVEN"	11-1-283-3120-145-7234-02226-0000	\$1,800.00	\$0.00	\$500.00	\$0.00	\$500.00	\$1,300.00
67072	TRAVEL - NON INS "EVEN"	11-1-283-3210-145-7234-02226-0000	\$8,000.00	\$0.00	\$6,515.63	\$0.00	\$6,515.63	\$1,484.37
67073	CONFERENCES - NON INS "EVEN"	11-1-283-3220-145-7234-02226-0000	\$6,000.00	\$0.00	\$4,413.16	\$120.00	\$4,533.16	\$1,466.84
67062	SUPPLIES - NON INS "EVEN"	11-1-283-5910-145-7234-02226-0000	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
GL Account Group 12 Head Start			\$23,400.00	\$0.00	\$14,735.48	\$2,878.21	\$17,613.69	\$5,786.31
Total Expenditure Account Values:			\$23,400.00	\$0.00	\$14,735.48	\$2,878.21	\$17,613.69	\$5,786.31
Total Fund 11(General) (Rev - Exp) Values:			(\$23,400.00)	\$0.00	-\$14,735.48	-\$2,878.21	-\$17,613.69	(\$5,786.31)

This report was run for date range of 07/01/2019 to 06/30/2020 for Fiscal Year (2019-2020) for the following funds: 06, 11, 22, 26, 31, 41, 42, 43, 61, 71, 81, 82.

*Prior Month Activity includes all activity from the Selected Begin Date up to the last day of the month prior to the month of the Selected End Date. For instance, if you run the report from 7/1/18 to 8/19/2018, the Prior Month Activity will display the activity totals from 7/1/18 to 7/31/2018.

**Current Month Activity includes only activity for the month that the Selected End Date falls within. For instance, if you run the report from 7/1/18 to 8/25/18, the Month Activity total will include only activity that falls within 8/1/18 to 8/31/18. It will use the end of the month for the given End Date, not just the end date.

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When running this report, if the Exclude Accounts with No Transaction and \$0.00 Budget is set to true, it will not include any accounts that have no transactions within the begin/end date range and have a 0.00 or not set budget.

The report was run/executed on 11/9/2020 2:22:56 PM with FoxPro data.

Budget Summary (With Prior Report (by Fiscal Year (2020-2021) and Date Range 7/1/2020 to 9/30/2020)

ASN	Description	Full Account	Budget (Beginning)	Encumbrance (to date)	Prior Month Activity* (7/1/2020 to 8/31/2020)	Current Month Activity** (9/1/2020 to 9/30/2020)	Date Range Activity*** (7/1/2020 to 9/30/2020)	Balance (Bud - YTD - Enc)
67080	PURCH SERVICES - INS "EVEN"	11-1-221-3120-145-7234-02226-0000	\$16,088.00	\$0.00	\$13,500.00	\$3,500.00	\$17,000.00	(\$912.00)
67070	TRAVEL - INS "EVEN"	11-1-221-3210-145-7234-02226-0000	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00
67071	CONFERENCES - INS "EVEN"	11-1-221-3220-145-7234-02226-0000	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
67060	SUPPLIES - INS "EVEN"	11-1-221-5910-145-7234-02226-0000	\$1,454.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,454.00
67082	PURCH SERV - NON INS "EVEN"	11-1-283-3120-145-7234-02226-0000	\$0.00	\$0.00	\$525.00	\$150.00	\$675.00	(\$675.00)
67072	TRAVEL - NON INS "EVEN"	11-1-283-3210-145-7234-02226-0000	\$6,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,000.00
67073	CONFERENCES - NON INS "EVEN"	11-1-283-3220-145-7234-02226-0000	\$5,000.00	\$0.00	\$7,454.28	(\$45.00)	\$7,409.28	(\$2,409.28)
67062	SUPPLIES - NON INS "EVEN"	11-1-283-5910-145-7234-02226-0000	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
GL Account Group 12 Head Start			\$30,792.00	\$0.00	\$21,479.28	\$3,605.00	\$25,084.28	\$5,707.72
Total Expenditure Account Values:			\$30,792.00	\$0.00	\$21,479.28	\$3,605.00	\$25,084.28	\$5,707.72
Total Fund 11(General) (Rev - Exp) Values:			(\$30,792.00)	\$0.00	-\$21,479.28	-\$3,605.00	-\$25,084.28	(\$5,707.72)

This report was run for date range of 07/01/2020 to 09/30/2020 for Fiscal Year (2020-2021) for the following funds: 06, 11, 22, 26, 31, 41, 42, 43, 61, 71, 81, 82.

*Prior Month Activity includes all activity from the Selected Begin Date up to the last day of the month prior to the month of the Selected End Date. For instance, if you run the report from 7/1/18 to 8/19/2018, the Prior Month Activity will display the activity totals from 7/1/18 to 7/31/2018.

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When running this report, if the Exclude Accounts with No Transaction and \$0.00 Budget is set to true, it will not include any accounts that have no transactions within the begin/end date range and have a 0.00 or not set budget.

The report was run/executed on 11/9/2020 2:21:38 PM with FoxPro data.

Kalamazoo RESA

HEAD START MATCH REPORT

September 2020

MONTHLY BREAKDOWN													SUMMARY		
UNIT	NOV '19	DEC '19	JAN '20	FEB '20	MAR '	APR '20	MAY '20	JUN '20	JUL '20	AUG '20	SEP '20	OCT '20	SUGGESTED UNIT ANNUAL REQUIREMENT*		
													YTD	ANNUAL REQUIREMENT*	MONTHLY GOAL
ADMIN/OPS	\$ 6,389	\$ 50,988	\$ 44,522	\$ 9,367	\$ 50,144	\$ 5,104	\$ 24,187	\$ 55,020	\$ 3,751	\$ 4,312	\$ 4,696		\$ 258,480	\$ 234,995	\$ 19,583
EDUC	\$ 127,348	\$ 100,204	\$ 89,139	\$ 86,484	\$ 81,909	\$ 102,806	\$ 120,841	\$ 252,155	\$ (45,599)	\$ 73,636	\$ 91,098		\$ 1,080,022	\$ 1,316,229	\$ 109,686
HEALTH	\$ 7,194	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,723	\$ -	\$ -	\$ -	\$ -		\$ 13,917	\$ 14,000	\$ 1,167
FCP	\$ 218	\$ 563	\$ 630	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 1,411	\$ 1,411	\$ 118
TOTAL	\$ 141,149	\$ 151,756	\$ 134,291	\$ 95,851	\$ 132,053	\$ 107,910	\$ 151,751	\$ 307,175	\$ (41,848)	\$ 77,948	\$ 95,794	\$ -	\$ 1,353,830	\$ 1,566,635	\$ 130,553

LESS MATCH EXPECTATION THROUGH SEPTEMBER 2020 \$ 1,436,082.08

* The annual requirement only needs to be met in total, not in each of the 4 units

OVER(UNDER): \$ (82,252)



FIFTH THIRD BANK

FIFTH THIRD BANK
PO BOX 740523
CINCINNATI OH 45274-0523



24742650 - 000376 - 0001 - 0001 - 7

MEMO STATEMENT

ACCOUNT NUMBER	XXXX XXXX XXXX 6968
STATEMENT DATE	09-21-20
TOTAL ACTIVITY	\$242.81

** MEMO STATEMENT ONLY **
DO NOT REMIT PAYMENT



BETHANY FOOTE
TAX EXEMPT ORGANIZATION
C/O SCOTT THOMAS
1819 E MILHAM AVE
PORTAGE MI 49002-3035

**N0000642

CARDHOLDER SUMMARY

BETHANY FOOTE XXXX XXXX XXXX 6968	Purchases And Other Debits	+	Cash Advances	-	Credits	=	Total Activity
Cardholder Total	\$242.81		\$0.00		\$0.00		\$242.81

CARDHOLDER ACTIVITY

Post Date	Tran Date	Reference Number	Transaction Description	VCN	Amount
08-31	08-28	02305370242100098381933	OFFICEMAX/OFFICEDEPT#3 PORTAGE MI		14.29
08-31	08-28	55429500241852645864700	NAEYC 2022328777 DC		150.00
09-01	08-31	02305370245500266304137	OFFICEMAX/OFFICEDEPT#3 PORTAGE MI		28.58
09-07	09-05	55432660249200457378178	AMAZON.COM*MU91Y13A0 AMZN.COM/BILL WA		49.94

CUSTOMER SERVICE CALL 1-800-375-1747 LOST/STOLEN CARDS CALL 1-800-375-1747	ACCOUNT NUMBER	ACCOUNT SUMMARY PURCHASES & OTHER CHARGES \$242.81 CASH ADVANCES .00 CASH ADVANCE FEES .00 CREDITS .00 TOTAL ACTIVITY \$242.81
	XXXX-XXXX-XXXX-6968	
STATEMENT DATE	09/21/20	
CREDIT LIMIT	\$1,000.00	
SEND INQUIRIES TO: FIFTH THIRD BANK PO BOX 740523 CINCINNATI OH 45274-0523	DISPUTED AMOUNT	
	\$0.00	

Kalamazoo RESA Purchasing Card Reconciliation Form

Staff Member: Bethany Foote

Card Number: 6968

PURCHASES

Date*	Vendor	Description/Purpose	Amount	ASN #	Receipt Attached?
08/28/20	Office Max	Labels for Head Start Family Handbook	\$ 20.68	66060	Yes
08/28/20	NAEYC	NAEYC Membership fee for Maura Alexander	\$ 150.00	67082	Yes
08/31/20	Office Max	Labels for Head Start Family Handbook	\$ 28.58	66060	Yes
09/05/20	Amazon	Brita water dispensers for Head Start classrooms	\$ 49.94	66360	Yes
Total of Amount of Purchases			\$ 249.20		

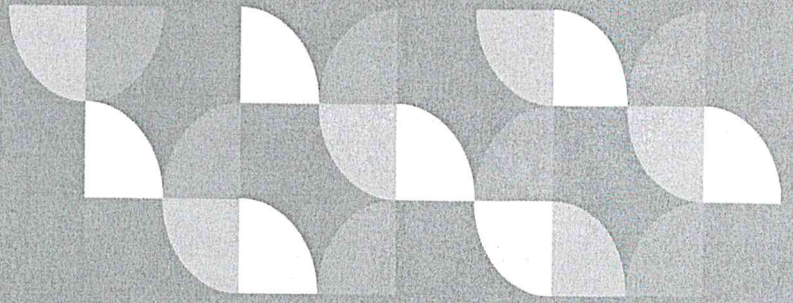
Summary By ASN #:	ASN <u>66060</u> \$ <u>49.26</u>	ASN \$ -
	ASN <u>67082</u> \$ <u>150.00</u>	ASN \$ -
	ASN <u>66360</u> \$ <u>49.94</u>	ASN \$ -

*Cut Off Date is the 21st of Each Month

Employee Signature Bethany Foote Supervisor Signature [Signature]

Instructions: Record purchases as they are made throughout the month up to the 21st. When you receive your purchasing account statement (around the 25th of the month) check it against this reconciliation form. After checking, sign this form indicating you have balanced your account and have it signed by your supervisor. Send this form, statement, and receipts for all purchases to the **Business Office by the 30th of the month.**

Credit Card Purchase Request



Personal Information

First Name

Last Name

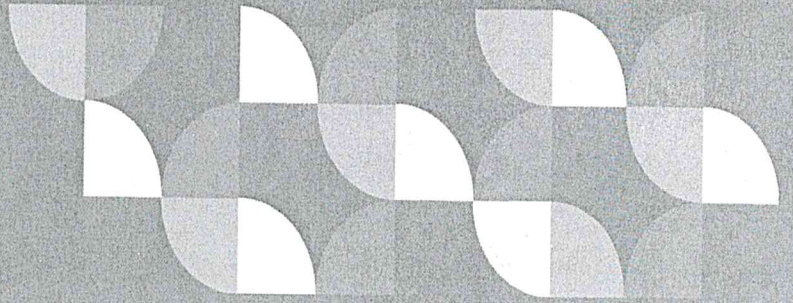
Details

Date of Request

Reason for Purchase

Administrator's Signature

Credit Card Purchase Request



Personal Information

First Name

Last Name

Details

Date of Request

Reason for Purchase

Administrator's Signature

8/28/2020

Shopping Cart

Online Store Shopping Cart

Shopping Cart | Receipt

***For purchases of ePubs and other downloadable products, check your email for download instructions.**

Thank you for your order. Your confirmation number is:

BY1P2FE0B215

502713

You may print this page for your records.

[Print this page](#)

Billing/Shipping Information

Customer name: Alexander Maura

Email: maura.alexander@kresa.org

Phone: (269)250-9863

Shipping label:

8/28/2020

Shopping Cart

Maura Alexander
KRESA Head Start
422 E South St
Kalamazoo, MI 49007-5809
UNITED STATES

Billing name: Alexander Maura

Contact:

Billing label: Maura Alexander
KRESA Head Start
422 E South St
Kalamazoo, MI 49007-5809
UNITED STATES

Payment Information

Amount: 150.00
Net total: 150.00
Net applied: 150.00
Net balance: 0.00

8/28/2020

Shopping Cart

Payment method: Master Card

Reference number: BY1P2FE0B215

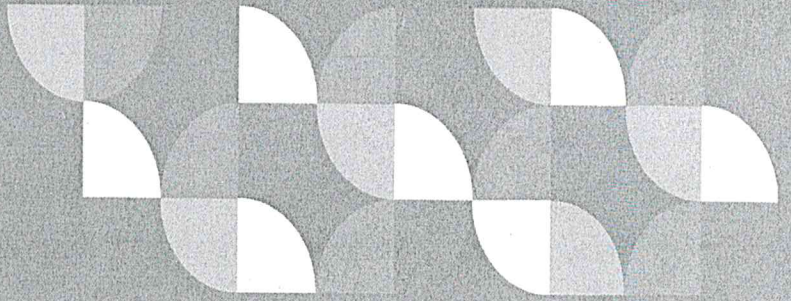
Currency: USD - United States Dollars

Please review and update your information here (<DynamicPage.aspx?webcode=IndividualEdit&key=33e7f869-7631-49bb-af00-938deaa45263>)

(StartPage.aspx)

© National Association for the Education of Young Children - Promoting excellence in early childhood education
1313 L St. NW, Suite 500, Washington, DC. 20005 (202)232-8777 | (800)424-2460

Credit Card Purchase Request



Personal Information

First Name

Last Name

Details

Date of Request

Reason for Purchase

Administrator's Signature

Bethany's CC

8/31/202

Bethany
Labels
for Parent
Handbooks
Toni

**Office DEPOT
OfficeMax[®]**

PORTAGE - (269) 200-2406
08/31/2020 3:36 PM



V7VTAAXPUMY5444F6

SALE	3382-1-9413-979574-20.7.2	
983924 LABEL, 8162, 350		
2 @ 14.29		28.58
You Pay		28.58S
Subtotal:		28.58
Total:		28.58
MasterCard 6968:		28.58

AUTH CODE 005029
TDS Chip Read
AID A0000000041010 MASTERCARD
TVR 0000008000
CVS PIN Verified

Tax Exemption Number 34199174
Shop online at www.officedepot.com

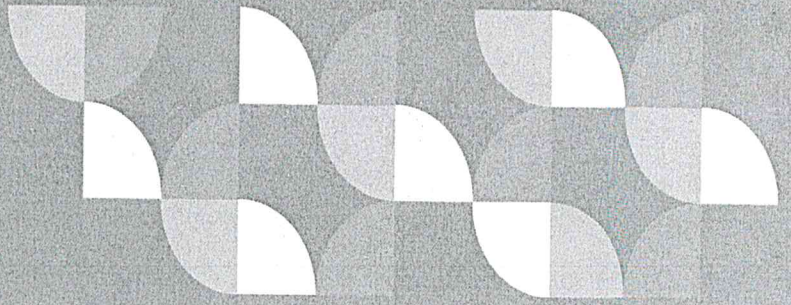
WE WANT TO HEAR FROM YOU!

Visit survey.officedepot.com

and enter the survey code below:

35R3 W2XY NANE

Credit Card Purchase Request



Personal Information

First Name

Last Name

Details

Date of Request

Reason for Purchase

Administrator's Signature



Final Details for Order #112-8633861-2567458

Order Placed: September 4, 2020

Amazon.com order number: 112-8633861-2567458

Order Total: \$49.94

Shipped on September 5, 2020

Items Ordered

2 of: Brita 18 Cup UltraMax Water Dispenser with 1 Filter, BPA Free, Gray, Extra Large
Sold by: Amazon.com Services LLC
Condition: New

Price
\$24.97

Shipping Address:

Rachel Roberts
422 E SOUTH ST
KALAMAZOO, MI 49007-5809
United States

Item(s) Subtotal: \$49.94
Shipping & Handling: \$3.60
Free Shipping: -\$3.60

Shipping Speed:

FREE Shipping

Total before tax: \$49.94
Sales Tax: \$0.00

Total for This Shipment: \$49.94

Payment information

Payment Method:

MasterCard | Last digits: 6968

Item(s) Subtotal: \$49.94
Shipping & Handling: \$3.60
Promotion applied: -\$3.60

Billing address

Rachel Roberts
1819 E Milham Ave
Portage, Michigan 49002
United States

Total before tax: \$49.94
Estimated Tax: \$0.00

Grand Total: \$49.94

Credit Card transactions

MasterCard ending in 6968: September 5, 2020: \$49.94

To view the status of your order, return to [Order Summary](#) .

[Conditions of Use](#) | [Privacy Notice](#) © 1996-2020, Amazon.com, Inc.



FIFTH THIRD BANK


FIFTH THIRD BANK
 PO BOX 740523
 CINCINNATI OH 45274-0523

24742650 - 000375 - 0001 - 0001 - 7

MEMO STATEMENT

ACCOUNT NUMBER XXXX XXXX XXXX 5275
 STATEMENT DATE 09-21-20
 TOTAL ACTIVITY \$19.99

** MEMO STATEMENT ONLY **
 DO NOT REMIT PAYMENT


 CARLA OSBORN
 TAX EXEMPT ORGANIZATION
 C/O SCOTT THOMAS
 1819 E MILHAM AVE
 PORTAGE MI 49002-3035

**N0000643

CARDHOLDER SUMMARY							
CARLA OSBORN XXXX XXXX XXXX 5275	Purchases And Other Debits	+	Cash Advances	-	Credits	=	Total Activity
Cardholder Total	\$19.99		\$0.00		\$0.00		\$19.99

CARDHOLDER ACTIVITY						
Post Date	Tran Date	Reference Number	Transaction Description	VCN	Amount	
09-21	09-17	05436840262200034512161	GFS STORE #0150 KALAMAZOO MI		19.99	

10/7/20 Carla Osborn

CUSTOMER SERVICE CALL 1-800-375-1747 LOST/STOLEN CARDS CALL 1-800-375-1747	ACCOUNT NUMBER	ACCOUNT SUMMARY PURCHASES & OTHER CHARGES \$19.99 CASH ADVANCES .00 CASH ADVANCE FEES .00 CREDITS .00 TOTAL ACTIVITY \$19.99
	XXXX-XXXX-XXXX-5275	
SEND INQUIRIES TO: FIFTH THIRD BANK PO BOX 740523 CINCINNATI OH 45274-0523	STATEMENT DATE	
	09/21/20	
	CREDIT LIMIT	
	\$3,000.00	
	DISPUTED AMOUNT	
	\$0.00	

Kalamazoo RESA Purchasing Card Reconciliation Form

Staff Member: Carla Osborn

Card Number: 5275

PURCHASES

Date*	Vendor	Description/Purpose	Amount	ASN #	Receipt Attached?
09/17/20	Gordons Food Store	Ziplocks bags for Virtual Teacher Packets - Covid	\$ 19.99	65360	yes
Total of Amount of Purchases			\$ 19.99		

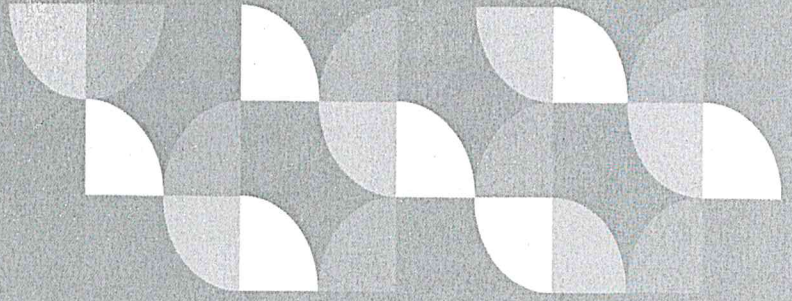
Summary By ASN #:	ASN <u>65360</u>	\$ <u>19.99</u>	ASN _____	\$ -
	ASN _____	\$ -	ASN _____	\$ -
	ASN _____	\$ -	ASN _____	\$ -

*Cut Off Date is the 21st of Each Month

Employee Signature  Supervisor Signature 

Instructions: Record purchases as they are made throughout the month up to the 21st. When you receive your purchasing account statement (around the 25th of the month) check it against this reconciliation form. After checking, sign this form indicating you have balanced your account and have it signed by your supervisor. Send this form, statement, and receipts for all purchases to the **Business Office by the 30th of the month.**

Credit Card Purchase Request



Personal Information

First Name

Last Name

Details

Date of Request

Reason for Purchase

Administrator's Signature

CASH DRAWER 1 RESERVED

Gordon®

FOOD SERVICE STORE

Kalamazoo/Drake Rd.
827 N. Drake Rd
Kalamazoo, MI 49009
(269) 373-3000
www.gfsstore.com

Kalamazoo Resa
2300387

Cashier: LINDA

Bag Rclos Frzer 2G	19.99
6498200	
TAX	0.00
**** BALANCE	19.99

Card: *****5275 - C
Approval Code: 005828 S5
Purchase
VERIFIED BY PIN
MASTERCARD

AID: A000000041010
AC: 3017352D51BD5D1F
TVR: 0400001000
TID: 4

MasterCard	19.99
CHANGE	0.00
TOTAL NUMBER OF ITEMS SOLD =	1
09/17/20 09:21am 150 4 199 23220	

Qualifying GO! Points earned: 78

You are in the Bronze Gordon GO! tier

Tell us how we are doing
and you could win \$500!
Visit GFSStore.com/survey
to provide feedback.



Covid

November 2020

#TogetherIsBetter



Students in Ms. Hurn and Ms. Green's class celebrated fall by painting pumpkins!

Holiday Shifts to Remote Learning

Dear Head Start/GSRP Families,

As a proactive measure, your child's classroom will be temporarily shifting to remote instruction the week after Thanksgiving (November 30 - December 4) and the week after New Year's Day (January 4 - 8). We will plan to resume in-person instruction from December 7 - 17 and again on January 11.

The safety of our students and staff remains our top priority and we appreciate the commitment both you and our staff have made to making in-person instruction as safe as possible. We now know we are able to do a good job mitigating the risk of virus transmission in a controlled environment like our buildings. Despite these efforts, the rapid spread of the virus in our community due to uncontrolled environments (like social gatherings) has a significant impact on the ability to properly staff our classrooms due to resulting quarantines.

Given the holiday season will soon be upon us, we want to approach this social time of year proactively. By temporarily moving to remote instruction the weeks starting November 30 and January 4, will allow for a period of time when students and staff can monitor for symptoms following the holidays. This is an attempt to intentionally work together to ensure everyone is healthy to return to in-person instruction on December 7 - 17 and again on January 11. Your child's teacher will be in touch with you about the details regarding remote instruction.

We recommend students, families, and staff continue to social distance when possible, wear masks when possible, stay home when sick, and wash hands regularly during this holiday season to minimize the spread of the virus at work, school, home, and out in the community. We hope together we can start the new year as safely as possible while continuing to recognize the importance of in-person instruction for our students this school year.

Thank you for your willingness to work with us to keep our school community as safe and healthy as possible. We appreciate your understanding, cooperation, and flexibility during this time.

– Rachel M. Roberts, *Director of Preschool Programs*

Updated Calendar

November 23 – November 27

No students/no instruction

(Parent-teacher conferences on November 23 and 24)

November 30 – December 4

Remote instruction for face-to-face and virtual classrooms

December 7 – December 17

Face-to-face classrooms resume for in-person learning

December 18 – January 1

No Students/No Instruction

January 4 – January 8

Resume remote instruction for Face-to-Face and Virtual classrooms

January 11

Face-to-face classrooms resume in-person learning

January 22

No Students/No Instruction

(Staff professional development day)

Curriculum Corner

Learning by Exploration

This month, we have moved into our trees unit. Students are learning different characteristics of trees from size and shape

to how leaves change colors and fall to the ground. Classrooms have science areas set up in their room with magnifying glasses and are examining the different parts of trees more closely. Students have also enjoyed taking walks around their classrooms outside and making observations on the trees and how they are changing this fall. At home,



take a walk outside and talk with your child about the trees and the colors they see on the leaves.

In math, we are working on counting to five and identifying circles and triangles. At home, have your child count out their fingers, objects to play with or food to eat.

Our Teachers Care!

Man it's a lot of teachers who don't really care or love they students but I am so happy and grateful for my babies teacher ms Morton and ms cove they absolutely love and adore my son it means the world to me I have never felt so comfortable leaving my child in anyone else care but I know in my soul my baby is always taken care of and will be protected at all cost with these two ladies I love them so much



I absolutely love you guys and am so grateful that y'all are his teachers 🙌

It means a lot to me that y'all take your time with him I have always been skeptical about leaving my babies anywhere including school and day cares like I never let them go to day care because people now a days just aren't trustworthy but y'all are amazing I absolutely love y'all and feel beyond comfortable wit y'all thank you for building that bond



Health in Head Start

Talking to Children about Coronavirus

Children may worry about themselves, their family, and friends getting sick with COVID-19. Parents, family members, school staff, and other trusted adults can play an important role in helping children make sense of what they hear in a way



that is honest, accurate, and minimizes anxiety or fear. The CDC has some tips for you to have conversations with your kids that will help them make sense of everything going on. You can [click here for the CDC's full list of recommendations](#).

Tips for talking to children:

- **Remain calm.** Remember that children will react to both what you say and how you say it.
- **Reassure children** that they are safe. Let them know it is okay if they feel upset.
- **Make yourself available** to listen and to talk. Let children know they can come to you when they have questions.
- **Pay attention to what children see or hear** on television, radio, or online. Consider reducing the amount of screen time focused on COVID-19.
- **Provide information** that is truthful and appropriate for the age and developmental level of the child. Children may misinterpret what they hear and can be frightened about something they do not understand.
- **Teach children everyday actions to reduce the spread of germs.** Remind children to wash their hands frequently and stay away from people who are coughing or sneezing or sick. Also, remind them to cough or sneeze into a tissue or their elbow, then throw the tissue into the trash.

What happens if you get sick with COVID-19?

- **COVID-19 can look different in different people.** For many people, being sick with COVID-19 would be a little bit like having the flu. People can get a fever, cough, or have a hard time taking deep breaths. Most people who have gotten COVID-19 have not gotten very sick. Only a small group of people who get it have had more serious problems.
- **If you do feel sick, it doesn't mean you have COVID-19.** People can get sick from all kinds of germs. What's important to remember is that if you do get sick, the adults at home will help get you any help that you need.

Kids Talk

COVID-19 Safety

Sometimes, nobody can speak to kids like kids! [This video](#) has safety tips by kids for kids. From handwashing to social distancing, these friendly reminders will help the whole family stay healthy!



[Watch now!](#)

How to Wash Your Hands - For Kids

In [this video](#), kids learn the World Health Organization (WHO)'s proven technique for washing your hands!



Keep in mind that although 20 seconds of handwashing sounds like an instant, it is much longer than you think. Time yourself the next time you wash your hands. Watch your child while she's washing her hands to make sure she's developing good hygiene behaviors. Pick a song that lasts for 20 seconds and sing it while you wash.

You can also get this [free step-by-step kid-friendly hand washing guide](#) to make sure that you have these measures on hand.

[Watch Now!](#)

Mental Health

Encouraging Emotional Growth



When kids learn to manage their emotions in childhood it leads to positive attitudes and

behaviors later in life. Kids who learn healthy ways to express and cope with their feelings are more likely to:

- Be empathic and supportive of others
- Perform better in school and their career
- Have more positive and stable relationships
- Have good mental health and wellbeing
- Display less behavioral problems
- Develop resilience and coping skills
- Feel more competent, capable and confident
- Have a positive sense of self

Here are some of the ways you can help your child learn about and express their feelings:

- **Tune into cues:** Sometimes feelings can be hard to identify. Tune into your child's feelings by looking at their body language, listening to what they're saying and observing their behavior. Figuring out what they feel and why means you can help them identify, express and manage those feelings better.
- **Behind every behavior is a feeling:** Try to understand the meaning and feeling behind your child's behavior. You can help your child find other ways to express that feeling once you know what is driving the behavior.
- **Name the feeling:** Help your child name their feelings by giving them a label. Naming feelings is the first step in helping kids learn to identify them. It allows your child to develop an emotional vocabulary so they can talk about their feelings.
- **Identify feelings in others:** Provide lots of opportunities to identify feelings in others. You might ask your child to reflect on what someone else may be feeling. Cartoons or picture books are a great way discuss feelings and helps kids learn how to recognize other people's feelings through facial expressions.
- **Be a role model:** Kids learn about feelings and how to express them

appropriately by watching others. Show your child how you're feeling about different situations and how you deal with those feelings.

- **Encourage with praise:** Praise your child when they talk about their feelings or express them in an appropriate way. Not only does it show that feelings are normal and it's ok to talk about them, it reinforces the behavior, so they are likely to repeat it.
- **Listen to your child's feelings:** Stay present and resist the urge to make your child's bad feelings go away. Support your child to identify and express their feelings so they are heard. When feelings are minimized or dismissed, they will often be expressed in unhealthy ways.

Enroll Today!



Unleash the Power of Pre-K! Enroll today!

You may be wondering if you should enroll your children in preschool this year due to the health and safety risks of face-to-face learning. The answer to your question is YES!

We are offering both in-person and virtual options for Pre-K this year! We're committed to keeping kids safe, no matter which option you choose.

Apply Today!

Why Pre-K?

When children participate in a high quality Pre-K program, they enter kindergarten with a richer vocabulary, are more prepared for basic math and are 20% more likely to graduate from high school. That's the power of Pre-K.

Kalamazoo County Pre-K has many low- and no-cost preschool options for every family.

Will your child be three or four years old this year? Do you live in Kalamazoo County? Not sure if you qualify?

We encourage all families to apply. Learn more and apply online at [DreamBigStartSmall.org](https://www.dreambigstartsmall.org).

Family Resources

Need help?

24/7 assistance is now available in English and Spanish on the 2-1-1 helpline.

PARA CONECTARSE A RECURSOS COMUNITARIO, MARQUE 2-1-1

TO GET CONNECTED TO RESOURCES, DIAL 2-1-1

LAS LLAMADAS SON Estrictamente CONFIDENCIALES

CALLS ARE STRICTLY CONFIDENTIAL

Nosotros estamos aquí para apoyarte 24 horas del día 7 días de la semana

We are here for you 24/7

GRYPHON PLACE 211

GRYPHON PLACE 211

Important Reminder:

If you or a family member have a medical appointment and are experiencing symptoms of being sick, call your healthcare provider and let them know. This will help the healthcare provider's office take steps to keep other people from being exposed.



Virtual Care Options

Many healthcare providers now offer virtual care options. A virtual visit can be a video conference between a healthcare official and a patient, which allows them to interact virtually, instead of traveling to a healthcare facility. Check with your health insurance provider to see if virtual care options are covered by your plan.

Learn about virtual care options by the following local healthcare providers:

- [Ascension Borgess Virtual Care](#)
- [Bronson Virtual Care](#)

Food Resources

Kalamazoo County Food Distribution School Sites

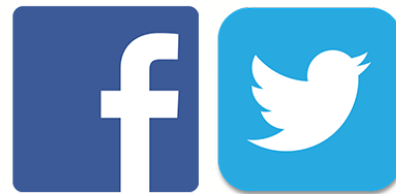
School districts across Kalamazoo County are setting up emergency food distribution systems to provide meals for children during the state-mandated closure. Distribution is conducted in a "grab-and-go" format, where families are invited to pick up food to eat at home. [Click here to learn more.](#)

Kalamazoo County Food Pantries

Many people, companies and organizations across the county are coming together to fill the gap created by the statewide school closure. [Click here for the full list of food pantries](#) across Kalamazoo County.

Follow us!

Check us out on [Facebook](#) and [Twitter](#) to stay up to date on all the latest Head Start Happenings!



Like, Follow and Tweet at us!

@kresaheadstart



©2020 Kalamazoo RESA | 1819 E. Milham, Portage, MI 49002 Tel: (269) 250-9200

[Web Version](#)

[Preferences](#)

[Forward](#)

[Unsubscribe](#)

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A GoDaddy® company



FIFTH THIRD BANK


FIFTH THIRD BANK
 PO BOX 740523
 CINCINNATI OH 45274-0523

24742650 - 000365 - 0001 - 0001 - 7
 MICR LINE

MEMO STATEMENT

ACCOUNT NUMBER	XXXX XXXX XXXX 0858
STATEMENT DATE	09-21-20
TOTAL ACTIVITY	\$20.68

**** MEMO STATEMENT ONLY **
 DO NOT REMIT PAYMENT**


 MEGYN FOREST
 TAX EXEMPT ORGANIZATION
 C/O SCOTT THOMAS
 1819 E MILHAM AVE
 PORTAGE MI 49002-3035

**N0000633

CARDHOLDER SUMMARY						
MEGYN FOREST XXXX XXXX XXXX 0858	Purchases And Other Debits	+	Cash Advances	- Credits	=	Total Activity
Cardholder Total	\$20.68		\$0.00	\$0.00		\$20.68

CARDHOLDER ACTIVITY						
Post Date	Tran Date	Reference Number	Transaction Description	VCN	Amount	
09-14	09-11	05410190255091007344420	TARGET	00006049 PORTAGE MI		20.68

CUSTOMER SERVICE CALL 1-800-375-1747 LOST/STOLEN CARDS CALL 1-800-375-1747	ACCOUNT NUMBER XXXX-XXXX-XXXX-0858	ACCOUNT SUMMARY	
	STATEMENT DATE 09/21/20		
SEND INQUIRIES TO: FIFTH THIRD BANK PO BOX 740523 CINCINNATI OH 45274-0523	CREDIT LIMIT \$500.00	CASH ADVANCES .00	
	DISPUTED AMOUNT \$0.00	CASH ADVANCE FEES .00	
		CREDITS .00	
		TOTAL ACTIVITY \$20.68	

Kalamazoo RESA Purchasing Card Reconciliation Form

Staff Member: Megyn Forest

Card Number: 0858

PURCHASES

Date*	Vendor	Description/Purpose	Amount	ASN #	Receipt Attached?
09/14/20	Target	Health supplies for Portage Community Center	\$ 20.68	66660	Yes
Total of Amount of Purchases			\$ 20.68		

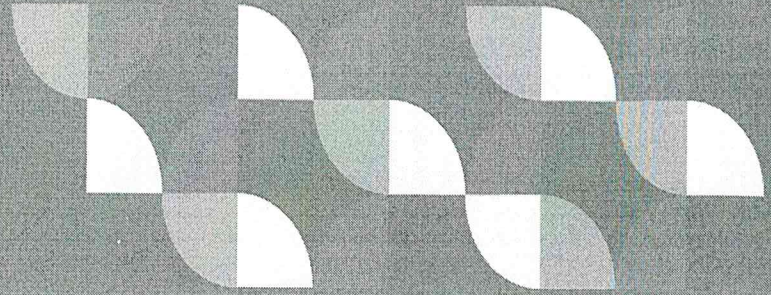
Summary By ASN #:	ASN <u>66660</u>	\$ <u>20.68</u>	ASN _____	\$ -
	ASN _____	\$ -	ASN _____	\$ -
	ASN _____	\$ -	ASN _____	\$ -

*Cut Off Date is the 21st of Each Month

Employee Signature Megyn Forest Supervisor Signature Bethany Foote

Instructions: Record purchases as they are made throughout the month up to the 21st. When you receive your purchasing account statement (around the 25th of the month) check it against this reconciliation form. After checking, sign this form indicating you have balanced your account and have it signed by your supervisor. Send this form, statement, and receipts for all purchases to the **Business Office by the 30th of the month.**

Credit Card Purchase Request



Personal Information

First Name

Last Name

Details

Date of Request

Reason for Purchase

Administrator's Signature

Health Supplies for PCC



PORTAGE - 269-327-3180
09/11/2020 02:16 PM EXPIRES 12/10/20



HEALTH-BEAUTY-COSMETICS
049000634 UPUH HAND SO T \$5.89
253068342 Up&Up T \$14.79
SUBTOTAL \$20.68
TAX EXEMPT SALE \$0.00
TOTAL \$20.68
*0858 MASTERCARD CHARGE \$20.68
AID: A0000000041010
MASTERCARD

REC#2-0255-0604-0073-4442-6 VCD#751-259-541

Help make your Target Run better.
Take a 2 minute survey about today's trip:

informtarget.com
User ID: 7974 4939 6992
Password: 655 574

CUÉNTENOS EN ESPAÑOL

Please take this survey within 7 days.

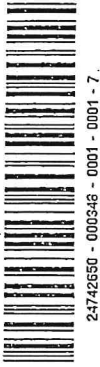
Kalamazoo RESA Head Start Monthly Summary Report 2020 - 2021 Program Year

	Enrollment & Attendance							Food Service						Health & Developmental Screeners Still Needed								
	Enrollment 618 (596 Funded Enrollment)		# of Children on Waitlist	% of Enroll Students w/Disability	% of Students Over- Income	Average Monthly Attendance		Breakfasts Served		Lunches Served		Snacks Served		Well Child Exam	ASQ-3	Vision	Hearing	Dental	HGB	Lead	Imms.	
	Face to Face	Virtual				Face to Face	Virtual	134-day	167-day	134-day	167-day	134-day	167-day									
July																						
August			107 (5 IE)																			
September	206	147	119	12%	3%	89%	73%	435	1295	449	1299	449	1294	175	0	132	131	247	134	37	29	
October	227	134	123	16%	3%	82%	74%	709	2220	727	2238	723	2227	127	0	95	95	247	139	36	12	
November																						
December																						
January																						
February																						
March																						
April																						
May																						
June																						
Staffing																						
	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	N o t e s	Enrollment as of 11/10/2020								
Professional Support Staff (15 FTE)		15	15	15										Face to Face Learning	Virtual Learning							
Teachers (35 FTE)		34	34	34										219	129							
Associate Teachers (35 FTE)		31	31	31																		
Classroom Aides (15 FTE)		3	6	9																		
Family Advocates (10 FTE)		9	9	9																		
TOTALS (110 FTE)		92	95	98	0	0	0	0	0	0	0	0										
														Currently have 3 classroom aides on leave.								



FIFTH THIRD BANK

FIFTH THIRD BANK
PO BOX 740523
CINCINNATI OH 45274-0523



24742650 - 000346 - 0001 - 0001 - 7

MEMO STATEMENT

ACCOUNT NUMBER	XXXX XXXX XXXX 2182
STATEMENT DATE	09-21-20
TOTAL ACTIVITY	\$562.00

**** MEMO STATEMENT ONLY **
DO NOT REMIT PAYMENT**



NORMA ASH
TAX EXEMPT ORGANIZATION
C/O SCOTT THOMAS
1819 E MILHAM AVE
PORTAGE MI 49002-3035

**N0000670

CARDHOLDER SUMMARY

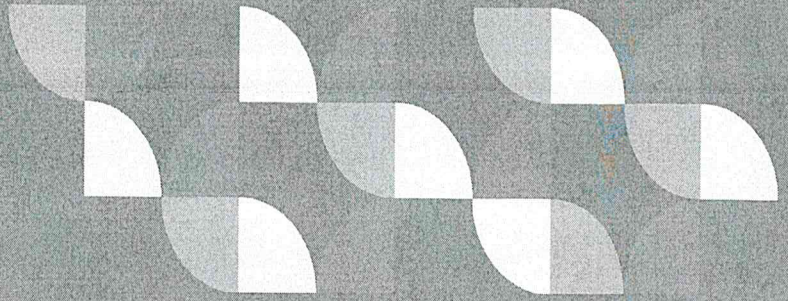
NORMA ASH XXXX XXXX XXXX 2182 Cardholder Total	Purchases And Other Debits	+	Cash Advances	-	Credits	=	Total Activity
	\$562.00		\$0.00		\$0.00		\$562.00

CARDHOLDER ACTIVITY

Post Date	Tran Date	Reference Number	Transaction Description	VCN	Amount
08-27	08-26	75500590239900015300040	KALAMAZOO COUNTY HCS KALAMAZOO MI		156.00
09-16	09-15	554368702606426006666883	STATE OF MICHIGAN OCAL 517-2849703 MI		250.00
09-18	09-17	75500590261900016700041	KALAMAZOO COUNTY HCS KALAMAZOO MI		156.00

CUSTOMER SERVICE CALL 1-800-375-1747 LOST/STOLEN CARDS CALL 1-800-375-1747	ACCOUNT NUMBER	XXXX-XXXX-XXXX-2182	ACCOUNT SUMMARY	
	STATEMENT DATE		09/21/20	PURCHASES & OTHER CHARGES
SEND INQUIRIES TO: FIFTH THIRD BANK PO BOX 740523 CINCINNATI OH 45274-0523	CREDIT LIMIT	\$1,000.00	CASH ADVANCES	.00
	DISPUTED AMOUNT	\$0.00	CASH ADVANCE FEES	.00
			CREDITS	.00
			TOTAL ACTIVITY	\$562.00

Credit Card Purchase Request



Personal Information

First Name

Last Name

Details

Date of Request

Reason for Purchase

Administrator's Signature



KALAMAZOO COUNTY GOVERNMENT

In the Pursuit of Extraordinary Governance...

KALAMAZOO COUNTY ENVIRONMENTAL HEALTH FEE SCHEDULE

(Effective 1/1/2019)

WATER

Private Permit-4 site visits/includes first lab fees	\$255.00
Penalty: Const W/O Permit-	\$510.00
Type III Permit-4 site visits/includes first lab fees	\$400.00
Penalty: Const W/O Permit-	\$800.00
Type II Permit (includes lab fees*)	\$400.00
Penalty: Const W/O Permit-	\$800.00
Non-Potable Permit (Heat Exchange, Irrigation, Test Well, Industrial) – 4 site visits/includes lab fee	\$240.00
Penalty: Const W/O Permit-	\$480.00
Additional Site Visit (beyond 4)	\$90.00

See "Water Sampling" for additional water tests

SUBDIVISIONS

Pre-Preliminary Plat Approval	\$457.00
Preliminary Subdivision	\$430.00
Additional Cost per Lot	\$17.00

MORTGAGE OR CONDITION EVALUATION

Well/Septic Evaluation	\$217.00
<i>Well Evaluations will also incur bacteriological and Nitrate water sampling fees (see below)</i>	
See "Water Sampling" for additional water tests	
Re-Inspection Fee	\$90.00

WATER SAMPLING

Site Visit	\$90.00
Bacteriological water test	\$15.00
Nitrate water test	\$16.00
<i>Additional water tests are subject to the MDEQ Testing Fee Schedule including a \$40.00 per shipment overnight postage charge (for tests 36VO, 36HA, 36TO, 33, 32) or a \$7 postage charge for all other tests.</i>	

PUBLIC SWIMMING POOL

Inspection per Location	\$247.00
Additional Pool/Spa/Wading	\$31.00
Pool Water Bacteriological Test	\$15.00

BEACH SAMPLING PROGRAM

Water Sample Collection	\$90.00
3 Surface water tests	\$48.00

SURFACE WATER SAMPLING PROGRAM

Water Sample Collection (includes lab fee)	\$105.00
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SEWAGE

Private Permit (4 site visits)	\$405.00
Additional Site Visit (beyond 4)	\$90.00
Penalty: Const w/o Permit	\$810.00
Septic Tank Only Permit	\$140.00
Additional Site Visit (beyond 4)	\$90.00
Penalty: Const w/o Permit	\$610.00
Public Permit (4 hours review & 4 site visits)	\$462.00
Additional Charge per Hour or site visit	\$90.00
Penalty: Const W/O Permit	\$924.00
Appeal (Sewage Regulations)	\$408.00
Sewer/Septic Tank Installers Registration	\$308.00

PROPERTY UPGRADE OR VACANT LAND

Evaluation	\$230.00
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EH INSPECTION REQUEST FOR DHHS

Partial/Full Inspection	\$156.00
<i>Well Evaluations will also incur bacteriological and Nitrate water sampling fees (see "Water Sampling")</i>	
See "Water Sampling" for additional water tests	
Re-Inspection Fee	\$90.00

RADON

Canister	\$10.00
Radon Alpha Track Detector	\$20.00

CAMPGROUND INSPECTIONS

Permanent/Temporary	\$230.00
(Additional State license fees will apply)	

FOIA

Requests will be processed with fees depending on the length of the request. See additional policy for current fees.

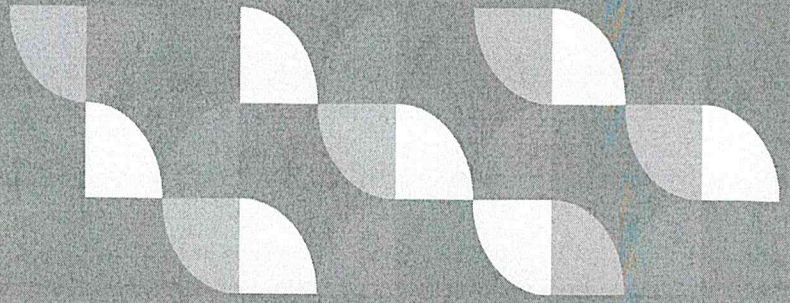
HEALTH AND COMMUNITY SERVICES DEPARTMENT

Environmental Health Unit

311 East Alcott Street | Kalamazoo, MI 49001

Phone: 269.373.5210 | www.kalcounty.com/eh

Credit Card Purchase Request



Personal Information

First Name

Last Name

Details

Date of Request

Reason for Purchase

Administrator's Signature



Department of Licensing and Regulatory Affairs

[Michigan.gov Home](#)

[LARA Home](#) | [Contact LARA](#) | [Online Services](#)

PAYMENT CONFIRMATION

We have received your payment confirmation. You may print this page for your records.

KRESA Evergreen - Child Care Center Application (New)

License Fee:	\$250.00 — PAID
Date Paid:	09/15/2020
Approval Number:	0
Confirmation Number:	20091504053401
Date Submitted:	09/15/2020 1:47:59 PM
Submitted By:	Norma, norma.ash@kresa.org

[Michigan.gov Home](#) | [LARA Home](#) | [State Web Sites](#)
[Privacy Policy](#) | [Link Policy](#) | [Accessibility Policy](#) | [Security Policy](#) | [Michigan News](#) | [Michigan.gov Survey](#)

Norma Ash

From: noreply@fiserv.com
Sent: Tuesday, September 15, 2020 2:21 PM
To: Norma Ash
Subject: Payment Confirmation

ATTENTION: This email was sent from an external source. Please be extra vigilant when opening attachments or clicking links.

Thank you for your recent payment to State of Michigan OCAL.

Payment Application: State of Michigan OCAL Payment Status: Payment completed successfully.
Confirmation Number: 20091504053401
Payment Date: 09/15/2020

Billing Address: Kalamazoo RESA
1819 E. Milham Ave.
Portage, MI 49002
2692509200

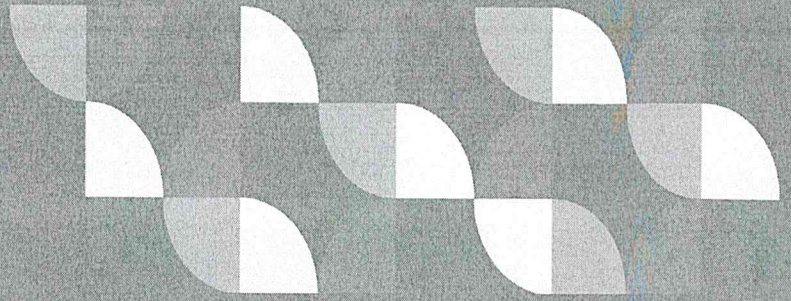
Card Type: MC
Card Number: x2182

Payment Amount: 250.00 USD
Total Amount: 250.00 USD

Reference: ashn9857-211710517-4311700-00000298

DO NOT REPLY DIRECTLY TO THIS EMAIL.

Credit Card Purchase Request



Personal Information

First Name

Last Name

Details

Date of Request

Reason for Purchase

Administrator's Signature

ENVIRONMENTAL HEALTH INSPECTION REQUEST
 Michigan Department of Licensing and Regulatory Affairs
 Child Care and Camps

MOST LOCAL HEALTH DEPARTMENTS CHARGE AN INSPECTION FEE. YOU ARE ADVISED TO CONTACT THE LOCAL HEALTH DEPARTMENT TO DETERMINE THE FEE.

1. License Number New License
2. Expiration Date
3. Status of License New
4. Proposed/Current Capacity <input type="checkbox"/> 1-20 <input type="checkbox"/> 21-50 <input checked="" type="checkbox"/> 51-100 <input type="checkbox"/> 100+
5. Please return the completed inspection report by this date: October 2nd.

HEALTH DEPARTMENT TELEPHONE NUMBER

6. Name and Address of Local Health Department

7. Reason for Inspection

<input type="checkbox"/> New Application	<input type="checkbox"/> Addition/Plan Review
<input type="checkbox"/> Reinspection	<input type="checkbox"/> Proposed New Construction/
<input type="checkbox"/> Renewal Inspection	<input type="checkbox"/> Plan Review
<input type="checkbox"/> Complaint (Specify in No. 24)	<input type="checkbox"/> Other (Specify in No. 24)

8. Water Supply and/or Sewage Disposal and General Sanitation and Safety (Use BCAL-1788-CC)

Children's Camp or Adult Foster Care Camp

Child Care Center

Special Request (explain in No. 24)

9. Return Completed Inspection Report to Your Licensing Consultant. Go to www.michigan.gov/michildcare>How Do I?>Contact My Consultant for your consultant's address.

10. Name of Licensing Worker
Julia Majka

Telephone Number
(269) 615-6039

11. Address of Licensing Worker/Consultant (Number, Street)
427 E. Alcott, Kalamazoo, 4900

City _____ Zip Code _____

12. Name of Facility
KRESA Evergreen

22. Directions to Facility From Nearest Major Intersection
From Alcott; left on W. Maple; Left to S.

13. Name of Administrator/Contact Person
Norma Ash

Westnedge; Left on Crosstown Pkwy; Right on Peeler;
Left on Hudson.

14. Address of Facility (Number, Street)
2121 Hudson Avenue

15. City
Kalamazoo

16. Township
Kalamazoo

23. Comments

17. County
Kalamazoo


18. Zip Code
49008

19. Facility Telephone Number
(269) 488-6324

20. Alternate Telephone Number
(269) 250-9857

21. Date of Last Environmental Health Inspection

24. To be completed by license applicant/licensee:
 I request the health authority to conduct an environmental health inspection that is in accordance with the Sanitarians' Field Manual for Environmental Health Inspections of Facilities Licensed by the State of Michigan Department of Licensing and Regulatory Affairs of the facility indicated in box 13 of this document.

 9/17/20
 Signed Date

25. L.H.D. Use

Fee Amount \$ _____ Payment made by check (# _____), cash, other _____

Received by _____ Date _____

LARA is an equal opportunity employer/program.

AUTHORITY: 1973 PA 116
 COMPLETION: Required.
 NON-COMPLETION: No license will be issued.



KALAMAZOO COUNTY GOVERNMENT

In the Pursuit of Extraordinary Governance...

KALAMAZOO COUNTY ENVIRONMENTAL HEALTH FEE SCHEDULE (Effective 1/1/2019)

WATER

Private Permit-4 site visits/includes first lab fees	\$255.00
Penalty: Const W/O Permit-	\$510.00
Type III Permit-4 site visits/includes first lab fees	\$400.00
Penalty: Const W/O Permit-	\$800.00
Type II Permit (includes lab fees*)	\$400.00
Penalty: Const W/O Permit-	\$800.00
Non-Potable Permit (Heat Exchange, Irrigation, Test Well, Industrial) – 4 site visits/includes lab fee	\$240.00
Penalty: Const W/O Permit-	\$480.00
Additional Site Visit (beyond 4)	\$90.00

See "Water Sampling" for additional water tests

SUBDIVISIONS

Pre-Preliminary Plat Approval	\$457.00
Preliminary Subdivision	\$430.00
Additional Cost per Lot	\$17.00

MORTGAGE OR CONDITION EVALUATION

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HEALTH AND COMMUNITY SERVICES DEPARTMENT

Environmental Health Unit

311 East Alcott Street | Kalamazoo, MI 49001

Phone: 269.373.5210 | www.kalcounty.com/eh

2. Instructional Services Update - Ms. Lisa Meredith
3. Special Education Update - Ms. Mindy Miller, Ms. Angela Telfer and Ms. Karen Rangler
4. Extended COVID-19 Learning Plan Reconfirmation - Ms. Mindy Miller

Kalamazoo RESA Extended COVID-19 Learning Plan Reconfirmation Meeting

Required 30 Days After Initial Plan Approval and Every Month Thereafter

Agenda:

- Reconfirm how instruction is going to be delivered during the 20/21 school year
- Public comments from parents and/or guardians on the Extended Learning Plan
- Review weekly 2-way interaction rates

Reconfirmation Meeting for November 2020

Reconfirm instructional delivery method:

In collaboration with Kalamazoo County Health & Community Services, we are recommending a temporary shift for the delivery of instruction described in the August 2020 board approved [Kalamazoo RESA Preparedness and Response Plan](#). While the primary mode of instruction for November 2-17 and December 9-18 will remain face-to-face 5 days/week, with a virtual option available for pre-K (Head Start/GSRP) and individualized remote/hybrid options available for special education center-based programs, a temporary shift to remote instruction is needed for the timeframes of November 18-December 8 and January 4-8. This will help to address the spread of the virus due to social gatherings and staff shortages we have been experiencing due to resulting quarantines. The shift to remote instruction for November 18-December 8 is aligned with the November 15 Michigan Department of Health and Human Services Executive Order.

Required and strongly recommended safety procedures and protocols from the [MI Safe Schools Return to School Roadmap](#) will remain in place.

Reconfirm how instruction will be delivered for each grade level:

Pre-Kindergarten (Head Start/GSRP):

- Nov. 2-17 & Dec. 9-18: In-person instruction 5 days/week and a fully virtual option
- Nov. 18-Dec. 8 & Jan. 4-8: Remote instruction 5 days/week

Elementary (Grades K - 5):

- Nov. 2-17 & Dec. 9-18: In-person instruction 5 days/week and individualized remote/hybrid options
- Nov. 18-Dec. 8 & Jan. 4-8: Remote instruction 5 days/week and/or based on remote learning plans

Middle School (Grades 6 - 8):

- Nov. 2-17 & Dec. 9-18: In-person instruction 5 days/week and individualized remote/hybrid options
- Nov. 18-Dec. 8 & Jan. 4-8: Remote instruction 5 days/week and/or based on remote learning plans

High School/Post-Secondary (Grades 9 - 14):

- Nov. 2-17 & Dec. 9-18: In-person instruction 5 days/week and individualized remote/hybrid options
- Nov. 18-Dec. 8 & Jan. 4-8: Remote instruction 5 days/week and/or based on remote learning plans

Reconfirm whether or not the district is offering higher levels of in-person instruction for English language learners, special education students, or other special populations:

The populations served by KRESA in Head Start/GSRP and Special Education Center-Based programs require higher levels of in-person instruction, which is why in-person instruction for 5 days/week has been made available to students.

Document Public Comments:

During each monthly Kalamazoo RESA Board of Education meeting, an opportunity for public comments is available at the start of each meeting. During the month of November, the following public comment was provided:

Review Weekly 2-Way Interaction Rates

Oct/Nov. 2020	All Students (Special Education Center-Based Programs)
Week 1 (10/12-10/16)	77%
Week 2 (10/19-10/23)	67%
Week 3 (10/26-10/30)	71%

Week 4 (11/2-11/6)	75%
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Post to transparency link on website and provide to CEPI

Note: As of 9/30/20, the process for submitting to CEPI has not yet been identified

C. Career and Talent Development Report - Mr. Eric Stewart, Mr. Cameron Buck, Mr. Bryan Zocher and Ms. Paige Daniels

1. Career and Technical Education (CTE) Update - Mr. Eric Stewart
2. Education for Employment (EFE) Update - Mr. Cameron Buck
3. Youth Opportunities Unlimited Update - Ms. Paige Daniels

D. Human Resources/Operations Report - Mr. Tom Zahrt

1. COVID-19 Update
2. HR Staff

E. Technology Report - Mr. Brian Schupbach

1. Building Access Control Upgrade
2. MiConnect Grant Released
3. ERP System Migration

F. Superintendent Report - Mr. Dave Campbell

1. COVID-19 Update
2. Superintendent's Meetings
3. Teacher Shortage Meeting
4. Other

VI. Thrun Law Notes

- A. Correspondence/Informational



October 2020

[Click here to download the full School Law Notes newsletter in PDF](#)

School Budget Legislation Signed into Law

On September 30, 2020, Governor Whitmer signed into law Public Act 165, amending the State School Aid Act (SSAA). Our September 30, 2020 E-Blast explained certain urgent aspects of this legislation. This article discusses other important provisions of PA 165, including additional funding for increased enrollment, local produce purchasing, student meal debt, teacher retention, and funding to create a “Michigan Learning Channel.” [Click here to continue reading.](#)

USDOE Issues COVID-Specific Guidance Documents on IDEA Part B Services and Other Special Education Matters

On September 28, 2020, the U.S. Department of Education (USDOE) issued two Q&A guidance documents on commonly asked special education and Section 504 questions in light of COVID-19. [Click here to continue reading.](#)

State Superintendent Clarifies Face-Covering Accommodations for Students with Disabilities

As noted in the previous article, on September 28, 2020, the U.S. Department of Education’s Office for Civil Rights provided guidance on face-covering requirements for students with disabilities. On October 20, 2020, State Superintendent Michael Rice issued a memorandum consistent with

OCR's guidance. School officials should understand the scope of both guidance documents. [Click here to continue reading.](#)

File Your Qualifying Statement!

For a school that wants to borrow money, obtaining "qualified status" each year from the Michigan Department of Treasury is critical. Before a school issues most types of debt, it must either have qualified status or Treasury's prior approval. [Click here to continue reading.](#)

Other Articles

Legislation

[USDOE Will Not Appeal Equitable Services Decision](#)

Student Issues

[Legislation Identifies New Suicide Prevention Measures](#)

[OCR Dismissal Affirms Importance of Internal Discrimination Investigations](#)

Construction Law

[Legislation Clarifies Lockdown Device Permissibility](#)

Labor and Employment

[Court Overturns Dismissal of Supervisory Liability Claim Against School Administrators](#)

[Controversial Social Media Posts: First Amendment Considerations](#)

Finance

[Competitive Bid Threshold Increased](#)

Miscellaneous

[No Additional Interest on Healthcare Contribution Refunds](#)

[Reminder: Hard Cap Increases for 2021](#)

[Thrun Law Firm Drafts MIOSHA Policy on Working Remotely](#)

Upcoming Speaking Engagements

[Click here to view our events calendar.](#)

VII. **ITEMS FOR DISCUSSION AND/OR ACTION**

A. **SECOND READING AND FINAL APPROVAL OF KALAMAZOO
RESA BOARD POLICY ADDITIONS, DELETIONS, AND
REVISIONS**

1. Resolution to Grant Emergency Powers to Superintendent

2. PO2266 Title XI Regulations

KALAMAZOO RESA

INSPIRING EDUCATIONAL EXCELLENCE

Book	Policy Manual
Section	Special Update - Title IX Regulations - July 2020 Revisions
Title	Special Update - Title IX Regulations - July 2020 New NONDISCRIMINATION ON THE BASIS OF SEX IN EDUCATION PROGRAMS OR ACTIVITIES
Code	po2266 9-24-20 AMS
Status	

2266 - NONDISCRIMINATION ON THE BASIS OF SEX IN DISTRICT PROGRAMS OR ACTIVITIES

Introduction

The Board of Education of the ~~—~~Kalamazoo Regional Educational Service Agency School District (hereinafter referred to as "the Board" or "the District") does not discriminate on the basis of sex (including sexual orientation or gender identity), in its education programs or activities, and is required by Title IX of the Education Amendments Act of 1972, and its implementing regulations, not to discriminate in such a manner. The requirement not to discriminate in its education program or activity extends to admission and employment. **[DRAFTING NOTE: In the new Title IX regulations, the term "admission" refers to admission to postsecondary institutions (i.e., institutions of graduate higher education, institutions of undergraduate higher education, institutions of professional education, and institutions of vocational education); thus, if a K-12 school does not operate a vocational program (e.g., a school or institution that has as its primary purpose preparation of students to pursue a technical, skilled, or semiskilled occupation or trade, or to pursue study in a technical field, whether or not the school or institution offers certificates, diplomas, or degrees and whether or not it offers fulltime study), the K-12 school does not officially need to include "admission and" in the preceding sentence (and where that phrase is used throughout this policy); Neola, however, has elected to include it because all K-12 schools "enroll" students and often the term "enroll" is viewed as synonymous with the term "admit." Since K-12 schools cannot discriminate when enrolling students into the education programs or activities that they operate, it seems appropriate to include the term "admission."]** The Board is committed to maintaining an education and work environment that is free from discrimination based on sex, including sexual harassment.

The Board prohibits Sexual Harassment that occurs within its education programs and activities. When the District has actual knowledge of Sexual Harassment in its education program or activity against a person in the United States, it shall promptly respond in a manner that is not deliberately indifferent.

Pursuant to its Title IX obligations, the Board is committed to eliminating Sexual Harassment and will take appropriate action when an individual is determined responsible for violating this policy. Board employees, students, third-party vendors and contractors, guests, and other members of the School District community who commit Sexual Harassment are subject to the full range of disciplinary sanctions set forth in this policy. The Board will provide persons who have experienced Sexual Harassment ongoing remedies as reasonably necessary to restore or preserve access to the District's education programs and activities.

Coverage

This policy applies to Sexual Harassment that occurs within the District's education programs and activities and that is committed by a member of the School District community or a Third Party.

This policy does not apply to Sexual Harassment that occurs off school grounds, in a private setting, and outside the scope of the District's education programs and activities; such Sexual Misconduct/Sexual Activity may be prohibited by the Student Code of Conduct if committed by a student, or by Board policies and administrative guidelines, applicable State and/or Federal laws **(X)** and/or Employee/Administrator Handbook(s) **[END OF OPTION]** if committed by a Board employee.

Consistent with the U.S. Department of Education's implementing regulations for Title IX, this policy does not apply to Sexual Harassment that occurs outside the geographic boundaries of the United States, even if the Sexual Harassment occurs in the District's education programs or activities. Sexual Harassment that occurs outside the geographic boundaries of the United States is governed by the Student Code of Conduct if committed by a student, or by Board policies and administrative guidelines, applicable State and/or Federal laws **(-X)** and/or Employee/Administrator Handbook(s) **[END OF OPTION]** if committed by a Board employee.

Definitions

Words used in this policy shall have those meanings defined herein; words not defined herein shall be construed according to their plain and ordinary meanings.

Sexual Harassment: "Sexual Harassment" means conduct on the basis of sex that satisfies one or more of the following:

- A. A Board employee conditioning the provision of an aid, benefit, or service of the District on an individual's participation in unwelcome sexual conduct (often called "quid pro quo" harassment);
- B. Unwelcome conduct determined by a reasonable person to be so severe, pervasive, **and** objectively offensive that it effectively denies a person equal access to the District's education program or activity; or
- C. "Sexual assault" as defined in 20 U.S.C. 1092(f)(6)A(v), or "dating violence" as defined in 34 U.S.C. 12291(a)(10), "domestic violence" as defined in 34 U.S.C. 12291(a)(8), or "stalking" as defined in 34 U.S.C. 12291(a)(30).

"Sexual assault" means any sexual act directed against another person, without the consent of the victim, including instances where the victim is incapable of giving consent. Sexual assault includes rape, sodomy, sexual assault with an object, fondling, incest, and statutory rape.

1. **[DRAFTING NOTE: Select Option 1 or Option 2. While Neola is comfortable with Option 2, given that offenses 2 (sodomy) and 3 (sexual assault with an object) pick-up parts of Option 1 that are not included in Option 2, Neola suggests the Board consult with its local legal counsel concerning which definition of "Rape" to adopt. By way of background, Option 1 represents the definition of "Rape" that is required by the Clery Act's regulations – i.e., the definition contained in the Summary Reporting System ("SRS") of the FBI's Uniform Crime Reporting ("UCR") Program. Unfortunately, the SRS is being faded out effective January 2021; at that time, the SRS is being replaced by the National Incident-Based Reporting System (NIBRS), which contains a different definition of "Rape" – i.e., the definition contained in Option 2. Additionally, it is relevant to note that the definitions of the remaining sexual assault offenses are already derived from the NIBRS's definitions. If a Board selects Option 1, it may be necessary to later update the policy to a new definition of "Rape" (i.e., the one contained in Option 2) once the SRS is retired. Alternatively, a Board could include both definitions to hopefully minimize the need to amend this policy – even on a technical amendment basis so soon after it is adopted. If a Board elects to include both definitions, it should include the following parentheticals: (a) at the end of Option 1: "(effective until the FBI retires the Summary Reporting System, which is scheduled for January 2021"; and (b) at the end of Option 2: "(effective upon retirement of the Summary Reporting System, which is scheduled for January 2021.)"]**

[OPTION 1] Rape is penetration, no matter how slight, of the vagina or anus with any body part or object, or oral penetration by a sex organ of another person, without the consent of the victim, including instances where the victim is incapable of giving consent because of age or because of temporary or permanent mental or physical incapacity. Attempted rape is included. **[END OF OPTION 1]**

[OPTION 2] Rape is the carnal knowledge of a person (i.e., penetration, no matter how slight, of the genital or anal opening of a person), without the consent of the victim, including instances where the victim is incapable of giving consent because of age or because of temporary or permanent mental or physical incapacity. **[END OF OPTION 2]**

2. Sodomy is oral or anal sexual intercourse with another person, without the consent of the victim, including instances where the victim is incapable of giving consent because of age or because of temporary or permanent mental or physical incapacity.
3. Sexual Assault with an Object is using an object or instrument to unlawfully penetrate, however slightly, the genital or anal opening of the body of another person, without the consent of the victim, including instances where the victim is incapable of giving consent because of age or because of temporary or permanent mental or physical incapacity. An "object" or "instrument" is anything used by the offender other than the offender's genitalia.
4. Fondling is the touching of the private body parts of another person for the purpose of sexual gratification, without the consent of the victim, including instances where the victim is incapable of giving consent because of age or because of temporary or permanent mental or physical incapacity.

5. Incest is sexual intercourse between persons who are related to each other within the degrees wherein marriage is prohibited by State law.
6. Statutory Rape is sexual intercourse with a person who is under the statutory age of consent as defined by State law.
7. Consent refers to words or actions that a reasonable person would understand as agreement to engage in the sexual conduct at issue. A person may be incapable of giving consent because of age or because of temporary or permanent mental or physical incapacity. A person who is incapacitated is not capable of giving consent. **[DRAFTING NOTE: The Title IX regulations do not require the Board to adopt a particular definition of "consent," but it is advisable to adopt a definition because "consent" is an element of each of the first four terms listed above. Since there are a number of different definitions of consent from which to choose, the Board should consult its local legal counsel concerning selecting a specific definition of consent that represents its position on the topic; the investigator(s) and decision-maker(s) will then uniformly apply the adopted definition.]**
8. Incapacitated refers to the state where a person does not understand and/or appreciate the nature or fact of sexual activity due to the effect of drugs or alcohol consumption, medical condition, disability, or due to a state of unconsciousness or sleep. **[DRAFTING NOTE: Depending on the definition of "consent" that the Board adopts, it may be necessary to define "incapacitated" in the policy. If it is not defined in the policy, it should certainly be defined in the Administrative Guideline; even if defined in the policy, the Administrative Guideline provides an opportunity to expand on the concept of "consent" and what the Board means by the term "incapacitated."]**

D. "Domestic violence" includes felony or misdemeanor crimes of violence committed by:

1. a current or former spouse or intimate partner of the victim;
2. a person with whom the victim shares a child in common;
3. a person who is cohabitating with or has cohabitated with the victim as a spouse or intimate partner;
4. a person similarly situated to a spouse of the victim under the domestic or family violence laws of the jurisdiction in which the crime occurred; or
5. any other person against an adult or youth victim who is protected from that person's acts under the domestic or family violence laws of the jurisdiction in which the crime occurred.

E. "Dating violence" means violence committed by a person who is or has been in a social relationship of a romantic or intimate nature with the victim. The existence of such a relationship shall be determined based on consideration of the length of the relationship, the type of relationship, and the frequency of interaction between the persons involved in the relationship.

F. "Stalking" means engaging in a course of conduct directed at a specific person that would cause a reasonable person to – (1) fear for the person's safety or the safety of others; or (2) suffer substantial emotional distress.

Complainant: "Complainant" means an individual who is alleged to be the victim of conduct that could constitute Sexual Harassment.

Respondent: "Respondent" means an individual who has been reported to be the perpetrator of conduct that could constitute Sexual Harassment.

Formal Complaint: "Formal Complaint" means a document filed by a Complainant or signed by the Title IX Coordinator alleging Sexual Harassment against a Respondent and requesting that the District investigate the allegation(s) of Sexual Harassment. At the time of filing a Formal Complaint with the District, a Complainant must be participating in or attempting to participate in the District's education program or activity. A "document filed by a complainant" means a document or electronic submission (such as by electronic mail or through an online portal that the Board provides for this purpose) that contains the Complainant's physical or digital signature, or otherwise indicates that the Complainant is the person filing the Formal Complaint. Where the Title IX Coordinator signs a Formal Complaint, the Title IX Coordinator is not a Complainant or a party to the Formal Complaint and must not have a conflict of interest or bias for or against complainants or respondents generally or an individual complainant or respondent.

Actual Knowledge: "Actual knowledge" means notice of Sexual Harassment or allegations of Sexual Harassment to the District's Title IX Coordinator, or any District official who has authority to institute corrective measures on behalf of the Board, or any Board employee. The mere ability or obligation to report Sexual Harassment or to inform a student about how to report Sexual Harassment, or having been trained to do so, does not qualify an individual as one who has authority to institute corrective measures on behalf of the District. "Notice" includes, but is not limited to, a report of Sexual Harassment to the Title IX Coordinator. This standard is not met when the only District official with actual knowledge is the Respondent.

Supportive Measures: "Supportive measures" means non-disciplinary, non-punitive individualized services offered as appropriate, as reasonably available, and without fee or charge to the Complainant or the Respondent before or after the filing of a Formal Complaint or where no Formal Complaint has been filed. Such measures are designed to restore or preserve equal access to the District's education program or activity without unreasonably burdening the other party, including measures designed to protect the safety of all parties or the District's educational environment, or deter Sexual Harassment. Supportive measures may include counseling, extensions of deadlines or other course-related adjustments, modifications of work or class schedules, school/campus escort services, mutual restrictions of contact between the parties, changes in work locations), leaves of absence, increased security and monitoring of certain areas of the campus (including school buildings and facilities), (X) referral to Employee Assistance Program [END OF OPTION], and other similar measures.

Education Program or Activity: "Education program or activity" refers to all operations of the District, including but not limited to in-person and online educational instruction, employment, extracurricular activities, athletics, performances, and community engagement and outreach programs. The term applies to all activity that occurs on school grounds or on other property owned or occupied by the Board. It also includes locations, events and circumstances that take place off-school property/grounds over which the Board exercises substantial control over both the Respondent and the context in which the Sexual Harassment occurs.

School District community: "School District community" refers to students and Board employees (i.e., administrators, and professional and classified staff), as well as Board members, agents, volunteers, contractors, or other persons subject to the control and supervision of the Board.

Third Parties: "Third Parties" include, but are not limited to, guests and/or visitors on School District property (e.g., visiting speakers, participants on opposing athletic teams, parents), vendors doing business with, or seeking to do business with the Board, and other individuals who come in contact with members of the School District community at school-related events/activities (whether on or off District property).

Inculpatory Evidence: "Inculpatory evidence" is evidence that tends to establish a Respondent's responsibility for alleged Sexual Harassment.

Exculpatory Evidence: "Exculpatory evidence" is evidence that tends to clear or excuse a Respondent from allegations of Sexual Harassment.

Day(s): Unless expressly stated otherwise, the term "day" or "days" as used in this policy means business day(s) (i.e., a day(s) that the Board office is open for normal operating hours, Monday – Friday, excluding State-recognized holidays),

Eligible Student: "Eligible Student" means a student who has reached eighteen (18) years of age or is attending an institution of postsecondary education.

Title IX Coordinator(s)

The Board of Education designates and authorizes the following individual(s) to oversee and coordinate its efforts to comply with Title IX and its implementing regulations:

[DRAFTING NOTE: Neola suggests the Board consider appointing both a male and a female Title IX Coordinator. The Board must list either the Name or Title of the Title IX Coordinator; while the Board may list both the Name and Title, Neola suggests that the Board consider only listing the Title in this policy (so it does not need to revise/amend its policy whenever there is a change in the actual person(s) holding the designated position(s)), but list both the Name and Title in the requisite postings (e.g., website) and publications (e.g., handbooks) () and in the Administrative Guideline.]

—Assistant Superintendent for H.R. and Operations
(Name)

Kalamazoo Regional Educational Service Agency
(School District Title)

269-250-9200
(Telephone Number)

1819 East Milham Avenue
Portage, MI 49002
(Office Address)

(E-mail Address)

Assistant Superintendent for Instructional Programs and Services
Kalamazoo Regional Educational Service Agency
(School District Title)

269-250-9200
(Telephone Number)

1819 East Milham Avenue
Portage, MI 49002

(Office Address)

(E-mail Address)

The Title IX Coordinator shall report directly to the Superintendent. Questions about this policy should be directed to the Title IX Coordinator.

The Superintendent shall notify applicants for admission and employment, students, parents or legal guardians of elementary and secondary school students, Board employees, and all unions or professional organizations holding collective bargaining or professional agreements with the Board of the following information:

The Board of Education of the Kalamazoo RESA School District does not discriminate on the basis of sex in its education program or activity, and is required by Title IX and its implementing regulations not to discriminate in such a manner. The requirement not to discriminate in its education program or activity extends to admission and employment. The District's Title IX Coordinator(s) is/are:

Assistant Superintendent for H.R. and Operations
(Name)

Kalamazoo Regional Educational Service Agency
(School District Title)

269-250-9200
(Telephone Number)

1819 East Milham Avenue
Portage, MI 49002
(Office Address)

Assistant Superintendent for Instructional Programs and Services
(Name)

Kalamazoo Regional Educational Service Agency
(School District Title)

269-250-9200
(Telephone Number)

1819 East Milham Avenue
Portage, MI 49002
(Office Address).

(Name) _____ (School District Title) _____ (Telephone
Number) _____ (Office Address) _____ (E-mail Address) _____

(Name)

(School District Title)

(Telephone Number)

(Office Address)

(E-mail Address)

Any inquiries about the application of Title IX and its implementing regulations to the District may be referred to the Title IX Coordinator(s), the Assistant Secretary for the U.S. Department of Education’s Office for Civil Rights, or both.

The Board has adopted a grievance process that provide for the prompt and equitable resolution of student and employee complaints alleging any action that is prohibited by Title IX and/or its implementing regulations. The grievance process is included in Policy 2266 – Nondiscrimination on the Basis of Sex in Education Programs or Activities, which is available at: <https://go.boarddocs.com/mi/kresa/Board.nsf/Public?open&id=policies> **[insert the web address at which Policy 2266 can be found; or insert a hyperlink tied to the title of the policy]** The grievance process specifically addresses how to report or file a complaint of sex discrimination, how to report or file a formal complaint of Sexual Harassment, and how the District will respond.

The Superintendent shall also prominently display the Title IX Coordinator’s(s’) contact information – including name(s) and/or title(s), phone number(s), office address(es), and e-mail address(es) – and this policy on the District’s website and in each handbook or catalog that the Board makes available to applicants for admission and employment, students, parents or legal guardians of elementary and secondary school students, Board employees, and all unions or professional organizations holding collective bargaining or professional agreements.

Grievance Process

The Board is committed to promptly and equitably resolving student and employee complaints alleging Sexual Harassment. The District’s response to allegations of Sexual Harassment will treat Complainants and Respondents equitably, including providing supportive measures to the Complainant and Respondent, as appropriate, and following this Grievance Process before imposition of any disciplinary sanctions or other actions, other than supportive measures, against the Respondent.

The Title IX Coordinator(s), along with any investigator(s), decision-maker(s), or any person(s) designated to facilitate an informal resolution process, shall not have a conflict of interest or bias for or against Complainants or Respondents generally or an individual Complainant or Respondent.

If a determination of responsibility for Sexual Harassment is made against the Respondent, the Board will provide remedies to the Complainant. The remedies will be designed to restore or preserve equal access to the District’s education program or activity. Potential remedies include, but are not limited to, individualized services that constitute supportive measures. Remedies may also be disciplinary or punitive in nature and may burden the Respondent.

Report of Sexual Discrimination/Harassment

Any person may report sex discrimination, including Sexual Harassment (whether or not the person reporting is the person alleged to be the victim of conduct that could constitute sex discrimination or Sexual Harassment), in person, by mail, by telephone, or by electronic mail, using the Title IX Coordinator’s(s’) contact information listed above, or by any other means that results in the Title IX Coordinator receiving the person’s oral or written report. Reports may be made at any time (including during non-business hours), by using the telephone number(s) or electronic mail address(es), or by mail to the office address(es), listed for the Title IX Coordinator(s). () Anonymous reports may be submitted using [] the online reporting form

posted at <https://go.boarddocs.com/mi/kresa/Board.nsf/Public?open&id=policies> ~~insert the web address for the reporting form, or insert a hyperlink tied to the phrase "online reporting form"~~ [or] [] the hotline reporting number ([insert phone number]).

Students, Board members, and Board employees are required, and other members of the School District community, and Third Parties) are encouraged, to report allegations of sex discrimination or Sexual Harassment promptly to the/a Title IX Coordinator or to any Board employee, who will in turn notify the/a Title IX Coordinator. **[DRAFTING NOTE: All Board employees are mandatory reporters pursuant to the Title IX regulations. Existing policy, however, also requires students and Board members to report any information they have concerning allegations of sex discrimination or Sexual Harassment. Neola suggests that the Board continue this additional requirement in this policy, along with the language encouraging other individuals to make such reports; this will coincide with similar requirements that are imposed on Board members and students in other nondiscrimination and anti-harassment policies. If the Board decides it does not want to go beyond the scope of the regulations for purposes of this policy, it should replace the first sentence of this paragraph with either of the following: "Board employees are required to report allegations of sex discrimination or Sexual Harassment promptly to the Title IX Coordinator." OR "Board employees are required, and other members of the School District community and Third Parties are encouraged, to report allegations of sex discrimination or Sexual Harassment promptly to the/a Title IX Coordinator or to any Board employee, who in turn will notify the/a Title IX Coordinator."]** Reports can be made orally or in writing and should be as specific as possible. The person making the report should, to the extent known, identify the alleged victim(s), perpetrator(s), and witness(es), and describe in detail what occurred, including date(s), time(s), and location(s).

If a report involves allegations of Sexual Harassment by or involving the Title IX Coordinator, the person making the report should submit it to the Superintendent, or another Board employee who, in turn, will notify the Superintendent of the report. The Superintendent will then serve in place of the Title IX Coordinator for purposes of addressing that report of Sexual Harassment. **[DRAFTING NOTE: If the Superintendent is the Title IX Coordinator, substitute "Board President" in place of "Superintendent."]**

The Board does business with various vendors, contractors, and other third-parties who are not students or employees of the Board. Notwithstanding any rights that a given vendor, contractor, or third-party Respondent may have under this policy, the Board retains the right to limit any vendor's, contractor's, or third-party's access to school grounds for any reason. The Board further retains all rights it enjoys by contract or law to terminate its relationship with any vendor, contractor, or third-party irrespective of any process or outcome under this policy.

A person may file criminal charges simultaneously with filing a Formal Complaint. A person does not need to wait until the Title IX investigation is completed before filing a criminal complaint. Likewise, questions or complaints relating to Title IX may be filed with the U.S. Department of Education's Office for Civil Rights at any time.

Any allegations of Sexual Misconduct/Sexual Activity not involving Sexual Harassment will be addressed through the procedures outlined in Board policies () and/or administrative guidelines, **[END OF OPTION]** the applicable Student Code of Conduct, applicable collective bargaining agreement, and/or Employee/Administrator Handbook.

Because the Board is considered to have actual knowledge of Sexual Harassment or allegations of Sexual Harassment if any Board employee has such knowledge, and because the Board must take specific actions when it has notice of Sexual Harassment or allegations of Sexual Harassment, a Board employee who has independent knowledge of or receives a report involving allegations of sex discrimination and/or Sexual Harassment must notify the/a Title IX Coordinator within two (2) days of learning the information or receiving the report. **DRAFTING NOTE: The regulations do not specify within how many days the Board employee must notify the Title IX Coordinator of receiving a report of Sexual Harassment; Neola suggests "two (2) days". Alternatively, the Board could make this language more open-ended – e.g., "* * * must immediately/promptly notify the/a Title IX Coordinator of such information or report."** The Board employee must also comply with mandatory reporting responsibilities pursuant to M.C.L. 722.623 and Policy 8462 – Student Abuse and Neglect, if applicable. If the Board employee's knowledge is based on another individual bringing the information to the Board employee's attention and the reporting individual submitted a written complaint to the Board employee, the Board employee must provide the written complaint to the Title IX Coordinator.

If a Board employee fails to report an incident of Sexual Harassment of which the Board employee is aware, the Board employee may be subject to disciplinary action, up to and including termination.

When a report of Sexual Harassment is made, the Title IX Coordinator shall promptly (i.e., within two (2) days **DRAFTING NOTE: The regulations do not define "promptly" or otherwise specify within how many days the contact has to be made; Neola suggests "two (2) days".**] of the Title IX Coordinator's receipt of the report of Sexual Harassment) contact the Complainant (including the parent/guardian if the Complainant is under 18 years of age or under guardianship) to discuss the availability of supportive measures, consider the Complainant's wishes with respect to supportive measures, inform the Complainant of the availability of supportive measures with or without the filing of a Formal Complaint, and explain to the Complainant the process for filing a Formal Complaint. The Title IX Coordinator is responsible for coordinating the effective implementation of supportive measures. Any supportive measures provided to the Complainant or Respondent shall be

maintained as confidential, to the extent that maintaining such confidentiality will not impair the ability of the District to provide the supportive measures.

Emergency Removal: Subject to limitations and/or procedures imposed by State and/or Federal law, the District may remove a student Respondent from its education program or activity on an emergency basis after conducting an individualized safety and risk analysis. The purposes of the individualized safety and risk analysis is to determine whether the student Respondent poses an immediate threat to the physical health or safety of any student or other individual arising from the allegations of Sexual Harassment that justifies removal. If the District determines the student Respondent poses such a threat, it will so notify the student Respondent and the student Respondent will have an opportunity to challenge the decision immediately following the removal. See Policy 5610 – Emergency Removal, Suspension, and Expulsion of Students and Policy 5611 – Due Process Rights. **[DRAFTING NOTE: The Board may substitute “Superintendent” or “Title IX Coordinator” in place of “District” in the first sentence. Alternatively, the Superintendent could designate, through the administrative guideline, one or more administrators, including the Title IX Coordinator, to make emergency removal decisions after conducting the individualized safety and risk analysis. In Michigan, emergency removals may only be imposed in the manner delineated in M.C.L 380.1311. Additionally, emergency removals must be conducted in compliance with the Individuals with Disabilities Education Improvement Act and/or Section 504 of the Rehabilitation Act of 1973.]**

If the Respondent is a non-student employee, the District may place the Respondent on administrative leave during the pendency of the grievance process.

For all other Respondents, including other members of the School District community and Third Parties, the Board retains broad discretion to prohibit such persons from entering onto its school grounds and other properties at any time and for any reason, whether after receiving a report of Sexual Harassment or otherwise.

Formal Complaint of Sexual Harassment

A Formal Complaint may be filed with the Title IX Coordinator in person, by mail, or by electronic mail, by using the contact information set forth above () and by _____ **DRAFTING NOTE: The Board may set forth additional method(s) by which a Formal Complaint may be filed (e.g., online portal submission).**] If a Formal Complaint involves allegations of Sexual Harassment by or involving the Title IX Coordinator, the Complainant should submit the Formal Complaint to the Superintendent, who will designate another person to serve in place of the Title IX Coordinator for the limited purpose of implementing the grievance process with respect to that Formal Complaint. **[DRAFTING NOTE: If the Superintendent is the Title IX Coordinator, substitute “Board President” in place of “Superintendent” in the preceding sentence.]**

When the Title IX Coordinator receives a Formal Complaint or signs a Formal Complaint, the District will follow its Grievance Process, as set forth herein. Specifically, the District will undertake an objective evaluation of all relevant evidence – including both inculpatory and exculpatory evidence – and provide that credibility determinations will not be based on a person’s status as a Complainant, Respondent, or witness.

It is a violation of this policy for a Complainant(s), Respondent(s), and/or witness(es) to knowingly making false statements or knowingly submitting false information during the grievance process, including intentionally making a false report of Sexual Harassment or submitting a false Formal Complaint. The Board will not tolerate such conduct, which is a violation of the Student Code of Conduct (X) and the Employee/Administrator Handbook. **[DRAFTING NOTE: The Board should confirm/verify that its Student Code of Conduct and any Employee/Administrator Handbook(s) include a prohibition against intentionally making a false report, submitting a false Formal Complaint, or making a false statement or submitting false information during a Title IX grievance process. Such misconduct should be a sanctionable offense pursuant to the Student Code of Conduct and Employee/Administrator Handbook(s).]**

The Respondent is presumed not responsible for the alleged conduct until a determination regarding responsibility is made at the conclusion of the grievance process.

Timeline

The District will seek to conclude the grievance process, including resolving any appeals, within sixty (60) days of receipt of the Formal Complaint. **[DRAFTING NOTE: The Title IX regulations do not specify a deadline for completing the grievance process; Neola suggests sixty (60) days (i.e., twelve (12) weeks) based on the following considerations: (1) within two (2) days of receipt of the Formal Complaint, the Title IX Coordinator sends requisite notice to parties; (2) two (2) weeks (fourteen (14) calendar days) to investigate (remember the need for advance written notice to a party and adequate time for the party to prepare before any interviews/hearings/meetings; time for parties to present witnesses (including expert witnesses) and other inculpatory or exculpatory evidence); (3) at the conclusion of the investigation and before finalizing the investigative report, two (2) weeks (a minimum of ten (10) calendar days) for the parties to review the evidence and submit their feedback; (4) up to a week (i.e., seven (7) calendar days) for the investigator to consider such feedback and prepare the investigative report; (4) two (2) week (a minimum of ten (10) calendar days) for the parties to review the investigative report and submit questions and receive answers to questions submitted to parties and witnesses (if the Board permits hearings, the hearing cannot occur**

until the Complainant and Respondent have had a minimum of ten (10) calendar days to review the investigative report); (5) a week (i.e., seven (7) calendar days) for the decision-maker(s) to prepare the decision; (6) up to a week (Neola suggests three to five calendar days) for the parties to review the decision and submit a notice of appeal; (7) a week (seven (7) calendar days) for the parties to submit their written statements in support of or in opposition to the appeal; and (8) a week (seven (7) calendar days) for the appeal decision-maker(s) to prepare a final decision. Any informal resolution process could impact this schedule. Given this fairly aggressive timeline, the Board may want to remove the appeal process from this timeline – i.e., delete the phrase “, including resolving any appeals,” from the sentence, which would allow more time for potential use of the informal resolution process. Further, the preceding schedule does not provide time for a hearing that could further extend the timeline needed to complete the grievance process.]

If the Title IX Coordinator offers informal resolution processes, the informal resolution processes may not be used by the Complainant or Respondent to unduly delay the investigation and determination of responsibility. The timeline, however, may be subject to a temporary delay of the grievance process or a limited extension for good cause with written notice to the Complainant and the Respondent of the delay or extension and the reasons for the action. Good cause may include considerations such as the absence of a party, a party’s advisor, or a witness; concurrent law enforcement activity; and the need for language assistance or accommodation of disabilities. **[DRAFTING NOTE: The Board should consult with its local legal counsel on a case-by-case basis to determine whether there may be other reasons/good cause for a delay or extension of time – e.g., the complexity and severity of the matter, or school breaks.] (X)** The Title IX Coordinator will provide the parties with reasonable updates on the status of the grievance process.

Upon receipt of a Formal Complaint, the Title IX Coordinator will provide written notice of the following to the parties who are known:

- A. Notice of the Board’s grievance process, including any informal resolution processes;
- B. Notice of the allegations of misconduct that potentially constitutes Sexual Harassment as defined in this policy, including sufficient details known at the time and with sufficient time to prepare a response before any initial interview. Sufficient details include the identities of the parties involved in the incident, if known, the conduct allegedly constituting Sexual Harassment, and the date and location of the alleged incident, if known. The written notice must:
 1. include a statement that the Respondent is presumed not responsible for the alleged conduct and that a determination regarding responsibility will be made at the conclusion of the grievance process;
 2. inform the parties that they may have an advisor of their choice, who may be, but is not required to be, an attorney, and may inspect and review evidence.
 3. inform the parties of any provision in the Student Code of Conduct (), this policy, (X) and/or Employee/Administrator Handbook **[DRAFTING NOTE: While the Title IX regulations only reference “code of conduct” Neola suggests that the Board reference other applicable documents that expressly prohibit an individual from making false statements or knowingly submitting false information as part of the grievance process]** that prohibits knowingly making false statements or knowingly submitting false information during the grievance process.

[DRAFTING NOTE: The Title IX regulations do not define “upon receipt” or otherwise specify within how many days the notice must be sent; Neola suggests the Title IX Coordinator send the notice within “two (2) days” of receipt of the Formal Complaint; this suggestion is memorialized in the corresponding Administrative Guideline. Please note, however, that it could be argued that the notice should be sent sooner. Regardless, the Title IX Coordinator should have a template notice form available that can be quickly completed with the requisite information after receipt of the Formal Complaint.]

If, during the course of the investigation, the investigator becomes aware of allegations about the Complainant or Respondent that are not included in the original notice provided to the parties, the investigator will notify the Title IX Coordinator and the Title IX Coordinator will decide whether the investigator should investigate the additional allegations; if the Title IX Coordinator decides to include the new allegations as part of the investigation, the Title IX Coordinator will provide notice of the additional allegations to the parties whose identities are known.

Dismissal of a Formal Complaint

The District shall investigate the allegations in a Formal Complaint, unless the conduct alleged in the Formal Complaint:

- A. would not constitute Sexual Harassment (as defined in this policy) even if proved;
- B. did not occur in the District's education program or activity; or
- C. did not occur against a person in the United States.

If one of the preceding circumstances exist, the Title IX Coordinator shall dismiss the Formal Complaint. If the Title IX Coordinator dismisses the Formal Complaint due to one of the preceding reasons, the District may still investigate and take action with respect to such alleged misconduct pursuant to another provision of an applicable code of conduct, Board policy, and/or Employee/Administrator Handbook.

The Title IX Coordinator may dismiss a Formal Complaint, or any allegations therein, if at any time during the investigation () or hearing **[DRAFTING NOTE: Select this option if the Board permits hearings.]**:

- A. a Complainant notifies the Title IX Coordinator in writing that the Complainant would like to withdraw the Formal Complaint or any allegations therein;
- B. the Respondent is no longer enrolled in the District or employed by the Board; or
- C. specific circumstances prevent the District from gathering evidence sufficient to reach a determination as to the Formal Complaint or allegations therein.

If the Title IX Coordinator dismisses a Formal Complaint or allegations therein, the Title IX Coordinator must promptly send written notice of the dismissal and the reason(s) therefor simultaneously to the parties.

Consolidation of Formal Complaints

The Title IX Coordinator may consolidate Formal Complaints as to allegations of Sexual Harassment against more than one Respondent, or by more than one Complainant against one or more Respondents, or by one party against the other party, where the allegations of Sexual Harassment arise out of the same facts or circumstances.

Where a grievance process involves more than one Complainant or more than one Respondent, references in this policy to the singular "party," "Complainant," or "Respondent" include the plural, as applicable.

[DRAFTING NOTE: The Board may adopt provisions, rules, or practices other than those required by the Title IX regulations as part of its grievance process for handling Formal Complaints of Sexual Harassment, provided they apply equally to both parties and do not violate the language in the regulations. The Board should discuss this option with its local legal counsel.]

Informal Resolution Process

Under no circumstances shall a Complainant be required as a condition of enrollment or continuing enrollment, or employment or continuing employment, or enjoyment of any other right, to waive any right to an investigation and adjudication of a Formal Complaint of Sexual Harassment. Similarly, no party shall be required to participate in an informal resolution process.

If a Formal Complaint is filed, the Title IX Coordinator may offer to the parties an informal resolution process. If the parties mutually agree to participate in the informal resolution process, the Title IX Coordinator shall designate a trained individual to facilitate an informal resolution process, such as mediation, that does not involve a full investigation and adjudication. The informal resolution process may be used at any time prior to the decision-maker(s) reaching a determination regarding responsibility.

If the Title IX Coordinator is going to propose an informal resolution process, the Title IX Coordinator shall provide to the parties a written notice disclosing:

- A. the allegations;
- B. the requirements of the informal resolution process including the circumstances under which it precludes the parties from resuming a Formal Complaint arising from the same allegations; and
- C. any consequences resulting from participating in the informal resolution process, including the records that will be maintained or could be shared.

Any time prior to agreeing to a resolution, any party has the right to withdraw from the informal resolution process and resume the grievance process with respect to the Formal Complaint.

Before commencing the informal resolution process, the Title IX Coordinator shall obtain from the parties their voluntary, written consent to the informal resolution process.

During the pendency of the informal resolution process, the investigation and adjudication processes that would otherwise occur have stayed and all related deadlines are suspended.

The informal resolution process is not available to resolve allegations that a Board employee () or another adult member of the School District community or Third Party [END OF OPTION] sexually harassed a student. **[DRAFTING NOTE: The Title IX regulations prohibit the use of an informal resolution process when the allegations involve a Board employee sexually harassing a student; Neola suggests that it also may not be appropriate to use informal resolution processes when a Third Party is alleged to have sexually harassed a student. Since this is not a requirement, it is offered as an option. If the optional language is not selected, the Board retains the discretion to use informal resolution processes as may be determined appropriate by the Title IX Coordinator on a case-by-case basis.]**

[X] The informal resolution process is not available to resolve allegations involving a sexual assault involving a student Complainant and a student Respondent. **[DRAFTING NOTE: While this language is not required by the Title IX regulations, Neola suggests the Board select this option because of the severity of this type of Sexual Harassment.]**

Investigation of a Formal Complaint of Sexual Harassment

In conducting the investigation of a Formal Complaint and throughout the grievance process, the burden of proof and the burden of gathering evidence sufficient to reach a determination regarding responsibility is on the District, not the parties.

In making the determination of responsibility, the decision-maker(s) is(are) directed to use the (X) preponderance of the evidence standard () clear and convincing evidence standard. The decision-maker(s) is charged with considering the totality of all available evidence, from all relevant sources.

[DRAFTING NOTE: Neola suggests the Board adopts the "preponderance of the evidence standard." The preponderance of the evidence standard is an equitable standard of proof and the legal standard by which most civil lawsuits, including civil rights claims, are adjudicated in the United States. This standard requires the decision-maker(s) to determine that there is a greater than fifty percent (50%) likelihood (i.e., it is more probable/likely than not) that the Respondent engaged in the alleged Sexual Harassment. The "clear and convincing evidence standard," on the other hand, is a higher standard of evidence, in which the District would need to show to the decision-maker(s) that the truth of the allegations is highly probable (i.e., that the contention is substantially more likely to be true than untrue). Some argue that using the clear and convincing standard may skew the playing field toward the Respondent by enhancing protection for the Respondent at the expense of the Complainant. The same standard of evidence must be applied for Formal Complaints against students as is applied to Formal Complaints against employees, and the same standard of evidence must be used for all Formal Complaints of Sexual Harassment.]

The District is not permitted to access, consider, disclose, or otherwise use a party's records that are made or maintained by a physician, psychiatrist, psychologist, or other recognized professional or paraprofessional acting in the professional's or paraprofessional's capacity, or assisting in that capacity, and which are made and maintained in connection with the provision of treatment to the party, unless the party provides the District with voluntary, written consent to do so; if a student party is not an Eligible Student, the District must obtain the voluntary, written consent of a parent.

Similarly, the investigator(s) and decision-maker(s) may not require, allow, rely upon or otherwise use questions or evidence that constitute, or seek disclosure of, information protected under a legally recognized privilege, unless the person holding such privilege has waived the privilege in writing.

As part of the investigation, the parties have the right to:

- A. present witnesses, including fact and expert witnesses, and other inculpatory and exculpatory evidence; and
- B. have others present during any grievance proceeding, including the opportunity to be accompanied to any related meeting or proceeding by the advisor of their choice, who may be, but is not required to be, an attorney. The District may not limit the choice or presence of an advisor for either the Complainant or Respondent in any meeting or grievance proceeding.

() The District establishes the following restrictions, which apply equally to both parties, regarding the extent to which an advisor may participate in the proceedings:

[DRAFTING NOTE: The Board should consult with its local legal counsel concerning any restrictions it may want to place on an advisor’s participation in the proceedings, including rules of decorum. This topic is also addressed in Administrative Guideline 2266.]

Board Policy 2461 – Recording of District Meetings Involving Students and/or Parents controls whether a person is allowed to audio record or video record any meeting or grievance proceeding.

Neither party shall be restricted in their ability to discuss the allegations under investigation or to gather and present relevant evidence.

The District will provide to a party whose participation is invited or expected written notice of the date, time, location, participants, and purpose of all hearings, **[DRAFTING NOTE: Select this option if the Board permits hearings.]** investigative interviews, or other meetings, with sufficient time for the party to prepare to participate. The investigator(s) and decision-maker(s) must provide a minimum of _____ days’ notice with respect to investigative interviews and other meetings and ___ days' notice with respect to hearings **[END OF OPTION]. [DRAFTING NOTE: The Board should consult with its local legal counsel concerning whether to set a minimum amount of advance notice – i.e., define “sufficient time”; Neola suggests a minimum of three (3) days’ advanced notice for hearings and one (1) day’s advanced notice for investigative interviews and other meetings.]**

Both parties shall have an equal opportunity to inspect and review any evidence obtained as part of the investigation that is directly related to the allegations raised in the Formal Complaint, including the evidence upon which the District does not intend to rely in reaching a determination regarding responsibility and inculpatory or exculpatory evidence whether obtained from a party or other source, so that each party can meaningfully respond to the evidence prior to the conclusion of the investigation.

Prior to completion of the investigative report, the investigator Title IX Coordinator will send to each party and the party’s advisor, if any, the evidence subject to inspection and review in an electronic format or a hard copy, and the parties will have at least ten (10) calendar days to submit a written response, which the investigator will consider prior to completion of the investigative report. **[DRAFTING NOTE: The Board should select the following option if it provides for a hearing before the decision-maker]** The District will make all such evidence subject to the parties’ inspection and review available at any hearing to give each party equal opportunity to refer to such evidence during the hearing, including for purposes of cross-examination.

At the conclusion of the investigation, the investigator shall create an investigative report that fairly summarizes relevant evidence and send the report to each party and the party’s advisor, if any, for their review and written response. The investigator will send the investigative report in an electronic format or a hard copy, at least ten (10) calendar days prior to **[DRAFTING NOTE: Select one of the following two options. The Board should select the second option if it is providing a hearing or permitting the decision-maker(s) to decide whether to conduct a hearing on a case-by-case basis.]**

the decision-maker(s) issuing a determination regarding responsibility.

a hearing or the decision-maker(s) issuing a determination regarding responsibility.

Determination of Responsibility

The Title IX Coordinator shall appoint a decision-maker(s) to issue a determination of responsibility. The decision-maker(s) cannot be the same person(s) as the Title IX Coordinator(s) or the investigator(s).

[DRAFTING NOTE: The Board may, but need not, provide for a hearing before the decision-maker(s) reaches a determination of responsibility. Neola suggests that the Board not provide for a hearing. If the Board decides not to provide for a hearing, the Board should select OPTION 1; if the Board elects to provide a hearing or to provide the decision-maker(s) with the discretion to conduct a hearing on a case-by-case basis, the Board should select OPTION 2. Additionally, if the Board operates a vocational program [see the Drafting Note contained in the first paragraph of the Introduction for a definition of “vocational program”], Neola suggests that the Board consult its local legal counsel concerning whether it must provide for a live hearing related to Formal Complaints involving parties associated with the vocational program. If the Board determines, in consultation with its legal counsel, that it must provide for a live hearing, it should select Option E of OPTION 2, at least with respect to Formal Complaints

Involving parties involves in the vocational program (i.e., it does not need to provide for a live hearing for its regular K-12 education programs and activities that it operates.)

OPTION 1

After the investigator sends the investigative report to the parties and the decision-maker(s), and before the decision-maker(s) reaches a determination regarding responsibility, the decision-maker(s) will afford each party the opportunity to submit written, relevant questions that a party wants asked of any party or witness, provide each party with the answers, and allow for additional, limited follow-up questions from each party. The decision-maker(s) must explain to the party proposing the questions any decision to exclude a question as not relevant.

Questions and evidence about the Complainant's sexual predisposition or prior sexual behavior are not relevant, unless such questions and evidence about the Complainant's prior sexual behavior are offered to prove that someone other than the Respondent committed the conduct alleged by the Complainant, or if the questions and evidence concern specific incidents of the Complainant's prior sexual behavior with respect to the Respondent and are offered to prove consent. The decision-maker(s) must explain to the party proposing the questions any decision to exclude a question as not relevant.

[END OF OPTION 1]

OPTION 2

After the investigator sends the investigative report to the parties and the decision-maker(s), and prior to the decision-maker(s) issuing a determination of responsibility, the decision-maker(s) may will conduct a hearing.

[DRAFTING NOTE: Select Option A or Option B. If the Board selects "may," it should select Option A; if it selects "will," it should select Option B.]

Option A

If the decision-maker(s) decides not to conduct a hearing, the decision-maker(s) will state in writing the reason for not conducting a hearing and provide that explanation to the parties. Additionally, before the decision-maker(s) reaches a determination regarding responsibility, the decision-maker(s) will afford each party the opportunity to submit written, relevant questions that a party wants asked of any party or witness, provide each party with the answers, and allow for additional, limited follow-up questions from each party. The decision-maker(s) must explain to the party proposing the questions any decision to exclude a question as not relevant.

If the decision-maker(s) elects to conduct a hearing, the hearing will proceed as follows:

[END OF OPTION A]

Option B

The hearing will proceed as follows:

[END OF OPTION B]

[DRAFTING NOTE: Select Option C or Option D or Option E; Neola suggests Option C]

Option C

At the hearing, the decision-maker(s) will allow each party or each party's advisor to submit relevant questions to the decision-maker(s) who will ask the questions to the other party and any witnesses. Before a Complainant, Respondent, or witness answers a cross-examination or other question, the decision-maker(s) must first determine whether the question is relevant and explain any decision to exclude a question as not relevant. Only relevant cross-examination and other questions, including follow-up questions and questions challenging credibility, will be permitted. Such cross-examination and questioning at the live hearing shall be conducted orally and in real time.

If a party does not have an advisor present at the live hearing, the District will provide, without fee or charge to that party, an advisor of the District's choice, who may be, but is not required to be, an attorney, to submit questions on behalf of that party.

[END OF OPTION C]

Option D

Prior to commencing the hearing, the decision-maker(s) will decide whether to allow each party's advisor to ask questions directly of the other party and any witnesses, or instead to have the questions submitted to the decision-maker(s) who will ask the other party and any witnesses the questions.

If the decision-maker(s) permits each party's advisor to ask the other party and any witnesses relevant questions and follow-up questions, including questions challenging credibility, such cross-examination at the live hearing will be conducted directly, orally, and in real time by the party's advisor of choice and never by a party personally. If the decision-maker(s) permit each party's advisor to ask questions directly to the other party and any witnesses, the decision-maker(s) shall not restrict the extent to which advisors may participate in the hearing.

If, on the other hand, the decision-maker(s) decides to have each party's advisor (or the party, if the party does not have an advisor) submit relevant questions to the decision-maker(s), the decision-maker will ask the questions to the other party and any witnesses. Such cross-examination at the hearing will be conducted orally and in real time by the decision-maker(s) based upon questions submitted by a party's advisor or the party.

Only relevant cross-examination and other questions may be asked of a party or witness. Before a Complainant, Respondent, or witness answers a cross-examination or other question, the decision-maker(s) must first determine whether the question is relevant and explain any decision to exclude a question as not relevant.

If the decision-maker(s) permits the parties' advisors to ask the questions directly, and a party does not have an advisor present at the live hearing, the District will provide, without fee or charge to that party, an advisor of the District's choice, who may be, but is not required to be, an attorney, to conduct cross-examination on behalf of that party.

If the decision-maker(s) decides not to have the parties' advisors ask the questions directly, and a party does not have an advisor present at the hearing, the District will provide, without fee or charge to that party, an advisor of the District's choice, who may be, but is not required to be, an attorney, to submit questions on behalf of that party.

[END OF OPTION D]

Option E

At the hearing, the decision-maker(s) shall permit each party's advisor to ask the other party and any witnesses all relevant questions and follow-up questions, including those challenging credibility. Such cross-examination at the hearing must be conducted directly, orally, and in real time by the party's advisor of choice and never by a party personally; notwithstanding anything to the contrary in this policy, the decision-maker shall not restrict the extent to which advisors may participate in the hearing.

Only relevant cross-examination and other questions may be asked of a party or witness. Before a Complainant, Respondent, or witness answers a cross-examination or other question, the decision-maker(s) must first determine whether the question is relevant and explain any decision to exclude a question as not relevant.

If a party does not have an advisor present at the hearing, the District will provide, without fee or charge to that party, an advisor of the District's choice, who may be, but is not required to be, an attorney, to conduct cross-examination on behalf of that party.

[END OF OPTION E]

Questions and evidence about the Complainant's sexual predisposition or prior sexual behavior are not relevant, unless such questions and evidence about the Complainant's prior sexual behavior are offered to prove that someone other than the Respondent committed the conduct alleged by the Complainant, or if the questions and evidence concern specific incidents of the Complainant's prior sexual behavior with respect to the Respondent and are offered to prove consent.

If a party or witness does not submit to cross-examination at the hearing, the decision-maker(s) must not rely on any statement of that party or witness in reaching a determination regarding responsibility; provided, however, that the decision-maker(s) cannot draw an inference about the determination regarding responsibility based solely on a party's or witness's absence from the hearing or refusal to answer cross-examination or other questions.

Hearings may be conducted with all parties physically present in the same geographic location or, at the discretion of the () decision-maker(s) () Title IX Coordinator(s), any or all parties, witnesses, and other participants may appear at the hearing virtually, with technology enabling participants simultaneously to see and hear each other. At the request of either party, the decision-maker shall provide for the hearing to occur with the parties located in separate rooms with technology enabling the decision-maker(s) and parties to simultaneously see and hear the party or witness answering questions. The District will create an audio or audiovisual recording, or transcript, of any hearing and make it available to the parties for inspection and review.

[END OF OPTION 2]

Determination regarding responsibility: The decision-maker(s) will issue a written determination regarding responsibility. To reach this determination, the decision-maker(s) must apply the **(X)** preponderance of the evidence standard () clear and convincing evidence standard. **[DRAFTING NOTE: Be sure to select the evidence standard selected previously (i.e., above).]**

The written determination will include the following content:

- A. Identification of the allegations potentially constituting Sexual Harassment pursuant to this policy;
- B. A description of the procedural steps taken from the receipt of the Formal Complaint through the determination, including any notifications to the parties, interviews with parties and witnesses, site visits, [and] methods used to gather other evidence, () and hearings held; **[DRAFTING NOTE: The Board should only select this option if it permits hearings.]**
- C. Findings of fact supporting the determination;
- D. Conclusions regarding the application of the applicable code of conduct to the facts;
- E. A statement of, and rationale for, the result as to each allegation, including a determination regarding responsibility, any disciplinary sanctions the decision-maker(s) is recommending that the District impose on the Respondent(s), and whether remedies designed to restore or preserve equal access to the District's education program or activity should be provided by the District to the Complainant(s); and
- F. The procedures and permissible bases for the Complainant(s) and Respondent(s) to appeal.

The following disciplinary sanctions/consequences may be imposed on a student Respondent who is determined responsible for violating this policy (i.e., engaging in Sexual Harassment):

A. Informal Discipline

- 1. () writing assignments;
- 2. () changing of seating or location;
- 3. () pre-school, () lunchtime, () after-school detention;
- 4. () in-school discipline;
- 5. () Saturday school;

B. Formal Discipline

- 1. suspension of bus riding/transportation privileges;
- 2. removal from co-curricular and/or extra-curricular activity(ies), including athletics;
- 3. emergency removal;
- 4. suspension for up to ten (10) school days;
- 5. long-term suspension or expulsion;
- 6. any other sanction authorized by the Student Code of Conduct.

If the decision-maker(s) determines the student Respondent is responsible for violating this policy (i.e., engaging in Sexual Harassment), the decision-maker(s) will recommend appropriate remedies, including disciplinary sanctions/consequences. The Title IX Coordinator will notify the Superintendent of the recommended remedies, so an authorized administrator can consider the recommendation(s) and implement an appropriate remedy(ies) in compliance with Policy 5600 – Student Discipline, Policy 5605 – Suspension/Expulsion of Students with Disabilities, Policy 5610 – Emergency Removal, Suspension, and Expulsion of

Students, Policy 5610.02 - In-School Discipline, and Policy 5611 – Due Process Rights. Discipline of a student Respondent must comply with the applicable provisions of the Individuals with Disabilities Education Improvement Act (IDEA) and/or Section 504 of the Rehabilitation Act of 1972, and their respective implementing regulations.

The following disciplinary sanctions/consequences may be imposed on an employee Respondent who is determined responsible for violating this policy (i.e., engaging in Sexual Harassment):

- A. oral or written warning;
- B. written reprimands;
- C. performance improvement plan;
- D. required counseling;
- E. required training or education;
- F. demotion;
- G. suspension with pay;
- H. suspension without pay;
- I. termination, and any other sanction authorized by any applicable Employee/Administrator Handbook and/or collective bargaining agreement.

If the decision-maker(s) determines the employee Respondent is responsible for violating this policy (i.e., engaging in Sexual Harassment), the decision-maker(s) will recommend appropriate remedies, including disciplinary sanctions/consequences. The Title IX Coordinator will notify the Superintendent of the recommended remedies, so an authorized administrator can consider the recommendation(s) and implement an appropriate remedy(ies) in compliance with applicable due process procedures, whether statutory or contractual. **[DRAFTING NOTE: The Board should review applicable policy(ies)/administrative guidelines/employee handbooks to determine whether changes are needed to stated timelines related to imposition of discipline as result of possible delays caused by the Board's obligation to follow this grievance process; likewise, the Board may need to discuss with union representatives how implementation of this grievance process may impact any disciplinary provisions contained in applicable collective bargaining (e.g., timelines, permitted attendees at investigative interviews, etc.).]**

Discipline of an employee will be implemented in accordance with Federal and State law, Board policy, and applicable provisions of any relevant collective bargaining agreement.

The following disciplinary sanctions/consequences may be imposed on a non-student/non-employee member of the School District community or Third Party who is determined responsible for violating this policy (i.e., engaging in Sexual Harassment):

- A. oral or written warning;
- B. suspension or termination/cancellation of the Board's contract with the third-party vendor or contractor;
- C. mandatory monitoring of the third-party while on school property and/or while working/interacting with students;
- D. restriction/prohibition on the third-party's ability to be on school property; and
- E. any combination of the same.

If the decision-maker(s) determines the third-party Respondent is responsible for violating this policy (i.e., engaging in Sexual Harassment), the decision-maker(s) will recommend appropriate remedies, including imposition of sanctions. The Title IX Coordinator will notify the Superintendent of the recommended remedies, so appropriate action can be taken.

The decision-maker(s) will provide the written determination to the Title IX Coordinator who will provide the written determination to the parties simultaneously.

In ultimately, imposing a disciplinary sanction/consequence, the Superintendent will consider the severity of the incident, previous disciplinary violations (if any), and any mitigating circumstances.

The District’s resolution of a Formal Complaint ordinarily will not be impacted by the fact that criminal charges involving the same incident have been filed or that charges have been dismissed or reduced.

At any point in the grievance process, the Superintendent may involve local law enforcement and/or file criminal charges related to allegations of Sexual Harassment that involve a sexual assault.

The Title IX Coordinator is responsible for effective implementation of any remedies.

Appeal

Both parties have the right to file an appeal from a determination regarding responsibility, or from the Title IX Coordinator’s dismissal of a Formal Complaint or any allegations therein, on the following bases:

- A. Procedural irregularity that affected the outcome of the matter (e.g., material deviation from established procedures);
- B. New evidence that was not reasonably available at the time the determination regarding responsibility or dismissal was made, that could affect the outcome of the matter; and
- C. The Title IX Coordinator, investigator(s), or decision-maker(s) had a conflict of interest or bias for or against Complainants or Respondents generally or the individual Complainant(s) or Respondent(s) that affected the outcome of the matter.

[DRAFTING NOTE: The Board may insert additional grounds on which an appeal may be filed.]

- D. The recommended remedies (including disciplinary sanctions/consequences) are unreasonable in light of the findings of fact (i.e., the nature and severity of the Sexual Harassment).
- E. _____

The Complainant(s) may not challenge the ultimate disciplinary sanction/consequence that is imposed.

Any party wishing to appeal the decision-maker(s)’s determination of responsibility, or the Title IX Coordinator’s dismissal of a Formal Complaint or any allegations therein, must submit a written appeal to the Title IX Coordinator within _____ (____) days after receipt of the decision-maker(s)’s determination of responsibility or the Title IX Coordinator’s dismissal of a Formal Complaint or any allegations therein. **[DRAFTING NOTE: If the Board indicated above an intent to ordinarily complete the grievance process, including any appeal, within sixty (60) days of receipt of the Formal Complaint, Neola suggests that the deadline for submitting a written appeal be set at “within () three (3) () five (5) days” of the appealing party’s receipt of the decision-makers(s)’ determination of responsibility.]**

Nothing herein shall prevent the Superintendent from imposing any remedy, including disciplinary sanction, while the appeal is pending.

As to all appeals, the Title IX Coordinator will notify the other party in writing when an appeal is filed and implement appeal procedures equally for both parties.

The decision-maker(s) for the appeal shall not be the same person(s) as the decision-maker(s) that reached the determination regarding responsibility or dismissal, the investigator(s), or the Title IX Coordinator(s). The decision-maker(s) for the appeal shall not have a conflict of interest or bias for or against Complainants or Respondents generally or an individual Complainant(s) or Respondent(s) and shall receive the same training as required of other decision-makers.

Both parties shall have a reasonable, equal opportunity to submit a written statement in support of, or challenging, the outcome. **[DRAFTING NOTE: Select OPTION 1, OPTION 2, OPTION 3, or OPTION 4.]**

[OPTION 1] The decision-maker(s) for the appeal shall determine when each party’s written statement is due. **[END OF OPTION 1]**

~~**[OPTION 2]** The parties’ written statements in support of, or challenging, the determination of responsibility must be submitted within _____ days after the Title IX Coordinator provides notice to the non-appealing party of the appeal. **[END OF OPTION 2]**~~
~~**[OPTION 3]** The appealing party’s written statement must be submitted within _____ days after the Title IX Coordinator receives notice of the appeal. The other party’s written statement must be submitted within _____ days after the Title IX Coordinator provides that party a copy of the appealing party’s written statement. **(-)** The appealing party will have _____ days to submit a~~

~~rebuttal to the other party's written statement. [DRAFTING NOTE: Neola does not suggest that the Board select this extra option.] [END OF OPTION 3]~~

~~[OPTION 4] Specifically, the appealing party must submit with the notice of appeal a written statement challenging the determination of responsibility. The nonappealing party shall have up to _____ days after receipt of the appealing party's written statement to submit his/her written statement in support of the determination of responsibility. [END OF OPTION 4]~~

[DRAFTING NOTE: If the Board indicated above an intent to ordinarily complete the grievance process, including any appeal, within sixty (60) days of receipt of the Formal Complaint, Neola suggests that the deadline for both parties to submit a written statement pursuant to OPTION 2 be set at "within five (5) days" of the Title IX Coordinator providing notice to the non-appealing party of the appeal. If the Board selects OPTION 3, Neola suggests that the party's respective written statements be submitted within three (3) days of the triggering event (i.e., submission of the notice of appeal for the appealing party, and receipt of the appealing party's written statement for the nonappealing party), and if the Board selects the extra option in OPTION 3, Neola suggests the appealing party only have two (2) days after receipt of the non-appealing party's written statement to submit the rebuttal. Alternatively, in order to expedite the appeal, the Board could select OPTION 4 and require the appealing party to submit his/her written statement challenging the determination of responsibility at the same time s/he submits his/her notice of appeal. The nonappealing party would then be permitted to submit a written statement in support of the determination of responsibility within the same number of days that the appealing party had to submit the notice of appeal/statement challenging the determination of responsibility (e.g., three or five days, depending on the appeal deadline selected above).]

The decision-maker(s) for the appeal shall issue a written decision describing the result of the appeal and the rationale for the result. The original decision-makers(s') determination of responsibility will stand if the appeal request is not filed in a timely manner or the appealing party fails to show clear error and/or a compelling rationale for overturning or modifying the original determination. The written decision will be provided to the Title IX Coordinator who will provide it simultaneously to both parties. The written decision will be issued within 60 days of when the parties' written statements were submitted. **[DRAFTING NOTE: If the Board indicated above an intent to ordinarily complete the grievance process, including any appeal, within sixty (60) days of receipt of the Formal Complaint, Neola suggests that the deadline for the decision-maker(s) of the appeal to issue the final decision be set at "within five (5) days" of the date the parties submitted their written statements, or the date a last written statement is submitted pursuant to Option 3 or Option 4.]**

The determination of responsibility associated with a Formal Complaint, including any recommendations for remedies/disciplinary sanctions, becomes final when the time for filing an appeal has passed or, if an appeal is filed, at the point when the decision-maker(s) for the appeal's decision is delivered to the Complainant and the Respondent. No further review beyond the appeal is permitted.

Retaliation

Neither the Board nor any other person may intimidate, threaten, coerce, or discriminate against any individual for the purpose of interfering with any right or privilege secured by Title IX, its implementing regulations, or this policy, or because the individual made a report or complaint, testified, assisted, or participated or refused to participate in any manner in an investigation, proceeding, or hearing under this policy. Intimidation, threats, coercion, or discrimination, including charges against an individual for code of conduct violations that do not involve sex discrimination or Sexual Harassment, but arise out of the same facts or circumstances as a report or complaint of sex discrimination, or a report or Formal Complaint of Sexual Harassment, for the purpose of interfering with any right or privilege secured by Title IX, its implementing regulations, or this policy, constitutes retaliation. Retaliation against a person for making a report of Sexual Harassment, filing a Formal Complaint, or participating in an investigation () and/or hearing **[DRAFT NOTE: Select this option if the Board permits hearings.]**, is a serious violation of this policy that can result in imposition of disciplinary sanctions/consequences and/or other appropriate remedies.

Complaints alleging retaliation may be filed according to the grievance process set forth above.

The exercise of rights protected under the First Amendment of the United States Constitution does not constitute retaliation prohibited under this policy.

Charging an individual with a code of conduct violation for making a materially false statement in bad faith in the course of a grievance proceeding under this policy shall not constitute retaliation, provided, however, that a determination regarding responsibility, alone, is not sufficient to conclude that any party made a materially false statement in bad faith.

Confidentiality

The District will keep confidential the identity of any individual who has made a report or complaint of sex discrimination, including any individual who has made a report or filed a Formal Complaint of Sexual Harassment, any Complainant, any individual who has been reported to be the perpetrator of sex discrimination, any Respondent, and any witness, except as may be permitted by the Family Educational Rights and Privacy Act ("FERPA"), 20 U.S.C. 1232g, or FERPA regulations, 34 CFR part 99, or as required by law, or to carry out the purposes of 34 CFR part 106, including the conduct of any investigation, hearing,

or judicial proceeding arising thereunder (i.e., the District's obligation to maintain confidentiality shall not impair or otherwise affect the Complainant's and Respondent's receipt of the information to which they are entitled related to the investigative record and determination of responsibility).

Application of the First Amendment

The Board will construe and apply this policy consistent with the First Amendment to the U.S. Constitution () and the principles of academic freedom as set forth in the applicable collective bargaining agreement. In no case will a Respondent be found to have committed Sexual Harassment based on expressive conduct that is protected by the First Amendment () and/or the principles of academic freedom specified in the Board's collective bargaining agreement with its teachers.

Training

The District's Title IX Coordinator, along with any investigator(s), decision-maker(s), or person(s) designated to facilitate an informal resolution process, must receive training on:

- A. the definition of Sexual Harassment (as that term is used in this policy);
- B. the scope of the District's education program or activity;
- C. how to conduct an investigation and implement the grievance process () that includes hearings, **[DRAFTING NOTE: Select this option if the Board permits hearings.]** appeals and informal resolution processes, as applicable; and
- D. how to serve impartially, including by avoiding prejudgment of the facts at issue, conflicts of interests, and bias.

[X] All Board employees will be trained concerning their legal obligation to report Sexual Harassment to the Title IX Coordinator. This training will include practical information about how to identify and report Sexual Harassment. **[DRAFTING NOTE: While the Title IX regulations do not specifically require this training, it is critical that the Board train all of the employees concerning this legal obligation since the Board will be considered to have "actual knowledge" of Sexual Harassment if any Board employee has notice of such conduct.]**

Recordkeeping

As part of its response to alleged violations of this policy, the District shall create, and maintain for a period of seven (7) calendar years, records of any actions, including any supportive measures, taken in response to a report or Formal Complaint of Sexual Harassment. In each instance, the District shall document the basis for its conclusion that its response was not deliberately indifferent, and document that it has taken measures designed to restore or preserve equal access to the District's education program or activity. If the District does not provide a Complainant with supportive measures, then the District will document the reasons why such a response was not clearly unreasonable in light of the known circumstances. The documentation of certain bases or measures does not limit the District in the future from providing additional explanations or detailing additional measures taken.

The District shall maintain for a period of seven (7) calendar years the following records:

- A. each Sexual Harassment investigation including any determination regarding responsibility () and any audio or audiovisual recording or transcript that is made of any hearing **[DRAFTING NOTE: Select this option if the Board permits live hearings.]**, any disciplinary sanctions recommended and/or imposed on the Respondent(s), and any remedies provided to the Complainant(s) designed to restore or preserve equal access to the District's education program or activity
- B. any appeal and the result therefrom
- C. any informal resolution and the result therefrom, and
- D. all materials used to train Title IX Coordinators, investigators, decisionmakers, and any person who facilitates an informal resolution process.

The District will make its training materials publicly available on its website. **(X)** If a person is unable to access the District's website, the Title IX Coordinator will make the training materials available upon request for inspection by members of the public.

Outside Appointments, Dual Appointments, and Delegations

The Board retains discretion to appoint suitably qualified persons who are not Board employees to fulfill any function of the Board under this policy, including, but not limited to, Title IX Coordinator, investigator, decision-maker, decision-maker for appeals, facilitator of informal resolution processes, and advisor.

The Board also retains discretion to appoint two or more persons to jointly fulfill the role of Title IX Coordinator, investigator, decision-maker, decision-maker for appeals, facilitator of informal resolution processes, and advisor.

The Superintendent may delegate functions assigned to a specific Board employee under this policy, including but not limited to the functions assigned to the Title IX Coordinator, investigator, decision-maker, decision-maker for appeals, facilitator of informal resolution processes, and advisor, to any suitably qualified individual and such delegation may be rescinded by the Superintendent at any time.

[DRAFTING NOTE: The following option expressly sets forth authority that the Board has regardless of whether it is included in this policy, but is offered for those boards of education that may want to affirmatively communicate to/address these issues for readers of this policy.]

[X] Discretion in Application

The Board retains discretion to interpret and apply this policy in a manner that is not clearly unreasonable, even if the Board's interpretation or application differs from the interpretation of any specific Complainant and/or Respondent.

Despite the Board's reasonable efforts to anticipate all eventualities in drafting this policy, it is possible unanticipated or extraordinary circumstances may not be specifically or reasonably addressed by the express policy language, in which case the Board retains discretion to respond to the unanticipated or extraordinary circumstance in a way that is not clearly unreasonable.

The provisions of this policy are not contractual in nature, whether in their own right, or as part of any other express or implied contract. Accordingly, the Board retains discretion to revise this policy at any time, and for any reason. The Board may apply policy revisions to an active case provided that doing so is not clearly unreasonable.

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Legal References

20 U.S.C. 1681 et seq., Title IX of the Education Amendments of 1972 (Title IX)
 20 U.S.C. 1400 et seq., The Individuals with Disabilities Education Improvement Act of 2004 (IDEIA)
 42 U.S.C. 2000c et seq., Title IV of the Civil Rights Act of 1964
 42 U.S.C. 2000d et seq.
 42 U.S.C. 2000e et seq.
 42 U.S.C. 1983
 34 C.F.R. Part 106
 OCR's Revised Sexual Harassment Guidance (2001)
 20 U.S.C. 1092(F)(6)(A)(v)
 34 U.S.C. 12291(a)(10)
 34 U.S.C. 12291(a)(8)
 34 U.S.C. 12291(a)(30)

3. PO4362.01 Threatening Behavior Towards Staff

KALAMAZOO RESA
INSPIRING EDUCATIONAL EXCELLENCE

Book	Policy Manual
Section	Vol. 34, No. 1 - August 2020 Revisions
Title	THREATENING BEHAVIOR TOWARD STAFF MEMBERS Revised
Code	po4362.01 9-24-20
Status	
Adopted	July 27, 2016

4362.01 - THREATENING BEHAVIOR TOWARD STAFF MEMBERS

The Board of Education believes that a staff member should be able to work in an environment free of threatening speech or actions.

Threatening behavior consisting of any words or deeds that intimidate a staff member or cause anxiety concerning his/her physical and/or psychological well-being is strictly forbidden. Any student, parent, visitor, staff member, or agent of this Board who is found to have threatened a member of the staff will be subject to discipline or reported to the authorities.

4. PO5610 Emergency Removal, Suspension, and Expulsion of Students

KALAMAZOO RESA

INSPIRING EDUCATIONAL EXCELLENCE

Book	Policy Manual
Section	Vol. 34, No. 1 - August 2020 Revisions
Title	EMERGENCY REMOVAL, SUSPENSION, AND EXPULSION OF STUDENTS REVISIONS
Code	po5610 9-24-20 ams
Status	
Adopted	July 27, 2016
Last Revised	March 21, 2019

5610 - EMERGENCY REMOVAL, SUSPENSION, AND EXPULSION OF STUDENTS

The Board of Education is continually concerned about the safety and welfare of District students and staff and, therefore, will not tolerate behavior that creates an unsafe environment, a threat to safety or undue disruption of the educational environment.

Factors to be Considered Before Suspending or Expelling a Student

The Board of Education also recognizes that exclusion from the educational program of the schools is a severe sanction that should only be imposed after careful and appropriate consideration. ~~Except as otherwise noted below with respect to possession of a firearm in a weapon free school zone, if suspension or expulsion of a student is considered, the () Board () Superintendent shall consider the following factors prior to making a determination of whether to suspend or expel:~~

Except as otherwise noted below with respect to possession of a firearm in a weapon free school zone, if suspension or expulsion of a student is considered, the Board (Superintendent) shall consider the following factors prior to making a determination of whether to suspend or expel:

- A. the student's age
- B. the student's disciplinary history
- C. whether the student has a disability
- D. the seriousness of the violation or behavior
- E. whether the violation or behavior committed by the student threatened the safety of any student or staff member
- F. whether restorative practices will be used to address the violation or behavior
- G. whether a lesser intervention would properly address the violation or behavior

The () **Board** (X) **Superintendent** will exercise discretion over whether or not to suspend or expel a student. In exercising that discretion for a suspension of more than ten (10) days or expulsion, there is a rebuttable presumption that a suspension or expulsion is not justified unless the () **Board** (X) **Superintendent** can demonstrate that it considered each of the factors listed above. For a suspension of ten (10) days or fewer, there is no rebuttable presumption, but the () **Board** (X) **Superintendent** will still consider these factors in making the determination.

Restorative Practices

The () **Board** (X) **Superintendent** shall consider using restorative practices as an alternative to or in addition to suspension or expulsion. If the District determines that it will utilize restorative practices in addition to or as an alternative to suspension or expulsion of a student, it will engage in restorative practices which emphasize repairing the harm to the victim and school community caused by the student's misconduct.

Restorative practices should be the first consideration to remediate offenses such as interpersonal conflicts, bullying, verbal and physical conflicts, theft, damage to property, class disruption and harassment and cyberbullying.

If the () **Board** (X) **Superintendent** decides to utilize restorative practices as an alternative to or in addition to suspension or expulsion, the restorative practices may include victim-offender conferences that:

- A. are initiated by the victim;
- B. are approved by the victim's parent or legal guardian or, if the victim is at least fifteen (15), by the victim;
- C. are attended voluntarily by the victim, a victim advocate, the offender, members of the school community, and supporters of the victim and the offender (the "restorative practices team");
- D. would provide an opportunity for the offender to accept responsibility for the harm caused to those affected, and to participate in setting consequences to repair the harm, such as requiring the student to apologize; participate in community service, restoration of emotional or material losses, or counseling; pay restitution; or any combination of these.

The selected consequences and time limits for their completion will be incorporated into an agreement to be signed by all participants.

Due Process

The Board recognizes exclusion from the educational programs of the District, whether by suspension or expulsion, is the most severe sanction that can be imposed on a student and is one that cannot be imposed without appropriate due process, since exclusion deprives a child of the right to an education. The Board also recognizes that it may be necessary for a teacher to remove a student from class for conduct disruptive to the learning environment, and that such removals are not subject to a prior hearing, provided the removal is for a period of less than twenty-four (24) hours. However, if an emergency removal may result in a suspension, then due process must be ensured.

In all cases resulting in short-term suspension, long-term suspension or expulsion, appropriate due process rights described in Policy 5611 and AG 5610 must be observed. The PRINCIPAL shall check to make sure the student is not classified as disabled under Section 504. Students with disabilities under IDEA or Section 504 shall be expelled only in accordance with their rights under Federal law.

For purposes of this policy, suspension shall be either short-term (not more than ten (10) days) or long-term (for more than ten (10) days but less than permanent expulsion) removal of a student from a regular District program. The Superintendent may suspend a student for a period not to exceed 10 school days.

For purposes of this policy, unless otherwise defined in Federal and/or State law, expulsion is defined as the permanent exclusion of a student from the District. Students who are expelled may petition for reinstatement as provided below.

Emergency Removal or Short-Term Suspension

A student may be removed from a class, subject, or activity for one (1) day by his/her teacher for certain conduct as specified in the Code of Conduct, or he/she may be given a short-term suspension by the Superintendent. A student so removed

() may

() may not

be allowed to attend other classes taught by other teachers during the term of the one (1) day removal. A student removed from the same class for ten (10) days will be entitled to the process for short-term suspensions outlined in AG 5610. A student removed from the same class for more than ten (10) days will be entitled to the process for long-term suspensions outlined in AG 5610. The Board designates the Superintendent as its representative at any hearings regarding the appeal of a suspension.

Long-Term Suspension or Expulsion

Due process set out in Policy 5611 and AG 5610 shall be followed in all circumstances in which a student may be expelled or suspended for a period of more than ten (10) days.

[CHOOSE OPTION #1, OPTION #2, OR OPTION #3]

[X] [OPTION #1]

The Superintendent may recommend to the Board a long-term suspension or that a student be expelled.

OR

[] [OPTION #2]

The Superintendent may act as the hearing officer. The Board may suspend a student for a period longer than ten (10) days or expel a student. An appeal may be made to the () Board () the appropriate court of law if there is a claimed violation of substantive or procedural due process rights.

OR

[] [OPTION #3]

The Superintendent may suspend a student for a period longer than ten (10) days or expel a student. The Board shall act on any appeal to the decision.

[END OF OPTIONS]

In all cases resulting in short-term suspension, long-term suspension, or expulsion, appropriate due process rights must be observed. In determining whether a student is to be suspended or expelled, District Administrators shall use a preponderance of evidence standard.

The Superintendent shall develop procedures to implement this policy that shall include the following:

- A. strategies for providing special assistance to students in danger of being expelled and not achieving the academic outcomes of the District's core curriculum;
- B. standards of behavior for all students in accordance with District Board policy on student discipline;
- C. procedures that ensure due process; and
- D. provision for make-up work at home, when appropriate.

When making a determination whether or not a student will be expelled or permanently excluded under this policy, the Superintendent shall retain all documents, electronically stored information ("ESI"), and electronic media (as defined in Policy 8315 - Information Management (i.e. "Litigation Hold")) created and/or received as part of an investigation.

The documents, ESI, and electronic media (as defined in Policy 8315) retained may include public records and records exempt from disclosure under Federal (e.g., FERPA, ADA) and/or State law – e.g., student records and confidential medical records.

The documents, ESI, and electronic media (as defined in Policy 8315) shall be retained in accordance with Policy 8310, Policy 8315, Policy 8320, and Policy 8330 for not less than three (3) years, but longer if required by the District's records retention schedule.

Persistent Disobedience or Gross Misconduct/CSC Against Another District Student

Any student may be removed from the classroom, and/or, after consideration of the factors identified above, suspended or expelled for persistent disobedience or gross misconduct or if the student commits criminal sexual conduct against another student enrolled in the District regardless of the location of the conduct. A student may not be expelled or excluded from the regular school program based on pregnancy status.

[X] In recognition of the negative impact on a student's education, the Board encourages the District's administrators to view suspensions, particularly those over ten (10) days, and permanent expulsions as discipline of last resort, except where these disciplines are required by law. Alternatives to avoid or to improve undesirable behaviors should be explored when possible prior to implementing or requesting a suspension or expulsion.

Physical and Verbal Assault

Unless a different determination is made after consideration of the factors identified above, the District shall permanently expel a student in grade six or above if that student commits physical assault at school against a staff member, a volunteer, or a

contractor.

Unless a different determination is made after consideration of the factors identified above, the District shall suspend or expel a student in grade six or above for up to one hundred eighty (180) school days if the student commits physical assault at school against another student.

Physical assault is defined as "intentionally causing or attempting to cause physical harm to another through force or violence."

Unless a different determination is made after consideration of the factors identified above, the District shall suspend or expel a student in grade six or above and may discipline, suspend or expel a student in grade five (5) and below for a period of time as determined at the Board's discretion if the student commits verbal assault at school against a District employee, volunteer, or contractor or makes a bomb threat or similar threat directed at school building, property, or at a school-related activity.

Verbal assault is a communicated intent to inflict physical or other harm on another person, with a present intent and ability to act on the threat.

"At school" means in a classroom, elsewhere on school premises, on a school bus or other school-related vehicle, or at a school-sponsored activity or event whether or not it is held on school premises.

The District may provide appropriate instructional services at home for an expelled student not placed in an Alternative Education Program. The instructional services provided shall be similar to those provided to homebound or hospitalized students and shall be contracted for in the same manner.

Weapons, Arson, Criminal Sexual Conduct

In compliance with State and Federal law, and unless a different determination is made after consideration of the factors identified above, the District shall expel any student who possesses a dangerous weapon, other than a firearm, in the District's weapon-free school zone (except as noted below), commits either arson or criminal sexual conduct in a school building or on school property, including school buses and other District transportation, or pleads to, is convicted of or is adjudicated of criminal sexual conduct against another student enrolled in the District.

In compliance with State and Federal law, the District shall expel any student who possesses a firearm in the District's weapon-free school zone in violation of State law, unless the student can establish the mitigating factors relating to possession of a dangerous weapon set out below, by clear and convincing evidence.

For purposes of this policy, a "dangerous weapon" is defined by law as a firearm, dagger, dirk, stiletto, knife with a blade over three (3) inches in length, pocket knife opened by a mechanical device, iron bar, or brass knuckles. This definition also includes other devices designed to (or likely to) inflict bodily harm, including, but not limited to, air guns and explosive devices. The term "firearm" is defined as any weapon (including a starter gun) that will, is designed to, or may readily be converted to expel a projectile by the action of the explosive, the frame, or the bearer of any such weapon, as well as a firearm muffler, firearm silencer, or any such destructive device.

The District need not expel a student for possession of a dangerous weapon, including a firearm, if the student can establish in a clear and convincing manner the following mitigating factor(s) to the satisfaction of the Board the:

- A. object or instrument was not possessed for use as a weapon, or for direct (or indirect) delivery to another person for use as a weapon; or
- B. weapon was not knowingly possessed; or
- C. student did not know (or have reason to know) that the object or instrument in his/her possession constituted a dangerous weapon; or
- D. weapon was possessed at the suggestion, request, direction of, or with the express permission of the Superintendent or the police.

There is a rebuttable presumption that expulsion for possessing the weapon is not justified if the () **Board** **Superintendent** determines in writing that the student has established that he or she fits under one of the exceptions above by clear and convincing evidence, and that the student has no previous history of suspension or expulsion.

For expulsions for dangerous weapons, arson, criminal sexual conduct or assault upon an employee, volunteer or contractor, the Superintendent shall provide that the expulsion is duly noted in the student's record, the student is referred to the Department of Human Services or Department of Community Health within three (3) school days after the expulsion, and the parents are

informed of the referral. Furthermore, if a student who is expelled is below the age of sixteen (16), the Superintendent shall ensure notification of the expulsion is given to the Juvenile Division of the Probate Court. In compliance with Federal law, the Superintendent shall also refer any student (regardless of age) expelled for possession of a dangerous weapon to the criminal justice or juvenile delinquency system serving the District. In addition, the Superintendent shall send a copy of this policy to the State Department of Education and shall include a description of the circumstances surrounding the expulsion of the student for possessing a firearm or weapon in the District's weapon-free school zone, together with the name of the District, the number of students so expelled, and the types of firearms or weapons brought into the weapon-free school zone.

A student expelled under this policy for dangerous weapons, arson, criminal sexual conduct or assault upon an employee, volunteer or contractor may apply for reinstatement in accordance with the following guidelines:

- A. If the student is in grade five (5) or below at the time of the expulsion and was expelled for possessing a firearm or threatening another person with a dangerous weapon, the parents, legal guardian, adult student, or emancipated minor may submit a request for reinstatement after sixty (60) school days from the date of expulsion, but the student may not be reinstated before ninety (90) school days from the expulsion date.
- B. If the student is in grade five (5) or below at the time of the expulsion and was expelled for a reason other than possessing a firearm or threatening another person with a dangerous weapon, the parents, legal guardian, or emancipated minor may submit a request for reinstatement at any time, but the student may not be reinstated before ten (10) school days from the expulsion date.
- C. If the student is in grade six (6) or above at the time of the expulsion, the parents, legal guardian, adult student, or emancipated minor may submit a request for reinstatement after 150 school days from the date of the expulsion, but the student may not be reinstated before 180 school days from the expulsion date.
- D. The parent, adult student, or emancipated minor shall submit the request for reinstatement to the Superintendent.
- E. Within ten (10) school days after receiving the petition, the Board shall appoint a committee consisting of two (2) Board members, a school administrator, a teacher, and a school-parent representative. During this time period, the Superintendent shall prepare and submit for consideration by the committee information concerning the circumstances of the expulsion and any factors mitigating for or against reinstatement.
- F. Within ten (10) school days after being appointed, the committee shall review all pertinent information and submit its recommendation to the Board. The recommendation may be for unconditional reinstatement, conditional reinstatement, or non-reinstatement, based on the committee's consideration of the following the:
 1. extent to which reinstatement would create a risk of harm to students or school staff;
 2. extent to which reinstatement would create a risk of school or individual liability for the Board or school staff;
 3. age and maturity of the student;
 4. student's school record before the expulsion incident;
 5. student's attitude concerning the expulsion incident;
 6. student's behavior since the expulsion and the prospects for remediation;
- G. The degree of cooperation and support the parent has provided and will provide if the student is reinstated (if the request was filed by a parent), including, but not limited to the parent's receptiveness toward any conditions placed on the reinstatement. Such conditions, for example, might include a written agreement by the student and/or a parent who filed the reinstatement request to accomplish the following:
 1. abide by a behavior contract involving the student, his/her parents, and an outside agency;
 2. participate in an anger management program or other counseling activities;
 3. cooperate in processing and discussing periodic progress reviews;
 4. meet other conditions deemed appropriate by the committee;
 5. accept the consequences for not fulfilling the agreed upon conditions.

The Board shall make its decision no later than the next regular Board meeting following the committee's submission of its recommendations. The Board's decision shall be final and is not subject to appeal.

In the event a student who has been permanently expelled from another school requests admission to this District, in making its decision, the Board shall follow the same procedure it has established in paragraphs A-F, above, for the reinstatement of a student.

Students expelled for reasons other than dangerous weapons, arson, criminal sexual conduct or assault upon an employee, volunteer or contractor may also petition the Board for reinstatement. The Board may, at its discretion, consider the petition in accordance with the procedures set forth above () or upon any standards and with any procedures it determines appropriate under the circumstances.

The Superintendent shall ensure Board policies and procedures regarding a student's rights to due process are followed when dealing with a possible suspension or expulsion under this policy.

In-School Discipline

The purpose of this policy is to provide an alternative to out of school suspension. The availability of in-school discipline options is dependent upon the financial ability of the Board to support such a program.

In-school discipline will only be offered at the discretion of the Superintendent for offenses found in the Student Code of Conduct.

The Superintendent is to establish procedures for the proper operation of such a program and to ensure appropriate due-process procedures are followed as applicable. (See Policy 5630.01)

Due Process Rights

The Board recognizes the importance of safeguarding a student's constitutional rights, particularly when subject to the District's disciplinary procedures.

To better ensure appropriate due-process is provided a student, the Board establishes the following:

A. Students Subject to Short-Term Suspension

Except when emergency removal is warranted, a student must be given at least oral notice of the charges against him/her and the opportunity to respond prior to the implementation of a suspension. When emergency removal has been implemented, notice and opportunity to respond shall occur as soon as reasonably possible. The Superintendent or other designated administrator shall provide the opportunity to be heard and shall be responsible for making the suspension decision. An appeal may be addressed to the Superintendent whose decision will be final.

B. Students Subject to Long-Term Suspension and Expulsion

A student and his/her parent or guardian must be given written notice of the intention to suspend or expel and the reasons therefor, and must also be given an opportunity to appear before the Board with a representative to answer the charges. The student and/or his/her guardian must also be provided a brief description of the student's rights and the hearing procedure, a list of the witnesses who will provide testimony to the Board, and a summary of the facts to which the witnesses will testify. At the student/parent's request, the hearing shall be held in closed session, but the Board must act publicly. The Board shall act by providing a written decision on any appeal of an expulsion, a request for reinstatement, or a request for admission after permanent expulsion from another school.

The Superintendent shall develop procedures to ensure all members of the staff use the above guidelines when dealing with students. In addition, this statement of due process rights shall be placed in all student handbooks, in a manner that facilitates understanding by students and their parents.

Corporal Punishment

While recognizing that students may require disciplinary action in various forms, the Board does not condone the use of unreasonable force and fear as an appropriate procedure in student discipline.

Staff shall not use physical force or violence to compel obedience. If all other means fail, staff members may always resort to the removal of the student from the classroom or District through suspension or expulsion procedures.

Within the scope of their employment, all staff may use reasonable force and apply restraint to accomplish the following:

- A. restrain or remove a student who refuses to comply with a request to behave or report to the office;
- B. quell a disturbance threatening physical injury to self or others;
- C. obtain possession of weapons or other dangerous objects within the control of the student, for either self-defense; or
- D. the protection of persons or property.

In accordance with State law, corporal punishment shall not be permitted. If any staff member (full-time, part-time, or substitute) deliberately inflicts, or causes to be inflicted, physical pain upon the student (by hitting, paddling, spanking, slapping or any other kind of physical force) as a means of discipline, the staff member may be subject to discipline and possibly criminal assault charges. This prohibition also applies to volunteers and those with whom the District contracts for services.

The Superintendent shall provide guidelines, including a list of alternatives to corporal punishment.

Removal, Suspension, and Expulsion of Students with Disabilities

The District shall abide by Federal and State laws in matters relating to discipline, suspension, and expulsion of disabled students.

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Legal

M.C.L. 380.1301, 380.1309, 380.1310d, 380.1311

20 U.S.C. 3351

State Board of Education, Resolution to Address School Discipline Issues

Impacting Student Outcomes, Adopted June 12, 2012

5. PO5611 Due Process Rights

KALAMAZOO RESA

INSPIRING EDUCATIONAL EXCELLENCE

Book	Policy Manual
Section	Vol. 35, No. 1 - August 2020
Title	Vol. 35, No. 1 - August 2020 Revised DUE PROCESS RIGHTS - REVISIONS
Code	po5611 9-25-20 AMS
Status	
Adopted	July 27, 2016
Last Revised	March 21, 2019

5611 - DUE PROCESS RIGHTS

The Board of Education recognizes the importance of safeguarding a student's constitutional rights, particularly when subject to the District's disciplinary procedures.

To better ensure appropriate due-process is provided a student, the Board establishes the following guidelines which District Administrators shall use when dealing with students:

A. Students subject to short-term suspension:

Except when emergency removal is warranted, a student must be given oral or written notice of the charges against him/her and the opportunity to respond prior to the implementation of a suspension. When emergency removal has been implemented, notice and opportunity to respond shall occur as soon as reasonably possible. The principal or other designated administrator shall provide the opportunity to be heard and shall be responsible for making the suspension decision. An appeal may be addressed to the Superintendent whose decision will be final.

B. Students subject to long-term suspension and expulsion:

A student and his/her parent or guardian must be given written notice of the intention to suspend or expel and the reasons therefor, and an opportunity to appear with a representative before the () **Board** (X) **Superintendent** to answer the charges. The student and/or his/her guardian must also be provided a brief description of the student's rights and of the hearing procedure, a list of the witnesses who will provide testimony to the () **Board** (X) **Superintendent**, and a summary of the facts to which the witnesses will testify. At the student's request, the hearing may be private; **[SELECT ONLY IF HEARING IS BY THE BOARD]** (.) but the (→) **Board** (→) **Superintendent** must act publicly. The Board shall act on any appeal, which must be submitted in writing, to an expulsion, to a request for reinstatement, or to a request for admission after being permanently expelled from another district (Policy 5610).

In determining whether disciplinary action set forth in this policy is to be implemented, District Administrators shall use a preponderance of evidence standard. Further, any individual charged with making a disciplinary determination under this policy shall retain all documents, electronically stored information ("ESI"), and electronic media (as defined in Policy 8315 - Information Management (i.e. "Litigation Hold")) created and/or received as part of an investigation.

The documents, ESI, and electronic media (as defined in Policy 8315) retained may include public records and records exempt from disclosure under Federal (e.g., FERPA, ADA) and/or State law (e.g., R.C. 3319.321) – e.g., student records and confidential medical records.

The documents, ESI, and electronic media (as defined in Policy 8315) shall be retained in accordance with Policy 8310, Policy 8315, Policy 8320, and Policy 8330 for not less than three (3) years, but longer if required by the District's records retention schedule.

~~The Superintendent shall establish procedures so that all members of the staff use the above guidelines when dealing with students. In addition, this statement of due process rights is to be placed in all student handbooks in a manner that will facilitate understanding by students and their parents.~~

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6. PO5517.02 Sexual Violence [Deletion]

KALAMAZOO RESA

INSPIRING EDUCATIONAL EXCELLENCE

Book	Policy Manual
Section	Special Update - Title IX Regulations - July 2020 Revisions
Title	SEXUAL VIOLENCE
Code	po5517.02 9-24-20 ams
Status	
Adopted	July 27, 2016
Last Revised	March 21, 2019

~~5517.02—SEXUAL VIOLENCE~~

~~The Board of Education does not discriminate on the basis of race, color, national origin, sex (including sexual orientation or sexual identity), disability, age (except as authorized by law), religion, military status, ancestry, or genetic information (collectively, "Protected Classes") in its education programs and activities. The Board is committed to maintaining an education and work environment that is free from all forms of unlawful harassment, including sexual harassment.~~

~~Sexual harassment, including sexual violence, interferes with students' rights to receive an education free from discrimination, and, in the case of sexual violence, is a crime. Pursuant to its Title IX obligations, the Board is committed to eliminating sexual violence in all forms and will take appropriate action against any individual found responsible for violating this policy. To further its commitment against sexual violence, the Board provides reporting options, an investigative and disciplinary process, and other related services as appropriate.~~

~~This policy applies to all student complaints, whether filed by a student, his/her parent, an employee, or third party on the student's behalf. It applies to all District operations, programs, and activities, as well as to unlawful conduct occurring on school property or during a Board sponsored activity. All students, administrators, teachers, staff, and all other school personnel share responsibility for avoiding, discouraging, and reporting any form of unlawful harassment.~~

~~Definitions~~

~~Sexual Harassment~~

~~As detailed further in Policy 5517, sexual harassment includes unwelcome sexual advances, requests for sexual favors, and other verbal, nonverbal or physical conduct of a sexual nature. Sexual harassment may involve the behavior of a person of either gender against a person of the same or opposite gender.~~

~~Examples include, but are not limited to:~~

- ~~A. unwelcome sexual propositions, invitations, solicitations, and flirtations;~~
- ~~B. unwanted physical and/or sexual contact;~~
- ~~C. threats or insinuations implying that a person's conditions of education may be adversely affected by not submitting to sexual advances;~~
- ~~D. unwelcome sexual verbal expressions, including graphic sexual commentaries about a person's body, dress, appearance, or sexual activities; unwelcome sexually degrading language, jokes or innuendoes; unwelcome suggestive or insulting sounds or whistles; obscene telephone calls;~~
- ~~E. sexually suggestive objects, pictures, videotapes, audio recordings or literature;~~
- ~~F. unwelcome and inappropriate touching, patting, or pinching; obscene gestures;~~
- ~~G. a pattern of conduct, which can be subtle in nature, that has sexual overtones and is intended to create or has the effect of creating discomfort and/or humiliation to another;~~
- ~~H. speculations about a person's sexual activities or sexual history, or remarks about one's own sexual activities or sexual history;~~
- ~~I. inappropriate boundary invasions into a student's personal space and personal life; and~~
- ~~J. verbal, nonverbal or physical aggression, intimidation, or hostility based on sex or sex stereotyping that does not involve conduct of a sexual nature.~~

~~Sexual Violence~~

~~Sexual violence, as used in this policy, refers to physical sexual acts perpetrated against a person's will or where a person is incapable of giving consent (e.g., due to the student's age, intellectual or other disability, or use of drugs or alcohol). Sexual violence includes rape, sexual assault, sexual battery, sexual abuse, and sexual coercion. Sexual violence can be carried out by school employees, other students, or third parties. All such acts of sexual violence are forms of sexual harassment and, in~~

~~turn, sex discrimination prohibited by Title IX.~~

~~Harassing conduct creates a hostile environment when it interferes with or limits a student's ability to participate in or benefit from the school's program. A single or isolated incident of sexual harassment may create a hostile environment if the incident is sufficiently severe. For example, a single instance of rape is sufficiently severe to create a hostile environment.~~

~~Anti-Harassment Compliance Officers~~

~~The Board designates the following individuals to serve as "Anti Harassment Compliance Officers" for the District. They are hereinafter referred to as the "Compliance Officers."~~

~~Tom Zahrt~~

~~Assistant Superintendent for H.R. and Operations~~

~~Kalamazoo Regional Educational Service Agency~~

~~1819 East Milham Avenue~~

~~Portage, MI 49002~~

~~269-250-9200~~

~~Mindy Miller~~

~~Superintendent for Special Education~~

~~Kalamazoo Regional Educational Service Agency~~

~~1819 East Milham Avenue~~

~~Portage, MI 49002~~

~~269-250-9200~~

~~The names, titles, and contact information of these individuals will be published annually in the student, parent, and staff handbooks and on the School District's web site.~~

~~The Compliance Officers are available during regular school/work hours to discuss Title IX questions, sexual violence concerns, and to assist students, other members of the School District community, and third parties. Compliance Officers shall accept sexual violence complaints directly from any members of the School District community or a visitor to the District, as well as those initially filed within a school building administrator. Upon receiving a complaint, the Compliance Officer or designee will discuss confidentiality issues with the complainant (and his/her parent, if the complainant is a minor), and open an investigation as described below.~~

~~Complaint Procedures~~

~~Reporting~~

~~Students and Board employees are required, and parents, community members, and third parties are encouraged, to report sexual violence promptly to a teacher, administrator, supervisor, or other school official. Reports can be made orally or in writing, and should be as specific as possible. The person making the report shall identify the alleged victim, perpetrator(s), and witness(es), and describe in detail what occurred, including date(s), time(s), and location(s). The District, however, will investigate and address all reports to the extent possible.~~

~~A student has a right to file criminal and/or Title IX complaints simultaneously. A student does not need to wait until the Title IX investigation is completed before filing a criminal complaint. Likewise, questions or complaints relating to sexual violence or any other Title IX concerns may also be filed with the U.S. Department of Education's Office for Civil Rights.~~

~~Any teacher, administrator, supervisor, or other school employee or official who receives such a complaint shall file it with the District's Compliance Officer within two (2) school days, and shall comply with his/her mandatory reporting responsibilities. The Compliance Officer will oversee the District's investigation and response to any Title IX related complaints, but s/he may delegate the investigative process to another individual ("Designee"). The Board reserves the right to have the formal complaint investigation conducted by an external person in accordance with this policy.~~

~~Confidentiality~~

~~The District respects students' privacy and will only disclose information regarding alleged sexual violence to individuals who are responsible for handling the school's response, the student's parents (if the student is a minor or is considered a dependent under Section 152 of the Internal Revenue Code), or as otherwise required by law. During the course of a formal investigation, the Compliance Officer/designee will instruct all interviewees about the importance of maintaining confidentiality. Interviewees will be directed not to disclose any information that s/he learns or that s/he provides during the course of the investigation to third parties.~~

~~Students or their parents sometimes ask that the students' names not be disclosed to the alleged perpetrators or that no investigation or disciplinary action be pursued to address the alleged sexual violence. Upon such a request, the Compliance Officer/designee will inform the student and his/her parent that honoring the request may limit the District's ability to respond fully to the incident, including pursuing disciplinary action against the alleged perpetrator. The official will also explain that Title IX includes protections against retaliation, and that school officials will not only take steps to prevent retaliation but also take strong responsive action if it occurs.~~

~~Should the student or his/her parents continue to request complete confidentiality, the Compliance Officer/designee will balance the student's privacy request with the District's obligation to provide a safe and non-discriminatory environment for all students. Should the official determine that the District can honor the student's or parent's request and remain in compliance with its Federal and State obligations, the District may limit its investigation and/or formal action against the alleged perpetrator. The District will, however, take other action to address sexual violence. This may include increased monitoring and security, offering schedule changes, and conducting climate surveys.~~

If the Compliance Officer/designee determines that the District must disclose the student's identity to an alleged perpetrator, s/he will inform the student and his/her parents prior to disclosure. The District will then afford interim protection measures to the student as appropriate.

Investigation

The District is committed to investigating all sexual violence complaints in an adequate, reliable, impartial, and prompt manner. The investigation will seek to determine whether the conduct occurred, and if so, what actions the school will take to end the sexual violence, eliminate the hostile environment, prevent its recurrence, and remedy its effects.

The investigation may include:

- A. interviewing the complainant, perpetrator, and any witnesses;
- B. reviewing law enforcement investigation documents;
- C. reviewing student and personnel files;
- D. gathering and examining other relevant documents or evidence; and
- E. providing a disciplinary hearing as needed.

The District affords both parties a balanced and fair process. Specifically, the complainant has the same rights throughout the proceeding as the alleged perpetrator. Both parties, for example, will have an equal opportunity to present relevant witnesses and other evidence at a disciplinary hearing. Likewise, the District's appeal process is available to both parties. The District, however, does not require complainants to be present for the hearing or appeal. Further, the District will not permit parties to personally question or cross-examine each other directly.

In resolving a complaint, the District uses a preponderance of the evidence standard, determining whether it is more likely than not that sexual violence occurred.

Timeline

The Compliance Officer/designee must contact the student, if age eighteen (18) or older, or the student's parents if under the age eighteen (18), within two (2) school days after receipt of a report of sexual violence to advise s/he/them of the Board's intent to investigate the alleged misconduct. The Compliance Officer/designee will also inform the alleged perpetrator of the opportunity to submit a written response to the complaint within five (5) business days. The District's investigation, including a disciplinary hearing process (but not appeal), may take up to sixty (60) calendar days to complete. This timeframe may be extended on a case-by-case basis, depending on the complexity and severity of the matter, criminal investigation requirements, and school breaks. During this period, the District will provide the complainant with periodic updates on the status of the investigation.

Interim Measures

During the investigation, the District will take interim steps to facilitate the complainant's equal access to its education programs. These steps may include, but are not limited to: (1) notifying the complainant of his/her options to avoid contact with the alleged perpetrator; (2) allowing the complainant to change his/her academic, extracurricular, transportation, dining, and working situation as appropriate; and (3) informing complainant of other available resources, such as counseling, legal assistance, and victim advocacy. Specific interim measures will be considered and offered on a case-by-case basis.

Notice

Upon completing its investigation, the District will notify both parties in writing about the outcome of the complaint and any appeal. Specifically, the District will notify the complainant: (1) as to whether the investigation substantiated the allegations; (2) of individual remedies offered to the complainant; (3) of sanctions imposed on the perpetrator that directly relate to the complainant; and (4) other steps the District has taken to eliminate the hostile environment and prevent recurrence. The alleged perpetrator will be notified of the investigation's result and disciplinary consequence to him/her, if any. The District will not notify the alleged perpetrator about the individual remedies afforded to the complainant. All aforementioned notifications will comply with Federal and State privacy laws, including the Family Education Rights and Privacy Act (FERPA).

Remedies

The District will provide a prompt and equitable resolution. If the investigation substantiates the complaint, the District will take steps to end the sexual violence, eliminate the hostile environment, prevent its recurrence, and remedy its effects. In addition to imposing disciplinary consequences on the perpetrator, the District will consider the following individual and global remedies, on a case-by-case basis:

- A. providing medical, counseling, and academic support services to the complainant and/or perpetrator;
- B. re-arranging schedules at the complainant's request;
- C. affording the complainant extra time to complete or retake classes without academic penalty;
- D. reviewing any disciplinary proceedings against the complainant;
- E. training or retraining employees;
- F. developing materials on sexual violence;
- G. conducting sexual violence prevention programs; and
- H. conducting climate checks.

~~The District will not offer mediation in cases involving sexual violence. Disciplinary consequences against offenders may include suspension, expulsion, termination, and any other sanctions the Board deems appropriate. Any discipline meted out to offenders will comply with special education and Section 504 laws and regulations.~~

~~Appeals Process~~

~~Both complainants and perpetrators may appeal the outcome of the investigation. Any appeal opportunities afforded to the alleged perpetrator are also afforded to the complainant. Any party wishing to appeal the outcome of the investigation must submit a written appeal to the Board within ten (10) school days after receipt of the written notice of the outcome of the investigation. The Board shall, within twenty (20) work days, conduct a hearing concerning the appeal. The Board shall provide a written decision to the appealing individual within ten (10) work days following completion of the hearing.~~

~~Retaliation~~

~~Federal law strictly prohibits retaliation against a complainant or witness. The District will inform complainant of this prohibition and direct him/her to report retaliation, whether by students or school officials, to the Compliance Officer. Upon learning of retaliation, school officials will take strong responsive action as appropriate.~~

~~Training~~

~~All staff will be trained so they know to report harassment to appropriate school officials. This training will include practical information about how to identify and report sexual harassment, including sexual violence. The training will be provided to any employees likely to witness or receive complaints involving sexual harassment and/or sexual violence, including teachers, school law enforcement unit employees or school resource officers, school administrators, school counselors, and health personnel. Further, school administrators responsible for investigating allegations of sexual harassment and sexual violence will be trained how to conduct such investigations and respond properly to such charges.~~

~~Retention of Investigatory Records and Materials~~

~~-~~

~~All individuals charged with conducting investigations under this policy shall retain all documents, electronically stored information ("ESI"), and electronic media (as defined in Policy 8315) created and/or received as part of an investigation, which may include but not be limited to:~~

- ~~A. all written reports/allegations/complaints/grievances/ statements/responses pertaining to an alleged violation of this policy;~~
- ~~B. any narratives that memorialize oral reports/allegations/ complaints/grievances/statements/responses pertaining to an alleged violation of this policy;~~
- ~~C. any documentation that memorializes the actions taken by District personnel related to the investigation and/or the District's response to the alleged violation of this policy;~~
- ~~D. written witness statements;~~
- ~~E. narratives, notes from, or audio, video, or digital recordings of witness interviews/statements;~~
- ~~F. e-mails, texts, or social media posts that directly relate to or constitute evidence pertaining to an alleged violation of this policy (i.e., not after the fact commentary about or media coverage of the incident);~~
- ~~G. notes or summaries prepared contemporaneously by the investigator in whatever form made (e.g., handwritten, keyed into a computer or tablet, etc.), but not including transitory notes whose content is otherwise memorialized in other documents;~~
- ~~H. written disciplinary sanctions issued to students or employees and other documentation that memorializes oral disciplinary sanctions issued to students or employees for violations of this policy;~~
- ~~I. dated written determinations/reports (including summaries of relevant exculpatory and inculpatory evidence) and other documentation that memorializes oral notifications to the parties concerning the outcome of the investigation, including any consequences imposed as a result of a violation of this policy;~~
- ~~J. documentation of any interim measures offered and/or provided to complainants and/or the alleged perpetrators, including no contact orders issued to both parties, the dates the no contact orders were issued, and the dates the parties acknowledged receipt of the no contact orders;~~
- ~~K. documentation of all actions taken, both individual and systemic, to stop the discrimination or harassment, prevent its recurrence, eliminate any hostile environment, and remedy its discriminatory effects;~~
- ~~L. copies of the Board policy and/or procedures/guidelines used by the District to conduct the investigation, and any documents used by the District at the time of the alleged violation to communicate the Board's expectations to students~~

~~and staff with respect to the subject of this policy (e.g., Student and/or Employee Handbooks or Codes of Conduct);~~

- ~~M. copies of any documentation that memorializes any formal or informal resolutions to the alleged discrimination or harassment;~~

~~The documents, ESI, and electronic media (as defined in Policy 8315) retained may include public records and records exempt from disclosure under Federal (e.g., FERPA, ADA) and/or State law — e.g., student records and confidential medical records:~~

~~The documents, ESI, and electronic media (as defined in Policy 8315) created or received as part of an investigation shall be retained in accordance with Policy 8310, Policy 8315, Policy 8320, and Policy 8330 for not less than three (3) years, but longer if required by the District’s records retention schedule.~~

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Legal

- 20 U.S.C. 1681 et seq., Title IX of the Education Amendments of 1972 (Title IX)
- 20 U.S.C. 1400 et seq., The Individuals with Disabilities Education Improvement Act of 2004 (IDEIA)
- 42 U.S.C. 2000c et seq., Title IV of the Civil Rights Act of 1964
- 42 U.S.C. 2000d et seq.
- 42 U.S.C. 2000e et seq.
- 42 U.S.C. 1983
- 34 C.F.R. Part 106
- Dear Colleague Letter on Sexual Violence (Office for Civil Rights, 2011)
- OCR’s Revised Sexual Harassment Guidance (2001)

7. PO7440 Facility Security

KALAMAZOO RESA

INSPIRING EDUCATIONAL EXCELLENCE

Book Policy Manual

Section Vol. 34, No. 1 - August 2020 Revisions

Title Vol. 35, No. 1 - August 2020 Revised FACILITY SECURITY - REVISIONS

Code po7440 9-25-20 AMS

Status

Adopted July 27, 2016

7440 - FACILITY SECURITY

Buildings constitute the greatest financial investment of the District. It is in the best interest of the Board of Education to protect the District's investment adequately. The buildings and equipment owned by the Board shall be protected from theft and vandalism in order to maintain the optimum conditions for carrying out the educational programs.

The Superintendent shall develop and supervise a program for the security of the District's students, staff, visitors, school buildings, school grounds, and school equipment in compliance with State and Federal law. Such a program may include the use of video surveillance and electronic monitoring equipment in appropriate public areas in and around the schools and other District facilities, and on school buses.

Every effort shall be made to apprehend those who knowingly cause serious physical harm to students, staff, visitors and Board property and may require the prosecution of those who bring harm to persons and/or property. The Board will seek repair to rectify the damage or payment of a fee to cover the cost of repair or replacement from the person(s) responsible. A reward may be offered for apprehending such persons.

Appropriate authorities may be contacted in the case of serious offenses.

The Superintendent is authorized to install metal detectors and video surveillance/electronic monitoring equipment on school property in order to protect the health, welfare, and safety of students, staff, visitors and Board property, and other security devices that would assist in the detection of guns and dangerous weapons:

- A. in school buildings;
- B. on District property;
- C. at Board-sponsored/controlled events.

The Superintendent is authorized to install temporary door locking devices as permitted by law in order to protect the health, welfare, and safety of students, staff, visitors and Board property. Notification of the local fire department and law enforcement agency and required inspection in accordance with M.C.L. 388.851d shall be provided before use of the device or system. Training of staff working in the building on the use of the device or system shall be provided and documented.

The Superintendent shall report to the Board, no later than the next Board meeting, any significant incident involving vandalism, theft, personal safety or other security risk and the measures being taken to address the situation.

M.C.L. 388.851d

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Legal M.C.L. 388.851d

B. **APPROVAL OF ANNUAL SUMMER TAX LEVY RESOLUTION 2021**
[ROLL CALL VOTE]

Superintendent recommends that the Board of Education approve the resolution to impose a summer tax levy to collect all school property taxes upon property within Kalamazoo RESA boundaries.

ANNUAL SUMMER TAX RESOLUTION

Kalamazoo Regional Educational Service Agency

A regular meeting of the Board of Education of the Kalamazoo Regional Educational Service Agency (the "District") was held in the board room, at the Kalamazoo Regional Educational Service Agency, on the 19th day of November, 2020, at 5:30 o'clock p.m.

The meeting was called to order at 5:30 o'clock, p.m., by President Virgil "Skip" Knowles.

Present: Mr. Virgil "Skip" Knowles, Mr. Randy VanAntwerp, Ms. Lynne Cowart, Mr. Dave Webster, and Dr. Delores Myers.

Absent:

The following preamble and resolution were offered by Member _____ and supported by Member _____:

WHEREAS:

- 1. This Board of Education previously adopted a resolution to impose a summer property tax levy to collect all of school property taxes, including debt services, upon property located within the school district, and continuing from year to year until specifically revoked by this Board of Education, and
- 2. The Revised School Code, as amended, requires formal action of the Board of Education prior to January 1 every year to continue the summer tax levy.

NOW, THEREFORE, BE IT RESOLVED THAT:

- 1. This Board of Education, pursuant to 1976 PA 451, as amended (the "Revised School Code"), hereby invokes for 2021 its previously adopted ongoing resolution imposing a summer tax levy of all of school property taxes, including debt service, and continuing from year to year until specifically revoked by this Board of Education and requests each city and/or township in which this district is located and in which a local school district or city is concurrently imposing a summer tax levy to collect those summer taxes.
- 2. The Superintendent, Assistant Superintendent for Business Services, or his/her designee is authorized and directed to forward to the governing body of each city and/or township in which this district is located and in which a local school district or city is concurrently imposing a summer tax levy a copy of this Board's resolution imposing a summer property tax levy on an ongoing basis and a copy of this resolution requesting that each such city and/or township agree to collect the summer tax levy for 2021 in the amount specified in this resolution. Such forwarding of the resolutions and the request to collect the summer tax levy shall be performed so that they are received by the appropriate governing bodies before January 1, 2021.

3. Pursuant to and in accordance with Section 1613(1) of the Revised School Code, the Superintendent, Assistant Superintendent for Business Services, or his/her designee is authorized and directed to negotiate on behalf of this District with the governing body of each city and/or township in which the District is located for the reasonable expenses for collection of the District's summer tax levy that the city and/or township may bill under MCLA 380.1611 or MCLA 380.1612. Any such proposed agreement shall be brought before this Board of Education for its approval or disapproval.
4. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution are hereby rescinded.

Ayes: Mr. Virgil "Skip" Knowles, Mr. Dave Webster, Ms. Lynne Cowart, Dr. Delores Myers, and Mr. Randy VanAntwerp.

Nays: None

Resolution declared adopted.

Secretary, Board of Education

The undersigned, duly qualified and acting Secretary of the Board of Education of Kalamazoo Regional Educational Service Agency, hereby certifies that the foregoing constitutes a true and complete copy of a resolution adopted by said Board of Education at a regular meeting held on November 19, 2020, the original of which is part of the Board's minutes. The undersigned further certifies that notice of the meeting was given to the public pursuant to the provisions of the "Open Meetings Act" (Act 267, PA 1976, as amended).

Secretary, Board of Education

C. **APPROVAL OF ANNUAL AUDIT REPORT**

Superintendent recommends that the Board of Education accept the Kalamazoo RESA Audit report by Plante Moran, as presented.

Kalamazoo Regional Educational Service Agency

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

Independent Auditor's Reports

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	1
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	2-3
Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance	4-5

Schedule of Expenditures of Federal Awards	6-9
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Notes to Schedule of Expenditures of Federal Awards	10
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Schedule of Findings and Questioned Costs	11
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Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Independent Auditor's Report

To the Board of Education
Kalamazoo Regional Educational Service Agency

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Kalamazoo Regional Educational Service Agency (the "Agency") as of and for the year ended June 30, 2020 and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements. We issued our report thereon dated October 28, 2020, which contained an unmodified opinion on the financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to October 28, 2020.

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

Plante & Moran, PLLC

October 28, 2020

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

Independent Auditor's Report

To Management and the Board of Education
Kalamazoo Regional Educational Service Agency

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Kalamazoo Regional Educational Service Agency (the "Agency") as of and for the year ended June 30, 2020 and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements, and have issued our report thereon dated October 28, 2020.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

To Management and the Board of Education
Kalamazoo Regional Educational Service Agency

Purpose of This Report

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

Plante & Moran, PLLC

October 28, 2020

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

Independent Auditor's Report

To the Board of Education
Kalamazoo Regional Educational Service Agency

Report on Compliance for Each Major Federal Program

We have audited Kalamazoo Regional Educational Service Agency's (the "Agency") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of the Agency's major federal programs for the year ended June 30, 2020. The Agency's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

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

Opinion on Each Major Federal Program

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

Report on Internal Control Over Compliance

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

To the Board of Education
Kalamazoo Regional Educational Service Agency

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

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

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

Plante & Moran, PLLC

October 28, 2020

Kalamazoo Regional Education Service Agency

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2020

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	CFDA Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2019	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2020	Current Year Cash Transferred to Subrecipients
Clusters:										
Employment Services Cluster -										
U.S. Department of Labor -										
Passed through W.E. Upjohn Institute for Employment Research -										
State-wide Employment Services:										
		17.207								
Employment Services - 18-19	18-53		\$ 547,403	\$ 408,134	\$ 60,451	\$ -	\$ 60,451	\$ -	\$ -	\$ -
Employment Services - 19-20	19-53		598,807	-	-	-	477,506	530,369	52,863	-
ES - 18-19	18-07		15,853	15,070	2,118	-	2,118	-	-	-
ES - 19-20	19-07		14,887	-	-	-	13,078	14,887	1,809	-
Employment and Training Local Partners 18-19	18-07		51,520	50,661	6,016	-	6,016	-	-	-
Employment and Training Local Partners 19-20	19-07		41,801	-	-	-	37,422	41,801	4,379	-
			<u>1,270,271</u>	<u>473,865</u>	<u>68,585</u>	<u>-</u>	<u>596,591</u>	<u>587,057</u>	<u>59,051</u>	<u>-</u>
Total Employment Services Cluster										
WIOA Cluster - U.S. Department of Labor:										
Passed through W.E. Upjohn Institute for Employment Research -										
Workforce Innovation and Opportunity Act - Adult:										
		17.258								
Core - 18-19	18-53		91,776	79,536	7,824	-	7,824	-	-	-
Core - 19-20	19-53		132,028	-	-	-	99,192	115,720	16,528	-
State-wide funds - 18-19	18-07		26,740	26,174	2,937	-	2,937	-	-	-
State-wide funds - 19-20	19-07		27,689	-	-	-	24,740	27,689	2,949	-
			<u>278,233</u>	<u>105,710</u>	<u>10,761</u>	<u>-</u>	<u>134,693</u>	<u>143,409</u>	<u>19,477</u>	<u>-</u>
Total Workforce Innovation and Opportunity Act - Adult										
Passed through W.E. Upjohn Institute for Employment Research -										
Workforce Innovation and Opportunity Act - Youth:										
		17.259								
WIOA State-wide funds Youth - 18-19	18-07		16,555	14,564	2,043	-	2,043	-	-	-
WIOA State-wide funds Youth - 19-20	19-07		13,090	-	-	-	11,739	13,090	1,351	-
WIOA - 18-19	18-03		930,158	840,793	73,918	-	73,918	-	-	-
WIOA - 19-20	19-03		1,199,254	-	-	-	861,378	968,018	106,640	-
High Concentration Youth - 18-19	18-05		6,952	6,952	572	-	572	-	-	-
High Concentration Youth - 19-20	19-05		6,952	-	-	-	6,239	6,952	713	-
ES WIOA Youth - 18-19	18-53		5,428	4,952	800	-	800	-	-	-
ES WIOA Youth - 19-20	19-53		42,847	-	-	-	35,074	38,273	3,199	-
			<u>2,221,236</u>	<u>867,261</u>	<u>77,333</u>	<u>-</u>	<u>991,763</u>	<u>1,026,333</u>	<u>111,903</u>	<u>-</u>
Total Workforce Innovation and Opportunity Act - Youth										

Kalamazoo Regional Education Service Agency

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2020

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	CFDA Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2019	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2020	Current Year Cash Transferred to Subrecipients
Clusters (continued):										
WIOA Cluster - U.S. Department of Labor (continued):										
Passed through W.E. Upjohn Institute for Employment Research -										
Workforce Innovation and Opportunity Act - Dislocated Worker:										
		17.278								
WIOA - 18-19	18-07		\$ 19,901	\$ 19,255	\$ 1,447	\$ -	\$ 1,447	\$ -	\$ -	\$ -
WIOA - 19-20	19-07		24,476	-	-	-	21,992	24,476	2,484	-
Project 18-19	18-53		100,723	87,030	7,729	-	7,729	-	-	-
Project 19-20	19-53		78,093	-	-	-	61,921	70,430	8,509	-
TRADE - Project 18-19	18-53		240,369	179,504	28,153	-	28,153	-	-	-
TRADE - Project 19-20	19-53		190,879	-	-	-	177,264	186,694	9,430	-
TRADE - 18-19	18-07		4,791	4,336	587	-	587	-	-	-
TRADE - 19-20	19-07		8,491	-	-	-	7,903	8,450	547	-
Total Workforce Innovation and Opportunity Act - Dislocated Worker			667,723	290,125	37,916	-	306,996	290,050	20,970	-
Workforce Innovation and Opportunity Act - Integrated Education and Training:										
		17.278								
WIOA IET 18-19	19-11		112,500	3,384	2,478	-	2,478	-	-	-
WIOA IET 19-20	19-11		50,000	-	-	-	46,540	46,540	-	-
Total Workforce Innovation and Opportunity Act - Integrated Education and Training			162,500	3,384	2,478	-	49,018	46,540	-	-
Total WIOA Cluster			3,329,692	1,266,480	128,488	-	1,482,470	1,506,332	152,350	-
Special Education Cluster - U.S. Department of Labor:										
Passed through the Michigan Department of Education -										
IDEA (PL-94-142):										
		84.027								
IDEA Flowthrough 1819	190450		8,013,495	8,013,495	2,060,391	-	2,060,391	-	-	-
IDEA Flowthrough 1920	200450		8,145,332	-	-	-	5,902,255	8,145,332	2,243,077	-
IDEA General Supervision 1819	190493		132,000	132,000	28,686	-	28,686	-	-	-
IDEA Flowthrough 1920	200493		132,000	-	-	-	99,165	132,000	32,835	-
Total IDEA (PL-94-142)			16,422,827	8,145,495	2,089,077	-	8,090,497	8,277,332	2,275,912	-
Handicapped Preschool:										
		84.173								
IDEA Handicapped Preschool 1819	190460		244,839	244,839	55,363	-	55,363	-	-	-
IDEA Handicapped Preschool 1920	200460		252,563	-	-	-	192,371	252,563	60,192	-
Total Handicapped Preschool (94-142)			497,402	244,839	55,363	-	247,734	252,563	60,192	-
Total Special Education Cluster (IDEA)			16,920,229	8,390,334	2,144,440	-	8,338,231	8,529,895	2,336,104	-

Kalamazoo Regional Education Service Agency

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2020

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	CFDA Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2019	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2020	Current Year Cash Transferred to Subrecipients
Clusters (continued):										
TANF Cluster - U.S. Department of Health and Human Services - Passed through W.E. Upjohn Institute for Employment Research - PATH TANF:										
		93.558								
TANF Passthrough 18/19	18-07		\$ 92,334	\$ 89,990	\$ 8,908	\$ -	\$ 8,908	\$ -	\$ -	\$ -
TANF Passthrough 19/20	19-07		93,564	-	-	-	84,748	93,499	8,751	-
ES PATH-TANF 18/19	18-53		29,134	28,805	3,254	-	3,254	-	-	-
ES PATH-TANF 19/20	19-53		118,227	-	-	-	107,664	118,227	10,563	-
Total TANF Cluster			333,259	118,795	12,162	-	204,574	211,726	19,314	-
Head Start Cluster - U.S. Department of Health and Human Services - Passed through Michigan Department of Education:										
Award No. 05CH010699-01-00 (11/18 - 10/19)	05CH010699		5,989,605	4,146,556	379,005	-	2,222,054	1,843,049	-	-
Award No. 05CH010699-02-00 (11/19 - 10/20)	05CH010699		6,266,533	-	-	-	3,611,463	4,295,244	683,781	-
Award No. 05CH010699-03-C3 (11/19 - 10/20)	05CH01069902C3		523,769	-	-	-	-	31,656	31,656	-
Total Head Start			12,779,907	4,146,556	379,005	-	5,833,517	6,169,949	715,437	-
Medicaid Cluster - U.S. Department of Health and Human Services - Passed through the Michigan Department of Community Health - Medicaid Outreach Claims										
	N/A	93.778	153,629	-	-	-	153,629	153,629	-	-
Total cluster programs			34,786,987	14,396,030	2,732,680	-	16,609,012	17,158,588	3,282,256	-
Other federal awards:										
U.S. Department of Education - Early Intervention Services (IDEA) - Passed through the Michigan Department of Education:										
Handicapped Infants and Toddlers:										
IDEA ELS 18-19	191340	84.181	265,342	265,342	53,855	-	53,855	-	-	-
IDEA ELS 19-20	200460		262,735	-	-	-	211,148	262,735	51,587	-
Total Handicapped Infants and Toddlers			528,077	265,342	53,855	-	265,003	262,735	51,587	-
Title I Regional Assistance Grant:										
Project No. 191570 - 18/19	191570	84.010	754,997	421,570	161,601	-	273,857	112,256	-	-
Project No. 201570 - 19/20	201570		696,170	-	-	-	293,282	411,163	117,881	-
Total Title I Regional Assistance Grant			1,451,167	421,570	161,601	-	567,139	523,419	117,881	-
Title IV, Effective Use of Technology:										
Project No. 180770 - 18/19	180770	84.424A	80,000	66,247	30,983	-	44,736	13,753	-	-
Project No. 180770 - 19/20	190770		230,000	-	-	-	101,815	195,160	93,345	-
Total Title IV, Effective Use of Technology			310,000	66,247	30,983	-	146,551	208,913	93,345	-

Kalamazoo Regional Education Service Agency

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2020

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	CFDA Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2019	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2020	Current Year Cash Transferred to Subrecipients
Other federal awards (continued):										
U.S. Department of Education -										
Early Intervention Services (IDEA) -										
Passed through the Michigan Department of Education (continued):										
Vocational Education - Basic grants to states:										
Project No. 191220/1819-20	191220	84.048	\$ 641,009	\$ 641,009	\$ 231,853	\$ -	\$ 231,853	\$ -	\$ -	\$ -
Project No. 201220/1920-20	201220		567,828	-	-	-	430,133	567,828	137,695	147,635
Total Vocational Education - Basic grants to states			1,208,837	641,009	231,853	-	661,986	567,828	137,695	147,635
Total U.S. Department of Education noncluster programs			3,498,081	1,394,168	478,292	-	1,640,679	1,562,895	400,508	147,635
U.S. Department of Health and Human Services:										
Passed through the Michigan Department of Education -										
Child Care and Development Block Grant -										
Project No. 193QUA - 1819	193QUA	93.596	75,000	75,000	5,643	-	5,643	-	-	-
Passed through the Michigan Department of Education -										
Trusted Advisors -										
Project No. 1920	193910	93.434	30,000	-	-	-	30,000	30,000	-	-
Total Department of Health and Human Services noncluster programs			105,000	75,000	5,643	-	35,643	30,000	-	-
Workforce Investment Act - U.S. Department of Labor -										
Passed through W.E. Upjohn Institute for Employment Research										
Reemployment Services - Emergency Unemployment Compensation:										
RESEA 18-53 (18-19)	18-53	17.225	226,242	102,626	14,392	-	14,392	-	-	-
RESA 19-53 (19-20)	19-53		130,354	-	-	-	122,127	126,765	4,638	-
Total Reemployment Services			356,596	102,626	14,392	-	136,519	126,765	4,638	-
Department of the Treasury - Internal Revenue Service										
Volunteer Income Tax Assistance (VITA) -										
IRS VITA 20-2009	20-2009	21.009	27,000	-	-	-	-	25,996	25,996	-
Total noncluster programs			3,986,677	1,571,794	498,327	-	1,812,841	1,745,656	431,142	147,635
Total federal financial assistance			\$ 38,773,664	\$ 15,967,824	\$ 3,231,007	\$ -	\$ 18,421,853	\$ 18,904,244	\$ 3,713,398	\$ 147,635

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2020

Note 1 - Basis of Presentation

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

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87 or the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

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

Note 3 - Grant Auditor Report

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

Note 4 - Federal Awards Provided to Subrecipients

The expenditures related to federal awards provided to subrecipients for the year ended June 30, 2020 were \$147,635. These federal awards were provided to St. Joseph Intermediate School District through the career and technical education - basic grants to states, CFDA 84.048, project number 201220.

Kalamazoo Regional Educational Service Agency

Schedule of Findings and Questioned Costs

Year Ended June 30, 2020

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

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

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ Yes X None reported
- Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)? _____ Yes X No

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster	Opinion
84.027, 84.173 17.258, 17.259, 17.278	Special Education Cluster (IDEA)	Unmodified
	WIOA Cluster	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? _____ Yes X No

Section II - Financial Statement Audit Findings

Reference Number	Finding
Current Year	None

Section III - Federal Program Audit Findings

Reference Number	Finding
Current Year	None

D. **APPROVAL TO PURCHASE NEW DATACENTER POWER
DISTRIBUTION UNITS (PCU) AND UNINTERRUPTABLE POWER
SUPPLY UNITS (UPS)**

Funding Commitment Decision Letter

Funding Year 2020

Contact Information:

Janelle Morgan
Kalamazoo RESA
131277 1819 E. Milham Ave.
Portage, MI 49002
jmorgan@elitefund.com

FCC Form 471: 201025406

BEN: 17001314

Wave: 23

Application Nickname: KRESA 2020 Consortium C
2 471

Totals

Total Committed	\$60,376.19
------------------------	--------------------

What is in this letter?

Thank you for submitting your application for Funding Year 2020 Schools and Libraries Program (E-rate) funding. Attached to this letter, you will find the funding statuses for the FCC Form(s) 471, Services Ordered and Certification Form, that you submitted and referenced above.

The Universal Service Administrative Company (USAC) is sending this information to both the associated applicant(s) and the service provider(s) so that you can work together to complete the funding process.

Next Steps

1. Work with your service provider(s) to determine if your bills will be discounted or if you will request reimbursement from USAC after paying the full cost for the services you receive.
2. Review the [Children's Internet Protection Act \(CIPA\)](#) requirements and file the [FCC Form 486](#) (Service Confirmation and CIPA Certification Form). **The deadline to submit this form is 120 days from the date of this letter or from the service start date (whichever is later).**
3. Invoice USAC



BEN Name: Kalamazoo RESA
BEN: 17001314

FCC Form 471: 201025406
Wave: 23

- **If you (the applicant) are invoicing USAC:** You must pay your service provider(s) the full cost for the services you receive and file the [FCC Form 472](#), the Billed Entity Applicant Reimbursement (BEAR) Form, to invoice USAC for reimbursement of the discounted amount.
- **If your service provider(s) is invoicing USAC:** The service provider(s) must provide services, bill the applicant for the non-discounted share, and file the [FCC Form 474](#), the Service Provider Invoice (SPI) form, to invoice USAC for reimbursement for the discounted portion of costs. Every funding year, service providers must file an [FCC Form 473](#), the Service Provider Annual Certification Form, to be able to submit invoices and to receive disbursements.
- **To receive an invoice deadline extension, the applicant or service provider** must request an extension on or before the last date to invoice. **If you anticipate, for any reason, that invoices cannot be filed on time**, USAC will grant a one-time, 120-day invoice deadline extension if timely requested.

How to Appeal or Request a Waiver of a Decision

You can appeal or request a waiver of a decision in this letter **within 60 calendar days** of the date of this letter. Failure to meet this deadline will result in an automatic dismissal of your appeal or waiver request.

Note: The Federal Communications Commission (FCC) will not accept appeals of USAC decisions that have not first been appealed to USAC. However, if you are seeking a waiver of E-rate program rules, you must submit your request to the FCC and not to USAC. USAC is not able to waive the E-rate program rules.

- **To submit your appeal to USAC**, visit the Appeals section in the [E-rate Productivity Center \(EPC\)](#) and provide the required information. USAC will reply to your appeal submissions to confirm receipt. Visit USAC's [website](#) for additional information on submitting an appeal to USAC, including step-by-step instructions.
- **To request a waiver of the FCC's rules**, please submit it to the FCC in proceeding number CC Docket No. 02-6 using the [Electronic Comment Filing System \(ECFS\)](#). Include your contact information, a statement that your filing is a waiver request, identifying information, the FCC rule(s) for which you are seeking a waiver, a full description of the relevant facts that you believe support your waiver request and any related relief, and any supporting documentation.

For appeals to USAC or to the FCC, be sure to keep a copy of your entire appeal, including any correspondence and documentation, and provide a copy to the affected service provider(s).



BEN Name: Kalamazoo RESA
BEN: 17001314

FCC Form 471: 201025406
Wave: 23

Obligation to Pay Non-Discount Portion

Applicants are required to pay the non-discount portion of the cost of the eligible products and/or services to their service providers. Service providers are required to bill applicants for the non-discount portion of costs for the eligible products and/or services. The FCC stated that requiring applicants to pay the non-discounted share of costs ensures efficiency and accountability in the program. If using the BEAR invoicing method, the applicant must pay the service provider in full (the non-discount plus discount portion) **before** seeking reimbursement from USAC. If using the SPI invoicing method, the service provider must first bill the applicant **before** invoicing USAC.

Notice on Rules and Funds Availability

The applicants' receipt of funding commitments is contingent on their compliance with all statutory, regulatory, and procedural requirements of the Schools and Libraries Program and the FCC's rules. Applicants who have received funding commitments continue to be subject to audits and other reviews that USAC and/or the FCC may undertake to assure that committed funds are being used in accordance with such requirements. USAC may be required to reduce or cancel funding commitments that were not issued in accordance with such requirements, whether due to action or inaction of USAC, the applicant, or the service provider. USAC, and other appropriate authorities (including but not limited to the FCC), may pursue enforcement actions and other means of recourse to collect improperly disbursed funds.



BEN Name: Kalamazoo RESA
BEN: 17001314

FCC Form 471: 201025406
Wave: 23

Funding Commitment Decision Overview

Funding Year 2020

Application Comments for FCC Form 471: #201025406

The applicant did not submit any RAL corrections.

Funding Commitment Decision Overview

Funding Request Number (FRN)	Service Provider Name	Amount Requested	Amount Committed	Status
2099040362	Presidio Networked Solutions Group LLC	\$60,461.35	\$60,376.19	Funded



BEN Name: Kalamazoo RESA
BEN: 17001314

FCC Form 471: 201025406
Wave: 23

FRN 2099040362	Service Type Internal Connections	Status Funded
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Dollars Committed			
Monthly Cost		One-time Cost	
Months of Service	12		
Total Eligible Recurring Charges	\$0.00	Total Eligible One Time Charges	\$80,501.59
Total Pre-discount Charges		\$80,501.59	
Discount Rate		75.00%	
Committed Amount		\$60,376.19	

Dates	
Service Start Date	7/1/2020
Contract Expiration Date	9/30/2021
Contract Award Date	3/16/2020
Service Delivery Deadline	9/30/2021
Expiration Date (All Extensions)	

Service Provider and Contract Information	
Service Provider	Presidio Networked Solutions Group LLC
SPIN (498ID)	143005378
Contract Number	
Account Number	
Establishing FCC Form 470	200021612

Consultant Information	
Consultant Name	Janelle Morgan
Consultant's Employer	Elite Fund Inc
CRN	16043589

Funding Commitment Decision Comments

MR1: The amount of the funding request was changed from \$80,615.13 to \$80,501.59 to remove the ineligible product being supported by UPS- VMWare cluster- \$113.54 <><><><><> MR2: Based on the applicant's request, 17013956 Kalamazoo Covenant Academy has been removed from the Recipients of Service on the FRN line items 2099040362.001 and 2099040362.002 Product and Service Details and the entity's Category Two Cost-Allocation was re-allocated to the following entity- 56807 PARKWOOD-UPJOHN ELEMENTARY SCHOOL 2099040362.001- \$15.00 and 2099040362.002- \$5.00.

Executive Summary

Presidio Networked Solutions Group, LLC (SPIN #143005378) is pleased to present this proposal to Kalamazoo Regional Educational Service Agency (KRESA) for the Universal Service Fund Request for year 2020. (KRESA) has requested category 2 bid proposals for a UPS System.

Presidio works closely with K-12 and higher education organizations to discover and resolve barriers to education. We believe that technology is an important tool to help educators prepare students to become our next generation of leaders. With diminishing budgets, larger classrooms and diverse populations, it's never been more important to provide educators with tools that can help them engage their students and do what they do best - inspire students to learn skills they'll need to be successful in college and in life. Presidio has been providing E-Rate Priority 2 and Category 2 products and services since 2002. We understand how to work with USAC and KRESA to deliver a successful project.

Project Overview:

KRESA has requested category 2 pricing for a pair Vertiv APS Model AS4D0RCXGNNX991 20 kVA UPS'. In our proposal we have quoted the specified Vertiv system. Installation of the switches will be handled by Buist Electric and pricing is included in our proposal.

Base Bid:

Our proposal includes Two (2) Liebert APS Model AS4D0RCXGNNX991 rated at 20 kVA/18.0 kW with 5 minutes backup time.

Each System is comprised of the following features/accessories:

- On-line double conversion design with a true sine wave output
- N+x parallel redundancy to provide a fault tolerant network of power protection for continuous systems availability
- Quoted model is configured Redundant Power & Controls
- Input and output noise suppression
- Main input, output, and internal maintenance breaker
- Input power factor 0.99
- 6 hour battery recharge time to 90% capacity
- Fault tolerant microprocessor-based control and monitoring
- Low voltage distortion output inverter
- Flame-retardant, Sealed valve regulated batteries
- LCD display module with mimic diagram of power flow and provides digital metering, event logging, user customize-able set points (low battery alarm, battery test, auto-restart delay, display language)
- All modules are hot-swappable to provide maximum system flexibility and availability Casters and leveling feet
- WEEE, REACH, and RoHS (6 by 6) compliant
- Integral output transformer
- Integral output distribution providing None outlets
- Integral output distribution providing None outlets
- UPS frame is designed for maximum of 20 kVA, 208/120V, 60 Hz, L-L-N-PE

- UL 1778 4th Edition, c-UL, Listed
- CE, GS, C-tick Marked

Optional Equipment:

- (2) External Maintenance Bypass Cabinet; Model Number NMBHW81, rated for 20 kVA, 125A
- MBC is designed for wall mounting
- MBC is UL, cUL Listed
- Isolating switch controls input power to UPS
- Terminal blocks for hardwired input and output
- Spring loaded, high speed manual transfer switch
- Power indicators
- Support for lockout/tagout programs
- Unit dimensions: 26" H x 19" W x 12" D
- Unit weight: 50 lbs

- IntelliSlot Velocity/Life.Net Card; P/N: IS-UNITY-DP; Offers a web interface to monitor and configure the Life and proprietary protocols for use with the Life Station, Liebert Nform and Trellis. It allows you to select and configure two of the available third party protocols – SNMP, Modbus or BACnet for interfacing to Network and Building Management Systems. Also includes support for external environmental sensor support, using Liebert SN Sensors.

Two (2) Liebert APS UPS Power Assurance Package PAPAPS-20K

Power Assurance Package - 5 Year Comprehensive On-Site Service Support for Liebert APS UPS systems.

- On-site Start-up & Emergency Service -- by Factory Trained Technician
- Emergency Service: 7x24 Response, 100% Parts, Labor & Travel
- Preventive Maintenance: One (1) visit starting in 3rd year
- See Scope of Work for full details

Two (2) MBC Power Assurance Package PAPAPS-MBC

Power Assurance Package - 5 Year Comprehensive On-Site Service Support for Liebert APS Maintenance Bypass Cabinet

- On-site Start-up & Emergency Service -- by Factory Trained Technician
- Emergency Service: 7x24 Response, 100% Parts, Labor & Travel
- See Scope of Work for full details

Installation:

Buist Electric will provide labor, material and equipment to complete all electrical as follows:

- Provide and install (2) new 125-amp 120/208-volt 3 Phase feeds from the generator panel to each new UPS.
- Provide and install (2) new 125-amp MLO 120/208-volt panels to be powered from each new UPS.
- Install (2) new 20 kVa UPS units provided by others.
- Install (2) new maintenance bypass units provided by others.

- Provide and install (2) Cat 6 Cables, one to each UPS.

Assumptions/Exceptions

- To the best of our knowledge, our detailed BOM correctly separates items that are eligible and ineligible for USF Funding. Presidio will assist with interpretation, however it is the responsibility of the school district to do the final validation as E-rate applies to their environment.

Thanks for your consideration,

Max Wolfgang

Max Wolfgang
Account Executive
616.871.1560
mwolgang@presidio.com

TO:
 Kalamazoo Regional Educational Service Agency
 Russ Aspinwall
 1819 East Milham Ave.
 Portage, MI 49002

 russ.aspinwall@kresa.org
 (p) 269.250.9276

FROM:
 Presidio Networked Solutions Group, LLC
 Max Wolfgang
 6355 East Paris Ave
 Caledonia, MI 49316-9139

 mwolfgang@presidio.com
 (p) 616.871.1560
 (f) 616.871.1685

BILL TO:
 Kalamazoo Regional Educational Service Agenc
 Accounts Payable
 1819 E. Milham Ave
 Attn: Accounts Payable
 Portage, MI 49002

 Ramona.Shugars@kresa.org
 (p) 269-250-9232

SHIP TO:
 K/RESA Technology Services
 Russ Aspinwall
 1819 E Milham Ave
 Portage, MI 49002-3035

 russ.aspinwall@kresa.org
 (p) 269.250.9276

Customer#: KALAM069
Account Manager: Max Wolfgang
Inside Sales Rep: Becky Starr
Title: KRESA e-Rate UPS Quote

#	Part #	Description	Unit Price	Qty	Ext Price
Liebert APS UPS System					
1	LIEBERT	Model AS4D0RCXGNX991	\$24,453.24	2	\$48,906.48
<p>Comments:</p> <p>Two (2) Liebert APS Model AS4D0RCXGNX991 rated at 20 kVA/18.0 kW with 5 minutes backup time. Each System is comprised of the following features/accessories:</p> <ul style="list-style-type: none"> • On-line double conversion design with a true sine wave output • N+x parallel redundancy to provide a fault tolerant network of power protection for continuous systems availability • Quoted model is configured Redundant Power & Controls • Input and output noise suppression • Main input, output, and internal maintenance breaker • Input power factor 0.99 • 6 hour battery recharge time to 90% capacity • Fault tolerant microprocessor-based control and monitoring • Low voltage distortion output inverter • Flame-retardant, Sealed valve regulated batteries • LCD display module with mimic diagram of power flow and provides digital metering, event logging, user customize-able set points (low battery alarm, battery test, auto-restart delay, display language) • All modules are hot-swappable to provide maximum system flexibility and availability • Casters and leveling feet • WEEE, REACH, and RoHS (6 by 6) compliant • Integral output transformer • Integral output distribution providing None outlets • Integral output distribution providing None outlets • UPS frame is designed for maximum of 20 kVA, 208/120V, 60 Hz, L-L-N-PE • UL 1778 4th Edition, c-UL, Listed • CE, GS, C-tick Marked <p>Optional Equipment:</p> <ul style="list-style-type: none"> • (2) External Maintenance Bypass Cabinet; Model Number NMBHW81, rated for 20 kVA, 125A • MBC is designed for wall mounting • MBC is UL, cUL Listed • Isolating switch controls input power to UPS • Terminal blocks for hardwired input and output • Spring loaded, high speed manual transfer switch • Power indicators 					

- Support for lockout/tagout programs
- Unit dimensions: 26" H x 19" W x 12" D
- Unit weight: 50 lbs
- (1) IntelliSlot Velocity/Life.Net Card; P/N: IS-UNITY-DP; Offers a web interface to monitor and configure the Life and proprietary protocols for use with the Life Station, Liebert Nform and Trellis. It allows you to select and configure two of the available third party protocols – SNMP, Modbus or BACnet for interfacing to Network and Building Management Systems. Also includes support for external environmental sensor support, using Liebert SN Sensors.

UPS System Services Include:

Start-up service includes one site trip by a Liebert Services customer engineer after the unit has been installed. The site trip includes the following services for each system: non-powered inspection, unit electrical and operational checkout, full parts and labor for any work required on the unit, and basic customer operation training. Start-up also provides the customer with a guaranteed 6 hour on-site response for emergency service and includes onsite labor, parts, and travel for the full two-year warranty period.

- No Service Startup Included
- Two (2) Liebert APS UPS Power Assurance Package PAPAPS-20K

Power Assurance Package - 5 Year Comprehensive On-Site Service Support for Liebert APS UPS systems

- On-site Start-up & Emergency Service -- by Factory Trained Technician
- Emergency Service: 7x24 Response, 100% Parts, Labor & Travel
- Preventive Maintenance: One (1) visit starting in 3rd year
- See Scope of Work for full details

- Two (2) MBC Power Assurance Package PAPAPS-MBC

Power Assurance Package - 5 Year Comprehensive On-Site Service Support for Liebert APS Maintenance Bypass Cabinet

Total (Liebert APS UPS System): \$48,906.48

Rack PDU

2	VP8641	Vertiv Switched VP8641 - Power distribution unit (rack-mountable) - AC 208 V - 4.9 kW - Ethernet - input: NEMA L6-30P - output connectors: 24 (4 x IEC 60320 C19, 20 x IEC 60320 C13) - black powder coat	\$1,093.20	12	\$13,118.40
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Total (Rack PDU): \$13,118.40

KRESA - New 20 kVa UPS Electrical Installation

3	MISC MATERIALS	UPS Electrical Installation	\$18,590.25	1	\$18,590.25
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Comments:

Buist Electric has reviewed the requirements of the project and will provide labor, material and equipment to complete all electrical as follows:

- Provide and install (2) new 125-amp 120/208-volt 3 Phase feeds from the generator panel to each new UPS.
- Provide and install (2) new 125-amp MLO 120/208-volt panels to be powered from each new UPS.
- Install (2) new 20 kVa UPS units provided by others.

Total (KRESA - New 20 kVa UPS Electrical Installation): \$18,590.25

Sub Total:	\$80,615.13
Grand Total:	\$80,615.13

TERMS AND CONDITIONS OF THE MASTER SERVICES AND PRODUCT AGREEMENT DATED 2 OCTOBER 2018 BETWEEN KALAMAZOO REGIONAL EDUCATION SERVICE AGENCY AND PRESIDIO NETWORKED SOLUTIONS GROUP, LLC SHALL GOVERN THIS QUOTE

Customer hereby authorizes and agrees to make timely payment for products delivered and services rendered, including payments for partial shipments

Customer Signature

Date

Memo

To: Angie Straley

From: Brian Schupbach, Assistant Superintendent for Technology

CC: KRESA Board of Education

Date: 11/11/2020

Re: Request for Board approval to purchase new datacenter Power Distribution Units (PDU) and Uninterruptable Power Supply Units (UPS)

Datacenter Equipment Purchase

If approved by the Board, KRESA will purchase new PDU and UPS units for the KRESA datacenter. These new units will replace the existing units that are over 10 years old and have reached the end of serviceable life. The winning bid from Presidio totaled \$80,615.13 and will be purchased from 20-21 budgeted funds. This equipment was bid out following all eRate grant requirements and has been approved by USAC for a reimbursement of \$60,376.19, reducing the total cost to KRESA for this purchase to \$20,238.94. It is my recommendation that the KRESA Board approve this purchase from Presidio for \$80,615.13 as shown in the attached bid response. Thank you for your consideration.

E. **AUTHORIZATION TO ENTER INTO POWERSCHOOL ERP AGREEMENT**

Motion to authorize the Superintendent and/or Assistant Superintendent for Business Services to negotiate and sign the PowerSchool Master Services Agreement, Amendment to Master Services Agreement, and Master License and Service Agreement and accompanying PowerSchool Quotes.

F. **APPROVAL OF KALAMAZOO RESA COVID-19 EXTENDED LEARNING PLAN RECONFIRMATION FOR NOVEMBER**

Kalamazoo RESA Extended COVID-19 Learning Plan Reconfirmation Meeting

Required 30 Days After Initial Plan Approval and Every Month Thereafter

Agenda:

- Reconfirm how instruction is going to be delivered during the 20/21 school year
- Public comments from parents and/or guardians on the Extended Learning Plan
- Review weekly 2-way interaction rates

Reconfirmation Meeting for November 2020

Reconfirm instructional delivery method:

In collaboration with Kalamazoo County Health & Community Services, we are recommending a temporary shift for the delivery of instruction described in the August 2020 board approved [Kalamazoo RESA Preparedness and Response Plan](#). While the primary mode of instruction for November 2-17 and December 9-18 will remain face-to-face 5 days/week, with a virtual option available for pre-K (Head Start/GSRP) and individualized remote/hybrid options available for special education center-based programs, a temporary shift to remote instruction is needed for the timeframes of November 18-December 8 and January 4-8. This will help to address the spread of the virus due to social gatherings and staff shortages we have been experiencing due to resulting quarantines. The shift to remote instruction for November 18-December 8 is aligned with the November 15 Michigan Department of Health and Human Services Executive Order.

Required and strongly recommended safety procedures and protocols from the [MI Safe Schools Return to School Roadmap](#) will remain in place.

Reconfirm how instruction will be delivered for each grade level:

Pre-Kindergarten (Head Start/GSRP):

- Nov. 2-17 & Dec. 9-18: In-person instruction 5 days/week and a fully virtual option
- Nov. 18-Dec. 8 & Jan. 4-8: Remote instruction 5 days/week

Elementary (Grades K - 5):

- Nov. 2-17 & Dec. 9-18: In-person instruction 5 days/week and individualized remote/hybrid options
- Nov. 18-Dec. 8 & Jan. 4-8: Remote instruction 5 days/week and/or based on remote learning plans

Middle School (Grades 6 - 8):

- Nov. 2-17 & Dec. 9-18: In-person instruction 5 days/week and individualized remote/hybrid options
- Nov. 18-Dec. 8 & Jan. 4-8: Remote instruction 5 days/week and/or based on remote learning plans

High School/Post-Secondary (Grades 9 - 14):

- Nov. 2-17 & Dec. 9-18: In-person instruction 5 days/week and individualized remote/hybrid options
- Nov. 18-Dec. 8 & Jan. 4-8: Remote instruction 5 days/week and/or based on remote learning plans

Reconfirm whether or not the district is offering higher levels of in-person instruction for English language learners, special education students, or other special populations:

The populations served by KRESA in Head Start/GSRP and Special Education Center-Based programs require higher levels of in-person instruction, which is why in-person instruction for 5 days/week has been made available to students.

Document Public Comments:

During each monthly Kalamazoo RESA Board of Education meeting, an opportunity for public comments is available at the start of each meeting. During the month of November, the following public comment was provided:

Review Weekly 2-Way Interaction Rates

Oct/Nov. 2020	All Students (Special Education Center-Based Programs)
	Please see the Monthly Summary Report for Head Start/GSRP attendance data (attached to monthly KRESA Board of Education meeting agendas)
Week 1 (10/12-10/16)	77%
Week 2 (10/19-10/23)	67%
Week 3 (10/26-10/30)	71%

Week 4 (11/2-11/6)	75%
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Post to transparency link on website and provide to CEPI

Note: As of 9/30/20, the process for submitting to CEPI has not yet been identified

G. **APPROVAL OF PO 8450.05 EMERGENCY TEMPORARY
TELECOMMUTING POLICY (ETTP)**

Superintendent recommends that the Board of Education approves po8450.05
Emergency Temporary Telecommuting Policy (ETTP)

KALAMAZOO RESA

INSPIRING EDUCATIONAL EXCELLENCE

Book

Policy Manual

Section

Special Update - November 2020

Title

Special Update - November 2020 New EMERGENCY TEMPORARY TELECOMMUTING POLICY (ETTP)

Code

po8450.05

Status

8450.05 - EMERGENCY TEMPORARY TELECOMMUTING POLICY (ETTP)

In order to protect the health and safety of the District's employees, to contain the spread of COVID-19, and in compliance with the Michigan Occupational Safety and Health Administration (MIOSHA) Emergency Rules, the Board of Education enacts this temporary emergency telecommuting policy for employees capable of performing their work assignment from home. For the duration of this policy, the District prohibits in-person work for employees to the extent that their work activities can feasibly be performed remotely. Such remote assignment for work activities shall be determined by the Superintendent.

Due to the nature of public education and the District's COVID 19 extended learning plan, not all employees are able to work remotely. Moreover, the nature of the District's business and operations requires daily interaction at the school buildings and at other designated facilities. Accordingly, this policy is temporary in nature and shall not be construed to create an entitlement to telecommute in the future, and it in no way changes the terms and conditions of employment with the District. This policy will cease to be in effect consistent with the end of the current COVID-19 health emergency, consistent with State law and applicable Executive Order/Rule, and as determined by the Superintendent and approved by the Board. Employees who are directed to work from home under this Policy will be notified by the Superintendent when to return to their regular work stations and locations. Requests for continued telecommuting will be considered for qualified individuals [through the district's formal request to work from home process and/or for individuals](#) with ~~disabilities~~ [a disability that](#) who can perform the essential functions of the position with or without ~~an~~ accommodations.

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Legal

Michigan Occupational Safety and Health Administration (MIOSHA)
Emergency Rule - CORONAVIRUS DISEASE 2019 (COVID - 19)

Last Modified by Angie Straley on November 19, 2020

VIII. **ADJOURNMENT**