

WHITEHALL DISTRICT SCHOOLS
MEETING OF THE BOARD OF EDUCATION
Monday, February 12, 2024 – VAC 6:30 p.m.

Agenda

1. Call to order/Pledge of Allegiance
2. Approval of Agenda
Suggested motion: "I move to approve the agenda as presented."
3. Public Comment
Communication from the audience for anything on or off the agenda. Limited to 3 minutes.
4. Consent Action Agenda.....2
Minutes for meetings on January 15, January 31
Disbursements for the Month of January, 2024
Out of State Trip Request
Suggested motion: "I move to approve the consent agenda as presented."
5. Committee Meeting Reports
Personnel –
Facilities –
Policy – Committee Chair Review
Finance –
6. Unfinished Business
7. MAISD 2024 - 2025 Schools of Choice Participation Resolution.....10
Suggested motion: "I move to adopt the resolution to participate in the MAISD School of Choice Program for the 24-25 school year." (Roll Call Vote)
8. First Reading Policy Updates.....15
9. Monthly Financials.....25
10. Superintendent Report
11. Adjourn
Suggested motion: "I move to adjourn."

Item 4
Consent Action Agenda

☐ Information/Discussion

☒ Action

SUGGESTED MOTION:

...to approve the consent action agenda as presented.

Minutes for meetings on January 15, January 31

Disbursements for the Month of January, 2024

Out of State Trip Request

WDS Board of Education Monthly Meeting Minutes

DATE: January 15, 2024

PLACE: VAC

MEMBERS PRESENT: Chris Mahoney, Paula Martin, Tim Cross, Rachel Fekken, Melissa Moore, jimmy TenBrink

MEMBERS ABSENT: Shannon McGoran

OTHERS PRESENT: Jerry McDowell, Steve Aardema, Kirsten Bolles, other staff and community members

Ms. Fekken called the meeting to order at 6:30 p.m. with the Pledge of Allegiance.

Annual Election of Officers

Ms. Bolles opened up nominations for Board of Ed President. Mahoney nominated Fekken for President. With there being no further nominations, nominations were closed. Bolles read the ballots out loud and in random order:

Cross - Fekken

Moore - Fekken

Mahoney - Fekken

Martin - Fekken

TenBrink - Fekken

Fekken - Fekken

Rachel Fekken selected as Board of Ed President 6-0.

Meeting turned over to Board of Ed President Fekken who opened up nominations for Board of Ed Vice President. Martin nominated Mahoney for Vice President. With there being no further nominations, nominations were closed. Bolles read the ballots out loud and in random order:

TenBrink - Mahoney

Moore - Mahoney

Martin - Mahoney

Mahoney - Mahoney

Cross - Mahoney

Fekken - Mahoney

Chris Mahoney selected as Board of Ed Vice President 6-0.

President Fekken opened up nominations for Board of Ed Treasurer. Mahoney nominated TenBrink for Treasurer. With there being no further nominations, nominations were closed. Bolles read the ballots out loud and in random order:

Cross - TenBrink

TenBrink - TenBrink

Mahoney - TenBrink

Moore - TenBrink

Martin - TenBrink

Fekken - TenBrink

Jim TenBrink selected as Board of Ed Treasurer 6-0.

President Fekken opened up nominations for Secretary. TenBrink nominated Martin for Secretary. With there being no further nominations, nominations were closed. Bolles read the ballots out loud and in random order:

Cross - Martin

Moore - Martin

TenBrink - Martin

Martin - Martin
Mahoney - Martin
Fekken - Martin
Paula Martin selected as Board of Ed Secretary 6-0.

Approval of Agenda

Motion TenBrink/Cross to approve agenda as presented.
Ayes (6) TenBrink, Cross, Moore, Mahoney, Martin, Fekken
Nays (0)
Motion Carried

Public Comment

n/a

Board Appreciation Month Building Presentations

Board members were recognized for their service and dedication to the students and staff of WDS.

Consent Action Agenda

Motion Martin/Moore to approve the consent agenda as presented.
Ayes (6) Martin, Moore, Cross, Mahoney, TenBrink, Fekken
Nays (0)
Motion Carried

Items Approved: Minutes of meetings dated December 18, 2023; disbursements for the month of December 2023: general fund \$444,889.84, community education \$23,748.21, food service \$28,447.65, technology and security fund \$185.54, activity accounts \$33,069.89, common debt \$0, capital projects \$0; High School overnight trip.

2024 Board Meeting Schedule

Motion Mahoney/Martin moved to approve the 2024 meeting schedule as presented.
Ayes (6) Mahoney, Martin, Moore, TenBrink, Cross, Fekken
Nays (0)
Motion Carried

Meeting Schedule: February 12, March 18, April 15, May 20, June 17, July 15, August 19, September 16, October 21, November 18, December 16, January 13, 2025

Committee Reports

No discussion

Unfinished Business

Work session needs to be scheduled to discuss future bond/facilities work.

Monthly Financials

Finance Director Aardema shared monthly financials with the Board.

Superintendent Report

Superintendent McDowell brought attention to heating problems at the middle school. Some pipes broke and this created some leaks. The broken pipe was repaired but it created more leaks in other spots. Options are being discussed for short- and long-term solutions. There was a small electrical fire at the High School early this morning.

Adjournment

Motion Cross/TenBrink to adjourn.
Ayes (6) Cross, TenBrink, Moore, Mahoney, Martin, Fekken

Nays (0)
Motion Carried

Adjourned at 7:03 p.m.

Board Secretary or Designee

WDS Board of Education Work Session Minutes

DATE: January 31, 2024

PLACE: CSB, Room 103

MEMBERS PRESENT: Rachel Fekken, Paula Martin, Tim Cross, Melissa Moore, Chris Mahoney, Shannon McGoran (arrived at 6:07 p.m.)

MEMBERS ABSENT: Jimmy TenBrink

OTHERS PRESENT: Jerry McDowell, Kirsten Bolles, community member

President Fekken called the meeting to order at 6:01 p.m.

Approval of Agenda

Motion Cross/Martin to approve the agenda as presented.

Ayes (5) Cross, Martin, Mahoney, Moore, Fekken

Nays (0)

Motion Carried

Communication from the audience

None

Facilities

Reviewed the bond proposal items, as there is a need for these repairs still. All members agree that it needs to be placed on a ballot, but will determine timing as the board sets up timelines and smaller targeted lists for the items.

McGoran arrived at 6:07 p.m.

Personnel

Dr. McDowell shared that staff retirements are coming in. More will be discussed at the next Personnel Committee meeting.

The Superintendent Evaluation packet was distributed to each board member. We will meet as a group to complete the evaluation. Coming out of this evaluation plan, will sit down and look at board priorities and set some goals.

Adjournment

Motion Moore/Cross to adjourn.

Ayes (6) Moore, Cross, McGoran, Martin, Mahoney, Fekken

Nays (0)

Motion Carried

Adjourned at 8:46 p.m.

Board Secretary or Designee

**WHITEHALL DISTRICT SCHOOLS
ACCOUNTS PAYABLE DISBURSEMENTS BY FUNDS
FOR THE MONTH OF January 2024**

NAME	FUND	AMOUNT
General Fund	11 & 13	599,349.30
Community Education Fund	23	16,458.35
Food Service Fund	25	10,482.57
Technology & Security Fund	27	197.75
Activity Accounts Fund	29	7,851.69
Common Debt Fund	31	
Capital Projects Fund	41	
<i>TOTAL CASH DISBURSEMENTS</i>		<i>\$634,339.66</i>

WHITEHALL DISTRICT SCHOOLS
GENERAL FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
MONTH OF January 2024

CASH BALANCE January 1, 2024	\$ 2,050,984.64
CASH RECEIPTS	
Athletic Admissions	6,257.00
Athletic Fees	952.00
Building Rent	8,031.00
Donations	-
Duck Creek Adult Ed State	13,152.24
Duck Creek Alt Ed Other Districts	92,748.00
Due to Activity Fund	-
Due to Community Ed - GSRP	-
Due to Community Ed - Headstart	-
Due to Community Ed - LightHouse	27,740.00
Due to Community Ed - LOAS	-
Due to Community Ed - McMillan	1,488.14
Due to Food Service	213,759.52
Due to Tech-Security	-
Federal ESSER/COVID (includes Summer Program)	61,477.11
Federal IDEA Flowthrough	-
Federal IDEA PreSchool	-
Federal Medicaid Outreach	-
Federal Medicaid Reimbursement	-
Federal Other (County Road Grant)	-
Federal Title I	-
Federal Title II	-
Federal Title III	-
Federal Title IV	-
Federal WIOA	-
Hills Landing Funding	-
Interest Earnings	5,038.22
MAISD Act 18	-
MAISD McKinney Vento	-
Miscellaneous (includes Hill's Landing funds)	57,832.93
Property Tax	1,736,363.19
Property Tax Due to Debt	-
SET SEG	-
State Aid	2,001,324.17
Transfer from Activity Fund	39,668.32
Transfer from Community Ed Fund	529,301.34
Transfer from Debt Fund	-
Transfer from Food Service Fund	-
Transfer from Tech-Security Fund	25,259.19
Transportation Billing	12,119.82
VAC - Rental	-
VAC - Sales	16,976.26
VAC - Senior Millage	-
VAC - Silver Sneakers	635.00
TOTAL RECEIPTS	\$ 4,850,123.45
CASH DISBURSEMENTS	
Accounts Payable	634,339.66
Arbiter (athletic officials)	5,000.00
Bank Charges	-
Edustaff (subs/coaches)	12,314.40
Fuelman/WESCO (gas purchase)	3,284.93
ORS payment to State	283,197.19
Payroll	1,860,388.41
Purchasing Cards	10,763.01
Sales Tax	-
Transfer to Capital Projects Fund	-
Transfer to Community Ed Fund	-
Transfer to Debt Fund	-
Transfer to Food Service Fund	50,000.00
Transfer to Tech Fund	-
Voided Checks & Returned Deposits	(2,091.23)
TOTAL DISBURSEMENTS	\$ 2,857,196.37
CASH BALANCE January 31, 2024	\$ 4,043,911.72
State Aid Borrowing	-
CASH BALANCE WITH BORROWING	\$4,043,911.72

WHITEHALL DISTRICT SCHOOLS

STUDENT TRIP REQUEST

IN-STATE REQUEST: ☐

OUT-OF-STATE REQUEST: ☒

DATE: February 5, 2024

EDUCATIONAL/ATHLETIC PURPOSE: Baseball Spring Trip to Indiana

TEACHER(S) RESPONSIBLE: Warren Zweigle

DATE OF TRIP: March 21- 24, 2024

DESTINATION: Terre Haute, Indiana

NUMBER OF STUDENTS: 12 students

METHOD OF TRANSPORTATION: School Vans

DATE/TIME LEAVING: March 21, 2024 – 7:00 a.m.

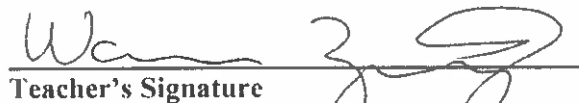
DATE/TIME RETURNING: March 24, 2024 – 4:00 p.m.

NUMBER OF CHAPERONES: Warren Zweigle, Brad VanBergen, Dan DuBois, Zach Zweigle

COST OF TRIP PER STUDENT: Estimate: \$300 per student

SOURCE OF REVENUE: Baseball Budget/Baseball Activity Account

NUMBER OF SUBSTITUTES REQUIRED: 1


Teacher's Signature

2-5-24
Date


Principal's Signature

2-6-24
Date

Superintendent's Signature

Date

Board Approval

Date

Item 7
MAISD Schools of Choice Resolution

☐ Information/Discussion

☒ Action

BACKGROUND INFORMATION:

It is recommended that the Board of Education approve participation in the MAISD's Schools of Choice Plan for the 2024 - 2025 school year exercising the option permitted by Section 105 of the State School Aid Act of 1979, as amended by Public Act 300 of 1996.

The District will also participate in the State's Schools of Choice plan defined under Section 105c, which allows a student to transfer to a school district that is within another contiguous intermediate school district.

You can read more about MCL-288.1705 [here](#)

SUGGESTED MOTION:

...to adopt the resolution to participate in the MAISD Schools of Choice Program for the 2024 - 2025 school year. (Roll call vote)

Whitehall District Schools



Jerry McDowell, Superintendent
jerrymcdowell@whitehallschools.net

Phone (231) 893-1010
Fax (231) 893-6450

Whitehall District Schools 2024-2025 School of Choice Resolution

Whitehall District Schools has chosen to participate in the Muskegon Area Intermediate School District's Schools of Choice Plan for 2024-2025, exercising the option permitted by Section 105 of the State School Aid Act of 1979, as amended by Public Act 300 of 1996.

The District will also participate in the State's Schools of Choice Plan defined under Section 105c, which allows a student to transfer to a school district that is within another contiguous intermediate school district.

Paula Martin, Secretary
Whitehall Board of Education

Date



THE STATE SCHOOL AID ACT OF 1979 (EXCERPT)
Act 94 of 1979

388.1705 Counting nonresident pupils in membership; application for enrollment; procedures.

Sec. 105. (1) In order to avoid a penalty under this section, and in order to count a nonresident pupil residing within the same intermediate district in membership without the approval of the pupil's district of residence, a district must comply with this section.

(2) Except as otherwise provided in this section, a district shall determine whether or not it will accept applications for enrollment by nonresident applicants residing within the same intermediate district for the next school year. If the district determines to accept applications for enrollment of a number of nonresidents, beyond those entitled to preference under this section, the district shall use the following procedures for accepting applications from and enrolling nonresidents:

(a) The district shall publish the grades, schools, and special programs, if any, for which enrollment may be available to, and for which applications will be accepted from, nonresident applicants residing within the same intermediate district.

(b) If the district has a limited number of positions available for nonresidents residing within the same intermediate district in a grade, school, or program, all of the following apply to accepting applications for and enrollment of nonresidents in that grade, school, or program:

(i) The district shall do all of the following not later than the second Friday in August:

(A) Provide notice to the general public that applications will be taken for a period of at least 15 calendar days but not more than 30 calendar days from nonresidents residing within the same intermediate district for enrollment in that grade, school, or program. The notice must identify the dates of the application period and the place and manner for submitting applications.

(B) During the application period under sub-subparagraph (A), accept applications from nonresidents residing within the same intermediate district for enrollment in that grade, school, or program.

(C) Within 15 calendar days after the end of the application period under sub-subparagraph (A), using the procedures and preferences required under this section, determine which nonresident applicants will be allowed to enroll in that grade, school, or program, using the random draw system required under subsection (13) as necessary, and notify the parent or legal guardian of each nonresident applicant of whether or not the applicant may enroll in the district. The notification to parents or legal guardians of nonresident applicants accepted for enrollment must contain notification of the date by which the applicant must enroll in the district and procedures for enrollment. The date for enrollment must be no later than the end of the first week of school.

(ii) Beginning on the third Monday in August and not later than the end of the first week of school, if any positions become available in a grade, school, or program due to accepted applicants failing to enroll or to more positions being added, the district may enroll nonresident applicants from the waiting list maintained under subsection (13), offering enrollment in the order that applicants appear on the waiting list. If there are still positions available after enrolling all applicants from the waiting list who desire to enroll, the district may not fill those positions until the second semester or trimester enrollment under subsection (3), as provided under that subsection, or until the next school year.

(c) For a grade, school, or program that has an unlimited number of positions available for nonresidents residing within the same intermediate district, all of the following apply to enrollment of nonresidents in that grade, school, or program:

(i) The district may accept applications for enrollment in that grade, school, or program, and may enroll nonresidents residing within the same intermediate district in that grade, school, or program until the end of the first week of school. The district shall provide notice to the general public of the place and manner for submitting applications and, if the district has a limited application period, the notice must include the dates of the application period. The application period shall be at least a 15-calendar-day period.

(ii) Not later than the end of the first week of school, the district shall notify the parent or legal guardian of each nonresident applicant who is accepted for enrollment that the applicant has been accepted for enrollment in the grade, school, or program and of the procedures for enrollment. The date for enrollment must be no later than the end of the first week of school.

(3) If a district determines during the first semester or trimester of a school year that it has positions available for enrollment of a number of nonresidents residing within the same intermediate district, beyond those entitled to preference under this section, for the second semester or trimester of the school year, the district may accept applications from and enroll nonresidents residing within the same intermediate district for the second semester or trimester using the following procedures:

(a) Not later than 2 weeks before the end of the first semester or trimester, the district shall publish the grades, schools, and special programs, if any, for which enrollment for the second semester or trimester may be available to, and for which applications will be accepted from, nonresident applicants residing within the same intermediate district.

(b) During the last 2 weeks of the first semester or trimester, the district shall accept applications from nonresidents residing within the same intermediate district for enrollment for the second semester or trimester in the available grades, schools, and programs.

(c) By the beginning of the second semester or trimester, using the procedures and preferences required under this section, the district shall determine which nonresident applicants will be allowed to enroll in the district for the second semester or trimester and notify the parent or legal guardian of each nonresident applicant residing within the same intermediate district of whether or not the applicant may enroll in the district. The notification to parents or legal guardians of nonresident applicants accepted for enrollment must contain notification of the date by which the applicant must enroll in the district and procedures for enrollment. The date for enrollment must be no later than the end of the first week of school.

(4) If deadlines similar to those described in subsection (2) or (3) have been established in an intermediate district, and if those deadlines are not later than the deadlines under subsection (2) or (3), the districts within the intermediate district may use those deadlines.

(5) A district offering to enroll nonresident applicants residing within the same intermediate district may limit the number of nonresident pupils it accepts in a grade, school, or program, at its discretion, and may use that limit as the reason for refusal to enroll an applicant.

(6) A nonresident applicant residing within the same intermediate district must not be granted or refused enrollment based on intellectual, academic, artistic, or other ability, talent, or accomplishment, or lack thereof, or based on a mental or physical disability, except that a district may refuse to admit a nonresident applicant if the applicant does not meet the same criteria, other than residence, that an applicant who is a resident of the district must meet to be accepted for enrollment in a grade or a specialized, magnet, or intra-district choice school or program to which the applicant applies.

(7) A nonresident applicant residing within the same intermediate district must not be granted or refused enrollment based on age, except that a district may refuse to admit a nonresident applicant applying for a program that is not appropriate for the age of the applicant.

(8) A nonresident applicant residing within the same intermediate district must not be granted or refused enrollment based upon religion, race, color, national origin, sex, height, weight, marital status, or athletic ability, or, generally, in violation of any state or federal law prohibiting discrimination.

(9) Subject to subsection (10), a district may refuse to enroll a nonresident applicant if any of the following are met:

(a) The applicant is, or has been within the preceding 2 years, suspended from another school.

(b) The applicant, at any time before enrolling under this section, has been expelled from another school.

(c) The applicant, at any time before enrolling under this section, has been convicted of a felony.

(10) If a district has counted a pupil in membership on either the pupil membership count day or the supplemental count day, the district shall not refuse to enroll or refuse to continue to enroll that pupil for a reason specified in subsection (9). This subsection does not prohibit a district from expelling a pupil described in this subsection for disciplinary reasons.

(11) A district shall continue to allow a pupil who was enrolled in and attended the district under this section in the school year or semester or trimester immediately preceding the school year or semester or trimester in question to enroll in the district until the pupil graduates from high school. This subsection does not prohibit a district from expelling a pupil described in this subsection for disciplinary reasons.

(12) A district shall give preference for enrollment under this section over all other nonresident applicants residing within the same intermediate district to other school-age children who reside in the same household as a pupil described in subsection (11).

(13) If the number of qualified nonresident applicants eligible for acceptance in a school, grade, or program does not exceed the positions available for nonresident pupils in the school, grade, or program, the school district shall accept for enrollment all of the qualified nonresident applicants eligible for acceptance. If the number of qualified nonresident applicants residing within the same intermediate district eligible for acceptance exceeds the positions available in a grade, school, or program in a district for nonresident pupils, the district shall use a random draw system, subject to the need to abide by state and federal antidiscrimination laws and court orders and subject to preferences allowed by this section. The district shall develop and maintain a waiting list based on the order in which nonresident applicants were drawn under this random draw system.

(14) If a district, or the nonresident applicant, requests the district in which a nonresident applicant resides

to supply information needed by the district for evaluating the applicant's application for enrollment or for enrolling the applicant, the district of residence shall provide that information on a timely basis.

(15) If a district is subject to a court-ordered desegregation plan, and if the court issues an order prohibiting pupils residing in that district from enrolling in another district or prohibiting pupils residing in another district from enrolling in that district, this section is subject to the court order.

(16) This section does not require a district to provide transportation for a nonresident pupil enrolled in the district under this section or for a resident pupil enrolled in another district under this section. However, at the time a nonresident pupil enrolls in the district, a district shall provide to the pupil's parent or legal guardian information on available transportation to and from the school in which the pupil enrolls.

(17) A district may participate in a cooperative education program with 1 or more other districts or intermediate districts whether or not the district enrolls any nonresidents under this section.

(18) A district that, under this section, enrolls a nonresident pupil who is eligible for special education programs and services according to statute or rule, or who is a child with a disability, as that term is defined under the individuals with disabilities education act, Public Law 108-446, is considered to be the resident district of the pupil for the purpose of providing the pupil with a free appropriate public education. Consistent with state and federal law, that district is responsible for developing and implementing an individualized education program annually for a nonresident pupil described in this subsection.

(19) If a district does not comply with this section, the district forfeits 5% of the total state school aid allocation to the district under this act.

(20) Upon application by a district, the superintendent may grant a waiver for the district from a specific requirement under this section for not more than 1 year.

History: Add. 1996, Act 300, Imd. Eff. June 19, 1996;—Am. 1998, Act 553, Imd. Eff. Jan. 27, 1999;—Am. 1999, Act 119, Imd. Eff. July 20, 1999;—Am. 2000, Act 297, Imd. Eff. July 26, 2000;—Am. 2002, Act 191, Imd. Eff. Apr. 26, 2002;—Am. 2003, Act 158, Eff. Oct. 1, 2003;—Am. 2005, Act 155, Eff. Oct. 1, 2005;—Am. 2006, Act 342, Eff. Oct. 1, 2006;—Am. 2008, Act 268, Eff. Oct. 1, 2008;—Am. 2020, Act 165, Eff. Oct. 1, 2020;—Am. 2021, Act 48, Eff. Oct. 1, 2021.

Compiler's note: Former MCL 388.1705, which pertained to age of pupils counted in membership, was repealed by Act 175 of 1993, Eff. Oct. 1, 1993.

Enacting section 1 of 2005 PA 155 provides:

"Enacting section 1. In accordance with section 30 of article I of the state constitution of 1963, total state spending in this amendatory act and in House Bill No. 4831 of the 93rd Legislature from state sources for fiscal year 2005-2006 is estimated at \$11,364,814,000.00 and state appropriations to be paid to local units of government for fiscal year 2005-2006 are estimated at \$11,341,913,100.00."

Enacting section 1 of Act 342 of 2006 provides:

"Enacting section 1. (1) In accordance with section 30 of article I of the state constitution of 1963, total state spending in this amendatory act from state sources for fiscal year 2006-2007 is estimated at \$11,682,508,200.00 and state appropriations to be paid to local units of government for fiscal year 2006-2007 are estimated at \$11,536,597,200.00.

(2) In accordance with section 30 of article I of the state constitution of 1963, total state spending from state sources for fiscal year 2005-2006 in this amendatory act and 2005 PA 155 is estimated at \$11,308,027,200.00 and state appropriations to be paid to local units of government for fiscal year 2004-2005 are estimated at \$11,285,376,300.00."

Enacting section 1 of Act 268 of 2008 provides:

"Enacting section 1. In accordance with section 30 of article I of the state constitution of 1963, total state spending in this amendatory act from state sources for fiscal year 2008-2009 is estimated at \$11,816,898,200.00 and state appropriations to be paid to local units of government for fiscal year 2008-2009 are estimated at \$11,602,465,900.00."

Item 8

Policy Updates

☒ Information/Discussion

☐ Action

Background:

The Policy Committee met on February 7, 2024 to review the policy updates provided by Miller Johnson. The policy committees suggested edits/revisions will be shared at the February 12, 2024 Board of Education Meeting for a first reading, with a second reading and adoption to occur at the March 18, 2024 Board of Education Meeting.

MILLER JOHNSON

School Policy Services

TO: MJ Policy Service Clients

FROM: MJ School Policy Services

DATE: November 20, 2023

RE: Policy Manual and Administrative Regulations Update – November 2023

Thank you for choosing MJ School Policy Services for your school policy needs. This memo contains recommended updates/modifications to all MJ School Policy Services policy manuals and administrative regulations manuals. Proposed revisions are presented by section, with a specific update number for ease of reference, along with a narrative providing the basis for the contemplated modification.

The volume of legislative changes this year are larger than in recent memory. With the legislature adjourning *sine die* on Tuesday, November 14, 2023, many impactful changes will take effect on **February 13, 2024**. We recommend MJ School Policy Services clients review and plan to implement policy and administrative regulation updates before February 13, 2024. This may require the Board of Education to waive a first reading of the Bylaws and Policies, pursuant to Board Policy 1003. Similarly, the Superintendent should provide notice to the Board of Education of revised administrative regulations no later than January 12, 2024, to ensure they are effective before February 13, 2024.

PLEASE NOTE: All updates are numbered individually (i.e., Update 16.01). Updates to Policy are highlighted in **green**. Updates to Administrative Regulations are highlighted in **blue**. Additions to policy or AR are shown in **blue**. Deletions are shown in **red**.

As each district policy manual and administrative regulations manual is unique and modified consistent with school district priority and prerogative, recommended modifications may already be contained in your completed manuals. If you have any questions regarding the suggested revisions outlined herein and how they may/may not fit with your existing manuals, please contact us at Policy@MillerJohnson.com.

MILLER JOHNSON

School Policy Services

INTRODUCTION – 0000 Series

There are no recommended updates for this section.

BYLAWS – 1000 Series

Update 16.01 (Policy 1001 – Organization and Functioning of the Board)

Several of our policy clients have reported increasing public scrutiny of financial decisions in recent months. As such, we have revised the Board of Education reimbursement standards to provide clarity and transparency.

Reimbursement of Expenses In addition to compensation for meeting attendance, Board members will be reimbursed for actual and necessary expenses incurred in the discharge of their official duties, as well as for attending Board approved activities and functions. Actual and necessary expenses are those that relate to functions that have been directed by, or are necessary to, the discharge of those duties. Board members are expected to exercise good judgment and ensure that expenditures incurred are reasonable, necessary, and in the best interest of the School District.

Concerns as to the reasonableness of an expense submitted for reimbursement will be presented by the Superintendent to the Board President. If the Board President believes the submitted reimbursement exceeds the bounds of reasonableness, the reimbursement of the expense will be submitted to the Board for approval before being paid. Board members will not be reimbursed for discretionary activities, entertainment expenses, purchasing alcoholic beverages, or expenses of spouses, other family members or guests accompanying Board members in discharging their official duties or performing authorized functions. The Board may approve reimbursement for other activities upon request.

~~Board members will not be reimbursed for entertainment expenses or the purchase of alcoholic beverages.~~

Update 16.02 (Policy 1001 – Organization and Functioning of the Board)

This update is being provided to make it clear that the indemnification of the Board of Education and any individual Board members does not result in any waiver to assert governmental immunity.

Indemnification ~~The~~ Without waiving governmental immunity, the School District will indemnify the Board and individual Board members to the extent permitted by law. The School District will also purchase and keep in effect insurance policies for the defense and indemnification of the Board and individual Board members.

MILLER JOHNSON

School Policy Services

STUDENTS – 2000 Series

Update 16.03 (Policy 2003 – Education Records)

Given the rise in requests for disclosure of directory information, along with an increase in parent concerns about the disclosure of such information, we have amended an expanded the associated policy on this topic to include “Limited Directory Information.”

Directory Information The Board designates the following student record information as *directory information*:

- A student's name, address, and telephone number;
- A student's photograph;
- A student's birth date and place of birth;
- A student's participation in School District related programs and extracurricular activities;
- A student's academic awards and honors;
- A student's height and weight, if a member of an athletic team;
- A student's honors and awards; and
- A student's dates of attendance and date of graduation.

Such information may be released by the School District, upon request, unless a parent or adult student has made timely objection, in writing, in accordance with [FERPA](#).

Limited Directory Information

The Board designates photographs, videos, or other media containing a student's image or likeness (student images) and District-issued student electronic mail addresses (email addresses) as Limited Use Directory Information. Limited Use Directory Information may only be used for the following:

- Publication in official District publications, on social media sites, or websites hosted or maintained by, on behalf of, or for the benefit of the District, including the District's internal email system;
- District officials who have access, consistent with FERPA, to such information in conjunction with a legitimate educational interest; and

MILLER JOHNSON

School Policy Services

- External parties contractually affiliated with the District if such affiliation requires sharing Limited Use Directory Information.

Update 16.04 (Policy 2005 – Communication)

Many policy clients have reported inquiries from internal groups about the posting and distribution of materials on school grounds. Revisions are provided to this section to bring additional clarity to the rules surrounding this topic.

Distribution and Posting of Materials ~~The p~~Posting and distributing ~~of~~ materials on School District ~~premises property~~ is prohibited, unless the materials are generated by the School District itself or provide factual information about School District's academic or extracurricular activities. All postings and materials ~~to be distributed~~ require ~~the~~ prior written approval of the building administrator or his/her designee.

The Superintendent, in consultation with building administrators, may develop and implement regulations for the posting and distribution of other information. In all cases, the School District prohibits the posting or distribution of literature that violates [7008-AR/7000.08AR] or otherwise:

- Is libelous, defamatory, obscene, lewd, vulgar, or profane;
- Violates federal, state, or local laws;
- Advocates the use or availability of any substance or material that may reasonably be believed to constitute a direct and substantial danger to the health or welfare of students, such as ~~tobacco~~ smoking (including tobacco, vaping, marijuana), alcohol, or illegal drugs;
- Incites violence;
- Interferes with or advocates interference with the rights of any individual or the orderly operation of the schools and their programs;
- Is primarily of a commercial nature, including but not limited to material that primarily seeks to advertise products or services; or
- The primary purpose of which is fundraising, except as approved in advance by the Superintendent.

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CURRICULUM AND INSTRUCTION – 3000 Series

There are no recommended updates for this section.

PERSONNEL – 4000 Series

Update 16.06 (Policy 4003 – Conditions of Employment)

Much attention has been given to the actions of the Michigan Legislature and the revisions to staffing, layoff, and recall paradigms in Michigan. The Legislature's revision of Section 1248 of the Revised School Code will become effective July 1, 2024, and requires each School District to adopt "clear and transparent" procedures for personnel decisions.

While the revision to Section 1248 will not be effective until July 1 (and schools will still be obligated to adhere to the current version until then), the removal of the prohibited subject of bargaining regarding personnel decisions accelerates the importance of adopting such procedures before February 13, 2024, because it will set the status quo for any demands to bargain.

Staffing, Layoff, and Recall of Teachers This policy relates to all teachers working for the School District as defined by the [Michigan Teachers' Tenure Act, MCL 38.71](#), et seq. As used in this policy, the term "personnel decision" refers to any situation where the School District is:

- ~~Conducting a staffing or program reduction or any other personnel determination resulting in the elimination of a position;~~
- ~~Conducting a recall from a staffing or program reduction; or~~
- ~~Any other personnel determination resulting in the elimination of a position, or in hiring after a staffing or program reduction, or any other personnel determination resulting in the elimination of a position.~~
- Filling a vacancy;
- Placing a teacher in a classroom;
- Conducting a staffing reduction;
- Conducting a program reduction, or;
- Any other decision resulting in the elimination of a position.

The Superintendent will adopt clear and transparent procedures for all personnel decisions governed by Section 1248 of the Revised School Code. When adopting such procedures, length of service shall not be the sole factor in personnel decisions, and may only be considered as a tiebreaker if a personnel decision involves 2 or more employees and all other factors distinguishing those employees from each other are equal.

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All Personnel decisions must will be based on the following relevant factors, in order of priority including, but not limited to:

- ~~Individual performance;~~
- ~~Significant, relevant accomplishments and contributions, and~~
- ~~Relevant special training;~~
- Effectiveness, as measured using the performance evaluation system required by law;
- The teacher's length of service in a grade level or subject area;
- The teacher's disciplinary record, and;
- Relevant special training, which may be based on completion of relevant training other than professional development or continuing education that is required by the School District or by law, and integration of that training into instruction in a meaningful way.

Subject to the limitations set forth herein through policy or regulation, the Superintendent has sole authority to determine teacher placement, the existence of a teacher vacancy, or to implement a personnel or program reduction.

~~The focus of personnel decisions will be the retention of effective teachers. Length of service or tenure status will not be a consideration unless the factors described above are found to be equal, and, then, only at the discretion of the Superintendent. No teacher who has received a rating of ineffective on his/her last year-end evaluation will be given any preference that would result in that teacher being retained over a teacher who received a performance rating other than ineffective.~~

~~The Superintendent will develop and implement regulations or practices necessary to ensure implementation of this policy in accordance with Michigan law~~

Update 16.12 (Policy 4004 – Evaluations, Discipline and Discharge, Resignations)

Senate Bill 395 is expected to be signed into law by Governor Whitmer. Many of the legislative changes will take place for the 2024-2025 school year. The revisions to Policy 4004 reflect a codification of existing legal requirements to constitute a starting point for bargaining when the prohibited subjects repeal takes effect in February, 2024. See Update 16.12 for corresponding revisions to the Administrative Regulations.

Performance Evaluations All teachers and administrators can improve their performance and should strive for excellence in order to provide the best possible education for the students of the School District. To that end, the School District will use a rigorous, transparent, and fair evaluation system for all teachers and administrators. This system will comply with Michigan law and include annual year-end evaluations for all teachers and administrators, unless otherwise permitted by Michigan law. The Superintendent will provide inter-rater reliability training for all evaluators as required by law.

The evaluation system is intended to be used to improve the performance of all teachers and administrators and encourage professional growth. The system will be used, at a minimum, to inform decisions on the effectiveness and development of teachers, and to grant tenure or full

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certification, and to remove ineffective tenured and untenured teachers. The system is also intended to result in the separation from employment of those teachers and administrators who, after notice and an opportunity to improve, are found to continue to be ineffective. The Superintendent will develop and implement any legally-compliant administrative regulations necessary to put this policy into effect with the involvement of teachers and school administrators. The regulations will use legally-compliant criteria to deem teachers and administrators unevaluated.

The Superintendent is authorized to promulgate regulations based on changes of the law governing evaluations.

Ineffective Teachers Teachers will receive ratings pursuant to the School District's evaluation policy and administrative regulations as prescribed by law. Any teacher rated ineffective less than effective on a year-end evaluation will be placed on an individualized development plan (IDP). That teacher will be evaluated mid-year during the next school year, in addition to receiving a year-end evaluation. If the teacher continues to be found ineffective less than effective after a second year for three consecutive years, the School District will act to discharge the teacher, either through termination (if probationary) or the filing of tenure charges (if tenured), unless special circumstances are found to exist.

Update 16.14 (Policy 4005 – Other Matters of Employment)

Minor modifications are offered for the Whistleblower Protection Policy to provide clarity and compliance with Michigan law.

Whistleblower Protection Policy Employees are expected to report suspected unlawful activity in the School District. They shall not be subject to without fear of retaliation for such reporting. The Superintendent will develop regulations to inform employees of the protections and obligations that exist under the Michigan Whistleblowers' Protection Act, MCL 15.361, et seq. The regulations will include a procedure for reporting alleged violations.

BUSINESS – 5000 Series

There are no recommended updates for this section.

FACILITIES AND OPERATIONS – 6000 Series

Update 16.15 (Policy 6002 – Threat Assessment)

Like all of our policy clients, we are aware of the Guidepost Report on the Oxford High School shooting and the myriad of recommendations made within the Report. While we take no position on the accuracy of those conclusions, nor do we endorse all of the recommendations made in the Report, we have attempted to thoughtfully consider some of the issues/concerns/opportunities raised in the Report to enhance our existing policy structure. With that objective in mind, the following proposed revisions are offered for consideration.

Threat Assessment and Suicide Intervention

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The Superintendent will develop a threat assessment and suicide intervention protocol aimed at addressing situations which may pose a threat to the health, safety, and welfare of themselves or the school community. The goal of the threat assessment and suicide intervention process is to take appropriate preventive or corrective measures to maintain a safe school environment, protect and support potential victims, and provide assistance, as appropriate, to any student or staff member being assessed.

Update 16.17 (Policy 6006, Tobacco-Free Environment)

As the daily battle against vaping and other student consumption wages, we have offered revisions to Policy 6006 which is aimed at addressing such student misdeeds.

6006 Substance ~~Tobacco~~-Free Environment

The use of all alcohol, tobacco products, and controlled drugs on School District property or during on any school-sponsored activity is prohibited. This includes, but is not limited to, In addition, the use of electronic cigarettes, vaporizers ("vapes"), marijuana ~~etc. is are also prohibited~~. For purposes of this policy, "School District property" includes all school buildings, areas adjacent to school buildings, athletic fields, pupil transportation vehicles, and parking lots. This prohibition applies to students, employees, and visitors to the school or school campus and applies regardless of whether ~~or not~~ school is in session. The term "tobacco" includes any kind of lighted pipe, cigar, cigarettes, ~~or any other lighted smoking materials, as well as~~ chewing products, and snuff. "Electronic Cigarettes" and "Vaporizers" means any device that simulates smoking any type of product, regardless of whether they are manufactured, distributed, marketed, or sold as e-cigarettes, or under any product name or descriptor.

SCHOOL AND COMMUNITY RELATIONS – 7000 Series

There are no recommended updates for this section.

GENERAL POLICIES – 8000 Series

Update 16.18 (Policy 8001 – Acceptable Use)

We recognize that the use of Artificial Intelligence resources by staff and students are an emerging and rapidly changing area, which may ultimately be subject to extensive government regulation. Many policy clients have asked, however, for a starting point which attempts to place some reasonable structure on use, application, etc. The proposed policy provides same.

Artificial Intelligence

The Superintendent may develop administrative regulations governing the use of generative artificial intelligence, large language models, or other similar technology. Administrative regulations may consider data privacy, training, acceptable use, and student use of such technology.

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Update 16.20 (Policy 8002 – Americans with Disabilities Act (ADA) Section 504 of the Rehabilitation Act of 1973 (Section 504))

Many of our policy clients have asked for a clear policy statement indicating that emotional support animals do not constitute service animals. While covered by the ADA, the revisions to Policy 8002 provide such clarity.

In accordance with [Section 504 of the Rehabilitation Act of 1973](#) (Section 504), and [Title II of the Americans with Disabilities Act](#) (ADA), the School District will ensure that no otherwise qualified individual with a disability shall, solely by reason of his/her disability, be excluded from participation in, be denied the benefits of, or be subjected to discrimination. The School District does not discriminate in admission or access to, participation in, or treatment of students with disabilities in its programs and activities. Similarly, the School District does not discriminate against any job applicant or employee with a disability in any term or condition of employment or in the recruitment process.

The District has developed guidelines for providing a free appropriate public education (FAPE) to students under Section 504 and the ADA, which may be accessed by clicking on the following link: [\[insert link\]](#).

The Superintendent appoints: [\[insert name and position\]](#) to serve as the School District's Compliance Officer for employment issues arising under Section 504 and the ADA; and, [\[insert name and position\]](#) to serve as the School District's Compliance Officer for FAPE and other accessibility issues arising under Section 504 and the ADA. The Superintendent will develop a complaint procedure for the processing and early disposition of alleged violations of the policy.

~~As it relates to the presence of service animals on School District property, such~~ Service Animals will be are permitted-allowed on School District property to the extent required or permitted by law. For any requests to have non-service animals on school grounds, the Superintendent shall develop administrative regulations for the review and approval of such requests. Emotional support animals are not considered Service Animals for purposes of this policy. This policy applies to employees, students, volunteers, and visitors.

As always, if you have any questions regarding the proposed updates, please don't hesitate to contact us by emailing Policy@MillerJohnson.com. Thank you!

Item 9
Monthly Financial Reports

☒ Information/Discussion

☐ Action

BACKGROUND INFORMATION:

Steve Aardema has prepared the monthly financial reports for review.



FINANCIAL COMPARISONS

ALL FUNDS

JANUARY 2023-24, 2022-23

General Fund Revenue By Category . . .

Category	2023-24		2022-23		Percent	Actual Difference
	Budget	YearToDate	Budget	YearToDate		
Local Taxes	3,769,106	1,255,288	3,517,644	1,163,134	33.07%	92,154
Other Local	243,000	233,467	246,000	157,992	64.22%	75,475
Athletics	111,000	90,359	116,000	90,938	78.40%	(579)
State Foundation	14,524,184	5,442,842	14,355,714	5,276,170	36.75%	166,671
State Categorical	7,944,997	2,679,687	5,417,392	2,402,239	44.34%	277,448
Federal Grants	2,206,860	688,657	2,052,488	489,908	23.87%	198,749
ISD Special Ed	800,000	264,065	665,000	176,545	26.55%	87,520
Other LEA/ISD	20,000	-	68,000	-	0.00%	-
Transfers	221,800	38,894	135,422	69,661	51.44%	(30,767)
Fund Total	29,840,947	10,693,258	26,573,660	9,826,587	36.98%	866,671

State Aid payments begin on October 20 each year and should be 36.36% of the year at this time.
 The State Categorical revenue is up due to some new grants for enrollment stabilization and transportation.
 Federal Revenue is up as we can now request cash for grants that had been approved.
 Current year revenue is up \$867,000 compared to last year at this time.



FINANCIAL COMPARISONS

ALL FUNDS

JANUARY 2023-24, 2022-23

General Fund Expense By Category . . .

Category	2023-24		2022-23		Actual Difference
	Budget	YearToDate	Budget	YearToDate	
Basic Instruction	14,023,902	5,987,079	12,855,494	5,672,346	314,733
Added Needs	3,172,420	1,169,428	2,940,599	1,139,895	29,533
Adult Education	167,602	57,193	199,981	57,634	(440)
Pupil Services	2,548,928	990,175	2,058,820	947,042	43,133
Instructional Staff	1,372,812	646,783	1,137,600	576,853	69,930
General Admin	677,427	407,279	541,645	333,937	73,341
Principals Office	1,544,088	784,732	1,529,525	770,828	13,904
Business Services	496,614	258,167	482,284	239,328	18,838
Operations	2,109,698	1,284,780	1,805,489	1,167,928	116,852
Transportation	1,411,748	653,226	1,248,206	786,515	(133,290)
Central Support	561,390	246,138	517,259	184,787	61,352
Athletics	769,328	447,384	678,935	444,110	3,274
Community Services	281,689	82,992	136,156	89,153	(6,161)
Cap, Trans, Other	580,559	179,689	437,000	29,549	150,140
Fund Total	29,718,205	13,195,044	26,568,993	12,439,904	755,140

Payroll should be 41.67% for school year employees and 58.33% for full-year employees.

Basic Instruction is up due teaching supplies (\$138,000) which will be in the prior year for audit and wages/benefits.

Operations is up in Building Maintenance by \$102,000 (HS flooring & Shoreline Painting) and Grounds Equipment by \$21,000

Transportation is down as we had paid for buses at this time last year.

Capital expenses are up due to summer projects not covered by grant or food service funds.

Expenses are up \$755,000 compared to last year.



FINANCIAL COMPARISONS

ALL FUNDS

JANUARY 2023-24, 2022-23

General Fund Expense By Object . . .

Category	2023-24			2022-23			Actual Difference
	Budget	YearToDate	Percent	Budget	YearToDate	Percent	
Wages	13,710,876	6,051,189	44.13%	12,736,463	5,885,614	46.21%	165,575
Benefits	10,797,717	4,503,896	41.71%	9,216,839	4,221,537	45.80%	282,359
Contracted Serv	966,006	569,482	58.95%	834,774	454,623	54.46%	114,860
Purchased Serv	1,247,259	906,927	72.71%	1,054,014	721,805	68.48%	185,122
Supplies	1,569,297	949,873	60.53%	1,419,942	904,190	63.68%	45,683
Capital	798,335	204,112	25.57%	582,776	196,052	33.64%	8,060
Miscellaneous	95,285	45,085	47.32%	193,185	43,031	22.27%	2,054
Transfers	533,430	(35,521)	-6.66%	531,000	13,054	2.46%	(48,575)
Fund Total	29,718,205	13,195,044	44.40%	26,568,993	12,439,904	46.82%	755,140

Benefits are up due to higher wages and a higher retirement rate on those wages.

Purchased Services are up \$108,000 due to building maintenance costs.

The credit in Transfers is for a credit on the prior year's billback for ISD services.



FINANCIAL COMPARISONS ALL FUNDS

JANUARY 2023-24, 2022-23

Community Services Fund Revenue By Category . . .

Category	2023-24			2022-23			Actual Difference
	Budget	YearToDate	Percent	Budget	YearToDate	Percent	
General	15,000	21,489	143.26%	-	-	0.00%	21,489
HeadStart	1,319,248	385,655	29.23%	975,865	479,474	49.13%	(93,819)
GSRP	1,971,748	698,341	35.42%	2,334,438	345,738	14.81%	352,603
Lighthouse Learn	1,345,000	1,211,429	90.07%	1,363,000	1,513,495	111.04%	(302,067)
Lights After School	20,000	11,963	59.82%	24,000	14,000	58.33%	(2,037)
Enrich/Rec Activity	17,500	17,500	100.00%	19,000	16,400	86.32%	1,100
Fund Total	4,688,496	2,346,378	50.05%	4,716,303	2,369,108	50.23%	(22,730)

Headstart is now caught up as we received the funds that we requested.
Lighthouse revenue is down as we shift from the prior year federal funding to more state and local funding.



FINANCIAL COMPARISONS ALL FUNDS

JANUARY 2023-24, 2022-23

Community Services Fund Expense By Category . . .

Category	2023-24			2022-23			Actual Difference
	Budget	YeartoDate	Percent	Budget	YeartoDate	Percent	
General	82,800	(7,637)	-9.22%	55,800	59,670	106.94%	(67,307)
HeadStart	1,319,248	618,812	46.91%	975,865	594,078	60.88%	24,734
GSRP	1,941,581	891,683	45.93%	2,334,438	948,073	40.61%	(56,391)
Lighthouse Learn	1,631,235	1,115,329	68.37%	1,339,998	992,187	74.04%	123,143
Lights After School	20,000	-	0.00%	24,000	-	0.00%	-
Enrich/Rec Activity	28,890	28,066	97.15%	17,480	19,327	110.56%	8,739
Fund Total	5,023,754	2,646,253	52.67%	4,747,581	2,613,335	55.05%	32,918

The negative General number is due to Indirect Costs for the federal grants that require an offsetting account.

Last year, a transfer between funds occurred which created a positive balance.

Compensation expenses are down in the GSRP program compared to last year.

The Lighthouse expense increase is due to the grant funded work done this summer on the room at the WLCC.



FINANCIAL COMPARISONS

ALL FUNDS

JANUARY 2023-24, 2022-23

Food Service Fund Revenue By Category . . .

Category	2023-24			2022-23			Actual Difference
	Budget	YearToDate	Percent	Budget	YearToDate	Percent	
Sales	45,000	22,165	49.25%	41,000	17,468	42.61%	4,696
Other Local	18,500	4,883	26.39%	-	1,350	0.00%	3,533
State Revenue	284,241	185,984	65.43%	31,721	20,579	64.88%	165,405
Federal Revenue	1,314,500	546,789	41.60%	2,226,000	554,633	24.92%	(7,844)
Transfers/Other	1,000	-	0.00%	1,000	-	0.00%	-
Fund Total	1,663,241	759,820	45.68%	2,299,721	594,030	25.83%	165,790

Community Eligibility Pricing (CEP) has been approved by MDE for the 2023-24 year.

We are seeing this increase the State revenue line as we go through the year.

The Federal Breakfast and Lunch revenue are running one month behind but the claims have been submitted.



FINANCIAL COMPARISONS

ALL FUNDS

JANUARY 2023-24, 2022-23

Food Service Fund Expense By Category . . .

Category	2023-24			2022-23			Actual Difference
	Budget	YearToDate	Percent	Budget	YearToDate	Percent	
Wages	418,000	234,381	56.07%	443,000	271,159	61.21%	(36,778)
Benefits	257,598	127,286	49.41%	248,444	144,989	58.36%	(17,702)
Contracted Serv	9,500	-	0.00%	44,000	9,500	21.59%	(9,500)
Other Purch Serv	158,200	131,041	82.83%	23,000	30,817	133.99%	100,225
Food & Paper	567,500	407,047	71.73%	940,500	404,970	43.06%	2,077
Other Supplies	361,000	316,224	87.60%	135,300	212,143	156.79%	104,081
Capital	280,000	296,537	105.91%	300,000	21,355	7.12%	275,182
Miscellaneous	21,000	4,766	22.69%	285,000	5,533	1.94%	(767)
Transfers	70,000	-	0.00%	60,000	-	0.00%	-
Fund Total	2,142,798	1,517,282	70.81%	2,479,244	1,100,465	44.39%	416,817

The Purchased Services, Supplies, and Capital expenses are up as the Ealy project was paid in this fiscal year.



FINANCIAL COMPARISONS

ALL FUNDS

JANUARY 2023-24, 2022-23

Technology & Security Fund Revenue By Category . . .

Category	2023-24			2022-23			Actual Difference
	Budget	YeartoDate	Percent	Budget	YeartoDate	Percent	
Other Local	-	-	0.00%	-	-	0.00%	-
ISD Revenue	475,000	191,089	40.23%	450,000	174,772	38.84%	16,317
Transfers/Other	-	-	0.00%	-	-	0.00%	-
Fund Total	475,000	191,089	40.23%	450,000	174,772	38.84%	16,317

The Technology & Security Fund revenue comes as taxes are paid to the ISD.



FINANCIAL COMPARISONS

ALL FUNDS

JANUARY 2023-24, 2022-23

Technology & Security Fund Expense By Category . . .

Category	2023-24			2022-23			Actual Difference
	Budget	YeartoDate	Percent	Budget	YeartoDate	Percent	
Educ Technology	421,124	57,192	13.58%	344,467	123,803	35.94%	(66,610)
Innovation	1,000	-	0.00%	1,000	-	0.00%	-
Security	50,000	45,850	91.70%	100,000	56,484	56.48%	(10,634)
Fund Total	472,124	103,043	21.83%	445,467	180,287	40.47%	(77,244)

The chromebooks we ordered this Spring arrived in June.
 Last year we had expenses in Security for the bus camera project.



FINANCIAL COMPARISONS

ALL FUNDS

JANUARY 2023-24, 2022-23

Activity Fund Revenue By Category . . .

Category	2023-24			2022-23			Actual Difference
	Budget	YearToDate	Percent	Budget	YearToDate	Percent	
District	15,800	17,842	112.92%	24,950	15,028	60.23%	2,814
WLACE	8,400	6,467	76.99%	4,530	7,174	158.36%	(707)
Shoreline	19,500	9,026	46.29%	18,330	6,654	36.30%	2,372
Ealy	24,880	17,997	72.33%	9,330	8,814	94.47%	9,182
Middle School	23,563	6,766	28.71%	31,300	5,633	18.00%	1,133
High School	78,700	38,952	49.49%	59,763	41,794	69.93%	(2,842)
Athletics	204,900	153,892	75.11%	173,630	147,265	84.82%	6,627
Classes	14,700	638	4.34%	10,560	2,703	25.60%	(2,065)
Scholarships	39,250	27,117	69.09%	75,390	26,350	34.95%	766
Fund Total	429,693	278,697	64.86%	407,783	261,416	64.11%	17,281

Ealy revenue is up due to a STEM grant.
Revenue for Athletics was up due the Vikings First fundraiser.



FINANCIAL COMPARISONS

ALL FUNDS

JANUARY 2023-24, 2022-23

Activity Fund Expense By Category . . .

Category	2023-24			2022-23			Actual Difference
	Budget	YeartoDate	Percent	Budget	YeartoDate	Percent	
District	37,876	8,667	22.88%	42,750	13,976	32.69%	(5,309)
WLACE	11,300	6,527	57.76%	8,670	6,125	70.65%	402
Shoreline	18,000	12,489	69.38%	19,000	8,708	45.83%	3,780
Ealy	22,400	3,239	14.46%	13,280	8,582	64.63%	(5,343)
Middle School	41,900	7,329	17.49%	52,080	8,263	15.87%	(934)
High School	92,545	33,480	36.18%	69,830	44,505	63.73%	(11,025)
Athletics	200,300	146,978	73.38%	188,160	108,132	57.47%	38,845
Classes	9,989	1,624	16.26%	20,664	6,133	29.68%	(4,509)
Scholarships	50,000	500	1.00%	62,940	1,001	1.59%	(501)
Fund Total	484,310	220,833	45.60%	477,374	205,426	43.03%	15,408

High School expenses are down in the High School play and grant categories.
 Expenses in Athletics are up primarily due to concessions and various team expenses.



FINANCIAL COMPARISONS

ALL FUNDS

JANUARY 2023-24, 2022-23

Debt Funds Revenue By Category . . .

Category	2023-24		2022-23		Actual Difference
	Budget	YeartoDate	Budget	YeartoDate	
Taxes	3,136,010	1,538,366	4,073,680	2,110,477	(572,111)
Interest	22,000	20,953	1,000	-	20,953
Other Local	-	-	-	-	-
State Revenue	257,100	-	241,000	-	-
Federal Revenue	-	-	-	-	-
Bond Proceeds	-	-	-	-	-
Fund Total	3,415,110	1,559,319	4,315,680	2,110,477	(551,158)

Tax revenue will be down this year as we levy 5 mills instead of 7 mills.

Interest was from a CD we had.



FINANCIAL COMPARISONS

ALL FUNDS

JANUARY 2023-24, 2022-23

Debt Funds Expense By Category . . .

Category	2023-24			2022-23			Actual Difference
	Budget	YeartoDate	Percent	Budget	YeartoDate	Percent	
Principal	2,250,000	-	0.00%	2,160,000	-	0.00%	-
Interest	1,002,950	501,475	50.00%	1,089,350	544,675	50.00%	(43,200)
Refund Costs	-	-	0.00%	-	-	0.00%	-
Fees & Other	22,500	-	0.00%	12,500	-	0.00%	-
Fund Total	3,275,450	501,475	15.31%	3,261,850	544,675	16.70%	(43,200)

The first payment is due November 1 and is for interest only and must be wired 5 business days before due.
The second payment, for interest and principal, is due May 1 and must be wired 5 business days before due.



FINANCIAL COMPARISONS

ALL FUNDS

JANUARY 2023-24, 2022-23

Capital Fund Balances

Category	2023-24 Year-to-Date Fund 41	Fund 42	Total
Beginning Balance	118,118	-	118,118
Interest	-	-	-
Other	3,905	-	3,905
Available	122,023	-	122,023
Prof Services	-	-	-
Site Improvements	-	-	-
Buildings	-	-	-
Equipment	-	-	-
Technology	-	-	-
Buses	-	-	-
Fees	-	-	-
Issue Costs	-	-	-
Ending Balance	122,023	-	122,023
Projects in Progress	-	-	-
Available Balance	122,023	-	122,023

Fund 41 has become a permanent capital fund with revenue from donations, sales of capital, & state refunds
Fund 42 was finished with the 2019-20 fiscal year and will be used when voters approve a bond issue.



WALPOLE
DISTRICT SCHOOLS

FINANCIAL COMPARISONS

WLACE PROGRAMS

JANUARY 2023-24

Program	Revenue		Expense		Surplus/(Deficit)	
	2023-24 Budget	2023-24 Actual	2023-24 Budget	2023-24 Actual	2023-24 Budget	2023-24 Actual
01-General	97,800	21,489	82,800	(7,637)	15,000	29,126
03-HeadStart (grant)	1,319,248	385,655	1,319,248	618,812	0	(233,157)
04-GSRP (grant)	1,971,748	698,341	1,941,581	891,683	30,167	(193,341)
05-Lighthouse	1,345,000	1,211,429	1,631,235	1,115,329	(286,235)	96,099
06-Lights After (grant)	20,000	11,963	20,000	0	0	11,963
07-Enrich/Rec	17,500	17,500	28,890	28,066	(11,390)	(10,566)
13-Altern Ed (billed)	1,141,940	366,351	1,189,564	549,908	(47,624)	(183,557)
14-Adult Ed (state aid)	247,186	100,419	256,764	100,836	(9,578)	(417)
Grand Total	6,160,422	2,813,147	6,470,082	3,296,997	(309,660)	(483,849)

The HeadStart and GSRP grants are typically reimbursed a month after the expenses which start in September. State Aid and billed payments begin in October and follow the state payment cycle for Alternative and Adult Education.