



# Muskegon Heights Public Schools

2603 Leahy Street • Muskegon Heights, MI 49444 • Phone 231-830-3221 Fax 231-830-3560

## AGENDA

### REGULAR BOARD MEETING

BOARD OF EDUCATION  
2603 LEAHY STREET  
MUSKEGON HEIGHTS, MICHIGAN

### MUSKEGON HEIGHTS BOARD OF EDUCATION

MONDAY, MAY 1, 2017  
6:00 PM

1. Call to Order
2. Roll Call
3. Secretary's Report and Approval of Minutes
4. Action Items  
Proposal/Engagement Letter for Vredeveld Haefner LLC
5. Report from the Assistant Superintendent  
Dr. Traci Teasley, MDE Liaison
6. From the Board
7. Concerns of Parents/Citizens and Recognition of Guests
8. Adjournment

**BOARD OF EDUCATION**  
of the  
**SCHOOL DISTRICT**  
of the  
**CITY OF MUSKEGON HEIGHTS, MICHIGAN**  
**REGULAR BOARD MEETING**  
**MAY 1, 2017**  
**6:00 PM**

**OFFICIAL PROCEEDINGS**

1. **The Regular Board Meeting, Muskegon Heights Board of Education, 2603 Leahy Street, Muskegon Heights, Michigan, was called to order by President Scott at 6:04 p.m.**
2. **President Scott, instructed Secretary Brewer, to call the roll and note Board Members and Administrative Staff present.**

BOARD MEMBERS: Mrs. Trinell Scott, President; Mr. Mark Glover, Vice-President; Mr. Franklin Brewer, Secretary; Mrs. Estelita Rankin, Treasurer; Mrs. Peggy Selmon, Trustee; Mrs. Marianne Darnell, Trustee; Mrs. Marjorie Cook, Trustee

BOARD MEMBERS ABSENT:

ADMINISTRATIVE STAFF: Mr. John Lewis, Assistant Superintendent

ADMINISTRATIVE STAFF ABSENT:

**Roll Call:**

P  Scott  P  Brewer  P  Darnell  P  Selmon  P  Rankin  P  Cook  P  Glover

3. **SECRETARY'S REPORT AND APPROVAL OF MINUTES**

**BE IT RESOLVED**, that the minutes for the Regular Board Meeting of February 6, 2017 be approved and placed on file.

M Estelita Rankin MOVED and m Marjorie Cook SECONDED the adoption of the resolution

**Roll Call:**

Y  Scott  Y  Brewer \_\_\_\_\_ Darnell \_\_\_\_\_ Selmon  Y  Rankin  Y  Cook  Y  Glover

**4. ACTION ITEMS**

**BE IT RESOLVED**, that the Proposal/Engagement Letter for Vredeveld Haefner LLC

May 1, 2017 be approved and placed on file.

M Franklin Brewer MOVED and m Estelita Rankin SECONDED the adoption of the resolution

**Roll Call:**

Y Scott Y Brewer \_\_\_\_\_ Darnell \_\_\_\_\_ Selmon Y Rankin Y Cook Y Glover

**5. REPORT FROM THE ASSISTANT SUPERINTENDENT**

Discussed & answered questions as it relates to the financial documents. Only 2 questions: One on the work from Attorney Britton and inquired about the pay/hour. The 2<sup>nd</sup> question was in regards to SBM Plan, Assistant Superintendent explained that was the health plan. 3<sup>rd</sup> was a question on Consumer's Energy and the buildings the bill covers. The Board was reminded of the school visit on Monday, May 22, 2017 from 12:00 noon – 2:30 pm.

The Assistant Superintendent introduced Dr. Traci Teasley, MDE Liaison.

Dr. Traci Teasley, MDE Liaison

Dr. Teasley is the Partnership District Liaison for Muskegon Heights Academy, Benton Harbor and Pontiac Public Schools. She will speak on the briefing and summary of the Partnership. In January State School Reform Office (SRO) potentially had 38 schools to close and Muskegon Heights Academy was one of them. Several things were supposed to happen as it relates to that closure. The Governor decided there needs to be more time for the schools to do the processing that was attached to the closure. State Superintendent Whiston spoke to the governor regarding if the Partnership Agreement District Plan put together by The Michigan Department of Education (MDE) for Every Student Succeeds Act Application as a part of our top 10 and 10 on Strategic Plan could be implemented now, which is not scheduled to go into effect until the next school year. March 1<sup>st</sup> the 10 district that represent the 38 schools that was on the SRO list received a letter from State Superintendent Whiston to invite them to participate as a Partnership District. Each district was assigned 4 Partnership District Liaison and a manager who also have a district of his/her own. There has been a minimum of 2 meetings in each district, which the Superintendent as attended most of them. The discussion at the meetings consisted of exactly what the Partnership Agreement is supposed to look like and to invite partnership from each community to support the work. The community has to come up with the solution for their own schools. MDE is serving as a partner to support those choices. Muskegon Heights had 2 meetings in March and they had a draft completed by the 2<sup>nd</sup> meeting, March 31<sup>st</sup> then made minor changes as requested by the partners. Today was the signing party. The Governor does not sign he gives a nod of approval of the agreement. The State Superintendent, the State School Reform Office, the School Board President, the Superintendent, and all the signing partners who agreed to help with the goals stated in the agreement must sign the agreement. There is an action under the Superintendent Action in the Partnership Agreement where both the Superintendent and the Liaison will be meeting with the board on a quarterly basis to ensure the goals are being reached according to the partnership agreement: reaching goals for student attendance, behavior issues and student learning.

Question:

Are the signatories on the draft the same as the signatories on the final agreement? Answer was yes but there are more partners. The Board will receive a final copy on a pdf file.

**6. FROM THE BOARD**

**7. CONCERNS OF PARENTS/CITIZENS AND RECOGNITION OF GUESTS**

- Dorothy Gill-Jackson – 3315 Lemuel St.
- Chris Thomas – 3240 Highland St.
- Rhonda Aubrey – 25 W. Maplewood St.


8. ADJOURNMENT

RESOLVED, that the Regular Board Meeting for Monday, MAY 1, 2017, adjourned at 6:45 p.m.

M Estelita Rankin MOVED and m Marjorie Cook SECONDED the adoption of the resolution.

7 YEAS      0 NAYS

Respectfully submitted,

  
Franklin Brewer, Secretary



*Vredeveld Haefner LLC*  
CPA's and Consultants  
4001 Granada Ct.  
Grand Rapids, MI 49534  
FAX (616) 828-0307

**Douglas J. Vredeveld, CPA**  
**(616) 446-7474**  
**Peter S. Haefner, CPA**  
**(616) 460-9388**

May 1, 2017

Muskegon Heights Public Schools  
Board of Education  
2603 Leahy St  
Muskegon Height, MI 49444

We are pleased to provide this proposal for an agreed upon procedures engagement to assist the Muskegon Heights Public Schools (the Schools) in the assessment of the current financial policies, procedures, processes and financial reporting utilized by the Schools.

We will apply the agreed-upon procedures, which the Board of Education of the Schools has specified in the attached schedule, to the financial records of the Schools.

This engagement is solely to assist the Board of Education and management of the Schools in evaluating the items in the attached schedule. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described in the attached schedule either for the purpose for which this report has been requested or for any other purpose. If, for any reason, we are unable to complete the procedures, we will describe any restrictions on the performance of the procedures in our report, or will not issue a report as a result of this engagement.

Because the agreed-upon procedures listed in the attached schedule do not constitute an examination, we will not express an opinion on the items in the attached schedule. In addition, we have no obligation to perform any procedures beyond those listed in the attached schedule.

We will submit a report listing the procedures performed and our findings. This report is intended solely for the use of the Board of Education and management of the Schools and should not be used by anyone other than these specified parties. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

You are responsible for selecting the criteria and determining that such criteria are appropriate for your purposes. You are also responsible for making all management decisions and performing all management functions; for designating an individual with suitable skill, knowledge, and/or experience to oversee any other services we are requested to provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

We plan to begin our procedures on approximately May 8, 2017 and, unless unforeseeable problems are encountered, the engagement should be completed by May 22, 2017. At the conclusion of our engagement, we will require a representation letter from management that, among other things, will confirm management's responsibility for the preparation of financial information in accordance with the modified accrual basis of accounting.

*Specializing in services to governmental and nonprofit entities*

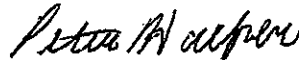
Our fees will be charged at hourly rates ranging from \$145 for partners to \$90 for staff associates. You will also be billed for travel and other out-of-pocket costs such as report production, word processing, postage, etc. Our invoices will include the cost of our time with any travel and out of pocket expense shown separately. We estimate this engagement fee will not exceed \$8,000 (requiring approximately 24 partner and 40 associate hours). Our invoices will include the number of hours, rate and charge for each staff involved in the project.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. Our firm currently has multiple public school clients including charter schools. We also currently have private school clients. The associates and partners of our firm also have experience auditing ISDs and your proposed engagement partner (Peter Haefner) has served as a public school board member for 8 years.

If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. If the need for additional services arises, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. If additional specified parties of the report are added, we will require that they acknowledge in writing their responsibility for the sufficiency of the procedures.

Sincerely,  
Vredeveld Haefner LLC

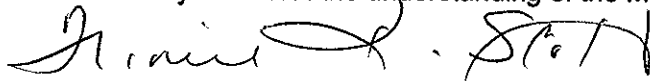


Peter Haefner, CPA  
Partner

RESPONSE:

This letter correctly sets forth the understanding of the Muskegon Heights Public Schools.

By:



Title: Muskegon Heights Public Schools - Board President

Date: May 3, 2017

**Muskegon Height Public Schools  
Muskegon County, Michigan  
Agreed upon procedures**

Services to be provided for the Schools for the months ending January 31, 2017 and February 28, 2017.

- General documentation
  - We will request and review financial reports provided to management on a monthly basis.
  - We will request and review written documentation of current financial policies, procedures and processes that provide the system of control over the financial reporting process.
  - We will provide comments for the improvement of financial reporting and the system of internal control over the financial reporting process (where applicable).
  
- Compliance testing
  - Payments - We will judgmentally select 5 payments made from accounting system transaction detail for each month noted above. For these transactions we will request documentation supporting each payment including invoices, purchase orders, vendor proposals, approvals and other documentation required in the general documentation of policies, procedures and processes noted above. For these transactions we will review and report on timeliness and compliance with the general documentation of policies, procedures and processes noted above.
  - Receipts - We will judgmentally select 2 receipts included in the accounting system transaction detail for each month noted above. For these transactions we will review supporting documentation and report on timeliness and compliance with general documentation of policies, procedures and processes noted above.
  - Bank reconciliations - We will judgmentally select 2 two bank account statements and related reconciliations with accounting system balances for each month noted above. For the bank account statements, we will reconcile the bank reported balance at month end with the balance reported on the reconciliation. We will trace the reconciled bank balance to an accounting system generated cash balances report. We will review the bank reconciliation for timeliness and for compliance with the general documentation of policies, procedures and processes noted above.
  - We will request and review financial reports provided to management on a weekly and monthly basis. We will review these reports for appropriate content, timeliness and compliance with the general documentation of policies, procedures and processes noted above.

04/28/2017 14:13  
mhlewisjd

MUSKEGON HEIGHTS PUBLIC SCHOOLS  
AP CHECK RECONCILIATION REGISTER



IP 1  
apchkrcn

FOR CASH ACCOUNT: 11-2-101 -1000-000-0000-000000-000000-

FOR: Uncleared

CHECK #	CHECK DATE	TYPE	VENDOR NAME	UNCLEARED	CLEARED	BATCH	CLEAR DATE
82143	02/06/2017	PRINTED	004902 LEWIS, JOHN	585.10			
	DOC		INVOICE NO				AMOUNT
	5838		02062017				95.23
	5838		02062017				489.87
82144	02/06/2017	PRINTED	000264 MUSKEGON HEIGHTS PUBLIC S	26,997.88			
	5840		17263				26,997.88
82145	02/06/2017	PRINTED	000331 SZYMZYK, RANDAL	400.00			
	5839		56				400.00
82146	02/16/2017	PRINTED	000281 ACCOUNTEMP	6,166.40			
	5841		47516436				1,309.20
	5842		47516437				1,774.00
	5843		47563336				1,774.00
	5844		47563337				1,309.20
82147	02/16/2017	PRINTED	000323 AMES DISPOSAL, INC.	66.00			
	5845		JAN 2017				66.00
82148	02/16/2017	PRINTED	000321 APPLIED IMAGING	41.20			
	5846		898812				41.20
82149	02/16/2017	PRINTED	032521 BRITTON & BOSSENBROEK, P.	760.00			
	5847		JANUARY 2017				760.00
82150	02/16/2017	PRINTED	004902 LEWIS, JOHN	158.85			
	5849		02162017				115.13
	5849		02162017				43.72
82151	02/16/2017	PRINTED	000282 MANER, THERESA	243.64			
	5848		02162017				9.80
	5848		02162017				233.84
82152	02/16/2017	PRINTED	000331 SZYMZYK, RANDAL	400.00			
	5850		57				400.00
82153	02/16/2017	PRINTED	004439 VERIZON WIRELESS	279.81			
	5851		9779835540				279.81
82154	02/22/2017	PRINTED	045479 CITY TREASURER	13.66			
	5852		022417				13.66
82155	02/23/2017	PRINTED	000281 ACCOUNTEMP	3,083.20			
	5853		47611047				1,774.00
	5854		47611049				1,309.20
82156	02/23/2017	PRINTED	000067 KENT RECORD MANAGEMENT	195.60			
	5855		0279431				195.60
82157	02/23/2017	PRINTED	000282 MANER, THERESA	204.26			





04/28/2017 14:13  
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MUSKEGON HEIGHTS PUBLIC SCHOOLS  
AP CHECK RECONCILIATION REGISTER

IP 2  
apchkrn

FOR CASH ACCOUNT: 11-2-101 -1000-000-00000-000000-

FOR: Uncleared

CHECK #	CHECK DATE	TYPE	VENDOR NAME	UNCLEARED	CLEARED	BATCH	CLEAR DATE
	5856		2232017	11-1-232-7910-000-00000-000000-			204.26
82158	02/23/2017	PRINTED	001868 R AND R LANDSCAPE SUPPLIE	285.00			
	DOC		INVOICE NO	ACCOUNT			AMOUNT
	5857		33474	11-1-261-3190-100-0000-000000-			285.00
82159	02/23/2017	PRINTED	000308 SBAM PLAN	1,807.92			
	5858		MARCH 2017	11-1-252-2130-000-0000-000000-			1,807.92
82160	02/23/2017	PRINTED	014488 SEG WORKERS COMPENSATION	16.00			
	5859		4TH QTR INV	11-2-451-0500-000-0000-000000-			16.00
82161	02/23/2017	PRINTED	000331 SZYMCZYK, RANDAL	360.00			
	5860		58	11-1-261-3190-100-0000-000000-			360.00
82162	03/06/2017	PRINTED	000331 SZYMCZYK, RANDAL	810.00			
	5861		59	11-1-261-3190-100-0000-000000-			410.00
	5862		60	11-1-261-3190-100-0000-000000-			400.00
82163	03/07/2017	PRINTED	004902 LEWIS, JOHN	566.29			
	5863		03072017	11-1-232-3210-000-0000-000000-			94.70
	5863		03072017	11-1-232-7910-000-0000-000000-			471.59
82164	03/16/2017	PRINTED	000281 ACCOUNTEMP	5,811.60			
	5864		47659617	11-1-232-3150-000-0000-000000-			1,309.20
	5865		47659618	11-1-252-3150-030-0000-000000-			1,774.00
	5866		47709187	11-1-252-3150-030-0000-000000-			1,419.20
	5867		02/13/2017	11-1-232-3150-000-0000-000000-			1,309.20
82165	03/16/2017	PRINTED	000323 AMES DISPOSAL, INC.	66.00			
	5868		FEB 2017	11-1-261-3840-000-0000-000000-			66.00
82166	03/16/2017	PRINTED	000321 APPLIED IMAGING	41.20			
	5869		910868	11-1-226-4220-899-0000-000000-			41.20
82167	03/16/2017	PRINTED	004714 CITY MUSKEGON HEIGHTS	381.30			
	5870		02152017	11-1-261-3830-000-0000-000000-			381.30
82168	03/16/2017	PRINTED	002504 CONSUMERS ENERGY	1,415.99			
	5871		MARCH 2016	11-1-261-5520-000-0000-000000-			1,415.99
82169	03/16/2017	PRINTED	002695 DTE ENERGY	1,087.25			
	5872		MARCH 2016	11-1-261-5510-000-0000-000000-			1,087.25
82170	03/16/2017	PRINTED	000282 MANER, THERESA	535.86			
	5873		3162017	11-1-232-7910-000-0000-000000-			535.86
82171	03/16/2017	PRINTED	000264 MUSKEGON HEIGHTS PUBLIC S	25,041.80			
	5874		17563	11-1-232-7910-000-0000-000000-			25,041.80
82172	03/16/2017	PRINTED	001868 R AND R LANDSCAPE SUPPLIE	193.75			

04/28/2017 14:13  
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MUSKEGON HEIGHTS PUBLIC SCHOOLS  
AP CHECK RECONCILIATION REGISTER



IP 3  
apchkrcn

FOR CASH ACCOUNT: 11-2-101 -1000-000-0000-000000-

FOR: Uncleared

CHECK #	CHECK DATE	TYPE	VENDOR NAME	UNCLEARED	CLEARED	BATCH	CLEAR DATE
5875			33532	11-1-261-3190-100-0000-000000-000000-			193.75
82173	03/16/2017	PRINTED	000308 SBAM PLAN	119.54			
	DOC		INVOICE NO ACCOUNT				AMOUNT
5877			APRIL 2017	11-1-252-2130-000-0000-000000-000000-			119.54
82174	03/16/2017	PRINTED	000303 SECURALARM	72.00			
5878			124827	11-1-232-7910-000-0000-000000-000000-			72.00
82175	03/16/2017	PRINTED	000331 SZYMCZYK, RANDAL	360.00			
5879			61	11-1-261-3190-100-0000-000000-000000-			360.00
82176	03/30/2017	PRINTED	000281 ACCOUNTEMPS	3,083.20			
5880			47756769	11-1-232-3150-000-0000-000000-000000-			1,309.20
5881			47756770	11-1-232-3150-000-0000-000000-000000-			1,774.00
82177	03/30/2017	PRINTED	002504 CONSUMERS ENERGY	593.42			
5883			MARCH 2017	11-1-261-5520-000-0000-000000-000000-			593.42
82178	03/30/2017	PRINTED	005210 HURST MECHANICAL	259.14			
5885			S10508	11-1-261-4110-000-0000-000000-000000-			259.14
82179	03/30/2017	PRINTED	001868 R AND R LANDSCAPE SUPPLIE	413.75			
5886			33586	11-1-261-3190-100-0000-000000-000000-			413.75
82180	03/30/2017	PRINTED	009030 ROBINSON-REASONOVER, CERJU	22.75			
5884			03232017	11-1-232-7910-000-0000-000000-000000-			22.75
82181	03/30/2017	PRINTED	000331 SZYMCZYK, RANDAL	610.00			
5887			62	11-1-261-3190-100-0000-000000-000000-			210.00
5888			63	11-1-261-3190-100-0000-000000-000000-			400.00
82182	03/30/2017	PRINTED	004439 VERIZON WIRELESS	303.23			
5889			9781526835	11-1-284-3410-000-0000-000000-000000-			303.23
82183	04/07/2017	PRINTED	000331 SZYMCZYK, RANDAL	477.28			
5890			64	11-1-261-3190-100-0000-000000-000000-			400.00
5891			APRIL 2017	11-1-232-7910-000-0000-000000-000000-			77.28
82184	04/18/2017	PRINTED	000281 ACCOUNTEMPS	8,894.80			
5892			47805292	11-1-232-3150-000-0000-000000-000000-			1,309.20
5893			478052933	11-1-252-3150-030-0000-000000-000000-			1,774.00
5894			47854335	11-1-232-3150-000-0000-000000-000000-			1,309.20
5895			47854336	11-1-252-3150-030-0000-000000-000000-			1,774.00
5896			47904069	11-1-232-3150-000-0000-000000-000000-			1,309.20
5897			47904070	11-1-252-3150-030-0000-000000-000000-			1,419.20
82185	04/18/2017	PRINTED	000323 AMES DISPOSAL, INC.	66.00			
5898			MARCH 2017	11-1-261-3840-000-0000-000000-000000-			66.00
82186	04/18/2017	PRINTED	000321 APPLIED IMAGING	41.20			



04/28/2017 14:13  
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MUSKEGON HEIGHTS PUBLIC SCHOOLS  
AP CHECK RECONCILIATION REGISTER

P 4  
apchkrcn

FOR CASH ACCOUNT: 11-2-101 -1000-000-0000-000000-

FOR: Uncleared

CHECK #	CHECK DATE	TYPE	VENDOR NAME	UNCLEARED	CLEARED	BATCH	CLEAR DATE
5899			920571	11-1-226-4220-899-0000-000000-000000-			41.20
82187	04/18/2017	PRINTED DOC	002695 DTE ENERGY	951.25			
			INVOICE NO ACCOUNT				AMOUNT
5900			APRIL 2017	11-1-261-5510-000-0000-000000-000000-			951.25
82188	04/18/2017	PRINTED	000264 MUSKEGON HEIGHTS PUBLIC S	11,963.27			
5901			MARCH 2017	11-1-411-8910-000-0000-000000-000000-			11,963.27
82189	04/18/2017	PRINTED	000308 SBAM PLAN	1,812.92			
5902			MAY 2017	11-1-252-2130-000-0000-000000-000000-			1,812.92
82190	04/18/2017	PRINTED	000331 SZYMZYK, RANDAL	796.37			
5903			65	11-1-261-3190-100-0000-000000-000000-			400.00
5904			66	11-1-261-3190-100-0000-000000-000000-			360.00
5905			APRIL EXP	11-1-232-7910-000-0000-000000-000000-			36.37
82191	04/18/2017	PRINTED	004439 VERIZON WIRELESS	303.45			
5906			9783339994	11-1-284-3410-000-0000-000000-000000-			303.45
49 CHECKS				CASH ACCOUNT TOTAL	109,159.13		.00

04/28/2017 14:13  
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MUSKEGON HEIGHTS PUBLIC SCHOOLS  
AP CHECK RECONCILIATION REGISTER



P 5  
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UNCLEARED

CLEARED

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49 CHECKS	FINAL TOTAL	109,159.13	.00
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\*\* END OF REPORT - Generated by John Lewis \*\*

Projected Monthly Cash Flow - One Year Projection

Date 4/7/2017

School District:  
Muskegon Heights Public Schools

	April 17	May 17	June 17	July 17	August 17	September 17	October 17	November 17	December 17	January 18	February 18	March 18
Beginning Balance	\$ 924,403	\$ 816,108	\$ 809,158	\$ 383,424	\$ 376,595	\$ 649,765	\$ 616,020	\$ 240,987	\$ 285,357	\$ 131,374	\$ 124,744	\$ 287,614
Estimated Receipts												
Taxes			\$ 173,000									
Authorizer Fees	\$ 15,369	\$ 15,369	\$ 15,369	\$ 15,369	\$ 15,369	\$ 40,000	\$ 15,369	\$ 15,369	\$ 15,369	\$ 15,369	\$ 15,369	\$ 15,369
Note Proceeds												
Other Revenue	\$ 48,332	\$ 1,000	\$ 16,808	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Total Available Funds	\$ 988,102	\$ 832,477	\$ 1,014,335	\$ 399,793	\$ 672,964	\$ 690,765	\$ 632,388	\$ 307,356	\$ 351,726	\$ 147,743	\$ 321,113	\$ 493,983
Less Estimated Expenditures:												
Payroll	\$ 15,629	\$ 15,629	\$ 20,140	\$ 15,629	\$ 15,629	\$ 18,175	\$ 15,629	\$ 15,629	\$ 20,140	\$ 15,629	\$ 15,629	\$ 18,175
Other Expenditures	\$ 6,621	\$ 7,690	\$ 6,770	\$ 7,570	\$ 7,570	\$ 56,570	\$ 16,270	\$ 6,370	\$ 18,120	\$ 7,370	\$ 7,870	\$ 7,870
Emergency Loan Payment	\$ 149,504						\$ 359,504					
CRS Repayment			\$ 604,000									
Other Liens/Loans (Totals)												
Estimated Ending Balance	\$ 816,108	\$ 809,158	\$ 383,424	\$ 376,595	\$ 649,765	\$ 616,020	\$ 240,987	\$ 285,357	\$ 131,374	\$ 124,744	\$ 287,614	\$ 487,838

Description	Long or Short Term	Principal	Interest	Total Amount	Projected Maturity Date	As of Date
ORS	Short			\$ 1,991,087.46	N/A	4/4/2017
Payable to MDE - At-Risk Payback	Short			\$ 371,435.77	N/A	4/7/2017
UIA	Short			\$ 904,458.46	N/A	4/7/2017
Emergency Loan #1 - 2012	Long	\$ 7,130,000.00	\$ 2,641,467.50	\$ 9,771,467.50	11/1/2041	4/7/2017
Emergency Loan #2 - 2012	Long	\$ 3,235,000.00	\$ 1,128,705.00	\$ 4,363,705.00	11/1/2041	4/7/2017
Emergency Loan #3 - 2012	Long	\$ 1,400,000.00	\$ 1,025,685.00	\$ 2,425,685.00	4/3/2044	4/7/2017
2007 Energy Conservation Improvement Bonds	Long	\$ 3,149,000.00	\$ -	\$ 3,149,000.00	12/19/2022	4/7/2017
2016 Refunding Bonds, Series A	Long	\$ 14,470,000.00	\$ 4,990,421.89	\$ 19,460,421.89	5/1/2029	4/7/2017
2016 Refunding Bonds, Series B	Long	\$ 5,240,000.00	\$ 266,803.79	\$ 5,506,803.79	5/1/2021	4/7/2017
School Bond Loan Fund	Long	\$ 2,211.92	\$ 56.96	\$ 2,268.88	5/1/2035*	4/7/2017
School Loan Revolving Fund	Long	\$ 245,329.00	\$ 5,770.68	\$ 251,099.68	5/1/2035*	4/7/2017
		\$ 34,871,540.92	\$ 10,058,910.82	\$ 48,197,433.43		

\*Indicates Mandatory Repayment Date

Expenses by Month

	Apr 17	May 17	Jun 17	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Totals
Payrolls (including contracted staff)	\$ 15,989	\$ 15,629	\$ 20,140	\$ 15,629	\$15,629	\$18,175	\$ 15,629	\$ 15,629	\$ 20,140	\$ 15,629	\$ 15,629	\$ 18,175	\$ 202,000
Consumers - electric	\$ 700	\$ 800	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 700	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 11,700
DTE - natural gas	\$ 951	\$ 800	\$ 400	\$ 200	\$ 200	\$ 200	\$ 200	\$ 500	\$ 1,000	\$ 1,500	\$ 2,000	\$ 2,000	\$ 9,951
Waste & Water utility	\$ 220	\$ 220	\$ 220	\$ 220	\$ 220	\$ 220	\$ 220	\$ 220	\$ 220	\$ 220	\$ 220	\$ 220	\$ 2,640
Audit Fees							\$ 10,000		\$ 5,000				\$ 15,000
Legal Fees	\$ 2,000	\$ 3,220	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 30,220
Property Insurance						\$49,000							\$ 49,000
Misc.	\$ 2,650	\$ 2,650	\$ 2,650	\$ 2,650	\$ 2,650	\$ 2,650	\$ 2,650	\$ 2,650	\$ 8,900	\$ 2,650	\$ 2,650	\$ 2,650	\$ 38,050
EL Loan Payments	\$149,504						\$359,504						\$ 509,008
ORS Repayment			\$804,000										\$ 804,000
QZAB Energy Bonds									\$182,092				\$ 182,092
<b>Totals</b>	<b>\$171,994</b>	<b>\$ 23,319</b>	<b>\$630,910</b>	<b>\$ 23,199</b>	<b>\$23,199</b>	<b>\$74,745</b>	<b>\$391,402</b>	<b>\$ 21,999</b>	<b>\$220,353</b>	<b>\$ 22,999</b>	<b>\$ 23,499</b>	<b>\$ 26,045</b>	<b>\$1,653,661</b>

**Muskegon Heights Public Schools**  
**Revenues, Expenditures, and Fund Balance**  
 2016-2017  
 As of 4/7/17

	Budget 2016-17	Actuals to Date	Under/(Over) to Date
<b>Beginning Fund Balance</b>	\$ (2,007,918)	\$ (2,007,918)	
<b>Revenue</b>			
Property taxes	\$ 980,000	\$ 784,163	\$ 195,837
Oversight fees	\$ 166,740	\$ 94,603	\$ 72,137
Transfers and Other	\$ 111,490	\$ 109,170	\$ 2,320
<b>Total Revenue</b>	<b>\$ 1,258,230</b>	<b>\$ 987,936</b>	
<b>Expenditures</b>			
Data Technology	\$ 6,750	\$ 7,811	\$ (1,061)
Board of Education	\$ 49,820	\$ 43,870	\$ 5,951
Executive Administration	\$ 90,870	\$ 50,008	\$ 40,862
Business Services	\$ 273,320	\$ 142,434	\$ 130,886
Building Services	\$ 100,500	\$ 91,868	\$ 8,632
District Technology	\$ 3,460	\$ 1,713	\$ 1,747
Emergency Loan Payments	\$ 506,490	\$ 356,980	\$ 149,510
Transfers and Other	\$ 182,100	\$ 283,077	\$ (100,977)
<b>Total Expenditures</b>	<b>\$ 1,213,310</b>	<b>\$ 977,761</b>	
<b>Revenues Less Expenditures</b>	<b>\$ 44,920</b>	<b>\$ 10,175</b>	
<b>Projected Ending Fund Balance</b>	<b>\$ (1,962,998)</b>	<b>\$ (1,997,743)</b>	

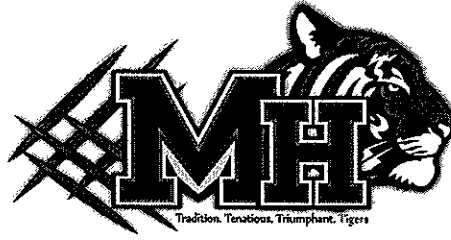


REVENUES

11-0111-0000-000-0000-000000-000000-	PROPERTY TAXES CURRENT	-777,330.90
11-0151-0000-000-0000-000000-000000-	EARNINGS ON INVEST & DEPOSITS	-0.72
11-0191-0000-000-0000-000000-000000-	RENTALS	-3,400.00
11-0199-0000-000-0000-000000-000000-	MISCELLANEOUS	-105,769.72
11-0321-0000-000-0000-000000-000000-	PPT REIMBURSEMENT	-6,832.20
11-0519-0000-001-0000-000000-000000-	3% AUTHORIZER FEE - MHPSA	-94,602.95
		-987,936.49

EXPENDITURES

11-1-225-5910-000-0000-000000-000000-	OFFICE SUPPLIES	-190.00
11-1-225-7410-840-0000-000000-000000-	LICENSING FEES & RENEWALS	7,630.35
11-1-226-4220-899-0000-000000-000000-	COPY MACHINE	370.80
11-1-231-3170-000-0000-000000-000000-	LEGAL SERVICES	24,929.50
11-1-231-3180-000-0000-000000-000000-	AUDIT SERVICES	16,315.00
11-1-231-7410-000-0000-000000-000000-	DUES & FEES	2,625.00
11-1-232-3150-000-0000-000000-000000-	CONTRACTED SERVICES	42,435.20
11-1-232-3210-000-0000-000000-000000-	COST OF TRAVEL (MILEAGE)	1,706.36
11-1-232-3430-000-0000-000000-000000-	MAILING	371.55
11-1-232-7910-000-0000-000000-000000-	MISCELLANEOUS	5,495.28
11-1-252-1620-033-0000-000000-000000-	ACCOUNTING SPECIALIST	62,609.83
11-1-252-2130-000-0000-000000-000000-	HOSPITALIZATION	15,540.31
11-1-252-2820-033-0000-000000-000000-	CONTRIB TO ST&LOC RETIRE FUNDS	15,240.14
11-1-252-2830-033-0000-000000-000000-	EMPLOYER SOCIAL SECURITY	4,789.63
11-1-252-2840-033-0000-000000-000000-	WORKMAN'S COMPENSATION	48.11
11-1-252-3150-030-0000-000000-000000-	CONTRACTED SERVICES	39,897.08
11-1-252-3220-030-0000-000000-000000-	TRAVEL & CONFERENCE	1,190.75
11-1-252-5910-030-0000-000000-000000-	OFFICE SUPPLIES	326.73
11-1-252-7410-000-0000-000000-000000-	INTEREST & FEES EXPENSE	2,791.22
11-1-261-3190-100-0000-000000-000000-	CONTRACTED SERVICES	19,444.45
11-1-261-3410-000-0000-000000-000000-	TELEPHONE CHARGES	3,191.46
11-1-261-3830-000-0000-000000-000000-	WATER & SEWAGE	1,176.86
11-1-261-3840-000-0000-000000-000000-	WASTE & TRASH DISPOSAL	462.00
11-1-261-3910-000-0000-000000-000000-	INSURANCE	48,592.02
11-1-261-4110-000-0000-000000-000000-	LAND AND BLDGS-REPAIRS & MAINT	5,782.93
11-1-261-5510-000-0000-000000-000000-	HEATING FUEL	5,969.51
11-1-261-5520-000-0000-000000-000000-	ELECTRICITY	7,248.44
11-1-284-3410-000-0000-000000-000000-	CELL PHONE CHARGES	1,713.41
11-1-411-8910-000-0000-000000-000000-	TRANSFERS TO MHPSA	100,984.87
11-1-511-7110-994-0000-000000-000000-	PRINCIPAL PMT - EMERGENCY LOAN	205,000.00
11-1-511-7230-994-0000-000000-000000-	INTEREST PMT - EMERGENCY LOANS	151,980.00
11-1-634-8110-000-0000-000000-000000-	QZAB TRANSFER - DEBT RETIREMEN	182,092.42



Proposed Visit to  
**Muskegon Heights Public School Academy System**  
2441 Sanford Street Muskegon Heights, MI 49444  
May 2017

Agenda

1. Greetings/Welcome- 12:00-12:10

- a. Introductions
- b. Background of district and sharing of accomplishments
- c. Share our vision, mission, core values and goals

2. Review of Schedule

- a. 12:10- 12:30 Meet with MHA School Leaders
- b. 12:30- 12:45 Muskegon Heights Academy Student Leaders to visit
- c. 12:45- 1:15 Muskegon Heights Academy Tour
- d. 1:20- 1:35 Edgewood Elementary School Leaders
- e. 1:35- 2:05 Edgewood School Tour
- f. 2:10- 2:25 Dr. Martin Luther King School Leaders
- g. 2:25- 2:55 Dr. Martin Luther King Academy Tour
- h. 2:55- 3:30 Short Presentation, Meet with Cabinet, Conversation

regarding needs from Boards debrief of visit

3. Locations

**Muskegon Heights Academy (7-12)**

**Alena Zachery-Ross, Superintendent**

231-660-2883- Cell phone

**Jennifer Bouwman, Principal**

2441 Sanford Street Muskegon Heights, MI 49444

231-830-3713

**\*Edgewood Elementary Academy (K-1)**

**James Russell, Principal**

3208 Howden Street Muskegon Heights, MI 49444

231-830-3250

**Dr. Martin Luther King Academy (2-6)**

**Heidi Christiansen, Principal**

55 East Sherman Muskegon Heights, MI 49444

231-830-3658