



# 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

TUESDAY, JANUARY 16, 2018  
6:00 PM

1. Call to Order
2. Roll Call
3. Secretary's Report and Approval of Minutes
4. Action Items  
Resolution Appointing General Counsel Williams/Hughes PLLC
5. Report from the Assistant Superintendent
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**  
**JANUARY 16, 2018**  
**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 6:02 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 November 6, 2017 be approved and placed on file.

M Estelita Rankin MOVED and m Mark Glover SECONDED the adoption of the resolution

**Roll Call:**

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

**4. ACTION ITEMS**

**Discussion to vote on a Resolution Appointing General Counsel Williams/Hughes PLLC**

Concern was made by Mr. Glover (Board Member) that the in hiring a new counsel the history of the district will be lost in selecting new counsel. Doug Hughes also spoke and addressed Mr. Glover’s concern regarding history of district. He stated he and Attorney Britton has worked together for over 30 years and he assures the board that Attorney Britton would work with him if he had any questions.

**BE IT RESOLVED**, that the Resolution Appointing General Counsel Williams/Hughes PLLC – 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 Y Darnell Y Selmon Y Rankin Y Cook Y Glover

7 YEAS

0 NAYS

**5. REPORT FROM THE ASSISTANT SUPERINTENDENT**

**Cover Letter**

Introduced the Cover Letter

**AP Check Reconciliation Register**

Mr. Lewis explained the Band of New York is an annual fee we pay for the service of Emergency Loans. The Muskegon Heights Public School Academy for transfer of technology millage funds and Foxbright is the website hosting for Muskegon Heights Public Schools. Explained part of the procedure of the Administration is to email the board a copy of the invoices from counsel.

**Long Term Liabilities Update**

ORS and UIA balances have increased due to late fees and interest and he’s working on that with the Emergency Loan Board. He received notice that the next Emergency Loan Board meeting is next month, but as it continues on it will cost us more money as the months pass for ORS and UIA due to interest and fees.

**Cashflow Worksheet**

This account is pending on the closure of the loans in February. He stated: as the dates moves, we can better project cashflow. Cash remains positive through December and there is a little bit of reserve. That number will jump in January as we begin to receive taxes.

**Revenues, Expenditures and Fund Balance**

District Technology is over budget by \$305, we receive final bill from Verizon with credits. This overage is due to the old emergency manager’s phone number and other numbers for Highland Park. We have removed the Highland Park numbers and the emergency manager’s number and the final bill will decrease for next month. We received some taxes last month approximately \$14,000 or so. We transferred the QZAB deposit on December 19, 2017 approximately \$182,000. John performed a quick analysis on the QZAB to ensure the District is on track by 2022 to pay off the balance.

**3% Refund**

We received communication from State of Michigan and ORS we will received the 3% Healthcare Contribution Refunds from deductions taken during the 2010-2012 fiscal years. We do not have much guidance on what to do with the funds. A couple of sticking points mostly dealing with taxation. The standard for most of Muskegon County was to charge FICA, but there is a possibility that taxes will be deducted for state, federal and city for which the district will have to process W2’s. This is not definite. The district has posted links from our website to ORS and a survey for previous employees to complete.

**Rane Garcia – Superintendent of Muskegon Heights Public School Academy** presented a presentation regarding the Partnership Data as it relates to students.

**6. FROM THE BOARD**

NONE

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

- |                      |                      |
|----------------------|----------------------|
| 1. CasSandra Kitchen | 75 E. Maplewood Ave. |
| 2. Sophia Kirks      | 2509 McIlwraith St.  |
| 3. Grace Webb        | 652 E. Hackley Ave.  |
| 4. Joe Warren        | 1514 Harvey St.      |
| 5. Anitra Hill       | 1264 Lawrence Ave.   |
| 6. Melody Latin      | 38 W. Larch Ave.     |
| 7. David Fox         | 82 E. Maplewood Ave. |
| 8. James Burton      | 1600 Sanford St.     |
| 9. Joy Robinson      | 129 Woodcliffe Dr.   |


**8. ADJOURNMENT**

**RESOLVED**, that the Regular Board Meeting for Tuesday, January 16, 2018, adjourned at 8:38 p.m.

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

7 YEAS      0 NAYS

Respectfully submitted,

  
Franklin Brewer, Secretary

# WILLIAMS | HUGHES PLLC ATTORNEYS

THEODORE N. WILLIAMS, JR. • J.D.  
DOUGLAS M. HUGHES  
JOHN M. KARAFI  
SUSAN M. FRANKLIN  
ENRIKA L.F. MCGAHAN  
ZANETA I. ADAMS  
SARAH R. MILLER

*Of Counsel:*

NEIL G. MULLALLY\*  
FRED C. CULVER, JR.  
MICHAEL I. KLEAVELAND  
MARK J. ANDERSON  
DAVID B. MERWIN

*\*Retired Probate Judge*

December 19, 2017

Muskegon Heights Public Schools  
Board of Education  
Attention: Ms. Trinell Scott, President  
2603 Leahy Street  
Muskegon Heights, MI 49444

Re: Representation by Williams Hughes, PLLC

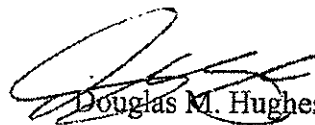
Dear Ms. Scott:

Thank you for selecting Williams Hughes, PLLC to represent the Muskegon Heights Public Schools Board of Education as its general legal counsel. Enclosed is a Resolution authorizing the Board to take such action. We appreciate you choosing our Firm and look forward to working with you. Your primary contact person at the Firm will be Ms. Zaneta I. Adams, but I and the other attorneys and paralegals in the office are also available to assist you.

The attorneys and paralegals at our Firm will keep track of their time and you will be billed monthly at hourly rates of \$185/\$135 depending on the experience level of the attorney performing the work. Work performed by paralegals will be charged at the rate of \$75 per hour.

If you have any questions at any time, please do not hesitate to contact me or Zaneta.

Sincerely,



Douglas M. Hughes for  
Williams Hughes, PLLC  
Direct Dial: (231) 727-2119  
E-Mail: [doughughes@williamshugheslaw.com](mailto:doughughes@williamshugheslaw.com)

DMH/mg

Enclosure

S:\Users\MBG\mhps\letters\2017\board 12-19-17.docx



At a regular Board Meeting of the Muskegon Heights Board of Education held in the City of Muskegon Heights, County of Muskegon on January 16, 2018, in the Board Room.

PRESENT: 7

ABSENT: 0

### RESOLUTION APPOINTING GENERAL COUNSEL

The following preamble and resolution was offered by Board Member Estelita Rankin and supported by Board Member Marjorie Cook.

WHEREAS, Act No. 451 of the Public Acts of Michigan of 1976 allows the Muskegon Heights Public School District (herein referred to as the "District") to hire employees, independent contractors, and others to carry out school district powers; and

WHEREAS, the Muskegon Heights Board of Education, on behalf of the District, has the authority to hire legal counsel to represent the interests of the District, including the Muskegon Heights Public Board of Education; and


WHEREAS, the Muskegon Heights Board of Education wishes to specifically retain the services of Williams Hughes PLLC, to assist in its general legal obligations and responsibilities.

NOW THEREFORE, BE IT RESOLVED that the Muskegon Heights Board of Education is hereby authorized to retain Williams Hughes, PLLC as its general legal counsel effective immediately.

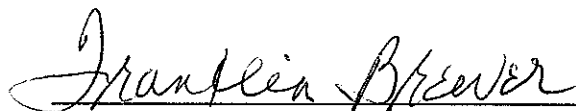
AYES: 7

NAYS: 0

RESOLUTION DECLARED ADOPTED.

  
Secretary

I hereby certify that the foregoing constitutes a true and complete copy of a Resolution adopted by the Board of Education at a regular meeting held on January 16, 2018, and that public notice of the meeting was given pursuant to and in full compliance with Act No. 267 of the Public Acts of Michigan of 1967.

  
Secretary



# Muskegon Heights Public Schools

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

Date: January 10, 2018

To: Receivership Transition Advisory Board (RTAB)  
Muskegon Heights Public Schools Board of Education

From: John Lewis, Assistant Superintendent

Re: Board Meeting Packet for January 17, 2018

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Attached, please find the Muskegon Heights Public Schools Budget to Actual Revenue and Expenditure Report, Cash Flow Statement, and Liabilities Report for your review.

## **Budget to Actual Revenue and Expenditure Report**

Attached you will find the budget to actual reports as of January 9, 2018. For the most part, it has been business as usual and there aren't too many items to highlight since the last report.

We have collected some additional delinquent taxes from the city (around \$14,000), as well as the personal property reimbursement from the state (around \$8,000 into the general fund (GF) and \$104,000 into the debt service fund). We are expecting around \$200K in GF receipts for the month of January, but will not be able to confirm this until the February report.

In terms of expenditures, not much has changed besides the deposit from the GF into the QZAB fund (\$182K).

We also still plan on amending the budget for this year once/if we close on the new emergency loan. The additional interest on the new emergency loan may cause the GF fund balance to dip slightly into the negative for 2017/18, but the district will gain ground in subsequent years as the interest on these loans will be less than the interest the district is currently incurring on the outstanding ORS and UIA balances.

## **Cash Flow Statement**

I have again modified the cash flow statement to better reflect the necessary cash outlay required to close the potential emergency loans. The statement included in this report shows a closing date of February 15, 2018, but if that date changes going forward, we can quickly calculate the new cash requirements. As we have discussed on multiple occasions, closing this loan sooner rather than later will only help the district's cash position.

## **Liabilities Report**

The ORS and UIA balances continue to grow due to accrued interest as briefly mentioned in the "budget to actual" section of this letter. These liabilities will continue to grow until we are able to address them with the emergency loan proceeds.

There were some questions in regard to the QZAB liability from prior meetings, so we are also including a summary showing how this liability is being addressed. This summary projects all of the scheduled deposits and estimated interest on these deposits up to the date of payoff. As you can see, the district is on track to meet its obligation when it comes due in 2022.





01/12/2018 15:13  
1727jlewis

MUSKEGON HEIGHTS PUBLIC SCHOOLS  
AP CHECK RECONCILIATION REGISTER

1P 1  
lapchkrcn

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

FOR: Uncleared

CHECK #	CHECK DATE	TYPE	VENDOR NAME	UNCLEARED	CLEARED	BATCH	CLEAR DATE
82279	11/10/2017	PRINTED	000281 ACCOUNTEMPS	3,927.60			
	DOC	INVOICE NO	ACCOUNT				AMOUNT
	6041	49306772	11-1-232-3150-000-0000-000000-000000-				1,309.20
	6042	49355591	11-1-232-3150-000-0000-000000-000000-				1,309.20
	6043	49424701	11-1-232-3150-000-0000-000000-000000-				1,309.20
82280	11/10/2017	PRINTED	000668 CONSUMERS ENERGY	447.65			
	6044	201449858938	11-1-261-5520-000-0000-000000-000000-				447.65
82281	11/10/2017	PRINTED	000308 SBAM PLAN	1,875.14			
	6045	120117	11-1-252-2130-000-0000-000000-000000-				1,875.14
82282	11/10/2017	PRINTED	000331 SZYMCZYK, RANDAL	669.34			
	6046	89	11-1-261-3190-100-0000-000000-000000-				230.00
	6047	90	11-1-261-3190-100-0000-000000-000000-				119.34
	6048	91	11-1-261-3190-100-0000-000000-000000-				120.00
	6049	92	11-1-261-3190-100-0000-000000-000000-				200.00
82283	11/10/2017	PRINTED	004439 VERIZON WIRELESS	305.61			
	6050	9793958850	11-1-284-3410-000-0000-000000-000000-				305.29
	6051	9794340887	11-1-284-3410-000-0000-000000-000000-				.32
82284	12/01/2017	PRINTED	000281 ACCOUNTEMPS	3,927.60			
	6052	49473745	11-1-232-3150-000-0000-000000-000000-				1,309.20
	6053	49506114	11-1-232-3150-000-0000-000000-000000-				1,309.20
	6054	49572347	11-1-232-3150-000-0000-000000-000000-				1,309.20
82285	12/01/2017	PRINTED	000323 AMES DISPOSAL, INC.	66.00			
	6055	110117	11-1-261-3840-000-0000-000000-000000-				66.00
82286	12/01/2017	PRINTED	000321 APPLIED IMAGING	41.20			
	6056	1027770	11-1-226-4220-899-0000-000000-000000-				41.20
82287	12/01/2017	PRINTED	004780 THE BANK OF NEW YORK MELL	600.00			
	6057	252-2067184	11-1-252-7410-000-0000-000000-000000-				600.00
82288	12/01/2017	PRINTED	029903 CITY OF MUSKEGON HEIGHTS	447.22			
	6058	111517	11-1-261-3830-000-0000-000000-000000-				447.22
82289	12/01/2017	PRINTED	000668 CONSUMERS ENERGY	465.90			
	6059	203318763902	11-1-261-5520-000-0000-000000-000000-				465.90
82290	12/01/2017	PRINTED	002695 DTE ENERGY	1,360.14			
	6060	111017	11-1-261-5510-000-0000-000000-000000-				1,360.14
82291	12/01/2017	PRINTED	005210 HURST MECHANICAL	341.58			
	6061	S14856	11-1-261-3190-100-0000-000000-000000-				341.58
82292	12/01/2017	PRINTED	000264 MUSKEGON HEIGHTS PUBLIC S	8,835.19			
	6062	111317	11-1-411-8910-000-0000-000000-000000-				8,835.19



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MUSKEGON HEIGHTS PUBLIC SCHOOLS  
AP CHECK RECONCILIATION REGISTER

P 2  
apchkrcn

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

FOR: Uncleared

CHECK #	CHECK DATE	TYPE	VENDOR NAME	UNCLEARED	CLEARED	BATCH	CLEAR DATE
82293	12/01/2017	PRINTED	002530 RJC SERVICES	450.00			
	DOC		INVOICE NO ACCOUNT				AMOUNT
	6063		103117 11-1-261-3190-100-0000-000000-				450.00
82294	12/01/2017	PRINTED	000331 SZYMCZYK, RANDAL	631.67			
	6064		93 11-1-261-3190-100-0000-000000-				120.00
	6065		94 11-1-261-3190-100-0000-000000-				200.00
	6065		94 11-1-252-5910-030-0000-000000-				31.67
	6066		95 11-1-261-3190-100-0000-000000-				110.00
	6067		96 11-1-261-3190-100-0000-000000-				170.00
82295	12/01/2017	PRINTED	004439 VERIZON WIRELESS	303.57			
	6068		9795731861 11-1-284-3410-000-0000-000000-				303.57
82296	12/15/2017	PRINTED	000281 ACCOUNTEMPS	3,927.60			
	6069		49608182 11-1-232-3150-000-0000-000000-				1,309.20
	6070		49657113 11-1-232-3150-000-0000-000000-				1,309.20
	6071		49706956 11-1-232-3150-000-0000-000000-				1,309.20
82297	12/15/2017	PRINTED	000323 AMES DISPOSAL, INC.	64.00			
	6072		120117 11-1-261-3840-000-0000-000000-				64.00
82298	12/15/2017	PRINTED	000321 APPLIED IMAGING	41.20			
	6073		1034376 11-1-226-4220-899-0000-000000-				41.20
82299	12/15/2017	PRINTED	032521 BRITTON & BOSSEN BROEK, P.	1,260.00			
	6074		110617 11-1-231-3170-000-0000-000000-				1,260.00
82300	12/15/2017	PRINTED	000338 FOXBRIGHT	240.00			
	6075		20113959 11-1-225-7410-840-0000-000000-				240.00
82301	12/15/2017	PRINTED	000264 MUSKEGON HEIGHTS PUBLIC S	327.49			
	6076		121117 11-1-411-8910-000-0000-000000-				327.49
82302	12/15/2017	PRINTED	000308 SBAM PLAN	1,875.14			
	6077		010117 11-1-252-2130-000-0000-000000-				1,875.14
82303	12/15/2017	PRINTED	000303 SECURALARM SYSTEMS, INC.	72.00			
	6078		132787 11-1-261-3190-100-0000-000000-				72.00
82304	12/15/2017	PRINTED	000331 SZYMCZYK, RANDAL	399.52			
	6079		97 11-1-261-3190-100-0000-000000-				190.00
	6079		97 11-1-252-5910-030-0000-000000-				9.52
	6080		98 11-1-261-3190-100-0000-000000-				200.00
82305	12/21/2017	PRINTED	003615 UPS STORE, THE	280.49			
	6081		1 11-1-252-5910-030-0000-000000-				280.49
82306	01/05/2018	PRINTED	002695 DTE ENERGY	1,503.48			
	6082		121517 11-1-261-5510-000-0000-000000-				1,503.48



01/12/2018 15:13  
1727jlewis

MUSKEGON HEIGHTS PUBLIC SCHOOLS  
AP CHECK RECONCILIATION REGISTER

IP 3  
lapchtrcn

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

FOR: Uncleared

CHECK #	CHECK DATE	TYPE	VENDOR NAME	UNCLEARED	CLEARED	BATCH	CLEAR DATE
82307	01/05/2018	PRINTED	000344 SMITH HAUGHEY RICE & ROEG	1,147.50			
	DOC	INVOICE NO	ACCOUNT				AMOUNT
	6083	824630	11-1-231-3170-000-0000-000000-				1,147.50
82308	01/05/2018	PRINTED	000331 SZYMCZYK, RANDAL	242.23			
	6084	99	11-1-261-3190-100-0000-000000-				90.00
	6085	100	11-1-261-3190-100-0000-000000-				90.00
	6085	100	11-1-252-5910-030-0000-000000-				62.23
82309	01/05/2018	PRINTED	004439 VERIZON WIRELESS	117.96			
	6086	9797516757	11-1-284-3410-000-0000-000000-				116.28
	6087	9797905635	11-1-284-3410-000-0000-000000-				1.68
82310	01/05/2018	PRINTED	000331 SZYMCZYK, RANDAL	110.00			
	6088	99-1	11-1-261-3190-100-0000-000000-				110.00
			32 CHECKS	CASH ACCOUNT TOTAL	36,304.02		.00



01/12/2018 15:13  
1727jlewis

MUSKEGON HEIGHTS PUBLIC SCHOOLS  
AP CHECK RECONCILIATION REGISTER

IP 4  
apchkrcn

UNCLEARED

CLEARED

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32 CHECKS	FINAL TOTAL	36,304.02	.00
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\*\* END OF REPORT - Generated by John Lewis \*\*

Fund	Rate	Description	Issuance Date	Original Amount	Term Length	Principal	Interest	Total Amount	Projected Maturity Date	As of Date
GF		ORIS			Short			\$ 1,528,919	N/A	12/28/2017
GF		Payable to MDE - At-Risk Payback			Short			\$ 371,436	N/A	1/9/2018
GF		UIA			Short			\$ 967,863	N/A	1/9/2018
GF	2.45%	Emergency Loan #1 - 2012	8/16/2012	\$ 7,650,000	Long	\$ 6,990,000	\$ 2,466,783	\$ 9,456,783	11/1/2041	1/9/2018
GF	2.35%	Emergency Loan #2 - 2013	1/18/2013	\$ 3,500,000	Long	\$ 3,165,000	\$ 1,052,683	\$ 4,217,683	11/1/2041	1/9/2018
GF	3.45%	Emergency Loan #3 - 2014	4/28/2014	\$ 1,400,000	Long	\$ 1,400,000	\$ 977,385	\$ 2,377,385	4/3/2044	1/9/2018
GF	NA	2007 Energy Conservation Improvement Bonds	12/19/2007		Long	\$ 3,149,000	\$ -	\$ 3,149,000	12/19/2022	1/9/2018
DF	5.00%	2016 Refunding Bonds, Series A	3/29/2016		Long	\$ 13,710,000	\$ 4,295,922	\$ 18,005,922	5/1/2029	1/9/2018
DF	1.74%-2.61%	2016 Refunding Bonds, Series B	3/26/2016		Long	\$ 5,225,000	\$ 152,074	\$ 5,377,074	5/1/2021	1/9/2018
DF	3.41%	School Bond Loan Fund	Annual		Long	\$ 2,212	\$ 90	\$ 2,302	5/1/2035*	1/9/2018
DF	3.41%	School Loan Revolving Fund	Annual		Long	\$ 701,012	\$ 12,236	\$ 713,248	5/1/2035*	1/9/2018
				\$ 12,550,000		\$ 34,342,224	\$ 8,957,172	\$ 46,167,614		

Note: GF - General Fund (18 mill levy); DF - Debt Service Fund (13 mill levy)

\*Indicates Mandatory Repayment Date

**Liability**  
 EL #1  
 EL #2  
 EL #3

**Usage Explanation:**  
 Majority of proceeds used to retire SAN received in August 2011. Remainder used for final payrolls and other prior year expenses  
 Legacy costs  
 Legacy costs  
 Total Emergency Loans issued: \$12,550,000

Beginning Cash Worksheet

BONY Accounts	
Amount in EL Proceeds acct.	\$ -
Amount in Tax Rev Account	\$ 164,401.45
Less Amounts Belonging to Other Funds	
Debt Service	
Less Amounts Due for Debt Service of EL Loan	
Total Usable BONY Funds	<u>\$ 164,401.45</u>
Cash Currently in GF Checking Account	
Less Amounts Belonging to Other Funds	
Debt Service	
Tech Millage due to MHPSA	
Less Outstanding Checks	\$ (3,121.17)
Total Usable GF Cash	<u>\$ 60,518.41</u>
Total Funds Available For GF Purposes	\$ 224,919.86

Projected Monthly Cash Flow - One Year Projection

Date 1/19/2018

School District  
Muskegon Heights Public Schools

WITH EL PROCEEDS

	January 18	February 18	March 18	April 18	May 18	June 18	July 18	August 18	September 18	October 18	November 18	December 18
Beginning Balance	\$ 224,920	\$ 440,405	\$ 333,501	\$ 329,569	\$ 327,445	\$ 536,292	\$ 408,551	\$ 353,995	\$ 591,744	\$ 614,094	\$ 650,772	\$ 648,859
Estimated Receipts												
Taxes	\$ 222,720	\$ 97,000	\$ 210,540	\$ 210,540	\$ 210,540	\$ 210,540	\$ 210,540	\$ 240,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 50,000
Taxes - Tech Millage	\$ 6,511	\$ 27,000	\$ 25,000	\$ 1,500	\$ 1,500	\$ 21,187	\$ 15,400	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,837	\$ 15,837
Authorizer Fees	\$ 15,400	\$ 15,400	\$ 15,400	\$ 15,400	\$ 15,400	\$ 15,400	\$ 15,400	\$ 15,400	\$ -	\$ 15,837	\$ 15,837	\$ 15,837
ELN Proceeds	\$ -	\$ 2,449,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue	\$ 2,000	\$ 1,527	\$ 1,527	\$ 1,527	\$ 1,527	\$ 1,527	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Total Available Funds	\$ 471,551	\$ 3,030,332	\$ 375,428	\$ 346,496	\$ 556,412	\$ 574,406	\$ 424,951	\$ 610,395	\$ 647,744	\$ 685,931	\$ 667,609	\$ 715,696
Less Estimated Expenditures:												
Payrolls	\$ 14,070	\$ 14,070	\$ 15,579	\$ 14,070	\$ 14,070	\$ 18,658	\$ 14,070	\$ 14,070	\$ 14,070	\$ 15,579	\$ 14,070	\$ 14,070
Other Expenditures	\$ 10,965	\$ 5,280	\$ 5,280	\$ 4,980	\$ 4,550	\$ 4,580	\$ 56,886	\$ 4,580	\$ 4,580	\$ 4,580	\$ 4,680	\$ 8,230
Emergency Loan Payment	\$ -	\$ 86,547	\$ -	\$ -	\$ -	\$ 121,430	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tech Millage to PSA	\$ 6,511	\$ 27,000	\$ 25,000	\$ -	\$ 1,500	\$ 21,187	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ 180,125
ORS Repayment	\$ -	\$ 1,556,864	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UIA Repayment	\$ -	\$ 1,007,070	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Liens/Loans (Totals)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Estimated Ending Balance	\$ 440,405	\$ 333,501	\$ 329,569	\$ 327,445	\$ 536,292	\$ 408,551	\$ 353,995	\$ 591,744	\$ 614,094	\$ 650,772	\$ 648,859	\$ 331,179

Expenses by Month

	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	Jul 18	Aug 18	Sep 18	Oct 18	Nov 18	Dec 18	Totals
Payrolls (including contracted staff)	\$ 14,070	\$ 14,070	\$ 15,579	\$ 14,070	\$ 14,070	\$ 18,658	\$ 14,070	\$ 14,070	\$ 14,070	\$ 15,579	\$ 14,070	\$ 14,070	\$ 176,448
Consumers - electric	\$ 500	\$ 500	\$ 500	\$ 500	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 700	\$ 500	\$ 8,000
DYE - natural gas	\$ 1,500	\$ 1,800	\$ 1,800	\$ 1,500	\$ 770	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 1,000	\$ 1,000	\$ 13,370
Waste & Water utility	\$ 220	\$ 220	\$ 220	\$ 220	\$ 220	\$ 220	\$ 220	\$ 220	\$ 220	\$ 220	\$ 220	\$ 220	\$ 2,640
Audit Fees	\$ 5,585												\$ 5,585
Legal Fees	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 13,920
Property Insurance						\$ 52,306							\$ 52,306
MAISD Tech Fee											\$ 3,750		\$ 3,750
Epicenter													\$ -
Bank Fees	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 7,200
Misc.	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 12,000
EL Loan Payments	\$ 86,547					\$121,430						\$180,125	\$ 388,102
ORS Repayment	\$1,556,864												\$1,556,864
UIA Payment	\$1,007,070												\$1,007,070
Tech Millage Flowthrough	\$ 6,511	\$ 27,000	\$ 25,000	\$ -	\$ 1,500	\$ 21,187	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ 111,198
QZAB Energy Bonds											\$182,092		\$ 182,092
<b>Totals</b>	<b>\$ 31,146</b>	<b>\$2,696,831</b>	<b>\$ 45,859</b>	<b>\$ 19,050</b>	<b>\$ 20,120</b>	<b>\$ 165,856</b>	<b>\$ 70,956</b>	<b>\$ 18,650</b>	<b>\$ 33,650</b>	<b>\$ 35,159</b>	<b>\$ 18,750</b>	<b>\$ 384,517</b>	<b>\$3,540,545</b>





**Muskegon Heights Public Schools**  
 Revenues, Expenditures, and Fund Balance  
 GENERAL FUND  
 2017-18  
 As of 1/09/17

	Budget 2017-18	Actuals to Date	Under/(Over) to Date
<b>Beginning Fund Balance</b>	<b>\$ (2,430,766)</b>	<b>\$ (2,430,766)</b>	
<b>Revenue</b>			
Property taxes	\$ 1,170,890	\$ 436,116	\$ 734,774
Oversight fees	\$ 174,210	\$ 46,853	\$ 127,357
Transfers and Other	\$ 16,800	\$ 14,154	\$ 2,646
<b>Total Revenue</b>	<b>\$ 1,361,900</b>	<b>\$ 497,123</b>	
<b>Expenditures</b>			
Data Technology	\$ 4,250	\$ 586	\$ 3,664
Board of Education	\$ 27,060	\$ 15,631	\$ 11,429
Executive Administration	\$ 65,780	\$ 24,875	\$ 40,905
Business Services	\$ 99,300	\$ 47,884	\$ 51,416
Interest and Fees Expense	\$ 215,660	\$ 3,652	\$ 212,008
Unpaid Auction and Delinquent Tax Fees	\$ 50,000	\$ -	\$ 50,000
Building Services	\$ 82,680	\$ 67,960	\$ 14,720
District Technology	\$ 900	\$ 1,205	\$ (305)
Emergency Loan Payments	\$ 506,470	\$ 359,504	\$ 146,966
Transfers and Other	\$ 305,730	\$ 223,289	\$ 82,441
<b>Total Expenditures</b>	<b>\$ 1,357,830</b>	<b>\$ 744,586</b>	
<b>Revenues Less Expenditures</b>	<b>\$ 4,070</b>	<b>\$ (247,463)</b>	
<b>Projected Ending Fund Balance</b>	<b>\$ (2,426,696)</b>	<b>\$ (2,678,229)</b>	

REVENUES

11-0111-0000-000-0000-000000-0000000-	PROPERTY TAXES CURRENT	-387,183.97
11-0111-0000-100-0000-000000-0000000-	OTHER TAXES	0.00
11-0121-0000-000-0000-000000-0000000-	TECH MILLAGE FLOWTHROUGH	-41,196.25
11-0124-0000-000-0000-000000-0000000-	PENALTY & INT ON DEL TAXES	0.00
11-0151-0000-000-0000-000000-0000000-	EARNINGS ON INVEST & DEPOSITS	0.00
11-0191-0000-000-0000-000000-0000000-	RENTALS	0.00
11-0199-0000-000-0000-000000-0000000-	MISCELLANEOUS	-16.00
11-0321-0000-000-0000-000000-0000000-	PPT REIMBURSEMENT	-7,735.80
11-0519-0000-001-0000-000000-0000000-	3% AUTHORIZER FEE - MHPSA	-46,853.00
11-0519-0000-100-0000-000000-0000000-	SHARED BUSINESS SVCS	-14,137.86
		-497,122.88

EXPENDITURES

11-1-225-7410-840-0000-00000-000000-	LICENSING FEES & RENEWALS	339.00		
11-1-226-4220-899-0000-00000-000000-	COPY MACHINE	247.20	\$	586.20
11-1-231-3170-000-0000-00000-000000-	LEGAL SERVICES	6,655.66		
11-1-231-3180-000-0000-00000-000000-	AUDIT SERVICES	8,025.00		
11-1-231-7410-000-0000-00000-000000-	DUES & FEES	950.00	\$	15,630.66
11-1-232-3150-000-0000-00000-000000-	CONTRACTED SERVICES	24,874.80		
11-1-232-3210-000-0000-00000-000000-	COST OF TRAVEL (MILEAGE)	0.00		
11-1-232-3430-000-0000-00000-000000-	MAILING	0.00		
11-1-232-7910-000-0000-00000-000000-	MISCELLANEOUS	0.00	\$	24,874.80
11-1-252-1620-033-0000-00000-000000-	ACCOUNTING SPECIALIST	29,999.97		
11-1-252-2130-000-0000-00000-000000-	HOSPITALIZATION	7,515.46		
11-1-252-2820-033-0000-00000-000000-	CONTRIB TO ST&LOC RETIRE FUNDS	7,582.19		
11-1-252-2830-033-0000-00000-000000-	EMPLOYER SOCIAL SECURITY	2,295.02		
11-1-252-2840-033-0000-00000-000000-	WORKMAN'S COMPENSATION	0.91		
11-1-252-3150-030-0000-00000-000000-	CONTRACTED SERVICES	0.00		
11-1-252-3220-030-0000-00000-000000-	TRAVEL & CONFERENCE	0.00		
11-1-252-5910-030-0000-00000-000000-	OFFICE SUPPLIES	490.59	\$	47,884.14
11-1-252-7410-000-0000-00000-000000-	INTEREST & FEES EXPENSE	3,652.30	\$	3,652.30
11-1-259-7610-000-0000-00000-000000-	TAXES ABATED & WRITTEN OFF	0.00	\$	-
11-1-261-3190-100-0000-00000-000000-	CONTRACTED SERVICES	5,726.32		
11-1-261-3410-000-0000-00000-000000-	TELEPHONE CHARGES	0.00		
11-1-261-3830-000-0000-00000-000000-	WATER & SEWAGE	812.04		
11-1-261-3840-000-0000-00000-000000-	WASTE & TRASH DISPOSAL	326.00		
11-1-261-3910-000-0000-00000-000000-	INSURANCE	53,206.00		
11-1-261-4110-000-0000-00000-000000-	LAND AND BLDGS-REPAIRS & MAINT	0.00		
11-1-261-5510-000-0000-00000-000000-	HEATING FUEL	3,928.58		
11-1-261-5520-000-0000-00000-000000-	ELECTRICITY	3,961.30	\$	67,960.24
11-1-284-3410-000-0000-00000-000000-	CELL PHONE CHARGES	1,205.33	\$	1,205.33
11-1-411-8910-000-0000-00000-000000-	TRANSFERS TO MHPSA	41,196.25		
11-1-511-7110-994-0000-00000-000000-	PRINCIPAL PMT - EMERGENCY LOAN	210,000.00		
11-1-511-7230-994-0000-00000-000000-	INTEREST PMT - EMERGENCY LOANS	149,503.75	\$	359,503.75
11-1-634-8110-000-0000-00000-000000-	QZAB TRANSFER - DEBT RETIREMEN	182,092.42	\$	223,288.67
		\$ 744,586.09	\$	744,586.09

**Muskegon Heights Public Schools**  
 Revenues, Expenditures, and Fund Balance  
 DEBT SERVICE - 2016 REFUNDING BONDS  
 2017-18  
 As of 1/09/17

	Actuals to Date
<b>Beginning Fund Balance</b>	<b>\$ 236,108</b>
<b>Revenue</b>	
Tax Revenues	\$ 519,285
SBLF/SLRF (State Bond Loan Programs)	\$ -
<b>Total Revenue</b>	<b>\$ 519,285</b>
<b>Expenditures</b>	
Tax Chargebacks & Auction Property	\$ -
Principal Payments	\$ -
Interest Payments	\$ 400,115
<b>Total Expenditures</b>	<b>\$ 400,115</b>
<b>Revenues Less Expenditures</b>	<b>\$ 119,170</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 355,278</b>

Account	Description	2018 Actual
32-0111-0000-000-0000-000000-0000000-	PROPERTY TAX LEVY	-414,743.22
32-0111-0000-100-0000-000000-0000000-	OTHER TAXES-HSBF	0.00
32-0124-0000-000-0000-000000-0000000-	PENALTY & INT ON DEL TAXES	0.00
32-0151-0000-000-0000-000000-0000000-	EARNINGS ON INVESTMENTS-HSBF	-126.19
32-0321-0000-000-0000-000000-0000000-	PPT REIMBURSEMENT	-104,415.35
32-0591-0000-000-0000-000000-0000000-	BOND PROCEEDS	0.00
32-0595-0000-000-0000-000000-0000000-	STATE LOAN PROGRAM-HSBF	0.00
32-0596-0000-000-0000-000000-0000000-	PROCEEDS FROM REFINANCING DEBT	0.00
32-0596-0000-001-0000-000000-0000000-	PREMIUM ON REFUNDING BONDS	0.00
32-0599-9000-000-0000-000000-0000000-	DUE TO/FROM	0.00
32-0631-0000-000-0000-000000-0000000-	TRANSFER IN	0.00
		-519,284.76

<b>Account</b>	<b>Description</b>	<b>2018 Actual</b>
32-1-252-3180-000-0000-000000-0000000-	AUDIT SERVICES	0.00
32-1-252-7410-000-0000-000000-0000000-	PAYING AGENT FEES	0.00
32-1-259-3610-000-0000-000000-0000000-	PRINTING	0.00
32-1-259-7610-000-0000-000000-0000000-	TAXES ABATED & WRITTEN OFF	0.00
32-1-511-7110-000-0000-000000-0000000-	PRINCIPAL - 2006 REF BDS	0.00
32-1-511-7230-000-0000-000000-0000000-	INTEREST-HSBF	400,115.00
32-1-511-7310-000-0000-000000-0000000-	OTHER BOND ISSUANCE COSTS	0.00
32-1-511-7330-000-0000-000000-0000000-	BOND DISCOUNT	0.00
32-1-511-7410-000-0000-000000-0000000-	PAYING AGENT FEES-HSBF	0.00
32-1-512-7320-000-0000-000000-0000000-	PAYMENTS TO BOND ESCROW AGENT	0.00

**Muskegon Heights Public Schools**  
Revenues, Expenditures, and Fund Balance  
QZAB Fund  
2017-18  
As of 1/09/17

	Actuals to Date
<b>Beginning Fund Balance</b>	<b>\$ 1,796,294</b>
<b>Revenue</b>	
Earnings on Investment	\$ 8,988
Transfers In	\$ 182,092
<b>Total Revenue</b>	<b>\$ 191,081</b>
<b>Expenditures</b>	
	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>
<b>Revenues Less Expenditures</b>	<b>\$ 191,081</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 1,987,375</b>



Account	Description	2018 Actual
34-0151-0000-0000-000000-0000000-	EARNINGS ON INVESTMENTS	-8,988.34
34-0611-0000-0000-000000-0000000-	QZAB TRANSFER	-182,092.42