

C.O.O.R. ISD Board of Education Meeting

Wednesday, January 11, 2023 6:00 PM

C.O.O.R. ISD Central Office, 11051 N Cut Road, Roscommon, MI 48653

1. Call to order & Roll Call

School Board Appreciation- Superintendent Petri

2. Opening Ceremonies

- Pledge of Allegiance

- Mission Statement

C.O.O.R. ISD provides programs and services with our partners to support the current and emerging teaching and learning needs of our schools and communities.

3. Organization of the Board

A. Election of Board President for 2023

Nomination(s):

B. Election of Board Vice President for 2023

Nomination(s):

C. Election of Board Secretary for 2023

Nomination(s):

D. Election of Treasurer for 2023

Nomination(s):

E. Committee Member Selection

-Finance Committee (Reporting, Budgets, Grants, etc.)

-Buildings and Grounds Committee (including Equipment)

-Legislative/Strategic Planning Committee (Quarterly Goal Review)

-Policy Committee (new Administrative Guidelines)

-Personnel Committee (Wages, Contract Negotiation, etc.)

-Evaluation of the Superintendent-Committee of the Whole

-CTE Steering Committee

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The 2022 committee list is attached for your reference.



2022 Board Committees

As of Jan 13, 2022

Finance Committee

1. Ian Faulkner
2. Kara Mularz
3. Nancy Persing

Admin Reps: Carrie Macko, Jill Radosta

Policy Committee

Administrative Guidelines / Procedures—new process.

1. Nancy Persing
2. Dr. Mangutz
3. Lyn Sperry

Admin Rep: Katie Fuelling

Buildings and Grounds/ Equipment Committee

1. Ian Faulkner
2. Jim Gendernalik
3. Lyn Sperry

Admin Rep: Jared Socia

Legislative/Strategic Planning Committee (quarterly meetings)

1. Kara Mularz
2. Dr. Mangutz
3. Brie Molaison

Admin Reps: Katie Fuelling, Katie Keith

Personnel Committee – Wages, contracts, etc. Supt is the lead negotiator.

1. Brie Molaison
2. Jim Gendernalik
3. (Dr. Mangutz, alternate)

Admin Rep: Katie Keith, Jill Radosta

Evaluation of the Superintendent

Committee of the Whole

CTE Steering Committee –

Nancy Persing, Dr. Mangutz, Jim Gendernalik, and others from local districts

Administrator: Natalie Davis

4. Adopt the Agenda

5. Presentation: Alternative
Educational Academy of Ogemaw County
- Student data by Tina Williams,
Director
- Financial Audit by Nathan Miller, CPA
-- Stephenson & Company, P.C.

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Stephenson & Company, P.C.
Certified Public Accountants & Consultants

Alan J. Stephenson, CPA
Donald W. Brannan, CPA
Kyle E. Troyer, CPA
Robert J. Morand, CPA
Brenden A. Stephenson, CPA/PFS, CFP®
Cynthia R. Scott, CPA, CFE

ALTERNATIVE EDUCATIONAL
ACADEMY OF OGEMAW COUNTY
WEST BRANCH, MICHIGAN

AUDITORS' REPORT
YEAR ENDED JUNE 30, 2022

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October 24, 2022

Independent Auditors' Report

Board of Education
Alternative Educational Academy of Ogemaw County
West Branch, Michigan

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Alternative Educational Academy of Ogemaw County, West Branch, Michigan, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Academy's basic financial statements as listed in the index.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Alternative Educational Academy of Ogemaw County, West Branch, Michigan, as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Alternative Educational Academy of Ogemaw County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Alternative Educational Academy of Ogemaw County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- λ Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Alternative Educational Academy of Ogemaw County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Alternative Educational Academy of Ogemaw County's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Alternative Educational Academy of Ogemaw County's basic financial statements. The accompanying individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the individual fund schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 24, 2022, on our consideration of the Alternative Educational Academy of Ogemaw County' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Alternative Educational Academy of Ogemaw County' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Alternative Educational Academy of Ogemaw County' internal control over financial reporting and compliance.

Stephenson & Company, P.C.

Alternative Educational Academy of Ogemaw County

West Branch, MI 48661

Telephone (989) 362-3006 Fax: (989) 362-9076

MANAGEMENT'S DISCUSSION AND ANALYSIS For the Fiscal Year Ended June 30, 2022

As management of the Alternative Educational Academy of Ogemaw County, (the Academy), we offer readers of the Academy's financial statements this narrative overview and analysis of the financial activities of the Academy for the fiscal year ended June 30, 2022.

The management's discussion and analysis is provided at the beginning of the audit to provide in layman's terms the past and current position of the Academy's financial condition. This summary should not be taken as a replacement for the audit which consists of the financial statements and other supplemental information that presents all of the Academy's revenues and expenditures by program for the Instruction and Support Services.

FINANCIAL HIGHLIGHTS

Our financial statements provide these insights into the results of this year's operations. The 2021-2022 school year was the eighth full year for the Academy's operations. The overall condition of the funds and governmental activities during the 2021-2022 school year resulted in an ending net position of \$2,185,578.

The assets of the Academy exceeded its liabilities at the close of the most recent fiscal year by \$2,185,578 (net position). Of this amount, \$1,726,638 was unrestricted and may be used to meet the Academy's ongoing obligations to students and creditors.

The Academy's total net position increased by \$416,041. This represents the degree to which ongoing revenues have surpassed ongoing expenses. Increasing the net position each year has been the trend of the Academy since inception, as the costs to operate are significantly less than the foundation allowance received each year.

As of the close of the current fiscal year, the Academy's governmental fund reported ending fund balance of \$1,726,638. Of this amount, \$1,719,097 is available for spending at the Academy's discretion (unassigned fund balance). This represents 181% of the total expenditures of these funds.

The General Fund fund balance had an increase in the current year of \$414,338 due to the State and Federal revenue sources exceeding the Academy expenses in the current year.

The Food Service Fund fund had an ending balance in the current year of \$2,113 due to revenues exceeding expenditures in the current year.

USING THIS ANNUAL REPORT

This discussion and analysis is intended to serve as an introduction to the Alternative Educational Academy of Ogemaw County's basic financial statements. The Academy's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the Academy's finances, in a manner similar to a private sector business.

The *statement of net position* presents information on all of the Academy's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Academy is improving or deteriorating.

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended June 30, 2022

The *statement of activities* presents information showing how the Academy's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the government-wide financial statements distinguish functions of the Alternative Educational Academy of Ogemaw County that are principally supported by intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Academy include instruction and support services. The Academy does not currently have any business-type activities.

The government-wide financial statements can be found in the Statement of Net Position and the Statement of Activities.

Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Academy, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of these funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. The Academy does not currently have any proprietary funds or fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on balances of *spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating an Academy's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Academy's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenue, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Academy maintains two individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenue, expenditures and changes in fund balance for the General Fund and the Food Service Fund.

The Academy adopts annual appropriated budgets for its governmental funds. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with budgets.

The basic governmental fund financial statements can be found in the Balance Sheet – Governmental Fund and the Statement of Revenue, Expenditures and Changes in Fund Balance – Governmental Fund.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended June 30, 2022

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning budgetary information for the Academy's major fund. Required supplementary information can be found in the Statement of Revenue, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund.

Our auditors have provided assurance in their independent auditors' report, located immediately preceding this Management's Discussion and Analysis, that the Basic Financial Statements are fairly stated. Varying degrees of assurance are being provided by the auditor regarding the Required Supplementary Information and the Other Information identified above. A user of this report should read the independent auditors' report carefully to ascertain the level of assurance being provided for each of the parts in the Financial Section.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The Academy's net position was \$2,185,578 at June 30, 2022. Of that amount, \$1,726,638 is unrestricted. Our analysis below focuses on the net position (Table 1) and the change in net position (Table 2) of the Academy's governmental activities.

TABLE 1
NET POSITION

| | Governmental Activities | |
|----------------------------------|----------------------------|---------------|
| | June 30, 2022 | June 30, 2021 |
| Current Assets | \$ 1,776,054 | \$ 1,323,224 |
| Noncurrent Assets | 458,940 | 459,350 |
| Total Assets | 2,234,994 | 1,782,574 |
| Current Liabilities | 49,416 | 13,037 |
| <u>Net Position</u> | | |
| Net Investment in Capital Assets | 458,940 | 459,350 |
| Unrestricted | 1,726,638 | 1,310,187 |
| Total Net Position | \$ 2,185,578 | \$ 1,769,537 |

The \$1,726,638 in unrestricted net position of governmental activities represents the accumulated results of this year's operations. It means that if we had to pay off all of our bills *today*, we would have \$1,726,638 left. Day-to-day operations will be paid for by state aid and local revenues that will be received throughout the year.

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended June 30, 2022

TABLE 2
CHANGES IN NET POSITION

| | Governmental Activities | |
|------------------------------------|-----------------------------|-----------------------------|
| | Year Ended June 30, 2022 | Year Ended June 30, 2021 |
| Revenues: | | |
| Program Revenues: | | |
| Operating Grants and Contributions | \$ 227,251 | \$ 153,482 |
| General Revenues: | | |
| State School Aid – Unrestricted | 1,119,610 | 1,045,049 |
| Miscellaneous | 400 | 1,501 |
| Gain on Sale of Capital Asset | <u>9,402</u> | <u>0</u> |
| Total Revenues | <u>1,356,663</u> | <u>1,200,032</u> |
| | | |
| Functions/Program Expenses: | | |
| Instruction | 548,750 | 424,256 |
| Support Services | 387,597 | 495,365 |
| Capital Outlay | <u>4,275</u> | <u>1,772</u> |
| Total Functions/Program Expenses | <u>940,622</u> | <u>921,393</u> |
| | | |
| Change in Net Position | 416,041 | 278,639 |
| | | |
| Net position - beginning | <u>1,769,537</u> | <u>1,490,898</u> |
| | | |
| Net position - ending | <u>\$ 2,185,578</u> | <u>\$ 1,769,537</u> |

Governmental activities increased the Academy's net position by \$416,041.

As reported in our Statement of Activities, the cost of all of our governmental activities this year was \$940,622. Programs were mostly financed by unrestricted state aid of \$1,119,610.

MAJOR GOVERNMENTAL FUND BUDGETING AND OPERATING HIGHLIGHTS

The Academy's budgets are prepared according to Michigan law. The budgeted funds for the Academy are the General Fund and the Food Service Fund.

During the fiscal year ended June 30, 2022, the Academy amended the budgets of this major governmental fund two times.

General Fund

The General Fund actual revenue was \$1,340,873. That amount is above the original budget estimate of \$1,053,933 and below the amended budget estimate of \$1,367,184. The variance between the actual revenues and the final amended budget was mostly the result of receiving approximately \$43,000 less in federal and local revenues than anticipated, offset by receiving approximately \$18,000 more in state aid than anticipated.

The actual expenditures of the General Fund were \$946,035 which is below both the original budget estimate of \$1,105,855 and the final amended budget estimate of \$1,023,141. The variance between the actual expenses and the final amended budget was mostly the result of under budgeting for instruction expenses of about \$48,000, offset by over budgeting the support service expenses and transfers to other districts by about \$129,000.

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended June 30, 2022

GOVERNMENTAL FUND EXPENDITURES

Total governmental fund expenditures amounted to \$946,035. The governmental funds had an increase in fund balance of \$414,338. The ending fund balance for all governmental funds was \$1,726,638 which represents 182% of current year expenditures. This fund balance will be used to cover unforeseen expenditures and hedge for future state aid foundation reductions.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal year 2022, the Academy had \$487,727 invested in land, buildings and improvements, furniture, fixtures and equipment, and vehicles and buses. Of this amount, \$28,787 in depreciation has been taken over the years. The Academy currently has a net book value of \$458,940.

Current year capital asset additions consisted of a 2019 Dodge Grand Caravan for \$25,228. Current year disposals consisted of one Chevy Express Van, disposed of at a gain on sale of asset of \$9,402.

Additional information on the Academy's capital assets can be found in Notes to Financial Statements, Note 4 of this report.

Long-Term Debt

The Academy does not currently have any debt.

ECONOMIC FACTORS & NEXT YEAR'S BUDGET:

In 2021-22, the Alternative Educational Academy of Ogemaw County completed its eighth year of operations with an enrollment of 121 FTEs for the 2021-22 school year, an decrease of about 11 from the prior year. We are pleased with this number as it continues to allow us to support the two sites in Ogemaw County that we operate. We continue to adjust staffing as enrollment and needs change.

Moving forward, the Academy continues operating the West Branch site out of its own building. The Gladwin site is rented through Region 7b. Enrollment is anticipated to fall between 120 -150 FTEs. The 2022-23 budget was built conservatively but will be revised once actual enrollment is known. The Academy is now staffed with five full-time instructors, a full-time social worker, two half-time administrators, a full-time secretary, a full-time paraprofessional, a full-time counselor, a part-time secretary, a school success worker, and a part-time custodian.

The Academy Board continues to work hard to keep expenditures down and to maintain revenue levels that are within their control. State Aid from the State of Michigan is the greatest source of revenue for the agency at approximately 89%.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of Alternative Educational Academy of Ogemaw County's finances for all those with an interest in the Academy's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to:

Jacob Sheltroun, IRESA Business Manager
Alternative Educational Academy of Ogemaw County
27 N. Rempert Road
Tawas City, MI 48763
Office Telephone (989) 362-3006

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

STATEMENT OF NET POSITION
June 30, 2022

| | <u>Governmental Activities</u> |
|---|------------------------------------|
| <u>Assets</u> | |
| Cash and Cash Equivalents | \$ 165,223 |
| Receivables: | |
| Due from Other Governmental Units | 1,605,403 |
| Prepaid Items | 5,428 |
| Noncurrent Assets: | |
| Capital Assets Not Being Depreciated | 80,000 |
| Capital Assets, Net of Accumulated Depreciation | <u>378,940</u> |
| Total Assets | <u>2,234,994</u> |
| <u>Liabilities</u> | |
| Accounts Payable | 1,170 |
| Due to Other Governmental Units | 45,135 |
| Unearned Robotics Revenue | <u>3,111</u> |
| Total Liabilities | <u>49,416</u> |
| <u>Net Position</u> | |
| Net Investment in Capital Assets | 458,940 |
| Unrestricted | <u>1,726,638</u> |
| Total Net Position | <u>\$ 2,185,578</u> |

The accompanying notes to financial statements are an integral part of this statement.

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2022

| <u>Functions/Programs</u> | <u>Expenses</u> | <u>Program Revenues</u> | | | <u>Net (Expenses) Revenue and Change in Net Position</u> |
|---------------------------------------|-------------------|---------------------------------|---|---|--|
| | | <u>Charges for Services</u> | <u>Operating Grants and Contributions</u> | <u>Capital Grants and Contributions</u> | <u>Government Type Activities</u> |
| Instruction | \$ 548,750 | \$ 0 | \$ 111,879 | \$ 0 | \$ (436,871) |
| Support Services | 387,597 | 0 | 115,372 | 0 | (272,225) |
| Food Services | <u>4,275</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>(4,275)</u> |
| Total | <u>\$ 940,622</u> | <u>\$ 0</u> | <u>\$ 227,251</u> | <u>\$ 0</u> | <u>(713,371)</u> |
| General Revenue: | | | | | |
| State School Aid - Unrestricted | | | | | 1,119,610 |
| Miscellaneous | | | | | 400 |
| Gain (Loss) on Sale of Capital Assets | | | | | <u>9,402</u> |
| Total General Revenue | | | | | <u>1,129,412</u> |
| Change in Net Position | | | | | 416,041 |
| Net Position - Beginning | | | | | <u>1,769,537</u> |
| Net Position - Ending | | | | | <u>\$ 2,185,578</u> |

The accompanying notes to financial statements are an integral part of this statement.

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

BALANCE SHEET
 GOVERNMENTAL FUND
June 30, 2022

| | <u>General Fund</u> | <u>Other Governmental Fund Special Revenue Fund Food Service Fund</u> | <u>Total Governmental Funds</u> |
|-----------------------------------|---------------------|---|---|
| <u>Assets</u> | | | |
| Cash and Cash Equivalents | \$ 163,110 | \$ 2,113 | \$ 165,223 |
| Receivables: | | | |
| Due from Other Governmental Units | 1,605,403 | 0 | 1,605,403 |
| Prepaid Items | <u>5,428</u> | <u>0</u> | <u>5,428</u> |
| Total Assets | <u>\$ 1,773,941</u> | <u>\$ 2,113</u> | <u>\$ 1,776,054</u> |
| <u>Liabilities</u> | | | |
| Accounts Payable | \$ 1,170 | \$ 0 | \$ 1,170 |
| Due to Other Governmental Units | 45,135 | 0 | 45,135 |
| Unearned Robotics Revenue | <u>3,111</u> | <u>0</u> | <u>3,111</u> |
| Total Liabilities | <u>49,416</u> | <u>0</u> | <u>49,416</u> |
| <u>Fund Equity</u> | | | |
| Fund Balance: | | | |
| Nonspendable: | | | |
| Prepaid Items | 5,428 | 0 | 5,428 |
| Assigned To: | | | |
| Food Service | 0 | 2,113 | 2,113 |
| Unassigned | <u>1,719,097</u> | <u>0</u> | <u>1,719,097</u> |
| Total Fund Equity | <u>1,724,525</u> | <u>2,113</u> | <u>1,726,638</u> |
| Total Liabilities and Fund Equity | <u>\$ 1,773,941</u> | <u>\$ 2,113</u> | <u>\$ 1,776,054</u> |

The accompanying notes to financial statements are an integral part of this statement.

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
June 30, 2022

| | | | |
|--|--|----|------------------|
| Total Governmental Fund Balance | | \$ | 1,726,638 |
| Amounts reported for governmental activities in the statement of net position are different because: | | | |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental fund. Capital assets at the year end consist of: | | | |
| Capital Asset Cost | | \$ | 487,727 |
| Capital Asset Accumulated Depreciation | | | <u>(28,787)</u> |
| | | | <u>458,940</u> |
| Total Net Position - Governmental Activities | | \$ | <u>2,185,578</u> |

The accompanying notes to financial statements are an integral part of this statement.

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
 GOVERNMENTAL FUND
For the Year Ended June 30, 2022

| | <u>General Fund</u> | <u>Other Governmental Fund Special Revenue Fund Food Service Fund</u> | <u>Total Governmental Funds</u> |
|---|---------------------|---|---|
| <u>Revenue</u> | | | |
| Local Sources | \$ 224 | \$ 0 | \$ 224 |
| State Sources | 1,203,439 | 0 | 1,203,439 |
| Federal Sources | 137,210 | 0 | 137,210 |
| Interdistrict Sources | <u>0</u> | <u>6,388</u> | <u>6,388</u> |
| Total Revenue | <u>1,340,873</u> | <u>6,388</u> | <u>1,347,261</u> |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Instruction | 465,306 | 0 | 465,306 |
| Support Services | 455,501 | 4,275 | 459,776 |
| Capital Outlay | <u>25,228</u> | <u>0</u> | <u>25,228</u> |
| Total Expenditures | <u>946,035</u> | <u>4,275</u> | <u>950,310</u> |
| Excess of Revenue Over (Under) Expenditures | <u>394,838</u> | <u>2,113</u> | <u>396,951</u> |
| <u>Other Financing Sources (Uses)</u> | | | |
| Sale of Capital Assets | <u>19,500</u> | <u>0</u> | <u>19,500</u> |
| Net Change in Fund Balances | 414,338 | 2,113 | 416,451 |
| Fund Balance - Beginning of Year | <u>1,310,187</u> | <u>0</u> | <u>1,310,187</u> |
| Fund Balance - End of Year | <u>\$ 1,724,525</u> | <u>\$ 2,113</u> | <u>\$ 1,726,638</u> |

The accompanying notes to financial statements are an integral part of this statement.

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

RECONCILIATION OF THE STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE OF
THE GOVERNMENTAL FUND TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2022

| | | |
|--|-----------------|-----------------------|
| Total Net Change in Fund Balances - Governmental Fund | \$ | 416,451 |
| Amounts reported for governmental activities in the statement of activities are different because: | | |
| Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. | | |
| Depreciation expense | (15,540) | |
| Capital outlays reported in the governmental fund | 25,228 | |
| Gain (loss) on disposal of capital assets | <u>(10,098)</u> | |
| | | <u>(410)</u> |
| Change in Net Assets of Governmental Activities | \$ | <u><u>416,041</u></u> |

The accompanying notes to financial statements are an integral part of this statement.

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Alternative Educational Academy of Ogemaw County (Academy) conform to accounting principles generally accepted in the United States of America (GAAP) applicable to governments. The Academy is considered to be a local government unit. The following is a summary of the significant accounting policies:

A. Reporting Entity

Alternative Educational Academy of Ogemaw County was granted a contract to organize and operate a public school academy under the authority of COOR Intermediate School District, as granted by the State of Michigan. The Academy operates under a Board of Education (five members) represented by members selected by the Board of Trustees. The Board is responsible for adopting and amending budgets and for administering the school programs in accordance with governing laws.

The accompanying basic financial statements have been prepared in accordance with accounting principles generally accepted (GAAP) in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Academy's reporting entity applies all relevant GASB pronouncements for determining the various governmental organizations to be included in the reporting entity. Alternative Educational Academy of Ogemaw County's Board of Education (Board) is the primary government which has oversight responsibility and control over all activities related to public school education in the area served by the Alternative Educational Academy of Ogemaw County. The Board receives funding from local and state government sources and must comply with the requirements of these funding source entities. However, the Board is not included in any other governmental "reporting entity" as defined in GASB pronouncements. The Board has separate legal standing and is fiscally independent of other governmental entities. As such, the Board has decision-making authority, the right to determine its budget, the power to designate management, the ability to significantly influence operations and primary accountability for fiscal matters. The Board does not include any other component within its financial statements.

B. Fund Accounting

The Academy uses funds to maintain its financial records during the fiscal year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Academy functions or activities. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The various funds of the Academy are grouped into the governmental category.

Governmental Funds

Governmental funds focus on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following is the Academy's major governmental fund:

General Fund - The General Fund is the general operating fund of the Academy. It is used to account for all financial resources except those required to be accounted for in another fund.

The other governmental funds of the school district account for other resources whose use is restricted for a particular purpose.

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Presentation

Government-wide Financial Statements:

The statement of net position and the statement of activities display information about the Academy as a whole. These statements include the financial activities of the primary government. The statements distinguish between those activities of the Academy that are governmental and those that are considered business-type activities. The Academy does not currently have any business-type activities.

The government-wide statements are prepared using the economic resources measurement focus. This differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements therefore include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the Academy's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and are therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues of the Academy, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Academy.

Net position is reported as restricted when constraints placed on net position use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. Restricted assets are used first to fund appropriations before unrestricted assets are used.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

Fund Financial Statements:

Fund financial statements report detailed information about the Academy. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

The accounting and reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using the modified accrual basis of accounting and the current financial resources measurement focus. The financial statements for governmental funds are a balance sheet, which generally includes only current assets and current liabilities, and a statement of revenue, expenditures and changes in fund balance, which reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources.

D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting.

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Basis of Accounting (Continued)

Revenues – Exchange and Non-exchange Transactions:

Revenues resulting from exchange transactions, in which each party receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenues are recorded in the fiscal year in which the resources are measurable and available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the Academy, available means expected to be received within 60 days of the fiscal year-end.

Nonexchange transactions, in which the Academy receives value without directly giving equal value in return, include grants, entitlements and donations. On an accrual basis, revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the Academy must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Academy on a reimbursement basis. On a modified accrual basis, revenues from nonexchange transactions must also be available before they can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at fiscal year-end: grants, student fees and rentals.

Deferred Outflows/Inflows of Resources:

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

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

Expenses/Expenditures:

On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation, are not recognized in governmental funds.

E. Cash and Cash Equivalents

For presentation on the financial statements, investments in cash management pools and investments with an original maturity of three months or less at the time they are purchased by the Academy are considered to be cash equivalents. Investments with an initial maturity of more than three months are reported as investments. The Academy currently does not have any investments.

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Due From Other Governmental Units

This represents amounts receivable from the State of Michigan and other governmental units for federal, state and local reimbursable programs.

G. Prepaid Items

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

H. Capital Assets

General capital assets are those assets not specifically related to activities reported in proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) using a \$5,000 capitalization threshold and updated for additions and retirements during the year. Donated fixed assets are recorded at their fair market values as of the date received. The Academy does not possess any infrastructure. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

All reported capital assets are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

| <u>Descriptions</u> | <u>Governmental Activities Estimated Lives</u> |
|-----------------------------------|--|
| Buildings and Improvements | 20 - 50 years |
| Furniture, Fixtures and Equipment | 5 - 20 years |
| Vehicles and Buses | 8 years |

I. Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements. In general, payables and accrued liabilities that will be paid from governmental funds are reported as a liability in the fund financial statements at the time they are incurred, to the extent that they will be paid from current, expendable, financial resources. In general, payments made within 60 days after year end are considered to have been made with current available financial resources. However, bonds and other long-term obligations, compensated absences, claims and judgments, contractually required pension contributions and special termination benefits that will be paid from governmental funds are recognized as a liability in the fund financial statements when they become due for payment.

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Net Position

Net position represents the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. The Academy reports three categories of net position as follows:

Net investment in capital assets - consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.

Restricted net position - net position is considered restricted if their use is constrained to a particular purpose. Restrictions are imposed by external organizations such as federal or state laws or buyers of the Academy's bonds. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.

Unrestricted net position - consists of all other net position that does not meet the definition of the above two components and is available for general use by the Academy.

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, management applies restricted net position first, unless a determination is made to use unrestricted net position. The Academy's policy concerning which to apply first varies with the intended use and legal requirements. Management typically makes this decision on a transactional basis at the incurrence of the expenditure.

K. Fund Balances

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form—pre-paid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned, and unassigned.

Restricted fund balance. This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance. These amounts can only be used for specific purposes pursuant to constraints imposed by formal school board action—the Academy's highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the school board removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Fund Balances (Continued)

Assigned fund balance. This classification reflects the amounts constrained by the Academy's "intent" to be used for specific purposes, but are neither restricted nor committed. The school board or personnel authorized by the school board have the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.

Unassigned fund balance. This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, the Academy uses externally restricted resources first, then unrestricted resources—committed, assigned, and unassigned—in order as needed.

L. Foundation Revenue

The State of Michigan has adopted a foundation grant approach which provides for a specific annual amount of revenue per student based on a state-wide formula. The foundation allowance is funded from state and local sources. Revenues from state sources are primarily governed by the School Aid Act and the School Code of Michigan. The Michigan Department of Education administers the allocation of state funds to school districts based on information supplied by the Academy. For the year ended June 30, 2022, the foundation allowance was based on the average of pupil membership counts taken in October (90%) and February (10%) of 2021.

M. State Categorical Revenue

The Academy also receives revenue from the state to administer certain categorical education programs. State rules require that revenue earmarked for these programs be expended for its specific purpose. Categorical funds received which are not expended by the close of the fiscal year are recorded as deferred revenue.

N. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the Board and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during the fiscal year ended June 30, 2022.

O. Economic Dependency

The Academy received 89% of their revenue from the Michigan Department of Education. Due to the significance of this revenue source to the Academy, the Academy is considered to be economically dependent.

P. Use of Estimates

The process of preparing financial statements in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Q. Budgetary Policies and Data

The State of Michigan adopted a Uniform Budgeting and Accounting Act (Act) applicable to all local governmental entities in the state. The law requires appropriation acts to be adopted for General and Special Revenue Funds and an informational study for Capital Project Funds of school districts prior to the expenditure of monies in a fiscal year in accordance with GAAP.

Alternative Educational Academy of Ogemaw County follows these procedures in establishing the budgetary data reflected in the financial statements.

1. The Academy's Chief Administrative Officer submits to the Board a proposed budget prior to July 1 of each year. The budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. Budgeted amounts are as originally adopted, or as amended by the Board throughout the year. Individual amendments were not material in relation to the original appropriations.
4. Appropriations lapse at year-end and therefore cancel all encumbrances. These appropriations are re-established at the beginning of the following year.

R. Reclassifications

Certain prior year amounts have been reclassified to conform with the current year presentation.

NOTE 2 - NEW ACCOUNTING PRINCIPLES

For 2022, the Academy implemented GASB Statement No. 87 "Leases". The objective of this Statement is to increase the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use the underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

NOTE 3 - DEPOSITS AND INVESTMENTS

At year-end, the Academy's deposits and investments were reported in the basic financial statements in the following categories:

| | |
|---------------------------|-------------------|
| Cash and Cash Equivalents | \$ <u>165,223</u> |
|---------------------------|-------------------|

The breakdown between deposits and investments is as follows:

| | |
|-----------------------------------|-------------------|
| | <u>Primary</u> |
| | <u>Government</u> |
| Bank Deposits (Checking Accounts) | \$ <u>165,223</u> |

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 3 - DEPOSITS AND INVESTMENTS (CONTINUED)

Interest Rate Risk

In accordance with its investment policy, the Academy will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by; structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities in the open market; and, investing operating funds primarily in shorter-term securities, liquid asset funds, money market mutual funds, or similar investment pools, and limiting the average maturity in accordance with the Academy's cash requirements.

Credit Risk

State law authorizes investments in investment pools as authorized by the Surplus Funds Investment Pool Act, Act No. 367 of the Public Acts of 1982, being sections 129.111 to 129.118 of the Michigan Compiled Laws, composed entirely of instruments that are legal for direct investment by a school district.

Concentration of Credit Risk

The Academy will minimize concentration of credit risk, which is the risk of loss attributed to the magnitude of the Academy's investment in a single issuer, by diversifying the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized. Investments in U.S. Treasury securities and those other securities completely guaranteed by the Treasury as to payment of principal and interest may be purchased in any dollar amount or up to 100% of the available reserve.

Investments in other types of authorized securities may be made with the provision that no more than fifty percent of the total current investment portfolio consists of one type of security.

Custodial Credit Risk - Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the Academy's deposits may not be returned to it. As of June 30, 2022, \$0 of the Academy's bank balance of \$165,223 was exposed to custodial credit risk.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the counterparty, the Academy will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

The Academy will minimize custodial credit risk, which is the risk of loss due to the failure of the security issuer or backer, by; limiting investments to the types of securities approved in the Academy's Investment policy which is in accordance with State law; and pre-qualifying the financial institutions, broker/dealers, intermediaries and advisors with which the Academy will do business.

Foreign Currency Risk

The Academy is not authorized to invest in investments which have this type of risk.

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2022, was as follows:

| | Balance July 1, 2021 | Additions | Deletions | Balance June 30, 2022 |
|---|-------------------------|-----------|-------------|--------------------------|
| <u>Governmental Activities</u> | | | | |
| Capital Assets Not Being Depreciated: | | | | |
| Land | \$ 80,000 | \$ 0 | \$ 0 | \$ 80,000 |
| Capital Assets Being Depreciated: | | | | |
| Buildings and Improvements | 345,260 | 0 | 0 | 345,260 |
| Furniture, Fixtures and Equipment | 37,239 | 0 | 0 | 37,239 |
| Vehicles and Buses | 25,245 | 25,228 | (25,245) | 25,228 |
| Subtotal | 407,744 | 25,228 | (25,245) | 407,727 |
| Less Accumulated Depreciation for: | | | | |
| Buildings and Improvements | (12,227) | (8,632) | 0 | (20,859) |
| Furniture, Fixtures and Equipment | (1,862) | (1,862) | 0 | (3,724) |
| Vehicles and Buses | (14,305) | (5,046) | 15,147 | (4,204) |
| Subtotal | (28,394) | (15,540) | 15,147 | (28,787) |
| Capital Assets Being Depreciated | 379,350 | 9,688 | (10,098) | 378,940 |
| Governmental Activities Total Capital Assets - Net of Depreciation | \$ 459,350 | \$ 9,688 | \$ (10,098) | \$ 458,940 |

Depreciation expense was charged to activities of the Academy as follows:

Governmental Activities

| | |
|------------------|-----------|
| Instruction | \$ 5,803 |
| Support Services | 9,737 |
| | \$ 15,540 |

NOTE 5 - EXCESS OF EXPENDITURES OVER APPROPRIATION IN BUDGETARY FUNDS

P.A. 621 of 1978, Section 18(1), as amended, provides that a local unit shall not incur expenditures in excess of the amount appropriated.

In the body of the financial statements, the Academy's actual expenditures and budgeted expenditures for the budgetary funds have been shown on a functional basis. The approved budget of the Academy for the general fund was adopted at the functional level.

During the year ended June 30, 2022, the Academy incurred expenditures in certain budgetary funds which were in excess of the amounts appropriated as follows:

| Fund/Function | Total Appropriations | Amount of Expenditures | Budget Variance |
|-----------------------------|-------------------------|---------------------------|--------------------|
| General Fund/Instruction | \$ 417,118 | \$ 465,306 | \$ (48,188) |
| General Fund/Capital Outlay | \$ 21,819 | \$ 25,228 | \$ (3,409) |

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 6 - RISK MANAGEMENT

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

The Academy continues to carry commercial insurance, through its Authorizer, for other risks of loss. Settled claims for the commercial insurance have not exceeded the amount of insurance coverage.

NOTE 7 - COMMITMENTS

On March 14, 2022, the Board approved the quote from Jack Morris Construction for the locks and windows project, in the amount of \$17,899.

NOTE 8 - RELATED PARTY TRANSACTIONS

As of June 30, 2022, a Trustee of the Alternative Educational Academy of Ogemaw County's Board of Education was also the Executive Director of NEMCSA. During the current fiscal year, the Academy contracted with NEMCSA for a School Success Worker, for a total cost of \$25,755.

REQUIRED SUPPLEMENTARY INFORMATION

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL
 GENERAL FUND
For the Year Ended June 30, 2022

| | Original Budget | Final Amended Budget | Actual | Variance - Favorable (Unfavorable) |
|---|---------------------|----------------------------|---------------------|--|
| <u>Revenue</u> | | | | |
| Local Sources | \$ 0 | \$ 22,868 | \$ 224 | \$ (22,644) |
| State Sources | 993,000 | 1,185,815 | 1,203,439 | 17,624 |
| Federal Sources | <u>60,933</u> | <u>158,501</u> | <u>137,210</u> | <u>(21,291)</u> |
| Total Revenue | <u>1,053,933</u> | <u>1,367,184</u> | <u>1,340,873</u> | <u>(26,311)</u> |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| Instruction | 510,453 | 417,118 | 465,306 | (48,188) |
| Support Services | 512,767 | 548,109 | 455,501 | 92,608 |
| Outgoing Transfers to Other Districts | 32,635 | 36,095 | 0 | 36,095 |
| Capital Outlay | <u>50,000</u> | <u>21,819</u> | <u>25,228</u> | <u>(3,409)</u> |
| Total Expenditures | <u>1,105,855</u> | <u>1,023,141</u> | <u>946,035</u> | <u>77,106</u> |
| Excess of Revenue Over (Under) Expenditures | (51,922) | 344,043 | 394,838 | 50,795 |
| <u>Other Financing Sources</u> | | | | |
| Sale of Capital Assets | <u>0</u> | <u>0</u> | <u>19,500</u> | <u>19,500</u> |
| Net Change in Fund Balance | (51,922) | 344,043 | 414,338 | 70,295 |
| Fund Balances - Beginning of Year | <u>1,310,187</u> | <u>1,310,187</u> | <u>1,310,187</u> | <u>0</u> |
| Fund Balances - End of Year | <u>\$ 1,258,265</u> | <u>\$ 1,654,230</u> | <u>\$ 1,724,525</u> | <u>\$ 70,295</u> |

INDIVIDUAL FUND SCHEDULES

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

GENERAL FUND
 DETAILS OF REVENUE
For the Year Ended June 30, 2022

| | <u>2022</u> Actual | <u>2021</u> Actual |
|---|-----------------------|-----------------------|
| <u>Local Sources</u> | | |
| Other Local Sources | \$ <u>224</u> | \$ <u>1,501</u> |
| <u>State Sources</u> | | |
| State Aid Foundation Allowance | 1,119,610 | 1,045,049 |
| At Risk | 83,717 | 82,253 |
| Other State Revenues | <u>112</u> | <u>0</u> |
| | <u>1,203,439</u> | <u>1,127,302</u> |
| <u>Federal Sources</u> | | |
| Rural Education Achievement Program | 7,977 | 0 |
| COVID-19 Grants | <u>129,233</u> | <u>71,229</u> |
| | <u>137,210</u> | <u>71,229</u> |
| <u>Other Financing Sources</u> | | |
| Sale of Capital Assets | <u>19,500</u> | <u>0</u> |
| Total Revenue and Other Financing Sources | <u>\$ 1,360,373</u> | <u>\$ 1,200,032</u> |

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

GENERAL FUND
 DETAILS OF EXPENDITURES
For the Year Ended June 30, 2022

| | <u>2022</u> Actual | <u>2021</u> Actual |
|--------------------------------|-----------------------|-----------------------|
| <u>Instruction</u> | | |
| Basic Programs: | | |
| High School | | |
| Purchased Services | \$ 449,111 | \$ 497,443 |
| Supplies, Materials and Other | 15,960 | 21,599 |
| Other Expenses | <u>235</u> | <u>105</u> |
| | <u>465,306</u> | <u>519,147</u> |
| <u>Support Services</u> | | |
| Pupil Services: | | |
| Guidance Services | | |
| Purchased Services | <u>35,260</u> | <u>34,930</u> |
| Other Pupil Services | | |
| Supplies, Materials and Other | <u>4,675</u> | <u>0</u> |
| Instructional Staff: | | |
| Instruction Related Technology | | |
| Purchased Services | 56,914 | 20,175 |
| Supplies, Materials and Other | <u>4,762</u> | <u>0</u> |
| | <u>61,676</u> | <u>20,175</u> |
| General Administration: | | |
| Board of Education | | |
| Purchased Services | <u>7,950</u> | <u>8,699</u> |
| School Administration: | | |
| Office of the Principal | | |
| Purchased Services | <u>108,372</u> | <u>59,947</u> |
| Other Administration | | |
| Purchased Services | 184,893 | 214,180 |
| Supplies, Materials and Other | <u>10,736</u> | <u>19,386</u> |
| | <u>195,629</u> | <u>233,566</u> |
| Total School Administration | <u>304,001</u> | <u>293,513</u> |
| Operations and Maintenance: | | |
| Purchased Services | 1,951 | 0 |
| Supplies, Materials and Other | 8,089 | 6,791 |
| Utilities - Electric | 24,988 | 16,391 |
| Utilities - Waste Removal | <u>1,878</u> | <u>1,840</u> |
| | <u>36,906</u> | <u>25,022</u> |
| Transportation: | | |
| Purchased Services | <u>5,033</u> | <u>2,593</u> |
| Total Support Services | <u>455,501</u> | <u>384,932</u> |

ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY
West Branch, Michigan

GENERAL FUND
DETAILS OF EXPENDITURES COMPARED TO BUDGET
For the Year Ended June 30, 2022

| | <u>2022</u> <u>Actual</u> | <u>2021</u> <u>Actual</u> |
|-----------------------|------------------------------|------------------------------|
| <u>Capital Outlay</u> | | |
| Capital Projects | \$ <u>25,228</u> | \$ <u>1,772</u> |
| Total Expenditures | \$ <u><u>946,035</u></u> | \$ <u><u>905,851</u></u> |



Stephenson & Company, P.C.
Certified Public Accountants & Consultants

Alan J. Stephenson, CPA
Donald W. Brannan, CPA
Kyle E. Troyer, CPA
Robert J. Morand, CPA
Brenden A. Stephenson, CPA/PFS, CFP®
Cynthia R. Scott, CPA, CFE

October 24, 2022

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Education
Alternative Educational Academy of Ogemaw County
West Branch, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund and the aggregate remaining fund information of the Alternative Educational Academy of Ogemaw County as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Alternative Educational Academy of Ogemaw County's basic financial statements and have issued our report thereon dated October 24, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Alternative Educational Academy of Ogemaw County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Alternative Educational Academy of Ogemaw County's internal control. Accordingly, we do not express an opinion on the effectiveness of the Alternative Educational Academy of Ogemaw County's internal control.

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

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

Board of Education
Alternative Educational Academy of Ogemaw County
October 24, 2022
Page Two

Report on Compliance and Other Matters

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

Purpose of this Report

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

Stephenson & Company, P.C.



Stephenson & Company, P.C.
Certified Public Accountants & Consultants

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Brenden A. Stephenson, CPA/PFS, CFP®
Cynthia R. Scott, CPA, CFE

October 24, 2022

Management and the Board
Alternative Educational Academy of Ogemaw County
Tawas City, Michigan

We have audited the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Alternative Educational Academy of Ogemaw County for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 1, 2021. Professional standards also require that we communicate to you the following information related to our audit. The appendices to this letter set forth those communications as follows:

I Communication with Those Charged with Governance

II Management Comments

We discussed these matters with various personnel of the Academy during the audit and met with management on October 24, 2022. We would also be pleased to meet with you to discuss these matters at your convenience.

These communications are intended solely for the information and use of management, the Board of Education, others within the Academy and the Michigan Department of Education and are not intended to be, and should not be, used by anyone other than those specified parties.

Very truly yours,

Stephenson & Company, P.C.

APPENDIX I COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

Significant Audit Matters

Qualitative Aspects of Accounting Practices

- Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Alternative Educational Academy of Ogemaw County are described in Note 1 to the financial statements. As described in Note 2 to the financial statements, the Academy changed accounting policies related to Leases, by adopting statement of Governmental Accounting Standards (GASB Statement) No. 87, "Leases", in 2022. We noted no transactions entered into by the Academy during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.
 - For 2023, Academy will be required to implement GASB Statement No. 96, "Subscription-based Information Technology Arrangements", which provides guidance on the accounting and financial reporting for subscription-based information technology arrangements.
- Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.
- The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatement

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The adjustments identified during the audit have been communicated to management. A summary of audit differences, both adjusted and unadjusted was provided to and accepted by management on October 24, 2022. Management has determined that the effects of the unadjusted audit differences are immaterial, both individually and in the aggregate, to the financial statements taken as a whole

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 24, 2022.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Alternative Educational Academy of Ogemaw County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

**APPENDIX I
COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE**

Other Matters

We applied certain limited procedures to Management's Discussion and Analysis and the Budgetary Comparison Schedule, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

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

APPENDIX II MANAGEMENT COMMENTS

In planning and performing our audit of the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Alternative Educational Academy of Ogemaw County as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the Alternative Educational Academy of Ogemaw County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Alternative Educational Academy of Ogemaw County's internal control. Accordingly, we do not express an opinion on the effectiveness of the Alternative Educational Academy of Ogemaw County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

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

During our audit, we also became aware of the following deficiency in internal control other than significant deficiencies or material weaknesses, or other matters that is an opportunity for strengthening internal controls and operating efficiency.

EQUITABLE COST ALLOCATION

During our audit, it was noted that copier fees were allocated equally between the Adult Education Academy of Iosco County and the Adult Education Academy of Ogemaw County. However, the utilization of copiers is not equal, resulting in an inequitable cost allocation between Academies. In addition, we noted that the allocation of postage meter costs was only being allocated to one of the Academies when both utilize the meter. We recommend that the Academy begin allocating based on printer distribution to facilities along with usage, as well as develop a better allocating method for the postage costs.

FOOD SERVICE FUND BUDGET

During the current year, the Academy opened a new Food Service Fund, a Special Revenue Fund for the Academy. The Uniform Budgeting and Account Act requires that all Special Revenue Funds have budgets approved prior to the close of the fiscal year. This was not done for the new fund. We recommend that the Academy adopt an original budget for the 2022/2023 school year as soon as possible and ensure that this new fund becomes part of their regular budget process moving forward.



ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY

2022 Audit Results

AUDIT OPINION LETTER

- Unmodified Opinion (Highest Level of Assurance)

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Begins on Page 4

Management's recap of the current year activity in layman's terms

Financial Highlights

Details the Capital Outlay Additions (See Page 8)

Discusses Economic Factors and Next Year's Budgets

Encourage you to read through it page by page when time permits

GOVERNMENT- WIDE FINANCIAL STATEMENTS

Begins on Page 9

- Incorporates all Long-Term Activity (Fixed Assets, Long Term Debt, etc.)
- Includes Academy Fixed Assets - \$458,940
- The Academy does not currently have any Long-Term Debt
- Ending Net Position - \$2,185,578

GOVERNMENT-WIDE FINANCIAL STATEMENTS

- Big Changes from 2021:
 - Revenues are up about \$156,000:
 - Increased State Aid of about \$75,000
 - Increased COVID-19 Grants of about \$58,000
 - Increased REAP Grant of about \$8,000
 - Sale of Capital Assets of about \$9,400

GOVERNMENT- WIDE FINANCIAL STATEMENTS

- Big Changes from 2021 (Continued):
 - Expenses are up about \$19,000
 - Contracted Wages increased about \$33,000
 - Technology Costs increased about \$12,000
 - Insurance Costs increased about \$4,000
 - Transportation Costs increased about \$3,500
 - Offset by decreased rent costs of about \$37,000
 - Offset by decreased supply costs of about \$9,000

FUND FINANCIAL STATEMENTS

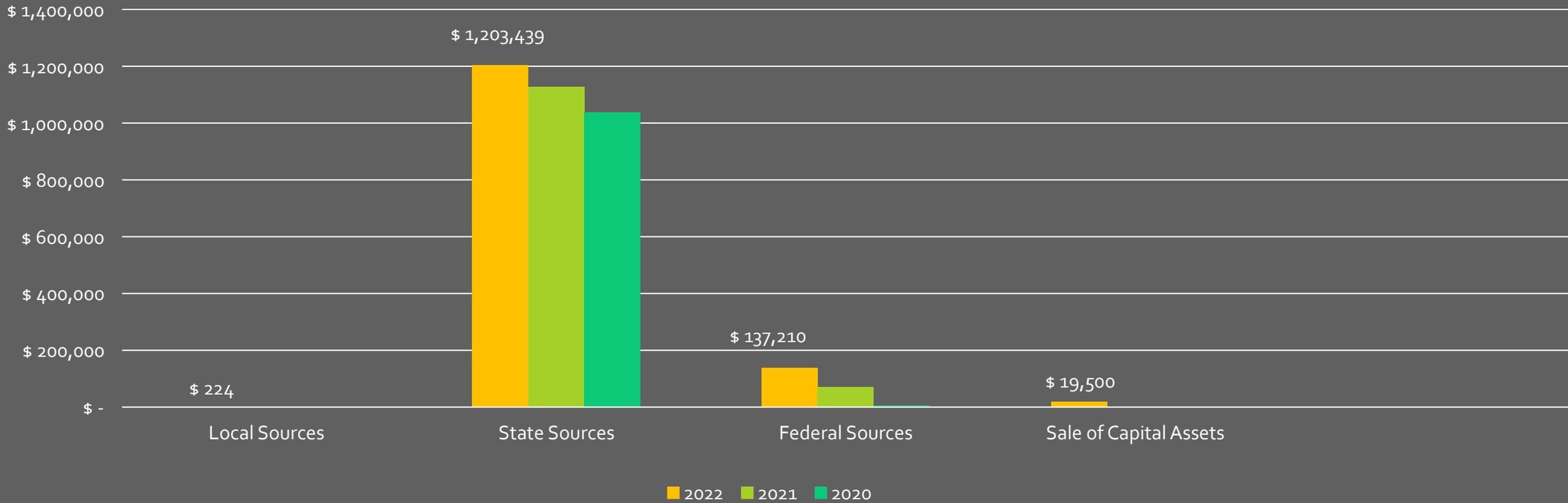
Begins on Page 11

- These are the Funds you Monitor and Budget
- Major Fund:
 - General Fund
- Non-Major Fund:
 - Food Service Fund

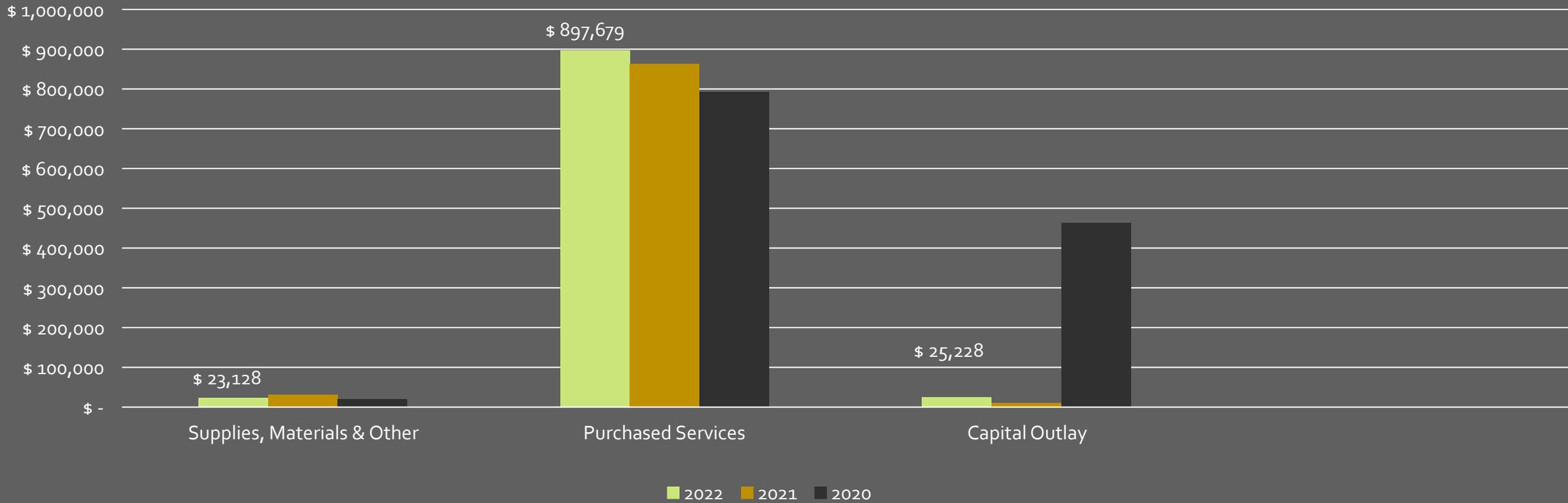
ENDING FUND BALANCE

- **General Fund** - \$1,724,525 (Increase of \$414,338)
 - Nonspendable - \$5,428
 - Unassigned - \$1,719,097
 - 182% of Current Year Expenditures
 - 138% in Prior Year
- **Food Service Fund** - \$2,113

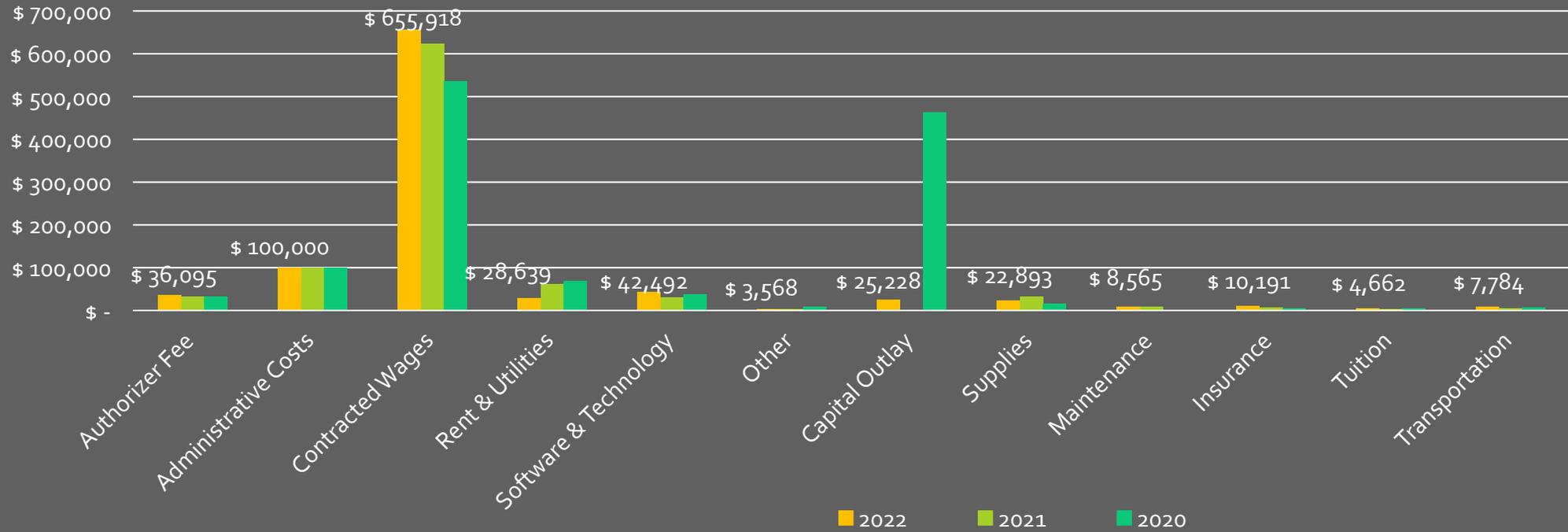




GENERAL FUND REVENUES



GENERAL FUND EXPENSES



GENERAL FUND EXPENSES— 3 YEAR COMPARISON

NOTES TO THE FINANCIAL STATEMENTS

- For 2022, the Academy implemented GASB Statement No. 87 “Leases”.
 - All the District’s long-term leases were not material enough to require recording under GASB 87.
 - Note that GASB 96 will be required for 2023
- Commitments:
 - On March 14, 2022, the Board approved the quote from Jack Morris Construction for the locks and windows project, in the amount of \$17,899

A background image showing a group of business professionals in a meeting. A woman in a dark blazer is gesturing with her hand while talking. In the foreground, a hand is pointing at a tablet displaying a dashboard with charts and graphs. A coffee cup is also visible on the table.

NOTES TO THE FINANCIAL STATEMENTS

Begins on Page 15

Important Notes for 2022 –

Related Party Transactions:

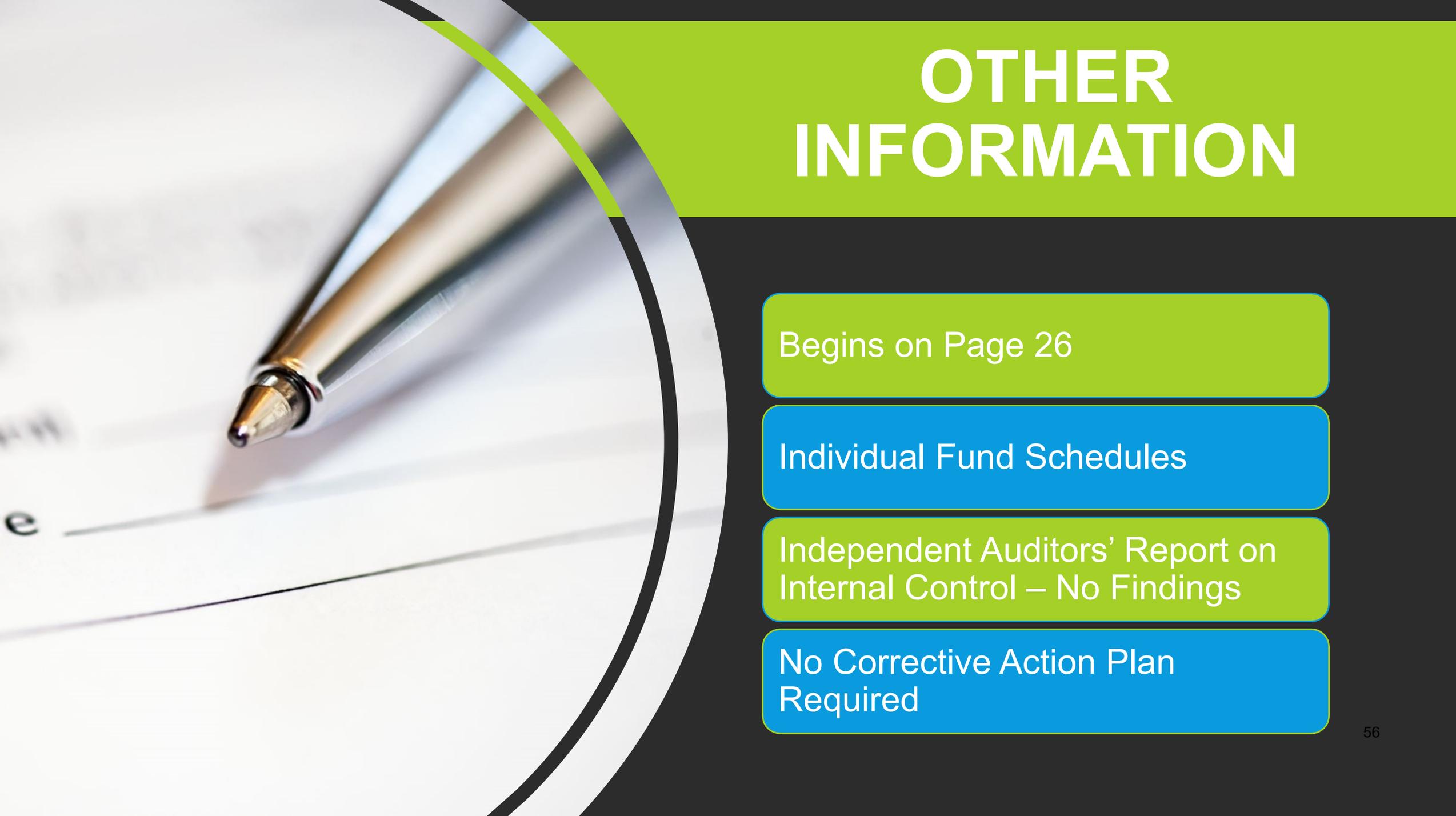
- Academy Trustee is also the Director of NEMCSA
- NEMCSA School Success Worker - \$25,755



REQUIRED SUPPLEMENTARY INFORMATION

Page 25

- Budget to Actual Comparisons
 - General Fund Revenues:
 - Original Budget - \$1,053,933
 - Final Budget - \$1,367,184
 - Actual - \$1,340,873
 - Variance - \$26,311 (1.92%)
 - General Fund Expenses:
 - Original Budget - \$1,105,855
 - Final Budget - \$1,023,141
 - Actual - \$946,035
 - Variance - \$77,106 (7.54%)



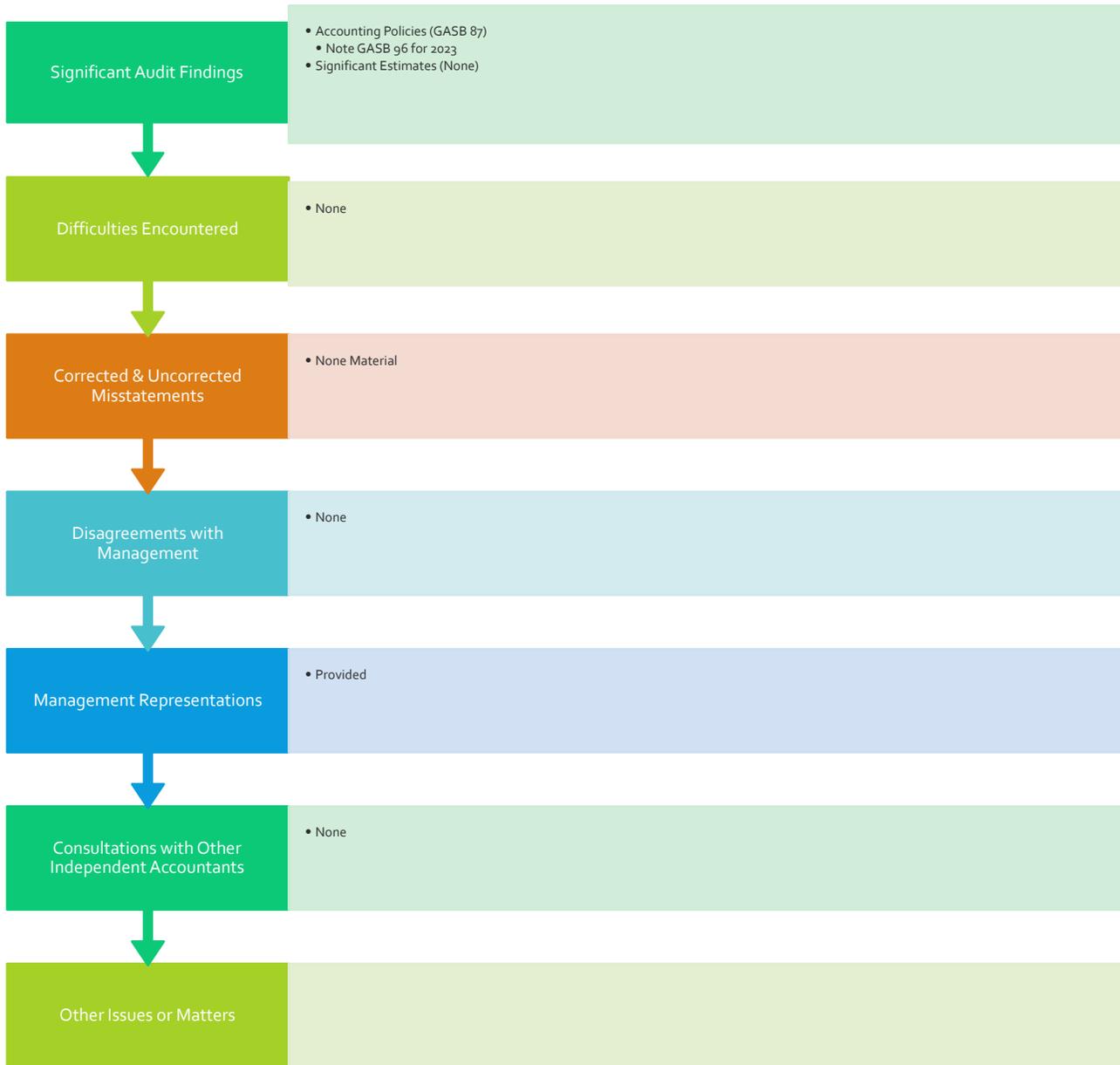
OTHER INFORMATION

Begins on Page 26

Individual Fund Schedules

Independent Auditors' Report on
Internal Control – No Findings

No Corrective Action Plan
Required



MANAGEMENT LETTER – APPENDIX I

MANAGEMENT LETTER – APPENDIX II



Material Weakness:

None



Significant Deficiency:

None



Other Matters:

Equitable Cost
Allocation

Food Service Fund
Budget

MANAGEMENT LETTER – APPENDIX II

Status of Prior Year Comments:



No Comments in the Prior Year

ANY QUESTIONS?



Stephenson & Company, P.C.

Certified Public Accountants & Consultants
317 W. Houghton, P.O. Box 159, West Branch, MI 48661-0159

- Cynthia R. Scott, CPA, CFE
- Audit Partner ~ Certified Fraud Examiner
- West Branch Office
- (989) 345-0850
- cynthias@scopc.com



ALTERNATIVE EDUCATIONAL ACADEMY OF OGEMAW COUNTY

2022 Audit Results

1

AUDIT OPINION LETTER

- Unmodified Opinion (Highest Level of Assurance)

Auditors' Responsibilities for the Audit of the Financial Statements

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2

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GOVERNMENT- WIDE FINANCIAL STATEMENTS

Begins on Page 9

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4

GOVERNMENT-WIDE FINANCIAL STATEMENTS

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5

GOVERNMENT-WIDE FINANCIAL STATEMENTS

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FUND FINANCIAL STATEMENTS

Begins on Page 11

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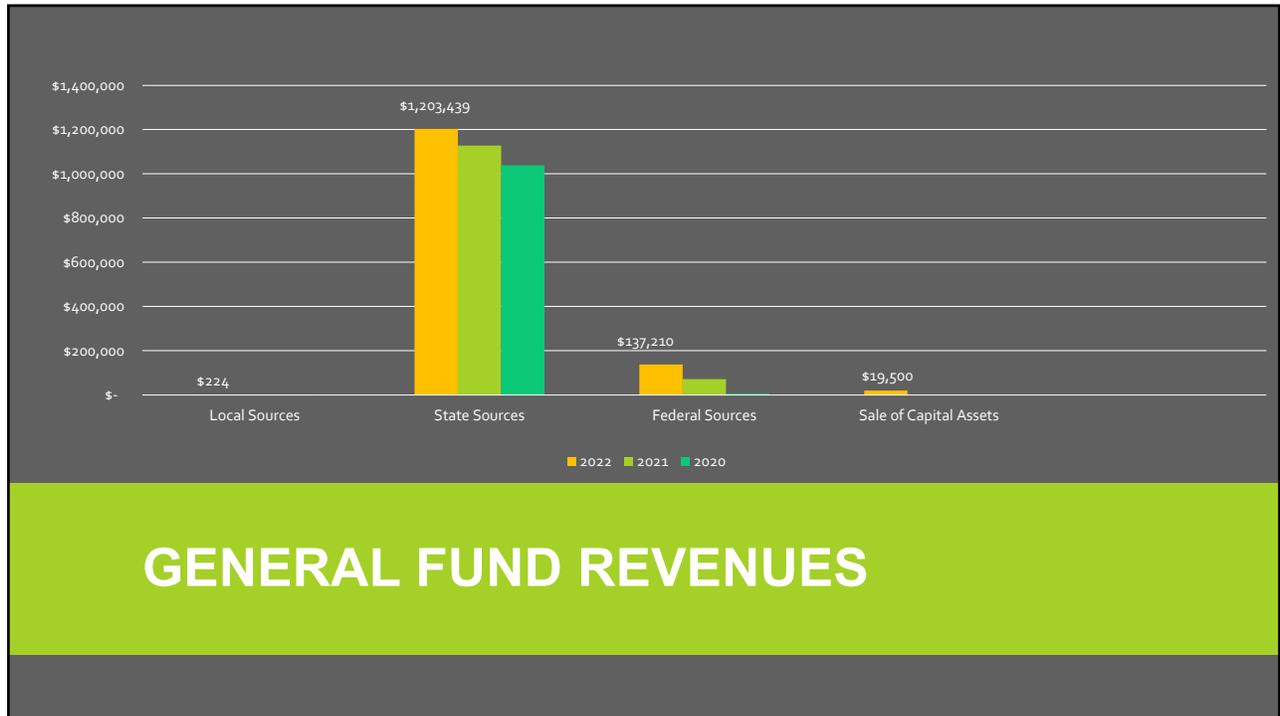
7

ENDING FUND BALANCE

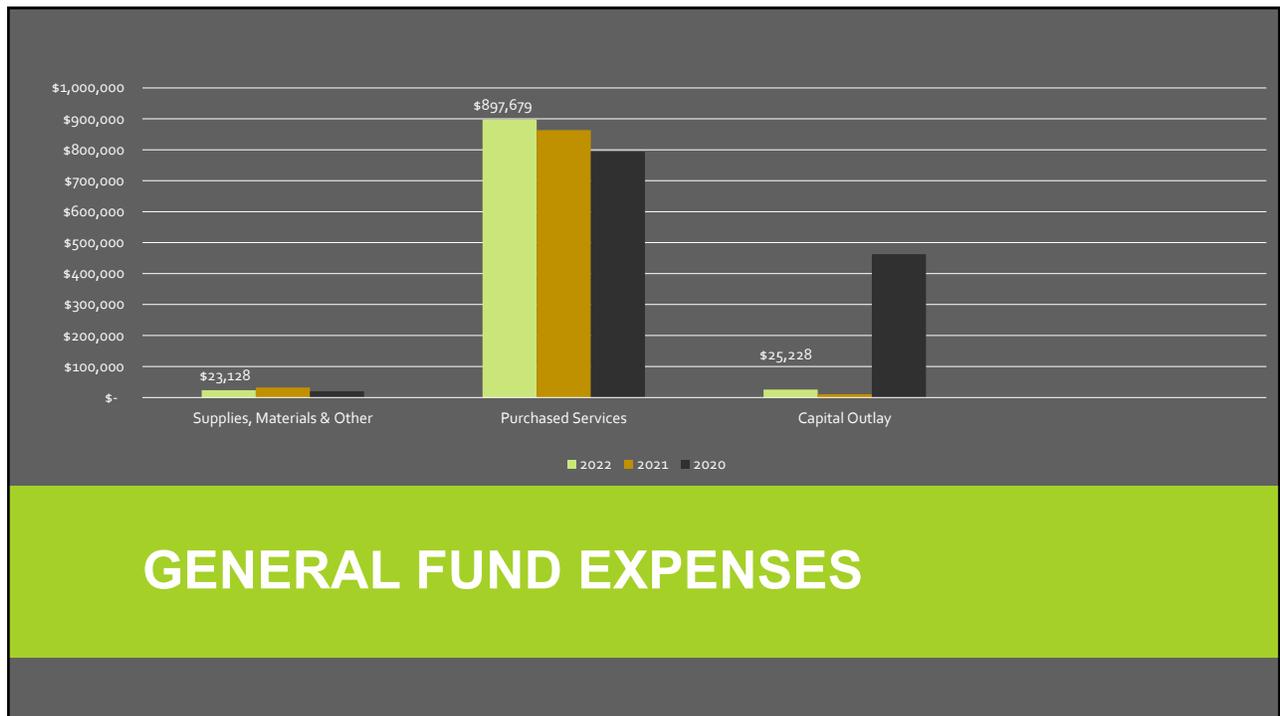
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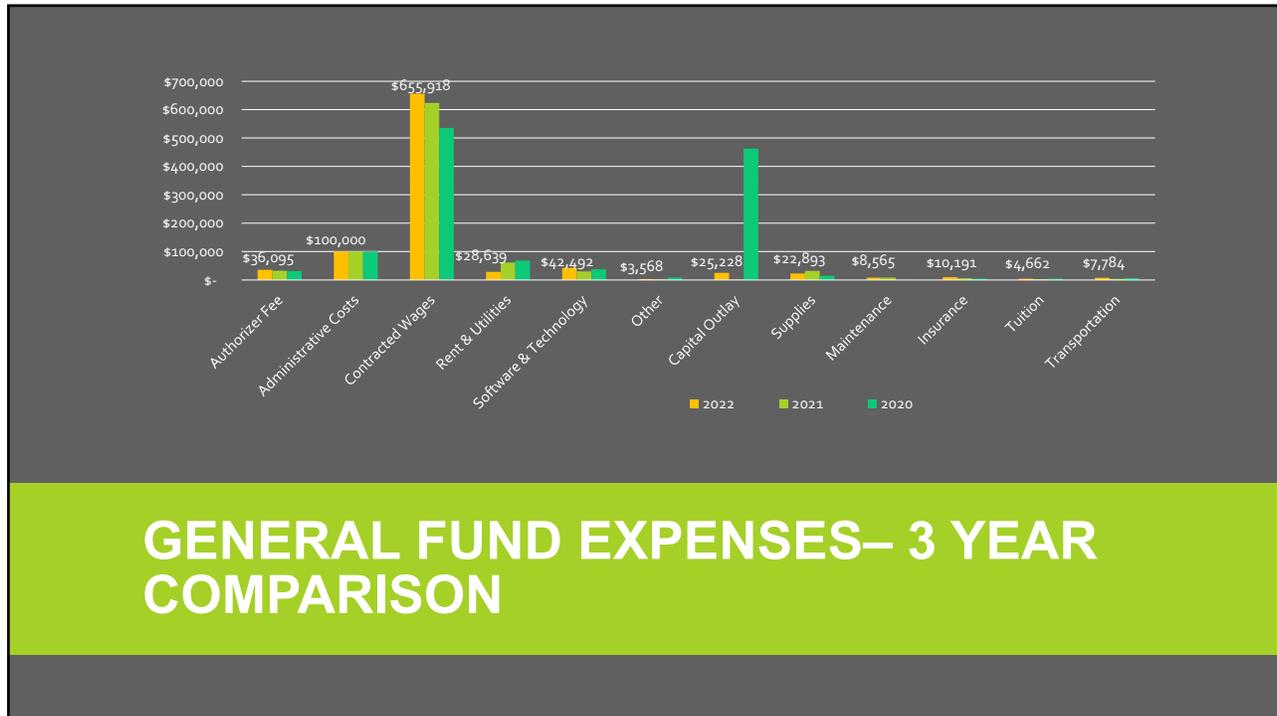
8



9



10



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NOTES TO THE FINANCIAL STATEMENTS

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12



NOTES TO THE FINANCIAL STATEMENTS

Begins on Page 15

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13



REQUIRED SUPPLEMENTARY INFORMATION

Page 25

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 - Actual - \$946,035
 - Variance - \$77,106 (7.54%)

14



OTHER INFORMATION

- Begins on Page 26
- Individual Fund Schedules
- Independent Auditors' Report on Internal Control – No Findings
- No Corrective Action Plan Required

15

| | |
|--|---|
| Significant Audit Findings | Accounting Policies (GASB 87) •Note GASB 96 for 2023 Significant Estimates (None) |
| ↓ | |
| Difficulties Encountered | None |
| ↓ | |
| Corrected & Uncorrected Misstatements | None Material |
| ↓ | |
| Disagreements with Management | None |
| ↓ | |
| Management Representations | Provided |
| ↓ | |
| Consultations with Other Independent Accountants | None |
| ↓ | |
| Other Issues or Matters | See Appendix II |

MANAGEMENT LETTER – APPENDIX I

16

MANAGEMENT LETTER – APPENDIX II



Material Weakness:
None



Significant Deficiency:
None



Other Matters:
Equitable Cost Allocation
Food Service Fund Budget

17

MANAGEMENT LETTER – APPENDIX II

Status of Prior Year Comments:



No Comments in the Prior Year

18

ANY QUESTIONS?



- Cynthia R. Scott, CPA, CFE
- Audit Partner - Certified Fraud Examiner
- West Branch Office
- (989) 345-0850
- cynthias@scopc.com

6. Department Updates

72

- Career & Technical Education Department
- Early Childhood Department
- Instructional Services Department
- Special Education Department
- R.O.O.C., Inc.
- K12 ETA (Educational Technology Association)



BOARD OF EDUCATION

Dr. James Mangutz,
President

Nancy Persing,
Vice President

Lyn Sperry,
Secretary

Ian Faulkner,
Treasurer

Jim Gendernalik,
Trustee

Brie Molaison,
Trustee

Kara Mularz,
Trustee

ADMINISTRATION

Shawn Petri,
Superintendent

Melisa Akers,
Director of
Special Education

Natalie Davis,
Director of Career &
Technical Education

Katie Fuelling,
Director of
Instructional
Services

Katie Keith,
Supervisor of Early
Childhood

Somer Quinlan,
Executive Director
of ROOC, Inc.

Jared Socia,
Director of Operations

To: Shawn Petri, Superintendent

From: Natalie Davis, CTE Director

Date: January 5, 2023

Subject: CTE Update

CTE Construction Project:

The walls are coming up! There was a lot of progress in December and most of the block walls were started and/or finished on the project. Target date for final completion is 8/15/2023, or possibly earlier. We also have painters coming in next week to paint the current hallways and the STEM lab in preparation for student visits and our Open House on January 31st from 5:30-7:30. Exciting times for CTE!

Grants:

We've received our official grant notifications for those that I've been talking about and I'm very excited! Our teachers are enrolling in classes this winter semester as a result of our 61i grant, so that is the most significant grant update currently.

Outreach/Marketing:

As mentioned above, we are preparing for our Open House on January 31st, both with the building and our staff. We have our first scheduling presentations set up with Roscommon 1/23, Grayling 1/25 and Houghton Lake on 1/27. Mio is set up for February and we are still waiting for West Branch and Fairview. We are also setting up student visits and planning to make those experiences valuable and interactive. When we do the student presentations in local districts, we take our printed promotional materials and also stay during the student lunch breaks to talk further or answer questions. We are continuing with our Facebook posts, and our Marketing students are working on a new logo for CTE.

You may notice on the agenda, the new name of "COOR Advanced Technical Innovation Center" is presented. Our Marketing students came up with a list of potential names, and we had all students and

staff vote on what the name of our center should be. This name was the winner and we are very excited about it! We hope to have a sign created for the entrance prior to August 2023 when we open with the newly constructed shops. We plan to follow the same process for the logo idea proposals, and include samples displayed on our walls during the open house as well. We have a color palette which blends with the COOR logo and also the national CTE brand and are using this for our paint schemes and color choices within the new project. We'll be using primarily light gray with a shade of darker blue.

Other:

I am working on our amended budget with Kurt Loll, and it has been fantastic for me to work with him and get our accounts organized and allocated by program as they should be. We should be presenting an amended budget next week if we can finalize everything.

I'm continuing to work with Cathy Erickson on the changes necessary for the OCR Audit. The compliance plan was submitted and approved by the state before break. As we experience staff changes, we also have to ensure the Non-Discrimination policy and procedure for concerns is up to date and clearly communicated on a regular basis for both COOR and Roscommon.

I will be in Lansing January 16-18th for Perkins grant dissemination and planning, and in Grand Rapids January 29-31st for the state Career Ed Conference. Kurt Nothstine is the administrator in charge when I am out of the building and does a really great job should anything arise.





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Nancy Persing,
Vice President

Lyn Sperry,
Secretary

Ian Faulkner,
Treasurer

Jim Gendernalik,
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Jared Socia,
Director of Operations

To: Shawn Petri, Superintendent

From: Katie Keith, Early Childhood Supervisor

Date: January 5, 2023

Subject: Early Childhood Update

Early Childhood

No group update this month.

Great Start to Quality

We had an in-person Quality Improvement meeting with our Support Network in Gaylord with staff from the Northwest Region and the entire Upper Peninsula. We reviewed changes that are coming within the Great Start to Quality system on Feb 1, 2023. We also reviewed strategies on how to coach child care providers regarding the changes. We started reaching out to providers who qualify for the three Caring for MI Future grants, which are available in order to prepare new or expanding child care business owners to meet their goals. This work is to help meet the Statewide goal of opening 1,000 new child care facilities by the end of 2024.

Great Start Collaborative

The Crawford Roscommon Child Protection Council has partnered with COOR/Iosco Great Start Collaborative to participate through Action Agencies of Michigan.

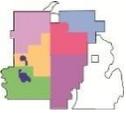
MDHHS offered 4.4 million dollars to the Michigan Action Agency to distribute to partners in every county in the state. FY 21-22 had a funding level of 250,000.

Crawford, Roscommon, and Montmorency counties are part of the Northwest Michigan Action Agency region. Ogemaw, Oscoda, and Iosco are part of the Mid-Michigan Action Agency region. The grant provides diapers, pull ups, wipes, diaper cream, powder, and can cover cloth diapering supplies to children 36 months of age or younger.

To receive supplies families are required to self-certify at least one qualifier and/or 200% or below poverty. Through this partnership we have 49 agency partners. Iosco, Ogemaw, and Oscoda have been around a total of \$137,637.50.

Great Start Readiness Program

We hosted our annual COOR Pregnancy to Preschool Partnership meeting in December. The time was devoted to reviewing the [procedures and protocols to support enrollment](#) using the database. The database is having multiple updates this month which will delay the start of enrollment for 2023-24. We are looking forward to all of the updates!



COOR ISD Enrollment Timeline



| | | |
|--------------------------------|---|--|
| January 1 & Ongoing | | Intake process begins with families completing an intake form in the database. |
| March & Ongoing | | Roundups begin! Review intake and complete application with all potentially eligible families. Once the application is complete, add the child to your Student Priority form (to prioritize applications). |
| GSRP June 1 | Blends May 1 or June 1 | <p>Enroll up to 75% of GSRP students within the 1st-5th quintiles, NOT INCLUDING OVER- INCOME STUDENTS or TRANSITION birthday children, may begin if staff has completed enough applications so that there is a pool of applicants large enough to fill all anticipated vacant slots (if program size of 16, program must have at least 12 applicants to begin the selection process).</p> <p>MUST have student priority list approved and every family's income verified by COOR ISD prior to enrolling any GSRP students. REMEMBER to use the prioritization process and take the families who have the lowest FPL and most risk factors first!</p> <p>DO NOT fill the program completely at this time. Leave spaces for potentially high risk, income eligible children whose family may be completing an application for enrollment later in the summer.</p> |
| July 1 | Sept. 1 | <p>Enroll 100% of GSRP students, NOT INCLUDING OVER-INCOME STUDENTS or TRANSITION birthday children. Remember To Use The Prioritization Process And Take The Families Who Have The Lowest Fpl And Most Risk Factors First!!!!</p> <p>Head Start - MUST check-in with local Head Start to confirm the current enrollment status of children on their list</p> |
| August 1 | | <p>Programs can accept over-income UP TO 350%FPL WITH RISK FACTORS. IF there are no income-eligible children or prospective income eligible children available. Must receive approval from COOR ISD for all over-income slots PRIOR TO ENROLLING children. If numbers are below the 15% cap after enrolling the children at 251-350%, OI enrollment will continue until the 15% cap is met.</p> <p><i>*Programs send over income families to C. Tappan for a scholarship (sliding scale fee)</i></p> <p>*Date pending Head Start over income enrollment</p> |
| Aug. 30 | Aug. 30 | Report to the Early Childhood Supervisor any openings still available. |

These materials were developed under a grant awarded by the Michigan Department of Education.



COOR ISD Enrollment Timeline



| | |
|----------------|---|
| Sept. 2 | Enroll Transition Birthday (Turn 4 Sept. 2- Dec. 1) children <i>*Legislation requires that children turning 4 between September 2 and December 1 are not enrolled until after September 1.</i> <i>*pending over-income enrollment is complete</i> |
|----------------|---|

[Pre-Enrollment Protocol](#)

[Ready to Enroll Protocol](#)

- 1) June 1-SEE TIMELINE.
 - a) Child's family's income MUST be verified by COOR before being enrolled.
 - b) Family's FPL MUST be 250% or below to be enrolled, quintiles 1-5.
 - c) COOR will highlight students in GREEN on your student priority list in Google Drive that are approved to enroll.
 - d) Update the ENROLLMENT STATUS in the database for approved students to **ENROLLED**.

- 2) July 1-SEE TIMELINE.
 - a) Child's family's income MUST be verified by COOR before being enrolled.
 - b) Family's FPL MUST be 250% or below to be enrolled.
 - c) COOR will highlight students in GREEN on your student priority list in Google Drive that are approved to enroll.
 - d) Update the ENROLLMENT STATUS in the database for approved students to **ENROLLED**.

- 3) August 1-SEE TIMELINE.
 - a) Child's family's income MUST be verified by COOR before being enrolled.
 - b) Over-income (**UP TO 350%**) MUST be approved by COOR. COOR will highlight students in GREEN on your student priority list in Google Drive that are approved to enroll.
 - c) Update the ENROLLMENT STATUS in the database for approved students to **ENROLLED**.

- 4) September 2-SEE TIMELINE
 - a) Child's family's income MUST be verified by COOR before being enrolled.
 - b) Transition birthday: Child turns 4 Sept. 2-Dec. 1. COOR will highlight students in GREEN on your student priority list in Google Drive that are approved to enroll.
 - c) Update the ENROLLMENT STATUS in the database for approved students to **ENROLLED**.

- 5) First week in session -Review database to confirm students ENROLLED (butts in seats) are coded as in the program. Update the ENROLLMENT STATUS for all remaining children to **WAITLIST**.



Intake & Database Procedure coopreschool.org (intakes)

- ★ **February 1st:** Promote ALL families to complete online intake. **COOR will roll over all children 0-3 years old.**
- ★ **HOTLINE:** Families calling in on the COOR Pregnancy to Preschool Partnership Hotline will be called back within **7 business days** and directed to coopreschool.org OR bit.ly/COORPreschoolPartnership. If needed, families will be offered the opportunity to fill out an intake form over the phone which will be immediately entered and submitted into the data system.
- ★ **AGENCY CONTACT:** Families that directly contact agency partners to enroll their child, should be referred to coopreschool.org to fill out the intake online for themselves or the agency partner may interview the parent and fill out the online intake form and submit into the database **immediately**. Make sure that you fill in first and second program choices for the family.
- ★ **HEAD START ELIGIBILITY:** All intake forms that have potential Head Start eligible children will be forwarded to Head Start for review FIRST. The [language](#) is to be used for every call/message. Head Start will have **7 business days** to contact the family and make the determination to enroll/accept/sign off. **If there is no contact with the family in the 7 business days, then Head Start will forward the intake to the child's first program choice. Intake forms that Head Start signs off on (within the 7 business day period) will be forwarded to the child's first program choice (add contact info for each program) with the Enrollment Status: Head Start Waiver.**
- ★ **PRIORITIZATION:** Agency partners will follow the **COOR Preschool Partnership Enrollment Intake Timeline and utilize the Federal Poverty Level & Risk factors** to prioritize and enroll GSRP children.
- ★ **EVERY CHILD DESERVES A CHANCE:** Agency partners receiving intake forms and realizing the slots are all full or have families who want to move from one program to another will send the intake forms in the database to **COOR ISD** to forward on to the next choice.

DATABASE EXPECTATIONS

- ★ Designate a [primary person](#) and a “backup” person to login daily.
- ★ Log into the database **EVERY DAY** and review any new intake forms under the "intake report. Intakes appearing in **RED** are new and **require immediate attention**.
- ★ **NOTES:** every action (not reflected in STATUS) with an intake requires a note to be entered.

★ DEFINITIONS

1. "Program" drop down identifies the FUNDING SOURCE.
2. "Enrollment status" definitions
 - a. **Not Set: NO Contact made:** attempts are to be documented in the notes
 - b. **Contacted:** An appointment has been made OR waiting on paperwork (follow-up) or HS 2-3 year old
 - c. **Pending enrollment:** All required information has been updated and submitted or over income child
 - d. **Enrolled:** after each **enrollment date per COOR's approval:** verify and update after school starts (butts in seats)
 - e. **Waiting list:** No more slots, **KEEP on your list**
 - f. **Head Start Waiver:** “child is waived from Head Start” note in box **SEND to child's first program choice)**
 - g. **Withdrawal:** "enrolled(butt in seat), accepted, then dropped program" **KEEP on your list, update**
 - h. **Moved:** Child has moved out of the COOR area, **KEEP on your list**
 - i. **Ineligible:** After multiple contacts over time with no communication, code the child Ineligible, No SHOW or drop without showing **KEEP on your list**
 - j. **Forwarded:** COOR USE ONLY
 - k. CHILD is now **going to kindergarten:** send intake to COOR
3. "Location enrolled": physical site the child is enrolled
4. "Classroom enrolled": may choose to assign classroom for each child
5. "Additional notes": every action beyond the enrollment status choices requires a note*(Examples: contact attempts, response from parent, etc)



Educational Technology Association

Technology for Learning

January 2023 ETA Report

Any Questions Please contact Josh Hayes, jhayes@k12eta.org

Tickets (ETA Wide):

- Current Open: 281
- Created this month: 874

Trainings Provided:

- Illuminate
- Kai's Clan Robots
- PowerSchool Report Cards
- PowerSchool User Group
- Virtual Field Trip

Updates:

- We are continuing to evaluate districts to see what upgrades they are willing to make with this ERate cycle.
- We have installed all the new wireless access points in all participating ETA member districts minus those APs that require special installation such as a lift to reach them.
- On December 13th we were made aware of a vulnerability in our firewall. That night a patch was applied to all our firewalls to secure our districts.
- On December 14th a minor outage on the 123Net Detroit Exchange was caused by a network loop that caused about a 20-minute outage to any district in the state that was using MiSEN for the internet.
- Our data team is beginning to make the connection from SWIS to PowerSchool. Pine River is going to pilot the connection for a week or two then we will start to bring other districts on starting with some West Shore districts.
- All backups have been verified. This month backups were tested on Baldwin, Crawford Ausable, COOR ISD, Mesick, MISD, WMISD, WSESD

Proudly Serving the districts within the COOR ISD, Manistee ISD, West Shore ESD, and Wexford-Missaukee ISD

- There was a minor fiber cut at Pine River. Summit Digital came on-site and patched the conduit, there was no downtime due to this.
- We are moving Manistee ISD PowerSchool servers on the weekends to limit the disruption to new servers.
- We are continuing to fake phish our staff about once per month and are looking to expand our phishing to even more districts.

R.O.O.C. Inc.

11018 North Cut Road, P.O. Box 827, Roscommon, MI 48653

www.rooc.org

MEMORANDUM

To: Shawn Petri
From: Somer Quinlan
Re: ROOC Update
Date: January 5, 2023

FEELING THANKFUL

&

LOOKING FORWARD TO WHAT 2023 MAY BRING!

- The Annual ROOC Christmas Party hosted by the St. Helen Catholic Church and The Knights of Columbus was very successful! Staff, clients and family enjoyed a nice party with food, drinks and music with a visit from St. Nick. As a thank you for their generosity, our clients made thank you cards and sang a Christmas carol for the volunteers.
- ROOC received generous donations from Robinson Industries, The West Branch Knights of Columbus as well as the Cambridge family! We are thankful for these wonderful donors that continue to support our organization and our mission each year as well as our loyal and caring staff that make what we do possible. We have maintained the same leadership team and direct care work staff since reopening after the pandemic and just recently lost one employee as she moved to Hawaii (we can't blame her for that). That being said, we will have some new faces at ROOC as we have just hired a new Direct Care Worker and have some new clients beginning programming in January and February.
- As 2023 begins with some changes, we welcome these changes as opportunities to continue to evolve and grow.





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Somer Quinlan,
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Jared Socia,
Director of Operations

To: Shawn Petri, Superintendent

From: Melisa Akers, Director of Special Education

Date: January 5, 2023

Subject: Special Education Department Update

COOR Educational Center

The CEC has a new sign! Thank you to Dealer's Supply Company in Roscommon for doing a great job. Also, a big thank you to Tim and Jared for getting it installed.



This year we created a CEC Leadership Team with the support of Katie Fuelling. During our team workshop in December, we established 5 subcommittees. They are Climate and Culture, Curriculum and Instruction, Community and Parent Involvement, Building and Grounds, and School Safety and Security. The teams have identified needs under each category and they are currently working on prioritizing these needs.

The CEC Leadership Team is composed of 18 staff that include therapists, teachers, paraprofessionals, and administrative office personnel. I am so proud of the large number of staff who have volunteered to be a part of the leadership team. They are a hard

working group and I am excited to see what they will be able to accomplish this year. Stay tuned for updates!

The First Week...

It has been a busy first week. I hit the ground running with meetings regarding finance, leadership, curriculum, school safety, and medicaid billing. I have connected with the Region 1 Director's group and will be attending my first State Directors meeting with MDE on January 10th in Midland. Kurt and I have scheduled weekly meetings for budget work.

Everyone has been so warm, welcoming and supportive. Julie and Marie are vital to the functioning of that office and I am so grateful for their knowledge and expertise. Brenda has also been a huge support.

My focus for the first 30 days will be on budget, applying for funding for the Grow Your Own Initiative, developing and learning processes, reviewing medicaid billing, and meeting with my teams and colleagues. There is a lot to be done and I am ready for the challenge. I am really excited about my new role and I want to thank you again for your support.

7. Public Participation

-The public may submit comments by 3:00

PM: <https://forms.gle/LoHQRUpns9MKTvef6>

-The public may call 989-275-9575 and leave a voicemail by 3:00 PM, OR

-The public may raise his/her hand during this session of the meeting.

-Individuals may speak for a maximum of 5 minutes.

-Groups may speak for a maximum of 15 minutes.

8. Consent Agenda

(A single member's request shall cause an item on the Consent Agenda to be relocated as an Action Item, eligible for discussion and vote that evening.)

A. Approve minutes of previous meeting on January 4, 2023.

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C.O.O.R. Intermediate School District
Special Board of Education Meeting –
Board Retreat and Superintendent Evaluation
Wednesday, January 4, 2023 at 5:30 PM

1. Call to order

2. Roll Call – President Mangutz called the meeting to order at 5:50.

Present: Brie Molaison, Kara Mularz, Nancy Persing, Lyn Sperry, Dr. James Mangutz.

Absent: Ian Faulkner, Jim Gendernalik. Present: 5, Absent: 2.

3. Opening Ceremonies

- Pledge of Allegiance

- Mission Statement – read by Dr. Mangutz:

C.O.O.R. ISD provides programs and services with our partners to support the current and emerging teaching and learning needs of our schools and communities.

4. Adopt the Agenda

Adopt the agenda as presented. This motion, made by Kara Mularz and seconded by Brie Molaison, Carried. Yes: 5, No: 0, Absent: 2

5. Public Participation – None.

6. Consent Agenda

(A single member's request shall cause an item on the Consent Agenda to be relocated as an Action Item, eligible for discussion and vote that evening.)

6.A. Approve minutes of previous meeting; December 14, 2022

Approve all items on the Consent Agenda. This motion, made by Brie Molaison and seconded by Nancy Persing, Carried (5-0, 2 absent).

7. Discussion Topics

7.A. Board Goal Setting for 2023

President Mangutz and the board discussed current goals and determined new ones for 2023. They agreed that the ISD can perform its own strategic plan/ district goal setting without hiring MASB.

Board Goals for 2023:

1. Each Board Member will attend or participate in at least one MASB training per year.
2. Board Members will each work toward MASB Board Member Certification.

7.B. Discuss Committee members for 2023

Lyn Sperry will be swapping places with Dr. Mangutz from Building & Grounds to Legislative / Strategic Planning. All others present felt they liked the committees they served on last year.

7.C. Review documentation for the Superintendent Evaluation

7.D. Discuss officer roles for 2023

The board officers felt they were willing to continue to serve in their current roles.

8. Superintendent Evaluation – Review & Discussion

Regarding Section A: Governance & Board Relations - score: 3.83

Regarding Section B: Stakeholder Relations - score: 3.78

Regarding Section C: Employee Relations - score: 3.64

Regarding Section D: Operations & Finance - score: 3.75

Regarding Section E: Educational Leadership - score: 3.54

Professional Practice Rating - score: 3.69 (50%)

Student Growth - score: 4 (40%)

Progress toward District-Wide Goals - score: 3.5 (10%)

Summative Evaluation Score - score: 3.79

Evaluation Rating: 95% - Highly Effective

14. Adjournment

Adjourn the meeting. This motion, made by Kara Mularz and seconded by Brie Molaison, Carried. (5-0, 2 absent.) Time: 8:03 PM

Respectfully submitted,



Rebecca Socia,
Recording Secretary

Reviewed by:

Board Secretary

B. Approval of Bills for December
2022 totaling \$1,023,412.69

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A/P Check Register

Printed: 01/05/2023 8:26:27AM

COOR ISD

Check Date: 12/01/2022 to 12/31/2022

| Vendor # | Vendor Name | Batch # | Check Date | Check # | Checks | Direct Deposit | Total |
|----------|---|---------|------------|---------|-----------|----------------|-----------|
| 141724 | FIDELITY SECURITY LIFE INSURANCE COMPANY | 99 | 12/02/2022 | 100556 | 511.82 | 0.00 | 511.82 |
| 141720 | AMERICAN UNITED LIFE INSURANCE COMPANY | 99 | 12/02/2022 | 100557 | 576.96 | 0.00 | 576.96 |
| 13220 | MICHIGAN STATE DISBURSEMENT UNIT | 93 | 12/09/2022 | 100627 | 118.39 | 0.00 | 118.39 |
| 141729 | THOMAS MCDONALD | 93 | 12/09/2022 | 100628 | 483.69 | 0.00 | 483.69 |
| 20310 | UNITED WAY OF ROSCOMMON COUNTY | 93 | 12/09/2022 | 100629 | 2.00 | 0.00 | 2.00 |
| 141441 | VELO LAW OFFICE | 93 | 12/09/2022 | 100630 | 215.16 | 0.00 | 215.16 |
| 225 | AFLAC | 99 | 12/06/2022 | 100631 | 507.91 | 0.00 | 507.91 |
| 141726 | BLUE CROSS BLUE SHIELD OF MI | 99 | 12/16/2022 | 100632 | 3,401.55 | 0.00 | 3,401.55 |
| 2045 | BLUE CROSS BLUE SHIELD OF MI | 99 | 12/16/2022 | 100633 | 1,759.24 | 0.00 | 1,759.24 |
| 7552 | GRAYLING COOPERATIVE PRESCHOOL, INC. | 366 | 12/14/2022 | 100634 | 75,094.10 | 0.00 | 75,094.10 |
| 141145 | AUSABLE MEDIA GROUP LLC | 367 | 12/16/2022 | 100635 | 184.00 | 0.00 | 184.00 |
| 141726 | BLUE CROSS BLUE SHIELD OF MI | 367 | 12/16/2022 | 100636 | 3,244.57 | 0.00 | 3,244.57 |
| 2045 | BLUE CROSS BLUE SHIELD OF MI | 367 | 12/16/2022 | 100637 | 74,860.38 | 0.00 | 74,860.38 |
| 2045 | BLUE CROSS BLUE SHIELD OF MI | 367 | 12/16/2022 | 100638 | 9,938.51 | 0.00 | 9,938.51 |
| 8392 | CHARLTON HESTON ACADEMY | 367 | 12/16/2022 | 100639 | 33,341.65 | 0.00 | 33,341.65 |
| 141931 | CHRISTINA PUDVAN | 367 | 12/16/2022 | 100640 | 293.75 | 0.00 | 293.75 |
| 4470 | CRWFD CNTY TRANSP AUTH | 367 | 12/16/2022 | 100641 | 1,344.00 | 0.00 | 1,344.00 |
| 11056 | DESIREE LIPSKI | 367 | 12/16/2022 | 100642 | 234.38 | 0.00 | 234.38 |
| 141732 | DM BURR GROUP | 367 | 12/16/2022 | 100643 | 709.17 | 0.00 | 709.17 |
| 141703 | ELENA ROTHNEY | 367 | 12/16/2022 | 100644 | 46.88 | 0.00 | 46.88 |
| 5812 | EMERGENCY SERVICES OF HOUGHTON LAKE | 367 | 12/16/2022 | 100645 | 4,704.77 | 0.00 | 4,704.77 |
| 6115 | FAIRVIEW EAGLE'S NEST PRESCHOOL | 367 | 12/16/2022 | 100646 | 1,000.00 | 0.00 | 1,000.00 |
| 141738 | GILL-ROY'S HARDWARE | 367 | 12/16/2022 | 100647 | 6.99 | 0.00 | 6.99 |
| 141783 | GRACE BROWN | 367 | 12/16/2022 | 100648 | 305.00 | 0.00 | 305.00 |
| 141941 | HELEN SHASTAL | 367 | 12/16/2022 | 100649 | 308.13 | 0.00 | 308.13 |
| 8800 | HOUGHTON LK UNITED METHODIST CHURCH PRESCHOOL | 367 | 12/16/2022 | 100650 | 21,819.41 | 0.00 | 21,819.41 |
| 141967 | JOLENE GRUSECKI | 367 | 12/16/2022 | 100651 | 76.00 | 0.00 | 76.00 |
| 141667 | KAREN WALTON EBNIT | 367 | 12/16/2022 | 100652 | 3,705.00 | 0.00 | 3,705.00 |
| 141214 | KRISTIN LUBS-EAGLE | 367 | 12/16/2022 | 100653 | 381.25 | 0.00 | 381.25 |
| 8099 | MARIE HARRIS | 367 | 12/16/2022 | 100654 | 225.97 | 0.00 | 225.97 |
| 141656 | MARK A SLOANE DO PC | 367 | 12/16/2022 | 100655 | 5,562.50 | 0.00 | 5,562.50 |
| 8441 | MARY JO MAYES | 367 | 12/16/2022 | 100656 | 270.63 | 0.00 | 270.63 |
| 141775 | MICHELLE EWALD | 367 | 12/16/2022 | 100657 | 411.25 | 0.00 | 411.25 |
| 14545 | NEMCSA | 367 | 12/16/2022 | 100658 | 29,361.73 | 0.00 | 29,361.73 |
| 15860 | PURCHASE POWER | 367 | 12/16/2022 | 100659 | 500.00 | 0.00 | 500.00 |
| 7160 | ROSCOMMON AREA PUBLIC SCHOOLS BUSINESS OFFICE | 367 | 12/16/2022 | 100660 | 25,550.68 | 0.00 | 25,550.68 |
| 141133 | SHANNON REA | 367 | 12/16/2022 | 100661 | 445.00 | 0.00 | 445.00 |
| 141649 | STAPLES | 367 | 12/16/2022 | 100662 | 68.72 | 0.00 | 68.72 |
| 141852 | TODD L SEIDELL ARCHITECT LLC | 367 | 12/16/2022 | 100663 | 4,625.00 | 0.00 | 4,625.00 |
| 21181 | WEST BRANCH ROSE CITY SCHOOL DISTRICT | 367 | 12/16/2022 | 100664 | 54,290.00 | 0.00 | 54,290.00 |
| 13220 | MICHIGAN STATE DISBURSEMENT UNIT | 93 | 12/23/2022 | 100665 | 118.39 | 0.00 | 118.39 |
| 141729 | THOMAS MCDONALD | 93 | 12/23/2022 | 100666 | 483.69 | 0.00 | 483.69 |
| 19978 | TSA CONSULTING GROUP INC | 93 | 12/23/2022 | 100667 | 1,920.00 | 0.00 | 1,920.00 |
| 20310 | UNITED WAY OF ROSCOMMON COUNTY | 93 | 12/23/2022 | 100668 | 2.00 | 0.00 | 2.00 |
| 141441 | VELO LAW OFFICE | 93 | 12/23/2022 | 100669 | 166.04 | 0.00 | 166.04 |
| 2575 | BURMAX COMPANY, INC | 368 | 12/20/2022 | 100670 | 20.63 | 0.00 | 20.63 |

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A/P Check Register

Printed: 01/05/2023 8:26:27AM

COOR ISD

Check Date: 12/01/2022 to 12/31/2022

| Vendor # | Vendor Name | Batch # | Check Date | Check # | Checks | Direct Deposit | Total |
|----------|--|---------|------------|---------|-----------|----------------|-----------|
| 16940 | COUNTY OF ROSCOMMON COUNTY TREASURER | 368 | 12/20/2022 | 100671 | 5.88 | 0.00 | 5.88 |
| 5385 | DTE ENERGY | 368 | 12/20/2022 | 100672 | 192.17 | 0.00 | 192.17 |
| 6781 | FRONTIER | 368 | 12/20/2022 | 100673 | 511.32 | 0.00 | 511.32 |
| 8700 | HOME DEPOT CREDIT SERVICES | 368 | 12/20/2022 | 100674 | 959.81 | 0.00 | 959.81 |
| 141231 | INTRADO INTERACTIVE SERVICES CORPORATION | 368 | 12/20/2022 | 100675 | 165.00 | 0.00 | 165.00 |
| 141932 | KABINETREE KONCEPTS | 368 | 12/20/2022 | 100676 | 3,536.27 | 0.00 | 3,536.27 |
| 5155 | LI'L WILLIES | 368 | 12/20/2022 | 100677 | 115.00 | 0.00 | 115.00 |
| 3753 | MICHELE COCHRANE | 368 | 12/20/2022 | 100678 | 426.45 | 0.00 | 426.45 |
| 15100 | OSCODA COUNTY TREAS | 368 | 12/20/2022 | 100679 | 21.49 | 0.00 | 21.49 |
| 15730 | PETTY CASH ROOC | 368 | 12/20/2022 | 100680 | 95.93 | 0.00 | 95.93 |
| 141263 | PRESENCE LEARNING, INC. | 368 | 12/20/2022 | 100681 | 4,771.00 | 0.00 | 4,771.00 |
| 7160 | ROSCOMMON AREA PUBLIC SCHOOLS BUSINESS OFFICE | 368 | 12/20/2022 | 100682 | 2,240.65 | 0.00 | 2,240.65 |
| 17030 | ROSCOMMON COUNTY TRANSPORTATION AU | 368 | 12/20/2022 | 100683 | 560.00 | 0.00 | 560.00 |
| 17880 | SEHI COMPUTER PRODUCTS INC | 368 | 12/20/2022 | 100684 | 659.12 | 0.00 | 659.12 |
| 141307 | SNAP ON INDUSTRIAL | 368 | 12/20/2022 | 100685 | 445.64 | 0.00 | 445.64 |
| 141511 | THALMA HIBBARD | 368 | 12/20/2022 | 100686 | 270.00 | 0.00 | 270.00 |
| 20571 | VERIZON WIRELESS | 368 | 12/20/2022 | 100687 | 1,026.70 | 0.00 | 1,026.70 |
| 141582 | VISION CONSULTING LLC | 368 | 12/20/2022 | 100688 | 1,890.00 | 0.00 | 1,890.00 |
| 2445 | BROOKES PUBLISHING CO | 369 | 12/21/2022 | 100689 | 89.90 | 0.00 | 89.90 |
| 4100 | CONSUMERS ENERGY PAYMENT CENTER | 369 | 12/21/2022 | 100690 | 3,334.12 | 0.00 | 3,334.12 |
| 9160 | IMPACT OFFICE PRODUCTS | 369 | 12/21/2022 | 100691 | 415.92 | 0.00 | 415.92 |
| 141565 | JILL RADOSTA | 369 | 12/21/2022 | 100692 | 404.03 | 0.00 | 404.03 |
| 14205 | NCS PEARSON, INC. | 369 | 12/21/2022 | 100693 | 70.90 | 0.00 | 70.90 |
| 7160 | ROSCOMMON AREA PUBLIC SCHOOLS BUSINESS OFFICE | 369 | 12/21/2022 | 100694 | 25,800.00 | 0.00 | 25,800.00 |
| 17030 | ROSCOMMON COUNTY TRANSPORTATION AU | 369 | 12/21/2022 | 100695 | 3,852.00 | 0.00 | 3,852.00 |
| 18555 | SPARTAN STORES LLC | 369 | 12/21/2022 | 100696 | 182.09 | 0.00 | 182.09 |
| 20970 | WASTE MANAGEMENT OF MI | 369 | 12/21/2022 | 100697 | 117.02 | 0.00 | 117.02 |
| 141924 | ALEXANDREA WARREN | 370 | 12/23/2022 | 100698 | 87.38 | 0.00 | 87.38 |
| 141200 | AMAZON CAPITAL SERVICES INC | 370 | 12/23/2022 | 100699 | 976.98 | 0.00 | 976.98 |
| 141731 | AMBER AKIN | 370 | 12/23/2022 | 100700 | 637.50 | 0.00 | 637.50 |
| 19598 | AMBER LARRISON | 370 | 12/23/2022 | 100701 | 408.75 | 0.00 | 408.75 |
| 141937 | ANGIE STERN | 370 | 12/23/2022 | 100702 | 48.54 | 0.00 | 48.54 |
| 2554 | BECKY BUNN | 370 | 12/23/2022 | 100703 | 137.50 | 0.00 | 137.50 |
| 4472 | BRENT CRYDERMAN | 370 | 12/23/2022 | 100704 | 100.00 | 0.00 | 100.00 |
| 355 | CONTINUED/CONTINUING EDUCATION | 370 | 12/23/2022 | 100705 | 297.00 | 0.00 | 297.00 |
| 141936 | DENTON TOWNSHIP EMS | 370 | 12/23/2022 | 100706 | 1,045.00 | 0.00 | 1,045.00 |
| 5812 | EMERGENCY SERVICES OF HOUGHTON LAKE | 370 | 12/23/2022 | 100707 | 574.64 | 0.00 | 574.64 |
| 141691 | EMILY GUBANCSIK | 370 | 12/23/2022 | 100708 | 120.04 | 0.00 | 120.04 |
| 8791 | HOUGHTON LAKE COMMUNITY SCHOOL | 370 | 12/23/2022 | 100709 | 510.00 | 0.00 | 510.00 |
| 8800 | HOUGHTON LK UNITED METHODIST CHURCH PRESCHOOL | 370 | 12/23/2022 | 100710 | 21,354.30 | 0.00 | 21,354.30 |
| 141459 | Inacomp | 370 | 12/23/2022 | 100711 | 1,650.00 | 0.00 | 1,650.00 |
| 11870 | INCOMPASS MICHIGAN | 370 | 12/23/2022 | 100712 | 670.50 | 0.00 | 670.50 |
| 141488 | KATIE FUELLING | 370 | 12/23/2022 | 100713 | 659.51 | 0.00 | 659.51 |
| 10030 | KATIE KEITH | 370 | 12/23/2022 | 100714 | 58.88 | 0.00 | 58.88 |
| 10020 | KEENAN THERAPEUTICS PC | 370 | 12/23/2022 | 100715 | 12,374.16 | 0.00 | 12,374.16 |
| 141772 | NATALIE DAVIS | 370 | 12/23/2022 | 100716 | 147.25 | 0.00 | 147.25 |
| 21278 | NICOLE GRACE | 370 | 12/23/2022 | 100717 | 2,045.25 | 0.00 | 2,045.25 |

A/P Check Register

Printed: 01/05/2023 8:26:27AM

COOR ISD

Check Date: 12/01/2022 to 12/31/2022

| Vendor # | Vendor Name | Batch # | Check Date | Check # | Checks | Direct Deposit | Total |
|----------|---|---------|------------|-----------|-----------|----------------|------------|
| 15880 | PITNEY BOWES INC | 370 | 12/23/2022 | 100718 | 59.49 | 0.00 | 59.49 |
| 141711 | PURITY CYLINDER GASES INC | 370 | 12/23/2022 | 100719 | 567.54 | 0.00 | 567.54 |
| 16250 | QUILL CORP | 370 | 12/23/2022 | 100720 | 209.85 | 0.00 | 209.85 |
| 141124 | REBEKAH SEELOW | 370 | 12/23/2022 | 100721 | 275.00 | 0.00 | 275.00 |
| 19081 | ROBERT J GORDON DOFAA-INS PLLC | 370 | 12/23/2022 | 100722 | 48.00 | 0.00 | 48.00 |
| 141893 | SCHOOL PSYCHOLOGICAL SERVICES PLLC | 370 | 12/23/2022 | 100723 | 9,712.50 | 0.00 | 9,712.50 |
| 1415 | TAMMY BAUDOUX | 370 | 12/23/2022 | 100724 | 276.68 | 0.00 | 276.68 |
| 7180 | TERESA GERTISER | 370 | 12/23/2022 | 100725 | 30.00 | 0.00 | 30.00 |
| 141511 | THALMA HIBBARD | 370 | 12/23/2022 | 100726 | 247.50 | 0.00 | 247.50 |
| 19800 | THRUN LAW FIRM P.C. | 370 | 12/23/2022 | 100727 | 55.00 | 0.00 | 55.00 |
| 141582 | VISION CONSULTING LLC | 370 | 12/23/2022 | 100728 | 719.25 | 0.00 | 719.25 |
| 141724 | FIDELITY SECURITY LIFE INSURANCE COMPANY | 99 | 12/30/2022 | 100729 | 499.66 | 0.00 | 499.66 |
| 70 | ABLENET | 371 | 12/28/2022 | 100730 | 465.00 | 0.00 | 465.00 |
| 141200 | AMAZON CAPITAL SERVICES INC | 371 | 12/28/2022 | 100731 | 1,558.62 | 0.00 | 1,558.62 |
| 551 | AMERICAN RED CROSS TRAINING SERVICES | 371 | 12/28/2022 | 100733 | 35.00 | 0.00 | 35.00 |
| 10605 | AUDREY MCGEE | 371 | 12/28/2022 | 100734 | 112.50 | 0.00 | 112.50 |
| 13751 | CATHERINE MIX | 371 | 12/28/2022 | 100735 | 74.19 | 0.00 | 74.19 |
| 4495 | CRAWFORD AUSABLE DAY CARE | 371 | 12/28/2022 | 100736 | 1,010.00 | 0.00 | 1,010.00 |
| 4440 | CRAWFORD AUSABLE SD | 371 | 12/28/2022 | 100737 | 10,175.30 | 0.00 | 10,175.30 |
| 5385 | DTE ENERGY | 371 | 12/28/2022 | 100738 | 3,121.81 | 0.00 | 3,121.81 |
| 5940 | EUP ISD - EARLY CHILDHOOD | 371 | 12/28/2022 | 100739 | 175.00 | 0.00 | 175.00 |
| 141724 | FIDELITY SECURITY LIFE INSURANCE COMPANY | 371 | 12/28/2022 | 100740 | 588.28 | 0.00 | 588.28 |
| 141697 | FUN FIRST THERAPY | 371 | 12/28/2022 | 100741 | 12,101.88 | 0.00 | 12,101.88 |
| 11182 | LOGISOFT | 371 | 12/28/2022 | 100742 | 1,462.92 | 0.00 | 1,462.92 |
| 12280 | MAASE | 371 | 12/28/2022 | 100743 | 155.00 | 0.00 | 155.00 |
| 8099 | MARIE HARRIS | 371 | 12/28/2022 | 100744 | 50.91 | 0.00 | 50.91 |
| 3753 | MICHELE COCHRANE | 371 | 12/28/2022 | 100745 | 379.89 | 0.00 | 379.89 |
| 13370 | MTSA | 371 | 12/28/2022 | 100746 | 650.00 | 0.00 | 650.00 |
| 141758 | NW MICHIGAN ORIENTATION AND MOBILITY SERVICES LLC | 371 | 12/28/2022 | 100747 | 455.00 | 0.00 | 455.00 |
| 15078 | ORKIN PEST | 371 | 12/28/2022 | 100748 | 103.00 | 0.00 | 103.00 |
| 141955 | PARALLEL LEARNING BEHAVIORAL HEALTH PC | 371 | 12/28/2022 | 100749 | 14,642.92 | 0.00 | 14,642.92 |
| 141124 | REBEKAH SEELOW | 371 | 12/28/2022 | 100750 | 44.85 | 0.00 | 44.85 |
| 19081 | ROBERT J GORDON DOFAA-INS PLLC | 371 | 12/28/2022 | 100751 | 72.00 | 0.00 | 72.00 |
| 17240 | S & J EXCAVATING | 371 | 12/28/2022 | 100752 | 500.00 | 0.00 | 500.00 |
| 141893 | SCHOOL PSYCHOLOGICAL SERVICES PLLC | 371 | 12/28/2022 | 100753 | 1,950.00 | 0.00 | 1,950.00 |
| 17811 | SCOTT'S MINI STORAGE | 371 | 12/28/2022 | 100754 | 435.00 | 0.00 | 435.00 |
| 19721 | THE HANEN CENTRE | 371 | 12/28/2022 | 100755 | 933.56 | 0.00 | 933.56 |
| 20690 | VSC, INC. | 371 | 12/28/2022 | 100756 | 5,950.00 | 0.00 | 5,950.00 |
| 20900 | WALMART BUSINESS CARD | 371 | 12/28/2022 | 100757 | 420.15 | 0.00 | 420.15 |
| 21770 | XEROX CORP | 371 | 12/28/2022 | 100758 | 1,533.64 | 0.00 | 1,533.64 |
| 141103 | ORS | 94 | 12/02/2022 | 201705138 | 0.00 | 68,119.90 | 68,119.90 |
| 141785 | ORS UAAL | 94 | 12/02/2022 | 201705139 | 0.00 | 135,509.86 | 135,509.86 |
| 141105 | HEALTH EQUITY | 94 | 12/09/2022 | 201705140 | 0.00 | 2,358.93 | 2,358.93 |
| 20245 | US TREASURY | 94 | 12/09/2022 | 201705141 | 0.00 | 37,752.45 | 37,752.45 |
| 141103 | ORS | 94 | 12/16/2022 | 201705142 | 0.00 | 67,113.41 | 67,113.41 |
| 141105 | HEALTH EQUITY | 94 | 12/23/2022 | 201705143 | 0.00 | 2,358.93 | 2,358.93 |
| 141106 | MICHIGAN DEPT OF TREASURY | 94 | 12/23/2022 | 201705144 | 0.00 | 12,793.75 | 12,793.75 |
| 20245 | US TREASURY | 94 | 12/23/2022 | 201705145 | 0.00 | 37,183.77 | 37,183.77 |
| 141103 | ORS | 94 | 12/30/2022 | 201705146 | 0.00 | 67,769.86 | 67,769.86 |
| 141785 | ORS UAAL | 94 | 12/29/2022 | 201705147 | 0.00 | 59,633.79 | 59,633.79 |
| 20245 | US TREASURY | 96 | 12/29/2022 | 201705148 | 0.00 | 246.68 | 246.68 |

A/P Check Register

Printed: 01/05/2023 8:26:27AM

COOR ISD

Check Date: 12/01/2022 to 12/31/2022

| Vendor # | Vendor Name | Batch # | Check Date | Check # | Checks | Direct Deposit | Total |
|----------------------|---------------------------|---------|------------|-----------|---------------------|---------------------|-----------------------|
| 141106 | MICHIGAN DEPT OF TREASURY | 96 | 12/30/2022 | 201705146 | 0.00 | 1,455.99 | 1,455.99 |
| Report Totals | | | | | <u>\$531,115.37</u> | <u>\$492,297.32</u> | <u>\$1,023,412.69</u> |

C. Approve Revenue & Expenditure
Reports for December 2022 (CTE, Gen
Fund, ROOC, Special Ed, and Summary
reports)

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Check Register (Fund Summary)

Printed: 01/05/2023 11:30:29AM
COOR ISD
Check Date: 12/1/2022 to 12/31/2022

| Fund Code | Description | Amount |
|---------------------|-------------------------|-----------------------|
| 11 | General Fund | 455,096.47 |
| 22 | Special Education Fund | 422,115.27 |
| 25 | School Lunch Fund | 392.56 |
| 26 | CAREER TECH - Fund | 78,702.50 |
| 31 | ROOC Inc. | 58,944.62 |
| 42 | CAPITAL PROJECTS - Fund | 8,161.27 |
| Report Total | | <u>\$1,023,412.69</u> |

| COOR Intermediate School District | | | | |
|---------------------------------------|------------------|-----------------------------|----------------------|----------------------------|
| Career Tech | | | | |
| Statement of Revenue & Expenditures | | | | |
| December 31, 2022 | | | | |
| Revenues | Current Budget | Month to Date 12/31/2022 | Encumbered Amount | Year to Date 12/31/2022 |
| Local Sources | 20,000 | - | - | 10,000 |
| State Sources | 1,727,692 | 252,682 | - | 402,935 |
| Federal Sources | 169,596 | - | - | 16,394 |
| Incoming Transfers | 395,817 | - | - | 109 |
| Total Revenues | 2,313,105 | 252,682 | - | 429,438 |
| Basic Program | 215,325 | 40,822 | 21,725 | 270,947 |
| Added Needs | - | - | - | - |
| Skilled Trades Initiative | 163,910 | - | - | 165,296 |
| Support Services - Pupil | 176,646 | 6,376 | 2,034 | 36,130 |
| Technology | 10,702 | - | - | 16,865 |
| General Administration | 381,396 | 34,823 | 5,986 | 160,694 |
| Business | 1,850 | - | - | 3,787 |
| Repairs & Maintenance | - | - | - | - |
| Building Improvements | 1,000,000 | - | - | 7,110 |
| Outgoing Transfers | 252,678 | - | - | 5,000 |
| Total Expenditures | 2,202,507 | 82,021 | 29,745 | 665,829 |
| Current Change in Fund Balance | | 170,661 | | (236,391) |

1/4/2023
1:40 PM

| COOR Intermediate School District | | | | |
|---------------------------------------|------------------|-----------------------------|----------------------|----------------------------|
| General Fund | | | | |
| Statement of Revenue & Expenditures | | | | |
| December 31, 2022 | | | | |
| Revenues | Current Budget | Month to Date 12/31/2022 | Encumbered Amount | Year to Date 12/31/2022 |
| Local Sources | 1,023,800 | - | - | 230,029 |
| State Sources | 4,013,090 | 474,285 | - | 1,286,311 |
| Federal Sources | 628,122 | - | - | 265,722 |
| Incoming Transfers | 444,436 | - | - | 52,636 |
| Total Revenues | 6,109,448 | 474,285 | - | 1,834,697 |
| Added Needs | 31,257 | - | - | 5,461 |
| School Administrative | 1,039,312 | 50,163 | 31,858 | 436,240 |
| Support Services - Instruction | 766,978 | 64,155 | 33,486 | 441,354 |
| General Administration | 613,232 | 60,550 | 26,187 | 491,473 |
| Business | 8,948 | 8 | - | 8,019 |
| Operations & Maintenance | 70,480 | 3,910 | 1,469 | 43,129 |
| Central | 335,756 | 7,883 | 4,823 | 189,472 |
| 31N Services | 372,579 | 24,158 | 9,490 | 371,322 |
| Outgoing Transfers | 2,709,863 | 259,582 | - | 966,453 |
| Total Expenditures | 5,948,405 | 470,408 | 107,314 | 2,952,924 |
| Current Change in Fund Balance | | 3,877 | | (1,118,227) |

1/4/2023
2:10 PM

| COOR Intermediate School District | | | | |
|---------------------------------------|----------------|-----------------------------|----------------------|----------------------------|
| ROOC Inc | | | | |
| Statement of Revenue & Expenditures | | | | |
| December 31, 2022 | | | | |
| Revenues | Current Budget | Month to Date 12/31/2022 | Encumbered Amount | Year to Date 12/31/2022 |
| Northern Lakes | 800,000 | 68,593 | - | 330,944 |
| DHHS | 40,000 | - | - | - |
| Production | 44,000 | 831 | - | 4,344 |
| State Aid | 40,157 | - | - | - |
| Private | - | - | - | - |
| Donations | 35,000 | 6,867 | - | 6,867 |
| Interest | 400 | - | - | 119 |
| Snack Shack | - | - | - | - |
| Miscellaneous | 8,000 | 452 | - | 34,585 |
| Transfer from ROOC Unemployment | - | - | - | - |
| Total Revenues | 967,557 | 76,743 | - | 376,859 |
| General Administration | 247,691 | 16,097 | 6,972 | 111,654 |
| Operations & Maintenance | 58,694 | 4,590 | 1,431 | 27,517 |
| Activity Services | 359,512 | 26,009 | 9,042 | 166,335 |
| Support Employment Service | 59,676 | 3,709 | 1,312 | 63,906 |
| Production | 41,563 | 3,217 | 702 | 22,621 |
| Spencers | 26,983 | 1,596 | 1,423 | 10,036 |
| Respite | 18,772 | - | - | 6,435 |
| Transportation | 125,700 | 5,196 | - | 60,603 |
| Communications/Technology | 300 | - | - | - |
| Public Relations | - | - | 3,355 | 3,355 |
| Business | 1,589 | - | - | 359 |
| Total Expenditures | 940,480 | 60,415 | 24,236 | 472,820 |
| Current Change in Fund Balance | | 16,328 | | (95,960) |

1/4/2022
3:51 PM

| COOR Intermediate School District | | | | |
|---|------------------|-----------------------------|----------------------|----------------------------|
| Special Education | | | | |
| Statement of Revenue & Expenditures | | | | |
| December 31, 2022 | | | | |
| Revenues | Current Budget | Month to Date 12/31/2022 | Encumbered Amount | Year to Date 12/31/2022 |
| Local Sources | 3,245,513 | 55,006 | - | 834,945 |
| State Sources | 1,995,741 | 178,252 | - | 563,471 |
| Federal Sources | 2,935,955 | 14,157 | - | 240,048 |
| Incoming Transfers | 691,612 | - | - | 45,778 |
| Total Revenues | 8,868,821 | 247,415 | - | 1,684,242 |
| Instruction - Added Needs | 2,308,866 | 178,554 | 53,822 | 1,004,111 |
| Support Services - Pupil | 2,074,477 | 167,651 | 47,533 | 836,997 |
| Support Services - Instructional Staff | 498,877 | 35,208 | 14,626 | 235,219 |
| Support Services - General Administration | 144,610 | 5,008 | 1,124 | 36,766 |
| Support Services - School Administration | 251,503 | 17,076 | 7,797 | 134,624 |
| Support Services - Business | 23,285 | 20 | - | 26,473 |
| Operations & Maintenance | 195,342 | 9,998 | 18,225 | 139,694 |
| Pupil Transportation Services | 834,445 | 11,602 | 1,799 | 293,432 |
| Support Services - Central | 162,400 | 11,920 | 4,778 | 79,445 |
| Support Services - Other | 1,589 | - | - | 1,408 |
| Outgoing Transfers | 2,422,205 | 10,175 | - | 55,623 |
| Total Expenditures | 8,917,599 | 447,211 | 149,704 | 2,843,790 |
| Current Change in Fund Balance | | (199,796) | | (1,159,548) |

1/4/2022
3:17 PM

D. Establish Board Per Diem for 2023

That a per diem allowance of \$30.00 shall be granted to board members for attendance at board meetings, committee meetings, and those activities identified by board policy, or authorized duty, if the duty is authorized in advance by resolution of the board. The board president or designee will be allowed compensation equal to one regular meeting for meeting once per month with the superintendent to prepare an agenda for the regular meeting. (see Policy 2306)

E. Approve an increase in mileage rate from \$0.625 to \$0.655 cents per mile to match the IRS rate as of Jan 1, 2023

F. Call Regular Meetings - Meeting dates to be posted for 2023:

100

February 8, 2023

March 8, 2023

April 12, 2023

May 10, 2023

June 14, 2023

June 28, 2023 Special Meeting-

Budgets

July 12, 2023

Aug 9, 2023

Sept 13, 2023

Oct 11, 2023

Nov 8, 2023

Dec 13, 2023

Jan 10, 2024

Potential remote locations to be decided



C.O.O.R.
INTERMEDIATE SCHOOL DISTRICT

Crawford • Oscoda • Ogemaw • Roscommon

11051 N. Cut Road, P.O. Box 827
Roscommon MI, 48653
Phone: 989-275-9555
Fax: 989-275-5881

Scheduled Board of Education Meetings

Board meetings will usually be held on the second Wednesday of each month at 6:00 PM at the COOR ISD Central Office, 11051 N. Cut Road, Roscommon, Michigan unless otherwise posted. Public notice of changes or additional meetings will be posted and published as per the Open Meetings Act.

February 8, 2023
March 8, 2023
April 12, 2023
May 10, 2023
June 14, 2023
June 28, 2023 Special Meeting- Budgets
July 12, 2023
Aug 9, 2023
Sept 13, 2023
Oct 11, 2023
Nov 8, 2023
Dec 13, 2023
Jan 10, 2024

If any person with a disability needs accommodation, please call Superintendent Shawn Petri or Recording Secretary Becky Socia at (989) 275-9538 by 1:00 PM on the date of the meeting, or earlier if possible.

Posting date: Jan 12, 2023

Recording Secretary

G. Appoint Designee for Posting of Public Notices

To appoint the Superintendent's Secretary as designee responsible for implementing the public notice requirements of the Open Meetings Act.

H. Designate Recording Secretary

Appoint Rebecca Socia as Recording Secretary for the COOR Board of Education to be reimbursed for mileage at the current Board-approved rate, and per diem of \$65.00 per meeting.

I. Authorize Natalie Davis as signatory for the following agreements:

- Carl D. Perkins Application with the Michigan Department of Education-Office of Career & Technical Education (MDE-OCTE)
- All Fiscal Reports with OCTE in the Career and Technical Education Information System (CTEIS)

J. To designate J.P. MORGAN CHASE as the depository for the C.O.O.R. Intermediate School District for the following accounts; authorizing the administration to select the institution that is in the best interest of the school district; authorizing the Superintendent or his Designee(s) to make transfers between business checking account(s) and/or high yield savings account(s); authorizing transfers to be made by telephone, fax and/or other electronic means:

Business Checking Accounts: General Fund, COOR Payroll, and ROOC Payroll.

High Yield Savings Accounts: General Fund and ROOC Investment Fund.

K.

L. Signing of Checks

That COOR and R.O.O.C., Inc. payroll business checking accounts require only one signature; Shawn Petri, Board President, or Treasurer are hereby authorized to sign all checks. The General Fund business checking account requires only one signature.

M. Extend Retainer Agreement

To extend the retainer agreement at a cost of \$2,500 and authorize the use of Thrun Law Firm, P.C. This is the same price as 2022.

N. Approve Attendance at Conferences

O. That approval shall be given for any member of the Board of Education to attend the Governor's Education Summit, NSBA's Advocacy

Institute, Northern Michigan School Legislative Association, as well as any conferences, trainings or meetings offered by the Michigan Association of School Boards, held in Michigan, for this year. Approval includes associated expenses for travel, lodging, food and conference fees. Specific dollar amounts for costs of registration, lodging, travel, and meals must be also subsequently be approved by the board's designee, the Superintendent.

P. Verify Current Newspapers of Record for C.O.O.R. ISD shall be:

- Crawford County Avalanche
- Oscoda County Herald
- Ogemaw County Herald
- Houghton Lake Resorter

Q. Approve Professional Dues / Memberships

103

To approve payment of dues to the attached list of professional organizations for the year.

PROFESSIONAL DUES 2022-23

Amounts listed may vary.

Approved annually at the Organizational meeting in January

*calendar year memberships

BOARD OF EDUCATION

| Cost | Staff | Professional Organization |
|-------------|--------------------|--|
| \$ 54 | District | American Association of School Boards (AASB) |
| \$3,330 | District | MI Association of School Boards (MASB) |
| \$ 83 | District | MI Association of School Boards (Legal Trust Fund) |
| \$ 50 | District | Houghton Lake Chamber of Commerce |
| \$ 30 | District | Higgins Lake- Roscommon Lake Chamber of Commerce |

SPECIAL EDUCATION

| Cost | Staff | Professional Organization |
|-------------|------------------------------|--|
| \$ 300 | Akers | Northern MI Association of Special Ed Administrators |
| 1@\$183 | Akers | Council for Exceptional Children (CEC) & CASE |
| 3@ \$90 | Akers, Moore, Vaughan-Ide... | MAASE - MI Assoc. of Administrators of Special Education |
| \$ 40 | Vaughan-Ide | MTSA - MI Transition Services Association |
| \$ 160 | J Socia..... | MAPT MI Assoc. for Pupil Transportation |
| \$ 85 | Kalthoff | MPAAA Membership |

CAREER-TECH

| Cost | Staff | Professional Organization |
|-------------|--------------------|---|
| \$ 340 | Davis | MASSP - MI Association of Secondary School Principals |
| \$ 30 | Warren..... | MASSP Administrative Assistant |
| \$ 80 | Meyer | AWS - American Welding Society |
| \$ 189 | Davis | ASCD - Assoc. for Supervision & Curriculum Devel. (Premium) |
| \$ 125 | Davis | CEPD Administrators – Career Education Planning District |
| \$ 140 | Davis | MIACTE Michigan Association of Career and Technical Education |

ROOC, INC.

| Cost | Staff | Professional Organization |
|-------------|--------------------|---|
| \$ 2,680 | Quinlan | Incompass, formerly MI Association of Rehab. Organizations (MARO) |
| \$ 150 | Quinlan | Grayling Regional Chamber of Commerce |

Continued on next page

PROFESSIONAL DUES 2022-23

Amounts listed may vary.

Approved annually at the Organizational meeting in January

*calendar year memberships

| Cost | Staff | Professional Organization |
|-------------|---|---|
| \$4,360 | District | MAISA - Michigan Association of ISD Administrators Includes: Petri, Fuelling, Quinlan, Radosta |
| \$ 1,500 | Keith | MAISA -ECAN- Early Childhood Administrators Network |
| \$ 180 | District | MiDeal Extended Purchasing Program |
| \$ 75 | Petri | MASA Reg 2- Michigan Assoc. of School Administrators |
| \$ 900 | Petri | MASA Michigan Association of School Administrators |
| \$ 445 | Fuelling | MASA Michigan Association of School Administrators |
| \$ 445 | Keith | MASA Michigan Association of School Administrators |
| \$ 250 | Petri | AESA- Association of Educational Service Agencies |
| \$ 100 | Petri | *CWMAIA- Central Western MI Association of ISD Administrators |
| \$ 225 | Petri | Michigan Negotiators Association |
| \$ 0 | Fuelling | MACUL- Michigan Association of Computer Users in Learning |
| \$ 500 | Fuelling | MASSP - MI Association of Secondary School Principals |
| 56@ \$150 | Petri, Macko, Loll, Murphy, Rea, J Socia..... | MSBO- MI School Business Officials |
| 2 @ \$30 | Macko, Loll | NMSBO – Northern MI School Business Officials |
| \$ 3,582 | Petri | NMSLA - Northern MI Schools Legislative Association |
| \$ 600 | Petri | *Rotary Club of Roscommon |
| \$ 121 | Petri | Kiwanis Club of West Branch |
| \$ 109 | Petri | Optimists Club of West Branch (Oct-Sept) |
| \$ 365 | District | MIEM - MI Institute for Educational Management |
| 2@ \$35 | Ewald, Brown..... | MI Reading Association (MRA) |
| 2@ \$99 | Ewald, Brown..... | International Reading Association (IRA)- paid by MDE |
| 2@ \$45 | Ewald, Brown..... | ILA - International Literacy Association |
| \$ 239 | Fuelling | ASCD - Association for Supervision & Curriculum Development |
| \$ 75 | Fuelling | MI-ASCD Michigan ASCD |
| \$ 0 | Fuelling | Michigan Association of State and Federal Program Specialists |
| \$ 0 | Fuelling | NMLC - Northern MI Learning Consortium |
| \$ 100 | Fuelling | MI Continuous Improvement Facilitators Network |
| 2@\$150 | Keith, Seelow..... | NAEYC - National Association for the Education of Young Children |
| \$ 85 | Rea | MPAAA – MI Pupil Accounting and Attendance Association |
| \$ 125 | R Socia..... | MSPRA - MI School Public Relations Association |
| \$ 295 | R Socia..... | NSPRA- National School Public Relations Association |

Updated Jan 2023

R. Approve closing the C.O.O.R. ISD central office to the public, allowing staff to attend the following four events: All-staff Professional development Day on August 21, COOR Educational Center Graduation, Career Tech commencement, and the week between Christmas and New Year.

S. Authorize the following individuals to fill district Title IX roles:
Coordinator: Alexis Ferguson, Human Resources
Investigators: Melisa Akers, Director of Special Education
Decision Maker: Shawn Petri, Superintendent
Appeals: Katie Keith, Early Childhood Supervisor

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Series 3000: Operation, Finance, and Property

3100 General Operations

3118 Title IX Sexual Harassment

Consistent with Policy 3115, the District prohibits unlawful sex discrimination, including harassment and retaliation, in any of its education programs or activities in accordance with Title IX of the Education Amendments of 1972 and corresponding implementing regulations.

This policy addresses allegations of Title IX sexual harassment that occurred on or after August 14, 2020. Allegations of discrimination, harassment, or retaliation not covered by this Policy should be addressed under the District's applicable non-discrimination or anti-harassment policies. Allegations alleging both Title IX sexual harassment and other forms of unlawful discrimination and harassment (e.g., race, age, disability) that cannot be reasonably separated into two distinct complaints should be investigated under this Policy. Investigating other forms of discrimination, including harassment and retaliation, through this Policy will fulfill the District's investigation requirements under Policies 4104 or 5202, but nothing in this paragraph limits the District's right to determine at any time that a non-Title IX allegation should be addressed under Policies 4104 or 5202 or any other applicable Policy.

The Board directs the Superintendent or designee to designate one or more employees who meet the training requirements in Section M of this Policy to serve as the District's Title IX Coordinator(s). The Title IX Coordinator will designate an Investigator, Decision-Maker, and Appeals Officer, if applicable, for each Formal Complaint made under this Policy. If a Formal Complaint is made under this Policy against the Title IX Coordinator, the Board President will designate the persons who will serve as the Investigator, Decision-Maker, and Appeals Officer and will work with District administrators to ensure that all other requirements of this Policy are met.

The Investigator, Decision-Maker, Appeals Officer, and any person designated to facilitate an informal resolution process cannot be the same person on a specific matter, and the persons designated to serve in those roles may or may not be District employees. Any person serving as the Investigator, Decision-Maker, Appeals Officer, or person designated to facilitate an informal resolution process must meet the training requirements in Section M of this Policy.

Inquiries about Title IX's application to a particular situation may be referred to the Title IX Coordinator, the Assistant Secretary for Civil Rights of the United States Department of Education, or both.

A. Definitions

For purposes of this Policy, the below terms are defined as follows:

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

- a. A District employee conditioning the provision of a District aid, benefit, or service on a person's participation in unwelcome sexual conduct;
 - b. Unwelcome conduct that a reasonable person would determine to be so severe, pervasive, and objectively offensive that it effectively denies a person equal access to the District's education program or activity; or
 - c. Sexual assault, dating violence, domestic violence, or stalking, as defined by the Violence Against Women Act, 34 USC § 12291 et. seq., and the uniform crime reporting system of the Federal Bureau of Investigation, 20 USC 1092(f)(6)(A)(v).
 - i. "Sexual assault" means an offense classified as a forcible or nonforcible sex offense under the uniform crime reporting system of the Federal Bureau of Investigation.
 - ii. "Dating violence" means violence committed by a person who is or has been in a romantic or intimate relationship with the Complainant. The existence of such a relationship is based on a consideration of the length of the relationship, the type of relationship, and the frequency of interaction between the persons involved in the relationship.
 - iii. "Domestic violence" means felony or misdemeanor crimes of violence committed by a current or former spouse or intimate partner of the Complainant, person with whom the Complainant shares a child, person who is cohabitating with or has cohabitated with the Complainant as a spouse or intimate partner, person similarly situated to a spouse of the Complainant under the domestic or family violence laws of Michigan; or any other person against an adult or youth Complainant who is protected from that person's acts under the domestic or family violence laws of Michigan.
 - iv. "Stalking" means engaging in a course of conduct directed at a specific person that would cause a reasonable person to (1) fear for the person's safety or the safety of others; or (2) suffer substantial emotional distress.
2. "Actual Knowledge" means notice of sexual harassment or allegations of sexual harassment to the District's Title IX Coordinator or any District employee. Imputation of knowledge based solely on vicarious liability or constructive notice is insufficient to constitute actual knowledge. This standard is not met when the only District employee with actual knowledge is the Respondent.
 3. "Appeals Officer" is the person designated by the District to handle appeals of a dismissal or determination of responsibility for matters investigated under this Policy. The Appeals Officer may not be the same person as the Investigator, Title IX Coordinator, Decision-Maker, or person designated to facilitate an informal resolution process on a specific matter.

4. “Complainant” is a person who is alleged to be the victim of conduct that could constitute Title IX sexual harassment.
5. “Consent” means a voluntary agreement to engage in sexual activity by a person legally capable of consenting. Someone who is incapacitated cannot consent. Past consent does not imply future consent. Silence or an absence of resistance does not imply consent. Consent to engage in sexual activity with one person does not imply consent to engage in sexual activity with another. Consent can be withdrawn at any time. Coercion, force, or threat of either invalidates consent. Sexual conduct or relationships between District employees, volunteers, or contractors and students, regardless of age or consent, are prohibited.
6. “Day,” unless otherwise indicated, means a day that the District’s central office is open for business.
7. “Decision-Maker” is the person designated by the District to review the investigation report and provide a written determination of responsibility that provides the evidentiary basis for the Decision-Maker’s conclusions. The Decision-Maker may not be the same person as the Investigator, Title IX Coordinator, Appeals Officer, or person designated to facilitate an informal resolution process on a specific matter.
8. “Education Program or Activity” means any location, event, or circumstance over which the District exercised substantial control over both the Respondent and the context in which the harassment occurred.
9. “Formal Complaint” means a written document or electronic submission signed and filed by a Complainant or signed by the Title IX Coordinator alleging sexual harassment against a Respondent and requesting that the District investigate the sexual harassment allegation.
10. “Grievance Process” is the process by which the District handles Formal Complaints.
11. “Investigator” is the person designated by the District to investigate a Title IX Formal Complaint. The Investigator cannot be the same person as the Decision-Maker, Appeals Officer, or person designated to facilitate an informal resolution process on a specific matter. The Title IX Coordinator may serve as the Investigator on a particular investigation, unless the Title IX Coordinator signed the Formal Complaint.
12. “Report” means an account of alleged Title IX sexual harassment made by any person (regardless of whether the reporting party is the alleged victim).
13. “Respondent” is a person who has been reported to be the perpetrator of conduct that could constitute Title IX sexual harassment.

14. "Supportive Measures" are non-disciplinary, non-punitive, individualized services offered and implemented by the Title IX Coordinator as appropriate, as reasonably available, and at no-cost to the Complainant and the Respondent before or after the filing of a Formal Complaint or when no Formal Complaint has been filed. Supportive measures are designed to restore or preserve equal access to the District's education program or activity without unreasonably burdening the other party, including measures designed to protect the safety of all parties or the District's educational environment, or deter sexual harassment.
15. "Title IX Coordinator" is the person(s) designated by the District to coordinate the District's Title IX compliance. The Title IX Coordinator may not be the same person as the Appeals Officer or Decision-Maker on a specific matter. A person not serving as a Title IX Coordinator in a particular matter is not disqualified from serving in another role in that matter. The Title IX Coordinator may also serve as the Investigator or person designated to facilitate an informal resolution process on a particular investigation, unless the Title IX Coordinator signed the Formal Complaint.

B. Posting Requirement

The Title IX Coordinator's contact information (name or title, office address, electronic mail address, and telephone number), along with the District's Title IX nondiscrimination statement, must be prominently posted on the District's website and in any catalogs or handbooks provided to applicants for admission or employment, students, parents/guardians, and unions or professional organizations with a collective bargaining or professional agreement with the District.

The District will provide notice of this Policy to all applicants, students, parents/guardians, employees, and unions or professional organizations with a collective bargaining or professional agreement with the District by prominently posting this Policy on its website and referencing this Policy in its handbooks, which will include the Title IX Coordinator's name or title, office address, electronic mail address, and telephone number.

C. Designation of Title IX Coordinator

The District designates the following person(s) as the Title IX Coordinator(s):

Alexis Ferguson, Human Resources Department
11051 N. Cut Road, Roscommon, MI 48653
989-275-9555
hr@coorisd.net

D. Reporting Title IX Sexual Harassment:

A person may make a report of sexual harassment or retaliation at any time. Reports may be made in person, by mail, by telephone, or by electronic mail, using the contact information listed for the Title IX Coordinator, or by any other means that result in the Title IX Coordinator receiving the person's verbal or written report.

Any District employee who receives a report of sexual harassment or has actual knowledge of sexual harassment must convey that information to the Title IX Coordinator by the end of the next day.

Any other person who witnesses an act of sexual harassment is encouraged to report it to a District employee and may do so anonymously. No person will be retaliated against based on any report of suspected sexual harassment or retaliation.

E. General Response to Sexual Harassment

1. District's Obligation to Respond without Deliberate Indifference

Upon actual knowledge of Title IX sexual harassment, the Title IX Coordinator must respond promptly in a manner that is not deliberately indifferent. The District will be deemed to be deliberately indifferent only if its response to sexual harassment is clearly unreasonable in light of the known circumstances.

If the Title IX Coordinator receives a report of sexual harassment and the Complainant does not file a Formal Complaint, the Title IX Coordinator must evaluate the information and determine whether to sign and file a Formal Complaint. If the Title IX Coordinator determines not to sign and file a Formal Complaint, the Title IX Coordinator must address the allegations in a manner that is not deliberately indifferent.

2. Response to Report of Title IX Sexual Harassment

Upon receipt of a report of sexual harassment, the Title IX Coordinator must promptly contact the Complainant to discuss the availability of supportive measures, consider the Complainant's wishes with respect to supportive measures, inform the Complainant of the availability of supportive measures with or without the filing of a Formal Complaint, and explain to the Complainant the process for filing a Formal Complaint.

3. Formal Complaint Filed

Upon the receipt of a Formal Complaint, the District must follow the Grievance Process in Section F of this Policy. A Formal Complaint may be submitted using the Title IX Sexual Harassment Formal Complaint Form.

4. Equitable Treatment

The District will treat the Complainant and Respondent equitably throughout the Grievance Process, which may include offering supportive measures as described in Subsection E(6) of this Policy.

5. Documentation and Recordkeeping

The Title IX Coordinator will document all sexual harassment reports and all incidents of sexual harassment that the Title IX Coordinator receives or personally observes.

The District will retain this documentation in accordance with applicable record retention requirements in Section N of this Policy.

6. Supportive Measures

After receiving a report of Title IX sexual harassment, the Title IX Coordinator must promptly contact the Complainant to discuss the availability of supportive measures, with or without the filing of a Formal Complaint. If the District does not provide a Complainant with supportive measures, then the Title IX Coordinator must document the reasons why such a response was not clearly unreasonable in light of the known circumstances.

The District may provide, as appropriate, non-disciplinary, non-punitive individualized services to the Complainant or Respondent before or after the filing of a Formal Complaint or when no Formal Complaint has been filed.

Supportive measures should be designed to restore or preserve equal access to the District's education program or activity without unreasonably burdening the other party.

Supportive measures are offered without charge to all parties and are designed to protect the safety of all parties or the District's educational environment, or deter sexual harassment.

Supportive measures may include, but are not limited to:

- a. District-provided counseling;
- b. Course-related adjustments, such as deadline extensions;
- c. Modifications to class or work schedules;
- d. Provision of an escort to ensure that the Complainant and Respondent can safely attend classes and school activities; and
- e. No-contact orders.

All supportive measures must be kept confidential, to the extent that maintaining such confidentiality would not impair the District's ability to provide the supportive measures.

7. Respondent Removal

- a. Emergency Removal (Student)

The District may only remove a student Respondent from a District program or activity if, following an individualized safety and risk analysis, the District determines that there is an immediate threat to the physical health or safety of any student or other person arising from the sexual harassment allegations. The District must provide the Respondent with notice and an opportunity to immediately challenge the removal decision. This provision may not be construed to modify any rights under the Individuals with Disabilities Education Act, Section 504 of the Rehabilitation Act of 1973, or the Americans with Disabilities Act.

b. Administrative Leave (Employee)

The District may place an employee Respondent on non-disciplinary administrative leave during the pendency of the Grievance Process. This provision may not be construed to modify any rights under Section 504 of the Rehabilitation Act of 1973 or the Americans with Disabilities Act.

8. Law Enforcement

In appropriate circumstances, a District employee will notify law enforcement or Child Protective Services, consistent with Policies 4202, 5201, and 5701.

The District will attempt to comply with all law enforcement requests for cooperation with related law enforcement activity. In some circumstances, compliance with law enforcement requests may require the District to briefly suspend or delay its investigation. If an investigation is delayed, the District will notify the parties in writing of the delay and the reasons for the delay.

If the District's investigation is suspended or delayed, supportive measures will continue during the suspension or delay. If the law enforcement agency does not notify the District within 10 days that the District's investigation may resume, the District will notify the law enforcement agency that the District intends to promptly resume its investigation.

F. Grievance Process

1. Generally

The Grievance Process begins when a Formal Complaint is filed or when the Title IX Coordinator signs a Formal Complaint and concludes the date the parties receive the Appeals Officer's written decision or the date on which an appeal is no longer timely. The District will endeavor to complete the Grievance Process within 90-120 days, absent extenuating circumstances or delays as described below. The District will treat both the Complainant and the Respondent equitably throughout the Grievance Process.

Neither the Title IX Coordinator, the Decision-Maker, the Investigator, Appeals Officer, nor any person designated to facilitate an informal resolution process will have a conflict of interest or bias for or against Complainants or

Respondents generally or for or against an individual Complainant or Respondent.

The Grievance Process requires an objective evaluation of all relevant evidence – including both inculpatory and exculpatory evidence. Credibility determinations may not be based on a person’s status as a Complainant, Respondent, or witness.

Throughout the Grievance Process, there is a presumption that the Respondent is not responsible for the alleged conduct unless, in the determination of responsibility, the Decision-Maker finds the Respondent responsible for the alleged conduct.

At any point, the Title IX Coordinator, Investigator, Decision-Maker, or Appeals Officer may temporarily delay the Grievance Process or permit a limited extension of time frames for good cause. Good cause may include absence of a party, party’s advisor, or witness; concurrent law enforcement activity; or the need for accommodations (e.g., language assistance or accommodation of disabilities). If there is a delay or extension, the parties will receive written notice of the delay or extension and the reasons for the action.

Any disciplinary action resulting from the Grievance Process will be issued in accordance with District Policy, as applicable, and any applicable codes of conduct, handbooks, collective bargaining agreements, and individual employee contracts.

After the investigation portion of the Grievance Process has concluded, the Decision-Maker will endeavor to issue a determination of responsibility within 30 days, absent extenuating circumstances.

2. Notice of Allegations

Upon receipt of a Formal Complaint, the District must provide written notice to the parties who are known at the time that includes:

- a. A copy of this Policy, which includes the District’s Grievance Process, and any informal resolution process;
- b. The sexual harassment allegations, including sufficient details known at the time and with sufficient time so that parties may prepare a response before the initial interview. Sufficient details include parties involved in the incident, if known; the alleged conduct constituting sexual harassment; and the date and time of the alleged incident;
- c. A statement that the Respondent is presumed not responsible for the alleged conduct;
- d. A statement that a determination of responsibility is made at the Grievance Process’s conclusion;

- e. A statement that the parties may have an advisor of their choice, who may be an attorney, although any attorney or advisor who is not a District employee will be at the party's own cost;
- f. A statement that the parties will be provided an opportunity to inspect and review any evidence before the investigation report is finalized; and
- g. If the Complainant or Respondent is a student, and the District's Student Code of Conduct addresses false statements by students during the disciplinary process, a citation to that portion of the Code of Conduct. If the Code of Conduct does not address false statements by students, the notice is not required to include any reference.

If, during the course of an investigation, the Investigator decides to investigate allegations that are not included in this notice, the District will provide notice of the additional allegations to the Complainant and Respondent.

3. Informal Resolution

During the Grievance Process, *after* a Formal Complaint has been filed but before a determination of responsibility has been made, the District may offer to facilitate an informal resolution process, or either party may request the informal resolution process. A Formal Complaint must be filed to initiate the informal resolution process.

Informal resolution does not require a full investigation and may encompass a broad range of conflict resolution strategies, including, but not limited to, arbitration, mediation, or restorative justice. The Title IX Coordinator will determine the informal resolution process that will be used, including the person who will facilitate that process.

Informal resolution is not available for a Formal Complaint alleging that an employee sexually harassed a student.

A party is not required to participate in an informal resolution process.

When offering informal resolution, the Title IX Coordinator must (1) provide both parties written notice of their rights in an informal resolution; and (2) obtain written, voluntary consent from both parties to enter into the informal resolution process. The written notice must contain the:

- a. Allegations;
- b. Informal resolution requirements, including the circumstances under which the informal resolution precludes the parties from resuming a Formal Complaint arising from the same allegations;
- c. Right to withdraw from informal resolution and resume the Grievance Process at any time prior to agreeing to a resolution; and

- d. Any consequences resulting from participating in the informal resolution process, including the records that will be maintained or could be shared

4. Investigation

The District has the burden of proof and the burden to gather evidence sufficient to reach a determination of responsibility.

a. Investigation Process

The District will not require, allow, rely upon, or otherwise use questions or evidence that constitute, or seek disclosure of, information protected under a legally recognized privilege unless the person holding such privilege has waived the privilege in writing.

The District may not access, consider, disclose, or otherwise use a party's medical records, including mental health records, which are made and maintained by a healthcare provider in connection with the party's treatment unless the District obtains that party's voluntary, written consent to do so for the Grievance Process.

The Investigator must provide an equal opportunity for the parties to present witnesses, including fact and expert witnesses, and other inculpatory or exculpatory evidence. The Investigator cannot restrict parties from discussing the allegations under investigation, nor can the Investigator restrict parties from gathering or presenting relevant evidence.

Parties may be accompanied by an advisor of their choice, including an attorney, in any meeting or Grievance Process proceeding. If a party chooses an advisor who is not a District employee, the District is not responsible for any associated costs. The Superintendent or designee may establish restrictions regarding the extent to which the advisor may participate in the proceedings, as long as the restrictions apply equally to both parties (e.g., abusive, disruptive behavior or language will not be tolerated; advisor will not interrupt the investigator to ask questions of witnesses).

The Investigator must provide the date, time, location, participants, and purpose of all hearings (if any), investigative interviews, and meetings, to a party whose participation is invited or expected. Written notice must be provided a sufficient time in advance so that a party may prepare to participate.

As described in Section L of this Policy, retaliation against a person for making a complaint or participating in an investigation is prohibited.

The Investigator must ensure that the Complainant and Respondent have an equal opportunity to inspect and review any evidence obtained as part of the investigation so that each party has the opportunity to meaningfully

respond to the evidence before the investigation's conclusion. This evidence includes (1) evidence upon which the District does not intend to rely in reaching a determination regarding responsibility, and (2) inculpatory or exculpatory evidence obtained from any source.

Before the investigation's completion, the Investigator must send to each party and the party's advisor, if any, the evidence subject to inspection and review in an electronic format or a hard copy, and the parties must have at least 10 calendar days to submit a written response to the Investigator. The party's response must be considered by the Investigator before completing the final investigation report.

b. Investigation Report

The Investigator must create an investigation report that fairly summarizes relevant evidence and submit the investigation report to the Decision-Maker.

At least 10 calendar days before a determination of responsibility is issued, the Investigator must send the investigation report to each party for review and written response. Written responses to the investigation report must be submitted directly to the Decision-Maker.

The Investigator will endeavor to complete the investigation and finalize the report within 60 days.

5. Determination of Responsibility

The Decision-Maker cannot be the same person as the Title IX Coordinator, Investigator, Appeals Officer, or person designated to facilitate an informal resolution process.

Before the Decision-Maker reaches a determination of responsibility, and after the Investigator has sent the investigation report to the parties, the Decision-Maker must:

- a. Afford each party the opportunity to submit written, relevant questions that a party wants asked of any party or witness; and
- b. Provide each party with the answers, and allow for additional, limited follow-up questions from each party.

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

If the Decision-Maker decides to exclude questions from either party as not relevant, the Decision-Maker must explain the decision to the party proposing the questions.

The Decision-Maker must issue a written determination of responsibility based on a preponderance of the evidence standard (i.e., more likely than not) simultaneously to both parties. The written determination of responsibility must include:

- a. Identification of the sexual harassment allegations;
- b. Description of the procedural steps taken from the receipt of the Formal Complaint through the determination of responsibility, including any:
 - i. Notification to the parties;
 - ii. Party and witness interviews;
 - iii. Site visits;
 - iv. Methods used to collect evidence; and
 - v. Hearings held.
- c. Factual findings that support the determination;
- d. Conclusions about the application of any relevant code of conduct, policy, law, or rule to the facts;
- e. A statement of, and rationale for, the result as to each allegation, including:
 - i. A determination of responsibility;
 - ii. Any disciplinary action taken against the Respondent (consistent with Policies 4309, 4407, 4506, 4606, or 5206, as applicable, and any applicable codes of conduct, handbooks, collective bargaining agreements, or individual employee contracts); and
 - iii. Whether remedies designed to restore and preserve equal access to the District's education program or activity will be provided to the Complainant.
- f. Appeal rights

6. Appeals

Notice of the determination of responsibility or dismissal decision must include notice of the parties' appeal rights.

Both parties may appeal a determination of responsibility or the decision to dismiss a Formal Complaint in whole or in part for the following reasons only:

- a. A procedural irregularity that affected the outcome.
- b. New evidence that was not reasonably available at the time the determination of responsibility or dismissal decision was made that could affect the outcome.
- c. The Title IX Coordinator, Investigator, or Decision-Maker had a conflict of interest or bias for or against the Complainant or Respondent, generally or individually, that affected the outcome.

An appeal must be filed with the Title IX Coordinator within 5 calendar days of the date of the determination of responsibility or dismissal decision.

Upon receipt of an appeal, the Title IX Coordinator will assign an Appeals Officer who will provide both parties written notice of the appeal and an equal opportunity to submit a written statement in support of, or challenging, the determination or dismissal decision.

The Appeals Officer must provide a written decision describing the result of the appeal and the rationale for the result to both parties simultaneously. The Appeals Officer will endeavor to decide an appeal within 30 days.

The Appeals Officer cannot be the same person who acts as the Title IX Coordinator, Investigator, Decision-Maker, or person designated to facilitate an informal resolution process on the same matter. The Appeals Officer also cannot have a conflict of interest or bias against Complainants and Respondents generally or individually.

The determination of responsibility is final upon the date the parties receive the Appeals Officer's written decision or on the date on which an appeal is no longer timely.

G. Dismissal

1. Mandatory Dismissals

The Title IX Coordinator must dismiss a Formal Complaint if:

- a. The Formal Complaint's allegations, even if proven, would not constitute sexual harassment as defined in this Policy;
- b. The Formal Complaint's allegations did not occur in the District's programs or activities; or
- c. The Formal Complaint's allegations did not occur in the United States.

2. Discretionary Dismissals

The Title IX Coordinator may dismiss a Formal Complaint if:

- a. The Complainant notifies the Title IX Coordinator in writing that the Complainant wishes to withdraw the Formal Complaint in whole or in part;
- b. The Respondent's enrollment or employment ends; or
- c. Specific circumstances prevent the District from gathering evidence sufficient to reach a determination (e.g., several years have passed between alleged misconduct and Formal Complaint filing, Complainant refuses or ceases to cooperate with Grievance Process).

The Title IX Coordinator will promptly and simultaneously notify both parties when a Formal Complaint is dismissed. The notice must include the reasons for mandatory or discretionary dismissal and the right to appeal. Appeal rights are discussed above in Subsection F(6) of this Policy.

Dismissal of a Formal Complaint under this Policy does not excuse or preclude the District from investigating alleged violations of other policy, rule, or law, or from issuing appropriate discipline based on the results of the investigation.

H. Consolidation of Complaints

The Title IX Coordinator or Investigator may consolidate Formal Complaints where the allegations arise out of the same facts or circumstances. Where a Grievance Process involves more than one Complainant or more than one Respondent, references in this Policy to the singular "party," "Complainant," or "Respondent" include the plural, as applicable.

I. Remedies and Disciplinary Sanctions

The District will take appropriate and effective measures to promptly remedy the effects of sexual harassment. The Title IX Coordinator is responsible for the effective implementation of any remedies.

Appropriate remedies will be based on the circumstances and may include, but are not limited to:

1. Providing an escort to ensure that the Complainant and Respondent can safely attend classes and school activities;
2. Offering the parties school-based counseling services, as necessary;
3. Providing the parties with academic support services, such as tutoring, as necessary;
4. Rearranging course or work schedules, to the extent practicable, to minimize contact between the Complainant and Respondent;
5. Moving the Complainant's or the Respondent's locker or work space;
6. Issuing a "no contact" directive between the Complainant and Respondent;

7. Providing counseling memoranda with directives or recommendations;

These remedies may also be available to any other student or person who is or was affected by the sexual harassment.

The District will impose disciplinary sanctions consistent with District Policy, as applicable, and any applicable codes of conduct, handbooks, collective bargaining agreements, or individual employee contracts. Discipline may range from warning or reprimand to termination of employment, or student suspension or expulsion.

After a determination of responsibility, the Title IX Coordinator should consider whether broader remedies are required, which may include, but are not limited to:

1. Assemblies reminding students and staff of their obligations under this Policy and applicable handbooks;
2. Additional staff training;
3. A climate survey; or
4. Letters to students, staff, and parents/guardians reminding persons of their obligations under this Policy and applicable handbooks.

If the Complainant or Respondent is a student with a disability, the District will convene an IEP or Section 504 Team meeting to determine if additional or different programs, services, accommodations, or supports are required to ensure that the Complainant or Respondent continues to receive a free appropriate public education. Any disciplinary action taken against a Respondent who is a student with a disability must be made in accordance with Policy 5206B and the Individuals with Disabilities Education Act or Section 504 of the Rehabilitation Act.

J. False Statements

Any person who knowingly makes a materially false statement in bad faith in a Title IX investigation will be subject to discipline, up to and including discharge or permanent expulsion. A dismissal or determination that the Respondent did not violate this Policy is not sufficient, on its own, to conclude that a person made a materially false statement in bad faith.

K. Confidentiality

The District will keep confidential the identity of a person who reports sexual harassment or files a Formal Complaint, including parties and witnesses, except as permitted or required by law or to carry out any provision of this Policy, applicable regulations, or laws.

L. Retaliation

Retaliation (e.g., intimidation, threats, coercion) for the purpose of interfering with a person's rights under Title IX is prohibited. This prohibition applies to retaliation

against any person who makes a report, files a Formal Complaint, or participates in, or refuses to participate in a Title IX proceeding. Complaints alleging retaliation may be pursued in accordance with District Policy.

The exercise of rights protected under the First Amendment does not constitute retaliation prohibited by this Section.

When processing a report or Formal Complaint of sexual harassment, pursuing discipline for other conduct arising out of the same facts or circumstances constitutes retaliation if done for the purpose of interfering with that person's rights under Title IX.

Any person who engages in retaliation will be disciplined in accordance with District Policy, as applicable, and any applicable codes of conduct, handbooks, collective bargaining agreements, and individual employee contracts.

M. Training

All District employees must be trained on how to identify and report sexual harassment.

Any person designated as a Title IX Coordinator, Investigator, Decision-Maker, Appeals Officer, or any person who facilitates an informal resolution process must be trained on the following:

1. The definition of sexual harassment;
2. The scope of the District's education programs or activities;
3. How to conduct an investigation and the District's grievance process, including, as applicable, hearings, appeals, and informal resolution processes; and
4. How to serve impartially, including avoiding prejudgment of the facts at issue, conflicts of interest, and bias.

Investigators must receive training on how to prepare an investigation report as outlined in Subsection F(4)(b) above, including, but not limited to, issues of relevance.

Decision-Makers and Appeals Officers must receive training on issues of evidence and questioning, including, but not limited to, when questions about a Complainant's prior sexual history or disposition are not relevant.

Any materials used to train District employees who act as Title IX Coordinators, Investigators, Decision-Makers, Appeals Officers, or who facilitate an informal resolution process must not rely on sex stereotypes and must promote impartial investigations and adjudications of Formal Complaints. These training materials must be posted on the District's website.

N. Record Keeping

The District will maintain records related to reports of alleged Title IX sexual harassment for a minimum of seven years. This retention requirement applies to investigation records, disciplinary sanctions, remedies, appeals, and records of any action taken, such as supportive measures.

The District will also retain any materials used to train Title IX Coordinators, Investigators, Decision-Makers, Appeals Officers, and any person designated to facilitate an informal resolution process.

O. Office for Civil Rights

Any person who believes that he or she was the victim of sexual harassment may file a complaint with the Office for Civil Rights (OCR) at any time:

U.S. Department of Education Office for Civil Rights
1350 Euclid Avenue, Suite 325
Cleveland, Ohio 44115
Phone: (216) 522-4970
E-mail: OCR.Cleveland@ed.gov

An OCR complaint may be filed before, during, or after filing a Formal Complaint with the District. A person may forego filing a Formal Complaint with the District and instead file a complaint directly with OCR. The District recommends that a person who has been subjected to sexual harassment also file a Formal Complaint with the District to ensure that the District is able to take steps to prevent any further harassment and to discipline the alleged perpetrator, if necessary. OCR does not serve as an appellate body for District decisions under this Policy. An investigation by OCR will occur separately from any District investigation.

Legal authority: Education Amendments Act of 1972, 20 USC §§1681 - 1688; 34 CFR Part 106

Date adopted: August 11, 2021

Date revised: January 11, 2023

9. Action Items

A. Ratify a new contract with Joe Moore as COOR Educational Center Principal from January 3, 2023 to June 15, 2023.

B. Ratify a new contract with Melisa Akers, Director of Special Education, from January 1, 2023 through June 30, 2023.

C. Approve a contract with Heather Sharpe, Whole Child Specialist in Mio AuSable Schools and Fairview Area Schools effective January 16, 2023 to August 31, 2023

D. Ratify the hiring of Angela Stern, MOCI teacher at the CEC on the COOR Educational Association salary scale at BA step 5 as of Aug22, 2022

E. Approve an increase to sub direct care workers and CEC substitute paraprofessional wages from the current \$10.12 to \$10.35 per hour effective January 1, 2023. The minimum wage increased to \$10.10. In the past, COOR maintained sub paraprofessional wages at 25 cents more than minimum wage. Minimum wage is set to increase to 12.00 per hour as of February 1, 2023.

F. Approve an amendment to the 2022-23 ROOC, Inc. budget

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R.O.O.C., Inc.

| 2022-2023 Adopted Budget | | Proposed Amended Budget 1/11/23 | |
|-------------------------------------|----------------------|--|----------------------|
| Net Assets (6/30/22) | \$ 378,861.00 | \$ 378,861.00 | Net Assets (6/30/22) |
| Orig Budgeted Revenue | \$ 967,557.00 | \$ 996,307.00 | Amended Revenue |
| Orig Budgeted Expense | \$ 946,760.00 | \$ 965,960.45 | Amended Expense |
| Net Assets Year End | <u>\$ 399,658.00</u> | <u>\$ 409,207.55</u> | Net Assets Year End |
| Net Change in Fund | \$ 20,797.00 | \$ 30,346.55 | Net Change in Fund |

** With the proposed change in the Michigan minimum wage law 2/19/2023 , DIRECT CARE worker and SUB WORKER salaries and benefits will have to be monitored and may need futher revision before final budget.

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | YTD ACTIVITY as of 12/12/22 | OPEN ENCUMBRANCE 12/12/22 | CURRENT BUDGET | PROPOSED AMENDED BUDGET |
|--------------------|--|-----------------------------|---------------------------|-------------------|-------------------------|
| 31.0100.0167.000.0 | IN HOUSE PRODUCTION | 4,330.09 | - | 30,000.00 | 30,000.00 |
| 31.0161.0161.000.0 | INTEREST | 230.52 | - | 400.00 | 400.00 |
| 31.0192.0192.000.0 | DONATIONS | - | - | 35,000.00 | 10,000.00 |
| 31.0193.0193.000.0 | CONTRACTED CUSTODIAL SERVICES | 386.00 | - | 4,000.00 | 2,000.00 |
| 31.0199.0176.000.0 | SPENCER CANDY | 1,122.00 | - | 10,000.00 | 5,000.00 |
| 31.0199.0199.000.0 | MISCELLANEOUS | 5,212.75 | - | 2,500.00 | 5,250.00 |
| 31.0199.0199.000.0 | MISCELLANEOUS - STORE | 1,432.69 | - | 5,000.00 | 5,000.00 |
| 31.0199.0199.000.0 | MISCELLANEOUS - COOKING CLASS | 31.00 | - | 500.00 | 500.00 |
| 31.0300.0030.000.0 | NORTHERN LAKES CONTRACT | 231,496.83 | - | 800,000.00 | 800,000.00 |
| 31.0300.0031.000.0 | NORTHERN LAKES CMH PROVIDER PAY INCREASE | 656.05 | - | - | 20,000.00 |
| 31.0300.0201.000.0 | MI REHAB SERVICE JOB PROGRAM | 49,506.00 | - | 40,000.00 | 50,000.00 |
| 31.0312.0302.000.0 | SEC 147 C STATE AID | - | - | 40,157.00 | 40,157.00 |
| 31.0312.0304.000.0 | RETENTION AND RECRUITMENT | 28,000.00 | - | - | 28,000.00 |
| | TOTAL REVENUES | 322,403.93 | - | 967,557.00 | 996,307.00 |
| | | | | | |
| | | | | | |

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | YTD ACTIVITY as of 12/12/22 | OPEN ENCUMBRANCE 12/12/22 | CURRENT BUDGET | PROPOSED AMENDED BUDGET |
|--------------------|--------------------------------------|-----------------------------|---------------------------|----------------|-------------------------|
| 31.1232.1170.000.0 | DIRECTOR 226 2S1 | 30,900.00 | - | 66,950.00 | 66,950.00 |
| 31.1232.1621.000.0 | ACCOUNTING | - | - | 26,002.00 | 26,002.00 |
| 31.1232.1622.000.0 | RECEPTIONIST WAGE | 14,151.91 | - | 32,476.00 | 32,476.00 |
| 31.1232.1623.000.0 | COMPLIANCE CLERK SALARY | 1,514.10 | - | 2,000.00 | 2,000.00 |
| 31.1232.2110.000.0 | INSURANCE PREMIUMS | 18,028.50 | - | 31,598.00 | 31,598.00 |
| 31.1232.2820.000.0 | RETIREMENT | 12,073.26 | - | 34,796.00 | 34,796.00 |
| 31.1232.2821.000.0 | SEC 147C MPSERS UAAL | 6,872.58 | - | 11,648.00 | 11,648.00 |
| 31.1232.2830.000.0 | FICA | 3,434.05 | - | 9,748.00 | 9,748.00 |
| 31.1232.3110.000.0 | CONTRACTED SERVICES | 35.00 | 70.00 | 1,600.00 | 125.00 |
| 31.1232.3120.000.0 | EMPLOYEE TRAINING & DEVELOPMENT SVCS | - | - | 50.00 | 50.00 |
| 31.1232.3180.000.0 | AUDIT SERVICE | - | - | 1,200.00 | 1,200.00 |
| 31.1232.3220.000.0 | CONFERENCES | 791.25 | - | 600.00 | 1,000.00 |
| 31.1232.3410.000.0 | TELEPHONE | 3.82 | - | 12.00 | 12.00 |
| 31.1232.3430.000.0 | POSTAGE | 20.34 | - | 115.00 | 115.00 |
| 31.1232.3510.000.0 | ADVERTISEMENT | 100.00 | - | 550.00 | 100.00 |
| 31.1232.3904.000.0 | BOILER | 513.04 | - | 471.00 | 471.00 |
| 31.1232.3910.000.0 | PUBLIC LIABILITIES | 4,555.04 | - | 4,531.00 | 4,531.00 |
| 31.1232.3920.000.0 | ERRORS AND OMMISSIONS | 1,655.97 | - | 1,519.00 | 1,519.00 |
| 31.1232.3930.000.0 | FLEET INSURANCE | 4,682.34 | - | 4,908.00 | 4,908.00 |
| 31.1232.3950.000.0 | PROPERTIN INS | 5,219.72 | - | 5,177.00 | 5,177.00 |
| 31.1232.3990.000.0 | OTHER INSURANCE & BOND PREMIUMS | 1,000.00 | - | - | 1,000.00 |
| 31.1232.4220.000.0 | RENT | 359.77 | - | 1,070.00 | 1,070.00 |
| 31.1232.5110.000.0 | MATERIALS | 267.38 | - | 200.00 | 300.00 |
| 31.1232.5910.000.0 | OFFICE SUPPLIES | 104.96 | - | 350.00 | 350.00 |
| 31.1232.7410.000.0 | DUES | 8,252.25 | - | 11,450.00 | 11,450.00 |
| 31.1232.7910.000.0 | MISCELLANEOUS EXP | 174.53 | - | 400.00 | 400.00 |
| 31.1232.7910.000.0 | STAFF WELLNESS AND HEALTH | 9.98 | 707.97 | 1,000.00 | 1,000.00 |
| 31.1232.7910.000.0 | MISC - ROOC STORE EXPENSES | 1,096.87 | - | 2,000.00 | 2,000.00 |
| 31.1232.7910.000.0 | MISC - ROOC COOKING CLASS EXP | 122.70 | - | 350.00 | 350.00 |
| 31.1232.7910.000.0 | CLIENT EVENT EXPENSE | 575.23 | - | 1,000.00 | 1,000.00 |

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | YTD ACTIVITY as of 12/12/22 | OPEN ENCUMBRANCE 12/12/22 | CURRENT BUDGET | PROPOSED AMENDED BUDGET |
|--------------------|-------------------------------|-----------------------------|---------------------------|----------------|-------------------------|
| 31.1260.2840.000.0 | WORKMAN`S COMPENSATION | 1,077.30 | - | 1,589.00 | 1,589.00 |
| 31.1261.1160.000.0 | SUPERVISOR | 6,719.44 | - | 13,841.00 | 13,841.00 |
| 31.1261.1640.000.0 | CUSTODIAN | 3,498.94 | - | 7,753.00 | 7,753.00 |
| 31.1261.2110.000.0 | INSURANCE PREMIUMS | 25.50 | - | 733.00 | 733.00 |
| 31.1261.2820.000.0 | RETIREMENT | 2,929.94 | - | 6,387.00 | 6,387.00 |
| 31.1261.2821.000.0 | SEC 147C MPSERS UAAL | 1,556.74 | - | 2,496.00 | 2,496.00 |
| 31.1261.2830.000.0 | FICA | 781.71 | - | 1,652.00 | 1,652.00 |
| 31.1261.3110.000.0 | CONTRACTED SERVICES | 5,670.21 | - | 7,500.00 | 10,000.00 |
| 31.1261.3840.000.0 | TRASH COLLECTION | 207.57 | - | 510.00 | 510.00 |
| 31.1261.3890.000.0 | SNOW REMOVAL | - | - | 1,620.00 | 1,620.00 |
| 31.1261.5110.000.0 | MATERIALS | 1,119.97 | 39.72 | 4,500.00 | 4,500.00 |
| 31.1261.5510.000.0 | NATURAL GAS | 578.24 | - | 5,200.00 | 5,200.00 |
| 31.1261.5520.000.0 | ELECTRICITY | 2,082.94 | - | 6,200.00 | 6,200.00 |
| 31.1261.5710.000.0 | FUEL, OIL AND GREASE | 15.35 | - | - | 100.00 |
| 31.1261.5980.000.0 | MISC HARDWARE AND TOOLS | 13.02 | 166.56 | - | 250.00 |
| 31.1261.6420.000.0 | NEW EQUIPMENT NON DEPRECIABLE | 1,047.20 | - | - | 1,050.00 |
| 31.1261.7410.000.0 | DUES & FEES | 342.43 | - | 302.00 | 350.00 |
| | | | | | |
| 31.1264.1160.000.0 | PROGRAM MANAGER | 12,879.93 | - | 30,240.00 | 30,240.00 |
| 31.1264.1162.000.0 | DIRECTOR OF SERVICES | 16,153.83 | - | 32,960.00 | 32,960.00 |
| 31.1264.1634.000.0 | ACTVTY SVS STAFF SALARIES | 44,214.86 | - | 115,000.00 | 115,000.00 |
| 31.1264.1860.000.0 | SUBSTITUTE AIDE SALARY | 3,830.42 | - | 12,000.00 | 12,000.00 |
| 31.1264.2110.000.0 | INSURANCE PREMIUMS | 44,492.02 | - | 83,575.00 | 83,575.00 |
| 31.1264.2820.000.0 | RETIREMENT | 22,023.28 | - | 51,122.00 | 51,122.00 |
| 31.1264.2821.000.0 | SEC 147C MPSERS UAAL | 11,904.05 | - | 19,175.00 | 19,175.00 |
| 31.1264.2830.000.0 | FICA | 5,680.57 | - | 15,040.00 | 15,040.00 |
| 31.1264.5110.000.0 | MATERIALS | - | 40.24 | 400.00 | 400.00 |

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | YTD ACTIVITY as of 12/12/22 | OPEN ENCUMBRANCE 12/12/22 | CURRENT BUDGET | PROPOSED AMENDED BUDGET |
|--------------------|-------------------------------------|-----------------------------|---------------------------|----------------|-------------------------|
| 31.1265.1169.000.0 | EMPLOYMENT TRAINING SPECIALIST | 1,484.88 | - | 3,192.00 | 3,192.00 |
| 31.1265.1634.000.0 | SUMMER JOB COACH WAGES | 8,089.26 | - | 9,800.00 | 8,100.00 |
| 31.1265.1635.000.0 | SAL - FY 2022 PROVIDER PAY INCREASE | 4,013.77 | - | - | 20,000.00 |
| 31.1265.1674.000.0 | SEP CMTY PLCMT/MRS | 15,454.05 | - | 15,500.00 | 15,500.00 |
| 31.1265.1699.000.0 | DIRECTOR OF EMPLOYMENT SERVICES | 4,849.08 | - | 11,779.00 | 11,779.00 |
| 31.1265.2110.000.0 | INSURANCE PREMIUMS | 1,291.20 | - | 2,545.00 | 2,545.00 |
| 31.1265.2820.000.0 | RETIREMENT | 5,937.99 | - | 7,332.00 | 7,332.00 |
| 31.1265.2821.000.0 | SEC 147C MPSERS UAAL | 3,160.30 | - | 3,286.00 | 3,286.00 |
| 31.1265.2830.000.0 | FICA | 2,920.86 | - | 3,272.00 | 3,272.00 |
| 31.1265.3210.000.0 | TRAVEL | - | - | 170.00 | 170.00 |
| 31.1265.5110.000.0 | MATERIALS | 162.63 | - | - | 300.00 |
| | | | | | |
| 31.1266.1627.000.0 | RESPITE CARE GIVER | 4,977.80 | - | 13,800.00 | 13,800.00 |
| 31.1266.2820.000.0 | RETIREMENT | 833.12 | - | 3,000.00 | 3,000.00 |
| 31.1266.2821.000.0 | SEC 147C MPSERS UAAL | 449.76 | - | 862.00 | 862.00 |
| 31.1266.2830.000.0 | FICA | 366.10 | - | 1,060.00 | 1,060.00 |
| 31.1266.3210.000.0 | TRAVEL | - | - | 50.00 | 50.00 |
| | | | | | |
| 31.1267.1678.000.0 | CONSUMER | 589.74 | - | 5,050.00 | 5,050.00 |
| 31.1267.1699.000.0 | DIRECTOR OF EMPLOYMENT SERVICES | 4,849.08 | - | 11,432.00 | 11,432.00 |
| 31.1267.2110.000.0 | INSURANCE PREMIUMS | 1,173.20 | - | 2,410.00 | 2,410.00 |
| 31.1267.2820.000.0 | RETIREMENT | 1,340.18 | - | 3,425.00 | 3,425.00 |
| 31.1267.2821.000.0 | SEC 147C MPSERS UAAL | 692.64 | - | 1,325.00 | 1,325.00 |
| 31.1267.2830.000.0 | FICA | 416.08 | - | 1,261.00 | 1,261.00 |
| 31.1267.5110.000.0 | MATERIALS | 184.01 | - | 400.00 | 400.00 |
| 31.1267.5603.000.0 | INVENTORY | - | 741.20 | 1,200.00 | 1,200.00 |
| 31.1267.7410.000.0 | DUES | - | - | 480.00 | 480.00 |

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | YTD ACTIVITY as of 12/12/22 | OPEN ENCUMBRANCE 12/12/22 | CURRENT BUDGET | PROPOSED AMENDED BUDGET |
|---------------------|-------------------------------------|-----------------------------|---------------------------|----------------|-------------------------|
| 31.1269.1671.000.0 | JET BAG PRODUCTION | 6,906.24 | - | 17,400.00 | 17,400.00 |
| 31.1269.1672.000.0 | SKI BONES PRODUCTION | 513.26 | - | 810.00 | 810.00 |
| 31.1269.1673.000.0 | JANITORIAL OFFSITE | 844.08 | - | 4,800.00 | 2,000.00 |
| 31.1269.1699.000.0 | DIRECTOR OF EMPLOYMENT SERVICES | 4,995.93 | - | 11,432.00 | 11,432.00 |
| 31.1269.2110.000.0 | INSURANCE PREMIUMS | 1,173.11 | - | 2,410.00 | 2,410.00 |
| 31.1269.2820.000.0 | RETIREMENT | 1,380.70 | - | 3,425.00 | 3,425.00 |
| 31.1269.2821.000.0 | SEC 147C MPSERS UAAL | 713.62 | - | 1,365.00 | 1,365.00 |
| 31.1269.2830.000.0 | FICA | 1,014.54 | - | 2,421.00 | 2,421.00 |
| 31.1269.5110.000.0 | MATERIALS | - | - | 300.00 | 300.00 |
| | | | | | |
| 31.1271.3310.000.0 | TRANSPORTATION MINI BUS | 9,968.00 | - | 35,000.00 | 35,000.00 |
| 31.1271.5110.000.0 | TRANSPORTATION MATERIALS | 84.15 | - | 200.00 | 200.00 |
| 31.1271.5710.000.0 | FUEL EXPENSE | 2,006.70 | - | 4,700.00 | 4,700.00 |
| 31.1271.5730.000.0 | VEHICLE REPAIR PARTS | 7,368.17 | - | 5,000.00 | 10,000.00 |
| 31.1271.6510.000.0 | capital outlay | 44,107.97 | - | 81,000.00 | 45,000.00 |
| | | | | | |
| | | | | | |
| 31.1284.3450.000.0 | LICENSE AGREEMENTS | - | - | 300.00 | 300.00 |
| 31.1284.5110.000.0 | TECHNOLOGY MATERIALS | - | 3,355.00 | - | 3,400.00 |
| | | | | | |
| | | | | | |
| 31.1290.1890.000.0 | RETENTION AND RECRUITMENT WAGES | 24,661.92 | - | - | 24,661.92 |
| 31-1-290-2830-000.0 | RETENTION AND RECRUITMENT (FR) | 1,845.29 | - | - | 1,845.29 |
| 31.1290.5110.000.0 | RETENTION AND RECRUITMENT MATERIALS | 970.24 | - | - | 970.24 |
| | | | | | |
| | Total Expenses | 477,149.70 | 5,120.69 | 946,760.00 | 965,960.45 |

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | YTD ACTIVITY as of 12/12/22 | OPEN ENCUMBRANCE 12/12/22 | CURRENT BUDGET | PROPOSED AMENDED BUDGET |
|----------------|---------------------|-----------------------------|-------------------------------|----------------|-------------------------|
| | | 22-23 Adopted Budget | 22-23 Proposed Amended Budget | | |
| | ROOC Inc. REVENUE | 967,557.00 | 996,307.00 | | |
| | ROOC Inc. EXPENSE | 946,760.00 | 965,960.45 | | |
| | CHANGE IN POSITION | \$ 20,797.00 | \$ 30,346.55 | | |

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | CHANGE | WHY THE CHANGE WAS MADE |
|--------------------|--|--------|---|
| 31.0100.0167.000.0 | IN HOUSE PRODUCTION | | |
| 31.0161.0161.000.0 | INTEREST | | |
| 31.0192.0192.000.0 | DONATIONS | Y | Donation for new van was received in 21-22 earlier than originally anticipated. |
| 31.0193.0193.000.0 | CONTRACTED CUSTODIAL SERVICES | Y | No longer have a worker for this location. |
| 31.0199.0176.000.0 | SPENCER CANDY | Y | More realistic goal based on 21-22 actual and current amount of consumers. |
| 31.0199.0199.000.0 | MISCELLANEOUS | Y | Unexpected Large Insurance Claim |
| 31.0199.0199.000.0 | MISCELLANEOUS - STORE | | |
| 31.0199.0199.000.0 | MISCELLANEOUS - COOKING CLASS | | |
| 31.0300.0030.000.0 | NORTHERN LAKES CONTRACT | | |
| 31.0300.0031.000.0 | NORTHERN LAKES CMH PROVIDER PAY INCREASE | Y | Bugeting as a separate line item for 22-23 FY |
| 31.0300.0201.000.0 | MI REHAB SERVICE JOB PROGRAM | Y | MRS increased rates after initial budget |
| 31.0312.0302.000.0 | SEC 147 C STATE AID | | |
| 31.0312.0304.000.0 | RETENTION AND RECRUITMENT | Y | Was uncertain with the amount or if ROOC would receive the funds when we applied prior to initial budget. |
| | TOTAL REVENUES | | |
| | | | |
| | | | |

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | CHANGE | WHY THE CHANGE WAS MADE |
|--------------------|--------------------------------------|--------|--|
| 31.1232.1170.000.0 | DIRECTOR 226 2S1 | | |
| 31.1232.1621.000.0 | ACCOUNTING | | |
| 31.1232.1622.000.0 | RECEPTIONIST WAGE | | |
| 31.1232.1623.000.0 | COMPLIANCE CLERK SALARY | | |
| 31.1232.2110.000.0 | INSURANCE PREMIUMS | | |
| 31.1232.2820.000.0 | RETIREMENT | | |
| 31.1232.2821.000.0 | SEC 147C MPSERS UAAL | | |
| 31.1232.2830.000.0 | FICA | | |
| 31.1232.3110.000.0 | CONTRACTED SERVICES | Y | No longer using this line item for training. |
| 31.1232.3120.000.0 | EMPLOYEE TRAINING & DEVELOPMENT SVCS | | |
| 31.1232.3180.000.0 | AUDIT SERVICE | | |
| 31.1232.3220.000.0 | CONFERENCES | Y | Additional staff to attend conference |
| 31.1232.3410.000.0 | TELEPHONE | | |
| 31.1232.3430.000.0 | POSTAGE | | |
| 31.1232.3510.000.0 | ADVERTISEMENT | Y | No longer using this line item for advertising. |
| 31.1232.3904.000.0 | BOILER | | |
| 31.1232.3910.000.0 | PUBLIC LIABILITIES | | |
| 31.1232.3920.000.0 | ERRORS AND OMMISSIONS | | |
| 31.1232.3930.000.0 | FLEET INSURANCE | | |
| 31.1232.3950.000.0 | PROPERTIN INS | | |
| 31.1232.3990.000.0 | OTHER INSURANCE & BOND PREMIUMS | Y | New SET SEG coverage due to cyber security. Change as of 7/1/22. |
| 31.1232.4220.000.0 | RENT | | |
| 31.1232.5110.000.0 | MATERIALS | Y | Increase due to increase needs and price increase |
| 31.1232.5910.000.0 | OFFICE SUPPLIES | | |
| 31.1232.7410.000.0 | DUES | | |
| 31.1232.7910.000.0 | MISCELLANEOUS EXP | | |
| 31.1232.7910.000.0 | STAFF WELLNESS AND HEALTH | | |
| 31.1232.7910.000.0 | MISC - ROOC STORE EXPENSES | | |
| 31.1232.7910.000.0 | MISC - ROOC COOKING CLASS EXP | | |
| 31.1232.7910.000.0 | CLIENT EVENT EXPENSE | | |

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | CHANGE | WHY THE CHANGE WAS MADE |
|--------------------|-------------------------------|--------|--|
| | | | |
| 31.1260.2840.000.0 | WORKMAN`S COMPENSATION | | |
| 31.1261.1160.000.0 | SUPERVISOR | | |
| 31.1261.1640.000.0 | CUSTODIAN | | |
| 31.1261.2110.000.0 | INSURANCE PREMIUMS | | |
| 31.1261.2820.000.0 | RETIREMENT | | |
| 31.1261.2821.000.0 | SEC 147C MPSERS UAAL | | |
| 31.1261.2830.000.0 | FICA | | |
| 31.1261.3110.000.0 | CONTRACTED SERVICES | Y | Increase due to unplanned landscaping and tractor repairs. |
| 31.1261.3840.000.0 | TRASH COLLECTION | | |
| 31.1261.3890.000.0 | SNOW REMOVAL | | |
| 31.1261.5110.000.0 | MATERIALS | | |
| 31.1261.5510.000.0 | NATURAL GAS | | |
| 31.1261.5520.000.0 | ELECTRICITY | | |
| 31.1261.5710.000.0 | FUEL, OIL AND GREASE | Y | New account code for ROOC previously not budgeted |
| 31.1261.5980.000.0 | MISC HARDWARE AND TOOLS | Y | New account code for ROOC previously not budgeted |
| 31.1261.6420.000.0 | NEW EQUIPMENT NON DEPRECIABLE | Y | New account code for ROOC previously not budgeted |
| 31.1261.7410.000.0 | DUES & FEES | Y | Actual cost increased this year |
| | | | |
| | | | |
| 31.1264.1160.000.0 | PROGRAM MANAGER | | |
| 31.1264.1162.000.0 | DIRECTOR OF SERVICES | | |
| 31.1264.1634.000.0 | ACTVTY SVS STAFF SALARIES | | |
| 31.1264.1860.000.0 | SUBSTITUTE AIDE SALARY | | |
| 31.1264.2110.000.0 | INSURANCE PREMIUMS | | |
| 31.1264.2820.000.0 | RETIREMENT | | |
| 31.1264.2821.000.0 | SEC 147C MPSERS UAAL | | |
| 31.1264.2830.000.0 | FICA | | |
| 31.1264.5110.000.0 | MATERIALS | | |

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | CHANGE | WHY THE CHANGE WAS MADE |
|--------------------|-------------------------------------|--------|--|
| 31.1265.1169.000.0 | EMPLOYMENT TRAINING SPECIALIST | | |
| 31.1265.1634.000.0 | SUMMER JOB COACH WAGES | Y | Actual cost of the program came in less than anticipated |
| 31.1265.1635.000.0 | SAL - FY 2022 PROVIDER PAY INCREASE | Y | New account code for ROOC previously not budgeted. |
| 31.1265.1674.000.0 | SEP CMTY PLCMT/MRS | | Budgeted to match proposed REVENUE |
| 31.1265.1699.000.0 | DIRECTOR OF EMPLOYMENT SERVICES | | |
| 31.1265.2110.000.0 | INSURANCE PREMIUMS | | |
| 31.1265.2820.000.0 | RETIREMENT | | |
| 31.1265.2821.000.0 | SEC 147C MPSERS UAAL | | |
| 31.1265.2830.000.0 | FICA | | |
| 31.1265.3210.000.0 | TRAVEL | | |
| 31.1265.5110.000.0 | MATERIALS | Y | New account code for ROOC previously not budgeted. |
| | | | |
| 31.1266.1627.000.0 | RESPITE CARE GIVER | | |
| 31.1266.2820.000.0 | RETIREMENT | | |
| 31.1266.2821.000.0 | SEC 147C MPSERS UAAL | | |
| 31.1266.2830.000.0 | FICA | | |
| 31.1266.3210.000.0 | TRAVEL | | |
| | | | |
| 31.1267.1678.000.0 | CONSUMER | | |
| 31.1267.1699.000.0 | DIRECTOR OF EMPLOYMENT SERVICES | | |
| 31.1267.2110.000.0 | INSURANCE PREMIUMS | | |
| 31.1267.2820.000.0 | RETIREMENT | | |
| 31.1267.2821.000.0 | SEC 147C MPSERS UAAL | | |
| 31.1267.2830.000.0 | FICA | | |
| 31.1267.5110.000.0 | MATERIALS | | |
| 31.1267.5603.000.0 | INVENTORY | | |
| 31.1267.7410.000.0 | DUES | | |

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | CHANGE | WHY THE CHANGE WAS MADE |
|--------------------|-------------------------------------|--------|---|
| 31.1269.1671.000.0 | JET BAG PRODUCTION | | |
| 31.1269.1672.000.0 | SKI BONES PRODUCTION | | |
| 31.1269.1673.000.0 | JANITORIAL OFFSITE | Y | Only cleaning 1 location for the remainder of the year. |
| 31.1269.1699.000.0 | DIRECTOR OF EMPLOYMENT SERVICES | | |
| 31.1269.2110.000.0 | INSURANCE PREMIUMS | | |
| 31.1269.2820.000.0 | RETIREMENT | | |
| 31.1269.2821.000.0 | SEC 147C MPSERS UAAL | | |
| 31.1269.2830.000.0 | FICA | | |
| 31.1269.5110.000.0 | MATERIALS | | |
| | | | |
| 31.1271.3310.000.0 | TRANSPORTATION MINI BUS | | |
| 31.1271.5110.000.0 | TRANSPORTATION MATERIALS | | |
| 31.1271.5710.000.0 | FUEL EXPENSE | | |
| 31.1271.5730.000.0 | VEHICLE REPAIR PARTS | Y | Van was damaged |
| 31.1271.6510.000.0 | capital outlay | Y | Not purchasing a second van this year |
| | | | |
| 31.1284.3450.000.0 | LICENSE AGREEMENTS | | |
| 31.1284.5110.000.0 | TECHNOLOGY MATERIALS | Y | Purchased new computers |
| | | | |
| 31.1290.1890.000.0 | RETENTION AND RECRUITMENT WAGES | Y | Previously not budgeted. Budgeted now to match actual expenses. Was unaware ROOC was receiving the REVENUE at intial budget. |
| 31-1-290-2830-0000 | RETENTION AND RECRUITMENT (FR) | Y | Previously not budgeted. Budgeted now to match actual expenses. Was unaware ROOC was receiving the REVENUE at intial budget. |
| 31.1290.5110.000.0 | RETENTION AND RECRUITMENT MATERIALS | Y | Previously not budgeted. Budgeted now to match actual expenses. Was unaware ROOC was receiving the REVENUE at intial budget. |
| | | | |
| | Total Expenses | | |

G. Approve an amendment to the 2022-23 Career & Technical Education budget.

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| |
|---|
| 2022-2023 Adopted Budget |
|---|

| |
|--|
| Proposed Amended Budget 1/11/23 |
|--|

| | | |
|---------|-----------------------|---------------|
| | Net Assets (6/30/22) | \$ 132,392.00 |
| PERKINS | Orig Budgeted Revenue | \$ 169,596.00 |
| 61a | | \$ 191,114.00 |
| 61b | | \$ 271,444.00 |
| 61c | | \$ 163,910.00 |
| 61i | | \$ - |
| CTE | | \$ 474,085.00 |

| | | |
|---------------|----------------------|---------|
| \$ 132,392.00 | Net Assets (6/30/22) | |
| \$ 168,199.00 | Amended Revenue | PERKINS |
| \$ 372,624.00 | | 61a |
| \$ 376,389.00 | | 61b |
| \$ 689,921.00 | | 61c |
| \$ 100,000.00 | | 61i |
| \$ 453,144.00 | | CTE |

| | | |
|---------|-----------------------|---------------|
| PERKINS | Orig Budgeted Expense | \$ 169,596.00 |
| 61a | | \$ 284,092.00 |
| 61b | | \$ 193,137.00 |
| 61c | | \$ 163,910.00 |
| 61i | | \$ - |
| CTE | | \$ 469,337.00 |

| | | |
|---------------|-----------------|---------|
| \$ 168,199.00 | Amended Expense | PERKINS |
| \$ 372,624.00 | | 61a |
| \$ 376,389.00 | | 61b |
| \$ 689,921.00 | | 61c |
| \$ 100,000.00 | | 61i |
| \$ 453,144.00 | | CTE |

Net Assets Year End \$ 122,469.00

\$ 132,392.00 Net Assets Year End

Net Change in Fund \$ (9,923.00)

\$ - Net Change in Fund

H. Update Policy 3118 with new Title
IX Coordinator

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Series 3000: Operation, Finance, and Property

3100 General Operations

3118 Title IX Sexual Harassment

Consistent with Policy 3115, the District prohibits unlawful sex discrimination, including harassment and retaliation, in any of its education programs or activities in accordance with Title IX of the Education Amendments of 1972 and corresponding implementing regulations.

This policy addresses allegations of Title IX sexual harassment that occurred on or after August 14, 2020. Allegations of discrimination, harassment, or retaliation not covered by this Policy should be addressed under the District's applicable non-discrimination or anti-harassment policies. Allegations alleging both Title IX sexual harassment and other forms of unlawful discrimination and harassment (e.g., race, age, disability) that cannot be reasonably separated into two distinct complaints should be investigated under this Policy. Investigating other forms of discrimination, including harassment and retaliation, through this Policy will fulfill the District's investigation requirements under Policies 4104 or 5202, but nothing in this paragraph limits the District's right to determine at any time that a non-Title IX allegation should be addressed under Policies 4104 or 5202 or any other applicable Policy.

The Board directs the Superintendent or designee to designate one or more employees who meet the training requirements in Section M of this Policy to serve as the District's Title IX Coordinator(s). The Title IX Coordinator will designate an Investigator, Decision-Maker, and Appeals Officer, if applicable, for each Formal Complaint made under this Policy. If a Formal Complaint is made under this Policy against the Title IX Coordinator, the Board President will designate the persons who will serve as the Investigator, Decision-Maker, and Appeals Officer and will work with District administrators to ensure that all other requirements of this Policy are met.

The Investigator, Decision-Maker, Appeals Officer, and any person designated to facilitate an informal resolution process cannot be the same person on a specific matter, and the persons designated to serve in those roles may or may not be District employees. Any person serving as the Investigator, Decision-Maker, Appeals Officer, or person designated to facilitate an informal resolution process must meet the training requirements in Section M of this Policy.

Inquiries about Title IX's application to a particular situation may be referred to the Title IX Coordinator, the Assistant Secretary for Civil Rights of the United States Department of Education, or both.

A. Definitions

For purposes of this Policy, the below terms are defined as follows:

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

- a. A District employee conditioning the provision of a District aid, benefit, or service on a person's participation in unwelcome sexual conduct;
 - b. Unwelcome conduct that a reasonable person would determine to be so severe, pervasive, and objectively offensive that it effectively denies a person equal access to the District's education program or activity; or
 - c. Sexual assault, dating violence, domestic violence, or stalking, as defined by the Violence Against Women Act, 34 USC § 12291 et. seq., and the uniform crime reporting system of the Federal Bureau of Investigation, 20 USC 1092(f)(6)(A)(v).
 - i. "Sexual assault" means an offense classified as a forcible or nonforcible sex offense under the uniform crime reporting system of the Federal Bureau of Investigation.
 - ii. "Dating violence" means violence committed by a person who is or has been in a romantic or intimate relationship with the Complainant. The existence of such a relationship is based on a consideration of the length of the relationship, the type of relationship, and the frequency of interaction between the persons involved in the relationship.
 - iii. "Domestic violence" means felony or misdemeanor crimes of violence committed by a current or former spouse or intimate partner of the Complainant, person with whom the Complainant shares a child, person who is cohabitating with or has cohabitated with the Complainant as a spouse or intimate partner, person similarly situated to a spouse of the Complainant under the domestic or family violence laws of Michigan; or any other person against an adult or youth Complainant who is protected from that person's acts under the domestic or family violence laws of Michigan.
 - iv. "Stalking" means engaging in a course of conduct directed at a specific person that would cause a reasonable person to (1) fear for the person's safety or the safety of others; or (2) suffer substantial emotional distress.
2. "Actual Knowledge" means notice of sexual harassment or allegations of sexual harassment to the District's Title IX Coordinator or any District employee. Imputation of knowledge based solely on vicarious liability or constructive notice is insufficient to constitute actual knowledge. This standard is not met when the only District employee with actual knowledge is the Respondent.
 3. "Appeals Officer" is the person designated by the District to handle appeals of a dismissal or determination of responsibility for matters investigated under this Policy. The Appeals Officer may not be the same person as the Investigator, Title IX Coordinator, Decision-Maker, or person designated to facilitate an informal resolution process on a specific matter.

4. “Complainant” is a person who is alleged to be the victim of conduct that could constitute Title IX sexual harassment.
5. “Consent” means a voluntary agreement to engage in sexual activity by a person legally capable of consenting. Someone who is incapacitated cannot consent. Past consent does not imply future consent. Silence or an absence of resistance does not imply consent. Consent to engage in sexual activity with one person does not imply consent to engage in sexual activity with another. Consent can be withdrawn at any time. Coercion, force, or threat of either invalidates consent. Sexual conduct or relationships between District employees, volunteers, or contractors and students, regardless of age or consent, are prohibited.
6. “Day,” unless otherwise indicated, means a day that the District’s central office is open for business.
7. “Decision-Maker” is the person designated by the District to review the investigation report and provide a written determination of responsibility that provides the evidentiary basis for the Decision-Maker’s conclusions. The Decision-Maker may not be the same person as the Investigator, Title IX Coordinator, Appeals Officer, or person designated to facilitate an informal resolution process on a specific matter.
8. “Education Program or Activity” means any location, event, or circumstance over which the District exercised substantial control over both the Respondent and the context in which the harassment occurred.
9. “Formal Complaint” means a written document or electronic submission signed and filed by a Complainant or signed by the Title IX Coordinator alleging sexual harassment against a Respondent and requesting that the District investigate the sexual harassment allegation.
10. “Grievance Process” is the process by which the District handles Formal Complaints.
11. “Investigator” is the person designated by the District to investigate a Title IX Formal Complaint. The Investigator cannot be the same person as the Decision-Maker, Appeals Officer, or person designated to facilitate an informal resolution process on a specific matter. The Title IX Coordinator may serve as the Investigator on a particular investigation, unless the Title IX Coordinator signed the Formal Complaint.
12. “Report” means an account of alleged Title IX sexual harassment made by any person (regardless of whether the reporting party is the alleged victim).
13. “Respondent” is a person who has been reported to be the perpetrator of conduct that could constitute Title IX sexual harassment.

14. “Supportive Measures” are non-disciplinary, non-punitive, individualized services offered and implemented by the Title IX Coordinator as appropriate, as reasonably available, and at no-cost to the Complainant and the Respondent before or after the filing of a Formal Complaint or when no Formal Complaint has been filed. Supportive measures are designed to restore or preserve equal access to the District’s education program or activity without unreasonably burdening the other party, including measures designed to protect the safety of all parties or the District’s educational environment, or deter sexual harassment.
15. “Title IX Coordinator” is the person(s) designated by the District to coordinate the District’s Title IX compliance. The Title IX Coordinator may not be the same person as the Appeals Officer or Decision-Maker on a specific matter. A person not serving as a Title IX Coordinator in a particular matter is not disqualified from serving in another role in that matter. The Title IX Coordinator may also serve as the Investigator or person designated to facilitate an informal resolution process on a particular investigation, unless the Title IX Coordinator signed the Formal Complaint.

B. Posting Requirement

The Title IX Coordinator’s contact information (name or title, office address, electronic mail address, and telephone number), along with the District’s Title IX nondiscrimination statement, must be prominently posted on the District’s website and in any catalogs or handbooks provided to applicants for admission or employment, students, parents/guardians, and unions or professional organizations with a collective bargaining or professional agreement with the District.

The District will provide notice of this Policy to all applicants, students, parents/guardians, employees, and unions or professional organizations with a collective bargaining or professional agreement with the District by prominently posting this Policy on its website and referencing this Policy in its handbooks, which will include the Title IX Coordinator’s name or title, office address, electronic mail address, and telephone number.

C. Designation of Title IX Coordinator

The District designates the following person(s) as the Title IX Coordinator(s):

Alexis Ferguson, Human Resources Department
11051 N. Cut Road, Roscommon, MI 48653
989-275-9554
hr@coorisd.net

D. Reporting Title IX Sexual Harassment:

A person may make a report of sexual harassment or retaliation at any time. Reports may be made in person, by mail, by telephone, or by electronic mail, using the contact information listed for the Title IX Coordinator, or by any other means that result in the Title IX Coordinator receiving the person's verbal or written report.

Any District employee who receives a report of sexual harassment or has actual knowledge of sexual harassment must convey that information to the Title IX Coordinator by the end of the next day.

Any other person who witnesses an act of sexual harassment is encouraged to report it to a District employee and may do so anonymously. No person will be retaliated against based on any report of suspected sexual harassment or retaliation.

E. General Response to Sexual Harassment

1. District's Obligation to Respond without Deliberate Indifference

Upon actual knowledge of Title IX sexual harassment, the Title IX Coordinator must respond promptly in a manner that is not deliberately indifferent. The District will be deemed to be deliberately indifferent only if its response to sexual harassment is clearly unreasonable in light of the known circumstances.

If the Title IX Coordinator receives a report of sexual harassment and the Complainant does not file a Formal Complaint, the Title IX Coordinator must evaluate the information and determine whether to sign and file a Formal Complaint. If the Title IX Coordinator determines not to sign and file a Formal Complaint, the Title IX Coordinator must address the allegations in a manner that is not deliberately indifferent.

2. Response to Report of Title IX Sexual Harassment

Upon receipt of a report of sexual harassment, the Title IX Coordinator must promptly contact the Complainant to discuss the availability of supportive measures, consider the Complainant's wishes with respect to supportive measures, inform the Complainant of the availability of supportive measures with or without the filing of a Formal Complaint, and explain to the Complainant the process for filing a Formal Complaint.

3. Formal Complaint Filed

Upon the receipt of a Formal Complaint, the District must follow the Grievance Process in Section F of this Policy. A Formal Complaint may be submitted using the Title IX Sexual Harassment Formal Complaint Form.

4. Equitable Treatment

The District will treat the Complainant and Respondent equitably throughout the Grievance Process, which may include offering supportive measures as described in Subsection E(6) of this Policy.

5. Documentation and Recordkeeping

The Title IX Coordinator will document all sexual harassment reports and all incidents of sexual harassment that the Title IX Coordinator receives or personally observes.

The District will retain this documentation in accordance with applicable record retention requirements in Section N of this Policy.

6. Supportive Measures

After receiving a report of Title IX sexual harassment, the Title IX Coordinator must promptly contact the Complainant to discuss the availability of supportive measures, with or without the filing of a Formal Complaint. If the District does not provide a Complainant with supportive measures, then the Title IX Coordinator must document the reasons why such a response was not clearly unreasonable in light of the known circumstances.

The District may provide, as appropriate, non-disciplinary, non-punitive individualized services to the Complainant or Respondent before or after the filing of a Formal Complaint or when no Formal Complaint has been filed.

Supportive measures should be designed to restore or preserve equal access to the District's education program or activity without unreasonably burdening the other party.

Supportive measures are offered without charge to all parties and are designed to protect the safety of all parties or the District's educational environment, or deter sexual harassment.

Supportive measures may include, but are not limited to:

- a. District-provided counseling;
- b. Course-related adjustments, such as deadline extensions;
- c. Modifications to class or work schedules;
- d. Provision of an escort to ensure that the Complainant and Respondent can safely attend classes and school activities; and
- e. No-contact orders.

All supportive measures must be kept confidential, to the extent that maintaining such confidentiality would not impair the District's ability to provide the supportive measures.

7. Respondent Removal

- a. Emergency Removal (Student)

The District may only remove a student Respondent from a District program or activity if, following an individualized safety and risk analysis, the District determines that there is an immediate threat to the physical health or safety of any student or other person arising from the sexual harassment allegations. The District must provide the Respondent with notice and an opportunity to immediately challenge the removal decision. This provision may not be construed to modify any rights under the Individuals with Disabilities Education Act, Section 504 of the Rehabilitation Act of 1973, or the Americans with Disabilities Act.

b. Administrative Leave (Employee)

The District may place an employee Respondent on non-disciplinary administrative leave during the pendency of the Grievance Process. This provision may not be construed to modify any rights under Section 504 of the Rehabilitation Act of 1973 or the Americans with Disabilities Act.

8. Law Enforcement

In appropriate circumstances, a District employee will notify law enforcement or Child Protective Services, consistent with Policies 4202, 5201, and 5701.

The District will attempt to comply with all law enforcement requests for cooperation with related law enforcement activity. In some circumstances, compliance with law enforcement requests may require the District to briefly suspend or delay its investigation. If an investigation is delayed, the District will notify the parties in writing of the delay and the reasons for the delay.

If the District's investigation is suspended or delayed, supportive measures will continue during the suspension or delay. If the law enforcement agency does not notify the District within 10 days that the District's investigation may resume, the District will notify the law enforcement agency that the District intends to promptly resume its investigation.

F. Grievance Process

1. Generally

The Grievance Process begins when a Formal Complaint is filed or when the Title IX Coordinator signs a Formal Complaint and concludes the date the parties receive the Appeals Officer's written decision or the date on which an appeal is no longer timely. The District will endeavor to complete the Grievance Process within 90-120 days, absent extenuating circumstances or delays as described below. The District will treat both the Complainant and the Respondent equitably throughout the Grievance Process.

Neither the Title IX Coordinator, the Decision-Maker, the Investigator, Appeals Officer, nor any person designated to facilitate an informal resolution process will have a conflict of interest or bias for or against Complainants or

Respondents generally or for or against an individual Complainant or Respondent.

The Grievance Process requires an objective evaluation of all relevant evidence – including both inculpatory and exculpatory evidence. Credibility determinations may not be based on a person’s status as a Complainant, Respondent, or witness.

Throughout the Grievance Process, there is a presumption that the Respondent is not responsible for the alleged conduct unless, in the determination of responsibility, the Decision-Maker finds the Respondent responsible for the alleged conduct.

At any point, the Title IX Coordinator, Investigator, Decision-Maker, or Appeals Officer may temporarily delay the Grievance Process or permit a limited extension of time frames for good cause. Good cause may include absence of a party, party’s advisor, or witness; concurrent law enforcement activity; or the need for accommodations (e.g., language assistance or accommodation of disabilities). If there is a delay or extension, the parties will receive written notice of the delay or extension and the reasons for the action.

Any disciplinary action resulting from the Grievance Process will be issued in accordance with District Policy, as applicable, and any applicable codes of conduct, handbooks, collective bargaining agreements, and individual employee contracts.

After the investigation portion of the Grievance Process has concluded, the Decision-Maker will endeavor to issue a determination of responsibility within 30 days, absent extenuating circumstances.

2. Notice of Allegations

Upon receipt of a Formal Complaint, the District must provide written notice to the parties who are known at the time that includes:

- a. A copy of this Policy, which includes the District’s Grievance Process, and any informal resolution process;
- b. The sexual harassment allegations, including sufficient details known at the time and with sufficient time so that parties may prepare a response before the initial interview. Sufficient details include parties involved in the incident, if known; the alleged conduct constituting sexual harassment; and the date and time of the alleged incident;
- c. A statement that the Respondent is presumed not responsible for the alleged conduct;
- d. A statement that a determination of responsibility is made at the Grievance Process’s conclusion;

- e. A statement that the parties may have an advisor of their choice, who may be an attorney, although any attorney or advisor who is not a District employee will be at the party's own cost;
- f. A statement that the parties will be provided an opportunity to inspect and review any evidence before the investigation report is finalized; and
- g. If the Complainant or Respondent is a student, and the District's Student Code of Conduct addresses false statements by students during the disciplinary process, a citation to that portion of the Code of Conduct. If the Code of Conduct does not address false statements by students, the notice is not required to include any reference.

If, during the course of an investigation, the Investigator decides to investigate allegations that are not included in this notice, the District will provide notice of the additional allegations to the Complainant and Respondent.

3. Informal Resolution

During the Grievance Process, *after* a Formal Complaint has been filed but before a determination of responsibility has been made, the District may offer to facilitate an informal resolution process, or either party may request the informal resolution process. A Formal Complaint must be filed to initiate the informal resolution process.

Informal resolution does not require a full investigation and may encompass a broad range of conflict resolution strategies, including, but not limited to, arbitration, mediation, or restorative justice. The Title IX Coordinator will determine the informal resolution process that will be used, including the person who will facilitate that process.

Informal resolution is not available for a Formal Complaint alleging that an employee sexually harassed a student.

A party is not required to participate in an informal resolution process.

When offering informal resolution, the Title IX Coordinator must (1) provide both parties written notice of their rights in an informal resolution; and (2) obtain written, voluntary consent from both parties to enter into the informal resolution process. The written notice must contain the:

- a. Allegations;
- b. Informal resolution requirements, including the circumstances under which the informal resolution precludes the parties from resuming a Formal Complaint arising from the same allegations;
- c. Right to withdraw from informal resolution and resume the Grievance Process at any time prior to agreeing to a resolution; and

- d. Any consequences resulting from participating in the informal resolution process, including the records that will be maintained or could be shared

4. Investigation

The District has the burden of proof and the burden to gather evidence sufficient to reach a determination of responsibility.

a. Investigation Process

The District will not require, allow, rely upon, or otherwise use questions or evidence that constitute, or seek disclosure of, information protected under a legally recognized privilege unless the person holding such privilege has waived the privilege in writing.

The District may not access, consider, disclose, or otherwise use a party's medical records, including mental health records, which are made and maintained by a healthcare provider in connection with the party's treatment unless the District obtains that party's voluntary, written consent to do so for the Grievance Process.

The Investigator must provide an equal opportunity for the parties to present witnesses, including fact and expert witnesses, and other inculpatory or exculpatory evidence. The Investigator cannot restrict parties from discussing the allegations under investigation, nor can the Investigator restrict parties from gathering or presenting relevant evidence.

Parties may be accompanied by an advisor of their choice, including an attorney, in any meeting or Grievance Process proceeding. If a party chooses an advisor who is not a District employee, the District is not responsible for any associated costs. The Superintendent or designee may establish restrictions regarding the extent to which the advisor may participate in the proceedings, as long as the restrictions apply equally to both parties (e.g., abusive, disruptive behavior or language will not be tolerated; advisor will not interrupt the investigator to ask questions of witnesses).

The Investigator must provide the date, time, location, participants, and purpose of all hearings (if any), investigative interviews, and meetings, to a party whose participation is invited or expected. Written notice must be provided a sufficient time in advance so that a party may prepare to participate.

As described in Section L of this Policy, retaliation against a person for making a complaint or participating in an investigation is prohibited.

The Investigator must ensure that the Complainant and Respondent have an equal opportunity to inspect and review any evidence obtained as part of the investigation so that each party has the opportunity to meaningfully

respond to the evidence before the investigation's conclusion. This evidence includes (1) evidence upon which the District does not intend to rely in reaching a determination regarding responsibility, and (2) inculpatory or exculpatory evidence obtained from any source.

Before the investigation's completion, the Investigator must send to each party and the party's advisor, if any, the evidence subject to inspection and review in an electronic format or a hard copy, and the parties must have at least 10 calendar days to submit a written response to the Investigator. The party's response must be considered by the Investigator before completing the final investigation report.

b. Investigation Report

The Investigator must create an investigation report that fairly summarizes relevant evidence and submit the investigation report to the Decision-Maker.

At least 10 calendar days before a determination of responsibility is issued, the Investigator must send the investigation report to each party for review and written response. Written responses to the investigation report must be submitted directly to the Decision-Maker.

The Investigator will endeavor to complete the investigation and finalize the report within 60 days.

5. Determination of Responsibility

The Decision-Maker cannot be the same person as the Title IX Coordinator, Investigator, Appeals Officer, or person designated to facilitate an informal resolution process.

Before the Decision-Maker reaches a determination of responsibility, and after the Investigator has sent the investigation report to the parties, the Decision-Maker must:

- a. Afford each party the opportunity to submit written, relevant questions that a party wants asked of any party or witness; and
- b. Provide each party with the answers, and allow for additional, limited follow-up questions from each party.

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

If the Decision-Maker decides to exclude questions from either party as not relevant, the Decision-Maker must explain the decision to the party proposing the questions.

The Decision-Maker must issue a written determination of responsibility based on a preponderance of the evidence standard (i.e., more likely than not) simultaneously to both parties. The written determination of responsibility must include:

- a. Identification of the sexual harassment allegations;
- b. Description of the procedural steps taken from the receipt of the Formal Complaint through the determination of responsibility, including any:
 - i. Notification to the parties;
 - ii. Party and witness interviews;
 - iii. Site visits;
 - iv. Methods used to collect evidence; and
 - v. Hearings held.
- c. Factual findings that support the determination;
- d. Conclusions about the application of any relevant code of conduct, policy, law, or rule to the facts;
- e. A statement of, and rationale for, the result as to each allegation, including:
 - i. A determination of responsibility;
 - ii. Any disciplinary action taken against the Respondent (consistent with Policies 4309, 4407, 4506, 4606, or 5206, as applicable, and any applicable codes of conduct, handbooks, collective bargaining agreements, or individual employee contracts); and
 - iii. Whether remedies designed to restore and preserve equal access to the District's education program or activity will be provided to the Complainant.
- f. Appeal rights

6. Appeals

Notice of the determination of responsibility or dismissal decision must include notice of the parties' appeal rights.

Both parties may appeal a determination of responsibility or the decision to dismiss a Formal Complaint in whole or in part for the following reasons only:

- a. A procedural irregularity that affected the outcome.
- b. New evidence that was not reasonably available at the time the determination of responsibility or dismissal decision was made that could affect the outcome.
- c. The Title IX Coordinator, Investigator, or Decision-Maker had a conflict of interest or bias for or against the Complainant or Respondent, generally or individually, that affected the outcome.

An appeal must be filed with the Title IX Coordinator within 5 calendar days of the date of the determination of responsibility or dismissal decision.

Upon receipt of an appeal, the Title IX Coordinator will assign an Appeals Officer who will provide both parties written notice of the appeal and an equal opportunity to submit a written statement in support of, or challenging, the determination or dismissal decision.

The Appeals Officer must provide a written decision describing the result of the appeal and the rationale for the result to both parties simultaneously. The Appeals Officer will endeavor to decide an appeal within 30 days.

The Appeals Officer cannot be the same person who acts as the Title IX Coordinator, Investigator, Decision-Maker, or person designated to facilitate an informal resolution process on the same matter. The Appeals Officer also cannot have a conflict of interest or bias against Complainants and Respondents generally or individually.

The determination of responsibility is final upon the date the parties receive the Appeals Officer's written decision or on the date on which an appeal is no longer timely.

G. Dismissal

1. Mandatory Dismissals

The Title IX Coordinator must dismiss a Formal Complaint if:

- a. The Formal Complaint's allegations, even if proven, would not constitute sexual harassment as defined in this Policy;
- b. The Formal Complaint's allegations did not occur in the District's programs or activities; or
- c. The Formal Complaint's allegations did not occur in the United States.

2. Discretionary Dismissals

The Title IX Coordinator may dismiss a Formal Complaint if:

- a. The Complainant notifies the Title IX Coordinator in writing that the Complainant wishes to withdraw the Formal Complaint in whole or in part;
- b. The Respondent's enrollment or employment ends; or
- c. Specific circumstances prevent the District from gathering evidence sufficient to reach a determination (e.g., several years have passed between alleged misconduct and Formal Complaint filing, Complainant refuses or ceases to cooperate with Grievance Process).

The Title IX Coordinator will promptly and simultaneously notify both parties when a Formal Complaint is dismissed. The notice must include the reasons for mandatory or discretionary dismissal and the right to appeal. Appeal rights are discussed above in Subsection F(6) of this Policy.

Dismissal of a Formal Complaint under this Policy does not excuse or preclude the District from investigating alleged violations of other policy, rule, or law, or from issuing appropriate discipline based on the results of the investigation.

H. Consolidation of Complaints

The Title IX Coordinator or Investigator may consolidate Formal Complaints where the allegations arise out of the same facts or circumstances. Where a Grievance Process involves more than one Complainant or more than one Respondent, references in this Policy to the singular "party," "Complainant," or "Respondent" include the plural, as applicable.

I. Remedies and Disciplinary Sanctions

The District will take appropriate and effective measures to promptly remedy the effects of sexual harassment. The Title IX Coordinator is responsible for the effective implementation of any remedies.

Appropriate remedies will be based on the circumstances and may include, but are not limited to:

1. Providing an escort to ensure that the Complainant and Respondent can safely attend classes and school activities;
2. Offering the parties school-based counseling services, as necessary;
3. Providing the parties with academic support services, such as tutoring, as necessary;
4. Rearranging course or work schedules, to the extent practicable, to minimize contact between the Complainant and Respondent;
5. Moving the Complainant's or the Respondent's locker or work space;
6. Issuing a "no contact" directive between the Complainant and Respondent;

7. Providing counseling memoranda with directives or recommendations;

These remedies may also be available to any other student or person who is or was affected by the sexual harassment.

The District will impose disciplinary sanctions consistent with District Policy, as applicable, and any applicable codes of conduct, handbooks, collective bargaining agreements, or individual employee contracts. Discipline may range from warning or reprimand to termination of employment, or student suspension or expulsion.

After a determination of responsibility, the Title IX Coordinator should consider whether broader remedies are required, which may include, but are not limited to:

1. Assemblies reminding students and staff of their obligations under this Policy and applicable handbooks;
2. Additional staff training;
3. A climate survey; or
4. Letters to students, staff, and parents/guardians reminding persons of their obligations under this Policy and applicable handbooks.

If the Complainant or Respondent is a student with a disability, the District will convene an IEP or Section 504 Team meeting to determine if additional or different programs, services, accommodations, or supports are required to ensure that the Complainant or Respondent continues to receive a free appropriate public education. Any disciplinary action taken against a Respondent who is a student with a disability must be made in accordance with Policy 5206B and the Individuals with Disabilities Education Act or Section 504 of the Rehabilitation Act.

J. False Statements

Any person who knowingly makes a materially false statement in bad faith in a Title IX investigation will be subject to discipline, up to and including discharge or permanent expulsion. A dismissal or determination that the Respondent did not violate this Policy is not sufficient, on its own, to conclude that a person made a materially false statement in bad faith.

K. Confidentiality

The District will keep confidential the identity of a person who reports sexual harassment or files a Formal Complaint, including parties and witnesses, except as permitted or required by law or to carry out any provision of this Policy, applicable regulations, or laws.

L. Retaliation

Retaliation (e.g., intimidation, threats, coercion) for the purpose of interfering with a person's rights under Title IX is prohibited. This prohibition applies to retaliation

against any person who makes a report, files a Formal Complaint, or participates in, or refuses to participate in a Title IX proceeding. Complaints alleging retaliation may be pursued in accordance with District Policy.

The exercise of rights protected under the First Amendment does not constitute retaliation prohibited by this Section.

When processing a report or Formal Complaint of sexual harassment, pursuing discipline for other conduct arising out of the same facts or circumstances constitutes retaliation if done for the purpose of interfering with that person's rights under Title IX.

Any person who engages in retaliation will be disciplined in accordance with District Policy, as applicable, and any applicable codes of conduct, handbooks, collective bargaining agreements, and individual employee contracts.

M. Training

All District employees must be trained on how to identify and report sexual harassment.

Any person designated as a Title IX Coordinator, Investigator, Decision-Maker, Appeals Officer, or any person who facilitates an informal resolution process must be trained on the following:

1. The definition of sexual harassment;
2. The scope of the District's education programs or activities;
3. How to conduct an investigation and the District's grievance process, including, as applicable, hearings, appeals, and informal resolution processes; and
4. How to serve impartially, including avoiding prejudgment of the facts at issue, conflicts of interest, and bias.

Investigators must receive training on how to prepare an investigation report as outlined in Subsection F(4)(b) above, including, but not limited to, issues of relevance.

Decision-Makers and Appeals Officers must receive training on issues of evidence and questioning, including, but not limited to, when questions about a Complainant's prior sexual history or disposition are not relevant.

Any materials used to train District employees who act as Title IX Coordinators, Investigators, Decision-Makers, Appeals Officers, or who facilitate an informal resolution process must not rely on sex stereotypes and must promote impartial investigations and adjudications of Formal Complaints. These training materials must be posted on the District's website.

N. Record Keeping

The District will maintain records related to reports of alleged Title IX sexual harassment for a minimum of seven years. This retention requirement applies to investigation records, disciplinary sanctions, remedies, appeals, and records of any action taken, such as supportive measures.

The District will also retain any materials used to train Title IX Coordinators, Investigators, Decision-Makers, Appeals Officers, and any person designated to facilitate an informal resolution process.

O. Office for Civil Rights

Any person who believes that he or she was the victim of sexual harassment may file a complaint with the Office for Civil Rights (OCR) at any time:

U.S. Department of Education Office for Civil Rights
1350 Euclid Avenue, Suite 325
Cleveland, Ohio 44115
Phone: (216) 522-4970
E-mail: OCR.Cleveland@ed.gov

An OCR complaint may be filed before, during, or after filing a Formal Complaint with the District. A person may forego filing a Formal Complaint with the District and instead file a complaint directly with OCR. The District recommends that a person who has been subjected to sexual harassment also file a Formal Complaint with the District to ensure that the District is able to take steps to prevent any further harassment and to discipline the alleged perpetrator, if necessary. OCR does not serve as an appellate body for District decisions under this Policy. An investigation by OCR will occur separately from any District investigation.

Legal authority: Education Amendments Act of 1972, 20 USC §§1681 - 1688; 34 CFR Part 106

Date adopted: August 11, 2021

Date revised: January 11, 2023

I. Approve registration and expenses for the Superintendent or any interested Board Members to participate in the 2022 MASB Winter Institute taking place virtually from Friday, Feb 25th to Sunday, Feb 27th. These are Live Online Webinars.

The cost is \$90 for each session, except CBA 101 and Board President Workshops, which are \$180 each.

Fri 8:30- 11:30, 12:30- 3:30

Sat 8:30- 11:30, 12:30- 3:30, 6:00- 9:00

Sun 8:30- 11:30, 12:30- 3:30

J. Approve registration fees & overnight expenses for Superintendent Petri to attend the following Michigan Negotiator's Association events:

-2023 Labor Relations Academy in Lansing on Feb 1-3, 2023

-2023 Spring Conference in Lansing on March 9, 2023

K. Approve registration & overnight expenses for Superintendent Petri to attend the MASA Midwinter Conference in Kalamazoo on January 18-20, 2023. Registration is \$450.

L. Approve district's Title IX positions:

Coordinator: Alexis Ferguson, Human Resources.

Investigators: Melisa Akers, Director of Special Education

Decision Maker: Shawn Petri, Superintendent

Appeals: Katie Keith, Early Childhood Supervisor

M. Approve a new name for the Career

Tech Center:

COOR Advanced Technical Innovation Center

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Please note that an Open House has been scheduled for Tuesday, January 31st at 5:30 PM. (see attached flyer)

2023

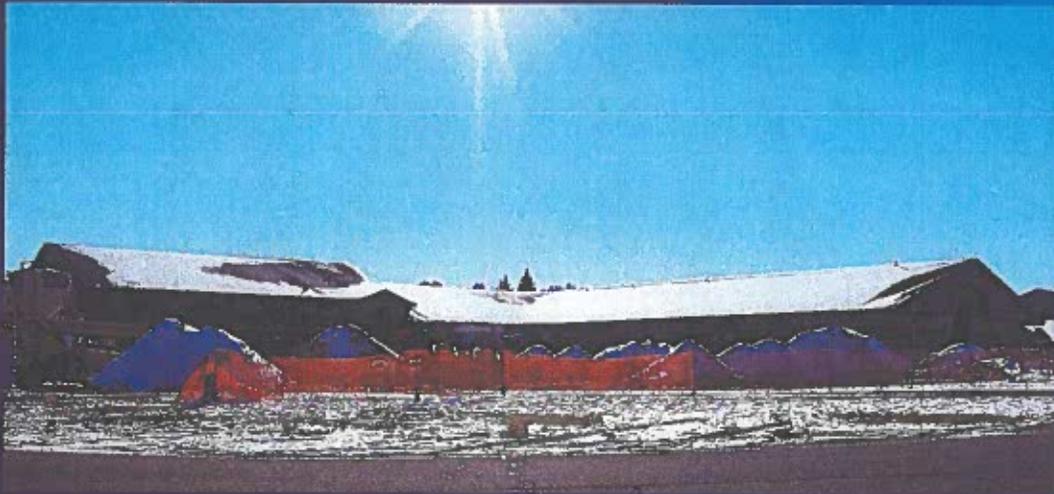
COOR ADVANCED TECHNICAL INNOVATION CENTER



Career Tech

EARLY MIDDLE COLLEGE

Take a look around the center, start pre-registration for the '23-'24 school year, and get familiar with programs of study as well as instructors. Tour our Innovation lab and enjoy student-led presentations.



TUESDAY, JANUARY 31, 2023
5:30-7:30 PM

ROSCOMMON MIDDLE SCHOOL
299 H. W. SUNSET DRIVE
ROSCOMMON MI 48653



NATALIE DAVIS

CEPD Director, CTE Director

QUESTIONS? PLEASE CALL

989-275-9580



ALEXANDREA WARREN

CTE Administrative Assistant, LCAN
Coordinator

10. Information Items

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- COOR Advanced Technical Innovation Center Open House/ Pre-registration event on Tuesday, January 31st 5:30-7:30 PM
- December Social media report card
- New Hire: Sharon McMillan, Administrative Assistant for Early Childhood, Instructional Services, and the Northeast Michigan STEM Center.
- Alternative Educational Center of Ogemaw County
- December 12, 2022 meeting minutes
- January budget revision

| | 22.23 Proposed 06/2022 | 22.23 Amended 01/2023 |
|---|---------------------------------------|--------------------------------------|
| Revenues | | |
| Local | 0 | 719 |
| State (Est 110/109.72 actual) | 1,057,000 | 1,175,328 |
| Federal (REAP and ESSER III) | 113,456 | 142,092 |
| Other | 0 | 0 |
| Total Revenues | 1,170,456 | 1,318,139 |
| Expenditures | | |
| Instruction | | |
| Basic programs | 474,463 | 519,420 |
| Added needs | 0 | 0 |
| Adult and continuing education | 0 | 0 |
| Subtotal | 474,463 | 519,420 |
| Support Services | | |
| Pupil | 189,601 | 194,293 |
| Instructional staff | 3,000 | 3,000 |
| General administration | 105,000 | 105,000 |
| School administration | 117,672 | 125,190 |
| Business | 28,376 | 30,148 |
| Maintenance and operations | 61,000 | 47,500 |
| Transportation | 6,000 | 5,500 |
| Central | 33,000 | 41,935 |
| Other | 0 | 0 |
| Subtotal | 543,649 | 552,566 |
| Community services | 0 | 0 |
| Building acquisition and construction | 50,000 | 60,000 |
| Outgoing and other | 36,095 | 35,256 |
| Total Expenditures | 1,104,207 | 1,167,242 |
| Revenues Over/(Under) Expenditures | 66,249 | 150,897 |
| Beginning fund Equity (estimated) | 1,654,230 | 1,726,638 |
| Projected Fund Equity | 1,720,479 | 1,877,535 |

**Alternative Educational Academy of Ogemaw County
Board Meeting Minutes
From December 12, 2022**

Location: Michigan Works Service Center
2389 S. M-76
West Branch MI, 48661

9:05 Call to Order by Tina Williams

Roll Call

Board Present: Trisha Ziegler, Joe Perrera, Gail Hughey
Staff Present: Tina Williams, Jeff Hutchison
Guest Present: Shawn Petri, COOR ISD

Additions to Agenda:

none

Approval of Agenda:

Motion by Gail Hughey; Second by Joe Perrera to approve agenda as presented
Motion passes 3-0

Approval of Minutes from November 7, 2022:

Motion by Trisha Ziegler; Second by Gail Hughey; to approve the minutes.
Motion passes 3-0

Discussion Items:

- a. Staffing was discussed; Current needs/postings include a .5 to 1.0 fte Pupil Accounting Secretary, .5 fte Special Education teacher, .5 fte IT Coordinator
- b. Current Enrollment was discussed; WB-RC (44), WP (21), Other (57)/total 121
- c. The enrollment process was discussed; no concerns noted at this time
- d. Tina reminded the board that the addition of an outdoor basketball court was approved last year and that we are going for bid on that in January.

Discussion with Action Items:

- a. Motion by Joe Perrera; Second by Gail Hughey to approve the Pupil Accounting Secretary posting.
Motion passes 3-0
- b. Motion by Trisha Ziegler; Second by Joe Perrera to approve the .5 IT Coordinator posting.
Motion passes 3-0
- c. Motion by Gail Hughey; Second by Trisha Zeigler to approve the following donations:
West Branch Optimist Club, \$218.33 for microscopes
Meijer, \$500.00 gift card
Motion passes 3-0

Next meeting: January 9, 2022 9:00 a.m. at Michigan Works

Community Input

Shawn Petri shared that COOR ISD would be participating in the pre-Labor Day Waiver process.

Board Comments

None

Adjourned at 9:38 a.m. *Minutes respectfully submitted by Tina Williams*

11. Superintendent's Report
12. Communications - None.
13. Public Participation- continued
14. Approve the Superintendent's Performance Evaluation as follows:
"The Board reviewed the legal requirements associated with the Superintendent Performance Evaluation Instrument and gives the Superintendent the following rating:
Regarding Section A: Governance & Board Relations - score: 3.83
Regarding Section B: Stakeholder Relations - score: 3.78
Regarding Section C: Employee Relations - score: 3.64
Regarding Section D: Operations & Finance - score: 3.75
Regarding Section E: Educational Leadership - score: 3.54
Professional Practice Rating - score: 3.69 (50%)
Student Growth - score: 4 (40%)
Progress toward District-Wide Goals - score: 3.5 (10%)
Summative Evaluation Score - score: 3.79
Evaluation Rating: 95% - Highly Effective "
15. Approve contract renewal for Superintendent Shawn Petri with updates, from July 1, 2022 to June 30, 2025
16. **Adjournment**