

Union City Community Schools

“Striving For Excellence in Everything We Do”

Union City, Michigan 49094 / Superintendent’s Office (517) 741-3300 – Fax (517) 741-5205

Board of Education Agenda

Monthly Board Meeting	High School Media Center
Monday, October 17, 2022	6:30 PM

I. **Call To Order**

a. **Pledge of Allegiance**

b. **Opening Statement**

Welcome to the Union City Community Schools Board meeting. Our meeting agenda is available for you to follow. The expectation for our board meeting is to follow this agenda closely. We operate under the Open Meetings Act and utilize Roberts Rule of Order to govern our discussion and decision-making process. There is an opportunity for public comment during our set agenda. We welcome the public to express their opinions during this time of our agenda. If there are questions about the agenda or the board meeting process, please seek out one of the Board members for clarification.

II. **Addition or Deletion of Items to the Agenda**

III. **Consent Agenda**

a. **Approval of Minutes**

1. **Regular Meeting 9/19/22**
2. **Closed Session 9/19/22**
3. **Special Minutes 10/4/22**
4. **Closed Session #1 10/4/22**
5. **Closed Session #2 10/4/22**

b. **Resignation**

Lisa Howell, Elementary/Middle School Art Teacher has resigned effective October 14, 2022.

c. **Field Trips (Over 50 Mile)**

1. **Impressions 5 Field Trip**

Kindergarten Field Trip for hands-on science exploration to Impressions 5 museum in Lansing.

2. **MIPA Fall Conference**

Michigan Interscholastic Press Association Conference, Lansing Center, Lansing. High School students and advisors who are preparing to create a community newspaper.

3. **Greenfield Village**

4th grade field trip Dearborn, Michigan in the spring - date to be determined.

4. **Youth In Government Spring Conference**

High School Youth in Government Spring conference in Lansing February 16, 2023.

5. **Bittersweet Ski Resort**
High School Ski Club to Bittersweet in Otsego - date to be determined.
6. **National Museum of Mexican Art in Chicago**
High School Spanish Club trip on April 29, 2023.
7. **Mexican Flea Market and Mexican Restaurant**
High School Spanish Club trip to Grand Rapids on November 19, 2022.
8. **Eastern Michigan University Workshop**
High School Choir and Drama students trip to EMU for workshop and attend a performance of 9 to 5 on April 14, 2023.

IV. **Correspondence**

V. **Comments From the Audience on Agenda Items**

a. **Public Comments Statement**

This is the section of the meeting in which the public may make comments or share their opinions about items on the agenda. We ask you to limit your comments to no longer than 5 minutes per person to allow others the opportunity to speak. This is an opportunity for the Board to listen to your concerns. It is not Board practice to act on the concerns voiced during this meeting to allow for the Board to do further research.

VI. **Action Items**

a. **Closed Session for the Purpose of Discussing Student Discipline**

Board action is required to adjourn to closed session for the purpose of discussing student discipline per Section 8(b) of the Open Meetings Act.

b. **Student Reinstatement**

Board action is required to reinstate a high school student per the recommendation of high school principal, Amber Case.

c. **Financials**

Board action is required to approve the financials for the month ending September 30, 2022.

d. **District Goals**

Board action is required to approve the District Goals for 2022-2023.

e. **Merit Policy 3410.02**

Board action is required to approve the revised policy 3410.02 as presented.

f. **Board Term Amendment Resolution**

Board action is required to approve amending the bylaws and changing the board member terms of office from 6-years to 4-years.

g. **New Board Member Interviews**

1. Jennifer Gautsche
2. Sean O'Kon

h. **New Board Member Appointment**

Board action is required to approve the selection of the new board member. This person will serve the remainder of Kyle Miller's term through December 2024.

VII. Presentations

a. 98C Presentation

Patrick McKerr, Director of Curriculum, Instruction and Assessment, will present information on the plan for 98C learning loss funds.

b. 2021-2022 Final Budget Information

Sara Leson, Business Manager, will present information on the 2021-22 budget.

VIII. Discussion Item

a. Neola

First reading of Neola Volume 37, Number 1 Bylaws, Policies and Guidelines Updates. Volume 37, Number 1 will be on the November agenda as a reading and an action item.

IX. Information

a. Athletic Handbook

X. Public Comment

a. Public Comments Statement

This is the section of the meeting in which the public may make comments or share their opinions about Union City Community Schools. We ask you to limit your comments to no longer than 5 minutes per person to allow others the opportunity to speak. This is an opportunity for the Board to listen to your concerns. It is not Board practice to act on the concerns voiced during this meeting to allow for the Board to do further research.

XI. Board Roundtable

XII. Adjournment

This meeting is a meeting of the Board of Education in public for the purpose of conducting the School District's business and is not to be considered a public community meeting. There is a time for public participation during the meeting as indicated in agenda items five (V) and nine (IX).

If you are an individual with a disability who is in need of a reader, amplifier, qualified sign language interpreter, or any other form of auxiliary aid or service to attend or participate in the meeting or hearing, please contact, Kelly AcMoody at 517-741-8091 at least one week prior to the meeting or as soon as possible.

Monthly Board Meeting
Monday, September 19, 2022 6:00 PM Eastern

High School Media Center
430 St. Joseph Street
Union City, MI 49094

Call To Order

President Amber Herman called the meeting to order at 6 p.m.

Paula DeJongh: Arrived at 6:26 p.m.
Amber Herman: Present
Darin LaBar: Present
Dave Mathis: Absent
Archie Mears: Present
Kyle Miller: Present
Jennifer Searls: Present

Pledge of Allegiance

Opening Statement

Consent Agenda

The Board of Education approves the consent agenda as presented. This motion, made by Darin LaBar and seconded by Archie Mears, Carried.

Amber Herman: Yea, Darin LaBar: Yea, Archie Mears: Yea, Kyle Miller: Yea, Jennifer Searls: Yea

Yea: 5, Nay: 0

Approval of Minutes

Regular Meeting 8/15/22

Closed Session 8/15/22

Closed Session 8/22/22

Maternity Leave

Field Trip

Correspondence

Comments From The Audience on Agenda Items

Public Comments Statement

Action Items

Financials

The Board of Education approves the financials as presented. This motion, made by Archie Mears and seconded by Darin LaBar, Carried.

Amber Herman: Yea, Darin LaBar: Yea, Archie Mears: Yea, Kyle Miller: Yea, Jennifer Searls: Yea

Yea: 5, Nay: 0

Elementary Paraprofessional Hires

The Board of Education approves the hiring of Linda Anderson and Melody Williams as elementary paraprofessionals. This motion, made by Archie Mears and seconded by Kyle Miller, Carried.

Amber Herman: Yea, Darin LaBar: Yea, Archie Mears: Yea, Kyle Miller: Yea, Jennifer Searls: Yea

Yea: 5, Nay: 0

Elementary Full Time Substitute Hire

The Board of Education approves the hiring of Sara Holt, elementary full time substitute. This motion, made by Kyle Miller and seconded by Jennifer Searls, Carried.

Amber Herman: Yea, Darin LaBar: Yea, Archie Mears: Yea, Kyle Miller: Yea, Jennifer Searls: Yea

Yea: 5, Nay: 0

Elementary Teacher Hire

The Board of Education approves the hiring of Riley Smith as an elementary teacher. This motion, made by Kyle Miller and seconded by Jennifer Searls, Carried.

Amber Herman: Yea, Darin LaBar: Yea, Archie Mears: Yea, Kyle Miller: Yea, Jennifer Searls: Yea

Yea: 5, Nay: 0

Bus Driver Hiring

The Board of Education approves the hiring of Ashley Terry as bus driver. This motion, made by Archie Mears and seconded by Darin LaBar, Carried.

Amber Herman: Yea, Darin LaBar: Yea, Archie Mears: Yea, Kyle Miller: Yea, Jennifer Searls: Yea

Yea: 5, Nay: 0

High School Charger Academy Academic Information and Course Guide 2022-2023

The Board of Education approves the course guide as presented. This motion, made by Jennifer Searls and seconded by Archie Mears, Carried.

Amber Herman: Yea, Darin LaBar: Yea, Archie Mears: Yea, Kyle Miller: Yea, Jennifer Searls: Yea

Yea: 5, Nay: 0

Baseball Team Trip Request for 2023 Spring Break

The Board of Education approves the baseball team trip for 2023 spring break. This motion, made by Darin LaBar and seconded by Kyle Miller Carried.

Amber Herman: Yea, Darin LaBar: Yea, Archie Mears: Yea, Kyle Miller: Yea, Jennifer Searls: Yea

Yea: 5, Nay: 0

Closed Session for the Purpose of Discussing Student Discipline

The Board of Education adjourns to closed session for the purpose of discussing student discipline per Section 8(b) of the Open Meetings Act. This motion, made by Kyle Miller and seconded by Archie Mears, Carried.

Amber Herman: Yea, Darin LaBar: Yea, Archie Mears: Yea, Kyle Miller: Yea, Jennifer Searls: Yea

Yea: 5, Nay: 0

President Amber Herman adjourned to closed session at 6:10 p.m.

President Amber Herman called the meeting back to order at 6:14 p.m.. This motion, made by Archie Mears and seconded by Darin LaBar, Carried.

Amber Herman: Yea, Darin LaBar: Yea, Archie Mears: Yea, Kyle Miller: Yea, Jennifer Searls: Yea

Yea: 5, Nay: 0

Student Expulsion

The Board of Education approves the permanent expulsion of a high school student per the recommendation of Amber Herman, high school principal. This motion, made by Jennifer Searls and seconded by Archie Mears, Carried.

Amber Herman: Yea, Darin LaBar: Yea, Archie Mears: Yea, Kyle Miller: Yea, Jennifer Searls: Yea

Yea: 5, Nay: 0

MStep Results Presentation

Patrick McKerr, Director of Curriculum, Instruction and Assessment presented the MStep results from Spring 2022.

Paula DeJongh arrived at 6:26 p.m.

Discussion Items

Board Workshop is scheduled for October 4 to discuss district goals, merit pay, board terms, possibly interview board candidates.

Information Items

Construction Projects Update

Bids for the bleacher project are due two weeks from today, bids for vestibules will be going out soon, middle school and high school science lab bids will be going out in the near future for work to be completed next summer.

Public Comment - None

Public Comments Statement

Board Roundtable

Darin LaBar, food service question; Kyle Miller announced his resignation effective at the end of the meeting. He will be spending more time with his growing family. Kyle will continue to support UC schools and is happy with the direction the school district is headed.

Adjournment

The Board of Education adjourns the meeting. This motion, made by Archie Mears and seconded by Darin LaBar, Carried.

Paula DeJongh: Yea, Amber Herman: Yea, Darin LaBar: Yea, Archie Mears: Yea, Kyle Miller: Yea, Jennifer Searls: Yea

Yea: 6, Nay: 0

President Amber Herman adjourned the meeting at 6:41 p.m.

Jennifer Searls
Secretary

Kelly AcMoody
Recording Secretary

Special Meeting
Tuesday, October 4, 2022 6:30 PM Eastern

High School Media Center
430 St. Joseph Street
Union City, MI 49094

Call To Order

President Amber Herman called the meeting to order at 6:30 p.m.

Paula DeJongh: Present
Amber Herman: Present
Darin LaBar: Arrived at 6:38 p.m.
Dave Mathis: Present
Archie Mears: Present
Jennifer Searls: Present

Pledge of Allegiance

Opening Statement

Addition or Deletion of Items to the Agenda – None

President Amber Herman appointed Jennifer Searls as Board Secretary for the rest of her term ending December 31, 2022.

Correspondence - None

Comments From the Audience on Agenda Items

Tate Goodwin

Public Comments Statement

Action Items

Closed Session #1

The Board of Education adjourns to closed session for the purpose of discussing student discipline per Section 8(b) of the Open Meetings Act. This motion, made by Archie Mears and seconded by Jennifer Searls, Carried.

Amber Herman: Yea, Paula DeJongh: Yea, Dave Mathis: Yea, Archie Mears: Yea,
Jennifer Searls: Yea

Yea: 5, Nay: 0

President Amber Herman adjourned to closed session at 6:35 p.m.

Darin LaBar arrived at 6:38 p.m.

President Amber Herman called the meeting back to order at 7:03 p.m.. This motion, made by Archie Mears and seconded by Dave Mathis, Carried.

Amber Herman: Yea, Paula DeJongh: Yea, Darin LaBar: Yea, Dave Mathis: Yea, Archie Mears: Yea, Jennifer Searls: Yea

Yea: 6, Nay: 0

Student Long-Term Suspension

The Board of Education approves the long-term suspension of a middle school student per the recommendation of Jamie Thomas, middle school principal. This motion, made by Darin LaBar and seconded by Archie Mears, Carried.

Amber Herman: Yea, Paula DeJongh: Yea, Darin LaBar: Yea, Dave Mathis: Yea, Archie Mears: Yea Jennifer Searls: Yea

Yea: 6, Nay: 0

Closed Session #2

The Board of Education adjourns to closed session for the purpose of discussing student discipline per Section 8(b) of the Open Meetings Act. This motion, made by Jennifer Searls and seconded by Archie Mears, Carried.

Amber Herman: Yea, Paula DeJongh: Yea, Darin LaBar: Yea, Dave Mathis: Yea, Archie Mears: Yea, Jennifer Searls: Yea

Yea: 6, Nay: 0

President Amber Herman adjourned to closed session at 7:13 p.m.

President Amber Herman called the meeting back to order at 7:33 p.m. This motion, made by Darin LaBar and seconded by Jennifer Searls, Carried.

Amber Herman: Yea, Paula DeJongh: Yea, Darin LaBar: Yea, Dave Mathis: Yea, Archie Mears: Yea, Jennifer Searls: Yea

Yea: 6, Nay: 0

Student Long-Term Suspension

The Board of Education approves the long-term suspension of a middle school student per the recommendation of Jamie Thomas, middle school principal. This motion, made by Archie Mears and seconded by Paula DeJongh, Carried.

Amber Herman: Yea, Paula DeJongh: Yea, Darin LaBar: Yea, Archie Mears: Yea Jennifer Searls: Yea (Dave Mathis stepped out during the vote)

Yea: 5, Nay: 0

Discussion Items

District Goals

Board discussion on the proposed changes to the district goals presented by Chris Katz. No changes were recommended by the board. The district goals will be an action item at the October regular meeting.

Merit Pay

Board discussion on the proposed changes to the Merit Pay Policy 3410.02 presented by Chris Katz. No changes were recommended by the board. The Merit Pay Policy 3410.02 with the proposed changes will be an action item in October at the regular meeting.

Board Terms

Board discussion on moving to 4-year board terms. The board has decided to change to 4-year board terms instead of the 6-year board terms currently in place. The board term change will be a resolution on the October regular agenda.

New Board Member Candidate and Interview Questions Review

Board discussion on the proposed candidate interview questions. No changes. There are two applicants for the open position and both candidates will be interviewed at the October regular meeting with the board approving a new trustee during this meeting.

Public Comment - None

Public Comments Statement

Board Roundtable

Finance/Building and Site Committee will be meeting prior to the October regular meeting to review the Middle School/High School ventilation bids.

Adjournment

The Board of Education adjourns the meeting. This motion, made by Jennifer Searls and seconded by Dave Mathis, Carried.

Paula DeJongh: Yea, Amber Herman: Yea, Darin LaBar: Yea, Dave Mathis: Yea, Archie Mears: Yea, Jennifer Searls: Yea

Yea: 6, Nay: 0

President Amber Herman adjourned the meeting at 8:38 p.m.

Jennifer Searls
Secretary

Kelly AcMoody
Recording Secretary

----- Forwarded message -----

From: **Lisa Howell** <lhowell@unioncityschools.org>

Date: Mon, Oct 3, 2022 at 5:58 AM

Subject: Letter of Resignation

To: Jamie Thomas <jthomas@unioncityschools.org>, Jennifer Johnson <jjohnson@unioncityschools.org>

To Whom it May Concern,

I am writing to inform you that I am resigning my position as art teacher at Union City Community Schools effective Friday, October 14. I am resigning my position because I had an opportunity presented to me to teach art closer to home and family. Thank you for the opportunity to work at Union City Community Schools.

Sincerely,

Lisa Howell

--

Elementary Art Teacher

5th & 6th Grade Art Teacher

Union City Community Schools

FIELD TRIP REQUEST FORM

Teacher Grobble, Jones, Hiday, Kelly School/Class UCES / ~~UCES~~ Kindergarten
 Request Date _____ Trip Date March, 2023 Destination Impressions 5, Lansing, MI
 Number of Students 79 Number of Staff/Chaperones 79
 Purpose of Trip Hands on Science exploration
 Course of Study Science

Specific Learning Objectives to be Accomplished:
forces and motion, weather, life science, building fine motor + gross motor activities, career exploration

Student Behaviors that will Confirm Achievement of the Learning Objectives:
Through participation and communication (verbal) during or after the field trip

Course Objectives Related to the Learning Objectives:
Forces + motion, Thru Bookworms we will learn about weather, life science, and forces

Pre-Trip Lessons/Activities to be Done in the Classroom:
Reading books in Bookworms prior to field trip. Books are about magnet, clouds, life cycles

Post Trip Activities/Lessons to Reinforce/Extend Learning:
Continue reading Bookworms books

I have utilized the guidelines in 2340A to plan, conduct, and evaluate the trip and, upon approval of the trip, I will obtain parental permission (2340 F2 or F2A) and use the Checklist for Trips (2340 F3).

Field Trip Approval

Trip Approved: Trip Disapproved: _____ Principal: Jennifer [Signature] Date: 9.16.22
 Trip Approved: _____ Trip Disapproved: _____ Superintendent: _____ Date: _____

(Over)

TRANSPORTATION DEPARTMENT

(To be completed by the originator of the field trip)

Date of Trip: March, 2023 Destination: Impressions 5, Lansing, MI
Departure Time: 8:00 am Return Arrival Time: 2:00 pm Number of Buses: 3

Certification

This is to certify that this trip, as requested, is in conformity with the administrative guidelines established by the District as well as any applicable State regulations.

Date: _____ Signature: _____ Business Office

Trip Confirmation

This trip has been approved and scheduled. Drivers assigned are:

Bus Driver Report

This is to certify that the above trip was made and to request payment under the Board of Education policies.

Date: _____ Bus No.: _____ Total time of trip: _____

Speedometer reading at start of trip: _____ End of trip: _____

Start time: _____ Return time: _____

Total miles traveled on this trip: _____ Total gallons of gas used: _____

Remarks: _____

Driver's signature: _____

Distribution:

- 1 - Each bus
- 1 - Transportation Supervisor
- 1 - Originator after assignment of buses

Field Trip No.: _____

FIELD TRIP REQUEST FORM

Teacher: Megan Burgett School/Class: Newspaper

Request Date: 10-5 Trip Date: 10-26 Destination: Lansing Center

Number of Students: ~~10-18~~ 8 Number of Staff/Chaperones: 1-2

Purpose of Trip: Make connections and prepare, ~~prepare~~ plan and learn about journalism, media, design and more.

Course of Study: Media + Journalism Fee(s): \$15-20 per student

Specific Learning Objectives to be Accomplished:

Focus on student media and journalism. Networking, programming and skill building in writing, editing, photography, broadcast, design, social media + more.

Student Behaviors that will Confirm Achievement of the Learning Objectives:

Students will have a better understanding of journalism + media as we prepare to print/design the VC Newspaper.

Course Objectives Related to the Learning Objectives:

The objective is to build/create/sustain a newspaper for the community created by High School students.

Pre-Trip Lessons/Activities to be Done in the Classroom:

Post Trip Activities/Lessons to Reinforce/Extend Learning:

Meet and begin the Design/layout/writing/planning for the Newspaper.

I have utilized the guidelines in 2340A to plan, conduct, and evaluate the trip and, upon approval of the trip, I will obtain parental permission (2340 F2 or F2A) and use the Checklist for Trips (2340 F3). I certify that this trip, as requested, is in conformity with the administrative guidelines established by the District.

Field Trip Approval

Trip Approved: [checked] Trip Disapproved: _____

Principal: [Signature] Date: 10.4.22

NOTE: All field trips over 50 miles, one way, must be approved by the Board of Education

Trip Approved: _____ Trip Disapproved: _____

Superintendent: _____ Date: _____

HIGH SCHOOL USE ONLY

SUBSTITUTE NEEDED: A1 _____ B1 _____ A2 _____ B2 _____ A3 _____ B3 _____ A4 _____ B4 _____

DUE 15 WORKDAYS BEFORE TRIP

SUBMIT 2 COPIES TO BUILDING OFFICE

SUBMIT A BUS REQUEST IF USING DISTRICT TRANSPORTATION

FIELD TRIP REQUEST FORM

Teacher Mead/Olmsted/Thornton School/Class 4th Grade Class
 Request Date 10/10 Trip Date TBA Destination Greenfield Village - Dearborn, MI
 Number of Students 73 Number of Staff/Chaperones min. 15 (Nearly 40 last year)
 Purpose of Trip Comparing/Contrasting life in historical MI to present day
 Course of Study Social Studies - Historical Study (Regions-MW)

Specific Learning Objectives to be Accomplished:

4-H3.0.1 - Use historical inquiry questions to investigate the development of Michigan's major economic activities; 4-H3.0.4 - Draw upon stories, photos, artifacts, and other primary sources to compare the life of people in towns + cities in MI during a variety of time periods from 1837 - Present

Student Behaviors that will Confirm Achievement of the Learning Objectives:

Students engaged in conversations + activities throughout the trip.
Students will be able to verbally compare/contrast their own lives with life in historical MI using evidence from GFV experience.

Course Objectives Related to the Learning Objectives:

- Students will use historical thinking to understand the past.
- Students will associate major inventions and developments with a time period and appreciate them in terms of the present day.

Pre-Trip Lessons/Activities to be Done in the Classroom:

- Introduction to MI before statehood (1837)
- Study of natural resources found in MI before statehood.
- Exploring the lives of settlers before and after statehood.
- Henry Ford's impact on industry in MI in the 1900's

Post Trip Activities/Lessons to Reinforce/Extend Learning:

- Compare/Contrast writing focusing on one facet of everyday life between past + present.
- Intensive character/building study on one of the memorable exhibits found at GFV.

I have utilized the guidelines in 2340A to plan, conduct, and evaluate the trip and, upon approval of the trip, I will obtain parental permission (2340 F2 or F2A) and use the Checklist for Trips (2340 F3).

Field Trip Approval

Trip Approved: Trip Disapproved: Principal: Jennifer Johnson Date: 10-10-22
 Trip Approved: Trip Disapproved: Superintendent: _____ Date: _____

(Over)

TRANSPORTATION DEPARTMENT

(To be completed by the originator of the field trip) * Will be paying for charter bus.

Date of Trip: TBA Destination: Dearborn, MI (Greenfield Village)

Departure Time: Return Arrival Time: Number of Buses:

Certification

This is to certify that this trip, as requested, is in conformity with the administrative guidelines established by the District as well as any applicable State regulations.

Date: Signature: Business Office

Trip Confirmation

This trip has been approved and scheduled. Drivers assigned are:

Blank lines for driver names

Bus Driver Report

This is to certify that the above trip was made and to request payment under the Board of Education policies.

Date: Bus No.: Total time of trip:

Speedometer reading at start of trip: End of trip:

Start time: Return time:

Total miles traveled on this trip: Total gallons of gas used:

Remarks:

Driver's signature:

- Distribution: 1 - Each bus 1 - Transportation Supervisor 1 - Originator after assignment of buses

Field Trip No.:

FIELD TRIP REQUEST FORM

Teacher: Richard Maples School/Class: High School

Request Date: 10-11-22 Trip Date: 2-16-23 Destination: Lansing, MI

Number of Students: 20 Number of Staff/Chaperones: 2

Purpose of Trip: Youth in Government Spring Conference

Course of Study: Government Fee(s): N/A

Specific Learning Objectives to be Accomplished:

Understand how Government functions

Student Behaviors that will Confirm Achievement of the Learning Objectives:

Students will participate in all facets of passing a bill into law.

Course Objectives Related to the Learning Objectives:

Pre-Trip Lessons/Activities to be Done in the Classroom:

Weekly meetings to create bills

FIELD TRIP REQUEST FORM

Teacher: ADAMS School/Class: SKI Club

Request Date: 10/11/22 Trip Date: Scheduled Destination: Bittersweet
Have not
But will schedule 3 trips based on weather

Number of Students: 5-8 Number of Staff/Chaperones: 2

Purpose of Trip: SKIing

Course of Study: SKI Club

Fee(s): Rental
Lift ticket

Specific Learning Objectives to be Accomplished:

learn how to ski

Student Behaviors that will Confirm Achievement of the Learning Objectives:

Course Objectives Related to the Learning Objectives:

Pre-Trip Lessons/Activities to be Done in the Classroom:

Post Trip Activities/Lessons to Reinforce/Extend Learning:

I have utilized the guidelines in 2340A to plan, conduct, and evaluate the trip and, upon approval of the trip, I will obtain parental permission (2340 F2 or F2A) and use the Checklist for Trips (2340 F3). I certify that this trip, as requested, is in conformity with the administrative guidelines established by the District.

Field Trip Approval

Trip Approved: _____ Trip Disapproved: _____

Principal: Amberly Case Date: 10.11.22

NOTE: All field trips over 50 miles, one way, must be approved by the Board of Education

Trip Approved: _____ Trip Disapproved: _____

Superintendent: _____ Date: _____

HIGH SCHOOL USE ONLY

SUBSTITUTE NEEDED:	A1 _____	B1 _____
	A2 _____	B2 _____
	A3 _____	B3 _____
	A4 _____	B4 _____

DUE 15 WORKDAYS BEFORE TRIP

SUBMIT 2 COPIES TO BUILDING OFFICE

SUBMIT A BUS REQUEST IF USING DISTRICT TRANSPORTATION

FIELD TRIP REQUEST FORM

Teacher: Erin Ormsby School/Class: Spanish Club

Request Date: 10/10/22 Trip Date: 4/29/23 Destination: Chicago

Number of Students: 25 Number of Staff/Chaperones: 4+

Purpose of Trip: Visit the National Museum of Mexican Art, a Spanish Restaurant (lunch) and a Peruvian restaurant (dinner)

Course of Study: _____ Fee(s): \$50.00 per student

Specific Learning Objectives to be Accomplished:

Students will experience cuisines that are difficult to acquire locally and learn about Mexican culture through artwork and Mexican village community.

Student Behaviors that will Confirm Achievement of the Learning Objectives:

N/A

Course Objectives Related to the Learning Objectives:

N/A

Pre-Trip Lessons/Activities to be Done in the Classroom:

N/A

Post Trip Activities/Lessons to Reinforce/Extend Learning:

N/A

I have utilized the guidelines in 2340A to plan, conduct, and evaluate the trip and, upon approval of the trip, I will obtain parental permission (2340 F2 or F2A) and use the Checklist for Trips (2340 F3). I certify that this trip, as requested, is in conformity with the administrative guidelines established by the District.

Field Trip Approval

Trip Approved: _____ Trip Disapproved: _____

Principal: Robert M. Case Date: 10.11.22

NOTE: All field trips over 50 miles, one way, must be approved by the Board of Education

Trip Approved: _____ Trip Disapproved: _____

Superintendent: _____ Date: _____

HIGH SCHOOL USE ONLY

SUBSTITUTE NEEDED:	A1 _____	B1 _____
	A2 _____	B2 _____
	A3 _____	B3 _____
	A4 _____	B4 _____

None

DUE 15 WORKDAYS BEFORE TRIP

SUBMIT 2 COPIES TO BUILDING OFFICE

SUBMIT A BUS REQUEST IF USING DISTRICT TRANSPORTATION

FIELD TRIP REQUEST FORM

Teacher: Erin Ormsby School/Class: Spanish Club

Request Date: 10/4/22 Trip Date: 11/19/22 Destination: Grand Rapids

Number of Students: 25 Number of Staff/Chaperones: 4+

Purpose of Trip: Visit the Mexican Flea market and eat at an authentic Mexican restaurant.

Course of Study: _____ Fee(s): \$25.00 per student

Specific Learning Objectives to be Accomplished:

Students will experience Mexican culture by immersing themselves into a context where the language is Spanish and the products are unique to Mexico.

Student Behaviors that will Confirm Achievement of the Learning Objectives:

N/A

Course Objectives Related to the Learning Objectives:

N/A

Pre-Trip Lessons/Activities to be Done in the Classroom:

N/A

Post Trip Activities/Lessons to Reinforce/Extend Learning:

N/A

I have utilized the guidelines in 2340A to plan, conduct, and evaluate the trip and, upon approval of the trip, I will obtain parental permission (2340 F2 or F2A) and use the Checklist for Trips (2340 F3). I certify that this trip, as requested, is in conformity with the administrative guidelines established by the District.

Field Trip Approval

Trip Approved: Y Trip Disapproved: _____

Principal: Amber M. Case Date: 10.11.22

NOTE: All field trips over 50 miles, one way, must be approved by the Board of Education

Trip Approved: _____ Trip Disapproved: _____

Superintendent: _____ Date: _____

HIGH SCHOOL USE ONLY

SUBSTITUTE NEEDED:

None

A1 _____
A2 _____
A3 _____
A4 _____

B1 _____
B2 _____
B3 _____
B4 _____

DUE 15 WORKDAYS BEFORE TRIP

SUBMIT 2 COPIES TO BUILDING OFFICE

SUBMIT A BUS REQUEST IF USING DISTRICT TRANSPORTATION

FIELD TRIP REQUEST FORM

Teacher: Hagman/M. Maples School/Class: UCHS Choir/Drama
 Request Date: 10/3/22 Trip Date: 4/14/23 Destination: Eastern Michigan University
 Number of Students: 35 Number of Staff/Chaperones: 10
 Purpose of Trip: Attend workshops with Eastern Michigan University vocal and theatrical professors in prep for our musical and see 9 to 5 the musical
 Course of Study: Vocal Music/Drama Fee(s): \$18

Specific Learning Objectives to be Accomplished:

To improve vocal qualities and tonalities within themselves of musical theater. To improve acting skills to become the characters better.

Student Behaviors that will Confirm Achievement of the Learning Objectives:

Students will be receptive to feedback from professors and use it to improve their acting and singing. Students will demonstrate appropriate audience behavior at the musical to see how professionals perform.

Course Objectives Related to the Learning Objectives:

ART. T. III. HS. 8 ART. T. V. HS. 1 ART. M. III. HS. 4

ART. M. III. HS. 5 ART. M. II. HS. 3 ART. M. V. HS. 4

See attached for standards definitions

Pre-Trip Lessons/Activities to be Done in the Classroom:

Students will work on music and scenes from our musical that they will workshop with EMU professors to improve their skills.

Post Trip Activities/Lessons to Reinforce/Extend Learning:

Students will apply what they learned in our workshops and watching the performance to their understanding of the characters and music of our show to improve our performance.

I have utilized the guidelines in 2340A to plan, conduct, and evaluate the trip and, upon approval of the trip, I will obtain parental permission (2340 F2 or F2A) and use the Checklist for Trips (2340 F3). I certify that this trip, as requested, is in conformity with the administrative guidelines established by the District.

Field Trip Approval

Trip Approved: Trip Disapproved:

Principal: Amber McCall Date: 10.10.22

NOTE: All field trips over 50 miles, one way, must be approved by the Board of Education

Trip Approved: Trip Disapproved:

Superintendent: _____ Date: _____

HIGH SCHOOL USE ONLY

SUBSTITUTE NEEDED:	A1 _____	B1 _____
	A2 _____	B2 _____
	A3 _____	B3 _____
	A4 _____	B4 _____

DUE 15 WORKDAYS BEFORE TRIP

SUBMIT 2 COPIES TO BUILDING OFFICE

SUBMIT A BUS REQUEST IF USING DISTRICT TRANSPORTATION

Choir/Drama Standards for 4/14/23 Field Trip

Standard 3: Analyze, describe, and evaluate works of art.

(VPAA: C2, C3, C4, C5, P2, P3, R1, R2, R3, R4)

Analyze the physical, emotional, and social dimensions of characters found in dramatic texts from various genre and media.

(21st Century Skills: I.3, I.4, I.6, II.2)

ART.T.III.HS.8

Analyze and critique the whole and the parts of dramatic performances, taking into account the context, and constructively suggest alternative artistic choices including visual and aural components influenced by the use of technology.

(21st Century Skills: I.3, I.4, I.6, II.3, II.4, II.5)

Standard 4:

Understand, analyze, and describe the arts in their historical, social, and cultural contexts.

(VPAA: C2, C3, C4, C5, P2, P3, R1, R2, R3, R4)

Construct social meanings from informal and formal productions and from dramatic performances from a variety of cultures and historical periods, and relate to current personal, national, and international issues.

(21st Century Skills: I.3, I.4, I.6, II.4, II.5, II.6, II.7, III.2, III.7)

Standard 5:

ART.T.V.HS.1

Recognize, analyze, and describe connections among the arts; between the arts and other disciplines; between the arts and everyday life.

(VPAA: C2, C3, C4, C5, P2, P3, R1, R2, R3, R4) Describe and compare the basic nature, materials, elements, and means of communicating in theatre, dramatic media, musical theatre, dance, music, multi-media, and the visual arts.

(21st Century Skills: I.3, I.4, I.a6, II.2, II.3, II.4, III.2)

Standard 3: Analyze, describe, and evaluate works of art.

(VPAA: C2, C3, C4, C5, P2, P3, R1, R2, R3, R4)

ART.M.III.HS.4

Evaluate the use of music in mixed media environments.

(21st Century Skills: I.3, I.6, II.1, II.2)

ART.M.III.HS.5

Make informed, critical evaluations of the quality and effectiveness of performances, compositions, arrangements, and improvisations applying specific criteria.

(21st Century Skills: I.3, I.6, II.1)

Standard 4:

Understand, analyze, and describe the arts in their historical, social, and cultural contexts.

(VPAA: C2, C3, C4, C5, P2, P3, R1, R2, R3, R4)

ART.M.IV.HS.3

Identify various roles that musicians perform, cite representative individuals who have functioned in each role, and describe their activities and achievements.

(21st Century Skills: I.3, I.6, II.1, III.2, III.7, III.9)

Standard 5:

Recognize, analyze, and describe connections among the arts; between the arts and other disciplines; between the arts and everyday life *(VPAA: C2, C3, C4, C5, P2, P3, R1, R2, R3, R4)*

ART.M.V.HS.4

Explain how the roles of creators, performers, and others involved in the production and presentation of the arts are similar to and different from one another in the various arts and disciplines outside of the arts.

(21st Century Skills: I.3, I.6, II.1, III.2, III.7, III.9)

8/31/2022 Begin. Cash on Hand:	\$3,212,953		Total of Bills:	898,176
Total Receipts:	\$151,804		Total Net Payroll:	515,423
Total Expenditures:	\$1,413,600		Total Bills and Payroll	\$1,413,600
9/30/2022 Total Cash on Hand:	\$1,951,157		to be Approved:	

FOOD SERVICE-September

Union City Community Schools

School Service Fund

Combined Statement of Revenue and Expenditures Compared to Budget

For The Peroid Ending

September 30, 2022

	FOOD SERVICE			
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>% of Budget</u>
<u>REVENUE:</u>				
Local Sources	6,350	\$ 20,000	\$13,650	18%
State Sources	1,500	18,881	17,381	0.00%
Federal Sources	0	490,000	490,000	0.00%
INCOMING TRANSFERS	0	0	0	
TOTAL REVENUE	7,850	528,881	\$521,031	
<u>EXPENDITURES:</u>				
Salaries	31,778	179,346	(147,568)	17.72%
Employee Benefits	15,832	105,972	(90,140)	14.94%
Purchased Services	2,394	30,000	(27,606)	7.98%
Supplies & Materials	39,687	200,000	(160,313)	19.84%
Capital Outlay	0.00	-	0	#DIV/0!
Other Expense	444	800	(356)	55.50%
Other Transactions	0	32,882		
		549,000	(425,982)	0.00%
TOTAL EXPENDITURES	90,136			
OUTGOING TRANSFERS				
TOTAL EXPENDITURES	90,136	549,000	(425,982)	0.00%
EXCESS REVENUE (EXPENDITURES)	(82,286)	(20,119)		
BEGINNING FUND BALANCE	200,085	200,085		
ENDING FUND BALANCE	\$117,799	\$179,966		

Union City Community Schools
 General Fund Statement of Revenue and Expenditure Compared to Budget
 For Period Ending September 30, 2022

	YTD ACTIVITY	CURRENT BUDGET	VARIANCE	PERCENT OF BUDGET
REVENUE				
Local Sources	38,299	\$ 1,303,786	(1,265,487)	2.94%
State Sources	0	9,591,384	(9,591,384)	0.00%
Federal Sources	0	559,379	(559,379)	0.00%
Other Financing Sources	0	565,000	(565,000)	0.00%
		32,000		
TOTAL REVENUE	38,299	12,051,549	(11,981,250)	
EXPENDITURES				
INSTRUCTION				
Basic Program	1,548,082	5,877,449	4,329,367	26.34%
Added Needs	327,250	1,685,358	1,358,108	19.42%
Total Instruction	1,875,332	7,562,807	5,687,475	
SUPPORT SERVICE EXPENSE				
Pupil	154,429	693,405	538,976	22.27%
Improvement Instructional Staff	84,792	182,389	97,597	46.49%
General Administration	102,662	375,498	211,767	43.60%
School Administration	163,731	705,288	541,557	12.27%
Fiscal Services	86,519	306,881	220,362	28.19%
Operation & Maintenance	391,733	1,034,250	642,517	37.88%
Transportation	307,209	869,747	562,538	35.32%
Central Support	71,644	182,008	110,364	39.36%
Athletics	110,095	441,511	331,416	24.94%
Community Services	1,389	3,706	2,317	37.48%
Payments to Other Govt Units	115		(115)	0.00%
Site Improvement Services	0		0	0.00%
Prior Period Adjustments	0		0	0.00%
Debt Service	35,975	35,975	0	0.00%
Fund Modification to Food Service	0	0	0	0.00%
Total Support Services	1,510,292	4,830,658	2,815,315	
TOTAL EXPENDITURES	3,385,624	12,393,465	8,502,789	
EXCESS REVENUE (EXPENDITURES)	(\$3,347,325)	(\$341,916)		
Non-spendable (inventory)	10,410	10,410		
Assigned (Capital Expenditures)	75,000	75,000		
Unassigned (Undesignated)	2,256,014	2,256,014		
BEGINNING FUND BALANCE	2,341,424	2,341,424		
ENDING FUND BALANCE	(\$1,005,901)	\$1,999,509		

UNION CITY COMMUNITY SCHOOLS - TREASURER'S REPORT STATUS OF GENERAL, DEBT RETIREMENT, FOOD SERVICE, TRUST & AGENCY, AND SINKING FUNDS AS OF SEPTEMBER 30, 2022			UNION CITY COMMUNITY SCHOOLS - TREASURER'S REPORT STATUS OF GENERAL, DEBT RETIREMENT, FOOD SERVICE, TRUST & AGENCY, AND SINKING FUNDS AS OF SEPTEMBER 30, 2021		
Current Year			Prior Year		
Balance as of 8/31/2022			Balance as of 8/31/2021		
General Fund Cash Accounts	2,515,899		General Fund Cash Accounts	2,354,413	
Food Service Checking Accounts	23,066		Food Service Checking Accounts	96,074	
Trust & Agency Checking Accounts***	n/a		Trust & Agency Checking Accounts***	106,682	
SF Cash	671,187		SF Cash	564,966	
SF DS Cash 2013	2,533		SF DS Cash 2013	2,533	
SF DS Cash 2016	268		SF DS Cash 2016	305	
Total Cash On Hand	\$3,212,953		Total Cash On Hand	3,124,974	
Current Month Activities			Prior Year-Current Month Activities		
YTD Activities					
General Fund Revenue	46,624	4,401,873	General Fund Revenue	32,380	
Food Service Revenue	102,324	107,825	Food Service Revenue	3,395.92	
Trust & Agency Revenue	n/a	n/a	Trust & Agency Revenue	3	
SF Revenue	2,855	2,970	SF Revenue	46	
SF DS Revenue 2013	0	0	SF DS Revenue 2013	0	
SF DS Revenue 2016	0	0	SF DS Revenue 2016	0	
Total Revenue	\$151,804	4,512,668	Total Revenue	35,825	
General Fund Expenses	854,452	3,766,393	General Fund Expenses	686,406	
Net Payroll	515,423	1,026,749	Net Payroll	301,459	
Food Service Expenses	29,373	45,659	Food Service Expenses	63,152	
Trust & Agency Expenses	n/a	n/a	Trust & Agency Expenses	7,095.09	
SF Expenses	11,550.00	11,550	SF Expenses	2,039.00	
SF DS Expenses 2013	2,533.01	-	SF DS Expenses 2013	-	
SF DS Expenses 2016	268	-	SF DS Expenses 2016	-	
Total Expenses	\$1,413,600	4,850,351	Total Expenses	1,060,151	
Balance as of 9/30/2022			Balance as of 9/30/2021		
General Fund Cash Accounts	1,192,648		General Fund Cash Accounts	1,398,929	
Food Service Checking Accounts	96,017		Food Service Checking Accounts	36,318	
Trust & Agency Checking Accounts***	n/a		Trust & Agency Checking Accounts***	99,590	
SF Cash	662,492		SF Cash	562,973	
SF DS Cash 2013	0		SF DS Cash 2013	2,533	
SF DS Cash 2016	0		SF DS Cash 2016	305	
Total Cash On Hand	\$1,951,157		Total Cash On Hand	2,100,648	



Union City Community Schools

District Goals 2022-2023

Mission Statement: Striving for Excellence in Everything We Do

- 1) Target to increase/maintain the fund balance for 2022-2023 with a minimum fund balance of 10%
- 2) Student Achievement:
 - a. Every student that graduates has a college/career readiness plan.
 - b. Maintain a 4 year cohort graduation rate of at least 88%
 - c. Achieve the academic goals submitted as part of 98b legislation for each building:
 - i. Elementary School: 55% of all students will meet their projected growth target on NWEA Map Growth Assessment.
 - ii. Middle School Math: 52% of all students will meet their projected growth target on NWEA Map Growth Assessment.
 - iii. Middle School ELA: 50% of all students will meet their projected growth target on NWEA Map Growth Assessment.
 - iv. High School: 80% of all students will pass their second semester assessments with a score of 60% or higher.
- 3) Ensure that the district has appropriate systems in place to support positive behavior from our students and improve the climate of the district communities.
 - a. Improve the building scores on the TFI (Tiered Fidelity Inventory) with an ultimate goal of 85% or above.
 - i. Elementary School Goal : 80%
 - ii. Middle School Goal: 75%
 - iii. High School Goal: 70%
 - b. Complete a district wide climate survey that demonstrates a positive climate in the school district communities.



Book	Policy Manual
Section	3000 Professional Staff
Title	MERIT PAY
Code	po3410.02
Status	Active
Adopted	July 15, 2013
Last Revised	January 20, 2014

3410.02 - **MERIT PAY**

A teacher receiving a rating of **Effective** or Highly Effective on their final formal evaluation will receive any negotiated step and pay raise for the next school year. In addition, the teacher will receive a ~~\$250~~ **\$500** stipend to be paid the last pay period in ~~June~~ **May** of the current school year.

A teacher receiving a rating of ~~Effective~~, Minimally Effective, or Ineffective on their final formal evaluation will receive any negotiated step and pay raise for the next school year.

Union City Community Schools, Branch and Calhoun Counties, Michigan (the "District")

A regular meeting of the board of education of the District (the "Board") was held:

in the _____, within the boundaries of the District,

electronically through _____ with identification number _____

on the ____ day of _____, 2022, at ____ o'clock in the __.m. (the "Meeting")

The Meeting was called to order by _____, President.

Present: Members

Absent: Members

The following preamble and resolution were offered by Member _____ and supported by Member _____:

WHEREAS:

1. Public Act 233 of 2011 amended Michigan Election Law to require school board elections to be held in November of even numbered years; and

2. Section 11a of the Revised School Code, as amended, provides that members of the Board shall be elected by the school electors for terms of four (4) or six (6) years, as provided by the District's bylaws; and

3. This Board desires to amend its bylaws to change board member terms of office from six (6) years to four (4) years and to approve a board member rotation schedule to implement four (4)-year terms.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. This Board hereby determines the terms of office shall be four (4) years, except for interim seats as detailed in the schedule attached hereto as Exhibit A. Such determination and board rotation schedule are hereby adopted as amendments to the Board's bylaws.

2. A copy of this resolution shall be filed with the District's election coordinator.

3. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution are rescinded.

Ayes: Members

Nays: Members

Resolution declared adopted.

Secretary, Board of Education

The undersigned duly qualified and acting Secretary of the Board of Education of Union City Community Schools, Branch and Calhoun Counties, Michigan, hereby certifies that the foregoing constitutes a true and complete copy of a resolution adopted by the Board at the Meeting, the original of which is part of the Board's minutes. The undersigned further certifies that notice of the meeting was given to the public pursuant to the provisions of the "Open Meetings Act" (Act 267, Public Acts of Michigan, 1976, as amended).

Secretary, Board of Education

EXHIBIT A

**Union City Community Schools, Branch and Calhoun Counties, Michigan
Board Member Rotation Schedule**

Existing Terms

- Seat A – expires December 31, 2022 – Searls seat
- Seat B – expires December 31, 2022 – Mathis seat
- Seat C – expires December 31, 2024 – Mears seat
- Seat D – expires December 31, 2024 – (seat to be filled October 17 – Miller seat)
- Seat E – expires December 31, 2026 – DeJongh seat
- Seat F – expires December 31, 2026 – Herman seat
- Seat G – expires December 31, 2026 – LaBar seat

New Board Member Seats Elected to Implement 4 Year Terms

- November 2022 – 2 seats for 6 year terms (Seats A & B)
- November 2022 – 2 seats for 4 year terms (Seats C & D)
- November 2026 – 3 seats for 4 year terms (Seats E, F & G)
- November 2028 – 4 seats for 4 year terms (Seats A, B, C & D)
- November 2030 – 3 seats for 4 year terms (Seats E, F & G)
- November 2032 – 4 seats for 4 year terms (Seats A, B, C & D)

1. Why are you interested in serving on the school board?
2. What do you see as the role of a school board member?
3. What are the biggest challenges facing public education today?
4. What qualities, skills and experience would you bring to the board?
5. At times you may be caught between legitimately opposing points of view. There may be a difference between your personal point of view and the policy or law that you're required to uphold as a trustee. How will you handle this?
6. Are you willing to pursue the skills, the knowledge and the training necessary to become a fully functioning and effective board member? Provide examples of how you might accomplish this.
7. In the challenging times that we're facing, why have you decided to be a part of the decision-making process?
8. After review and discussion on significant issues, the board operates by a majority vote. When the majority vote is different from your position how would you manage the situation?
9. How can a board know if its goals are being accomplished and its policies carried out?
10. How do you view the relationship between the board of education and the administration/staff?
11. Describe your response if a parent cornered you in the grocery store and asked for your support on a particularly hot issue.
12. We have some large construction projects as well as various projects to update our buildings and grounds. What skills or knowledge do you have that would be helpful in bringing them to a successful conclusion?

September 21, 2022

Mr. Chris Katz
Superintendent
Union City Community Schools
430 St. Joseph Street
Union City, MI 4094

Dear Mr. Katz,

I am writing this letter to express my interest in applying for the open Union City Community Schools Board of Education position.

While I did not attend Union City schools, I have become deeply rooted in the community over the last decade as my husband and I have two children currently enrolled in Union City schools. We, as a family, strive to lead by example, push for and practice strong morals and ethics, and encourage others to do the same.

I am motivated and ambitious. In my work life, I am highly organized and efficient. As an Administrative Assistant, I handle many tasks simultaneously throughout the day with ease.

As a Board of Education member, I will stand up for what I believe is in the best interest of the students and school district. I will listen carefully to the students, teachers and staff members of the schools as well as parents and the greater community.

I understand that this position is not something to be taken lightly. I feel that I have the ability and drive to be an asset to the Board of Education.

Thank you for your time and consideration. Please do not hesitate to contact me with any questions or concerns you may have.

Respectfully,



Jennifer Gautsche
jjgautsche@yahoo.com
517.279.1973

Dear Mr. Katz

Please accept this as my letter of interest for the vacancy on the board of education.

When my wife and I started to make decisions about starting a family, we looked for a small town community with a lot to offer. Union City was the perfect fit. Knowing friends and family that grew up in UC made moving here and starting a family an easy decision. Over the past year, we've bought our house in Union City and welcomed our first son. Getting more involved in the community is something that naturally makes sense. We would like to extend ourselves and truly integrate with the community.

I am a graduate of Central Michigan University where I obtained my Bachelor's degree in Accounting and Finance.

I am currently a Financial Analyst for a Fortune 500 company.

Sincerely,

Sean O'Kon

Mitigating Learning Loss



Union City Board Presentation
October 2022

*in accordance with 98c of PA 144 - Section 98c

What is 98c?

Section 98c appropriates \$52,056,000 in federal funding to address learning loss as part of the Governor's Emergency Education Relief (GEER) Fund and part of the federal Elementary and Secondary School Emergency Relief (ESSER) II Fund. This memorandum outlines the requirements of section 98c, addresses the purpose of the funds, and outlines how funding will be determined. (The actual dollar amount allotted is not yet been determined, our presentation today is based on an estimate of \$43 per student)

Ways in Which 98c can be spent:

- Administering high-quality, reliable assessments that can assess student academic progress and assist educators in meeting student needs, including by differentiating instruction.
- Implementing evidence-based activities to meet the comprehensive needs of students.
- Providing information and assistance to parents and families on ways to support students.
- Tracking student performance and engagement in distance learning.



District Goals

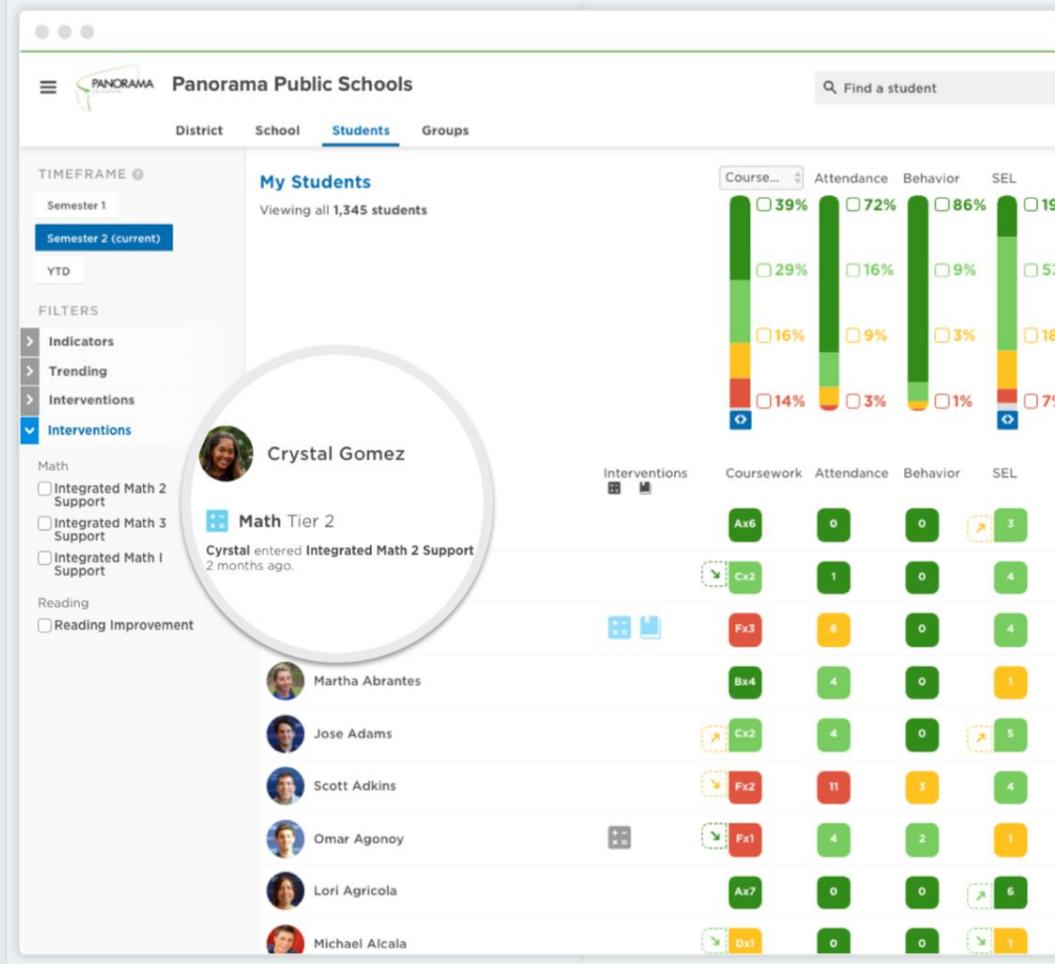
- When determining how to use the 98c funds, we wanted to find ways in which this spending could help us achieve our other goals that we have as a district such as the 98b goals we presented at a previous meeting.
- The principals as well as district administrators brainstormed the best way to utilize these funds

- 1) Target to increase/maintain the fund balance for 2022-2023 with a minimum fund balance of 10%
- 2) Student Achievement:
 - a. Every student that graduates has a college/career readiness plan.
 - b. Maintain a 4 year cohort graduation rate of at least 88%
 - c. Achieve the academic goals submitted as part of 98b legislation for each building:
 - i. Elementary School: 55% of all students will meet their projected growth target on NWEA Map Growth Assessment.
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- 3) Ensure that the district has appropriate systems in place to support positive behavior from our students and improve the climate of the district communities.
 - a. Improve the building scores on the TFI (Tiered Fidelity Inventory) with an ultimate goal of 85% or above.
 - i. Elementary School Goal : 80%
 - ii. Middle School Goal: 75%
 - iii. High School Goal: 70%
 - b. Complete a district wide climate survey that demonstrates a positive climate in the school district communities.

98c Funding - Panorama Education



“Panorama pulls your key student information into one spot and gives you visual dashboard reporting. Move from interpreting data to taking action and improving student outcomes.”



The all-in-one data platform for your district

Panorama pulls your key student information into one spot and gives you visual dashboard reporting. Move from interpreting data to taking action and improving student outcomes.

Student Success

You need visibility into your MTSS/RTI programs. We pull together all of the data behind student success and make it easy to digest with visual dashboards.

Student and Adult Social-Emotional Learning

Panorama provides a valid and reliable way to measure and improve social-emotional learning in your district.

Surveys

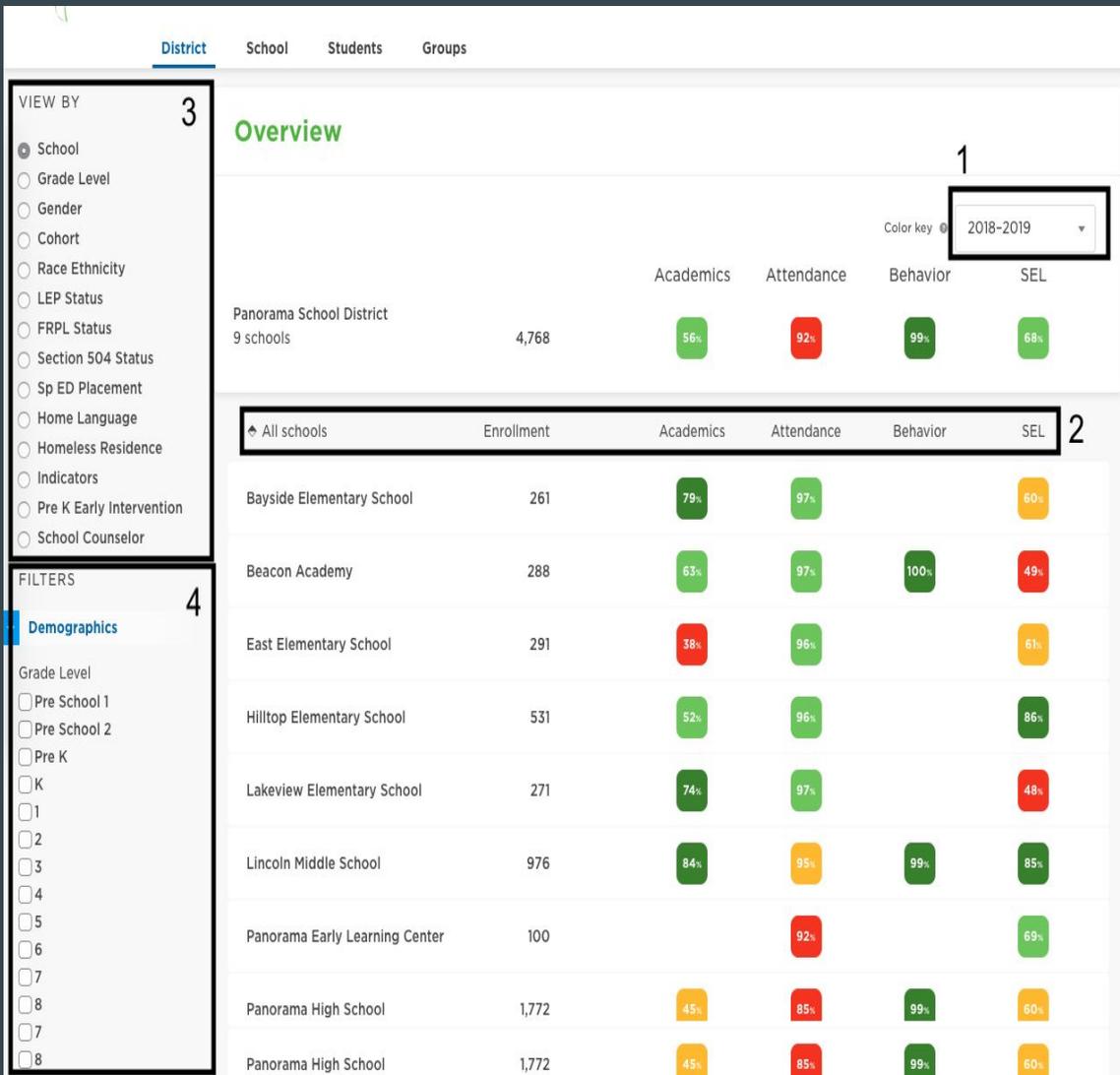
Use Panorama's vault of research-backed surveys to collect and take action on the information that is most critical to your district's success.

Professional Development

We deliver customized learning experiences that will inspire and equip you to act on data.

Current Supports

- We are able to see academics, attendance, behavior, survey and test data all in one location for each school and each student
- Currently, only a limited number of staff are using this program



Future Supports - Invention Plans

- As this first year was funded by a grant, we have only given access to a handful of staff: Principals, Counselors, Interventionist and Administrators.
- We hope to provide them more training to use all of the capabilities of Panorama moving forward
- Additionally the ability to have teachers use this information will be a goal moving forward and have them trained on how to use it

Create an intervention plan

What type of intervention are you planning?
[x] ELA [x] Math [x] Other Academics [x] Behavior [x] Attendance [x] SEL

Tier
Tier 2 Tier 3

What is your goal for Gary?
Master multiplication and division of complex fractions.

Which intervention strategies will you use?
[x] Math Time Drill
+ Add custom strategy

Champion
Liana Leahy

Show student plans: In progress Completed

7% No Status 22% Behind 30% Progressing 41% On track

67% of plans up to date

Tier	Enrollment	Plans	% on track	% up to date
Tier 2	97 (11%)	97		65%
Tier 3	25 (3%)	25		71%
Strategy				
Fluency Practice		18		75%
Decoding Practice		5		60%
Lexia PowerUp		2		50%

Impact

- We want all teachers to be able to see a complete picture of all of their students. That includes their grades in class, test scores, behavior metrics and even survey data.
- We want to be able to track all of our tier 2 and tier 3 interventions for students to monitor their progress to determine next steps
- The ability to determine which students need additional support beyond what they get in a full classroom setting becomes more clear when you have a full portrait of who that student is and the needs that they have
- The ability to identify those students and monitor their progress all in one platform enables our staff to combat learning loss in an efficient manner
 - Panorama provides research based strategies for interventions with identified students

Measuring Success

- At the end of the year, we will be able to see the number of daily and weekly users to determine if staff is utilizing the program to monitor which students need additional support
- We can also view the number of students who are placed into groups for interventions. This allows us to determine if we are indeed using this in a way that helps identify students who need support and then provide them support.
- We will measure growth of the students identified for additional support in their classes at Union City as well as growth on the NWEA assessment. (Key Metric)



WILLIS & JURASEK

CPAS AND CONSULTANTS

September 30, 2022

To the Board of Education
Union City Community Schools
Union City, Michigan

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Union City Community Schools for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), 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 June 1, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Union City Community Schools are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during fiscal year 2022. We noted no transactions entered into by the School District 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.

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

Management has estimated the value of capitalized assets and the related accumulated depreciation. The bulk of the capitalized costs is based upon an asset appraisal done in a prior year. Related depreciation is based upon estimated usage using estimated lives and methods to formulate net book value. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statements contain estimates for net pension and OPEB liabilities and related deferred inflows and deferred outflows of resources. This information has been provided by ORS to all school districts participating in the MPSERS pension/OPEB system. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Management has also estimated the liability for compensated absences. We have evaluated the key factors and assumptions used to develop the liability for compensated absences in determining that it is reasonable in relation to the financial statements taken as a whole.

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 Misstatements

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. Management has corrected all such misstatements of any significance. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's 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 auditors' 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 as per the auditors' report.

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 District's financial statements or a determination of the type of auditors' 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 School District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Budgetary Comparison Schedule, the Schedule of the District's Proportionate Share of the Net Pension/OPEB Liability of the MPERS Plan, and the Schedule of the District's Contributions to the MPERS Pension/OPEB Plan and related notes 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 the combining statements of nonmajor governmental funds 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.

Comments and Recommendations

To improve internal controls, we recommend the following:

- Formally approve (with signature) bank reconciliations
- Approve journal entries – add signature of person reviewing the journal entries

Restriction on Use

This information is intended solely for the use of the Board of Education and management of Union City Community Schools and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Willis & Jurasek, P.C.

Willis & Jurasek, P.C.

Union City Community Schools

Financial Report
With Supplemental Information

Year Ended June 30, 2022

Union City Community Schools

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Independent Auditors' Report

Board of Education
Union City Community Schools
Union City, Michigan

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Union City Community Schools, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Union City Community Schools' basic financial statements as listed in the table of contents.

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 Union City Community Schools, 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Union City Community Schools, 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 the 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 Union City Community Schools' ability to continue as a going concern for twelve months beyond the financial statements 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:

- 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 Union City Community Schools' 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 Union City Community Schools' 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, budgetary comparison information, and certain pension and OPEB information as identified in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required 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 Union City Community Schools' basic financial statements. The combining nonmajor fund financial statements are presented for the purposes of additional analysis and are not a required part of the basic financial statements. Such supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. 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 combining nonmajor fund financial statements 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 (under separate cover) dated September 30, 2022, on our consideration of Union City Community Schools' 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 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 Union City Community Schools' 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 Union City Community Schools' internal control over financial reporting and compliance.

Sincerely,

Willis & Jurasek, P.C.

Willis & Jurasek, P.C.

September 30, 2022

Union City Community Schools
Management's Discussion and Analysis
Year Ended June 30, 2022

As Administration of Union City Community Schools, County of Calhoun, State of Michigan, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2022.

Financial Highlights

- The District's total net position increased by \$2,478,515.
- As of the close of the current fiscal year, the District's aggregated fund balance for the District's governmental funds was \$3,418,547.
- The General Fund had a net change in fund balance of \$222,014. At the end of the year, the total fund balance for the General Fund was \$2,341,424 or 18% of the total General Fund expenditures.

Using this Annual Report

This annual report consists of a series of financial statements and notes to those statements. The statements are organized so the reader can understand the District financially as a whole. The District-Wide Financial Statements provide information about the activities of the whole School District, presenting both an aggregate view of the School District's finances and a longer-term view of those finances. The financial statements then proceed to provide an increasingly detailed look at specific financial activities included in the fund financial statements. For governmental activities, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements provide information about the School District's most significant fund – the General Fund, as well as the District's other major fund, the Building & Site Fund, and totals for the District's nonmajor funds.

Reporting the District as a Whole

The Statement of Net Position and Statement of Activities – One of the most important questions asked about the District's finances is, "Is the District better off or worse off as a result of the year's activities?" The statement of net position and the statement of activities, which appear first in the School District's financial statements, report information about the District as a whole and about its activities in a manner that helps to answer this question. These statements include all assets, liabilities, deferred outflows, and deferred inflows of the District using the accrual basis of accounting, which is similar to the accounting used by private-sector corporations.

The statement of net position and statement of activities report the governmental activities for the District. These services include instruction, support services, community services, athletics, food services, and transfers to other local districts. Property taxes, intergovernmental revenues, (unrestricted and restricted State Aid), and charges for services finance most of these activities. All of the current year's revenues and expenses for these services are taken into consideration regardless of when cash is received or paid.

The statement of net position reports the District's net position, the difference between assets and deferred outflows, and liabilities and deferred inflows. The statement of activities reports the District's change in net position, the revenues less expenses for the fiscal year, either as an increase or a decrease, or in other words, the operating results for the year. However, the School District's goal is to provide services to its students, not to generate profits, as private-sector corporations do.

These two statements report the District's net position and changes in net position. The change in net position provides the reader a tool to assist in determining whether the District's financial health is improving or deteriorating. The reader will need to consider other non-financial factors such as the property tax base, political conditions at the State Capitol, student enrollment growth or shrinkage, birth rates, and facility conditions in arriving at their conclusion regarding the overall health of the District.

Union City Community Schools
Management's Discussion and Analysis
Year Ended June 30, 2022

The district-wide financial statements can be found on pages 1-2 of this report.

Reporting the District's Most Significant Funds

Fund Financial Statements – The fund financial statements provide detailed information about the most significant funds – not the District as a whole. The fund statements are formatted to comply with the legal requirements of the Michigan Department of Education's *Accounting Manual*.

Governmental Funds – Most of the District's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in future periods. These funds are reported using an accounting method called modified accrual accounting, which measures cash and other financial assets that can readily be converted to cash. In the fund financial statements, capital assets purchased by cash are reported as expenditures in the year of acquisition and thus, no capital assets are reported. The issuance of debt is recorded as a financial resource. The current year's payments of principal and interest on long-term obligations are recorded as expenditures. Future years' debt obligations are not recorded.

The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or less financial resources available to spend in the near future to finance the District's programs. The relationship (or differences) between governmental activities (reported in the statement of net position and the statement of activities) and governmental funds is reconciled in the basic financial statements.

The basic governmental fund financial statements can be found on pages 3 and 5 of this report.

Additional Information – The notes to financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to financial statements can be found on pages 7-25 of this report.

Union City Community Schools
Management's Discussion and Analysis
Year Ended June 30, 2022

Government-Wide Financial Analysis

The government-wide financial analysis focuses on the net position and changes in net position of the District's governmental activities. As noted earlier, net position may serve over time as a useful indicator of a government's financial position.

The following is a summary of the School District's net position as of June 30, 2022 and 2021:

	Governmental Activities	
	2022	2021
Assets:		
Current assets	\$ 4,619,048	\$ 5,919,022
Non-current assets	11,134,649	11,004,929
Total assets	15,753,697	16,923,951
Deferred Outflows of Resources	4,206,004	5,682,871
Liabilities:		
Current liabilities	1,263,801	2,792,906
Non-current liabilities	15,118,237	24,220,989
Total liabilities	16,382,038	27,013,895
Deferred Inflows of Resources	9,713,743	4,207,522
Net Position:		
Invested in capital assets - net of related debt	10,990,750	10,484,097
Restricted	874,237	805,390
Unrestricted	(18,001,067)	(19,904,082)
Total net position	\$ (6,136,080)	\$ (8,614,595)

The above analysis focuses on the net position. The change in net position of the School District's governmental activities is discussed below. The net position differs from fund balances and a reconciliation appears on page 4.

By far the largest portion of the District's positive net position reflects its investment in capital assets (i.e. land, buildings, vehicles, and equipment) less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to students; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Typically, one portion of the District's net position, the *restricted* portion, represents resources that are subject to external restrictions on how they may be used. In the case of the School District, these included amounts restricted for student activities and capital projects. The *unrestricted* balance of \$(18,001,067), which is a *negative* net position, is negative as a result of the pension and OPEB liabilities. The pension and OPEB liabilities at fiscal year-end are expected to be reduced to \$0 over an 18-year period.

Union City Community Schools
Management's Discussion and Analysis
Year Ended June 30, 2022

The results of this year's operations for the School District as a whole are reported in the Statement of Activities which shows the change in net position for fiscal year 2022.

The following is a summary of the changes in net position for the years ended June 30, 2022 and 2021:

	Governmental Activities	
	2022	2021
Revenues:		
Program revenues:		
Charges for services	\$ 228,405	\$ 157,402
Operating grants	4,544,208	4,145,174
General revenues:		
Property taxes	1,656,734	1,594,366
Grants and state aid	7,243,838	6,927,280
Other	362,785	162,232
Total revenues	14,035,970	12,986,454
Functions/Program Expenses:		
Instruction	6,541,228	6,771,521
Support services	3,314,190	3,860,414
Athletics	550,131	466,712
Food service activities	98,426	62,488
Student activities	460,132	336,990
Community service	3,843	3,713
Interest	9,203	18,109
Capital outlay	48,378	-
Depreciation (unallocated)	531,924	495,669
Total expenses	11,557,455	12,015,616
Increase (decrease) in net position	2,478,515	970,838
Net position beginning of year	(8,614,595)	(9,585,433)
Ending net position	<u>\$ (6,136,080)</u>	<u>\$ (8,614,595)</u>

The District's net position increased by \$2,478,515 during the current fiscal year. The increase in net position differs from the change in fund balance and a reconciliation appears on page 6.

The net cost shows the financial burden that was placed on the State and the School District's taxpayers by each of these functions. Since property taxes for operations and unrestricted State Aid constitute the vast majority of the School District's operating revenue sources, the Board of Education and Administration must annually evaluate the needs of the School District and balance those needs with State-prescribed available unrestricted resources.

Union City Community Schools
Management's Discussion and Analysis
Year Ended June 30, 2022

General Fund Budgeting and Operating Highlights

The School District's budgets are prepared according to Michigan Law. The most significant budgeted funds are the General Fund and the nonmajor governmental fund for Food Service.

During the fiscal year ended June 30, 2022, the School District amended the budgets of these governmental funds two times. State law requires that the budget be amended to ensure that expenditures do not exceed appropriations. A schedule showing the School District's General Fund original and final budget amounts compared with amounts actually paid and received is provided in required supplemental information of these financial statements.

The General Fund actual revenue and other financing sources were \$12,917,553. That amount is below the amended budget estimate of \$12,759,109. The \$158,444 variance (1.2%), considered immaterial by management, can be attributed to state and federal revenue sources. The Title I, II, IV, ESSER II and the 35a5 Additional Instructional Time Grant revenues were not all spent leaving funding which will carry over into the 2022/2023 school year.

The actual expenditures and other financing uses of the General Fund were \$12,695,539, which is below the amended budget estimate of \$12,821,810. The \$126,271 variance (1.0%) can be attributed for the most part to conservative budgeting, careful monitoring, and supply shortages. The District also had state/federal funds carry over to the 2022/2023 school year which reduced total planned expenditures for 2021/2022.

The General Fund had total revenue and other financing sources of \$12,917,553 and total expenditures of \$12,695,539 with a net change in fund balance of \$222,014 and an ending fund balance of \$2,341,424. The District continues to educate employees on budget and purchasing practices to get the most for our limited budget.

Union City Community Schools
Management's Discussion and Analysis
Year Ended June 30, 2022

Capital Asset and Debt Administration

Capital Assets – At the end of the fiscal year 2022, the School District had \$20,242,887 invested in land and buildings, furniture and equipment, vehicles and buses and construction in process. Of this amount, \$9,108,238 in depreciation has been taken over the years. We currently have a net book value of \$11,134,649.

	<u>Governmental Activities</u>	
	<u>2022</u>	<u>2021</u>
Land	\$ 41,355	\$ 41,355
Construction in process	324,220	-
Buildings and improvements	17,577,487	17,577,487
Furniture and equipment	1,123,124	974,423
Buses and other vehicles	1,176,701	1,106,093
Total capital assets	<u>20,242,887</u>	<u>19,699,358</u>
Less accumulated depreciation	<u>9,108,238</u>	<u>8,694,429</u>
Net capital assets	<u>\$ 11,134,649</u>	<u>\$ 11,004,929</u>

The District continues to use sinking fund money to make improvements throughout the District. Major purchases for the year included food service program purchases, new furniture for High School classrooms, a new security system throughout the School District, and two new school buses.

Long-Term Debt – At June 30, 2022, the District had total long-term debt outstanding of \$297,899.

	<u>Governmental Activities</u>	
	<u>2022</u>	<u>2021</u>
Notes payable	\$ 143,899	\$ 25,832
Bonds payable	-	495,000
Compensated absences	154,000	165,000
Total	<u>\$ 297,899</u>	<u>\$ 685,832</u>

The District's total long-term debt decreased by a net \$377,933 during the current fiscal year. Long-term borrowings consisted of a loan for purchase of buses of approximately \$180,000. Repayment of long-term debt totaled approximately \$558,000 including the final payment on outstanding bonds payable of \$495,000.

State statutes limit the amount of general obligation debt that a school district may issue to 15 percent of its total assessed valuation (State Equalized Value). The current outstanding general obligation debt for Union City Community Schools is significantly below the current debt limitation. Additional information on the District's long-term debt can be found in Note 8 starting on page 16 of this report.

The District also has long-term pension and OPEB liabilities, netted with related deferred inflows and deferred outflows of resources, of approximately \$17,000,000 and \$3,300,000, respectively. These liabilities are being amortized over an 18-year period. See Note 10 for further information.

Union City Community Schools
Management's Discussion and Analysis
Year Ended June 30, 2022

Economic Factors and Next Year's Budgets and Rates

On March 15, 1994, the electors of the State of Michigan approved a ballot proposition to amend the State Constitution of 1963, in part, to increase the State sales tax from 4% to 6% as part of a complex plan to restructure the source of funding of public education (K-12) in order to reduce reliance on local property taxes for school operating purposes and to equalize the per pupil finance resource disparities among school districts. The State Aid package passed by the Legislature as part of the school finance reform legislation instituted a per pupil foundation guarantee beginning in fiscal year 1994-1995. The foundation guarantee consists of the locally raised property taxes plus State Aid. The source of revenues for the State's contribution to the foundation allowance is derived from a mix of taxing sources, including but not limited to six mills on all property (PRE and non-PRE), a State sales and use tax, a real estate transfer tax and a cigarette tax.

The following factors were considered in preparing the District's budgets for the 2022-2023 fiscal year:

- Foundation allowance of \$9,135 per pupil (increase of \$435 per pupil-mid level amount between legislators and Governor budgets)
- Decrease in student enrollment

The State K-12 budget has not been adopted at this time. Budget amendments will be made throughout the 2022-2023 school year as revisions become necessary.

Requests for Information

This financial report is designed to provide a general overview of the Union City Community Schools' finances for all those with an interest in the District's finances. Questions concerning any of this information provided in this report or requests for additional information should be addressed to:

Sara Leson
Business Manager
Union City Community Schools
430 St. Joseph Street
Union City, MI 49094
Phone: (517) 741-3301
E-mail: sleson@unioncityschools.org

Union City Community Schools

Statement of Net Position

June 30, 2022

	Governmental Activities
Assets:	
Cash and investments	\$ 1,389,559
Receivables	3,176,789
Inventories	20,300
Prepaid expenses	32,400
Capital assets:	
Cost of capital assets	20,242,887
Less: accumulated depreciation	(9,108,238)
Net capital assets	11,134,649
Total assets	<u>15,753,697</u>
Deferred Outflows of Resources:	
Pension related	3,014,418
OPEB related	1,191,586
Total deferred outflows of resources	<u>4,206,004</u>
Liabilities:	
Accounts payable and accrued expenses	1,101,438
State aid anticipation notes	130,572
Unearned revenue	31,791
Long-term liabilities:	
Due within one year:	
Bonds and notes payable	35,975
Accrued interest	551
Compensated absences	15,400
Due in more than one year:	
Bonds and notes payable	107,924
Compensated absences	138,600
Net pension liability	13,915,645
Net OPEB liability	904,142
Total liabilities	<u>16,382,038</u>
Deferred Inflows of Resources:	
Pension related	6,128,313
OPEB related	3,585,430
Total deferred inflows of resources	<u>9,713,743</u>
Net Position:	
Invested in capital assets, net of related debt	10,990,750
Restricted for:	
Capital projects	770,568
Student activities	103,669
Unrestricted	(18,001,067)
Total net position	<u>\$ (6,136,080)</u>

See Notes to Financial Statements.

Union City Community Schools
Statement of Activities
Year Ended June 30, 2022

Functions/Programs	Program Revenue			Governmental
	Expenses	Charges for Services	Operating Grants and Contributions	Activities
				Net (Expenses) Revenues and Change in Net Position
Primary Government				
Governmental activities:				
Instruction	\$ 6,541,228	\$ -	\$ 3,570,094	\$ (2,971,134)
Support services	3,314,190	17,148	361,771	(2,935,271)
Food service activities	550,131	32,098	611,803	93,770
Student activities	98,426	95,413	-	(3,013)
Athletics	460,132	83,746	540	(375,846)
Community services	3,843	-	-	(3,843)
Interest on long-term debt	9,203	-	-	(9,203)
Capital outlay	48,378	-	-	(48,378)
Depreciation (unallocated)	531,924	-	-	(531,924)
Total governmental activities	<u>\$ 11,557,455</u>	<u>\$ 228,405</u>	<u>\$ 4,544,208</u>	<u>\$ (6,784,842)</u>
General Revenues:				
Taxes:				
Property taxes, levied for general purposes				882,510
Property taxes, levied for capital projects				774,224
State aid not restricted to specific purposes				7,243,838
Unrestricted investment earnings				3,706
Other				360,637
Gain (loss) on sale of assets				(1,558)
Total general revenues				<u>9,263,357</u>
Change in Net Position				2,478,515
Net Position - Beginning of Year				<u>(8,614,595)</u>
Net Position - End of Year				<u>\$ (6,136,080)</u>

Union City Community Schools

Balance Sheet
Governmental Funds
June 30, 2022

	<u>General Fund</u>	<u>Building & Site Fund</u>	<u>Nonmajor Funds</u>	<u>Total Governmental Funds</u>
<u>Assets</u>				
Cash and investments	\$ 577,932	\$ 671,072	\$ 140,555	\$ 1,389,559
Receivables	3,170,857	-	5,932	3,176,789
Due from other funds	-	99,496	174,226	273,722
Inventories	10,410	-	9,890	20,300
Prepaid expenditures	32,400	-	-	32,400
Total assets	<u>\$ 3,791,599</u>	<u>\$ 770,568</u>	<u>\$ 330,603</u>	<u>\$ 4,892,770</u>
<u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ 40,912	\$ -	\$ 2,841	\$ 43,753
Salaries payable and related	973,178	-	509	973,687
Due to other funds	273,722	-	-	273,722
Unearned revenue	31,791	-	20,698	52,489
State aid notes payable	130,572	-	-	130,572
Total liabilities	<u>1,450,175</u>	<u>-</u>	<u>24,048</u>	<u>1,474,223</u>
Fund Balances:				
Nonspendable:				
Inventories	10,410	-	9,890	20,300
Prepaid expenditures	32,400	-	-	32,400
Restricted:				
Capital projects	-	770,568	-	770,568
Food services	-	-	190,195	190,195
Student activities	-	-	103,669	103,669
Debt service	-	-	2,801	2,801
Assigned:				
Capital projects	75,000	-	-	75,000
Subsequent year expenditures	341,916	-	-	341,916
Unassigned	1,881,698	-	-	1,881,698
Total fund balances	<u>2,341,424</u>	<u>770,568</u>	<u>306,555</u>	<u>3,418,547</u>
Total liabilities and fund balances	<u>\$ 3,791,599</u>	<u>\$ 770,568</u>	<u>\$ 330,603</u>	<u>\$ 4,892,770</u>

See Notes to Financial Statements.

Union City Community Schools

Reconciliation of Fund Balances on the Balance Sheet of Governmental Funds to
Net Position of Governmental Activities on the Statement of Net Position
June 30, 2022

Total Fund Balances - Governmental Funds	\$	3,418,547
 Amounts reported for governmental activities in the Statement of Net Position are different because:		
 Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.		
The cost of capital assets is	\$ 20,242,887	
Accumulated depreciation is	<u>(9,108,238)</u>	
		11,134,649
 Long-term liabilities and related deferred outflows and inflows are not due and payable in the current period and are not reported in the funds.		
Bonds and notes payable	(143,899)	
Compensated absences	(154,000)	
Accrued medical claims	(43,300)	
Accrued interest	(551)	
Accrued vacation	(20,000)	
Deferred outflows related to net pension liability	3,014,418	
Deferred outflows related to net OPEB liability	1,191,586	
Deferred inflows related to net pension liability	(6,128,313)	
Deferred inflows related to net OPEB liability	(3,585,430)	
Net pension liability	(13,915,645)	
Net OPEB liability	<u>(904,142)</u>	
		<u>(20,689,276)</u>
 Total Net Position - Governmental Activities	 \$	 <u>(6,136,080)</u>

Union City Community Schools
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2022

	General Fund	Building & Site Fund	Nonmajor Funds	Total Governmental Funds
Revenues:				
Local sources	\$ 1,293,122	\$ 774,987	\$ 127,522	\$ 2,195,631
State sources	9,366,750	-	15,968	9,382,718
Federal sources	1,383,179	-	595,835	1,979,014
Interdistrict and other	650,395	-	-	650,395
Total revenues	<u>12,693,446</u>	<u>774,987</u>	<u>739,325</u>	<u>14,207,758</u>
Expenditures:				
Instruction	7,761,026	-	-	7,761,026
Support services	4,868,364	-	-	4,868,364
Food service activities	-	-	676,567	676,567
Student activities	-	-	98,426	98,426
Community services	3,843	-	-	3,843
Debt service:				
Principal	61,807	-	495,000	556,807
Interest and other charges	499	-	10,190	10,689
Capital outlay	-	197,979	-	197,979
Total expenditures	<u>12,695,539</u>	<u>197,979</u>	<u>1,280,183</u>	<u>14,173,701</u>
Revenues Over (Under) Expenditures	<u>(2,093)</u>	<u>577,008</u>	<u>(540,858)</u>	<u>34,057</u>
Other Financing Sources (Uses):				
Proceeds from long-term debt, net	179,874	-	-	179,874
Transfers in	44,233	-	505,148	549,381
Transfers out	-	(505,148)	(44,233)	(549,381)
Total other financing sources (uses)	<u>224,107</u>	<u>(505,148)</u>	<u>460,915</u>	<u>179,874</u>
Net Changes in Fund Balances	222,014	71,860	(79,943)	213,931
Fund Balances - Beginning of Year	<u>2,119,410</u>	<u>698,708</u>	<u>386,498</u>	<u>3,204,616</u>
Fund Balances - End of Year	<u>\$ 2,341,424</u>	<u>\$ 770,568</u>	<u>\$ 306,555</u>	<u>\$ 3,418,547</u>

Union City Community Schools

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
Year Ended June 30, 2022

Net Change in Fund Balances - Total Governmental Funds	\$	213,931
<p>Amounts reported for governmental activities in the Statement of Activities are different because:</p>		
<p>Governmental funds report capital outlays as expenditures; in the Statement of Activities, these costs are allocated over their estimated useful lives as depreciation.</p>		
Depreciation expense	\$ (531,924)	
Capital outlay	663,202	
Disposal of assets	<u>(1,558)</u>	
		129,720
<p>Governmental funds report bond proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of bond principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. This is the amount by which repayments exceeded proceeds.</p>		
Debt issued	(179,874)	
Repayments to bond and note holders	556,807	
Change in compensated absences	1,000	
Change in accrued expenditures	<u>15,200</u>	
		393,133
<p>Some expenses reported in the Statement of Activities do not require the use of current financial resources and thus are not reported as expenditures in governmental funds:</p>		
Accrued interest not reflected in governmental funds		1,486
<p>Governmental funds report the required pension and OPEB contributions for the District's fiscal year ended June 30 as expenditures. The Statement of Activities reports the fully accrued pension and OPEB expenses based upon a September year-end to coincide with the State of Michigan's fiscal year.</p>		
Changes in pension related liabilities and deferrals	681,192	
Changes in OPEB related liabilities and deferrals	<u>1,059,053</u>	
		1,740,245
Change in Net Position of Governmental Activities	\$	<u><u>2,478,515</u></u>

Union City Community Schools
Notes to Financial Statements

Note 1 – Summary of Significant Accounting Policies

The basic financial statements of Union City Community Schools (the “School District” or “District”) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District’s accounting policies are described below.

Reporting Entity

The School District is governed by an elected seven-member Board of Education. The accompanying financial statements have been prepared in accordance with criteria established by the Governmental Accounting Standards Board for determining the various governmental organizations to be included in the reporting entity. These criteria include significant operational financial relationships that determine which of the governmental organizations are a part of the School District’s reporting entity, and which organizations are legally separate, component units of the School District. Based on the application of the criteria, the District does not contain any component units.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

District-Wide and Fund Financial Statements

District-Wide Financial Statements – The district-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the primary government. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. All of the School District’s government-wide activities are considered governmental activities. The district-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting.

The Statement of Net Position presents all governmental activities on a consolidated basis. The Statement of Net Position reports all assets and liabilities including those of a long-term nature. The net difference is reported as net position. Net position is categorized as net investment in capital assets, restricted net position, and unrestricted net position. It is the District’s policy to allocate resource outlays first to restricted net position with the remainder allocated to unrestricted net position.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenue includes (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes, intergovernmental payments, and other unrestricted items are not included as program revenues but instead as general revenue. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants, categorical aid, and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

Union City Community Schools
Notes to Financial Statements

Note 1 – Summary of Significant Accounting Policies (Continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

District-Wide and Fund Financial Statements Continued)

Fund-Based Statements – Separate financial statements are provided for governmental funds and fiduciary funds. Major individual governmental funds are reported as separate columns in the fund financial statements with nonmajor governmental funds aggregated into a single column.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be available if it is collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, severance pay, claims, and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds; issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, unrestricted State aid, intergovernmental grants, and interest associated with the current fiscal period, are all considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period. Expenditure reimbursing grants are recognized when the qualifying expenditures have been incurred, eligibility requirements have been met, and receipt of monies is expected within the current availability period (60 days post year-end). All other revenue items are considered to be available only when cash is received by the government.

The School District reports the following major governmental funds:

General Fund – The General Fund is the School District's primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in another fund.

Capital Project Funds – Capital Project Funds are used to record tax receipts, bond proceeds, or other revenue and the disbursement of monies specifically designated for acquiring new school sites, buildings, equipment, and for remodeling. The District maintains one capital project fund, the Building & Site Fund, which is a major fund. The Building & Site Fund is a sinking fund which records capital project activities funded with sinking fund millage. For this fund, the School District has complied with the applicable provisions of Section 1212(1) of the Revised School Code and the State of Michigan Department of Treasury Letter No. 01-95.

Additionally, the government reports the following fund types:

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes (not including expendable trusts or major capital projects). The Special Revenue Funds maintained by the District are the Food Service Fund and the Student Activities Fund.

Debt Service Funds – Debt Service Funds are used to record tax, interest, and other revenue for payment of principal and other expenditures and the disbursements thereof on a particular bond issue. The District maintains the 2013 Bond Debt Fund and the 2016 Bond Debt Fund.

Union City Community Schools
Notes to Financial Statements

Note 1 – Summary of Significant Accounting Policies (Continued)

Revenue, Assets, Liabilities, and Net Position or Equity

State Revenue – The State of Michigan utilizes a foundation grant approach which provides for a specific annual amount of revenue per pupil based on a statewide formula. The foundation 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 districts. For the year ended June 30, 2022, the foundation allowance was based on blended pupil membership counts.

The State portion of the foundation is provided primarily by a state education property tax millage of 6 mills on Principal Residence Exemption (PRE) property and an allocated portion of State sales and other taxes. The local portion of the foundation is funded primarily by non-PRE (non-homestead property) taxes which may be levied at a rate of up to 18 mills. The local portion also includes 6 mills on commercial personal property. The State revenue is recognized during the foundation period and is funded through payments from October 2021 to August 2022. Thus, the unpaid portion at June 30th is reported as due from other governmental units.

The District also receives revenue from the State to administer certain categorical education programs. State rules require that revenue earmarked for these programs be used for its specific purpose. Certain categorical funds require an accounting to the State of the expenditures incurred. For categorical funds meeting this requirement, funds received, which are not expended by the close of the fiscal year, are recorded as unearned revenue. Other categorical funding is recognized when the appropriation is received.

Property Taxes - Property taxes levied by the District are collected by various municipalities and periodically remitted to the District. The taxes are levied and become a lien as of December 1 and are due upon receipt of the billing by the taxpayer and become a lien on the first day of the levy year. The actual due date is February 14, after which time the bills become delinquent and penalties and interest may be assessed by the collecting entity.

For the year ended June 30, 2022, the District levied the following amounts per \$1,000 of assessed valuation:

General Fund – non-primary residence	17.7252
General Fund – commercial personal property	5.7252
Building & Site Fund – all taxable values	4.4603

Tax abatements provided to property tax payers, if any, were not significant, and thus, no disclosure was deemed required in accordance with GASB Statement No. 77, *Tax Abatement Disclosures*.

Deposits and Investments – Cash and cash equivalents include cash on hand, demand deposits, and certificates of deposit.

The District reports its investments in accordance with professional standards. Under these standards, certain investments are valued at fair value as determined by quoted market prices or by estimated fair values when quoted market prices are not available. The standards also provide that certain investments are valued at cost (or amortized cost) when they are of a short-term duration, the rate of return is fixed, and the District intends to hold the investment until maturity. Accordingly, investments in bankers' acceptances and commercial paper are recorded at amortized cost.

Union City Community Schools
Notes to Financial Statements

Note 1 – Summary of Significant Accounting Policies (Continued)

Revenue, Assets, Liabilities, and Net Position or Equity (Continued)

Deposits and Investments (Continued) – State statutes authorize the District to invest in bonds, and other direct and certain indirect obligations of the U.S. Treasury; certificates of deposit, savings accounts, deposit accounts, or depository receipts of a bank, savings and loan association, or credit union, which is a member of the Federal Deposit Insurance Corporation, Federal Savings and Loan Insurance Corporation, or National Credit Union Administration, respectively, but only if the bank, savings and loan association, or credit union is eligible to be a depository of surplus funds belonging to the State under Section 5 or 6 of Act No. 105 of the Public Acts of 1855, as amended, contained in the Michigan Compiled Laws. The District is also authorized to invest in commercial paper rated at the time of purchase within the three highest classifications established by not less than two standard rating services and which matures not more than 270 days after the date of purchase. The District is also authorized to invest in U.S. Government or federal agency obligation repurchase agreements, bankers' acceptances of U.S. banks, and mutual funds composed of investments as outlined above.

Receivables and Payables – In general, outstanding balances between funds are reported as “due to/from other funds.” Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “advances to/from other funds.” Property tax and other trade receivables are shown net of an allowance for uncollectible amounts. The District has determined the uncollectible amounts are immaterial and no provision has been recorded.

Inventories and Prepaid Items – Inventories are valued at cost (purchase price) on a first-in, first-out basis. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

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

Capital Assets - Capital assets, which include land, buildings, equipment, and vehicles, are reported in the applicable governmental activities column in the district-wide financial statements. The government defines capital assets as assets with an initial individual cost of \$5,000 or greater and an estimated useful life in excess of one year. Group purchases are evaluated on a case-by-case basis. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Costs of normal repair and maintenance that do not add to the value or materially extend asset lives are not capitalized. The District does not have infrastructure type assets.

Right to use assets, if any, are amortized using the straight-line method over the shorter of the lease period or the estimated useful lives. Fixed assets are depreciated using the straight-line method over the following useful lives:

Buildings and improvements	15-50 years
Buses and other vehicles	5-10 years
Furniture and equipment	5-20 years

Union City Community Schools
Notes to Financial Statements

Note 1 – Summary of Significant Accounting Policies (Continued)

Revenue, Assets, Liabilities, and Net Position or Equity (Continued)

Compensated Absences - The District reports a liability for compensated absences which consists of unpaid, accumulated sick leave balances. The liability has been calculated using the vesting method in which leave amounts for employees who are currently eligible to receive termination payments are included.

Long-Term Obligations – In the district-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts are reported as a deferred inflow or outflow, separate from assets and liabilities, and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. Debt issued as well as premiums received on debt issuances are reported as other financing sources while discounts are reported as other financing uses. Issuance costs are reported as debt service expenditures.

Deferred Outflows of Resources – This separate financial statement element represents a consumption of net position or fund balance that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. For governmental funds, this includes unavailable revenue in connection with receivables for revenues that are not considered available to liquidate liabilities of the current period.

For district-wide statements, the District currently reports deferred outflows of resources related to deferred pension and OPEB plan expenses which will be expensed in the plan year in which they apply. The District also currently reports deferred outflows of resources from pension and OPEB payments made subsequent to the measurement date to be recognized as the corresponding time lags are met.

Deferred Inflows of Resources – In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The District currently reports deferred inflows of resources related to its net pension and net OPEB plan liabilities including amounts deferred for MPERS Unfunded Actuarial Accrued Liabilities (UAAL) stabilization statutorily required contributions. These future resources will be amortized and recognized over a time period established by the actuary and relate to differences between actuarial estimates and actual results.

Defined Benefit Pension Plan – For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Michigan Public Employees' Retirement System (MPERS) and additions to/deductions from MPERS fiduciary net position have been determined on the same basis as they are reported by MPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Related plan investments are reported at fair value. See Note 10 for detailed information.

Union City Community Schools
Notes to Financial Statements

Note 1 – Summary of Significant Accounting Policies (Continued)

Revenue, Assets, Liabilities, and Net Position or Equity (Continued)

Postemployment Benefits Other Than Pensions – For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Michigan Public Employees' Retirement System (MPERS) and additions to/deductions from MPERS fiduciary net position have been determined on the same basis as they are reported by MPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Related investments are reported at fair value. See Note 10 for detailed information.

Fund Equity – The District has implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. In accordance with this guidance, fund balances of governmental funds are categorized according to five defined categories of fund balance. These categories consist of *nonspendable* amounts which are not in spendable form or are legally or contractually required to be maintained intact; *restricted* amounts that are constrained for specific purposes set by external parties or law; *committed* amounts that are constraints set by the highest decision making authority (the School Board) through adoption of a resolution and may only be removed by the School Board through a rescindment resolution; *assigned* amounts that have an intended purpose but require no formal specific action; and *unassigned* amounts which are the residual of the other categories and have no specific purpose.

It is the District's policy to generally use fund balance in order according to the hierarchy of fund balance categories, from restricted down to unassigned.

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 regarding certain types of assets, liabilities, revenues, and expenditures. 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.

Union City Community Schools
Notes to Financial Statements

Note 2 – Stewardship, Compliance, and Accountability

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America and State law for the General Fund and special revenue funds. Annual appropriations lapse at fiscal year-end. The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Superintendent submits to the School Board a proposed operating budget for the fiscal year commencing on July 1. The operating budget includes proposed expenditures and the means of financing them. The level of control for the budgets is at the functional level as set forth and presented as required supplementary information.
2. Public hearings are conducted to obtain taxpayer comments.
3. Prior to July 1, the budget is legally adopted by School Board resolution pursuant to the *Uniform Budgeting and Accounting Act* (P.A. 621 of 1978). The Act requires that the budget be amended prior to the end of the fiscal year when necessary to adjust appropriations if it appears that revenues and other financing sources will be less than anticipated or so that expenditures will not be in excess of original estimates. Expenditures shall not be made or incurred, unless authorized in the budget, in excess of the amount appropriated at the function level per State law. Violations, if any, for the General Fund are noted in the required supplementary information section.
4. The Superintendent is authorized to transfer budgeted amounts between major expenditures functions within any fund; however, these transfers and any revisions that alter the total expenditures of any fund must be approved by the School Board.
5. Formal budgetary integration is employed as a management control device during the year for the General Fund and special revenue funds.
6. The budget was amended during the year with supplemental appropriations, the last one approved prior to fiscal year-end.

Note 3 – Deposits and Investments

At year-end, the District's deposits were reported in the basic financial statements – governmental activities.

The breakdown between deposits and investments for the School District is as follows:

Deposits (checking and savings accounts)	\$ 613,102
Investments in MILAF and MI CLASS pooled investment funds	102,350
Deposits restricted for payment of loan	673,873
Petty cash and cash on hand	234
Total	<u>\$ 1,389,559</u>

The District holds investments in Michigan CLASS and Michigan Investment Liquid Asset Fund (MILAF) accounts which are considered external investment pools as defined by GASB and as such are recorded at amortized cost which approximates fair value. Both pools are designed to meet the needs of Michigan public sector investors and invest only in instruments applicable to Michigan laws over investment options for local governments. There are no limitations or restrictions on withdrawals from these investment pools except for a one-day minimum investment period on the MILAF cash management funds and a fourteen-day redemption limitation on MILAF MAX Class funds.

Union City Community Schools
Notes to Financial Statements

Note 3 – Deposits and Investments (Continued)

Investment and Deposit Risk – The District’s cash and investments are subject to several types of risk, as noted below.

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, the District’s deposits may not be returned. The District requires that financial institutions be evaluated and only those with an acceptable risk level are used for the District’s deposits for custodial credit risk. At year-end, the District’s deposit balance of approximately \$690,000 had \$440,000 of bank deposits that were uninsured and uncollateralized.

Custodial Credit Risk – Investments – Custodial credit risk of investments is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District does not have an investment policy for custodial credit risk.

Interest Rate Risk – State law limits the allowable investments and the maturities of some of the allowable investments. The District’s investment policy does not have specific limits in excess of State law on investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk – State law limits investments to specific government securities, certificates of deposits and bank accounts with qualified financial institutions, commercial paper with specific maximum maturities and ratings when purchased, bankers’ acceptances of specific financial institutions, qualified mutual funds and qualified external investment pools. See Note 1 for a full description of allowed investments. The District’s investment policy does not further limit its investment choices.

The District’s investments under the interlocal agreement (MILAF) and under the Michigan CLASS agreement are regulated by the Urban Cooperation Act. Both agreements are rated AAAM by Standard and Poor’s.

Concentration of Credit Risk – The District’s investment policy does not limit investments with individual issuers.

Foreign Currency Risk - The District does not invest in foreign currency and does not maintain a policy regarding foreign currency risk.

Note 4 – Receivables

Receivables at year end totaled \$3,176,789 and consist primarily of amounts due from the Michigan Department of Education for State aid and federal grants.

Union City Community Schools
Notes to Financial Statements

Note 5 – Capital Assets

Capital asset activity of the District’s governmental activities was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Year-End Balance</u>
Capital assets not being depreciated:				
Land	\$ 41,355	\$ -	\$ -	\$ 41,355
Construction in progress	-	324,220	-	324,220
Subtotal	<u>41,355</u>	<u>324,220</u>	<u>-</u>	<u>365,575</u>
Capital assets being depreciated:				
Buildings and improvements	17,577,487	-	-	17,577,487
Buses and other vehicles	1,106,093	190,281	119,673	1,176,701
Furniture and equipment	974,423	148,701	-	1,123,124
Subtotal	<u>19,658,003</u>	<u>338,982</u>	<u>119,673</u>	<u>19,877,312</u>
Accumulated depreciation:				
Buildings and improvements	7,076,263	408,482	-	7,484,745
Buses and other vehicles	996,269	41,988	118,115	920,142
Furniture and equipment	621,897	81,454	-	703,351
Subtotal	<u>8,694,429</u>	<u>531,924</u>	<u>118,115</u>	<u>9,108,238</u>
Net capital assets being depreciated	<u>10,963,574</u>	<u>(192,942)</u>	<u>1,558</u>	<u>10,769,074</u>
Net capital assets	<u>\$11,004,929</u>	<u>\$ 131,278</u>	<u>\$ 1,558</u>	<u>\$11,134,649</u>

Depreciation for the current year totaled \$531,924. The District determined that it was impractical to allocate depreciation to various governmental activities as the assets serve multiple functions.

Note 6 – Interfund Receivables, Payables and Transfers

The District reports interfund balances between some of its funds. The sum of all balances presented in the table below agrees with the sum of interfund balances presented in the balance sheet for governmental funds. These interfund balances resulted primarily from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

The composition of interfund balances is as follows:

	<u>Due To:</u>		
	<u>Building & Site Fund</u>	<u>Non-major Governmental Funds</u>	<u>Total</u>
Due From:			
General Fund	\$ 99,496	\$ 174,226	\$ 273,722

Union City Community Schools
Notes to Financial Statements

Note 6 – Interfund Receivables, Payables and Transfers (Continued)

During the year, \$44,233 was transferred from the Food Service Fund to the General Fund to cover indirect costs. In addition, the Building & Site Fund transferred \$505,148 to the 2016 Bond Debt Fund to cover debt service payments for the year.

Note 7 – Notes Payable

For the fiscal year ended June 30, 2022, the District was issued State Aid Anticipation Notes to allow for needed cash flow prior to receipt of State Aid which totaled \$914,000, with an interest rate of 0.11% and a maturity date of July 20, 2022.

The State Aid Anticipation Notes are secured by the full faith and credit of the District as well as pledged State Aid. The notes required set-aside payments of \$130,571 plus interest per month starting in January 2022. The year-end balance at June 30, 2022 was \$130,571. Activity for the year is as follows:

<u>Balance June 30, 2021</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance June 30, 2022</u>
\$ 1,642,857	\$ 914,000	\$ 2,426,286	\$ 130,571

The District has approved the issuance of State Aid Anticipation Notes for the 2022-23 school year totaling \$1,200,000. \$980,000 was borrowed under a set-aside arrangement due in seven increments, including interest at 1.97%, of \$142,513 each beginning January, 2023 and ending July, 2023. Another \$220,000, including interest at 1.99%, will be due August, 2023.

Note 8 – Long-Term Debt

The School District issues bonds, notes, and other contractual commitments to provide for the acquisition and construction of major capital facilities and the acquisition of certain equipment. General obligation bonds are direct obligations and pledge the full faith and credit of the School District. Other long-term debt obligations include compensated absences and net pension and OPEB liabilities. See Note 10 for further details about the net pension and OPEB liabilities. Long-term obligation activity is summarized as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Governmental Activities:					
Notes payable	\$ 25,832	\$ 179,874	\$ 61,807	\$ 143,899	\$ 35,975
Bonds payable	495,000	-	495,000	-	-
Compensated absences	155,000	-	1,000	154,000	15,400
Total governmental activities	<u>\$ 675,832</u>	<u>\$ 179,874</u>	<u>\$ 557,807</u>	<u>\$ 297,899</u>	<u>\$ 51,375</u>

Union City Community Schools
Notes to Financial Statements

Note 8 – Long-Term Debt (Continued)

Long-term notes payable consist of:

\$179,874 bank note payable, secured by buses;
payable in annual installment of \$35,975 plus
interest at a rate of .51%; matures October, 2025 \$ 143,899

Annual debt service requirements on the above governmental note obligations are as follows:

	Governmental Activities		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 35,975	\$ 734	\$ 36,709
2024	35,975	550	36,525
2025	35,975	367	36,342
2026	35,974	183	36,157
Total	<u>\$ 143,899</u>	<u>\$ 1,834</u>	<u>\$ 145,733</u>

Note 9 – Leases

The District leases office equipment and vending machines under various operating leases. Minimum payments for the fiscal year ending June 30, 2023 under these non-cancellable leases are approximately \$10,000. Rent expense for the year ended June 30, 2022 was approximately \$9,800. Management has determined that the effect of implementing GASB Statement No. 87, *Leases*, is not material to the financial statements and thus has not been applied.

Union City Community Schools
Notes to Financial Statements

Note 10 – Defined Benefit Pension Plan and Postemployment Benefits Other Than Pensions

Organization

Pension/OPEB Plan Description – The School District participates in the Michigan Public School Employees' Retirement System ("MPERS" or "the System"), a State-wide, cost-sharing, multiple-employer defined benefit public employee retirement plan governed by the State of Michigan. The System's pension plan was established by the State to provide retirement, survivor, and disability benefits to public school employees, and covers substantially all employees of the School District. There are currently approximately 680 participating employers in the System which meets the definition of a qualified pension trust fund under Section 401(a) of the Internal Revenue Code. In addition, the System maintains a health plan ("OPEB") which provides postemployment healthcare benefits to all eligible retirees as an elective option including health, prescription drug, dental, and vision coverage.

The System was originally created under Public Act 136 of 1945, recodified, and currently operates under the provisions of Public Act 300 of 1980, as amended. Section 25 of this Act establishes a governing board and its authority to promulgate or amend the provisions of the System. The board consists of twelve members – eleven appointed by the Governor and the State Superintendent of Instruction, who serves as an ex-officio member.

The System is administered by the Office of Retirement Services within the Michigan Department of Technology, Management & Budget. The Department Director appoints the Office Director, with whom the general oversight of the System resides. The State of Michigan Investment Board serves as the investment fiduciary and custodian for the System.

The System's financial statements are included as a pension and other employee benefit trust fund in the State of Michigan Comprehensive Annual Financial Report and are available on the ORS website at www.michigan.gov/orsschools. Information provided in this report includes financial data, actuarial assumptions data, and detailed information about the pension plan and OPEB plan fiduciary net positions.

Pension Benefits Provided – Benefit provisions of the defined benefit pension plan are established by State statute, which may be amended. Public Act 300 of 1980, as amended, establishes eligibility and benefit provisions for the defined benefit (DB) pension plan. Depending upon the plan option selected, member retirement benefits are determined by final average compensation, years of service, and a pension factor ranging from 1.25% to 1.50%. DB members are eligible to receive a monthly benefit when they meet certain age and service requirements. The System also provides disability and survivor benefits to DB plan members.

A DB member who leaves Michigan public school employment may request a refund of his or her member contributions to the retirement system account. A refund cancels a former member's right to future benefits. However, returning members who previously received a refund of their contributions may reinstate their service through repayment of the refund upon satisfaction of certain requirements.

OPEB Benefits Provided – Benefit provisions of the postemployment healthcare plan are established by State statute, which may be amended. Public Act 300 of 1980, as amended, establishes eligibility and benefit provisions. Retirees have the option of health coverage, which, through 2012, was funded on a cash disbursement basis. Beginning fiscal year 2013, it is funded on a prefunded basis. The System has contracted to provide the comprehensive group medical, prescription drug, dental and vision coverage for retirees and beneficiaries. A subsidized portion of the premium is paid by the System with the balance deducted from the monthly pension of each retiree healthcare recipient. For members who first worked before July 1, 2008 (Basic, MIP-Fixed, and MIP Graded plan members), the subsidy is the maximum allowed by statute.

Union City Community Schools
Notes to Financial Statements

Note 10 – Defined Benefit Pension Plan and Postemployment Benefits Other Than Pensions (Continued)

Organization (Continued)

OPEB Benefits Provided (Continued) – To limit future liabilities of OPEB, members who first worked on or after July 1, 2008 (MIP-Plus plan members) have a graded premium subsidy based on career length where they accrue credit towards their insurance premiums in retirement, not to exceed the maximum allowable by statute. Public Act 300 of 2012 sets the maximum subsidy at 80% beginning January 1, 2013; 90% for those Medicare eligible and enrolled in the insurances as of that date. Dependents are eligible for healthcare coverage if they meet the dependency requirements set forth in Public Act 300 of 1980, as amended. Public Act 300 of 2012 granted all active members of the MPSERS, who earned service credit in the twelve months ending September 3, 2012 or were on an approved professional service or military leave of absence on September 3, 2012, a voluntary election regarding their retirement healthcare. Any changes to a member's healthcare benefit are effective as of the member's transition date, which is defined as the first day of the pay period that begins on or after February 1, 2013.

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

Pension/OPEB Plan Contributions – Public Act 300 of 1980, as amended, requires contributions from both the participating employers and the active plan members. The School District, as a participating employer, is required to contribute amounts necessary to finance the coverage of pension and OPEB benefits of active and retired members. Contribution provisions are specified by State statute and may be amended only by action of the State Legislature. Under these provisions, each school district's contribution is expected to finance the costs of benefits earned by employees (plan members) during the year, with an additional amount paid in to finance a portion of the unfunded actuarial accrued liability.

Employer contributions to the System are determined on an actuarial basis using the entry age normal actuarial cost method. Under this method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated on a level basis over the service of the individual between entry age and assumed exit age. The portion of this cost allocated to the current valuation year is called the normal cost. The remainder is called the actuarial accrued liability. Normal cost is funded on a current basis. The unfunded (overfunded) actuarial accrued liability will be amortized over an 18-year period beginning October 1, 2020 and ending September 30, 2038.

Pension Plan Contributions – The schedule below summarizes pension contribution rates in effect for fiscal year ended September 30, 2021:

<u>Benefit Type</u>	<u>Member Rates</u>	<u>Status</u>
Basic (Defined Benefit)	0.0% - 4.0%	Closed
MIP (Defined Benefit)	3.0% - 7.0%	Closed
Pension Plus (Hybrid)	3.0% - 6.4%	Closed
Pension Plus 2 (Hybrid)	6.2%	Open
Defined Contribution	0.0%	Open

Union City Community Schools
Notes to Financial Statements

Note 10 – Defined Benefit Pension Plan and Postemployment Benefits Other Than Pensions (Continued)

Organization (Continued)

Pension Plan Contributions (Continued) – Employer contributions range from 13.39% to 19.78% and are determined based on employee elections. The District's required and actual contributions to the pension plan for the year ended September 30, 2021 were \$1,764,844. The District's required and actual pension contributions include an allocation of \$758,705 in revenue received from the State of Michigan, and remitted to the System, to fund the MPSERS unfunded actuarial liability (UAAL) stabilization rate for the year ended September 30, 2021.

OPEB Contributions – OPEB employee contribution rates in effect for the fiscal year ended September 30, 2020 range from 0% - 3%. Employer contributions range from 7.57% to 8.43% for the plan year ended September 30, 2021 and are determined based on employee elections. Required contributions to the OPEB plan from the District were \$439,724 for the year ended September 30, 2021. The District's required and actual OPEB contributions include an allocation of \$0 in revenue received from the State of Michigan, and remitted to the System, to fund the MPSERS unfunded actuarial liability (UAAL) stabilization rate for the year ended September 30, 2021.

Pension/OPEB Liabilities, Pension/OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions/OPEB

Proportionate Share of School District's Net Pension Liability - At June 30, 2022, the District reported a liability of \$13,915,645 for its proportionate share of the MPSERS net pension liability which totaled \$23,675,412,475 for non-university employers in the MPSERS Plan year ended September 30, 2021. The net pension liability was measured as of September 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation rolled forward from September 30, 2020. The District's proportionate share of the net pension liability was determined by dividing each employer's statutorily required pension contributions to the System during the measurement period by the percent of statutorily required pension contributions from all applicable employers during the measurement period. At September 30, 2021, the District's proportionate share was .05877678 percent, a decrease of .00057693 percent from its proportion measured as of September 30, 2020.

Pension Expense - For the year ended June 30, 2022, the School District recognized pension expense of \$1,242,442, inclusive of payments to fund the MPSERS UAAL stabilization rate.

Proportionate Share of School District's Net OPEB Liability - At June 30, 2022, the District reported a liability of \$904,142 for its proportionate share of the MPSERS net OPEB liability which totaled \$1,526,377,890 for non-university employers in the MPSERS Plan year ended September 30, 2021. The net OPEB liability was measured as of September 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation rolled forward from September 30, 2020. The District's proportionate share of the net OPEB liability was determined by dividing each employer's statutorily required OPEB contributions to the System during the measurement period by the percent of statutorily required OPEB contributions from all applicable employers during the measurement period. At September 30, 2021, the District's proportionate share was .0592345 percent, a decrease of .0035234 percent from its proportion measured as of September 30, 2020.

OPEB Expense - For the year ended June 30, 2022, the School District recognized OPEB benefit of \$574,003.

Union City Community Schools
Notes to Financial Statements

Note 10 – Defined Benefit Pension Plan and Postemployment Benefits Other Than Pensions (Continued)

Pension/OPEB Liabilities, Pension/OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions/OPEB (Continued)

Deferred Outflows and Deferred Inflows - At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>		<u>Deferred Inflows of Resources</u>	
	<u>Pension</u>	<u>OPEB</u>	<u>Pension</u>	<u>OPEB</u>
Difference between expected and actual experience	\$ 215,559	\$ -	\$ 81,947	\$2,580,810
Changes of assumptions	877,193	755,818	-	113,099
Net difference between projected and actual earnings on pension/OPEB plan investments	-	-	4,473,835	681,468
Changes in proportion and differences between District contributions and proportionate share of contributions	-	28,727	643,596	210,053
District contributions subsequent to the measurement date	1,921,666	407,041	928,935	-
Total	<u>\$3,014,418</u>	<u>\$1,191,586</u>	<u>\$6,128,313</u>	<u>\$3,585,430</u>

\$1,921,666 reported as deferred outflows of resources related to pensions resulting from District employer contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the year ended June 30, 2023.

\$407,041 reported as deferred outflows of resources related to OPEB resulting from District employer contributions subsequent to the measurement date, will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2023.

Other amounts reported as deferred outflows of resources and deferred (inflows) of resources related to pensions and OPEB will be recognized in pension/OPEB expense as follows:

<u>Year Ended</u>	<u>Pension</u>	<u>OPEB</u>
<u>June 30</u>		
2023	\$ (686,897)	\$(749,785)
2024	(1,007,854)	(688,652)
2025	(1,185,379)	(617,164)
2026	(1,226,496)	(542,315)
2027	-	(179,428)
2028		(23,541)

Payables to the Pension/OPEB Plan - The District reported an accrued pension/OPEB plan payable at June 30, 2022 of \$117,221. This amount represents employee withholdings and the employer amount payable for wages earned at June 30, 2022 but not yet paid. The District is current on all required pension and OPEB plan payments. Amounts accrued at year end include current payments for June paid in July, accruals for summer pay primarily for teachers, and the contributions due from State revenue Section 147c restricted to fund the MPSERS unfunded actuarial accrued liability (UAAL).

Union City Community Schools
Notes to Financial Statements

Note 10 – Defined Benefit Pension Plan and Postemployment Benefits Other Than Pensions (Continued)

Actuarial Assumptions

Actuarial Valuations and Assumptions - Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

A summary of actuarial assumptions as of the latest actuarial valuation follows:

Valuation date	September 30, 2020
Actuarial cost method	Entry age, normal
Asset valuation method	Fair value
Wage inflation rate	2.75%
Investment rate of return:	
MIP and Basic plans	6.80%, net of investment expenses
Pension Plus Plan	6.80%, net of investment expenses
Pension Plus 2 Plan	6.00%, net of investment expenses
OPEB	6.95%, net of investment expenses
Projected salary increases	2.75 – 11.55%, including wage inflation at 2.75%
Healthcare cost trend rate	Pre-65: 7.75% Year 1 graded to 3.5% Year 15; 3.0% Year 120 Post-65: 5.25% Year 1 graded to 3.5% Year 15; 3.0% Year 120
Cost of living pension adjustments	3.0% annual non-compounded for MIP members
	Mortality: Retirees: RP-2014 Male and Female Healthy Annuitant Mortality Tables scaled by 82% for males and 78% for females and adjusted for mortality improvements using projection scale MP-2017 from 2006.
Active Members:	RP-2014 Male and Female Employee Annuitant Mortality Tables, scaled 100% and adjusted for mortality improvements using projection scale MP-2017 from 2006.
Disabled Retirees:	RP-2014 Male and Female Employee Disabled Annuitant Mortality Tables, scaled 100% and adjusted for mortality improvements using projection scale MP- 2017 from 2006.
Other Assumptions (OPEB) – applies to individuals hired before September 4, 2012:	
Opt-Out Assumption	21% of eligible participants hired before July 1, 2008 and 30% of those hired after June 30, 2008 are assumed to opt out of the retiree health plan.
Survivor Coverage	80% of male retirees and 67% of female retirees are assumed to have coverages continuing after the retiree's death.
Coverage Election at Retirement	75% of male and 60% of female future retirees are assumed to elect coverage for 1 or more dependents.

Union City Community Schools
Notes to Financial Statements

Note 10 – Defined Benefit Pension Plan and Postemployment Benefits Other Than Pensions (Continued)

Actuarial Assumptions (Continued)

Additional assumptions include the following:

- Assumption changes as a result of an experience study for the periods 2012 through 2017 have been adopted by the System for use in the annual pension and OPEB valuations beginning with the September 30, 2017 valuation. The total pension/OPEB liability as of September 30, 2021 is based on the results of an actuarial valuation date of September 30, 2020, and rolled forward using generally accepted actuarial procedures, including the experience study.
- Recognition period for liabilities is the average of the expected remaining service lives of all employees in years – 4.4367 for pension plan employers and 6.1312 for OPEB plan employers.
- Recognition period for assets in years is 5.0000.
- Full actuarial assumptions are available in the 2021 MPSERS Comprehensive Annual Financial Report found on the ORS website at www.michigan.gov/orsschools.

Long-Term Expected Rate of Return on Plan Assets – The long-term expected rate of return on pension/OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension/OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in the pension/OPEB plan’s target asset allocation as of September 30, 2021, are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return*</u>
Domestic equity pools	25.0%	5.4%
Private equity pools	16.0%	9.1%
International equity pools	15.0%	7.5%
Fixed income pools	10.5%	(0.7)%
Real estate and infrastructure pools	10.0%	5.4%
Absolute return pools	9.0%	2.6%
Real return/opportunistic pools	12.5%	6.1%
Short-term investment pools	2.0%	(1.3)%
Total	<u>100.0%</u>	

*Long-term rates of return are net of administrative expenses and 2.0% inflation.

Rate of Return – For the fiscal year ended September 30, 2021, the annual money-weighted rate of return on pension/OPEB plan investments, net of pension/OPEB plan investment expense, was 27.30% and 27.14%, respectively. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Discount Rate - Discount rates of 6.80% and 6.95% were used to measure the total pension and OPEB liabilities, respectively (6.0% for the Pension Plus 2 plan). These discount rates were based on the long-term expected rates of return on pension and OPEB plan investments of 6.80% and 6.95%, respectively (6.0% for the Pension Plus 2 plan).

Union City Community Schools
Notes to Financial Statements

Note 10 – Defined Benefit Pension Plan and Postemployment Benefits Other Than Pensions (Continued)

Actuarial Assumptions (Continued)

Discount Rate (Continued) - The projection of cash flows used to determine these discount rates assumed that plan member contributions will be made at the current contribution rates and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rates. Based on these assumptions, the pension/OPEB plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension/OPEB plan investments was applied to all periods of projected benefits payments to determine the total pension/OPEB liabilities.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate - The following presents the School District's proportionate share of the net pension liability calculated using a discount rate of 6.80% (6.0% for the Pension Plus 2 Plan), as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

1% Decrease	Current Single Discount Rate Assumption	1% Increase
<u>5.80% / 5.80% / 5.00%</u>	<u>6.80% / 6.80% / 6.00%</u>	<u>7.80% / 7.80% / 7.00%</u>
<u>\$19,895,599</u>	<u>\$13,915,645</u>	<u>\$8,957,871</u>

*Discount rates listed in the following order: Basic and Member Investment Plan (MIP), Pension Plus, and Pension Plus 2.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate - The following presents the School District's proportionate share of the net OPEB liability calculated using the discount rate of 6.95%, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

1% Decrease	Current Discount Rate	1% Increase
<u>5.95%</u>	<u>6.95%</u>	<u>7.95%</u>
<u>\$1,680,060</u>	<u>\$904,142</u>	<u>\$245,666</u>

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate - The following presents the School District's proportionate share of the net OPEB liability calculated using the assumed healthcare cost trend rates, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current rate:

1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
<u>\$220,061</u>	<u>\$904,142</u>	<u>\$1,673,816</u>

Union City Community Schools
Notes to Financial Statements

Note 11 – Federal and State Grants

The District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowance under terms of the grants, management believes that any required reimbursements would not be material.

Note 12 – Risk Management

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

The School District has purchased commercial insurance for other risks of loss, including property and casualty, errors and omissions, fleet, and employee health and accident insurance. Settled claims relating to the commercial insurance did not exceed the amount of insurance coverage in any of the past three fiscal years.

Required Supplementary Information

Union City Community Schools
 Budegetary Comparison Schedule - General Fund
 Year Ended June 30, 2022

	<u>Original</u>	<u>Final</u>	<u>Actual</u>
Revenues:			
Local sources	\$ 1,137,133	\$ 1,303,388	\$ 1,293,122
State sources	8,644,276	9,313,854	9,366,750
Federal sources	441,802	1,364,993	1,383,179
Interdistrict and other	565,000	744,874	650,395
Total revenues	<u>10,788,211</u>	<u>12,727,109</u>	<u>12,693,446</u>
Expenditures:			
Instruction:			
Basic programs	5,160,235	6,086,116	6,077,206
Added needs	1,610,926	1,703,005	1,683,820
Support services:			
Pupil	569,020	642,077	638,072
Instructional staff	152,797	165,397	177,923
General administration	357,688	408,535	395,123
School administration	650,104	656,415	653,135
Business	308,932	285,314	279,851
Operation & maintenance	940,805	1,298,127	1,229,475
Pupil transportation	559,353	851,745	845,659
Central services	313,379	212,339	188,994
Athletic activities	382,557	446,589	460,132
Community activities	3,706	3,844	3,843
Debt service:			
Principal	65,000	61,807	61,807
Interest and other charges	500	500	499
Total expenditures	<u>11,075,002</u>	<u>12,821,810</u>	<u>12,695,539</u>
Revenues Over (Under) Expenditures	<u>(286,791)</u>	<u>(94,701)</u>	<u>(2,093)</u>
Other Financing Sources (Uses):			
Proceeds from long-term debt	-	-	179,874
Transfers in	32,000	32,000	44,233
Total other financing sources (uses)	<u>32,000</u>	<u>32,000</u>	<u>224,107</u>
Net Changes in Fund Balances	(254,791)	(62,701)	222,014
Fund Balances - Beginning of Year	2,119,410	2,119,410	2,119,410
Fund Balances - End of Year	<u>\$ 1,864,619</u>	<u>\$ 2,056,709</u>	<u>\$ 2,341,424</u>

See Independent Auditors' Report.

Union City Community Schools
Schedule of the District's Proportionate Share of the Net Pension Liability of the MPERS Plan
Last Eight Fiscal Years (Amounts Determined Each Year as of September 30)

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
District's proportion of net pension liability (%)	<u>0.0588%</u>	<u>0.0594%</u>	<u>0.0613%</u>	<u>0.0635%</u>	<u>0.0638%</u>	<u>0.0639%</u>	<u>0.0646%</u>	<u>0.0629%</u>
District's proportionate share of net pension liability	<u>13,915,645</u>	<u>20,388,645</u>	<u>\$ 20,308,381</u>	<u>\$ 19,087,392</u>	<u>\$ 16,523,989</u>	<u>\$ 15,953,727</u>	<u>\$ 15,774,476</u>	<u>\$ 13,853,014</u>
District's covered-employee payroll	<u>\$ 5,328,155</u>	<u>\$ 5,201,950</u>	<u>\$ 5,225,163</u>	<u>\$ 5,365,512</u>	<u>\$ 5,323,821</u>	<u>\$ 5,374,322</u>	<u>\$ 5,527,496</u>	<u>\$ 5,477,548</u>
District's proportionate share of net pension liability as a percentage of its covered-employee payroll	<u>261.17%</u>	<u>391.94%</u>	<u>388.67%</u>	<u>355.74%</u>	<u>310.38%</u>	<u>296.85%</u>	<u>285.38%</u>	<u>252.91%</u>
Plan fiduciary net position as a percentage of total pension liability	<u>72.60%</u>	<u>59.72%</u>	<u>60.31%</u>	<u>62.36%</u>	<u>64.21%</u>	<u>63.27%</u>	<u>63.17%</u>	<u>66.20%</u>

Union City Community Schools
Schedule of the District's Pension Contributions to the MPSERS Plan
Last Eight Fiscal Years (Amounts Determined Each Year as of June 30)

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Statutorily required contributions	\$ 2,061,907	\$ 1,754,276	\$ 1,595,221	\$ 1,728,951	\$ 1,485,899	\$ 1,435,916	\$ 1,245,895	\$ 976,758
Contributions in relation to statutorily required contributions	<u>2,061,907</u>	<u>1,754,276</u>	<u>1,595,221</u>	<u>1,728,951</u>	<u>1,485,899</u>	<u>1,435,916</u>	<u>1,245,895</u>	<u>976,758</u>
Contribution deficiency (excess)	<u>\$ -</u>							
District's covered-employee payroll	<u>\$ 5,866,579</u>	<u>\$ 5,234,177</u>	<u>\$ 5,196,790</u>	<u>\$ 5,208,683</u>	<u>\$ 5,413,302</u>	<u>\$ 5,609,322</u>	<u>\$ 5,505,269</u>	<u>\$ 5,504,958</u>
Contributions as a percentage of covered-employee payroll	<u>35.15%</u>	<u>33.52%</u>	<u>30.70%</u>	<u>33.19%</u>	<u>27.45%</u>	<u>25.60%</u>	<u>22.63%</u>	<u>17.74%</u>

Union City Community Schools

Schedule of the District's Proportionate Share of the Net OPEB Liability of the MPSERS Plan
Last Five Fiscal Years (Amounts Determined Each Year as of September 30)

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
District's proportion of net OPEB liability (%)	<u>0.0592%</u>	<u>0.0589%</u>	<u>0.0599%</u>	<u>0.0631%</u>	<u>0.0636%</u>
District's proportionate share of net OPEB liability	<u>\$ 904,142</u>	<u>\$ 3,154,475</u>	<u>\$ 4,302,976</u>	<u>\$ 5,015,863</u>	<u>\$ 5,636,159</u>
District's covered-employee payroll	<u>\$ 5,328,155</u>	<u>\$ 5,201,950</u>	<u>\$ 5,225,163</u>	<u>\$ 5,365,512</u>	<u>\$ 5,323,821</u>
District's proportionate share of net OPEB liability as a percentage of its covered-employee payroll	<u>16.97%</u>	<u>60.64%</u>	<u>82.35%</u>	<u>93.48%</u>	<u>105.87%</u>
Plan fiduciary net position as a percentage of total OPEB liability	<u>87.33%</u>	<u>59.44%</u>	<u>48.46%</u>	<u>42.95%</u>	<u>36.39%</u>

Union City Community Schools

Schedule of the District's OPEB Contributions to the MPSERS Plan
Last Five Fiscal Years (Amounts Determined Each Year as of June 30)

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Statutorily required OPEB contributions	\$ 468,208	\$ 430,117	\$ 424,528	\$ 409,586	\$ 495,511
OPEB contributions in relation to statutorily required contributions	<u>468,208</u>	<u>430,117</u>	<u>424,528</u>	<u>409,586</u>	<u>495,511</u>
Contribution deficiency (excess)	<u>\$ -</u>				
District's covered-employee payroll (OPEB)	<u>\$ 5,866,579</u>	<u>\$ 5,234,177</u>	<u>\$ 5,196,790</u>	<u>\$ 5,208,683</u>	<u>\$ 5,413,302</u>
OPEB contributions as a percentage of covered-employee payroll	<u>7.98%</u>	<u>8.22%</u>	<u>8.17%</u>	<u>7.86%</u>	<u>9.15%</u>

Union City Community Schools

Notes to Required Supplementary Information Pension and OPEB Schedules
Year Ended June 30, 2022

Changes of Benefit Terms: There were no changes of benefit terms in fiscal year 2021.

Changes of Assumptions: For the State's fiscal year ended September 30, 2021:

The recognition period for liabilities, an average of the expected remaining service lives of all employees, changed to 4.4367 from 4.4892 for pension plan employers and to 6.1312 from 5.9870 for OPEB plan employers.

The healthcare cost trend rate was split between two age groups - Pre-65, which used trend rates of 7.75% for Year 1 graded to 3.5% Year 15 and 3.0% for Year 120, and Post-65, which used trend rates of 5.25% for Year 1 graded to 3.5% for Year 15 and 3.0% for Year 120.

The prior healthcare cost trend rate was reported altogether with trend rates of 7.0% for Year 1 graded to 3.5% for Year 15.

Other Supplementary Information

Union City Community Schools

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2022

	Special Revenue Funds		Debt Funds		Total Nonmajor Governmental Funds
	Food Service Fund	Student Activities Fund	2013 Bond Debt Fund	2016 Bond Debt Fund	
<u>Assets</u>					
Cash and investments	\$ 34,085	\$ 103,669	\$ 2,533	\$ 268	\$ 140,555
Due from other funds	174,226	-	-	-	174,226
Due from other governments	5,932	-	-	-	5,932
Inventories	9,890	-	-	-	9,890
Total assets	<u>\$ 224,133</u>	<u>\$ 103,669</u>	<u>\$ 2,533</u>	<u>\$ 268</u>	<u>\$ 330,603</u>
<u>Liabilities and Fund Balances</u>					
Liabilities:					
Accounts payable	\$ 2,841	\$ -	\$ -	\$ -	\$ 2,841
Accrued salaries and related	509	-	-	-	509
Unearned revenue	20,698	-	-	-	20,698
Total liabilities	<u>24,048</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,048</u>
Fund Balances:					
Nonspendable:					
Inventories	9,890	-	-	-	9,890
Restricted	190,195	103,669	2,533	268	296,665
Total fund balances	<u>200,085</u>	<u>103,669</u>	<u>2,533</u>	<u>268</u>	<u>306,555</u>
Total liabilities and fund balances	<u>\$ 224,133</u>	<u>\$ 103,669</u>	<u>\$ 2,533</u>	<u>\$ 268</u>	<u>\$ 330,603</u>

See Notes to Financial Statements.

Union City Community Schools
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended June 30, 2022

	<u>Special Revenue Funds</u>		<u>Debt Funds</u>		<u>Total Nonmajor Governmental Funds</u>
	<u>Food Service Fund</u>	<u>Student Activities Fund</u>	<u>2013 Bond Debt</u>	<u>2016 Bond Debt</u>	
Revenues:					
Local sources	\$ 32,105	\$ 95,413	\$ -	\$ 4	\$ 127,522
State sources	15,968	-	-	-	15,968
Federal sources	595,835	-	-	-	595,835
Interdistrict and other	-	-	-	-	-
Total revenues	<u>643,908</u>	<u>95,413</u>	<u>-</u>	<u>4</u>	<u>739,325</u>
Expenditures:					
Food service activities	676,567	-	-	-	676,567
Student activities	-	98,426	-	-	98,426
Debt service:					
Principal	-	-	-	495,000	495,000
Interest	-	-	-	10,190	10,190
Total expenditures	<u>676,567</u>	<u>98,426</u>	<u>-</u>	<u>505,190</u>	<u>1,280,183</u>
Revenues Over (Under) Expenditures	<u>(32,659)</u>	<u>(3,013)</u>	<u>-</u>	<u>(505,186)</u>	<u>(540,858)</u>
Other Financing Sources (Uses):					
Transfers in	-	-	-	505,148	505,148
Transfers out	<u>(44,233)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(44,233)</u>
Net other financing sources (uses)	<u>(44,233)</u>	<u>-</u>	<u>-</u>	<u>505,148</u>	<u>460,915</u>
Net Changes in Fund Balances	(76,892)	(3,013)	-	(38)	(79,943)
Fund Balances - Beginning of Year	<u>276,977</u>	<u>106,682</u>	<u>2,533</u>	<u>306</u>	<u>386,498</u>
Fund Balances - End of Year	<u>\$ 200,085</u>	<u>\$ 103,669</u>	<u>\$ 2,533</u>	<u>\$ 268</u>	<u>\$ 306,555</u>

See Notes to Financial Statements.

**GENERAL FUND BUDGET COMPARISON
UNION CITY COMMUNITY SCHOOLS
FOR THE PERIOD ENDING JUNE 30, 2022**

	FINAL-ACTUAL JUNE 2021-2022	FINAL BUDGET AMENDMENT Jun-22	Difference	
REVENUE				
Local Sources	\$ 1,338,111	\$ 1,303,388	\$ 34,723.27	Additional Transportation grant, Additional funds from Firekeepers Casino
State Sources	\$ 9,366,750	\$ 9,313,854	\$ 52,895.97	Carry over in 31a funds ORS offset
Federal Sources	\$ 1,383,180	\$ 1,364,993	\$ 18,186.97	Emergency Connectivity fund
Other Financing Sources	\$ 785,279	\$ 744,874	\$ 40,404.85	Additional Special Ed funds
Transfers In-HL	44,233	32,000	\$ 12,232.68	
TOTAL REVENUE	\$ 12,917,552	\$ 12,759,109	\$ 158,444	
EXPENDITURES				
INSTRUCTION				
Basic Program	6,077,204	6,086,116	(8,912)	
Added Needs	1,683,818	1,703,005	(19,187)	Title adjustment, NWEA covered by benchmark grant
Total Instruction	7,761,022	7,789,121	(28,099)	
SUPPORT SERVICE EXPENSE				
Pupil	638,072	642,077	(4,005)	
Improvement Instructional Staff	177,925	165,397	12,528	
General Administration	395,123	408,535	(13,412)	
School Administration	653,138	656,415	(3,277)	
Fiscal Services	280,349	285,814	(5,465)	
Operation & Maintenance	1,229,477	1,298,127	(68,650)	Security camera cost 2022-2023
Transportation	845,658	851,745	(6,087)	
Central Support	188,995	212,339	(23,344)	Prior year adjustment
Athletics	460,131	446,589	13,541	
Community Services	3,843	3,844	(1)	
Payments to Other Govt Units				
Site Improvement Services				
Prior Period Adjustments				
Debt Service	61,807	61,807		
Transfer to HL-Food Distribution				
Total Support Services	4,934,517	5,032,689		
TOTAL EXPENDITURES	12,695,539	12,821,810		
EXCESS REVENUE (EXPENDITURES)	222,014	(62,701)		
Non-spendable (inventory)	10,410	10,410		
Committed (Track)				
Assigned (Capital Expenditures)	75,000	75,000		
Unassigned (Undesignated)	853,018	853,018		
BEGINNING FUND BALANCE	\$2,119,410	\$2,119,410		
ENDING FUND BALANCE	2,341,424	2,056,709		
FUND BALANCE PERCENTAGE	18%	16%		
FUND BALANCE PERCENTAGE EXCLUDING	20%	17%		

**FOOD SERVICE FUND BUDGET COMPARISON
UNION CITY COMMUNITY SCHOOLS
FOR THE PERIOD ENDING JUNE 30, 2022
BUDGET PROPOSAL**

	FINAL ACTUAL JUNE 21-22	FINAL AMENDMENT JUNE 2022	DIFFERENCE B/W FINAL & ACTUAL
REVENUE			
Local Sources	\$ 32,105	\$ 29,221	\$ 2,884
State Sources	15,968	18,881	\$ (2,913)
Federal Sources	595,835	560,000	\$ 35,835
TOTAL REVENUE	\$ 643,908	\$ 608,102	\$ 35,806
EXPENDITURES			
Salaries	156,977	153,547	\$ 3,430
Employee Benefits	100,772	92,085	\$ 8,687
Purchased Services	45,831	44,924	\$ 907
Supplies & Materials	344,664	296,554	\$ 48,110
Capital Outlay	27,594	27,594	\$ (0)
Other Expense	843	800	\$ 43
Transfer Out	44,233	32,882	\$ 11,351
TOTAL EXPENDITURES	\$ 720,913	\$ 648,386	\$ 72,527
EXCESS REVENUE (EXPENDITURES)	\$ (77,005)	\$ (40,284)	
BEGINNING FUND BALANCE	\$ 276,977	\$ 276,977	
ENDING FUND BALANCE	\$ 199,972	\$ 236,693	

Book	Policy Manual
Section	Vol. 37, No. 1 - September 2022
Title	Vol. 37, No. 1 - September 2022 - OVERVIEW
Code	01 - OVERVIEW
Status	From Neola



POLICY UPDATE SERVICE
PROVIDED BY NEOLA, INC.

MI LOCAL UPDATE OVERVIEW AND COMMENTS

VOLUME 37 NUMBER 1

SEPTEMBER 2022

MASB Policy Services Provided by Neola

Effective policies are at the core of successful school district governance. Maintaining policies that reflect both local oversight and ever-changing state and federal laws is an enormous task. School board members can rely on the MASB-Neola Partnership to keep their policy manuals up-to-date. Under this partnership, Neola provides comprehensive policy services for MASB members on behalf of MASB. Working together, MASB and Neola produce uniform school policies and guidelines to better serve all Michigan school districts.

Policy Development and Updating

Neola, with assistance from MASB if and when needed, will work with the board, administrators, and committee(s) to develop a comprehensive policy manual that suits your district's needs. Each manual is based on templates that have been thoughtfully prepared, then vetted by Neola's outside counsel and MASB's legal counsel. These templates are customized to the district's unique circumstances through choices made by the board and administrative team. The bylaws, policies, and administrative rules/regulations are a unique collection assembled by educators and attorneys. The end result will be a policy manual that's in line with law and court decisions containing legal citations, footnoted reference material, and will be searchable by keyword or phrase.

OVERVIEW AND COMMENTS

All production-related materials and questions should be directed to the Production Office at 632 Main Street, Coshocton, Ohio 43812 (phone: 800-407-5815 or 740-622-5341, e-mail: accounts@neola.com and/or production@neola.com). Billing questions should be directed to the Stow Office at 3914 Clock Pointe Trail, Suite 103, Stow, Ohio 44224 (phone 330-926-0514, e-mail: accounts@neola.com).

Please do not retype Neola materials before returning them for processing. We prefer to have the original materials returned after you have marked them indicating which changes and additions you choose to have/not have for your District. If a District chooses not to adopt a policy or an administrative guideline, the District is still obligated to follow applicable Federal and State laws relating to that section.

The proposed new, revised, and replacement policies, administrative guidelines, and forms included in this update have been thoughtfully prepared and reviewed by Neola's legal counsel for statutory compliance. If you make changes or substitute in its entirety policies or other materials of your own drafting, those materials should be reviewed by your legal counsel to verify compliance. Neola does not review District-specific edits to update materials or District-specific policies for statutory compliance.

If a policy or guideline is marked as a revision, the changes have been marked in bold/green font (to add material) and crossed out/red font (to delete material). As you review a revised policy or guideline, you may choose to accept one (1), many, or all of the changes provided. If a policy or guideline is marked as a replacement, that means there have been enough changes made that justify a complete, clean replacement copy. As you review a replacement policy or guideline, you should also check the materials you have in your current policy or guideline to see if there is some District/other specific wording you want to be included in the replacement policy. If so, any wording from the current policy should be added using "Track Changes" in the BoardDocs platform in the replacement policy or guideline before returning it electronically to the Production Office for processing.

If the District alters language and adds it to a policy template or deletes content that is not marked as a choice in the policy template, then these actions will constitute District-specific edits.

Policies that are to be removed from the policy manual require Board action to rescind the policy.

As the Update "season" gets underway, Neola offers some suggestions for accessing the comprehensive policy services through your Neola Associate. While "in-person" consultation sessions are the preferred method for Neola Update "visits", the means by which you and your Neola associate accomplish this review should be mutually determined based on availability and level of comfort with the consultation process. Overall,

health and safety are the primary concerns. Your Neola associate will be in contact with you soon to discuss these options with you and to schedule an appointment to review this update and ensure you are current on this and previous updates. Please consider the following options:

- A. schedule an appointment date/time to review the update materials during an in-person conference;
- B. schedule/reschedule update or drafting visits for a later time;
- C. schedule an appointment date/time to review the update materials via a virtual meeting such as Google Meet or other electronic options; or
- D. schedule an appointment date/time to review the update materials in a telephone conference.

If you are not an administrative guidelines client, you did not receive those materials in this packet. Contact your Associate for more information about becoming an administrative guidelines client.

Processing Update Materials

If you will be making changes to these Update documents electronically, use the "Track Changes" editing tool in the BoardDocs platform to mark the Neola materials indicating which of the proposed revisions and additions you choose to include or not include for your District, or to make additional edits, before returning them electronically for processing. Be sure to leave the "track changes" and marked up version as the one you submit to the Production office in Coshocton, Ohio.

District-Specific Material

If the District chooses during any step of the Update process to incorporate District-specific material into a new policy or guideline that has been proposed, or to insert District-specific material into a current policy or guideline for which revisions have been proposed in an update issued by Neola, then the District agrees to hold Neola harmless for those District-specific edits and acknowledges that Neola's warranty for legal challenges to that District-specific language in that policy or guideline will not be in effect. In addition, Neola retains ownership of the text from the original policy template that remains in a policy to which District-specific material has been added. District-specific materials include the following:

- A. materials from the District's existing materials that the District requests be incorporated during the drafting process;
- B. new materials that the District develops in their entirety and exclusive of Neola; and
- C. revisions or deletions that substantively depart from Neola's templates.

Further, Neola does not recommend the use or incorporation of District-specific materials. Neola will, at the request of the District, incorporate District-specific materials into the licensed materials, with the implicit understanding that the District bears all risks associated with the District's decision to request that such District-specific materials be incorporated. Neola reserves the right, but is not obligated, to advise the District to seek its own legal review of District-specific materials.

Notice Regarding Legal Accuracy

Neola is vigilant in providing policy language to clients that has been vetted for legal accuracy by outside legal counsel. Should questions arise as to the legal compliance or accuracy of Neola's materials, it is our expectation that Neola's counsel would have the opportunity to assist in the resolution of such a claim. Please notify the Neola corporate office if an issue arises in which such a review or assistance is necessary.

Policies in this update have been reviewed by Varnum, LLP (Grand Rapids, MI) for consistency with Federal and State law.

Textbooks, Instructional Materials, and Library Materials

During the past several months, public discussion at Board meetings has shifted away from COVID-19 issues and mask mandates to the matter of selection of appropriate learning materials such as textbooks, instructional materials, and library/media center materials, and challenges to those selections. Be sure to check current policies and administrative guidelines and their implementation at the start of the new school year. The following templates have been reviewed and have been determined to be accurate and compliant with State law:

- **Policy/AG 2510 - Adoption of Textbooks**
- **Policy 2520/AG 2520A - Selection of Instructional Materials and Equipment**
- **Policy 9130 - Public Complaints**

IRS Mileage Reimbursement Rate

The Internal Revenue Service (IRS) issued Notice 2022-124 on June 9, 2022, which provides an increase in the standard mileage reimbursement rate for the final six (6) months of 2022.

For the final six (6) months of 2022, the standard mileage rate for business travel will be sixty-two and one-half (62.5) cents per mile, up four (4) cents from the rate effective at the start of the year of fifty-eight and one-half (58.5) cents. The new rate became effective July 1, 2022. The IRS provided legal guidance on the new rate in Announcement 2022-13PDF.

In recognition of recent gasoline price increases, the IRS made this special adjustment for the final months of 2022. The IRS normally updates the mileage rates once a year in the fall for the next calendar year.

LEGAL ALERTS

Included with this update are several legal alerts and other resource materials. These include:

- 03 - Legal Alert: U.S. Supreme Court Ruling on Employee Private Religious Expression

04 - Legal Alert: Update on Title IX - Notice of Proposed Rule Making and Two Recent Sixth Circuit Decisions

05 - Legal Alert: IRS Guidance for Payments to School Board Members

06 - Legal Alert: New Public Acts

07 - Legal Alert: Curriculum Changes Effective 2023-2024 School Year

08 - Legal Alert: Emotional Support/Comfort Animals and Therapy Dogs

09 - Legal Alert: Reminder about Employer Requirements for Nursing Mothers

BYLAWS AND POLICIES

Bylaw 0144.1 - Compensation (Revised)

This policy revision is offered to accommodate the IRS guidance regarding payments to School Board members. See Legal Alert #5.

This revision should be adopted to maintain accurate policies.

Policy 6108 - Authorization to Use Electronic Transfer of Funds and Automated Clearing House Arrangements (NEW)

This new policy is provided in response to client requests. In order to utilize electronic fund transfers and automated clearing house (ACH) arrangements and transactions, the District must have a written ACH policy in place. This policy includes the components required by Michigan statute.

This policy should be adopted in order to utilize electronic fund transfers and automated clearing house arrangements and transactions.

Policy 6460 – Vendor Relations (Revised)

This policy has been revised at client request to provide optional language that allows for preferred vendor access to students and their parent/guardian for non-district purchases.

This option is offered for consideration.

Policy 6700 - Fair Labor Standards Act (FLSA) (Revised)

More than a decade ago, Congress passed a law amending Section 7 of the Fair Labor Standards Act ("FLSA"), mandating that eligible employees be provided reasonable breaks and private facilities to express breast milk during the first year after the birth of their child. It is important to keep in mind that the FLSA overtime and lactation provisions only apply to certain employees in an organization, but not all of them. For public schools, typically nonteaching employees, such as bus drivers, custodians, and secretaries, are covered by the FLSA. However, professional employees like teachers, administrators, and IT staff are usually exempt from overtime and other FLSA provisions including those mandating breaks for lactation. However, school employers may elect to provide this type of benefit and support for exempt employees. Therefore, language has been added that summarizes a board of education's obligation to provide reasonable breaks and private facilities for FLSA-eligible employees to express breast milk. In the new AG 6700, optional language provides the same benefit to FLSA-exempt employees to the extent the employees may be accommodated without materially disrupting school operations or employee duties. Such an option is not required and in some cases may be difficult or nearly impossible to accommodate. Many employers attempt to provide similar accommodations/benefits for all employees, regardless of status or assignment.

A legal alert accompanies this change and summarizes a board of education's duties with regard to this topic.

Policy 7440.03 - Small Unmanned Aircraft Systems (sUAS) (Revised/Technical Correction)

Policy and AG 7440.03 have been updated to incorporate changes in Federal regulations pertaining to the operation of drones at night or over people.

The proposed revision to the policy adds the new Federal regulation citation to the policy. If, in reviewing the policy template, a change to the current policy would be considered a revision or the addition of a new policy. Otherwise, the change would be considered a Technical Correction. The proposed revisions to the AG are consistent with the current state of the law and should be adopted.

Policy 8805 - Flags and Displays (NEW)

This new policy is offered at the request of clients. This is not a required policy and should only be considered after discussion with district leadership and legal counsel. Be sure to note that any prohibitions should not be "message-based" but rather restricting permission in a reasonable, school-oriented manner. In the case of districts that permit the display of "message-based" flags or displays, this policy should not be adopted.

Policy 9150 - School Visitors (Revised)

The proposed revision to this policy reflects the recent changes required by amendments, approved by the Governor, to the Sex Offender Registration Act (SORA). The change was made to Policy 8400 in a recent update

This revision should be considered in order to have consistent policies and to remain compliant with Michigan law.

ADMINISTRATIVE GUIDELINES

AG 6700 - Fair Labor Standards Act (FLSA) (NEW)

See note on Policy 6700.

AG 7440.03 - Small Unmanned Aircraft Systems (sUAS) (Revised)

See note on Policy 7440.03.

AG 8800A - Religious Activities/Ceremonies (Delete)

See Legal Alert #03.

COMMENTS

Reviewing Board Minutes

A feature of your subscription to the Update Service is the review of your District's Board minutes to identify actions that result in new policy or revision to existing policy. If such action has been taken and copies of the related materials have not been submitted to the Production Office, 632 Main Street, Coshocton, OH, 43812, the District will be contacted and additional information regarding the action will be requested. Please take advantage of this valuable service by sending copies of your Board minutes to the Production Office in Coshocton, OH for review.



Book	Policy Manual
Section	Board Review 37.1
Title	Copy of COMPENSATION
Code	po0144.1
Status	
Legal	M.C.L. 380.11A, 380.1254
Adopted	December 15, 1997
Last Revised	August 12, 2012

0144.1 - **COMPENSATION**

Board members shall receive not more than twenty-five (\$25) per meeting up to a total of not more than fifty-two (52) meetings (including committee meetings) as compensation for their services. Expenses of a Board member shall be reimbursed when incurred in the performance of **the Board member's his/her** duties or in the performance of functions authorized by the Board and duly vouchered.

The following guidelines have been established by the Board of Education to ensure appropriate and proper reimbursement of expenses for Board members.

- A. Expenses will be reimbursed only for activities authorized by the Board.
- B. Reimbursement for mileage will not exceed the current rate established by the Internal Revenue Service.
- C. When attending a Board-approved conference, all fees, parking, mileage, meals, and housing will be reimbursed. The maximum reimbursable expenses are as follows:

Housing not to exceed \$150.00 per night.

Meals not to exceed \$50.00 per day.

When the Board attends a community or school-related event as a Board function, or a Board member attends as the designated representative of the Board, any incurred expenses, including mileage, will be reimbursed by the Board. If a Board member attends such events as a private citizen, any incurred expenses are to be paid by the Board member.

No entertainment expenses or purchases of alcoholic beverages are reimbursable.

A voucher detailing the amount and nature of each expense must be submitted to the Board for approval at a Board meeting after the expenses have been incurred and prior to reimbursement.

Board members may use District credit or debit cards only in accordance with Board Policy 6423 and the accompanying administrative guidelines.

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Book	Policy Manual
Section	Board Review 37.1
Title	Vol. 37, No. 1 - September 2022 New AUTHORIZATION TO USE ELECTRONIC FUND TRANSFERS AND AUTOMATED CLEARING HOUSE ARRANGEMENTS
Code	po6108
Status	
Legal	M.C.L. 124.301 - 124.305

NEW POLICY - VOL. 37, NO. 1

6108- AUTHORIZATION TO USE ELECTRONIC FUND TRANSFERS AND AUTOMATED CLEARING HOUSE ARRANGEMENTS

In accordance with the provisions of law, the Board of Education authorizes the acceptance and distribution/transmission of electronic fund transfers (ETFs) and automatic clearing house arrangements (ACH). The Superintendent shall put in place measures to protect the integrity and security of such transactions to comply with mandates of State and Federal agencies or programs, including Medicaid.

Definitions

"ACH arrangement" means the agreement between the originator of the ACH transaction and the receiver of the ACH transaction.

"ACH transaction" means an electronic payment, debit, or credit transfer processed through an automated clearing house.

"Automated clearing house" or "ACH" means a national and governmental organization that has authority to process electronic payments including, but not limited to, the national automated clearing house association and the Federal reserve system.

"Electronic transactions officer" or "ETO" means the Superintendent or another person designated by the Board to have the responsibilities of the ETO as prescribed in the Michigan Electronic Transactions of Public Funds Act.

All District staff shall comply with all provisions of the Uniform Electronic Transaction Act when creating, generating, sending, communicating, receiving, storing, processing, using, and relying upon electronic records. Further, all District staff and other persons who use electronic signatures when completing transactions with the Board shall do so in compliance with State law.

ACH Transactions and Arrangements

The Superintendent or another employee designated by the ETO is authorized to engage in electronic transfer of funds and ACH arrangements in accordance with this policy. The Superintendent shall be responsible for overseeing the District's ACH transactions, including payment approval, accounting, reporting, and compliance with this ACH policy.

Internal Controls

The Superintendent is responsible for disbursement of funds and shall submit appropriate documentation to the Board. Such documentation shall include:

- A. information regarding the goods or services purchased;
- B. the cost of goods or services;

- C. the date of the payment; and
- D. departments serviced by the payment.

This documentation shall be contained in the District's electronic general ledger software system or in a separate report to the Board. ACH invoices must be reviewed and approved prior to payment.

The District's system of internal controls (see Policy 6111 - Internal Controls) shall be used to monitor the use of ACH transactions.

[X] The Superintendent is authorized to develop administrative guidelines concerning the use of electronic fund transfers and ACH transactions.

M.C.L. 124.301 - 124.305

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Book	Policy Manual
Section	Board Review 37.1
Title	Copy of VENDOR RELATIONS
Code	po6460
Status	
Legal	M.C.L.A. 15.321 et seq.
Adopted	December 15, 1997

6460 - **VENDOR RELATIONS**

The Board of Education shall not enter a contract knowingly with any supplier of goods or services to this District under which any Board member or officer, employee, or agent of this School District has any pecuniary or beneficial interest, direct or indirect, unless the person has not solicited the contract or participated in the negotiations leading up to the contract. This prohibition shall not prevent any person from receiving royalties upon the sale of any textbook of which **the person/s/he** is the author and which has been properly approved for use in the schools of this District.

For the purpose of this policy "beneficial interest" shall be determined in accordance with M.C.L.A. 15.321 et. seq.

Board members and school personnel shall not accept any gifts or favors from vendors which might, in any way, influence their recommendations on the eventual purchase of equipment, supplies, or services.

All sales persons, regardless of product, shall clear with the Superintendent's Office before contacting any teachers, students, or other personnel of the School District. Purchasing personnel shall not show any favoritism to any vendor. Each order shall be placed in accordance with policies of the Board on the basis of quality, price, and delivery with past service a factor if all other considerations are equal.

~~[] Preferred Vendors for Non-District Purchases~~

~~The District may provide a vendor with exclusive access to market its products to parents/guardians and/or students at school events that the District considers to be limited public forums or nonpublic forums. Students and/or parents/guardians are not required to purchase goods or services from a preferred vendor; however, the District may choose to limit access to a preferred vendor to minimize distractions and maximize its ability to educate and/or communicate with parents and students.~~

~~To select a preferred vendor, the Superintendent or purchasing agent must solicit proposals for exclusive access from vendors and specifically identify the particular school event(s) at which the successful vendor will have exclusive access. The Superintendent or purchasing agent may interview potential vendors as part of the selection process.~~

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Book	Policy Manual
Section	Board Review 37.1
Title	Copy of SMALL UNMANNED AIRCRAFT SYSTEMS
Code	po7440.03
Status	
Legal	14 C.F.R. Part 107
Adopted	December 16, 2019

7440.03 - **SMALL UNMANNED AIRCRAFT SYSTEMS**

The Board prohibits the operation of small Unmanned Aircraft Systems (sUAS) at any time by any individual who is not employed by the District, as well as by any District staff member or administrator who is not expressly authorized to do so by the Superintendent, on property owned or leased or contracted for by the Board.

The Board also prohibits the operation of a sUAS (drone) on property owned or leased or contracted for by the Board during District-sponsored contests (including scrimmages and previews), practices, tournaments, and activities under the auspices of the Michigan High School Athletic Association (MHSAA). District officials may deny admission or entry to anyone attempting to use a sUAS until the event has been completed. Any exceptions to this prohibition must be approved in advance by the Superintendent.

To be authorized to operate a drone on property owned or leased or contracted for by the Board, a staff member or administrator must have a Remote Pilot Certificate issued by the Federal Aviation Administration (FAA). Further, the drone must be registered with the FAA and properly marked in accordance with 14 C.F.R. Part 107.

A staff member or administrator authorized to operate a drone on property owned or leased or contracted for by the Board, must also comply with all rules set forth in 14 C.F.R. Part 107. (See AG 7440.03)

Failure to adhere by all rules set forth in 14 C.F.R. Part 107 and AG 7440.03 may result in loss of authorization to operate a drone to operate on property owned or leased or contracted for by the Board, referral to local law enforcement, and/or further disciplinary action, up to and including termination.

86 FR 4314

14 C.F.R. Part 107

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Book	Policy Manual
Section	Board Review 37.1
Title	Copy of SCHOOL VISITORS
Code	po9150
Status	
Adopted	December 15, 1997
Last Revised	September 19, 2011

9150 - **SCHOOL VISITORS**

The Board of Education welcomes and encourages visits to school by parents, other adult residents of the community and interested educators. But in order for the educational program to continue undisturbed when visitors are present and to prevent the intrusion of disruptive persons into the schools, it is necessary to establish visitor guidelines.

The Superintendent or the principal has the authority to prohibit the entry of any person to a school of this District or to expel any person when there is reason to believe the presence of such person would be detrimental to the good order of the school. If such an individual refuses to leave the school grounds or creates a disturbance, the principal is authorized to request from the local law enforcement agency whatever assistance is required to remove the individual.

Individuals who are registered sex offenders and wish to participate in school activities may be allowed on campus. Conditions may be imposed by the Superintendent on the individual's campus visit(s) governing the terms and conditions of the visit. These conditions may include, but are not limited to, the need to receive prior permission before entering campus, required check-in, an approved escort in the building or at an event, and time or location limitations while on campus.

~~[] Parents/Guardians, who are registered sex offenders and wish to participate in their child's school activities, may be allowed on campus at the discretion and under the direction of the principal. Conditions may be imposed including, but not limited to, the following: must have prior permission, must check in, must have approved escort in building or at event, must leave premises immediately upon conclusion of business, and may not visit while school is in session.~~

Nonstaff access to students and classes must be limited and only in accordance with a schedule which has been determined by the principal after consultation with the teacher whose classroom is being visited. Classroom visitations must be nonobtrusive to the educative process and learning environment and should not occur on an excessive basis.

Parent concerns about any aspect of **their his/her** child's educational program should be presented through the procedure set forth in Board Policy 9130 - Public Complaints, a copy of which is available at the Board office and at each school.

Except as set forth in District policy, canines brought on the premises by law enforcement personnel for law enforcement purposes, or in the case of "service animals" required for use by a person with a disability, no other animals may be on school premises at any time.

The Superintendent shall promulgate such administrative guidelines as are necessary to protect students and employees from disruption to the educational program or the efficient conduct of their assigned tasks.

Rules regarding entry of persons other than students, staff, and faculty upon school grounds or premises shall be posted conspicuously at or near the entrance to such grounds or premises if there are no formal entrances, and at the main entrance to each school building.

Individual Board members who are interested in visiting schools or classrooms on an unofficial basis shall make the appropriate arrangements with the principal. In keeping with Board bylaws, such Board member visits shall not be considered to be official

unless designated as such by the Board.

The Board member shall be visiting as an interested individual in a similar capacity of any parent or citizen of the community. These visits should not be considered to be inspections nor as supervisory in nature.

If, during a visit to a school or program, a Board member observes a situation or condition which causes concern, **the Board members/he** should discuss the situation first with the Superintendent as soon as convenient or appropriate. Such a report or discussion shall not be considered an official one from the Board.

Revised 3/19/07

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Union City Community Schools
Athletic Handbook

FORWARD

The purpose of this Athletic Handbook is to place in one unit the basic philosophies, objectives, and regulations pertinent to the operation of the athletic program as a part of the total educational program of Union City High School.

We sincerely hope that this handbook will be of service to the athlete and his/her parents and will aid us in showing the true objectives of athletics.

The contributions by athletics to the education of those who are fortunate enough to take part may be a greater bonus than imagined. The special environment and experience that promote the values of competition, based on a citizenship concept that includes loyalty and dedication to a cause is to be found in the special world of athletics.

If something is educational, it must change or reinforce young people, it must make demands. Too many young people have been led to believe that the sport needs them more than the athlete needs the sport.

The code is a living document that is proactive, and character based rather than reactive, or punishment based. We shall simply tell our students what we expect from them behaviorally, if they are to be afforded the privilege of representing UCCS and the community. Consequences shall be universal, regardless of gender, sport, athlete, once brought to our attention. The timing of any incident shall not be considered in the logical series of events that are initiated upon any confirmed violation. Basically, we pursue whatever necessary action whenever the incident is reported to us.

In this handbook we:

- (1) define positive expectations,
- (2) define how the school will establish and maintain a healthy environment in which student athletes can mature while considering the responsibility of all those involved,
- (3) define the mission philosophy, goals and parameters of the program and the priority of activities,
- (4) provide a list that clearly articulates consequences for behavioral issues and violations (we are in partnership with the High School and Middle Schools Student Handbooks)

We would like to invite those interested in accepting the challenging opportunity of athletics and base their goals on these thoughts.

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GENERAL INFORMATION

An athlete is not eligible to practice any sport until the following items have been completed.

1. Physical examination
2. All lost equipment fees paid
3. Academic eligibility
4. Waiver sheet

GENERAL ATHLETIC ELIGIBILITY REQUIREMENTS

Scholarship: The Michigan High School Athletic Association requires that you pass 66% or 4 of 6 classes, MHSAA Regulation 1 Section 6 & 8, in the semester before your participation and maintain this standard through each nine-week grading period.

Age: A student may not have reached their nineteenth birthday on or before September 1st of the current school year and be eligible to participate.

Residence: Your parents or legal guardians shall be bona fide residents of the school district. For exceptions of this rule contact the Athletic Director.

Guidelines: Union City Schools will follow all MHSAA Tournament Guidelines in regard to team membership.

Amateur Practices: Students shall not be eligible if they accept any money or merchandise for participation in athletics.

Limited Team Membership: An athlete may not participate in any outside competition in a sport during the season after they have represented their school in that sport. Nor may they participate in any non-MHSAA All-Star, charity or exhibition contest.

Dropping or Transferring Sports: On occasion an athlete may find it necessary to drop a sport for a good reason. In this the following procedure must be followed.

1. Talk with your immediate coach
2. Check in all equipment issued
3. Report the situation to the Athletic Director

If this procedure is not followed, the athlete will not be allowed to participate in another sport.

There is a difference between dropping and quitting a sport. Quitting a sport in an unfavorable fashion will result in athletes being suspended for the next sport available. Examples: leaving or walking away from a contest, an athlete that stops showing up from practices or contest without contacting the coach, being disrespectful to school, coach and/or officials while leaving the team. All situations will be reviewed by the athletic director.

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Extra Extracurricular activities are not a right for athletes. Athletes who make poor choices or who do not represent Union City Schools in a favorable fashion will be removed from the athletic playing field by the athletic department.

If an athlete wishes to change sports during a season, he/she must receive approval of both coaches concerned and the Athletic Director.

ACADEMIC ELIGIBILITY

1. Eligibility Requirement: Any student having a failing/NC grade in more than one class Friday prior to the scheduled extra-curricular activity shall be ineligible to represent UCHS during that eligibility participation period and any subsequent periods until the eligibility provisions of this policy are met. This eligibility shall be enforced by the administration.
2. Teachers update grades by 8 A.M. Wednesday. Students are responsible for sharing their academic status (grades) every Wednesday with their coach. Students and teachers have until Friday 12:00 noon or the end of the week (***when the week does not end on Friday the process will be adjusted accordingly***) to remedy issues. Final weekly eligibility will be run Friday at 12:00 noon. Students will be notified of eligibility status by their coach.
3. Students are declared eligible/ineligible on a weekly basis beginning on Monday and ending on Sunday. An athlete has until the first contest to decide whether she or he would like to come out for a sport or change sports. However, this is left up to the discretion of the coaches involved. Exceptions will be handled through the Athletic Director.
4. **Any student that is academically ineligible 4 consecutive weeks during any athletic season will be removed from the roster and ineligible for the remainder of the season.**
5. Those deemed ineligible may practice and travel with the team. However, the ineligible player may not wear any team apparel while being on the sidelines. They may wear spirit wear should they choose.

Curfew: Proper rest is essential in maintaining good health. Therefore, athletes should have good sleep habits. Each coach will stress this and instruct athletes as to what are considered proper hours.

School Suspension: If an athlete is suspended from school (OSS), he/she will not be allowed to participate in practice. If any games fall during the suspension the athlete will not be allowed to participate.

School Absences: A student must be in school for the whole day in order to participate in practice or in an interscholastic contest on that day. The Athletic Director has the power to waive this rule depending on circumstances. To be able to participate in extracurricular activities,

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athletes must have a pre-approved excuse, or their parent must call and speak directly to the athletic director/principal to have the absence excused in times of emergency. A phone call to the attendance office in the morning explaining your absence does not qualify as an excuse and allow you to participate. All school related absences for field trips, etc. are excused. Any pre-excused absences must be called in by 7:00am the morning of the absence and followed up with a note from the appointment where the athlete attended. Without a note from the appointment the athlete will not be able to participate.

Help for those who violate the Athletic and Behavioral Code

We provide help for those who violate the code. As explained furthered in this document, part of the process to help return to athletic privileges, we develop a process unique to the individual student-athlete in order for him/her to return to athletic activity.

- Include Educational Component for Chemical Health Violations
 - As part of their consequence for chemical health violations, the student athlete and parent/guardian shall be required to complete an educational program as part of the process to resume participation in athletic programs.
- Student-Athlete Assistance Process
 - Instead of just issuing a punishment for bad behavior, a process is established to help the student-athlete learn from his/her mistake and take corrective action. The process is educationally based and is patterned after the restorative justice model to include provisions for the following:
 - a) **Education:** The parent and student-athlete must see a qualified drug and alcohol counselor to discuss the magnitude and status of the chemical health of the individual. It is our recommendation that they (parent and student-athlete) must also see the School Resource Officer to discuss the legal ramifications of the behavior of concern and to discuss the law and youth risk behaviors such as drinking and driving.
 - b) **Corrective:** The student-athlete and parent must commit to an understanding that corrective measures are necessary in order to resume the athletic career or to practice and compete again. Includes a signed document that clearly states:
 - 1) Acknowledgment that a violation has occurred;
 - 2) They (Parent & Student-Athlete) are willing to make changes in order to resume/continue athletic participation;
 - 3) Will recommit to adhering to the code of standards;
 - 4) Understanding the next level of consequence that will result should another violation occur.
 - c) **Restorative:** The student-athlete must address the teammates and coaches to admit their violation, show remorse, ask to come back to the team and recommit to provisions of the code with teammates and coaches present.

TRAINING RULES

It is a violation for a student-athlete to:

- A. Possess / use of tobacco, vapor cigarettes, e-cigarettes, alcohol, illegal drugs or performance-enhancing drugs.
- B. Be in attendance at a gathering where alcohol or drugs are being illegally used or possessed.
- C. Commit a felony or misdemeanor act as defined by Federal, State or Municipal law. Athletes must be in good standing with the law.
- D. Conduct themselves in and out of school in a manner that brings no discredit to the athlete, the parents, the school, the team or the community. These shall include, but not limited to fighting, stealing, vandalism, felony, extortion, coercion, harassment and physical assault. Furthermore, any school suspension falls under this category.
- E. Any student-athlete with a pending felony charge is ineligible from participation in contests. When the issue has been resolved in the courts, further disciplinary action will be taken if needed. If it is found that a student-athlete is guilty of a felony, that student-athlete is ineligible from Union City Community Schools athletics for one year from the date of the conviction.

1st Offense:

The first violation shall result in suspension from one-quarter (25%) of the scheduled interscholastic contest of that sport. The student is immediately ineligible for $\frac{1}{4}$ of the current or next regular season schedule. If the student-athlete completes the restorative option, as determined by the administration, then the suspension is reduced to 10% of the current or next regular season schedule.

Penalty will carry over to another sports season, on a percentage basis, rounded down to the whole contest. There is a minimum of one contest suspension.

2nd Offense:

The second violation shall result in suspension from athletics for one-half (50%) of the scheduled interscholastic contest of that sport from the date the violation is reported. The athlete and his/her parents may have the option to reduce the violation penalty to three months from date the violation is reported if the athlete and his/her parents agree to the following:

1. The student-athlete completes the restorative option, the ineligibility period is reduced to $\frac{1}{4}$ of the current or next regular season schedule.

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2. The athlete will be diagnosed/evaluated by a certified substance abuse counselor approved by the school, at the expense of the athlete.
3. The athlete and his/her parents shall follow the treatment program prescribed by the counselor, at the expense of the athlete.
4. The parent shall provide proof of 1 and 2.
5. If any of the above (1, 2, 3 or 4) are not followed, the athlete will adhere to the ½ year suspension.
- ~~6. The student is immediately ineligible for one full season. The period of ineligibility will be completed over two seasons if the offense occurs during a season.~~

3rd Offense:

A third violation shall result in complete forfeiture of privileges of participation on any Union City Athletic Team during the remaining high school eligibility career of the athlete.

Felonies

Any student-athlete with a pending felony charge is ineligible from participation in all sport contests until the legal matter is settled.

When the issue has been resolved in the courts, further disciplinary action will be taken if needed. If it is found that a student-athlete is guilty of a felony, that student-athlete is ineligible from Union City Community Schools athletics for one year from the date of the conviction.

Academic Discipline

At Union City Community Schools, we recognize the power our coaches have to influence the character development and positive decision making of our student-athletes. Because of this, coaches are used to support and enforce the discipline processes for student athletes during their athletic season.

Student-athletes are held to a high standard of respect and responsibility at Union City Community Schools. Any student-athlete receiving a major referral from the office risks the possibility of lost practice time as well as playing time in athletic competitions. These cases will be handled following the procedures outlined below:

- **First Major Referral:**
Two-way communication occurs between the coach and the principal concerning the nature of the referral. The student athlete serves their assigned consequence from the office and is immediately held accountable for any lost practice time based on the coaches sport-specific training rules.
- **Second Major Referral:**
The student-athlete serves the assigned consequence from the office and is unable to participate in practice or competitions until a conference is held between the

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student-athlete, parent, coach and principal. During this conference, a plan is developed to restore any damage resulting from the offense and a decision is made about appropriate consequences for subsequent referrals during this athletic season. The student, coach, and parent sign an agreement stating the agreed upon plan for response to future referrals. The student-athlete is immediately held accountable for any lost practice time based on the coaches' sport-specific training rules.

- Third Major Referral:
The student-athlete serves the assigned consequence from the office. They are held accountable to the agreed upon plan from their second consequence. The student-athlete is immediately held accountable for any lost practice time based on the coaches' sport-specific training rules.

No student-athlete with more than 3 office referrals resulting in a consequence assigned by the office during one athletic season will be permitted to remain on the roster and compete with the team.

Training and Disciplinary Violation Procedure

1. School employees such as school board members, administration, teachers and coaches, who witness an offense, shall have power to inform the athletic director in writing of the offense so that disciplinary action in accordance with the established procedure can take place on the violation. Police notification, police reports, and court records may also be utilized.
2. All acts of violation of training rules and disciplinary action shall be given to the athletic director in writing.
3. Court convictions for violation of the training rules and conduct not becoming an athlete will serve as justification for suspension in accordance with the athletic handbook. The athletic director will impose non-compliance penalties.
4. The athletic director, principal, and superintendent reserve the right to review the record of any athlete.

School/MHSAA Disqualification Guidelines

Any athlete who is ejected/disqualified from an athletic contest will be subject to the following penalties:

- 1st Offense – Suspended from the next date of competition (per MHSAA).
- 2nd Offense – Suspended from the next two (2) dates of competition.
- 3rd Offense – (and any subsequent offenses) – Violation for Conduct Unbecoming an Athlete.

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Title IX

The Union City Community Schools does not discriminate on the basis of race, color, national origin, sex (including sexual orientation or transgender identity), disability, age, religion, military status, ancestry, or genetic information (collectively, "Protected Classes") in its programs or activities.

The following person has been designated to handle inquiries regarding the nondiscrimination process: Mrs. Jamie Thomas, Middle School Principal, **435 St. Joseph St. Union City Michigan 49094 Ph:517-741-5381.**

THE ATHLETIC CODE

Philosophy

The Athletic Program at Union City High School is designed to give students an opportunity for physical, mental and social growth through competitive sports. A Union City athlete is expected to stand high above his/her peers in personal habits, attitudes, character and appearance. It is the hope of those involved in supervising the athletic program that by demanding the above-mentioned virtues along with a demand for the highest physical performance by each athlete on the practice field and playing field, that the athlete will be better prepared to meet the demands of adult life.

Further, it is felt that if an athlete chooses not to abide by the above standards, they should disassociate themselves or be disassociated from the athletic program.

General Attitudes

Recognizing that the word "team" implies a unified effort, the wishes and desires of the individual must be directed toward the best interest of the team. It must be clearly understood that the attitude of the athlete is the most important single factor in achieving a successful athletic program. Any candidate for an athletic team must accept the full responsibility of conducting himself in an appropriate manner at all times.

An athlete should not be only a sportsman, but a true representative of Union City High School. Therefore, it must be realized that an athlete may be dropped from an athletic team if his attitude or conduct is believed by the coach or athletic council to be detrimental to the team or the program.

A Set of Values for The Athletes

On occasion an athlete may have a conflict of responsibilities. We suggest the following set of values to aid him in determining his prime responsibilities.

1. Home Responsibilities
2. Academic Responsibilities
3. Athletic Responsibilities
4. Social and School Responsibilities
5. Parent/Guardian Involvement and communication with coaching staff

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Your Philosophy as an Athlete:

The philosophy influencing your athletic efforts should promote the following behavior:

1. Instead of worrying about your game, work on your weaknesses. Spend extra time on those things that will increase your value to the squad.
2. Be confident that you can and must improve. Do not think only about "winning the game, scoring points, succeeding", but respect your opponent's abilities and realize your own weaknesses that must be improved.
3. Set definite goals for yourself. Try to keep moving up on the squad. Your best way to become a necessary part of this team, or next year's team, is to try to make yourself a better all-around athlete.
4. If you are satisfied with your present spot, you will be the same next season and someone will beat you out. You have to be getting better, or you'll get worse.
5. Do as many things as you can in every game that will help the team. Remember that you can tell if some other fellow is "all for himself" very quickly, and others can detect the same characteristics in you. Think of team success, not individual success.
6. Avoid being critical of teammates; that is the coach's job.
7. Operate as a "team family", constantly conquering your selfish desires for the sake of the betterment of the team.
8. Avoid forming small groups on the team. Make an effort to show no partiality to your best friends on the playing floor or field.
9. Take all personal grievances and problems to your coach. He/she is experienced in the game and can advise you.
10. Academic Rigor – maintain grades and attendance to ensure academic and athletic success.

TRAVEL

1. All athletes must travel to and from out of town athletic contests in transportation provided by the athletic department. If a coach receives a personal request from a parent to ride to or from a contest, it can be allowed (Coaches' discretion).
2. As a team member you need to be under supervision of your coach when attending away contests.
3. Follow all regular school bus rules, including food, noise, remaining in seats and respect for the equipment.
4. Dress in good taste. All athletes must travel to and from out of town athletic contests in transportation provide by the athletic department. If a coach receives a personal request from a parent to ride to or from a contest, it can be allowed (Coaches' discretion).

LOCKER ROOM REQUIREMENTS

1. Proper conduct is expected at all times.
2. No glass allowed in the locker room.
3. No running or horseplay

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4. No swearing
5. No one is allowed in the training room without a coach or manager.
6. Any athlete causing damage to school facilities will be charged for that damage.
7. THE LOCKER ROOM IS YOUR SPECIAL PLACE--KEEP IT LOOKING NICE!!!
8. Keep your locker locked to protect your valuables!

EQUIPMENT

School equipment checked out by the student athlete is his/her responsibility. You are expected to keep it clean and in good shape. Loss of any equipment is your financial obligation (replacement value). You will not be allowed to go out for another sport until the financial obligation is met. This can be taken care of through the Athletic Director.

College Recruitment Policy

In the event you should be contacted personally by a college recruiter you have an obligation to work through your coach and the athletic director. Inform your coach of such a contact as soon as possible.

ATHLETIC AWARDS

1. All members of J.V. athletic squads who successfully complete an athletic season will receive numerals of their graduating year and a certificate of participation.
2. All athletes who successfully complete a varsity sport will receive a U.C. varsity letter and pin and certificate of participation.
3. After receiving a varsity letter, the athlete will receive a pin for his letter for each sport in which he/she wins additional letters.
4. Requirements for letters may change with personnel changes in coaching.
5. Letter earners shall be determined by the coach.

VARSITY LETTER REQUIREMENTS

Football:

- a. Complete the season as a squad member in good standing.
- b. Injured players may be awarded a varsity letter if it is apparent to the coach that they would have earned it if not for the injury.

Cross Country (Boys and Girls):

- a. An individual must earn varsity points in two invitationals or in 1/3 of the dual meets
- b. A combination of parts of both. A player's attitude in practice is also a determining factor at the coaches' discretion.

Basketball (Girls):

- a. Complete the season as a squad member in good standing.

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- b. Injured players may be awarded a varsity letter if it is apparent to the coach that they would have earned the letter had it not been for the injury.

Basketball (Boys):

- a. A player must have played 1/4 of all quarters played or have added something special to the team as determined by the coach.
- b. Practice is also a consideration in determining the award.

Wrestling:

- a. Wrestle varsity at least 15 times or win a medal at a tournament.
- b. Score 20 points, 3 points by pin, 2 by decision, for a draw, 0 by loss, -1 by getting pinned.

Track (Boys & Girls):

- a. Score a point in a varsity meet.
- b. Coaches' Discretion.

Girls Volleyball:

- a. Complete the season in good standing
- b. Coaches' Discretion

Baseball:

- a. Pitchers only must compete in 15 innings
- b. Players must compete in 30 innings or 15 bats. Unusual circumstances will be taken into consideration by the coach of that sport and the Athletic Director.

Cheerleading:

- a. Complete the season in good standing
- b. Advisor's Discretion

Golf:

- a. Participate in at least 3 varsity matches
- b. Coaches' Discretion

Softball:

- a. A player must have appeared in half of the games played.
- b. Or a player must have batted twelve (12) times.
- c. Coaches' Discretion

DEFINITIONS

Athlete:

Any student who has appeared on a Union City High School eligibility form, including team managers and cheerleaders.

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Athletic Council:

Decision making group made up of the Athletic Director and all Varsity Head Coaches.

Equipment:

Anything assigned by a coach to a player.

School Year:

The school calendar as set by the Board of Education.

Suspension:

An athlete suspended from school may not participate in extracurricular activities on each date of suspension or during inclusive dates.

Training Role Confines:

An athlete is in training during the entire year.

Season:

Time consisted from the first day of practice through the last game and/or the bus ride back to school.

SPORTSMANSHIP

The Michigan High School Athletic Association lists various ways in which high school students can practice good sportsmanship and bring about desirable relationships with other schools. Union City students should try to do the things advocated, which are:

High School Students should set a good example in the matter of sportsmanship and should quickly condemn unsportsmanlike actions of other students and adults. To this end, they should:

1. Remember that student spectators represent their school the same as does the athlete.
2. Recognize that the good name of the school is more valuable than any game won by unfair play.
3. Accept decisions of officials without comment.
4. Recognize and applaud an exhibition of fine play or good sportsmanship on the part of the visiting team.
5. Insist on the courteous treatment of the visiting team as it passes through the streets or visits the local school building.
6. Acquaint the adults of the community with ideals of sportsmanship that are acceptable to the school.
7. Advocate that any spectator who continually displays poor sportsmanship be requested not to attend future contests.

POTENTIAL DANGERS IN ATHLETIC PARTICIPATION

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- Parents and student athletes should fully understand and appreciate the risk of serious personal injury associated with participation in the educational sports program provided by the Union City Community Schools. Participation in school athletics involves flying objects, and swift movement of bodies, which many times are airborne and can cause unavoidable collisions.
- Athletic activities are hazardous (especially football where bodily contact is part of the game) and taking part in such activities is a calculated risk taken by the student athlete and their parents/guardians. It is also understandable that with many young adults the potential benefits exceed the potential hazards. The very element of a calculated risk makes the participation a stimulating adventure and satisfies the student athlete's desire for competition, strenuous effort, and creative activity. Reducing injuries to a minimum without subtracting from this adventure is a continuous goal of our coaching and administrative staff.

CONCUSSION DANGER SIGNS

In rare cases, a dangerous blood clot may form on the brain in a person with a concussion and crowd the brain against the skull. An athlete should receive immediate medical attention if after a bump, blow, or jolt to the head or body s/he exhibits any of the following danger signs:

- One pupil larger than the other
- Is drowsy or cannot be awakened
- A headache that gets worse
- Weakness, numbness, or decreased coordination
- Repeated vomiting or nausea
- Slurred speech
- Convulsions or seizures
- Cannot recognize people or places
- Becomes increasingly confused, restless, or agitated
- Has unusual behavior
- Loses consciousness (even a brief loss of consciousness should be taken seriously)

WHAT SHOULD YOU DO IF YOU THINK YOUR ATHLETE HAS A CONCUSSION?

1. If you suspect that an athlete has a concussion, remove the athlete from play and seek medical attention. Do not try to judge the severity of the injury yourself. Keep the athlete out of play the day of the injury and until a health care professional, experienced in evaluating for concussion, says s/he is symptom-free and it's OK to return to play.
2. Rest is key to helping an athlete recover from a concussion. Exercising or activities that involve a lot of concentration, such as studying, working on the computer, and playing video games, may cause concussion symptoms to reappear or get worse. After a concussion, returning to sports and school is a gradual process that should be carefully managed and monitored by a health care professional.

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3. Remember: Concussions affect people differently. While most athletes with a concussion recover quickly and fully, some will have symptoms that last for days, or even weeks. A more serious concussion can last for months or longer.

WHY SHOULD AN ATHLETE REPORT THEIR SYMPTOMS?

If an athlete has a concussion, his/her brain needs time to heal. While an athlete's brain is still healing, s/he is much more likely to have another concussion. Repeat concussions can increase the time it takes to recover. In rare cases, repeat concussions in young athletes can result in brain swelling or permanent damage to their brain. They can even be fatal.

Dual Sporting Requirements

Union City High School seeks to provide quality co-curricular athletic opportunities for its students. Some students have talents and abilities which they have a desire to contribute to more than one team in a particular season and both of these teams can benefit. Some activities may struggle with low numbers, and this can boost participation in those sports. If a student wishes to participate in a dual sport setting, the following requirements must be fulfilled:

1. Student-Athletes must notify the Athletic Director, High School Principal, both coaches and the athlete's parents of the desire to dual sport. A meeting must be set up prior to the beginning of the two sports (see dates below) where it can be decided if it is in the best interest of the student-athlete, both academically and physically, to declare and participate in two sports. Academics is the school's first priority and students who may struggle academically as a result of dual sporting could be denied the opportunity to try out for a two-sport season.
2. At this meeting the athlete will declare a primary sport and both coaches will state practice and event expectations. It is appropriate that dual sporting may affect playing time. ~~Contest of the primary sport will take priority over the secondary sport in all cases.~~ It is important that spring athletes take in account schedule conflicts on the day of track regionals and track state with baseball/ softball. This should play a major role in their decision of primary and secondary sports. For example, an athlete who will be attending track regionals and/or state should pick track as their primary sport.
3. A primary sport is defined as the sport which takes precedence over another sport in the event there is a conflict of schedule or any other matter that could lead to a conflict. The student must adhere to the primary sport in the event of any and all conflicts of schedule with two exceptions. 1. If one sport has a contest and the other has practice, the contest will take precedence. 2. ~~If both sports have a competition, conference or state level competitions take precedence over non-conference. If both sports have a contest the primary sport will take precedence regardless of level of play or league vs non-league. Athletes failing to follow these guidelines will be held accountable.~~

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4. The student must practice in both sports but the amount of practice time must meet the agreed requirements of the head coaches of those sports involved. The amount of playing time can be affected by dual sporting. Approval may be denied because of academic concerns at any time during the sport season. The athlete then will participate in the primary sport only.
5. The athlete can withdraw from dual sporting within the season at any time if her/his academic performance suffers or physical fatigue on the body is too much for an athlete to endure. The athlete must meet and notify both coaches as well as the athletic director of his/her decision to withdraw from dual sporting. At the time of the withdrawal the primary sport would become the main sport for the athlete. If an athlete quits a sport he/she would be subject to the section of the athletic handbook that deals with quitting a sport. An athlete would not be able to quit one sport in an “unfavorable fashion” and be allowed to continue in their second sport of the dual sport season.
6. An athlete who quits a team unfavorably during dual sporting or does not follow dual sporting guidelines will not be allowed to participate in dual sporting for the remainder of her/his career at Union City High School.
7. An athlete who is removed from a team due to disciplinary reasons will also be removed from any other team she/he is participating on.
8. In the event of a bussing/transportation conflict, the parent/guardian of the student/athlete is responsible for transportation to the athletic event.
9. Requirements for participation in events for dual sport athletes are to be determined by the coach and should be consistent with requirements set for the other team members.
10. Requirements for awarding letters and awards for dual sport athletes are to be determined by the coach of each sport and will be discussed and conveyed to the athletic director prior to the end of the season banquets.
11. It may be necessary for a dual-sport athlete who fails to fully comply with the terms of this agreement to meet with a committee composed of the athletic director, high school principal, the primary coach, and the secondary coach to explain his/her reason(s) for non-compliance.
12. It will be the responsibility of the committee to decide if there should be any consequences for non-compliance. If the committee decides there should be consequences it is the duty of the committee to determine the consequences(s).
13. The High School Athletic Director and the High School Principal will serve in the capacity of advisors and final judgments on matters concerning dual-sport participation.

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Dual Participation Agreement

We, the undersigned, acknowledge that we have read and understand the rules and regulations for Dual-Sport Same-Season participation and agree to full compliance for the season specified below:

Season	Fall, Winter, Spring	Year
Fall -	Deadline to Declare - August 15	
Winter -	Deadline to Declare - November 15	
Spring -	Deadline to Declare - March 15	

After the deadlines stated above, athletes will not be allowed to dual sport and coaches will no longer be able to invite athletes to participate in dual sporting for the current season. This deadline has been established to make dual sporting a less stressful situation for all parties involved.

Primary Sport _____

Secondary Sport _____

Student's Signature

Date

Parent's Signature

Date

Primary Coach's Signature

Date

Secondary Coach's Signature

Date

Principal's Signature

Date

Athletic Director's Signature

Date

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HELPFUL HINTS FOR PARENTS OF STUDENT ATHLETES

Hints for Effective Communication with Your Athlete's Coach

- Know the coach's and school's philosophy and team expectations.
- Encourage your son/daughter to resolve his/her conflicts with the coach. Intervention by a parent should be a last resort.
- Discuss issues with the coach by appointment. Never approach the coach within 24 hours of a game or after a practice where there has been an issue.
- Respect the coach's position and realize that, as a coach, he/she has many difficult decisions to make.
- Understand the balance between individual and team success.
- Support fair play and good sportsmanship by athletes and spectators.

Hints for Enhancing Your Athlete's Sports Experience

- Encourage and model good sportsmanship.
- Encourage athletic camps and workouts in the offseason whenever possible.
- Help your son/daughter to understand the appropriate balance between individual needs and team success.
- Support and respect the athletic program and coaches.
- Learn about the nutritional needs of athletes.
- Focus on constructive remarks when talking to your athlete about a performance.
- Refrain from criticizing the coach in front of your child or any other members of the community. Talk to the coach directly if you have concerns.
- Remind your son/daughter that athletic scholarships are very difficult to attain, and that academic success should be a priority.

Parent-Coach Communication

Research shows that participation in athletic activities in high school gives students opportunities to gain valuable skills for life. Parents and coaches are all striving for the benefit of athletes and communication provides the framework for this success. In athletics there will be rewarding moments for athletes, but also times when things do not go the way you or your child wishes. During these times, discussion with the coach is encouraged.

Communication You Should Expect From Your Son/Daughter's Coach:

- Philosophy of the coach.
- Expectations the coach has for your child, as well as the team.
- Locations & times of all practices and contests.
- Team requirements, i.e., fees, special equipment, off-season conditioning.
- Procedure should your child be injured during participation.
- Discipline that results in the denial of your child's participation.

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Parent-Coach Communication

Communication Coaches Expect From Parents:

- Specific health concerns for an athlete.
- Notification of any schedule conflicts well in advance.
- Specific concern in regard to a coach's philosophy and/or expectations.

Appropriate Concerns To Discuss With Coaches:

- The treatment of your child mentally and physically.
- Ways to help your child improve.
- Concerns about your child's behavior and classroom performance.

Issues Not Appropriate To Discuss With Coaches:

- Playing Time
- Team Strategy
- Play Calling
- Other Students or Athletes

If You Have a Concern To Discuss With The Coach Use The Following Procedures:

1. Athlete meets with coach outside of practice or an event to discuss the concern.
2. Parent(s) and athlete call coach to set up a meeting to discuss the concern.
3. Call the athletic department to set up a meeting with the athlete, parent(s), coach and athletic director. (517) 741-3306

Parents and athletes should never attempt to contact a coach without setting up a meeting first. Meetings and concerns should never be discussed within a 24 hour time period of a contest or incident. These can be emotional times for both parent and coach. When emotions are high things may be said that do not promote resolution.

“10 Things Parents of Athletes Need to Know”¹

I have seen some things on the sidelines over the years that would give you nightmares. Casts being sawed off, coaches going to blows, parents screaming obscenities at the other teams fans. U.G.L.Y. We have all gotten way too emotionally involved in our kids' sports. We have forgotten that it's about the kids and the lessons, the journey if you will, not the end point.

I have an 18 year old now. He is playing D1 lacrosse for an east coast college and I couldn't be prouder of him. My 16 year old is committed to a college on the east coast to play as well in 2015. One thing I know for sure is this. They did it. Not us. No amount of screaming, calling coaches, forcing practices would have mattered if they didn't want it. It was our goal to be supportive, try and embarrass them as little as possible and give them the tools they needed to achieve their dreams. But they had to fight for those dreams. Not us.

My point here is, it's about them. Get out of their way, enjoy the process, uncoil a bit. Someday far too soon this whole sports thing will be over and you will be begging them to come home for Thanksgiving. TRUST. ME.

Ten Things Parents of Athletes Should Know

1. It's not about you, it's about them. Do not live your own sports dreams through your kids. It's their turn now. Let them make their own choices, both good and bad.
2. Never talk to a coach about your child's play time after a game. Actually, you never should. You should have your kid do that. That said, if you just can't help yourself, send an email the next day and ask for some phone time.
3. NEVER yell at referees. They are trying. How would you like it if someone came to your job and screamed at you? Not. So. Much. If you have a real issue, file a grievance the next day.
4. Do NOT coach your kid from the sideline. Your job is to be a cheerleader, not a coach. If you wanted to coach, you should have volunteered.
5. It is EXTREMELY UNLIKELY you are raising a professional athlete. I promise you. Relax, let them have a good time and learn the lessons they are supposed to be learning in sports.
6. Kids should play the sport that is in season until they are in middle school. Then they can decide which one or two sports they want to play and become more focused. Cross training prevents injuries and burnout.
7. If you have nothing nice to say, sit down and be quiet. Don't be “that” parent.
8. If you are losing your mind on the sideline of a game, it's time to look in the mirror and figure out why. It's not normal to care that much about sports. Put that energy into something more productive.

¹ OPPHLIST. (. (2013, November 15). *10 things parents of athletes need to know*.
<http://www.ooph.com/ooph-lists/10-things-parents-of-athletes-need-to-know/>

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9. Let them fail. Forgotten equipment, not working out, not practicing at home? Let them suffer the consequences of that. It will make them better.
10. Your kids are watching you. Make them proud, not embarrassed.

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UNION CITY COMMUNITY SCHOOLS

DEPARTMENT OF ATHLETICS -- ATHLETIC RESPONSIBILITY ACKNOWLEDGEMENT

As a Union City Community Schools student participating voluntarily in interscholastic athletics, I understand year around that I'm responsible for expectations set within this handbook.

Student's Name (please print): _____ Date: _____

*Parent Student
Initials Initials*

_____ _____ *I have read and will abide by the Union City Community Schools Athletic Handbook, rules of the Michigan High School Athletic Association including tournament guidelines, the laws of the State of Michigan, and my coaches stated rules. Specifically, I understand the following:*

_____ _____ *that I must attend school the entire school day to participate in practice or a contest in the same day, unless a parent has pre-excused it with the AD or principal before 7:00am the morning of the absence.*

_____ _____ *that I will not be able to participate from Monday to next Sunday after I have been marked ineligible (Failing or NC) in more than one class.*

_____ _____ *that I passed 66%, or 5 of 7 classes in the semester previous to my participation. (MHSAA Regulation 1 Sections 6 & 8)*

_____ _____ *that I understand the training rules as outlined in this document.*

_____ _____ *that if I have transferred between schools, I have established my eligibility with the athletic director, who will verify it with the MHSAA.*

_____ _____ *that if I quit the team in an unfavorable fashion, I will forgo my right to participate in the next sporting season.*

_____ _____ *I will conduct myself (parent & student) in an exemplary manner that will not discredit myself, my family, my team, the school, or my community.*

_____ _____ *I will be responsible for all athletic equipment issued to me throughout the season, will return such equipment at the conclusion of the season and will pay the current replacement cost for any of the equipment not accounted for by me at the end of the season.*

_____ _____ *I have read and understand the dangers of concussions and the warning signs that go along with concussions.*

_____ _____ *I also understand that should I violate any of the rules I am subject to the penalties as stated in the Athletic Handbook, or by my coach.*

I know what is expected of an athlete who represents Union City High School and am prepared to distinguish myself.

Student Signature

Date

Parent Signature

Date

** This form needs to be signed and turned in to the athletic department or coach before the first contest that he/she participates in for the athletic year.*