



Muskegon Heights Public Schools

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

AGENDA

REGULAR BOARD MEETING

BOARD OF EDUCATION
2603 LEAHY STREET
MUSKEGON HEIGHTS, MICHIGAN

MUSKEGON HEIGHTS BOARD OF EDUCATION

MONDAY, AUGUST 7, 2017

6:00 PM

1. Call to Order
2. Roll Call
3. Secretary's Report and Approval of Minutes
4. Action Items
 - a. Contract – John Lewis
 - b. School Bond Loan – Fund Annual Activity Contract
5. Report from the Assistant Superintendent
6. From the Board
7. Concerns of Parents/Citizens and Recognition of Guests
8. Adjournment

BOARD OF EDUCATION
of the
SCHOOL DISTRICT
of the
CITY OF MUSKEGON HEIGHTS, MICHIGAN
REGULAR BOARD MEETING
AUGUST 7, 2017
6:00 PM

OFFICIAL PROCEEDINGS

1. **The Regular Board Meeting, Muskegon Heights Board of Education, 2603 Leahy Street, Muskegon Heights, Michigan, was called to order by President Scott at 6:03 p.m.**
2. **President Scott, instructed Secretary Brewer, to call the roll and note Board Members and Administrative Staff present.**

BOARD MEMBERS:

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

BOARD MEMBERS ABSENT:

Mr. Franklin Brewer, Mrs. Marianne Darnell and Mrs. Peggy Selmon

ADMINISTRATIVE STAFF:

Mr. John Lewis, Assistant Superintendent

ADMINISTRATIVE STAFF ABSENT:

Roll Call:

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

3. SECRETARY'S REPORT AND APPROVAL OF MINUTES

BE IT RESOLVED, that the minutes for the Regular Board Meeting of June 5, 2017 be approved and placed on file.

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

Roll Call:

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

4. ACTION ITEMS

a. Discussion to vote on Contract – John Lewis - TABLED

BE IT RESOLVED, that the Contract – John Lewis be approved and placed on file.

M _____ MOVED and m _____ SECONDED the adoption of the resolution

Roll Call:

____ Scott ____ Brewer ____ Darnell ____ Selmon ____ Rankin ____ Cook ____ Glover

b. Discussion to vote on School Bond Loan – Fund Annual Activity Contract

BE IT RESOLVED, that the School Bond Loan – Fund Annual Activity be approved and placed on file.

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

Roll Call:

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

5. REPORT FROM THE ASSISTANT SUPERINTENDENT

Discussed the Financial Reports, Personal Property Exempt Loss-Mileage Reimbursement Document and Cover Letter to the Board. Explained how the auction (Biddergy) works.

6. FROM THE BOARD

Inquires concerning landscaping of bus depot – {Administration Building} also grounds and maintenance at other buildings.

Why can't adults walk on tracks at the high school? What to know what happened to the plaques of names of the fallen WWI of Muskegon Heights veterans that were located at the old high school.

7. CONCERNS OF PARENTS/CITIZENS AND RECOGNITION OF GUESTS

Dorothy Gill-Jackson – 3315 Lemuel St. Muskegon Heights, MI 49444

8. ADJOURNMENT

RESOLVED, that the Regular Board Meeting for Monday, August 7, 2017, adjourned at 6:41 p.m.

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

4 YEAS 0 NAYS

Respectfully submitted,

Marjorie Cook

Marjorie Cook, Acting Secretary

DRAFT

SCHOOL DISTRICT OF THE CITY OF MUSKEGON HEIGHTS

ONE-YEAR ADMINISTRATOR CONTRACT

This Agreement is entered into this _____ day of _____, 2017, between the Board of Education of the School District of the City of Muskegon Heights, hereinafter called "Board", and the "Administrator".

The Board hereby hires and appoints John Lewis to the position of _____ for the fiscal year 2017 to 2018, beginning on July 1, 2017, consisting of 52 weeks in accordance with the adopted calendar and further agrees to compensate said Administrator for his services at the annual rate of Sixty Thousand an 00/100 Dollars (\$60,000.00), which compensation shall be in addition to the applicable benefits granted by the Board and attached hereto as Exhibit A. The salary provided for herein shall be prorated for services actually rendered in the event of termination of this agreement or in the event the Administrator shall fail to perform the contracted services for periods or causes not specifically permitted in the rules and regulations or where the services commence after the fiscal year has begun.

In accepting this assignment with the Board, it is my understanding that I am subject to policies established by the Board. I attest that I am qualified for the position as required by law. I have reviewed and am familiar with the job description which is attached as Exhibit B to this Contract.

It is understood that as an Administrator I am subject to assignment and transfer at the discretion of the Superintendent of Schools, but shall not be required to perform services not directly connected with the public schools.

This Contract shall be deemed to have been renewed for a period of one (1) year beyond its expiration date, unless the Board shall have given written notice to the contrary to the Administrator in accordance with MCL 380.1229 of the Michigan School Code. The Administrator recognizes the exclusive right of the Board to determine reductions in personnel and/or operations and the exclusive right to determine the area in which such reductions will be made. Lay-offs shall occur only upon the Administrator receiving a 30-day advanced notice.

It is further understood that the Administrator shall be subject to discharge for just cause. No discharge for just cause shall be effective until written charges have been served upon the Administrator and the Administrator shall have an opportunity for a hearing before the Board upon ten (10) days written notice. Said hearing shall be public or private at the option of the Administrator. At such hearing, the Administrator may have legal counsel at his/her own expense.

It is mutually understood and agreed that this Contract does not confer tenure upon the Administrator in the above-described position.

DRAFT

IN WITNESS WHEREOF, the parties hereto have executed this Contract in duplicate on the date first given.

SCHOOL DISTRICT OF THE CITY
OF MUSKEGON HEIGHTS
Board of Education

Dated: _____

By _____
Secretary of the Board of Education

Dated: _____

By _____
Superintendent

Dated: _____

By _____
Employee

DRAFT

EXHIBIT A

COMPENSATION AND BENEFITS – ASSISTANT SUPERINTENDENT OF FINANCE AND
ADMINISTRATION

Salary: \$60,000/annually

Benefits:

- Health Insurance (Health, Dental, Vision)
- Contributions to ORS
- Mileage for use of Employee's car on district business at applicable IRS rate
- 20 annual days of vacation which shall not be carried over without prior approval of the Board of Education
- 12 sick days

DRAFT

EXHIBIT B

ASSISTANT SUPERINTENDENT OF FINANCE AND ADMINISTRATION

JOB DUTIES:

- Develops annual budget for the district, displaying revenues and expenditures in a way that is understandable and consistent with community and state mandates.
- Supervises and controls expenditures of budget appropriations in accordance with the district's goals and objectives.
- Compiles periodic financial reports for the local district board, Receivership Transition Advisory Board (RTAB), and other government organizations. Attends all local and RTAB board meetings to present these reports on a regular schedule.
- Functions as district liaison for all annual financial audits.
- Maintains accounting and reporting procedures for the district.
- Responsible for monitoring all accounting functions of the district.
- Processes payroll and approves contracted service payments.
- Approves and processes vendor payments and oversees the resolution of billing problems.
- Distributes State Aid and other Public School Academy (PSA) funds to the PSA as required.
- Review quarterly financial reports provided by the PSA and communicate with them as necessary regarding any questions that may arise from review.
- Responsible for satisfying annual long-term debt payments with the appropriate institutions.
- Perform other duties as requested by the Board of Education

DRAFT

AUTHORITY: Act 92, 2005, as amended
COMPLETION: Required
Due Date: August 1, 2017



Bureau of Bond Finance
School Loan Revolving Fund
430 W. Allegan
Lansing, MI 48922

RICK SNYDER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

NICK A. KHOURI
STATE TREASURER

**School Loan Revolving Fund
Annual Loan Application
Cover Transmittal**

School District Name Muskegon Heights School District

District Code 61-020

Winter Levy Summer/Split Levy

PURPOSE: Use this form as a cover sheet and checklist when returning your Annual Loan Activity Application.
(Please check off indicated items)

School Board certified resolution (with board votes recorded on page 2)

Annual Loan Worksheet

Copy of *Reconciled* Bank Statements

CONTACT PERSON IF CHANGED: Person to whom questions and correspondence concerning this application should be directed.

Name: John Lewis

Title: Accounting Specialist Assistant Superintendent E-Mail Address: lewisjoh@mhpsnet.org

Telephone #: 231-830-3219

Fax #: 231-830-3560

Certification: I have reviewed the application for the purpose of assuring that borrowing from the School Loan Revolving Fund has been minimized through proper allocation of the debt levy. I certify that the information contained in this application is complete and accurate in all respects.

(Signature of Authorized Officer)
refer to section 5 of the board resolution

Assistant Superintendent
(Title)

8-7-2017
(Date)

MAILING INSTRUCTIONS:

Return ONE copy by August 1, 2017 to TREASURY at the above address.

Direct questions to:

Cathy Clark, School Bond Loan Auditor
Telephone: 517-373-3962 Fax: 517-241-1233

For Treasury Use Only:
Borrow (Repay) _____

School Bond Qualification and Loan Program
 School Loan Revolving Fund
 Bureau of Bond Finance
 Michigan Department of Treasury
 430 W. Allegan
 Lansing, MI 48922

ANNUAL LOAN/REPAYMENT ACTIVITY APPLICATION
 For Participation in the School Bond Qualification and Loan Program

Legal Name of School District Muskegon Heights School District	District Code No. 61-020	County Muskegon County
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CERTIFICATE

I, the undersigned, Secretary of the Board of Education, do certify hereby that the following constitutes a true and complete copy of a resolution adopted by the Board of Education of this School District, at a [regular or special] meeting held on the 7th day of August, 2017, and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with Act 267 of the Public Acts of 1976 (Open Meetings Act).

IN WITNESS WHEREOF, I have hereunto set my hand this 7th day of August, 2017.

<u>Franklin Brewer</u> (Type or Print Name of Secretary)	_____ (Signature of Secretary)
<u>Estelita Rankin</u> (Type or Print Name of Treasurer, Board of Education)	_____ (Signature of Superintendent of Schools)

RESOLUTION

A 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. Act 92 of the Public Acts of Michigan, 2005, enacted pursuant to Article IX, Section 16, of the Michigan Constitution of 1963, provides the procedure, terms and conditions for obtaining a loan from the Michigan School Loan Revolving Fund.

2. Pursuant to Executive Order No. 1993-19, the state activities related to bond qualification and state borrowing functions for the provision of loans by the State of Michigan to school districts were transferred from the Department of Education to the Department of Treasury. The State Treasurer is responsible for prescribing the forms and procedures regarding the application for loan from the School Loan Revolving Fund.

3. This district has taken all necessary actions to comply with all legal and procedural requirements for borrowing from the School Loan Revolving Fund.

NOW, THEREFORE, LET IT BE RESOLVED THAT:

1. The district approves the estimated amount to be borrowed from or repaid to the School Bond Qualification and Loan Program and certifies the amount of qualified debt millage to be levied in accordance with the following:

Qualified bond debt millage (Tax Year 2017)	13.00	
Combined beginning balance owed to the SBLF and/or SLRF 06/30/2017		\$ 715,549.90
Estimated amount to borrow from or repay to the SBLF and/or SLRF		1,364,505.00
Estimated accrued interest		35,777.95
Estimated combined ending balance owed the SBLF and/or SLRF 06/30/2018		2,115,832.85

2. The district agrees to levy the debt millage tax as indicated above in the current tax year and to levy the debt millage tax required by law on the taxable valuation of the district for each subsequent year until all loans are repaid in full to the State of Michigan.

3. The district agrees to take actions and to refrain from taking any actions as necessary to maintain the tax exempt status of tax exempt bonds or notes issued by the State or the Michigan Finance Authority for the purpose of financing loans to school districts.

4. The district agrees to file a draw request with the State Treasurer not less than 30 days prior to the time when disbursement proceeds will be necessary in order to pay maturing principal or interest or both and to provide any other pertinent facts which may be required to be included in the request.

5. The (title of authorized officer) Assistant Superintendent is authorized and directed to file with the Department of Treasury the Annual Loan/Repayment Activity Application and any draw request documents necessary for borrowing from the SLRF.

6. In the event that the district fails to perform any actions as identified in this application or required by law, the district will submit to the State Treasurer a board approved resolution which indicates the actions taken and procedures implemented to assure future compliance.

7. The district board members have read this application, approved all statements and representations contained herein as true to the best knowledge and belief of said board, and authorized the Secretary of the Board of Education to sign this application and submit same to the State Treasurer for his review and approval.

Ayes: Members

Nayes: Members



Muskegon Heights Public Schools

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

Date: August 4, 2017

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

From: John Lewis, Assistant Superintendent

Re: Board Meeting Packet for August 16, 2017

Attached, please find the Muskegon Heights Public Schools Budget to Actual Revenue and Expenditure Report, Cash Flow Statement, and Liabilities Report as of August 4, 2017 for your review.

Budget to Actual Revenue and Expenditure Report

The budgets to actual reports attached to this summary include both fiscal year 2016/17 and 2017/18. The 2016/17 reports have not been finalized as we are conducting our audit next week. I am not expecting the figures in this report to change much, but there is always the potential for adjustments during this process. We are also waiting on some potential revenue to come into the district during this month (August), so the collection of that revenue would also impact this report (60-day rule).

In regard to the 2017/18 report, there has not been much activity considering that we have just begun the new fiscal year. One item I'd like to point out is the cost for insurance as the cost for this year's insurance premium came in around \$5,000 higher than projected. The district is planning on an auction of unused materials and equipment to help offset this cost. I tentatively expect this auction to occur sometime toward the middle/end of August.

Cash Flow Statement

I have made some slight changes to the cash flow moving forward to better identify the revenue and expenses of the district. I know that there have been some questions in the past about "miscellaneous" expenses, so I hope you find the changes a welcome addition.

Per this report, cash seems to be fairly stable for the district for the coming year. That being said, I would like the boards to know that we are currently working with Robert W. Baird & Co. to refinance the emergency loans of the district as well as using additional proceeds of new/refinanced loans to address the outstanding ORS and UIA debts of the district. On August 2, the district received an analysis of potential refinancing scenarios. I have not had the time necessary to go through the analysis as well as I'd like to so far, but I plan on studying them in greater detail next week. I'm very hopeful that we can work something out to address this issue.

Liabilities Report

Liabilities have increased from the prior report, as we have incurred additional interest costs from the outstanding balances with ORS, UIA, and the SBLF.

I have reached out to ORS for a call next week to get an explanation for the interest expense increase. I am not exactly sure why there was such a sizeable jump from the previous period considering all previous reports received by the district stated otherwise.

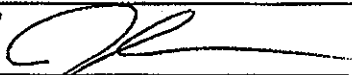
Personal Property Exemption Loss 2017 Debt Millage Reimbursement Claim for School Districts & Intermediate School Districts (ISDs)

Issued under authority of Public Act 86 of 2014 (MCL 123.1353(4)).

SEE INSTRUCTIONS ON PAGE 2.

PART 1: SCHOOL DISTRICT/ISD INFORMATION	
Name of School District/ISD Muskegon Heights Public Schools	
Unit Type (School District or ISD) School District	County Muskegon County
MDE Code 61020	Federal Employer Identification Number (FEIN) 38-6002909
Will your school district/ISD levy debt millage in 2017? <input checked="" type="checkbox"/> Yes. (Complete the remainder of the form.) <input type="checkbox"/> No. (Skip Part 2 and complete Part 3.)	
PART 2: SCHOOL DEBT LOSS INFORMATION	
1. Enter the amount of 2017 personal property exemption loss (taxable value) from county equalization director.	\$ 8,031,950
2. Enter the actual debt millage rate levied in calendar year 2017 specifically to pay principal and interest of obligations approved by the voters before 2013.	0.0000 mills
3. Enter the actual debt millage rate levied in calendar year 2017 specifically to pay principal and interest of obligations incurred after 2012 that refinance obligations approved by voters before 2013. Include only the portion of the debt millage levied to repay the obligations approved by the voters before 2013.	13.0000 mills
4. Enter the 2017 debt millage rate eligible for reimbursement. Add lines 2 and 3.	13.0000 mills
5. Enter the actual debt millage rate levied in calendar year 2017 specifically to pay principal and interest of obligations approved by the voters after 2012 and not reported on line 3. Millage reported on this line is not eligible for reimbursement.	0.0000 mills
6. Enter actual total debt millage rate levied in calendar year 2017 specifically to pay principal and interest of obligations approved by the voters. Add lines 4 and 5.	13.0000 mills

NOTE: Public Act 86 of 2014 (MCL 123.1353(4)) requires that 2017 debt millage rates be calculated using the sum of the 2017 taxable value plus the 2017 personal property exemption loss as calculated by the county equalization director.

PART 3: CERTIFICATION	
<i>In accordance with Public Act 86 of 2014, the undersigned hereby certifies to Treasury that the information provided above is accurate.</i>	
Printed Name John Lewis	Title Assistant Superintendent
Signature 	Date 08/07/2017
Contact Telephone Number (231) 830-3219	Contact E-mail Address lewisjoh@mhpsnet.org

Return a completed and signed form to TreasORTAPPT@michigan.gov by August 15, 2017.

If you are unable to submit via e-mail, fax to 517-335-3298 or mail the completed form to:

Michigan Department of Treasury
Revenue Sharing and Grants Division
PO Box 30722
Lansing MI 48909

For questions, call 517-373-2697.

Beginning Cash Worksheet

BONY Accounts		8/4/2017
Amount in EL Proceeds acct.		\$ -
Amount in Tax Rev Account		\$584,226.45
Less Amounts Belonging to Other Funds		
Debt Service	\$ (271,083.09)	
Less Amounts Due for Debt Service of EL Loan		
Total Usable BONY Funds		\$313,143.36
Cash Currently in GF Checking Account		\$107,062.52
Less Amounts Belonging to Other Funds		
Debt Service	\$ -	
Tech Millage due to MHPSA		
Less Outstanding Checks	\$ (2,168.43)	
Total Usable GF Cash		\$104,894.09
Total Funds Available For GF Purposes		\$418,037.45

Expenses by Month

	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	Jul 18	Totals
Payrolls (including contracted staff)	\$ 13,184	\$ 14,169	\$ 13,708	\$ 13,708	\$ 18,296	\$ 13,708	\$ 13,708	\$ 15,217	\$ 13,708	\$ 13,708	\$ 18,296	\$ 13,708	\$ 175,120
Consumers - electric	\$ 600	\$ 600	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 800	\$ 800	\$ 800	\$ 7,100
DTE - natural gas	\$ 200	\$ 200	\$ 200	\$ 500	\$ 1,000	\$ 1,500	\$ 1,800	\$ 1,800	\$ 1,500	\$ 770	\$ 800	\$ 800	\$ 11,070
Waste & Water utility	\$ 220	\$ 220	\$ 220	\$ 220	\$ 220	\$ 220	\$ 220	\$ 220	\$ 220	\$ 220	\$ 220	\$ 220	\$ 2,640
Audit Fees			\$ 10,000										\$ 10,000
Legal Fees	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 13,920
Property Insurance													\$ -
MAISD Tech Fee					\$ 3,750								\$ 3,750
Epicenter					\$ 2,140								\$ 2,140
Bank Fees	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 7,200
Misc.	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 12,000
El Loan Payments			\$ 359,504						\$ 146,966				\$ 506,470
ORS Repayment											\$ 305,000		\$ 305,000
Tech Millage Flowthrough		\$ 15,000	\$ 15,000	\$ 12,432	\$ -	\$ 6,511	\$ 27,000	\$ 25,000	\$ -	\$ 1,500	\$ 21,187	\$ -	\$ 123,630
QZAB Energy Bonds					\$ 182,092								\$ 182,092
Totals	\$ 16,964	\$ 32,949	\$ 401,892	\$ 30,120	\$ 210,759	\$ 25,199	\$ 45,988	\$ 45,497	\$ 165,654	\$ 19,758	\$ 349,063	\$ 18,288	\$ 1,362,133

Muskegon Heights Public Schools
Revenues, Expenditures, and Fund Balance
GENERAL FUND
2017-18
As of 8/4/17

	Budget 2017-18	Actuals to Date	Under/(Over) to Date
Beginning Fund Balance (Estimated)	\$ (2,338,491)	\$ (2,338,491)	
Revenue			
Property taxes	\$ 1,170,890	\$ 29,395	\$ 1,141,495
Oversight fees	\$ 174,210	\$ 15,373	\$ 158,837
Transfers and Other	\$ 16,800	\$ -	\$ 16,800
Total Revenue	\$ 1,361,900	\$ 44,768	
Expenditures			
Data Technology	\$ 4,250	\$ 41	\$ 4,209
Board of Education	\$ 27,060	\$ 950	\$ 26,110
Executive Administration	\$ 65,780	\$ -	\$ 65,780
Business Services	\$ 99,300	\$ 7,933	\$ 91,367
Interest and Fees Expense	\$ 215,660	\$ 287	\$ 215,373
Unpaid Auction and Delinquent Tax Fees	\$ 50,000	\$ -	\$ 50,000
Building Services	\$ 82,680	\$ 55,563	\$ 27,117
District Technology	\$ 900	\$ -	\$ 900
Emergency Loan Payments	\$ 506,470	\$ -	\$ 506,470
Transfers and Other	\$ 305,730	\$ -	\$ 305,730
Total Expenditures	\$ 1,357,830	\$ 64,774	
Revenues Less Expenditures	\$ 4,070	\$ (20,005)	
Projected Ending Fund Balance	\$ (2,334,421)	\$ (2,358,496)	

REVENUES

11-0111-0000-000-0000-000000-000000-	PROPERTY TAXES CURRENT	-29,394.71
11-0111-0000-100-0000-000000-000000-	OTHER TAXES	0.00
11-0121-0000-000-0000-000000-000000-	TECH MILLAGE FLOWTHROUGH	0.00
11-0124-0000-000-0000-000000-000000-	PENALTY & INT ON DEL TAXES	0.00
11-0151-0000-000-0000-000000-000000-	EARNINGS ON INVEST & DEPOSITS	0.00
11-0191-0000-000-0000-000000-000000-	RENTALS	0.00
11-0199-0000-000-0000-000000-000000-	MISCELLANEOUS	0.00
11-0321-0000-000-0000-000000-000000-	PPT REIMBURSEMENT	0.00
11-0519-0000-001-0000-000000-000000-	3% AUTHORIZER FEE - MHPSA	-15,373.40
11-0519-0000-100-0000-000000-000000-	SHARED BUSINESS SVCS	0.00
		-44,768.11

EXPENDITURES

11-1-225-7410-840-0000-00000-000000-	LICENSING FEES & RENEWALS	0.00	
11-1-226-4220-899-0000-00000-000000-	COPY MACHINE	41.20	\$ 41.20
11-1-231-3170-000-0000-00000-000000-	LEGAL SERVICES	0.00	
11-1-231-3180-000-0000-00000-000000-	AUDIT SERVICES	0.00	
11-1-231-7410-000-0000-00000-000000-	DUES & FEES	950.00	\$ 950.00
11-1-232-3150-000-0000-00000-000000-	CONTRACTED SERVICES	0.00	
11-1-232-3210-000-0000-00000-000000-	COST OF TRAVEL (MILEAGE)	0.00	
11-1-232-3430-000-0000-00000-000000-	MAILING	0.00	
11-1-232-7910-000-0000-00000-000000-	MISCELLANEOUS	0.00	\$ -
11-1-252-1620-033-0000-00000-000000-	ACCOUNTING SPECIALIST	4,615.38	
11-1-252-2130-000-0000-00000-000000-	HOSPITALIZATION	1,812.92	
11-1-252-2820-033-0000-00000-000000-	CONTRIB TO ST&LOC RETIRE FUNDS	1,151.08	
11-1-252-2830-033-0000-00000-000000-	EMPLOYER SOCIAL SECURITY	353.08	
11-1-252-2840-033-0000-00000-000000-	WORKMAN'S COMPENSATION	0.14	
11-1-252-3150-030-0000-00000-000000-	CONTRACTED SERVICES	0.00	
11-1-252-3220-030-0000-00000-000000-	TRAVEL & CONFERENCE	0.00	
11-1-252-5910-030-0000-00000-000000-	OFFICE SUPPLIES	0.00	\$ 7,932.60
11-1-252-7410-000-0000-00000-000000-	INTEREST & FEES EXPENSE	286.85	\$ 286.85
11-1-259-7610-000-0000-00000-000000-	TAXES ABATED & WRITTEN OFF	0.00	\$ -
11-1-261-3190-100-0000-00000-000000-	CONTRACTED SERVICES	510.00	
11-1-261-3410-000-0000-00000-000000-	TELEPHONE CHARGES	0.00	
11-1-261-3830-000-0000-00000-000000-	WATER & SEWAGE	0.00	
11-1-261-3840-000-0000-00000-000000-	WASTE & TRASH DISPOSAL	0.00	
11-1-261-3910-000-0000-00000-000000-	INSURANCE	53,206.00	
11-1-261-4110-000-0000-00000-000000-	LAND AND BLDGS-REPAIRS & MAINT	0.00	
11-1-261-5510-000-0000-00000-000000-	HEATING FUEL	0.00	
11-1-261-5520-000-0000-00000-000000-	ELECTRICITY	1,846.87	\$ 55,562.87
11-1-284-3410-000-0000-00000-000000-	CELL PHONE CHARGES	0.00	\$ -
11-1-411-8910-000-0000-00000-000000-	TRANSFERS TO MHPSA	0.00	
11-1-511-7110-994-0000-00000-000000-	PRINCIPAL PMT - EMERGENCY LOAN	0.00	
11-1-511-7230-994-0000-00000-000000-	INTEREST PMT - EMERGENCY LOANS	0.00	\$ -
11-1-634-8110-000-0000-00000-000000-	QZAB TRANSFER - DEBT RETIREMEN	0.00	\$ -
		\$ 64,773.52	\$ 64,773.52

Muskegon Heights Public Schools
Revenues, Expenditures, and Fund Balance
DEBT SERVICE - 2016 REFUNDING BONDS
2017-18
As of 8/4/17

		Actuals to Date
Beginning Fund Balance (Estimated)	\$	236,108
Revenue		
Tax Revenues	\$	35,065
SBLF/SLRF (State Bond Loan Programs)	\$	-
Total Revenue	\$	35,065
Expenditures		
Tax Chargebacks & Auction Property	\$	-
Principal Payments	\$	-
Interest Payments	\$	-
Total Expenditures	\$	-
Revenues Less Expenditures	\$	35,065
Projected Ending Fund Balance	\$	271,173

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

2017 Actual

-35,065.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

Account	Description	2017 Actual
32-1-252-3180-000-0000-00000-000000-	AUDIT SERVICES	0.00
32-1-252-7410-000-0000-00000-000000-	PAYING AGENT FEES	0.00
32-1-259-3610-000-0000-00000-000000-	PRINTING	0.00
32-1-259-7610-000-0000-00000-000000-	TAXES ABATED & WRITTEN OFF	0.00
32-1-511-7110-000-0000-00000-000000-	PRINCIPAL - 2006 REF BDS	0.00
32-1-511-7230-000-0000-00000-000000-	INTEREST-HSBF	0.00
32-1-511-7310-000-0000-00000-000000-	OTHER BOND ISSUANCE COSTS	0.00
32-1-511-7330-000-0000-00000-000000-	BOND DISCOUNT	0.00
32-1-511-7410-000-0000-00000-000000-	PAYING AGENT FEES-HSBF	0.00
32-1-512-7320-000-0000-00000-000000-	PAYMENTS TO BOND ESCROW AGENT	0.00

Muskegon Heights Public Schools
Revenues, Expenditures, and Fund Balance
QZAB Fund
2017-18
As of 8/4/17

	Actuals to Date
Beginning Fund Balance	\$ 1,580,735
Revenue	
Earnings on Investment	\$ -
Transfers In	\$ -
Total Revenue	\$ -
Expenditures	
	\$ -
Total Expenditures	\$ -
Revenues Less Expenditures	\$ -
Projected Ending Fund Balance	\$ 1,580,735

Account	Description	2017 Actual
34-0151-0000-000-0000-000000-000000-	EARNINGS ON INVESTMENTS	0.00
34-0611-0000-000-0000-000000-000000-	QZAB TRANSFER	0.00

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mblewtsjd

MUSKEGON HEIGHTS PUBLIC SCHOOLS
| AP CHECK RECONCILIATION REGISTER



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

FOR: Uncleared

CHECK # CHECK DATE TYPE VENDOR NAME UNCLEARED CLEARED BATCH CLEAR DATE

CHECK #	CHECK DATE	TYPE	VENDOR NAME	UNCLEARED	CLEARED	BATCH	CLEAR DATE
5958		48349021		11-1-232-3150-000-0000-000000-			
DOC		INVOICE NO		ACCOUNT			
5959		48349138		11-1-252-3150-030-0000-000000-			
5960		48396699		11-1-232-3150-000-0000-000000-			
5961		48445519		11-1-232-3150-000-0000-000000-			
5962		48493606		11-1-232-3150-000-0000-000000-			
5963		48542191		11-1-232-3150-000-0000-000000-			
5964		48608226		11-1-232-3150-000-0000-000000-			
5965		48636851		11-1-232-3150-000-0000-000000-			
5966		48713334		11-1-232-3150-000-0000-000000-			
82223	07/17/2017	PRINTED 000323	AMES DISPOSAL, INC.	11-1-261-3840-000-0000-000000-	64.00		
5969		063017		11-1-261-3840-000-0000-000000-			
82224	07/17/2017	PRINTED 032521	BRITTON & BOSSENBROEK, P.	11-1-231-3170-000-0000-000000-	4,800.00		
5967		060517		11-1-231-3170-000-0000-000000-			
5968		070617		11-1-231-3170-000-0000-000000-			
82225	07/17/2017	PRINTED 002695	DTE ENERGY	11-1-261-5510-000-0000-000000-	435.84		
5971		062817		11-1-261-5510-000-0000-000000-			
82226	07/17/2017	PRINTED 000303	SECURALARM	11-1-252-5910-030-0000-000000-	72.00		
5972		127414		11-1-252-5910-030-0000-000000-			
82227	07/17/2017	PRINTED 004439	VERIZON WIRELESS	11-1-284-3410-000-0000-000000-	303.45		
5970		9786970987		11-1-284-3410-000-0000-000000-			
82228	07/21/2017	PRINTED 000264	MUSKEGON HEIGHTS PUBLIC S	11-1-411-8910-000-0000-000000-	325.14		
5973		071317		11-1-411-8910-000-0000-000000-			
82229	07/21/2017	PRINTED 000321	APPLIED IMAGING	11-1-226-4220-899-0000-000000-	41.20		
5978		959646		11-1-226-4220-899-0000-000000-			
82230	07/21/2017	PRINTED 000668	CONSUMERS ENERGY	11-1-261-5520-000-0000-000000-	1,224.41		
5975		9310397176		11-1-261-5520-000-0000-000000-			
5976		207055808257		11-1-261-5520-000-0000-000000-			
82231	07/21/2017	PRINTED 000308	SBAM PLAN	11-1-252-2130-000-0000-000000-	1,812.92		
5974		072117		11-1-252-2130-000-0000-000000-			
82232	07/21/2017	PRINTED 014488	SEG WORKERS COMPENSATION	11-2-461-0300-000-0000-000000-	68.00		
5977		070117		11-2-461-0300-000-0000-000000-			
82233	07/28/2017	PRINTED 002145	MUSKEGON AREA INTER SCH D	11-1-231-7410-000-0000-000000-	950.00		
5979		17-07202017		11-1-231-7410-000-0000-000000-			
82234	07/28/2017	PRINTED 000331	SEYMZYK, RANDAL	11-1-261-3190-100-0000-000000-	360.00		
5980		77		11-1-261-3190-100-0000-000000-			
5981		78		11-1-261-3190-100-0000-000000-			
82235	07/31/2017	PRINTED 000668	CONSUMERS ENERGY		622.46		

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MUSKOGON HEIGHTS PUBLIC SCHOOLS
AP CHECK RECONCILIATION REGISTER

P 3
apchrcn

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

FOR: Uncleared

CHECK #	CHECK DATE	TYPE	VENDOR NAME	UNCLEARED	CLEARED	BATCH	CLEAR DATE
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5982	07/31/2017	PRINTED	206789080393	11-1-261-5520-000-0000-000000-	622.46		
82236	07/31/2017	PRINTED	044169	MIDDLE CITIES RISK	53,206.00		
		DOC	INVOICE NO	ACCOUNT	AMOUNT		
5984	07/31/2017	PRINTED	002530	RJC SERVICES	150.00		
82237	07/31/2017	PRINTED	071817	11-1-261-3190-100-0000-000000-	150.00		
5983	07/31/2017	PRINTED	004439	VERIZON WIRELESS	303.97		
82238	07/31/2017	PRINTED	9788704274	11-1-284-3410-000-0000-000000-	303.97		
32 CHECKS				CASH ACCOUNT TOTAL	95,588.26		.00



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mlLewisjd

MUSKEGON HEIGHTS PUBLIC SCHOOLS
AP CHECK RECONCILIATION REGISTER



32 CHECKS

FINAL TOTAL

95,588.26

.00

UNCLEARED

CLEARED

** END OF REPORT - Generated by John Lewis **

Fund	Rate	Description	Issuance Date	Original Amount	Term Length	Principal	Interest	Interest Rate	Total Amount	Projected Maturity Date	As of Date
GF		ORS			Short				\$ 1,481,847.12	N/A	7/14/2017
GF		Payable to MDE - At-Risk Payback			Short				\$ 371,435.77	N/A	8/4/2017
GF		UIA			Short				\$ 932,586.93	N/A	8/4/2017
GF	2.45%	Emergency Loan #1 - 2012	8/16/2012	\$ 7,650,000.00	Long	\$ 7,130,000.00	\$ 2,554,125.00	2.45%	\$ 9,684,125.00	11/1/2041	6/30/2017
GF	2.35%	Emergency Loan #2 - 2013	1/18/2013	\$ 3,500,000.00	Long	\$ 3,235,000.00	\$ 1,090,693.75	2.35%	\$ 4,325,693.75	11/1/2041	6/30/2017
GF	3.45%	Emergency Loan #3 - 2014	4/28/2014	\$ 1,400,000.00	Long	\$ 1,400,000.00	\$ 1,001,535.00	3.45%	\$ 2,401,535.00	4/3/2044	6/30/2017
GF	NA	2007 Energy Conservation Improvement Bonds		\$ 1,400,000.00	Long	\$ 3,149,000.00	\$ -	0.00%	\$ 3,149,000.00	12/19/2022	6/30/2017
DF	5.00%	2016 Refunding Bonds, Series A		\$ 13,710,000.00	Long	\$ 13,710,000.00	\$ 4,638,671.89	5.00%	\$ 18,348,671.89	5/1/2029	6/30/2017
DF	1.74%-2.61%	2016 Refunding Bonds, Series B		\$ 209,438.79	Long	\$ 5,225,000.00	\$ 209,438.79	1.74-2.61%	\$ 5,434,438.79	5/1/2021	6/30/2017
DF	3.41%	School Bond Loan Fund		\$ 2,211.92	Long	\$ 2,211.92	\$ 90.22	3.41%	\$ 2,302.14	5/1/2035*	6/30/2017
DF	3.41%	School Loan Revolving Fund		\$ 701,012.00	Long	\$ 701,012.00	\$ 12,235.76	3.41%	\$ 713,247.76	5/1/2035*	6/30/2017
				\$ 12,550,000.00		\$ 34,552,223.92	\$ 9,506,790.41		\$ 46,844,884.15		

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

*Indicates Mandatory Repayment Date

Muskegon Heights Public Schools
Revenues, Expenditures, and Fund Balance

GENERAL FUND

2016-2017

As of 6/30/17

PRELIMINARY

	Budget Amendment 2016-17	Actuals to Date	Under/(Over) to Date
Beginning Fund Balance	\$ (2,007,918)	\$ (2,007,918)	
Revenue			
Property taxes	\$ 1,186,890	\$ 1,184,635	\$ 2,255
Oversight fees	\$ 171,470	\$ 171,472	\$ (2)
Transfers and Other	\$ 99,070	\$ 73,592	\$ 25,478
Total Revenue	\$ 1,457,430	\$ 1,429,699	
Expenditures			
Data Technology	\$ 8,180	\$ 8,195	\$ (15)
Board of Education	\$ 63,600	\$ 55,910	\$ 7,691
Executive Administration	\$ 69,500	\$ 72,116	\$ (2,616)
Business Services	\$ 800,770	\$ 708,724	\$ 92,046
Building Services	\$ 102,570	\$ 100,506	\$ 2,064
District Technology	\$ 1,780	\$ 1,983	\$ (203)
Emergency Loan Payments	\$ 506,490	\$ 506,484	\$ 6
Transfers and Other	\$ 305,740	\$ 303,494	\$ 2,246
Total Expenditures	\$ 1,858,630	\$ 1,757,411	
Revenues Less Expenditures	\$ (401,200)	\$ (327,712)	
Projected Ending Fund Balance	\$ (2,409,118)	\$ (2,335,630)	

REVENUES

11-0111-0000-000-0000-000000-000000-	PROPERTY TAXES CURRENT	-1,046,612.26
11-0111-0000-100-0000-000000-000000-	OTHER TAXES	-3,789.77
11-0121-0000-000-0000-000000-000000-	TECH MILLAGE FLOWTHROUGH	-121,360.47
11-0124-0000-000-0000-000000-000000-	PENALTY & INT ON DEL TAXES	-6,040.17
11-0151-0000-000-0000-000000-000000-	EARNINGS ON INVEST & DEPOSITS	-0.72
11-0191-0000-000-0000-000000-000000-	RENTALS	-5,100.00
11-0199-0000-000-0000-000000-000000-	MISCELLANEOUS	-36,541.50
11-0321-0000-000-0000-000000-000000-	PPT REIMBURSEMENT	-6,832.20
11-0519-0000-001-0000-000000-000000-	3% AUTHORIZER FEE - MHPSA	-171,471.62
11-0519-0000-100-0000-000000-000000-	SHARED BUSINESS SVCS	-31,950.25
		-1,429,698.96

EXPENDITURES

11-1-225-7410-840-0000-00000-000000-	LICENSING FEES & RENEWALS	7,700.35		
11-1-226-4220-899-0000-00000-000000-	COPY MACHINE	494.40	\$	8,194.75
11-1-231-3170-000-0000-00000-000000-	LEGAL SERVICES	36,969.50		
11-1-231-3180-000-0000-00000-000000-	AUDIT SERVICES	16,315.00		
11-1-231-7410-000-0000-00000-000000-	DUES & FEES	2,625.00	\$	55,909.50
11-1-232-3150-000-0000-00000-000000-	CONTRACTED SERVICES	67,310.00		
11-1-232-3210-000-0000-00000-000000-	COST OF TRAVEL (MILEAGE)	1,706.36		
11-1-232-3430-000-0000-00000-000000-	MAILING	371.55		
11-1-232-7910-000-0000-00000-000000-	MISCELLANEOUS	2,728.35	\$	72,116.26
11-1-252-1620-033-0000-00000-000000-	ACCOUNTING SPECIALIST	71,450.70		
11-1-252-2130-000-0000-00000-000000-	HOSPITALIZATION	18,362.91		
11-1-252-2820-033-0000-00000-000000-	CONTRIB TO ST&LOC RETIRE FUNDS	14,104.51		
11-1-252-2830-033-0000-00000-000000-	EMPLOYER SOCIAL SECURITY	5,466.01		
11-1-252-2840-033-0000-00000-000000-	WORKMAN'S COMPENSATION	65.35		
11-1-252-3150-030-0000-00000-000000-	CONTRACTED SERVICES	33,532.85		
11-1-252-3220-030-0000-00000-000000-	TRAVEL & CONFERENCE	1,190.75		
11-1-252-5910-030-0000-00000-000000-	OFFICE SUPPLIES	208.73		
11-1-252-7410-000-0000-00000-000000-	INTEREST & FEES EXPENSE	489,924.74		
11-1-259-7610-000-0000-00000-000000-	TAXES ABATED & WRITTEN OFF	74,417.57	\$	708,724.12
11-1-261-3190-100-0000-00000-000000-	CONTRACTED SERVICES	22,529.45		
11-1-261-3410-000-0000-00000-000000-	TELEPHONE CHARGES	3,191.46		
11-1-261-3830-000-0000-00000-000000-	WATER & SEWAGE	1,549.92		
11-1-261-3840-000-0000-00000-000000-	WASTE & TRASH DISPOSAL	724.00		
11-1-261-3910-000-0000-00000-000000-	INSURANCE	48,592.02		
11-1-261-4110-000-0000-00000-000000-	LAND AND BLDGS-REPAIRS & MAINT	5,819.95		
11-1-261-5510-000-0000-00000-000000-	HEATING FUEL	9,725.79		
11-1-261-5520-000-0000-00000-000000-	ELECTRICITY	8,373.49	\$	100,506.08
11-1-284-3410-000-0000-00000-000000-	CELL PHONE CHARGES	1,982.85	\$	1,982.85
11-1-411-8910-000-0000-00000-000000-	TRANSFERS TO MHPSA	121,401.45		
11-1-511-7110-994-0000-00000-000000-	PRINCIPAL PMT - EMERGENCY LOAN	205,000.00		
11-1-511-7230-994-0000-00000-000000-	INTEREST PMT - EMERGENCY LOANS	301,483.75	\$	506,483.75
11-1-634-8110-000-0000-00000-000000-	QZAB TRANSFER - DEBT RETIREMEN	182,092.42	\$	303,493.87

Muskegon Heights Public Schools
 Revenues, Expenditures, and Fund Balance
 DEBT SERVICE - 2016 REFUNDING BONDS
 2016-2017
 As of 6/30/17
PRELIMINARY

	Actuals to Date
Beginning Fund Balance	\$ 246,247
Revenue	
Tax Revenues	\$ 1,259,813
SBLF/SLRF (State Bond Loan Programs)	\$ 455,683
Total Revenue	\$ 1,715,496
Expenditures	
Tax Chargebacks & Auction Property	\$ 52,895
Principal Payments	\$ 760,000
Interest Payments	\$ 912,739
Total Expenditures	\$ 1,725,634
Revenues Less Expenditures	\$ (10,138)
Projected Ending Fund Balance	\$ 236,108

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

2017 Actual

-1,182,166.18

-4,038.00

-6,435.80

-113.65

-67,059.20

0.00

-455,683.00

0.00

0.00

0.00

0.00

-1,715,495.83

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

2017 Actual

0.00

0.00

0.00

52,894.92

760,000.00

912,739.33

0.00

0.00

0.00

0.00

Muskegon Heights Public Schools
Revenues, Expenditures, and Fund Balance
QZAB Fund
2016-2017
As of 6/30/17
PRELIMINARY

	Actuals to Date
Beginning Fund Balance	\$ 1,580,735
Revenue	
Earnings on Investment	\$ 33,467
Transfers In	\$ 182,092
Total Revenue	\$ 215,560
Expenditures	\$ -
Total Expenditures	\$ -
Revenues Less Expenditures	\$ 215,560
Projected Ending Fund Balance	\$ 1,796,294

Account	Description	2017 Actual
34-0151-0000-000-0000-000000-	EARNINGS ON INVESTMENTS	-33,467.14
34-0611-0000-000-0000-000000-	QZAB TRANSFER	-182,092.42