Regular School Board Meeting

Monday, December 11, 2023 5:30 PM
High School Media Center, 420 Ypsilanti St., Dundee, MI 48131

I. **Board President's Statement to the Public: "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 'Public Comment' portion of the meeting"**

II. **Pledge of Allegiance**

III. **Attendance**

IV. **Administration Reports**

V. **Audit Review**

VI. **Superintendent's Contract Extension**

VII. **Informational Items**

VII.A. Financials

VII.B. Debit Card Purchases

VIII. **Agenda**

IX. **Consent Agenda**

X. **Public Comment:**
The purpose of public comment is to provide an opportunity for a member of the public to speak. The role of the board is to listen attentively and members of the Board will not be responding at this time. The presiding officer will refer questions to the Superintendent for research and response, if necessary. If you would like a response from the Superintendent or designee, you must provide contact information on the Public Comment Sign-In Sheet. We thank you in advance for sharing your thoughts and ideas.
» All members of the public that speak during "Public Comment" will need to state their name.
» We have designated up to 5 minutes per person.
No member of the public shall distribute materials at the meeting without prior approval. Please contact the Superintendent's office if you have any additional questions.

XI. **New Business**

XI.A. Budget Amendment

XI.B. Second Reading and Adoption of Board Policies

XI.C. 1st Reading for Policy numbers 7510.01, 8305 and 8531.

XI.D. Emergency Operations Plan

XI.E. Personnel

XI.E.1. District Nurse Hiring

XI.F. Middle School Dishwasher Purchase

XI.G. Audit Approval

XII. **Superintendent**

XIII. **Board Comments**

XIV. **Adjournment**

Dundee Community Schools

Year Ended
June 30, 2023

Financial Statements & Single Audit Act Compliance

Rehmann

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DUNDEE COMMUNITY SCHOOLS

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DUNDEE COMMUNITY SCHOOLS

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INDEPENDENT AUDITORS' REPORT

November 1, 2023

Board of Education
Dundee Community Schools
Dundee, Michigan

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of ***Dundee Community Schools*** (the "District"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2023, and the respective changes in financial position thereof and the budgetary comparison of the general fund 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 (GAAS) 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 Independent Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District 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.

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

Independent 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 GAAS 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 GAAS 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 the District's internal control. Accordingly, no such opinion is expressed.

- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the schedules for the pension and other postemployment benefit plan, as listed 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 who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining 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 dated November 1, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Rehmann Robson LLC

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MANAGEMENT'S DISCUSSION AND ANALYSIS

Management's Discussion and Analysis

As management of Dundee Community Schools (the "District"), 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, 2023.

Financial Highlights

· Total net position	$ (1,540,158)
· Change in total net position	4,720,696
· Fund balances, governmental funds	25,343,409
· Change in fund balances, governmental funds	15,024,971
· Unassigned fund balance, general fund	2,367,840
· Change in fund balance, general fund	122,734
· Installment debt outstanding	37,990,000
· Change in installment debt	18,075,000

Overview of the Financial Statements

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

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

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

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

Both of the government-wide financial statements distinguish functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the District include instruction, support services, community services, athletics, food service, and student/school activities. The District has no business-type activities during the year.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the funds of the District can be divided into two categories: governmental funds and fiduciary funds.

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

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

The District maintains various individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the general and 2022 capital projects, each of which are considered to be a major fund. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The District adopts an annual appropriated budget for its general and special revenue funds. The budgetary comparison statement has been provided for the general fund herein to demonstrate compliance with that budget.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the District's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

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

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. This is limited to this management's discussion and analysis and the schedules for the Michigan Public School Employees' Retirement System pension and other postemployment benefit plans immediately following the notes to the financial statements. The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the above required supplementary information.

Management's Discussion and Analysis

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by $1.5 million at the close of the most recent fiscal year.

	Net Position	
	Governmental Activities	
	2023	2022
Assets		
Current and other assets	$ 32,160,610	$ 13,676,158
Capital assets, net	40,039,896	31,448,417
Total assets	72,200,506	45,124,575
Deferred outflows of resources	14,753,518	8,271,330
Liabilities		
Current and other liabilities	7,114,526	3,492,950
Long-term liabilities	77,394,427	44,281,574
Total liabilities	84,508,953	47,774,524
Deferred inflows of resources	3,985,229	11,882,235
Net position		
Net Investment in capital assets	18,816,445	13,889,995
Restricted	2,618,539	3,076,956
Unrestricted (deficit)	(22,975,142)	(23,227,805)
Total net position	$ (1,540,158)	$ (6,260,854)

A portion of the District's net position ($18,816,445) reflects its investment in capital assets (e.g., land, construction in progress, land improvements, buildings and improvements, vehicles, and equipment); less any related debt used to acquire those assets that are still outstanding. The District uses these capital assets to provide services to the students it serves; 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 needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The deficit of $23.0 million in unrestricted net position of governmental activities represents the accumulated results of all past years' operations including the impact of implementing GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and GASB Statement No, 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions.* More detailed information on this can be seen in the notes to the financial statements.

The results of this year's operations for the District as a whole are reported in the statement of activities, which shows the changes in net position for the fiscal year 2023.

	Changes in Net Position Governmental Activities 2023	2022
Revenues		
Program revenues:		
Charges for services	$ 452,308	$ 202,143
Operating grants and contributions	4,113,238	3,648,084
General revenues:		
Property taxes	5,585,049	5,291,096
State school aid	17,626,736	15,324,926
Grants and contributions not restricted to specific programs	736,658	337,403
Unrestricted investment earnings	676,032	3,054
Total revenues	29,190,021	24,806,706
Expenses		
Instruction	12,850,849	10,710,323
Support services	6,901,293	7,040,330
Community services	158,726	126,842
Athletics	657,351	553,703
Food service	739,667	957,757
Student/school activities	402,101	288,998
Unallocated depreciation	1,495,959	1,526,409
Interest on long-term debt	1,263,379	652,752
Total expenses	24,469,325	21,857,114
Change in net position	4,720,696	2,949,592
Net position, beginning of year	(6,260,854)	(9,210,446)
Net position, end of year	$ (1,540,158)	$ (6,260,854)

Management's Discussion and Analysis

Governmental activities. Net position increased by $4,720,696 compared to an increase of $2,949,592 in fiscal 2022.

The key elements of this increase are as follows:

- The main reason for the increase in net position are the increases in operating grants of approximately $456,000 primarily from State and Federal grants, State school aid funding of approximately $2.3 million, and income on investments of approximately $673,000. The District saw an increase in expenses of approximately $2.6 million which were more than offset by the revenue additions above.

Financial Analysis of the Government's Funds

Governmental funds. The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of $25.3 million, an increase of $15.0 million in comparison with the prior year. Approximately 9% of this total amount - $2.4 million - constitutes unassigned fund balance, which is available for spending at the District's discretion. The District reports unspendable fund balances, restricted fund balances to indicate those amounts that are for a specific purpose, and committed fund balances to indicate amounts that are constrained for specific purposes by the formal action of the District's Board of Education.

The general fund is the chief operating fund of the District. At the end of the current fiscal year, unassigned fund balance of the general fund was $2.4 million. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures and transfers out. The unassigned general fund balance represents 9.9% of the total general fund expenditures and transfers out, and total general fund balance represents 9.9% of total general fund expenditures.

The unassigned fund balance of the District's general fund increased by approximately $185,000 during the current fiscal year (a change of 8.0%) and the total fund balance of the District's general fund increased by approximately $123,000. This increase can be mostly attributed to increases in state revenue and federal revenue offset somewhat by additional transfers needed to cover capital project fund spending.

The restricted fund balance of the 2022 capital projects fund was $19.6 million at the end of the year. The increase from the prior year of $16.0 million was primarily related to issuance of bonds and bond premium of $21.8 million.

General Fund Budgetary Highlights

Over the course of the year, the District revises its budget as it attempts to deal with changes in revenues and expenditures. State law requires that the budget be amended to ensure that expenditures do not exceed appropriations. The final amendment to the budget was actually adopted just before year end. A statement showing the District's original and final budget amounts compared with amounts actually earned and expended is provided in these financial statements.

Management's Discussion and Analysis

Differences between the original and final amended budgets relate to several factors. Changes to benefits, salaries, and repair and maintenance costs will all influence subsequent budget amendments. The amendments will recognize the additional revenue and additional planned expenditures and the individual various District program budgets are adjusted accordingly. Some of the more significant changes between the original adopted budget and the final amended budget were:

- Budgeted state revenues were increased $1.3 million from the original to the final amended budget due to the conservative budgeting during spring versus the final State budget and final student count that provided a large increase in the State Aid allocation. The State also provided a large one-time pay down of retirement liabilities (147c2) that came through districts. Budgeted federal revenues were increased by approximately $634,000 to reflect allocated funding and carryover of grants from year to year.

- Budgeted expenditures were increased $2.9 million from the original to the final amended budget to better reflect to better reflect costs of operation, including the addition of multiple federal grants during the school year and included carryover of grants from year to year. With the federal and state government providing several coronavirus pandemic related grants in prior years, budgets were increased to account for the final spending out of these grants as well as the effect of the on-time paydown of retirement liabilities (147c2) passed through the District.

Capital Asset and Debt Administration

Capital assets. The District's investment in capital assets for its governmental activities as of June 30, 2023, amounted to $40.0 million (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, land improvements, buildings and improvements, vehicles, and equipment. The District had significant additions to construction in progress related to the athletic complex construction, 2022 Bond projects starting, additions related to equipment for new ventilators, Career and Technical equipment, and upgrades to Food Service equipment. See further discussion of capital assets in the footnotes.

Long-term debt. At the end of the current fiscal year, the District had total long-term debt outstanding of $41.6 million. This amount represents the general obligations of the District that do constitute an indebtedness of the District within any constitutional or statutory limitations. See further discussion of long-term debt in the footnotes.

The District's total debt increased by $19.3 million during the current fiscal year due a bond issuance of $21.8 million offset by regular repayments on long-term obligations of $2.1 million and amortization of bond premium of $343,000.

Factors Bearing on the District's Future

Our elected school board officials and administration considered many factors when setting the District's 2024 fiscal year budget (2023-2024). The most important factors affecting the budget are as follows:

- The State foundation revenue is determined by multiplying the blended student count by the foundation allowance per pupil. The blended count for the 2024 fiscal year will be 90% of the October 2023 and 10% of the February 2023 student counts, respectively.
- The 2024 fiscal year budget was adopted in June 2023, based on an estimate of students that will be funded for the 2023-24 year (a blended figure is used based on the percentages above). Based on our internal analysis, the District conservatively estimate that our student count will decrease by 20 students in 2023-2024.

- Under State law, the only means that the District has to access additional property tax revenue for general operations is through a county-wide enhancement millage. Accordingly, District funding is heavily dependent on the State's ability to fund local school operations.
- Once the final student count and related per pupil (State) funding is validated, the District will amend the budget to reflect updated revenues and expenditures. Current state legislative budgetary changes will adjust revenues and expenditures for new categorical State allocations.

The following factors were also considered in preparing the District's budget for the 2023-24 fiscal year:

- There continues to be a high degree of uncertainty regarding potential changes to state and federal funding and the ability to sustain the current levels of financing operations. In addition, the District is continuously evaluating the impacts of the pandemic and student safety as it determines the appropriate methods to deliver education to students in a safe environment. These factors will have a significant impact on the operational and financial performance of the District.
- The amount received on a county-wide basis for the costs of the special education program is another major factor influencing the District revenues. The 2023-24 preliminary budget assumes a flat funding level due to consistent spending and the reimbursement nature of the funding. However legislative changes to special education funding will impact adjustments to the 2023-24 revenues.
- The retirement cost for the District will increase slightly in 2023-24. More significant is the retirement costs being reimbursed by the State in Section 147c categorical payments. These monies are flow-through, and impact revenues and expenditures equally in the budget.
- For the 2023-24 fiscal year, the District's staffing was anticipated to remain stable. Staffing adjustments due to retirements and staff changing employment during the summer are not reflected in the 2023-24 preliminary budget.
- Although there is student decrease anticipated, recent years has proven the District continues to receive additional students through the school of choice program prior to the start of the next school year. However, budgetary amendments are needed to make adjustments for items that are estimates to start the budget.
- The District must continue to meet increased contractual obligations, maintenance/repair costs on aging buildings, buses, and equipment, increasing health care costs, and State mandated retirement rates through continued budget management and attracting student enrollment.

Requests for Information

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Dundee Community Schools Business Office, 420 Ypsilanti Street, Dundee, MI 48131.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

DUNDEE COMMUNITY SCHOOLS

Statement of Net Position
June 30, 2023

	Governmental Activities
Assets	
Cash and investments	$ 28,531,802
Receivables	3,609,669
Inventories	9,430
Prepaid assets	9,709
Capital assets not being depreciated	10,991,702
Capital assets being depreciated, net	29,048,194
Total assets	72,200,506
Deferred outflows of resources	
Deferred charge on refunding	514,214
Deferred pension amounts	11,401,038
Deferred other postemployment benefit amounts	2,838,266
Total deferred outflows of resources	14,753,518
Liabilities	
Accounts payable and accrued liabilities	4,741,720
Short-term note payable	1,500,000
Unearned revenue	872,806
Long-term debt:	
Due within one year	2,659,706
Due in more than one year	38,973,495
Net pension liability (due in more than one year)	33,863,376
Net other postemployment benefit liability (due in more than one year)	1,897,850
Total liabilities	84,508,953
Deferred inflows of resources	
Deferred pension amounts	94,167
Deferred other postemployment benefit amounts	3,891,062
Total deferred inflows of resources	3,985,229
Net position	
Net investment in capital assets	18,816,445
Restricted for:	
Food service	605,146
Debt service	2,009,844
Capital projects	3,549
Unrestricted (deficit)	(22,975,142)
Total net position	$ (1,540,158)

The accompanying notes are an integral part of these financial statements.

DUNDEE COMMUNITY SCHOOLS

Statement of Activities

For the Year Ended June 30, 2023

Functions / Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue
Governmental activities				
Instruction	$ 12,850,849	$ -	$ 2,986,264	$ (9,864,585)
Support services	6,901,293	-	19,614	(6,881,679)
Community services	158,726	56,880	-	(101,846)
Athletics	657,351	107,283	-	(550,068)
Food service	739,667	288,145	624,177	172,655
Student/school activities	402,101	-	483,183	81,082
Unallocated depreciation	1,495,959	-	-	(1,495,959)
Interest on long-term debt	1,263,379	-	-	(1,263,379)
Total governmental activities	$ 24,469,325	$ 452,308	$ 4,113,238	(19,903,779)
General revenues				
Property taxes				5,585,049
State school aid				17,626,736
Grants and contributions not restricted to specific programs				736,658
Unrestricted investment earnings				676,032
Total general revenues				24,624,475
Change in net position				4,720,696
Net position, beginning of year				(6,260,854)
Net position, end of year				$ (1,540,158)

The accompanying notes are an integral part of these financial statements.

FUND FINANCIAL STATEMENTS

DUNDEE COMMUNITY SCHOOLS

Balance Sheet

Governmental Funds
June 30, 2023

	General Fund	2022 Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets				
Cash and investments	$ 4,159,276	$ 21,679,277	$ 2,693,249	$ 28,531,802
Due from other governments	3,588,740	-	20,929	3,609,669
Due from other funds	316,176	-	1,100,934	1,417,110
Inventories	-	-	9,430	9,430
Prepaid items	9,709	-	-	9,709
Total assets	$ 8,073,901	$ 21,679,277	$ 3,824,542	$ 33,577,720
Liabilities				
Accounts payable	$ 1,131,548	$ 1,688,055	$ 27,485	$ 2,847,088
Salaries payable	1,597,307	-	-	1,597,307
Note payable	1,500,000	-	-	1,500,000
Due to other funds	613,664	402,491	400,955	1,417,110
Unearned revenue	853,833	-	18,973	872,806
Total liabilities	5,696,352	2,090,546	447,413	8,234,311
Fund balances				
Nonspendable:				
Inventories	-	-	9,430	9,430
Prepaid items	9,709	-	-	9,709
Restricted for:				
Food service	-	-	595,716	595,716
Debt service	-	-	2,307,169	2,307,169
Capital projects	-	19,588,731	3,549	19,592,280
Committed for -				
Student/school activities	-	-	461,265	461,265
Unassigned	2,367,840	-	-	2,367,840
Total fund balances	2,377,549	19,588,731	3,377,129	25,343,409
Total liabilities and fund balances	$ 8,073,901	$ 21,679,277	$ 3,824,542	$ 33,577,720

The accompanying notes are an integral part of these financial statements.

DUNDEE COMMUNITY SCHOOLS

Reconciliation
Fund Balances of Governmental Funds
to Net Position of Governmental Activities
June 30, 2023

Fund balances - total governmental funds	$	25,343,409
Amounts reported for *governmental activities* in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
Capital assets not being depreciated		10,991,702
Capital assets being depreciated		51,398,268
Accumulated depreciation		(22,350,074)
Certain liabilities, such as bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		
Bonds payable		(37,990,000)
Unamortized deferred charge on refunding		514,214
Unamortized bond premium		(3,336,396)
Accrued interest on bonds payable		(297,325)
Compensated absences		(306,805)
Certain pension and other postemployment benefit-related amounts, such as the net pension and other postemployment benefit liabilities and deferred amounts are not due and payable in the current period or do not represent current financial resources and therefore are not reported in the funds.		
Net pension liability		(33,863,376)
Deferred outflows of resources related to the net pension liability		11,401,038
Deferred inflows of resources related to the net pension liability		(94,167)
Net other postemployment benefit liability		(1,897,850)
Deferred outflows of resources related to the net other postemployment benefit liability		2,838,266
Deferred inflows of resources related to the net other postemployment benefit liability		(3,891,062)
Net position of governmental activities	$	(1,540,158)

The accompanying notes are an integral part of these financial statements.

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Funds
For the Year Ended June 30, 2023

	General Fund	2022 Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues				
Local sources:				
Property taxes	$ 2,964,766	$ -	$ 2,620,283	$ 5,585,049
Other local sources	1,522,495	667,985	789,919	2,980,399
State sources	17,933,915	-	361,566	18,295,481
Federal sources	1,705,959	-	623,133	2,329,092
Total revenues	24,127,135	667,985	4,394,901	29,190,021
Expenditures				
Current:				
Instruction	13,354,340	-	-	13,354,340
Support services	9,090,570	-	-	9,090,570
Community services	158,927	-	-	158,927
Athletics	677,572	-	-	677,572
Food service	-	-	743,351	743,351
Student/school activities	-	-	402,101	402,101
Debt service:				
Principal	195,000	-	1,945,000	2,140,000
Interest and fiscal charges	186,866	39,824	1,144,139	1,370,829
Bond issuance costs	-	9,000	-	9,000
Capital outlay	-	6,443,316	1,590,672	8,033,988
Total expenditures	23,663,275	6,492,140	5,825,263	35,980,678
Revenues over (under) expenditures	463,860	(5,824,155)	(1,430,362)	(6,790,657)
Other financing sources (uses)				
Issuance of long-term debt	-	20,215,000	-	20,215,000
Premium on issuance of long-term debt	-	1,600,628	-	1,600,628
Transfers in	-	50,790	290,336	341,126
Transfers out	(341,126)	-	-	(341,126)
Total other financing sources (uses)	(341,126)	21,866,418	290,336	21,815,628
Net change in fund balances	122,734	16,042,263	(1,140,026)	15,024,971
Fund balances, beginning of year	2,254,815	3,546,468	4,517,155	10,318,438
Fund balances, end of year	$ 2,377,549	$ 19,588,731	$ 3,377,129	$ 25,343,409

The accompanying notes are an integral part of these financial statements.

Reconciliation

Net Change in Fund Balances of Governmental Funds
to Change in Net Position of Governmental Activities
For the Year Ended June 30, 2023

Net change in fund balances - total governmental funds	$ 15,024,971
Amounts reported for *governmental activities* in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital assets purchased/constructed	10,087,438
Depreciation expense	(1,495,959)
Bond proceeds provide current financial resources to governmental funds in the period issued, but issuing bonds increases long-term debt in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term debt in the statement of net position.	
Principal payments on bonds	2,140,000
Issuance of long-term debt	(20,215,000)
Premium on issuance of long-term debt	(1,600,628)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the fund.	
Change in net pension liability and related deferred amounts	(624,399)
Change in net other postemployment benefit liability and related deferred amounts	1,284,373
Change in accrued interest payable on bonds	(162,095)
Amortization of refunding deferred charge and refunding premium	269,545
Change in the accrual for compensated absences	12,450
Change in net position of governmental activities	$ 4,720,696

The accompanying notes are an integral part of these financial statements.

DUNDEE COMMUNITY SCHOOLS

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual - General Fund
For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Actual Over (Under) Final Budget
Revenues				
Local sources:				
Property taxes	$ 2,896,759	$ 2,955,726	$ 2,964,766	$ 9,040
Other local sources	1,017,158	1,488,312	1,522,495	34,183
State sources	16,972,809	18,227,099	17,933,915	(293,184)
Federal sources	1,084,514	1,718,766	1,705,959	(12,807)
Total revenues	21,971,240	24,389,903	24,127,135	(262,768)
Expenditures				
Instruction:				
Basic programs	10,950,214	10,855,413	10,399,934	(455,479)
Added needs -				
Special education	1,429,425	3,333,635	2,954,406	(379,229)
Total instruction	12,379,639	14,189,048	13,354,340	(834,708)
Support services:				
Pupil	732,653	1,058,227	950,987	(107,240)
Instructional services	115,858	273,605	313,303	39,698
General administration	716,753	703,925	684,273	(19,652)
School administration	1,147,041	1,184,779	1,179,686	(5,093)
Business	433,869	423,302	370,960	(52,342)
Maintenance	2,721,254	4,126,954	4,015,906	(111,048)
Transportation	866,180	1,060,459	904,892	(155,567)
Other support services	699,598	675,305	670,563	(4,742)
Total support services	7,433,206	9,506,555	9,090,570	(415,985)
Community services	151,218	166,347	158,927	(7,420)
Athletics	590,292	702,599	677,572	(25,027)
Debt service:				
Principal	-	195,000	195,000	-
Interest and fiscal charges	-	210,625	186,866	(23,759)
Total debt service	-	405,625	381,866	(23,759)
Capital outlay	1,558,462	27,099	-	(27,099)
Total expenditures	22,112,817	24,997,274	23,663,275	(1,333,999)
Revenues over (under) expenditures	(141,577)	(607,371)	463,860	1,071,231
Other financing uses				
Transfers out	(481,130)	(176,315)	(341,126)	164,811
Net change in fund balance	(622,707)	(783,686)	122,734	906,420
Fund balance, beginning of year	2,254,815	2,254,815	2,254,815	-
Fund balance, end of year	$ 1,632,108	$ 1,471,129	$ 2,377,549	$ 906,420

The accompanying notes are an integral part of these financial statements.

Statement of Fiduciary Net Position

June 30, 2023

	Private-Purpose Trusts
Assets	
Cash and investments	$ 1,621,477
Accounts receivable	6,215
Total assets	1,627,692
Net position	
Restricted for scholarships	$ 1,627,692

The accompanying notes are an integral part of these financial statements.

DUNDEE COMMUNITY SCHOOLS

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2023

	Private-Purpose Trusts
Additions	
Private donations	$ 9,750
Investment income	16,625
Total additions	26,375
Deductions	
Scholarships	24,750
Change in net position	1,625
Net position, beginning of year	1,626,067
Net position, end of year	$ 1,627,692

The accompanying notes are an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

Notes to the Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Dundee Community Schools (the "District") has followed the guidelines of the Governmental Accounting Standards Board and has determined that no entities should be included in its basic financial statements as component units. Therefore, the reporting entity consists of the primary government financial statements only. The criteria for including a component unit include significant operational or financial relationships with the District.

Government-wide and Fund Financial Statements

The government-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. The effect of all significant interfund activity has been eliminated from these statements. 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. The District had no business-type activities during the year.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues.*

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting* as are the fiduciary fund financial statements. However, custodial funds do not have a measurement focus. Revenues are 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 revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting.* Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible 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 they are 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 and claims and judgments, are recorded only when payment is due.

Property taxes, intergovernmental revenues, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The District reports the following major governmental funds:

The *general fund* is a government's primary operating fund. It accounts for all financial resources of the general government, except those accounted for and reported in another fund.

The *2022 capital projects fund* is used to account for the expenditure of bond proceeds from the 2022 School Building and Site Bonds.

Additionally, the District reports the following fund types:

The *special revenue funds* are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for food service or student/school activities.

The *debt service funds* are used to account for all financial resources restricted, committed, or assigned to expenditure for principal and interest.

Capital projects funds are used to account for all financial resources restricted, committed, or assigned to expenditure for the acquisition or construction of capital assets.

The *private-purpose trust funds* account for contributions earmarked for scholarships available to qualifying students of the District.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, and then unrestricted resources as they are needed.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Equity

Deposits and Investments

The District's cash is considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

The District's investments in the Michigan Liquid Assets Fund (MILAF) are recorded at amortized cost. All other investments for the District are reported at fair value.

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans).

Accounts payable and other payables reflected in the financial statements are based on when the liability is incurred.

Inventories and Prepaid Items

All inventories are valued at cost using the first-in/first out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

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

Capital Assets

Capital assets, which include property and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition cost at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Capital assets of the primary government are depreciated using the straight-line method over the following estimated useful lives:

	Years
Land improvements	10-25
Buildings and improvements	10-50
Vehicles	5-10
Equipment	5-20

Deferred Outflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District reports deferred outflows for the deferred charge on refunding. This amount represents the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The District also reports deferred outflows of resources related to the net pension liability and the net other postemployment benefit liability. A portion of these costs represent contributions to the plan subsequent to the plan measurement date.

Compensated Absences

It is the District’s policy to permit employees to accumulate earned but unused sick pay benefits. These are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations or retirements.

Employees accrue 10-12 days of sick leave per year, which accumulates if not used. Sick time is paid upon termination only to employees who have 10 or more years of service with the District. The maximum payout upon termination varies, depending on the employee’s classification (teacher, administrator, etc.).

Deferred Inflows of Resources

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to one or more future periods and so will not be recognized as an inflow of resources (revenue) until that time. The District's deferred inflows of resources consist of amounts related to pension and other postemployment benefit liabilities.

Long-term Obligations

In the government-wide financial statements, long-term obligations are reported as liabilities in the governmental activities statement of net position. Where applicable, bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received in debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

Fund Equity

Governmental funds report *nonspendable fund balance* for amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. *Restricted fund balance* is reported when externally imposed constraints are placed on the use of the resources by grantors, contributors, or laws or regulations of other governments. *Committed fund balance,* if any, is reported for amounts that can be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision making authority, the Board of Education. A formal resolution of the Board of Education is required to establish, modify or rescind a fund balance commitment. The District reports assigned fund balance for amounts that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed. The Board of Education has delegated the authority to assign fund balance to the Superintendent or his/her designee. *Unassigned fund balance* is the residual classification for the general fund. In other funds, the unassigned classification should be only used to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

When the District incurs an expenditure for purposes for which various fund balance classifications can be used, it is the District’s policy to use restricted fund balance first, then committed fund balance, assigned fund balance, and finally unassigned fund balance.

Pensions and Other Postemployment Benefits

For purposes of measuring the net pension and other postemployment benefit liabilities, deferred outflows of resources and deferred inflows of resources related to pensions and other postemployment benefits, and pension and other postemployment benefit expense, information about the fiduciary net position of the plan and additions to/deductions from the plan fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

2. BUDGETARY INFORMATION

The general and special revenue funds are under formal budgetary control. Budgets shown in the financial statements are adopted annually on a basis consistent with generally accepted accounting principles (GAAP), and are not significantly different from the modified accrual basis used to reflect actual results, and consist only of those amounts contained in the formal budget as originally adopted or as amended by the Board of Education. The budgets for the general and special revenue funds are adopted on a functional basis.

3. ACCOUNTABILITY AND COMPLIANCE

P.A. 621 of 1978, as amended, provides that a government shall not incur expenditures in excess of the amount appropriated. The approved budgets of the District were adopted on a detailed functional level basis.

During the year ended June 30, 2023, the government incurred expenditures in excess of the amounts appropriated at the legal level of budgetary control as follows:

	Final Budget	Actual	Variance
General fund			
Support services -			
Instructional services	$ 273,605	$ 313,303	$ 39,698
Transfers out	176,315	341,126	164,811

2018 and 2022 Capital Projects Funds

The 2018 and 2022 capital projects funds account for activities funded by school building and site bonds. For these funds, the District has complied with the applicable provisions of §1351(a) of the Michigan Revised School Code.

4. DEPOSITS AND INVESTMENTS

A reconciliation of cash and investments as shown on the Statement of Net Position and Statement of Fiduciary Net Position follows:

Statement of Net Position	
Cash and investments	$ 28,531,802
Statement of Fiduciary Net Position	
Private-purpose trusts -	
Cash and investments	1,621,477
Total	$ 30,153,279
Deposits and investments	
Bank deposits (checking accounts, savings accounts and CDs due within one year)	$ 6,944,077
Investments:	
U.S. government agencies	230,477
U.S. treasuries	267,846
Municipal bonds	28,956
Government mutual funds	919,366
Michigan Liquid Asset Fund	21,689,215
Money market and cash management funds	73,342
Total	$ 30,153,279

Statutory Authority

State statutes authorize the District to deposit and invest in:

a. Bonds, bills, or notes of the United States; obligations, the principal and interest of which are fully guaranteed by the United States; or obligations of the State. In a primary or fourth class school district, the bonds, bills, or notes shall be payable at the option of the holder upon not more than 90 days notice or, if not so payable, shall have maturity dates not more than five years after the purchase dates.

b. Certificates of deposit insured by a State or national bank, savings accounts of a state or federal savings and loan association, or certificates of deposit or share certificates of a state or federal credit union organized and authorized to operate in this State.

c. Commercial paper rated prime at the time of purchase and maturing not more than 270 days after the date of purchase.

d. Securities issued or guaranteed by agencies or instrumentalities of the United States government or federal agency obligation repurchase agreements, and bankers' acceptance issued by a bank that is a member of the federal deposit insurance corporation.

e. Mutual funds composed entirely of investment vehicles that are legal for direct investment by a school district.

f. Investment pools, as authorized by the surplus funds investment pool act, composed entirely of instruments that are legal for direct investment by a school district.

The District's investment policy allows for all of these types of investments.

Investment and Deposit Risk

Interest Rate Risk. State law limits the allowable investments and the maturities of some of the allowable investments as identified in list of authorized investments above. 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.

As of June 30, 2023, all of the District's debt securities had the following maturities:

	< 1 year	1 - 5 years	6 -10 years	Total
U.S. government agencies	$ -	$ 204,437	$ 26,040	$ 230,477
U.S. treasuries	-	58,525	209,321	267,846
Municipal bonds	-	28,956	-	28,956
	$ -	$ 291,918	$ 235,361	$ 527,279

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 as identified in the list of authorized investments above. The District's investment policy does not have specific limits in excess of state law on investment credit risk.

As of June 30, 2023, all of the District's debt securities had the following credit ratings as determined by either Standard and Poor's or Kroll:

Rating	MILAF	U.S. Treasuries	U.S. Government Agencies	Municipal Bonds	Total
AA+	$ -	$ 267,846	$ 230,477	$ -	$ 498,323
AA	-	-	-	28,956	28,956
AAAm	21,689,215	-	-	-	21,689,215
	$ 21,689,215	$ 267,846	$ 230,477	$ 28,956	$ 22,216,494

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. State law does not require and the District does not have a policy for deposit custodial credit risk. As of year end, $6,690,295 of the District's bank balance of $7,065,289 was exposed to custodial credit risk because it was uninsured and uncollateralized.

Custodial Credit Risk – Investments. For an investment, custodial credit risk 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. State law does not require and the District does not have a policy for investment custodial credit risk. The District's investments in U.S. government agencies and municipal bonds are not exposed to custodial credit risk since the securities are held by a counterparty in the name of the District. Investments in mutual funds and money market funds are not exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book form.

Concentration of Credit Risk. State law limits allowable investments but does not limit concentration of credit risk as identified in the list of authorized investments above. The District's investment policy does not have specific limits in excess of state law on concentration of credit risk.

Fair Value Measurement. The District categorizes its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; level 2 inputs are significant other observable inputs; level 3 inputs are significant unobservable inputs.

The District's recurring fair value measurements as of June 30, 2023 are related to its investments in U.S. government agencies, municipal bonds, mutual funds, and money market cash management funds. The money market cash management funds are valued using quoted prices in active markets for identical assets (Level 1 inputs). The investments in U.S. government agencies, U.S. treasuries, municipal bonds, and mutual funds are valued using significant other observable inputs (Level 2 inputs).

Notes to the Financial Statements

5. CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2023 is as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
Capital assets not being depreciated:				
Land	$ 762,767	$ -	$ -	$ 762,767
Construction in progress	682,396	9,546,539	-	10,228,935
	1,445,163	9,546,539	-	10,991,702
Capital assets being depreciated:				
Land improvements	1,318,909	497,652	-	1,816,561
Buildings and improvements	46,665,385	-	-	46,665,385
Vehicles	1,624,952	-	(43,997)	1,580,955
Equipment	1,292,120	43,247	-	1,335,367
	50,901,366	540,899	(43,997)	51,398,268
Less accumulated depreciation for:				
Land improvements	(897,955)	(62,480)	-	(960,435)
Buildings and improvements	(18,096,328)	(1,280,710)	-	(19,377,038)
Vehicles	(1,267,192)	(81,844)	43,997	(1,305,039)
Equipment	(636,637)	(70,925)	-	(707,562)
	(20,898,112)	(1,495,959)	43,997	(22,350,074)
Total capital assets being depreciated, net	30,003,254	(955,060)	-	29,048,194
Capital assets, net	$ 31,448,417	$ 8,591,479	$ -	$ 40,039,896

Depreciation expense for the fiscal year ended June 30, 2023 amounted to $1,495,959. The District determined that it was impractical to allocate depreciation to the various functions as the assets serve multiple functions.

At June 30, 2023, the District has outstanding construction commitments of approximately $16,900,000 related to open projects.

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities as of year end for the District's individual major funds and nonmajor funds in the aggregate, are as follows:

	General Fund	2022 Capital Projects Fund	Nonmajor Governmental Funds	Total
Accounts payable	$ 1,131,548	$ 1,688,055	$ 27,485	$ 2,847,088
Salaries payable	1,597,307	-	-	1,597,307
	$ 2,728,855	$ 1,688,055	$ 27,485	4,444,395
Accrued interest on long-term debt				297,325
				$ 4,741,720

7. INTERFUND RECEIVABLES AND PAYABLES AND TRANSFERS

At June 30, 2023, interfund receivables and payables consisted of the following:

	Due From	Due To
General fund	$ 316,176	$ 613,664
2022 capital projects fund	-	402,491
Nonmajor governmental funds	1,100,934	400,955
	$ 1,417,110	$ 1,417,110

The District reports interfund balances between many of its funds. The sum of all balances presented in the tables above agrees with the sum of interfund balances presented in the statements of net position/balance sheet for the 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.

For the year ending June 30, 2023, interfund transfers consisted of the following:

	Transfers out	Transfers in
General fund	$ 341,126	$ -
2022 Capital Projects fund	-	50,790
Nonmajor governmental funds	-	290,336
	$ 341,126	$ 341,126

Transfers are used to: (1) move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them; (2) move receipts restricted to or allowed for debt service from the funds collecting the receipts to the debt service fund as debt service payments become due; (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; and (4) move residual capital projects amounts that were intended for debt service. For the year ended June 30, 2023, the District transferred funds from the general fund to a debt service fund to cover debt service expenditures. The District also transferred funds from the general fund to the 2022, general and 2018 capital projects funds to cover current and future projects expenditures.

8. SHORT-TERM NOTE PAYABLE

During the year, the District financed certain of its operations through the issuance of a note payable with a local financial institution. This note was issued for a term of less than one year, and accordingly is recorded as a liability of the respective fund from which it was issued. The District borrowed $1,500,000 with an interest rate of 5.30% and a maturity date of August 21, 2023. The full amount is outstanding as of June 30, 2023.

9. LONG-TERM DEBT

The following is a summary of long-term debt transactions of the District for the year ended June 30, 2023:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
General obligation bonds	$ 19,915,000	$ 20,215,000	$ (2,140,000)	$ 37,990,000	$ 2,240,000
Unamortized bond premium	2,078,773	1,600,628	(343,005)	3,336,396	343,005
Compensated absences	319,255	1,625	(14,075)	306,805	76,701
	$ 22,313,028	$ 21,817,253	$ (2,497,080)	$ 41,633,201	$ 2,659,706

Bonds payable at June 30, 2023, are comprised of the following issues:

General obligation bonds:	
$17,165,000 2015 Refunding Bonds for refunding a portion of the 2000 Building and Site Bonds, due in annual installments of $1,145,000 to $1,235,000 through 2030; interest at 5.0%	$ 8,595,000
$1,355,000 2009 Energy Bonds for improvements to buildings due in annual installments of $110,000 to $130,000 through 2024; interest at 3.0% to 4.5%	130,000
$8,910,000 2018 School Building and Site Bonds for improvements to buildings due in annual installments of $650,000 to $1,085,000 through 2029; interest at 2.5% to 3.0%	5,645,000
$3,600,000 2022 School Building and Site Bonds (General Obligation Limited Tax) for improvements to buildings due in annual installments of $195,000 to $325,000 through 2037; interest at 5.0%	3,405,000
$20,215,000 2022 School Building and Site Bonds (General Obligations Unlimited Tax) for improvements to buildings due in annual installments of $100,000 to $3,240,000 through 2037; interest at 4.0% to 5.0%	20,215,000
Total general obligation bonds	$ 37,990,000

Annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ended June 30,	Principal	Interest	Total
2024	$ 2,240,000	$ 1,783,950	$ 4,023,950
2025	2,230,000	1,686,800	3,916,800
2026	2,350,000	1,591,700	3,941,700
2027	2,535,000	1,492,900	4,027,900
2028	2,625,000	1,387,350	4,012,350
2029-2033	13,140,000	5,139,300	18,279,300
2034-2037	12,870,000	1,666,250	14,536,250
	$ 37,990,000	$ 14,748,250	$ 52,738,250

Notes to the Financial Statements

10. RISK MANAGEMENT

The District is exposed to various risks of loss related to property loss, torts, errors and omissions, employee injuries (workers' compensation), as well as medical benefits provided to employees. The District has purchased commercial insurance for general liability, employee injuries/workers' compensation, property and casualty, and health claims. Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage during the last fiscal year.

11. CONTINGENCIES

Under the terms of various federal and State grants and regulatory requirements, periodic audits are required and certain costs may be questioned as not being appropriate expenditures under the terms of the grants and requirements. Such audits could lead to reimbursement of the grantor or regulatory agencies. However, management does not believe such disallowances, if any, would be material to the financial position of the District.

As is the case with other entities, the District faces exposure from potential claims and legal proceedings involving environmental matters. No such claims or proceedings have been asserted as of June 30, 2023.

12. PROPERTY TAXES

Property taxes levied by the District are collected by various municipalities and periodically remitted to the District. The taxes are levied as of July 1 and December 1, and are due upon receipt of the billing by the taxpayer. The actual due dates are September 14 and February 14, after which time the bills become delinquent and penalties and interest may be assessed by the collecting entity. District property tax revenues are recognized when levied to the extent that they result in current receivables (collected within sixty days after year end). Amounts received subsequent to August 29 are recognized as revenue when collected.

13. TAX ABATEMENTS

The District received reduced property tax revenues during 2019 as a result of industrial facilities tax exemptions (IFT's) and brownfield redevelopment agreements entered into by cities, villages, townships, and authorities within the District boundaries.

The IFT's were entered into based upon the Plant Rehabilitation and Industrial Developments Districts Act (known as the Industrial Facilities Exemption), PA 198 of 1974, as amended. IFT's provide a tax incentive to manufacturers to enable renovation and expansion of aging facilities, assist in the building of new facilities, and to promote the establishment of high-tech facilities. Properties qualifying for IFT status are taxed at 50% of the millage rate applicable to other real and personal property within the District boundaries. The abatements amounted to approximately $17,800 in reduced District tax revenues for 2023.

14. PENSION AND OTHER POSTEMPLOYMENT BENEFITS PLANS

Plan Description

The Michigan Public School Employees' Retirement System (the "System" or MPSERS) is a cost-sharing, multiple employer, state-wide, defined benefit public employee retirement plan governed by the State of Michigan (the "State") originally created under Public Act 136 of 1945, recodified and currently operating under the provisions of Public Act 300 of 1980, as amended. Section 25 of this act establishes the board's 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's pension plan was established by the State to provide retirement, survivor and disability benefits to public school employees. In addition, the System's health plan provides all retirees with the option of receiving health, prescription drug, dental and vision coverage under the Michigan Public School Employees' Retirement Act (1980 PA 300 as amended).

The System is administered by the Office of Retirement Services (ORS) 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 Treasurer serves as the investment officer and custodian for the System.

The System's financial statements are available at the ORS website at www.michigan.gov/orsschools.

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 on 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 plan member who leaves Michigan public school employment may request a refund of his or her member contributions to the retirement system account if applicable. A refund cancels a former member's rights 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.

Participants in the defined contribution plan consist of one of the following: (1) members who worked for a Michigan public school on or after September 4, 2012 and elected to be enrolled in the defined contribution plan; (2) members who elected to transfer from the defined benefit plan to the defined contribution plan under the reform (P.A. 300) of 2012; or (3) members who worked for a Michigan public school on or after February 1, 2018 and did not elect participation in the Pension Plus 2 plan. Members who worked for a Michigan public school on or after September 4, 2012 and elected to be enrolled in the defined contribution plan receive a 100% match of the member contribution rate up to a maximum of 3% based on the member's gross earnings. Additionally, there is a mandatory employer contribution of 4% of the member's gross earnings for MPSERS members who elected to convert from a Basic or MIP benefit plan to the defined contribution benefit plan. Members electing the Pension Plus or Pension Plus 2 benefit plan receive a 50% match of the member's contribution percent up to a maximum of 1% based on the member's gross earnings. Effective October 1, 2017, there is a mandatory employer contribution of 4% of the member's gross earnings for members who elect the Defined Contribution benefit plan. The employer must match 100% of the employee contribution for any member who elected the Personal Healthcare Fund up to a maximum of 2% of the member's gross earnings. For all members with a Personal Health Care Fund (PHF), the first 2% of DC contributions must go into the PHF and must be matched 100% by the employer.

Other Postemployment 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. To limit future liabilities of Other Postemployment Benefits, 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 Michigan Public School Employees Retirement System, who earned service credit in the 12 months ending September 3, 2012 or were on an approved professional services 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.

Contributions

Employers are required by Public Act 300 of 1980, as amended, to contribute amounts necessary to finance the coverage of active and retired members. Contribution provisions are specified by State statute and may be amended only by action of the State Legislature.

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 as of the September 30, 2021 valuation will be amortized over an 17-year period beginning October 1, 2021 and ending September 30, 2038.

The table below summarizes pension contribution rates in effect for fiscal year 2023:

Benefit Structure	Member Rates	Employer Rates
Basic	0.00% - 4.00%	20.14% - 20.16%
Member Investment Plan (MIP)	3.00% - 7.00%	20.14% - 20.16%
Pension Plus	3.00% - 6.40%	17.22% - 17.24%
Pension Plus 2	6.20%	19.93% - 19.95%
Defined Contribution	0.00%	13.73% - 13.75%

For the year ended June 30, 2023, required and actual contributions from the District to the pension plan were $3,289,299, which included $1,546,359, the amount received from the State and remitted to the System to fund the MPSERS unfunded actuarial accrued liability ("UAAL") stabilization rate. In addition, the District had additional contributions of $900,581, which was a one-time, state payment toward the MPSERS unfunded liability.

The table below summarizes OPEB contribution rates in effect for fiscal year 2023:

Benefit Structure	Member Rates	Employer Rates
Premium Subsidy	3.00%	8.07% - 8.09%
Personal Healthcare Fund (PHF)	0.00%	7.21% - 7.23%

For the year ended June 30, 2023, required and actual contributions from the District to the OPEB plan were $703,535.

The table below summarizes defined contribution rates in effect for fiscal year 2023:

Benefit Structure	Member Rates	Employer Rates
Defined Contribution	0.00% - 3.00%	0.00% - 7.00%
Personal Healthcare Fund (PHF)	0.00% - 2.00%	0.00% - 2.00%

For the year ended June 30, 2023, required and actual contributions from the District for those members with a defined contribution benefit were $169,113.

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

At June 30, 2023, the District reported a liability of $33,863,376 for its proportionate share of the MPSERS net pension liability. The net pension liability was measured as of September 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation rolled forward from September 2021. The District's proportion 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 pension contributions required from all applicable employers during the measurement period. At September 30, 2022, the District's proportion was 0.09004%, which was an increase of 0.00295% from its proportion measured as of September 30, 2021.

For the year ended June 30, 2023, the District recognized pension expense of $4,773,521. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
Differences between expected and actual experience	$ 338,752	$ 75,715	$ 263,037
Changes in assumptions	5,818,941	-	5,818,941
Net difference between projected and actual earnings on pension plan investments	79,410	-	79,410
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,214,826	18,452	1,196,374
	7,451,929	94,167	7,357,762
District contributions subsequent to the measurement date	3,949,109	-	3,949,109
Total	$ 11,401,038	$ 94,167	$ 11,306,871

The amount reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Amount
2024	$ 2,279,529
2025	1,677,795
2026	1,377,386
2027	2,023,052
Total	$ 7,357,762

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

At June 30, 2023, the District reported a liability of $1,897,850 for its proportionate share of the MPSERS net OPEB liability. The net OPEB liability was measured as of September 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation rolled forward from September 2021. The District's proportion 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 OPEB contributions required from all applicable employers during the measurement period. At September 30, 2022, the District's proportion was 0.08960% which was an increase of 0.00115% from its proportion measured as of September 30, 2021.

For the year ended June 30, 2023, the District recognized OPEB expense (benefit) of ($589,283). At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
Differences between expected and actual experience	$ -	$ 3,717,161	$ (3,717,161)
Changes in assumptions	1,691,615	137,741	1,553,874
Net difference between projected and actual earnings on OPEB plan investments	148,332	-	148,332
Changes in proportion and differences between employer contributions and proportionate share of contributions	392,448	36,160	356,288
	2,232,395	3,891,062	(1,658,667)
District contributions subsequent to the measurement date	605,871	-	605,871
Total	$ 2,838,266	$ 3,891,062	$ (1,052,796)

The amount reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30,	Amount
2024	$ (580,293)
2025	(542,495)
2026	(528,579)
2027	7,791
2028	(17,930)
Thereafter	2,839
Total	$ (1,658,667)

Actuarial 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. The total pension and OPEB liabilities in the September 30, 2021 actuarial valuation were determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial cost method	Entry age, normal
Wage inflation rate	2.75%
Investment rate of return:	
MIP and Basic plans (non-hybrid)	6.00%
Pension Plus plan (hybrid)	6.00%
Pension Plus 2 plan (hybrid)	6.00%
OPEB plans	6.00%
Projected salary increases	2.75% - 11.55%, including wage inflation at 2.75%
Cost of living adjustments	3% annual non-compounded for MIP members
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
Mortality	RP-2014 Male and Female Employee Annuitant Mortality Tables, adjusted for mortality improvements using projection scale MP-2017 from 2006. For retirees, the tables were scaled by 82% for males and 78% for females. For active members, 100% of the table rates were used for both males and females.
Other OPEB assumptions:	
Opt-out assumptions	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.

Assumption changes as a result of an experience study for the period 2012 through 2017 have been adopted by the System for use in the annual pension and OPEB valuations beginning with the September 30, 2018 valuation. The total pension and OPEB liabilities as of September 30, 2022, are based on the results of an actuarial valuation date of September 30, 2021, and rolled forward using generally accepted actuarial procedures, including the experience study. The recognition period for pension liabilities is 4.3922 years which is the average of the expected remaining service lives of all employees. The recognition period for OPEB liabilities is 6.2250 years which is the average of the expected remaining service lives of all employees. The recognition period for assets is 5 years.

Changes in assumptions. The payroll growth assumption for amortization purposes used in determining the fiscal year 2024 employer contributions decreased from 2.5% to 2.0%. Additionally, the discount rate used in the September 30, 2021 actuarial valuation decreased to 6.00% for the MIP and Basic plans, 6.00% for the Pension Plus Plan, and 6.00% for OPEB.

Long-term Expected Return on Pension Plan Assets

The long-term expected rate of return on pension 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 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 plan's target asset allocation as of September 30, 2022, are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return	Expected Money-Weighted Rate of Return
Domestic equity pools	25.00%	4.77%	1.19%
Private equity pools	16.00%	8.13%	1.30%
International equity pools	15.00%	6.26%	0.94%
Fixed income pools	13.00%	-0.19%	-0.02%
Real estate and infrastructure pools	10.00%	4.95%	0.50%
Absolute return pools	9.00%	2.52%	0.23%
Real return/opportunistic pools	10.00%	5.42%	0.54%
Short-term investment pools	2.00%	-0.47%	-0.01%
	100.00%		4.67%
Inflation			2.20%
Risk adjustment			-0.87%
Investment rate of return			6.00%

Long-term Expected Return on OPEB Plan Assets

The long-term expected rate of return on 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 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 OPEB plan's target asset allocation as of September 30, 2022, are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return	Expected Money-Weighted Rate of Return
Domestic equity pools	25.00%	4.77%	1.19%
Private equity pools	16.00%	8.13%	1.30%
International equity pools	15.00%	6.26%	0.94%
Fixed income pools	13.00%	-0.19%	-0.02%
Real estate and infrastructure pools	10.00%	4.95%	0.50%
Absolute return pools	9.00%	2.52%	0.23%
Real return/opportunistic pools	10.00%	5.42%	0.54%
Short-term investment pools	2.00%	-0.47%	-0.01%
	100.00%		4.67%
Inflation			2.20%
Risk adjustment			-0.87%
Investment rate of return			6.00%

Rate of Return

For the fiscal year ended September 30, 2022, the annual money-weighted rate of return on pension and OPEB plan investments, net of pension and OPEB plan investment expense, was -4.18% and -4.99%, respectively. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Discount Rate

A discount rate of 6.00% was used to measure the total pension and OPEB liabilities. This discount rate was based on the long-term expected rate of return on pension and OPEB plan investments of 6.00%. The projection of cash flows used to determine these discount rates assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension and OPEB plan's 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 and OPEB plan investments was applied to all periods of projected benefit payments to determine the total pension and OPEB liabilities.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 6.00%, 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 1 percentage point lower or 1 percentage point higher:

	1% Decrease (5.00%)	Current Discount Rate (6.00%)	1% Increase (7.00%)
District's proportionate share of the net pension liability	$ 44,687,076	$ 33,863,376	$ 24,944,160

Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net OPEB liability calculated using the discount rate of 6.00%, 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 1 percentage point lower or 1 percentage point higher:

	1% Decrease (5.00%)	Current Discount Rate (6.00%)	1% Increase (7.00%)
District's proportionate share of the net OPEB liability	$ 3,183,461	$ 1,897,850	$ 815,206

Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Healthcare Cost Trend Rate

The following presents the District's proportionate share of the net OPEB liability calculated using the assumed trend rates, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a trend rate that is 1 percentage point lower or 1 percentage point higher:

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
District's proportionate share of the net OPEB liability	$ 794,729	$ 1,897,850	$ 3,136,125

Pension and OPEB Plans Fiduciary Net Position

Detailed information about the pension and OPEB plan's fiduciary net position is available in the separately issued MPSERS financial statements available on the State of Michigan Office of Retirement Services website at www.michigan.gov/orsschools.

Payable to the Pension Plan

At June 30, 2023, the District reported a payable of $641,894 for the outstanding amount of pension contributions to the Plan required for the year ended June 30, 2023.

Payable to the OPEB Plan

At June 30, 2023, the District reported a payable of $79,050 for the outstanding amount of OPEB contributions to the Plan required for the year ended June 30, 2023.

15. NET INVESTMENT IN CAPITAL ASSETS

As of June 30, 2023, net investment in capital assets was comprised of the following:

Invested in capital assets:	
Capital assets not being depreciated	$ 10,991,702
Capital assets being depreciated, net	29,048,194
Related debt:	
Bonds and installment loans payable	(37,990,000)
Unamortized bond premium	(3,336,396)
Unamortized charge on refunding	514,214
Unspent bond proceeds	19,588,731
	$ 18,816,445

16. CORONAVIRUS (COVID-19)

In March 2020, the World Health Organization declared the novel coronavirus outbreak (COVID-19) to be a global pandemic. While the pandemic has resulted in an increase in the demands on the District to deliver education to students in a safe environment, the Federal Government has also provided significant resources to help mitigate the impacts of COVID-19. Over the past several years, the District has been awarded funds from various sources to be used to respond to the impacts of the COVID-19 pandemic. Of the amount awarded, approximately $1,495,000 was expended and recognized as revenue during the current fiscal year. With these additional Federal resources, at this time management does not believe that the negative financial impact of the pandemic, if any, would be material to the District.

Notes to the Financial Statements

17. SUBSEQUENT EVENT

On August 21, 2023, the District issued state aid note Series 2023A in the amount of $3,845,000 with an interest rate of 3.46%, which the District will pay in regular installments beginning in January of 2024 through July of 2024, maturing on July 22, 2024.

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REQUIRED SUPPLEMENTARY INFORMATION

DUNDEE COMMUNITY SCHOOLS

Required Supplementary Information

MPSERS Cost-Sharing Multiple-Employer Plan

Schedule of the District's Proportionate Share of the Net Pension Liability

	Year Ended June 30,		
	2023	2022	2021
District's proportionate share of the net pension liability	$ 33,863,376	$ 20,618,481	$ 29,266,996
District's proportion of the net pension liability	0.09004%	0.08709%	0.08520%
District's covered payroll	$ 8,743,862	$ 8,010,448	$ 7,529,096
District's proportionate share of the net pension liability as a percentage of its covered payroll	387.28%	257.39%	388.72%
Plan fiduciary net position as a percentage of the total pension liability	60.77%	72.60%	59.72%

See notes to required supplementary information.

Year Ended June 30,					
2020	2019	2018	2017	2016	2015
$ 27,766,291	$ 24,123,550	$ 20,405,669	$ 19,292,085	$ 18,452,018	$ 16,669,865
0.08384%	0.08025%	0.07874%	0.07733%	0.07555%	0.07568%
$ 7,484,418	$ 6,927,483	$ 6,636,417	$ 6,612,129	$ 6,348,273	$ 6,473,812
370.99%	348.23%	307.48%	291.77%	290.66%	257.50%
60.31%	62.36%	64.21%	63.27%	63.17%	66.20%

DUNDEE COMMUNITY SCHOOLS

Required Supplementary Information
MPSERS Cost-Sharing Multiple-Employer Plan
Schedule of the District's Pension Contributions

	Year Ended June 30,		
	2023	2022	2021
Statutorily required contributions	$ 3,289,299	$ 3,026,875	$ 2,628,200
Contributions in relation to the statutorily required contributions	(3,289,299)	(3,026,875)	(2,628,200)
Contribution deficiency (excess)	$ -	$ -	$ -
District's covered payroll	$ 9,098,122	$ 8,483,524	$ 8,086,738
Contributions as a percentage of covered payroll	36.15%	35.68%	32.50%

See notes to required supplementary information.

Year Ended June 30,					
2020	2019	2018	2017	2016	2015
$ 2,398,220	$ 2,207,033	$ 2,189,215	$ 1,828,675	$ 1,711,132	$ 1,473,709
(2,398,220)	(2,207,033)	(2,189,215)	(1,828,675)	(1,711,132)	(1,473,709)
$ -	$ -	$ -	$ -	$ -	$ -
$ 7,856,245	$ 7,379,463	$ 6,879,031	$ 6,587,415	$ 6,384,679	$ 6,588,021
30.53%	29.91%	31.82%	27.76%	26.80%	30.67%

DUNDEE COMMUNITY SCHOOLS

Required Supplementary Information

MPSERS Cost-Sharing Multiple-Employer Plan

Schedule of the District's Proportionate Share of the Net Other Postemployment Benefit Liability

	Year Ended June 30,		
	2023	2022	2021
District's proportionate share of the net OPEB liability	$ 1,897,850	$ 1,350,065	$ 4,539,416
District's proportion of the net OPEB liability	0.08960%	0.08845%	0.08473%
District's covered payroll	$ 8,743,862	$ 8,010,448	$ 7,529,096
District's proportionate share of the net OPEB liability as a percentage of its covered payroll	21.70%	16.85%	60.29%
Plan fiduciary net position as a percentage of the total OPEB liability	83.09%	87.33%	59.44%

See notes to required supplementary information.

Year Ended June 30,		
2020	2019	2018
$ 6,135,282	$ 6,461,292	$ 6,979,764
0.08548%	0.08128%	0.07882%
$ 7,484,418	$ 6,927,483	$ 6,636,417
81.97%	93.27%	105.17%
48.46%	42.95%	36.39%

DUNDEE COMMUNITY SCHOOLS

Required Supplementary Information

MPSERS Cost-Sharing Multiple-Employer Plan

Schedule of the District's Other Postemployment Benefit Contributions

	Year Ended June 30,		
	2023	2022	2021
Statutorily required contributions	$ 703,535	$ 664,789	$ 661,255
Contributions in relation to the statutorily required contributions	(703,535)	(664,789)	(661,255)
Contribution deficiency (excess)	$ -	$ -	$ -
District's covered payroll	$ 9,098,122	$ 8,483,524	$ 8,086,738
Contributions as a percentage of covered payroll	7.73%	7.84%	8.18%

See notes to required supplementary information.

Year Ended June 30,		
2020	2019	2018
$ 627,718	$ 571,565	$ 506,884
(627,718)	(571,565)	(506,884)
$ -	$ -	$ -
$ 7,856,245	$ 7,379,463	$ 6,879,031
7.99%	7.75%	7.37%

Notes to Required Supplementary Information

Pension Information

GASB 68 was implemented in fiscal year 2015. The pension plan schedules are being built prospectively. Ultimately, 10 years of data will be presented.

The amounts presented in the schedule of the District's Proportionate Share of the Net Pension Liability were determined as of September 30 of the preceding year (the plan year).

The significant changes in assumptions for each of the fiscal years ended June 30 were as follows:

- 2023 - The payroll growth assumption for amortization purposes used in determining the fiscal year 2024 employer contributions decreased from 2.5% to 2.0%. Additionally, the discount rate used in the September 30, 2021 actuarial valuation decreased to 6.00% for the MIP and Basic plans, and 6.00% for the Pension Plus Plan.
- 2022 - The payroll growth assumption for amortization purposes used in determining the fiscal year 2023 employer contributions decreased from 3.0% to 2.5%.
- 2021 - The payroll growth assumption for amortization purposes used in determining the fiscal year 2022 employer contributions decreased from 3.5% to 3.0%.
- 2020 - The discount rate used in the September 30, 2018 actuarial valuation decreased to 6.80% for the MIP and Basic plans, 6.80% for the Pension Plus Plan, and 6.00% for the Pension Plus 2 Plan.
- 2019 - The discount rate used in the September 30, 2017 actuarial valuation decreased to 7.05% for the MIP and Basic plans, 7.00% for the Pension Plus plan, and 6.00% for the Pension Plus 2 plan.
- 2018 - The discount rate used in the September 30, 2016 actuarial valuation decreased to 7.50% for the MIP and Basic plans and 7.00% for the Pension Plus plan.

OPEB Information

GASB 75 was implemented in fiscal year 2018. The OPEB plan schedules are being built prospectively. Ultimately, 10 years of data will be presented.

The amounts presented in the schedule of the District's Proportionate Share of the Net OPEB Liability were determined as of September 30 of the preceding year (the plan year).

The significant changes in assumptions for each of the fiscal years ended June 30 were as follows:

- 2023 - The payroll growth assumption for amortization purposes used in determining the fiscal year 2024 employer contributions decreased from 2.5% to 2.0%. Additionally, the discount rate used in the September 30, 2021 actuarial valuation decreased to 6.00%.
- 2022 - The payroll growth assumption for amortization purposes used in determining the fiscal year 2023 employer contributions decreased from 3.0% to 2.5%. The healthcare cost trend rate used in the September 30, 2020 actuarial valuation increased to 7.75%.
- 2021 - The payroll growth assumption for amortization purposes used in determining the fiscal year 2022 employer contributions decreased from 3.5% to 3.0%. The healthcare cost trend rate used in the September 30, 2019 actuarial valuation decreased to 7.0%.
- 2020 - The discount rate used in the September 30, 2018 actuarial valuation decreased to 6.95%.
- 2019 - The discount rate used in the September 30, 2017 actuarial valuation decreased to 7.15%.

COMBINING FUND FINANCIAL STATEMENTS

DUNDEE COMMUNITY SCHOOLS

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023

	Special Revenue Funds		Debt Service Funds	
	Food Service Fund	Student/School Activity Fund	2010 Debt Fund	2015 Debt Fund
Assets				
Cash and investments	$ 874,615	$ 461,265	$ -	$ 238,267
Due from other governments	20,929	-	-	-
Due from other funds	2,934	-	-	621,911
Inventories	9,430	-	-	-
Total assets	$ 907,908	$ 461,265	$ -	$ 860,178
Liabilities				
Accounts payable	$ 27,467	$ -	$ -	$ -
Due to other funds	256,322	-	-	-
Unearned revenue	18,973	-	-	-
Total liabilities	302,762	-	-	-
Fund balances				
Nonspendable	9,430	-	-	-
Restricted	595,716	-	-	860,178
Committed	-	461,265	-	-
Total fund balances	605,146	461,265	-	860,178
Total liabilities and fund balances	$ 907,908	$ 461,265	$ -	$ 860,178

Debt Service Funds		Capital Projects Funds			Total Nonmajor
2018 Debt Fund	2022 Debt Fund	General Fund	Athletic Complex Fund	2018 Fund	Governmental Funds
$ 317,341	$ 653,561	$ 144,633	$ 3,567	$ -	$ 2,693,249
-	-	-	-	-	20,929
73,598	402,491	-	-	-	1,100,934
-	-	-	-	-	9,430
$ 390,939	$ 1,056,052	$ 144,633	$ 3,567	$ -	$ 3,824,542
$ -	$ -	$ -	$ 18	$ -	$ 27,485
-	-	144,633	-	-	400,955
-	-	-	-	-	18,973
-	-	144,633	18	-	447,413
-	-	-	-	-	9,430
390,939	1,056,052	-	3,549	-	2,906,434
-	-	-	-	-	461,265
390,939	1,056,052	-	3,549	-	3,377,129
$ 390,939	$ 1,056,052	$ 144,633	$ 3,567	$ -	$ 3,824,542

DUNDEE COMMUNITY SCHOOLS

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds
For the Year Ended June 30, 2023

	Special Revenue Funds		Debt Service Funds	
	Food Service Fund	Student/School Activity Fund	2010 Debt Fund	2015 Debt Fund
Revenues				
Local sources:				
Property taxes	$ -	$ -	$ -	$ 824,889
Other local sources	289,189	483,183	-	3,124
State sources	50,039	-	-	92,425
Federal sources	623,133	-	-	-
Total revenues	962,361	483,183	-	920,438
Expenditures				
Current:				
Food service	743,351	-	-	-
Student/school activities	-	402,101	-	-
Debt service:				
Principal	-	-	120,000	1,220,000
Interest and fiscal charges	-	-	6,315	490,751
Capital outlay	-	-	-	-
Total expenditures	743,351	402,101	126,315	1,710,751
Revenues over (under) expenditures	219,010	81,082	(126,315)	(790,313)
Other financing sources				
Transfers in	-	-	126,315	-
Change in fund balances	219,010	81,082	-	(790,313)
Fund balances, beginning of year	386,136	380,183	-	1,650,491
Fund balances, end of year	$ 605,146	$ 461,265	$ -	$ 860,178

Debt Service Funds		Capital Projects Funds			Total Nonmajor
2018 Debt Fund	2022 Debt Fund	General Fund	Athletic Complex Fund	2018 Fund	Governmental Funds
$ 806,108	$ 989,286	$ -	$ -	$ -	$ 2,620,283
662	417	277	13,000	67	789,919
95,687	123,415	-	-	-	361,566
-	-	-	-	-	623,133
902,457	1,113,118	277	13,000	67	4,394,901
-	-	-	-	-	743,351
-	-	-	-	-	402,101
605,000	-	-	-	-	1,945,000
187,516	459,557	-	-	-	1,144,139
-	-	766,067	501,529	323,076	1,590,672
792,516	459,557	766,067	501,529	323,076	5,825,263
109,941	653,561	(765,790)	(488,529)	(323,009)	(1,430,362)
-	-	142,221	-	21,800	290,336
109,941	653,561	(623,569)	(488,529)	(301,209)	(1,140,026)
280,998	402,491	623,569	492,078	301,209	4,517,155
$ 390,939	$ 1,056,052	$ -	$ 3,549	$ -	$ 3,377,129

DUNDEE COMMUNITY SCHOOLS

Combining Statement of Fiduciary Net Position

Private-Purpose Trust Funds
June 30, 2023

	Eddy Scholarship	Schultz Scholarship	Total
Assets			
Cash and investments	$ 101,490	$ 1,519,987	$ 1,621,477
Accounts receivable	6,215	-	6,215
Total assets	107,705	1,519,987	1,627,692
Net position			
Restricted for scholarships	$ 107,705	$ 1,519,987	$ 1,627,692

DUNDEE COMMUNITY SCHOOLS

Combining Statement of Changes in Fiduciary Net Position
Private-Purpose Trust Funds
For the Year Ended June 30, 2023

	Eddy Scholarship	Schultz Scholarship	Total
Additions			
Private donations	$ 9,750	$ -	$ 9,750
Investment income (loss)	(1,011)	17,636	16,625
Total additions	8,739	17,636	26,375
Deductions			
Scholarships	9,750	15,000	24,750
Change in net position	(1,011)	2,636	1,625
Net position, beginning of year	108,716	1,517,351	1,626,067
Net position, end of year	$ 107,705	$ 1,519,987	$ 1,627,692

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SINGLE AUDIT ACT COMPLIANCE

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INDEPENDENT AUDITORS' REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

November 1, 2023

Board of Education
Dundee Community Schools
Dundee, Michigan

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of ***Dundee Community Schools*** (the "District") as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated November 1, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is not a required part of the basic financial statements. Such 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 other 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 schedule of expenditure of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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DUNDEE COMMUNITY SCHOOLS

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

Federal Agency / Cluster / Program Title	Assistance Listing Number	Passed Through	Pass-through / Grantor Number
U.S. Department of Agriculture			
Child Nutrition Cluster:			
Seamless Summer Option (SSO) Breakfast	10.553	MDE	221971
School Breakfast Program	10.553	MDE	231970
National School Lunch Program	10.555	MDE	231960
Supply Chain Assistance	10.555	MDE	220910
Supply Chain Assistance	10.555	MDE	230910
Entitlement Commodities (non-cash assistance)	10.555	MDE	-n/a-
Bonus Entitlement Commodities (non-cash assistance)	10.555	MDE	-n/a-
School Nutrition Program (Lunch)	10.555	MDE	210904
Summer Food Service Program for Children	10.559	MDE	220900-1122
Summer Food Service Program for Children	10.559	MDE	223900
Total Child Nutrition Cluster			
COVID-19 - Pandemic EBT Administrative Costs	10.649	MDE	220980
Total U.S. Department of Agriculture			
U.S. Department of Treasury			
Coronavirus Relief Fund -			
COVID-19 School Aid 11p	21.019	MDE	n/a
U.S. Department of Education			
Title I Grants to Local Educational Agencies -			
Title I, Part A - Improving Basic Programs:			
Project 221530 - Regular 21/22	84.010	MDE	221530-2122
Project 231530-2223 *6013*	84.010	MDE	231530-2223
Language Instruction for English Learners and Immigrant Students			
Title III, MPS	84.365A	MPS	230580-22223
Supporting Effective Instruction State Grants			
(formally Improving Teacher Quality State Grants) -			
Title II, Part A:			
Project 220520 - Regular 21/22	84.367	MDE	220520-2122
Project 230520-2223 *7663*	84.367	MDE	230520-2223

Approved Grant Award Amount	Accrued (Unearned) Revenue June 30, 2022	Federal Funds / Payments In-Kind Received	Expenditures (Memo Only) Prior Year(s)	Prior Year Adjustments	Expenditures Year Ended June 30, 2023	Accrued (Unearned) Revenue June 30, 2023
$ 229,055	$ 8,156	$ 8,156	$ 229,055	$ -	$ -	$ -
112,973	-	110,801	-	-	112,973	2,172
	8,156	118,957	229,055	-	112,973	2,172
399,866	19,441	414,604	-	-	399,866	4,703
74,151	-	37,379	36,772	-	37,379	-
20,970	-	20,970	-	-	20,970	-
37,247	-	37,247	-	-	37,247	-
3,693	-	3,693	-	-	3,693	-
-	6,513	-	-	(6,513)	-	-
	25,954	513,893	36,772	(6,513)	499,155	4,703
4,850	-	4,850	-	-	4,850	-
5,527	-	-	-	-	5,527	5,527
	-	4,850	-	-	10,377	5,527
	34,110	637,700	265,827	(6,513)	622,505	12,402
628	-	628	-	-	628	-
	34,110	638,328	265,827	(6,513)	623,133	12,402
602,627	-	-	587,251	(15,376)	15,376	-
138,958	112,475	131,675	112,475	218	18,982	-
146,552	-	125,124	-	-	145,285	20,161
	112,475	256,799	112,475	218	164,267	20,161
871	-	-	-	-	871	871
63,369	20,103	29,836	26,015	9,733	-	-
60,328	-	41,319	-	-	35,614	(5,705)
	20,103	71,155	26,015	9,733	35,614	(5,705)

continued…

DUNDEE COMMUNITY SCHOOLS

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2023

Federal Agency / Cluster / Program Title	Assistance Listing Number	Passed Through	Pass-through / Grantor Number
U.S. Department of Education (concluded)			
Student Support and Academic Enrichment Program -			
Title IV, Part A:			
Project 220750 - Regular 21/22	84.424	MDE	220750-2122
Project 230750-2223 *7533*	84.424	MDE	230750-2223
Education Stabilization Fund:			
Elementary and Secondary School Emergency Relief (ESSER):			
COVID-19 - ESSER II - Formula Funds	84.425D	MDE	213712-2021
COVID-19 - ESSER II - Before and After School Programming K-12	84.425D	MDE	213752-2122
COVID-19 - ESSER II - Credit Recovery 9-12-4320	84.425D	MDE	213742-2122
COVID-19 - ESSER II - Summer Programing K-8-4310-12.05.22 $2018.92	84.425D	MDE	213722-2122
COVID-19 - ESSER II - Summer Programing K-8-4310	84.425D	MDE	213762-2022
COVID-19 - ESSER II -98C LEARNING LOSS *4513*	84.425D	MDE	213782-2223
School Emergency Relief (ARP-ESSER):			
COVID-19 - ESSER III - American Rescue Plan *4350*	84.425U	MDE	213713-2122
COVID-19 - ESSER III - Equalization Funds-4410	84.425U	MDE	213723-2122
Total U.S. Department of Education			
U.S. Department of Health and Human Services			
Medicaid Cluster -			
Medicaid Assistance Program	93.778	MCISD	n/a
Total Federal Financial Assistance			

See notes to schedule of expenditures of federal awards.

Approved Grant Award Amount	Accrued (Unearned) Revenue June 30, 2022	Federal Funds / Payments In-Kind Received	Expenditures (Memo Only) Prior Year(s)	Prior Year Adjustments	Expenditures Year Ended June 30, 2023	Accrued (Unearned) Revenue June 30, 2023
$ 13,138	$ 9,085	$ 9,305	$ 9,805	$ 220	$ -	$ -
13,833	-	4,960	-	-	6,280	1,320
	9,085	14,265	9,805	220	6,280	1,320
420,324	420,324	420,324	420,324	-	-	-
10,394	10,394	10,394	10,394	-	-	-
32,450	32,263	32,263	32,263	-	-	-
62,150	62,150	62,150	62,150	-	-	-
15,463	-	9,635	-	-	9,635	-
91,125	-	67,648	-	-	91,125	23,477
						-
944,659	87,929	899,397	87,929	-	856,730	45,262
926,863	282,708	658,422	282,708	-	521,457	145,743
	895,768	2,160,233	895,768	-	1,478,947	214,482
	1,037,431	2,502,452	1,044,063	10,171	1,685,979	231,129
4,604	-	4,604	-	-	4,604	-
	$ 1,071,541	$ 3,145,384	$ 1,897,141	$ (11,718)	$ 2,329,092	$ 243,531

concluded.

Notes to Schedule of Expenditures of Federal Awards

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Dundee Community Schools (the "District") under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position or cash flows of the District.

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting, which is described in Note 1 to the District's financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance or other applicable guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

Cash received is recorded on the cash basis; expenditures are recorded on the modified accrual basis of accounting. Revenues are recognized when the qualifying expenditures have been incurred and all grant requirements have been met.

The Schedule has been arranged to provide information on both actual cash received and the revenue recognized. Accordingly, the effects of accruals of accounts receivable, unearned revenue, and accounts payable items at both the beginning and end of the fiscal year have been reported.

Expenditures are in agreement with amounts reported in the financial statements and the financial reports. The amounts reported on the Grant Auditor Report reconcile with this Schedule.

2. 10% DE MINIMIS COST RATE

For purposes of charging indirect costs to federal awards, the District has not elected to use the 10 percent de minimis cost rate as permitted by §200.414 of the Uniform Guidance.

Notes to Schedule of Expenditures of Federal Awards

3. PASS-THROUGH AGENCIES

The District receives certain federal grants as subawards from non-federal entities. Pass-through entities, where applicable, have been identified in the Schedule with an abbreviation, defined as follows:

Pass-through Agency Abbreviation	Pass-through Agency Name
MDE	Michigan Department of Education
MCISD	Monroe County Intermediate School District
MPS	Monroe Public Schools

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

November 1, 2023

Board of Education
Dundee Community Schools
Dundee, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of ***Dundee Community Schools*** (the "District"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 1, 2023.

Report on Internal Control Over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2023-001 and -002 to be material weaknesses.

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A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2023-003 to be a significant deficiency.

Report on Compliance and Other Matters

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

Dundee Community Schools' Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The District's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

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

Rehmann Robson LLC

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

November 1, 2023

Board of Education
Dundee Community Schools
Dundee, Michigan

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited the compliance of ***Dundee Community Schools*** (the "District") with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the District's major federal program for the year ended June 30, 2023. The District's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major federal program for the year ended June 30, 2023.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Independent Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for the major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

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Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

Independent Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. 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 GAAS, *Government Auditing Standards,* and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards,* and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.

- identify and assess the risks of material noncompliance, 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 District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Independent Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Rehmann Robson LLC

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DUNDEE COMMUNITY SCHOOLS

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified	
Internal control over financial reporting:		
Material weakness(es) identified?	X yes	____ no
Significant deficiency(ies) identified?	X yes	____ none reported
Noncompliance material to financial statements noted?	____ yes	X no

Federal Awards

Internal control over major programs:		
Material weakness(es) identified?	____ yes	X no
Significant deficiency(ies) identified?	____ yes	X none reported
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	____ yes	X no

Identification of major programs and type of auditors' report issued on compliance for each major program:

Assistance Listing Number	Name of Federal Program or Cluster	Type of Report
84.425	Education Stabilization Fund	Unmodified

Dollar threshold used to distinguish between Type A and Type B programs:	$ 750,000	
Auditee qualified as low-risk auditee?	____ yes	X no

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

SECTION II – FINANCIAL STATEMENT FINDINGS

2023-001 – Material Audit Adjustments

Finding Type. Material Weakness in Internal Control over Financial Reporting

Criteria. Management is responsible for maintaining its accounting records in accordance with generally accepted accounting principles (GAAP).

Condition. During the audit, several adjustments were provided in order to reach final year-end balances. The majority of the adjustments that were made to the trial balance were identified by the auditors, while a few were identified by the District. Audit adjustments included adjustments to federal and state revenues, transfers, accrued liabilities, and cash.

Cause. This condition was a result of management review and internal controls did not detect all of the adjustments necessary to properly record year-end balances.

Effect. As a result of this condition, the District's records were initially misstated by amounts that were material to the financial statements.

Recommendation. We recommend that the District prepare, review, and reconcile all year-end schedules that are used in financial reporting prior to audit fieldwork.

View of Responsible Officials. Management concurs with this finding.

Responsible Official. Scott Leach, Superintendent

Estimated Completion Date. June 30, 2024

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

SECTION II – FINANCIAL STATEMENT FINDINGS (continued)

2023-002 – Timely Year-End Closing and Workpaper Reconciliation (Repeat)

Finding Type. Material Weakness in Internal Control over Financial Reporting

Criteria. The timely preparation and issuance of financial statements in accordance with generally accepted accounting principles requires a coordinated effort between management and the external auditors. This places the burden on the auditee to properly prepare for the audit, including timely closing of the accounting records, completion of bank reconciliations, preparation of workpapers to support the significant account balances and obtaining the necessary documents needed to perform their procedures.

Condition. The District was not ready for the audit on the appointed start date in September. Year-end reconciliations, including bank reconciliations of cash accounts throughout the year, and closing entries were not complete at the start of the audit. Reconciliations and journal entries needed to adjust the District's general ledger to the appropriate balances were being completed through end of October 2023. Additionally, proper review and approval over reconciliations and journal entries was not being completed.

Cause. The District did not have documented processes in place to ensure reconciliations were being done and that the closing of the accounting records were being completed in preparation for the audit.

Effect. As a result of these conditions, management was unable to timely close the accounting records and prepare for the audit. Additionally, we identified many discrepancies in account reconciliations that needed to be addressed by management prior to starting certain audit areas. Management was able to subsequently adjust the District's general ledger to the appropriate balances.

Recommendation. We recommend that the District develop and adhere to (with appropriate oversight) a written plan with detailed tasks and completion points for the timely completion of year end closing procedures to ensure timely issuance of the financial statements.

View of Responsible Officials. Management Concurs. The District will work with the audit team prior to the next audit and develop clear timelines for both staff and auditors to complete the necessary testing.

Responsible Official. Scott Leach, Superintendent

Estimated Completion Date. June 30, 2024

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

SECTION II – FINANCIAL STATEMENT FINDINGS (continued)

2023-003 – Preparation of the Schedule of Expenditures of Federal Awards (Repeat)

Finding Type. Significant Deficiency in Internal Control over Financial Reporting

Criteria. The Uniform Guidance requires that the District "identify, in its accounts, all federal awards received and expended and the federal programs under which they were received. Federal program and award identification shall include, as applicable, the assistance listing title and number, award number and year, name of the federal agency, and name of the pass-through entity." In addition, the District is required to "prepare appropriate financial statements, including the schedule of expenditures of federal awards (SEFA) in accordance with the Uniform Guidance."

Condition. Management required significant external assistance to complete the SEFA. These adjustments included adding and subtracting grants, correcting assistance listing numbers and program years, changing expenditure amounts to match the District's accounting records, adjusting the revenue recorded, and properly recording amounts received during the year.

Cause. The District's internal controls did not identify the necessary elements to prepare a complete and reconciled SEFA.

Effect. The District's SEFA preparation process did not detect significant variances in the originally reported cash receipt amounts and other basic grant identification information. This resulted in several revisions to the SEFA during the audit process.

Recommendation. The District should evaluate its processes to ensure that the SEFA is prepared in accordance with the Uniform Guidance and reconciled to its accounting records.

View of Responsible Officials. Management Concurs

Responsible Official. Scott Leach, Superintendent

Estimated Completion Date. June 30, 2024

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None noted.

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Summary Schedule of Prior Audit Findings

For the Year Ended June 30, 2023

Finding 2022-001: Preparation of Financial Statements in Accordance with GAAP

The District has historically relied on its independent external auditors to assist in the preparation of the financial statements and footnotes as part of its external financial reporting process. Accordingly, the District's ability to prepare financial statements in accordance with GAAP is based, in part, on its reliance on its external auditors, who cannot by definition be considered a part of the District's internal controls. This finding has been adequately resolved.

Finding 2022-002: Timely Year-End Closing and Workpaper Reconciliation

The District was not ready for the audit during the scheduled timeframe for audit fieldwork. Year-end reconciliations and closing entries were not complete at the start of the audit and still not completed when the auditors were scheduled to work on the audit. Reconciliations and journal entries needed to adjust the District's general ledger to the appropriate balances were still being completed up until the time of issuance. This finding was repeated as finding 2023-002.

Finding 2022-003: Preparation of the Schedule of Expenditures of Federal Awards

Management required significant external assistance to complete the SEFA. These adjustments included adding and subtracting grants, correcting assistance listing numbers and program years, changing expenditure amounts to match the District's accounting records, adjusting the revenue recorded, and properly recording amounts received during the year. This finding was repeated as finding 2023-003.

Finding 2022-004: Documentation and Internal Controls over Journal Entries

Evidence of an independent review was not documented for three out of the three journal entries selected for testing. This finding has been repeated in the independent auditors' communication with those charged with governance.

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Dundee Community Schools

Financial Report

November 2023

Check/Voucher Register		General Fund	Food Service School Service	Student Activity	Scholarship	Energy Bond-37	2015 Debt Fund	2018 Debt Fund	2020 Debt Retirement Fund	Capital Projects-41	Athletic Complex	CP LTGO BOND-44	Bond 2022 Capital Projects-45	Total
11/1/2023-11/30/2023		$ 1,616,855.71	$206,103.88	$ 46,335.07	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 813,951.72	$ 2,683,246.38
Credit Card Transactions		$ 4,446.93	$ -	$ 607.81	$ -	$ -	$ -	$ -	$ -	$ -			$ 140.00	$ 5,194.74
Gross payroll	11/10/2023	$ 600,016.37	$ 3,627.09											$ 603,643.46
	11/24/2023	$ 592,471.52	$ 3,133.07											$ 595,604.59
														$ -
Year to date receipts														
Receipts through - 11/30/2023		$ 4,507,013.64	$199,453.92	$ 131,595.78	$ -	$ -	$ 10,114.71	$ 5,315.54	$ 4,474.73	$ 154.28	$ 1.29	$ 22.84	$ 339,873.46	$ 5,198,020.19
Percent of budget		20.20%	27.10%	37.60%	0.00%	0.00%	1.16%	0.60%	0.44%	0.08%	0.00%	0.00%	169.94%	
Year to date disbursements														
Disbursements - 11/30/2023		$ 7,186,743.22	$345,679.53	$ 126,776.17	$ -	$ 2,925.00	$ 214,921.00	$ 84,691.00	$505,436.00	$ -	$ -	$ -	$ 4,169,436.16	$ 12,636,608.08
Percent of budget		32.63%	43.27%	19.50%	0.00%	0.00%	12.99%	9.63%	50.10%	0.00%	0.00%	0.00%	31.49%	

Bank	Type of investment/account
Old National	General Fund Checking
Old National	Debt Fund Checking
Old National	Student Activities
Old National	Food Service

DATE: 12/04/2023
TIME: 09:14:18

DUNDEE COMMUNITY SCHOOLS
CHECK REGISTER - BY FUND

SELECTION CRITERIA: transact.yr='24' and transact.period='5'
ACCOUNTING PERIOD: 6/24

FUND - 11 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
9101	93109	11/03/23	6638	EDUSTAFF-VOID	1111200000003300	3110	MS SUBS 11-3-23	0.00	42.36
9101	93109	11/03/23	6638	EDUSTAFF-VOID	1112756000001300	3110	HS SUBS 11-3-23	0.00	130.46
9101	93109	11/03/23	6638	EDUSTAFF-VOID	1111300000001300	3110	HS SUBS 11-3-23	0.00	260.92
9101	93109	11/03/23	6638	EDUSTAFF-VOID	1112759400001300	3110	HS SUBS 11-3-23	0.00	296.50
9101	93109	11/03/23	6638	EDUSTAFF-VOID	1111200000003300	3110	MS SUBS 11-3-23	0.00	1,612.96
9101	93109	11/03/23	6638	EDUSTAFF-VOID	1111300000001300	3110	HS SUBS 11-3-23	0.00	2,929.42
9101	93109	11/03/23	6638	EDUSTAFF-VOID	1111100000004300	3110	EL SUBS 11-3-23	0.00	5,028.64
TOTAL CHECK								0.00	10,301.26
9101	93110	11/02/23	8521	ACCUSHRED, LLC	1125700000000000	3195	HS, MS, EL, BUS OFF	0.00	144.00
9101	93111	11/02/23	7809	AKITABOX	1126100000000000	3450	AKITABOX SUITE SOFT	0.00	5,653.20
9101	93112	11/02/23	7754	AMAZON CAPITAL SERV	1111100000004300	5110	CAIRNS CLASSROOM SU	0.00	378.62
9101	93112	11/02/23	7754	AMAZON CAPITAL SERV	1111100000004300	5110	SUPPLEMENTARY READ	0.00	34.99
9101	93112	11/02/23	7754	AMAZON CAPITAL SERV	1111100000004300	5110	BABCOCK CLASSROOM S	0.00	374.92
9101	93112	11/02/23	7754	AMAZON CAPITAL SERV	1111100000004300	5110	TRUDEAU CLASSROOM S	0.00	50.01
9101	93112	11/02/23	7754	AMAZON CAPITAL SERV	1111300000001300	5110	SHARPIES	0.00	27.96
9101	93112	11/02/23	7754	AMAZON CAPITAL SERV	1112754000001300	5110	DOMYBEAR 90 DEG SQU	0.00	38.00
9101	93112	11/02/23	7754	AMAZON CAPITAL SERV	1112754000001300	5110	DCT PICTURE PHOTO F	0.00	143.96
9101	93112	11/02/23	7754	AMAZON CAPITAL SERV	1112754000001300	5110	SHED DOOR LATCH T-H	0.00	100.73
9101	93112	11/02/23	7754	AMAZON CAPITAL SERV	1111100000004300	5110	TRUDEAU CLASSROOM S	0.00	71.99
9101	93112	11/02/23	7754	AMAZON CAPITAL SERV	1112219420214300	5110	SPEDICAL ED SUPPLIE	0.00	15.99
9101	93112	11/02/23	7754	AMAZON CAPITAL SERV	1126100000000000	5960	PENCIL SHARPENER	0.00	27.02
9101	93112	11/02/23	7754	AMAZON CAPITAL SERV	1124100000001400	5910	HIGHLIGHTERS	0.00	13.70
9101	93112	11/02/23	7754	AMAZON CAPITAL SERV	1124100000001400	5910	MONITOR STAND	0.00	24.69
9101	93112	11/02/23	7754	AMAZON CAPITAL SERV	1124100000001400	5910	AIR FRESHENER	0.00	8.28
9101	93112	11/02/23	7754	AMAZON CAPITAL SERV	1124100000001400	5910	MIRROR	0.00	22.72
9101	93112	11/02/23	7754	AMAZON CAPITAL SERV	1126100000000000	5730	WINDSHIELD PARTS	0.00	65.91
9101	93112	11/02/23	7754	AMAZON CAPITAL SERV	1126100000000000	5730	GOLF CART AXLE, BRA	0.00	174.17
9101	93112	11/02/23	7754	AMAZON CAPITAL SERV	1111100000004300	5110	HOSKINS CLASSROOM S	0.00	131.96
9101	93112	11/02/23	7754	AMAZON CAPITAL SERV	1128400000000000	5990	JBL WALL MOUNT KIT	0.00	26.00
9101	93112	11/02/23	7754	AMAZON CAPITAL SERV	1128400000000000	5990	JBL WALL MOUNT SPEA	0.00	198.00
9101	93112	11/02/23	7754	AMAZON CAPITAL SERV	1128400000000000	5990	SPEAKER WIRE - 100	0.00	11.72
9101	93112	11/02/23	7754	AMAZON CAPITAL SERV	1128400000000000	5990	FOSI 2-CHANNEL BLUE	0.00	98.99
9101	93112	11/02/23	7754	AMAZON CAPITAL SERV	1126100000000000	5940	TRASH CANS	0.00	386.84
9101	93112	11/02/23	7754	AMAZON CAPITAL SERV	1126100000000000	5960	EXIT SIGN WIRE GUAR	0.00	43.52
9101	93112	11/02/23	7754	AMAZON CAPITAL SERV	1126100000000000	5960	SIGN, ERASE BOARD..	0.00	200.74
TOTAL CHECK								0.00	2,671.43
9101	93113	11/02/23	10389	ARCHITECTURAL SYSTE	1126100000001350	5990	HS GYM SCOREBOARD L	0.00	95.00
9101	93114	11/02/23	8487	ARNOLD SALES COMPLE	1126100000000000	5940	CABLE FOR SCRUBBER	0.00	120.46
9101	93114	11/02/23	8487	ARNOLD SALES COMPLE	1126100000000000	5940	SUPPLIES	0.00	5,970.76
TOTAL CHECK								0.00	6,091.22
9101	93115	11/02/23	6653	AUXILIO	1126100000000000	4101	09.17-09.30.23 CUST	0.00	18,778.85
9101	93115	11/02/23	6653	AUXILIO	1126100000000000	4101	09.17-09.30.23 CUST	0.00	490.88
9101	93115	11/02/23	6653	AUXILIO	1126100000000000	4101	10.01-10.14.23 CUST	0.00	18,778.85
9101	93115	11/02/23	6653	AUXILIO	1126100000000000	4101	10.01-10.14.23 CUST	0.00	1,260.05
9101	93115	11/02/23	6653	AUXILIO	1127100020210000	3310	10/01-10/14 TRANSPO	0.00	8,379.50

DATE: 12/04/2023
TIME: 09:14:18

DUNDEE COMMUNITY SCHOOLS
CHECK REGISTER - BY FUND

SELECTION CRITERIA: transact.yr='24' and transact.period='5'
ACCOUNTING PERIOD: 6/24

FUND - 11 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
9101	93115	11/02/23	6653	AUXILIO	1127100000000000	3310	10/01-10/14 TRANSPO	0.00	26,139.50
9101	93115	11/02/23	6653	AUXILIO	1127100000000000	3310	10/01-10/14 FIELD T	0.00	760.41
9101	93115	11/02/23	6653	AUXILIO	1129300000001350	3310	10/01-10/14 FIELD T	0.00	2,415.27
9101	93115	11/02/23	6653	AUXILIO	1129300000001350	3310	10.15-10.28.23 FIEL	0.00	1,010.76
9101	93115	11/02/23	6653	AUXILIO	1127100000000000	3310	10.15-10.28.23 FIEL	0.00	1,852.00
9101	93115	11/02/23	6653	AUXILIO	1127100020210000	3310	10/15-10/28/23 TRAN	0.00	8,379.50
9101	93115	11/02/23	6653	AUXILIO	1127100000000000	3310	10/15-10/28/23 TRAN	0.00	26,139.50
9101	93115	11/02/23	6653	AUXILIO	1127100020210271	3195	10/1-10/14/2023 MEC	0.00	328.14
9101	93115	11/02/23	6653	AUXILIO	1127100000000271	3195	10/1-10/14/2023 MEC	0.00	1,859.52
TOTAL CHECK								0.00	116,572.73
9101	93116	11/02/23	6900	BASIC BENEFITS	1123100000000000	3140	ANNUAL SECTION 125	0.00	436.40
9101	93116	11/02/23	6900	BASIC BENEFITS	1123100000000000	3140	MONTHLY FEE QUARTER	0.00	160.44
TOTAL CHECK								0.00	596.84
9101	93117	11/02/23	7715	BEDFORD PUBLIC SCHO	1129300000001373	7416	BEDFORD VARSITY VOL	0.00	200.00
9101	93118	11/02/23	6828	BLUE CROSS BLUE SHI	1124100000004300	2130	NOV EL OFFICE HEALT	0.00	-449.49
9101	93118	11/02/23	6828	BLUE CROSS BLUE SHI	1124100000003300	2130	NOV MS OFFICE HEALT	0.00	449.49
9101	93118	11/02/23	6828	BLUE CROSS BLUE SHI	1112219420213300	2130	NOV MS SPEC ED HEAL	0.00	561.86
9101	93118	11/02/23	6828	BLUE CROSS BLUE SHI	1129300000001350	2130	NOV ATHLETICS HEALT	0.00	674.24
9101	93118	11/02/23	6828	BLUE CROSS BLUE SHI	1112758000001300	2130	NOV CTE FIRE HEALTH	0.00	842.79
9101	93118	11/02/23	6828	BLUE CROSS BLUE SHI	1112753800001300	2130	NOV CTE FIRE HEALTH	0.00	842.79
9101	93118	11/02/23	6828	BLUE CROSS BLUE SHI	1121600030611300	2130	NOV HS SOCIAL HEALT	0.00	1,348.47
9101	93118	11/02/23	6828	BLUE CROSS BLUE SHI	1121821000001400	2130	NOV HS TCH CONSULT	0.00	1,685.58
9101	93118	11/02/23	6828	BLUE CROSS BLUE SHI	1112759400001300	2130	NOV CTE BUINESS HEA	0.00	1,685.58
9101	93118	11/02/23	6828	BLUE CROSS BLUE SHI	1124100000001300	2130	NOV HS OFFICE HEALT	0.00	2,022.70
9101	93118	11/02/23	6828	BLUE CROSS BLUE SHI	1112219420214300	2130	NOV EL SPEC ED HEAL	0.00	3,371.16
9101	93118	11/02/23	6828	BLUE CROSS BLUE SHI	1111300000001400	2130	NOV RA TEACH HEALTH	0.00	5,562.42
9101	93118	11/02/23	6828	BLUE CROSS BLUE SHI	1111300000001300	2130	NOV HS TEACH HEALTH	0.00	7,023.25
9101	93118	11/02/23	6828	BLUE CROSS BLUE SHI	1111200000003300	2130	NOV MS TEACH HEALTH	0.00	18,766.13
9101	93118	11/02/23	6828	BLUE CROSS BLUE SHI	1111100000004300	2130	NOV EL TEACH HEALTH	0.00	23,710.51
TOTAL CHECK								0.00	68,097.48
9101	93119	11/02/23	6870	BLUE CROSS BLUE SHI	1123200000000000	2130	NOV SUPT OFF HEALTH	0.00	1,713.71
9101	93119	11/02/23	6870	BLUE CROSS BLUE SHI	1124100000001300	2130	NOV HS OFFICE HEALT	0.00	1,713.71
9101	93119	11/02/23	6870	BLUE CROSS BLUE SHI	1124100000004300	2130	NOV EL OFF HEALTH	0.00	1,713.71
9101	93119	11/02/23	6870	BLUE CROSS BLUE SHI	1128400000000000	2130	NOV TECH HEALTH	0.00	1,370.96
9101	93119	11/02/23	6870	BLUE CROSS BLUE SHI	1124100000003300	2130	NOV MS OFF HEALTH	0.00	571.24
9101	93119	11/02/23	6870	BLUE CROSS BLUE SHI	1125200000000000	2130	NOV BUS OFF HEALTH	0.00	571.24
9101	93119	11/02/23	6870	BLUE CROSS BLUE SHI	1112500030613300	2130	NOV MS A/R HEALTH	0.00	285.62
9101	93119	11/02/23	6870	BLUE CROSS BLUE SHI	1112500030614300	2130	NOV EL A/R HEALTH	0.00	285.62
TOTAL CHECK								0.00	8,225.81
9101	93120	11/02/23	10041	BUCK & KNOBBY	1126100000000000	5960	LAWN MOWER REPAIR P	0.00	58.68
9101	93121	11/02/23	8733	CORRIGAN ENTERPRISE	1127100020210000	5710	LOW SULFUR DIESEL	0.00	3,281.16
9101	93121	11/02/23	8733	CORRIGAN ENTERPRISE	1127100000000000	5710	LOW SULFUR DIESEL	0.00	13,988.09
TOTAL CHECK								0.00	17,269.25
9101	93122	11/02/23	8627	CRITICAL RESPONSE G	1126600025601300	3195	CRITICAL INCIDENT M	0.00	1,089.00

SELECTION CRITERIA: transact.yr='24' and transact.period='5'
ACCOUNTING PERIOD: 6/24

FUND - 11 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
9101	93122	11/02/23	8627	CRITICAL RESPONSE G	1126600025603300	3195	CRITICAL INCIDENT M	0.00	1,089.00
9101	93122	11/02/23	8627	CRITICAL RESPONSE G	1126600025604300	3195	CRITICAL INCIDENT M	0.00	1,089.00
9101	93122	11/02/23	8627	CRITICAL RESPONSE G	1126600025600000	3195	CRITICAL INCIDENT M	0.00	1,380.00
9101	93122	11/02/23	8627	CRITICAL RESPONSE G	1126600025601400	3195	CRITICAL INCIDENT M	0.00	1,633.50
TOTAL CHECK								0.00	6,280.50
9101	93123	11/02/23	7926	CUTTING EDGE LAWN A	1126100000000000	3126	10/24 LAWN SERVICE	0.00	1,325.00
9101	93124	11/02/23	8199	DAVID E TOEPPE SR /	1126100000000000	5960	BATTERY FOR HIGH SC	0.00	325.00
9101	93125	11/02/23	8628	DESBROUGH EXCAVATIN	1126100000000000	5960	MS CATCH BASIN REPA	0.00	7,300.00
9101	93128	11/02/23	19028	DUNDEE ACE HARDWARE	1126100000000000	5960	PAINT SUPPLIES	0.00	24.94
9101	93128	11/02/23	19028	DUNDEE ACE HARDWARE	1126100000000000	5960	HINGED PLUG, CLAMP	0.00	6.17
9101	93128	11/02/23	19028	DUNDEE ACE HARDWARE	1126100000000000	5960	FUSE AUTO ATC	0.00	6.59
9101	93128	11/02/23	19028	DUNDEE ACE HARDWARE	1126100000000000	5960	RIVETS	0.00	15.98
9101	93128	11/02/23	19028	DUNDEE ACE HARDWARE	1126100000000000	5960	HOSE ADPTR, CON STR	0.00	17.58
9101	93128	11/02/23	19028	DUNDEE ACE HARDWARE	1126100000000000	5960	BOX HANDY, ROD, LOC	0.00	27.52
9101	93128	11/02/23	19028	DUNDEE ACE HARDWARE	1126100000000000	5960	ALUM FLT BAR	0.00	29.98
9101	93128	11/02/23	19028	DUNDEE ACE HARDWARE	1126100000000000	5960	QUIK LINK, WALLPLAT	0.00	31.35
9101	93128	11/02/23	19028	DUNDEE ACE HARDWARE	1126100000000000	5960	SPLY LINE, ICEMKR E	0.00	32.58
9101	93128	11/02/23	19028	DUNDEE ACE HARDWARE	1126100000000000	5940	RAZORBLD, PAINT TAP	0.00	21.17
9101	93128	11/02/23	19028	DUNDEE ACE HARDWARE	1126100000000000	5940	GLUE, FASTENERS	0.00	24.39
9101	93128	11/02/23	19028	DUNDEE ACE HARDWARE	1126100000000000	5940	PAINT PAIL	0.00	3.99
9101	93128	11/02/23	19028	DUNDEE ACE HARDWARE	1126100000000000	5940	CM SLT SREWDRVER	0.00	6.59
9101	93128	11/02/23	19028	DUNDEE ACE HARDWARE	1126100000000000	5940	FLAT BRUSH	0.00	9.18
9101	93128	11/02/23	19028	DUNDEE ACE HARDWARE	1126100000000000	5940	CARBIDE BIT	0.00	9.37
9101	93128	11/02/23	19028	DUNDEE ACE HARDWARE	1126100000000000	5940	HASP STPL 4.5"	0.00	10.59
9101	93128	11/02/23	19028	DUNDEE ACE HARDWARE	1126100000000000	5940	LIME/RUST REMOVER	0.00	16.58
9101	93128	11/02/23	19028	DUNDEE ACE HARDWARE	1126100000000000	5940	THOMPSON WTRSL	0.00	19.99
9101	93128	11/02/23	19028	DUNDEE ACE HARDWARE	1126100000000000	5940	OUTLET, SAWS BOX	0.00	32.56
9101	93128	11/02/23	19028	DUNDEE ACE HARDWARE	1126100000000000	5940	EXTN CORD	0.00	36.99
9101	93128	11/02/23	19028	DUNDEE ACE HARDWARE	1126100000000000	5960	CHAIN COIL, FASTENE	0.00	245.33
9101	93128	11/02/23	19028	DUNDEE ACE HARDWARE	1126100000000000	5960	FASTENERS	0.00	1.56
9101	93128	11/02/23	19028	DUNDEE ACE HARDWARE	1126100000000000	5940	PADLOCK, HASP STAPL	0.00	45.76
9101	93128	11/02/23	19028	DUNDEE ACE HARDWARE	1132100000000000	5940	LIQU CHLORINATOR	0.00	59.90
9101	93128	11/02/23	19028	DUNDEE ACE HARDWARE	1132100000000000	5940	SPRINGCLAMP, ETC	0.00	108.96
9101	93128	11/02/23	19028	DUNDEE ACE HARDWARE	1132100000000000	5940	LIQU CHLORINATOR	0.00	119.80
TOTAL CHECK								0.00	965.40
9101	93129	11/02/23	18899	DUNDEE AUTO PARTS	1127100020210000	5790	20V 2BATT KIT	0.00	80.08
9101	93129	11/02/23	18899	DUNDEE AUTO PARTS	1127100000000000	5790	20V 2BATT KIT	0.00	341.41
TOTAL CHECK								0.00	421.49
9101	93130	11/02/23	19003	DUNDEE FOOD SERVICE	1123200000000000	7910	ADMIN STAFF BRKFST	0.00	72.00
9101	93131	11/02/23	20952	EQUIPARTS	1126100000000000	5960	DRINKING FOUNTAIN P	0.00	133.10
9101	93131	11/02/23	20952	EQUIPARTS	1126100000000000	5960	PLUMBING PARTS	0.00	59.22
TOTAL CHECK								0.00	192.32
9101	93132	11/02/23	22661	FLINN SCIENTIFIC IN	1111300000001300	5185	MAGNES METAL RIBBON	0.00	16.00

DATE: 12/04/2023
TIME: 09:14:18

DUNDEE COMMUNITY SCHOOLS
CHECK REGISTER - BY FUND

SELECTION CRITERIA: transact.yr='24' and transact.period='5'
ACCOUNTING PERIOD: 6/24

FUND - 11 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
9101	93133	11/02/23	27312	GUARDIAN ALARM	1126600024400000	3193	NOV RIVERSIDE ACAD	0.00	145.00
9101	93133	11/02/23	27312	GUARDIAN ALARM	1126600024400000	3193	NOV HIGH SCHOOL	0.00	627.99
9101	93133	11/02/23	27312	GUARDIAN ALARM	1126600024400000	3193	NOV MID/ELEM SCHOOL	0.00	1,207.24
9101	93133	11/02/23	27312	GUARDIAN ALARM	1126600024400000	3193	NOV TRANSP BLDG	0.00	26.26
9101	93133	11/02/23	27312	GUARDIAN ALARM	1126600024400000	3193	NOV SUPER OFFICE	0.00	33.59
TOTAL CHECK								0.00	2,040.08
9101	93134	11/02/23	27938	HASTY AWARDS	1129300000001365	7416	GOLD 3" VARSITY SWI	0.00	68.97
9101	93134	11/02/23	27938	HASTY AWARDS	1129300000001365	7416	PERSONALIZE LABEL	0.00	14.85
9101	93134	11/02/23	27938	HASTY AWARDS	1129300000001365	7416	SHIPPING	0.00	13.50
TOTAL CHECK								0.00	97.32
9101	93135	11/02/23	6620	INACOMP TSG	1128400000000000	3195	LABOR/INSTALL SWITC	0.00	880.00
9101	93135	11/02/23	6620	INACOMP TSG	1128400000000000	3195	LABOR/INSTALL APS	0.00	1,260.00
9101	93135	11/02/23	6620	INACOMP TSG	1128400000000000	3195	LABOR/INSTALL FIREW	0.00	1,388.00
TOTAL CHECK								0.00	3,528.00
9101	93136	11/02/23	24837	THE INDEPENDENT	1123100000000000	3510	BID ADVERTISING	0.00	48.00
9101	93137	11/02/23	8508	KNIGHT WATCH INC	1126100000000000	4120	HIGH SCHOOL GYM HVA	0.00	765.00
9101	93138	11/02/23	43005	MICHIGAN GAS UTILIT	1126100000000000	5510	GARAGE	0.00	60.62
9101	93138	11/02/23	43005	MICHIGAN GAS UTILIT	1126100000001400	5510	RIVERSIDE	0.00	60.62
9101	93138	11/02/23	43005	MICHIGAN GAS UTILIT	1126100000001300	5510	GREEN HOUSE	0.00	62.24
9101	93138	11/02/23	43005	MICHIGAN GAS UTILIT	1126100000000000	5511	BUS GARAGE	0.00	60.62
9101	93138	11/02/23	43005	MICHIGAN GAS UTILIT	1126100000004300	5510	ELEM/MIDDLE SCHL	0.00	1,043.13
9101	93138	11/02/23	43005	MICHIGAN GAS UTILIT	1126100000001300	5510	HIGH SCHOOL	0.00	1,316.95
TOTAL CHECK								0.00	2,604.18
9101	93139	11/02/23	8769	MILAN TECH REPAIR,	1128400000000000	5990	USED/REFURBISHED AV	0.00	200.00
9101	93140	11/02/23	8762	DIVERSIFIED HOLDING	1126100000000000	5940	SIGN POST PIER	0.00	50.00
9101	93141	11/02/23	46248	MONROE COUNTY INTER	1125200000000000	8220	1ST QTR SHARED BUSI	0.00	41,970.78
9101	93141	11/02/23	46248	MONROE COUNTY INTER	1111300000001300	3710	COSMETOLOGY TUITION	0.00	4,006.25
TOTAL CHECK								0.00	45,977.03
9101	93142	11/02/23	10349	NEOLA, INC	1123100000000000	3190	DIGITAL 8/2023-7/20	0.00	795.00
9101	93143	11/02/23	61637	QUILL CORPORATION	1124100000003300	5910	OFFICE/CLASSROOM SU	0.00	165.39
9101	93144	11/02/23	62898	REHMANN ROBSON	1123100000000000	3180	PAYMENT #2 FOR AUDI	0.00	18,100.00
9101	93145	11/02/23	8572	RULING OUR EXPERIEN	1122600024900000	3220	22-HOUR ROX FACILIT	0.00	600.00
9101	93146	11/02/23	68391	SCHOOL SPECIALTY IN	1111100075334300	5110	CLASSROOM ART SUPPL	0.00	5.09
9101	93146	11/02/23	68391	SCHOOL SPECIALTY IN	1111100000004300	5110	CLASSROOM ART SUPPL	0.00	11.03
9101	93146	11/02/23	68391	SCHOOL SPECIALTY IN	1111100075334300	5110	CLASSROOM ART SUPPL	0.00	20.43
9101	93146	11/02/23	68391	SCHOOL SPECIALTY IN	1111100000004300	5110	CLASSROOM ART SUPPL	0.00	44.25
TOTAL CHECK								0.00	80.80

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ACCOUNTING PERIOD: 6/24

FUND - 11 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
9101	93147	11/02/23	69425	SET SEG	1123200000000000	2140	NOVEMBER 2023 DENTA	0.00	47.45
9101	93147	11/02/23	69425	SET SEG	1123200000000000	2150	NOVEMBER 2023 VISIO	0.00	47.45
TOTAL CHECK								0.00	94.90
9101	93148	11/02/23	69485	SHERWIN WILLIAMS	1126100000000000	5940	LTX SA ULTRA	0.00	38.97
9101	93149	11/02/23	71058	SHIFFLER EQUIPMENT	1126100000000000	5960	MIDDLE SCHOOL LOCKE	0.00	740.93
9101	93150	11/02/23	74976	STEVENS DISPOSAL &	1126100000000000	3840	OCTOBER TRASH SERVI	0.00	1,698.11
9101	93151	11/02/23	78534	SYLVAN STUDIOS	1129300000001350	5912	3-4 YEAR TROPHIES F	0.00	144.00
9101	93152	11/02/23	8646	SYMMETRY ENERGY SOL	1126100000001300	5510	GREEN HOUSE GAS	0.00	3.38
9101	93152	11/02/23	8646	SYMMETRY ENERGY SOL	1126100000004300	5510	EL/MS GAS	0.00	816.91
9101	93152	11/02/23	8646	SYMMETRY ENERGY SOL	1126100000001300	5510	HIGH SCHOOL GAS	0.00	2,296.78
TOTAL CHECK								0.00	3,117.07
9101	93153	11/02/23	78607	TANNER SUPPLY CO	1126100000000000	4120	OVERHEAD CLASSROOM	0.00	485.00
9101	93154	11/02/23	6389	THOMPSON PLUMBING &	1126100000000000	4120	RIVERSIDE NO HEAT	0.00	120.00
9101	93154	11/02/23	6389	THOMPSON PLUMBING &	1126100000000000	4120	MID SCHOOL BOILER	0.00	220.00
9101	93154	11/02/23	6389	THOMPSON PLUMBING &	1126100000000000	4120	MID SCHOOL BOILER	0.00	660.00
9101	93154	11/02/23	6389	THOMPSON PLUMBING &	1126100000000000	4120	HIGH SCHOOL HOT WAT	0.00	11,895.00
TOTAL CHECK								0.00	12,895.00
9101	93155	11/02/23	7417	UNITED IMAGE GROUP	1129300000001350	7910	ADRIAN MADISN SIGN	0.00	195.00
9101	93156	11/02/23	19255	VILLAGE OF DUNDEE	1126600025430000	3194	HOURLY CONTRACT 202	0.00	1,978.00
9101	93156	11/02/23	19255	VILLAGE OF DUNDEE	1126600024400000	3194	HOURLY CONTRACT 202	0.00	7,971.90
9101	93156	11/02/23	19255	VILLAGE OF DUNDEE	1126600024400000	3194	SCHOOL LIASON OVERT	0.00	184.01
TOTAL CHECK								0.00	10,133.91
9101	93157	11/03/23	18899	DUNDEE AUTO PARTS	1126100000000000	5720	U1L350 BATTERY	0.00	75.00
9101	93157	11/03/23	18899	DUNDEE AUTO PARTS	1126100000000000	5940	HEADLAMP HARNESS	0.00	10.49
TOTAL CHECK								0.00	85.49
9101	93158	11/07/23	7773	KAYLA R BURGER	1111100000004300	5110	SCHOOL SUPPLIES	0.00	195.36
9101	93159	11/07/23	7957	SCOTT M BURGER	1111100000004300	5110	SCHOOL SUPPLIES	0.00	198.17
9101	93160	11/07/23	7217	EMILY F ENGLAND	1111100000004300	5110	TOTE BAG/BASKETS	0.00	38.75
9101	93161	11/07/23	7383	STEPHANIE L HOUTS	1111200000003300	5167	CLASSROOM SUPPLIES	0.00	101.49
9101	93162	11/07/23	8493	BRADLEY KUHBANDER	1112759400001300	3220	MME ANNUAL FALL CON	0.00	619.70
9101	93163	11/07/23	7398	LISA M MARION	1111100000004300	5110	CLASSROOM SUPPLIES	0.00	219.81
9101	93164	11/07/23	8395	ELIZABETH REBACZ	1111100000004300	3450	EDUCATION.COM SUBSC	0.00	119.88
9101	93164	11/07/23	8395	ELIZABETH REBACZ	1111100000004300	5110	TEACHER SUPPLIES	0.00	93.28

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FUND - 11 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
TOTAL CHECK								0.00	213.16
9101	93165	11/07/23	8115	ROSS CROW	1129300000001350	7910	SHIPPING TO J CRAIG	0.00	76.47
9101	93166	11/07/23	7199	ANDREA SCHROEDER	1111100000004300	5110	CLASSROOM SUPPLIES	0.00	220.16
9101	93337	11/10/23	P0019030	DUNDEE COMMUNITY SC	11	9404	DED:0160 INSURANCE	0.00	962.99
9101	93337	11/10/23	P0019030	DUNDEE COMMUNITY SC	11	9450	DED:0159 INSURANCE	0.00	527.12
9101	93337	11/10/23	P0019030	DUNDEE COMMUNITY SC	11	9450	DED:0154 OPTIONS	0.00	664.71
9101	93337	11/10/23	P0019030	DUNDEE COMMUNITY SC	11	9450	DED:0155 INSURANCE	0.00	7,964.91
TOTAL CHECK								0.00	10,119.73
9101	93338	11/10/23	P10158	VOID FED WITHHOLDIN	11	9430	DED:*FM MEDICARE	0.00	9,907.42
9101	93338	11/10/23	P10158	VOID FED WITHHOLDIN	11	9430	DED:*FT FED TAX	0.00	26,589.95
9101	93338	11/10/23	P10158	VOID FED WITHHOLDIN	11	9430	DED:*FI FICA	0.00	42,362.16
TOTAL CHECK								0.00	78,859.53
9101	93339	11/10/23	P0041878	FLEXIBLE SPENDING A	11	9447	DED:0157 UNINSURED	0.00	933.44
9101	93340	11/10/23	P0024935	GLP ASSOCIATES	11	9443	DED:1009 GLP INV	0.00	2,526.57
9101	93341	11/10/23	8752	MONROE FAMILY YMCA	11	9456	DED:1011 YMCA	0.00	173.61
9101	93342	11/10/23	P0043287	MPSERS - ER PAID RE	11	9458	DED:0127 RET PP2	0.00	12,241.44
9101	93342	11/10/23	P0043287	MPSERS - ER PAID RE	11	9458	DED:0101 RETIREMENT	0.00	58,910.78
9101	93342	11/10/23	P0043287	MPSERS - ER PAID RE	11	9458	DED:0100 RETIREMENT	0.00	1,584.85
9101	93342	11/10/23	P0043287	MPSERS - ER PAID RE	11	9458	DED:0120 RETIREMENT	0.00	5,610.09
9101	93342	11/10/23	P0043287	MPSERS - ER PAID RE	11	9458	DED:0119 RETIREMENT	0.00	8,380.61
9101	93342	11/10/23	P0043287	MPSERS - ER PAID RE	11	9458	DED:0117 RETIREMENT	0.00	9,636.96
TOTAL CHECK								0.00	96,364.73
9101	93343	11/10/23	P0013285	MPSERS - MIP	11	9458	DED:0110 HCC 3.0	0.00	5,844.02
9101	93343	11/10/23	P0013285	MPSERS - MIP	11	9432	DED:0104 MIP FIXED	0.00	121.33
9101	93343	11/10/23	P0013285	MPSERS - MIP	11	9432	DED:0121 MIP PLUS	0.00	382.53
9101	93343	11/10/23	P0013285	MPSERS - MIP	11	9432	DED:0109 MIP P PLUS	0.00	2,556.41
9101	93343	11/10/23	P0013285	MPSERS - MIP	11	9432	DED:0126 PP2	0.00	2,740.36
9101	93343	11/10/23	P0013285	MPSERS - MIP	11	9432	DED:0115 MIP 7%	0.00	4,785.60
9101	93343	11/10/23	P0013285	MPSERS - MIP	11	9432	DED:0106 MIP GRADED	0.00	4,986.56
TOTAL CHECK								0.00	21,416.81
9101	93344	11/10/23	P0044009	MPSERS - TDP	11	9432	DED:0200 TDP	0.00	175.00
9101	93345	11/10/23	P0044010	MPSERS-DC	11	9432	DED:0113 PHF	0.00	5,942.74
9101	93345	11/10/23	P0044010	MPSERS-DC	11	9432	DED:0112 DEF CONT	0.00	13,592.60
TOTAL CHECK								0.00	19,535.34
9101	93346	11/10/23	P0061482	PARADIGM EQUITIES	11	9441	DED:1006 PARADIGM	0.00	3,483.00
9101	93347	11/10/23	P0041375	STATE OF MICHIGAN	11	9431	DED:*SMI MI WHOLD	0.00	11,603.01
9101	93348	11/10/23	P0000551	THRIVENT MUTUAL FUN	11	9460	DED:1005 AAL	0.00	50.00

SELECTION CRITERIA: transact.yr='24' and transact.period='5'
ACCOUNTING PERIOD: 6/24

FUND - 11 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
9101	93349	11/10/23	8489	UMB BANK CUSTODIAN,	11	9444	DED:2008 BRD ANNTY	0.00	194.72
9101	93349	11/10/23	8489	UMB BANK CUSTODIAN,	11	9448	DED:2009 UMB BANK	0.00	300.00
TOTAL CHECK								0.00	494.72
9101	93350	11/10/23	P0087605	UNITED WAY	11	9455	DED:1000 U WAY	0.00	27.15
9101	93351	11/10/23	P0089328	VARIABLE ANNUITY LI	11	9444	DED:1003 VALIC	0.00	50.00
9101	93352	11/09/23	7968	A PARTS WAREHOUSE	1127100000000000	5730	BUS LETTERING	0.00	268.80
9101	93353	11/09/23	7754	AMAZON CAPITAL SERV	1111800049704300	5110	FIRST 10 LOVE	0.00	358.28
9101	93353	11/09/23	7754	AMAZON CAPITAL SERV	1111300000001300	5110	THERMOMETERS	0.00	111.48
9101	93353	11/09/23	7754	AMAZON CAPITAL SERV	1111200000003300	5110	COMP NOTEBOOKS	0.00	70.20
9101	93353	11/09/23	7754	AMAZON CAPITAL SERV	1111200000003300	5167	CLASSROOM SUPPLIES	0.00	156.02
9101	93353	11/09/23	7754	AMAZON CAPITAL SERV	1111200000003300	5166	DRY ERASE BOARD ETC	0.00	137.32
9101	93353	11/09/23	7754	AMAZON CAPITAL SERV	1111200000003300	5166	CLASS SUPPLIES - DR	0.00	147.00
9101	93353	11/09/23	7754	AMAZON CAPITAL SERV	1128400000000000	5990	DELL PROJECTOR LAMP	0.00	93.98
9101	93353	11/09/23	7754	AMAZON CAPITAL SERV	1128400000000000	5990	NUMERIC PIN PAD	0.00	19.98
9101	93353	11/09/23	7754	AMAZON CAPITAL SERV	1128400000000000	5990	REPLACEMENT PROJECT	0.00	89.96
9101	93353	11/09/23	7754	AMAZON CAPITAL SERV	1128400000000000	5990	18-PACK ALCOHOL WIP	0.00	40.37
9101	93353	11/09/23	7754	AMAZON CAPITAL SERV	1128400000000000	5990	DOCUMENT CAMERA	0.00	556.00
9101	93353	11/09/23	7754	AMAZON CAPITAL SERV	1126600024400000	5990	METAL DETECTOR	0.00	155.95
9101	93353	11/09/23	7754	AMAZON CAPITAL SERV	1126100000000000	5960	WINDOW CHILD LOCK	0.00	30.38
9101	93353	11/09/23	7754	AMAZON CAPITAL SERV	1126100000000000	5940	RUBBER HANDLE, MAGN	0.00	55.94
9101	93353	11/09/23	7754	AMAZON CAPITAL SERV	1126100000000000	5940	FLAGPOLE FINIAL	0.00	69.98
9101	93353	11/09/23	7754	AMAZON CAPITAL SERV	1126100000000000	5940	DRY ERASE BOARD	0.00	209.90
TOTAL CHECK								0.00	2,302.74
9101	93354	11/09/23	82015	GAME ONE	1129300000001361	5913	SIDELINE KIT INVOIC	0.00	393.42
9101	93355	11/09/23	7921	CINTAS CORPORATION	1126100000000000	3195	MS, EL, RA MATS	0.00	157.50
9101	93355	11/09/23	7921	CINTAS CORPORATION	1126100000000000	3195	RA, EL, MS MATS	0.00	157.50
9101	93355	11/09/23	7921	CINTAS CORPORATION	1126100000000000	3195	BUS OFFICE, HS, MAT	0.00	162.00
TOTAL CHECK								0.00	477.00
9101	93356	11/09/23	7420	COMCAST	1126100000000000	3410	NOV 2023 INTERNET	0.00	219.90
9101	93357	11/09/23	10397	CONSTELLATION NEWEN	1126100000000000	3811	BUS LOT ELECTRIC	0.00	49.10
9101	93357	11/09/23	10397	CONSTELLATION NEWEN	1126100000004300	5520	MOTOR DRAIN ELECTRI	0.00	9.07
9101	93357	11/09/23	10397	CONSTELLATION NEWEN	1126100000001350	5520	ATHLETIC FIELD ELEC	0.00	20.60
9101	93357	11/09/23	10397	CONSTELLATION NEWEN	1126100000001400	5520	RIVERSIDE ELECTRIC	0.00	129.39
9101	93357	11/09/23	10397	CONSTELLATION NEWEN	1126100000004300	5520	ELEMENTARY ELECTRIC	0.00	3,886.81
9101	93357	11/09/23	10397	CONSTELLATION NEWEN	1126100000003300	5520	MID SCHOOL ELECTRIC	0.00	6,034.29
TOTAL CHECK								0.00	10,129.26
9101	93358	11/09/23	6334	D & P COMMUNICATION	1126100000000000	3410	NOVEMBER PHONE SERV	0.00	1,491.16
9101	93359	11/09/23	14887	DATA IMAGE SYSTEMS	1128400000000000	6420	EPSON W49 PROJECTOR	0.00	1,744.00
9101	93359	11/09/23	14887	DATA IMAGE SYSTEMS	1128400000000000	6420	EPSON POWERLITE L21	0.00	1,147.96
TOTAL CHECK								0.00	2,891.96

SELECTION CRITERIA: transact.yr='24' and transact.period='5'
ACCOUNTING PERIOD: 6/24

FUND - 11 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
9101	93360	11/09/23	17906	DETROIT EDISON COMP	1126100000001300	5520	HIGH SCHOOL ELECTRI	0.00	26,743.58
9101	93360	11/09/23	17906	DETROIT EDISON COMP	1126100000001350	5520	STADIUM ELECTRIC	0.00	761.63
TOTAL CHECK								0.00	27,505.21
9101	93361	11/09/23	67670	HENRY SCHEIN, INC.	1129300000001350	5991	GATORADE CART 2 COO	0.00	937.84
9101	93362	11/09/23	58233	J W PEPPER & SON, I	1111300000001300	5128	CARNEGIE ANTHEM	0.00	67.00
9101	93362	11/09/23	58233	J W PEPPER & SON, I	1111300000001300	5128	MARCH FROM SUITE FO	0.00	77.00
9101	93362	11/09/23	58233	J W PEPPER & SON, I	1111300000001300	5128	MARCH FROM SUITE FO	0.00	7.50
9101	93362	11/09/23	58233	J W PEPPER & SON, I	1111300000001300	5128	FRACAS EPRINT	0.00	86.99
9101	93362	11/09/23	58233	J W PEPPER & SON, I	1111300000001300	5128	FRACAS SCORE	0.00	20.00
TOTAL CHECK								0.00	258.49
9101	93363	11/09/23	8770	JOSHUA CARPENTER	1129300000001364	7416	TI9MING FEE	0.00	424.26
9101	93364	11/09/23	6416	MANDY ROOT	1111100000004300	5110	CLASSROOM SUPPLIES	0.00	341.66
9101	93365	11/09/23	6817	MIGHTY AUTO PARTS	1127100000000000	5730	BULB, TOWEL, FILTER	0.00	225.54
9101	93365	11/09/23	6817	MIGHTY AUTO PARTS	1127100000000000	5720	DP GROUP 31 BATTERY	0.00	269.98
9101	93365	11/09/23	6817	MIGHTY AUTO PARTS	1127100000000000	5720	TEC SELECT BATTERY	0.00	371.97
9101	93365	11/09/23	6817	MIGHTY AUTO PARTS	1127100020210000	5711	ANTIFREEZ/CK-4 SYN	0.00	14.23
9101	93365	11/09/23	6817	MIGHTY AUTO PARTS	1127100000000000	5711	ANTIFREEZ/CK-4 SYN	0.00	60.65
9101	93365	11/09/23	6817	MIGHTY AUTO PARTS	1127100000000000	5790	WASHER FLUID	0.00	35.88
9101	93365	11/09/23	6817	MIGHTY AUTO PARTS	1127100020210000	5730	BULB, TOWEL, FILTER	0.00	52.91
TOTAL CHECK								0.00	1,031.16
9101	93366	11/09/23	46247	MONROE CO COMMUNITY	1111300000001300	3720	INVOICE FALL 2023	0.00	62,954.22
9101	93367	11/09/23	46248	MONROE COUNTY INTER	1112500030614300	8220	CPI TRAINING JAY BR	0.00	79.47
9101	93368	11/09/23	8315	NEARPOD INC	1111200000003300	5110	FLOCABULARY SUBSCRI	0.00	3,440.00
9101	93369	11/09/23	8162	PERRY PRO TECH	1111300000001400	4220	RIVERSIDE COPIER	0.00	95.48
9101	93369	11/09/23	8162	PERRY PRO TECH	1125200000000000	4220	BUS OFFICE COPIER	0.00	372.59
9101	93369	11/09/23	8162	PERRY PRO TECH	1111300000001300	4220	HIGH SCHL COPIER	0.00	639.17
9101	93369	11/09/23	8162	PERRY PRO TECH	1111200000003300	4220	MID SCHOOL COPIER	0.00	814.41
9101	93369	11/09/23	8162	PERRY PRO TECH	1111100000004300	4220	ELEMENTARY COPIER	0.00	1,254.16
TOTAL CHECK								0.00	3,175.81
9101	93370	11/09/23	7873	PLAQUES AND SUCH	1129300000001350	5912	FOOTBALL MEDALS	0.00	32.33
9101	93370	11/09/23	7873	PLAQUES AND SUCH	1129300000001350	5912	WINGFOOT PINS TRAC	0.00	16.17
TOTAL CHECK								0.00	48.50
9101	93371	11/09/23	61637	QUILL CORPORATION	1124100000003300	5910	MS OFFICE SUPPLIES	0.00	16.14
9101	93371	11/09/23	61637	QUILL CORPORATION	1124100000003300	5910	MS OFFICE SUPPLIES	0.00	245.61
9101	93371	11/09/23	61637	QUILL CORPORATION	1129300000001350	5910	SOUTHWORTH PARCHMEN	0.00	40.79
9101	93371	11/09/23	61637	QUILL CORPORATION	1129300000001350	5910	PARCHAMENT PAPER BL	0.00	32.29
9101	93371	11/09/23	61637	QUILL CORPORATION	1129300000001350	5910	PILOT RETRACTABLE P	0.00	22.09
9101	93371	11/09/23	61637	QUILL CORPORATION	1129300000001350	5910	SHARPIE TIP	0.00	6.85
9101	93371	11/09/23	61637	QUILL CORPORATION	1129300000001350	5910	SHARPIE HIGHLIGHTER	0.00	8.24

SELECTION CRITERIA: transact.yr='24' and transact.period='5'
ACCOUNTING PERIOD: 6/24

FUND - 11 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
9101	93371	11/09/23	61637	QUILL CORPORATION	1129300000001350	5910	ZEBRA PENS	0.00	9.85
TOTAL CHECK								0.00	381.86
9101	93372	11/09/23	6888	SELKING INTERNATION	1127100000000000	5730	SEAL, WHEEL FA	0.00	59.66
9101	93372	11/09/23	6888	SELKING INTERNATION	1127100000000000	5730	SHOE KIT	0.00	149.66
9101	93372	11/09/23	6888	SELKING INTERNATION	1127100000000000	5730	SWITCH, TRAVEL	0.00	196.21
9101	93372	11/09/23	6888	SELKING INTERNATION	1127100000000000	5730	BRAKE ROTOR SERVICE	0.00	218.95
9101	93372	11/09/23	6888	SELKING INTERNATION	1127100000000000	5730	BRAKE ROTOR KIT	0.00	218.95
9101	93372	11/09/23	6888	SELKING INTERNATION	1127100000000000	5730	WASHER/BOLT SPECIAL	0.00	-64.17
9101	93372	11/09/23	6888	SELKING INTERNATION	1127100000000000	5730	PIN, QWIK KIT PIN K	0.00	480.09
TOTAL CHECK								0.00	1,259.35
9101	93373	11/09/23	8553	SPOTTS PORTABLE RES	1129300000001350	3137	PORT A JOHNS FOOTBA	0.00	1,013.00
9101	93374	11/09/23	78534	SYLVAN STUDIOS	1129300000001350	5912	2 AWARD PLAQUE	0.00	26.00
9101	93375	11/09/23	82170	THRUN LAW FIRM, P.C	1123100000000000	3170	RESEARCH ACA AND CA	0.00	1,400.00
9101	93376	11/09/23	7767	US BANK EQUIPMENT F	1111100000004300	4220	ELEM SCHOOL COPIER	0.00	91.58
9101	93376	11/09/23	7767	US BANK EQUIPMENT F	1111300000001300	4220	HIGH SCHOOL COPIER	0.00	91.58
9101	93376	11/09/23	7767	US BANK EQUIPMENT F	1111200000003300	4220	MID SCHOOL COPIER	0.00	91.59
TOTAL CHECK								0.00	274.75
9101	93377	11/09/23	10049	VERIZON WIRELESS	1126100000000000	3410	ADMIN CELL PHONES	0.00	384.96
9101	93377	11/09/23	10049	VERIZON WIRELESS	1112500030611400	3410	HOT SPOTS	0.00	90.16
9101	93377	11/09/23	10049	VERIZON WIRELESS	1128400000000000	3195	HOT SPOTS	0.00	45.02
TOTAL CHECK								0.00	520.14
9101	93385	11/17/23	6638	EDUSTAFF-VOID	1111200000003300	3110	MS SUBS 11-17-23	0.00	1,215.65
9101	93385	11/17/23	6638	EDUSTAFF-VOID	1111300000001300	3110	HS SUBS 11-17-23	0.00	3,753.69
9101	93385	11/17/23	6638	EDUSTAFF-VOID	1111100000004300	3110	EL SUBS 11-17-23	0.00	6,090.11
TOTAL CHECK								0.00	11,059.45
9101	93386	11/14/23	8886	BOILERS CONTROLS AN	1126100000000000	5960	HIGH SCHOOL BUILDIN	0.00	691.92
9101	93386	11/14/23	8886	BOILERS CONTROLS AN	1126100000000000	5960	HS HEATING SYSTEM V	0.00	744.38
9101	93386	11/14/23	8886	BOILERS CONTROLS AN	1126100000000000	5960	PRESSURE RELIEF VAL	0.00	442.64
9101	93386	11/14/23	8886	BOILERS CONTROLS AN	1126100000000000	5960	PUMP REBUILD FOR HI	0.00	2,147.64
9101	93386	11/14/23	8886	BOILERS CONTROLS AN	1126100000000000	5960	HS HEATING SYSTEM R	0.00	1,161.53
9101	93386	11/14/23	8886	BOILERS CONTROLS AN	1126100000000000	5960	HS BOILER PRESSURE	0.00	479.66
TOTAL CHECK								0.00	5,667.77
9101	93387	11/14/23	8516	BRINT ELECTRIC INC	1126100000000000	5960	HIGH SCHOOL WEST PA	0.00	294.45
9101	93388	11/14/23	7154	CARL PARRY	1129300000001350	3195	EVENT STAFF 64.5 HR	0.00	968.00
9101	93389	11/14/23	17906	DETROIT EDISON COMP	1126100000004300	5520	STREET LIGHTS ELECT	0.00	266.87
9101	93390	11/14/23	69381	LUAN M SEDLAR	1129300000001350	3195	EVENT STAFF 87 HOUR	0.00	1,740.00
9101	93392	11/14/23	6820	GREATAMERICA FINANC	1111300000001400	4220	RIVERSIDE COPIER	0.00	98.78
9101	93392	11/14/23	6820	GREATAMERICA FINANC	1125200000000000	4220	BUSINESS OFFICE COP	0.00	444.50

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FUND - 11 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
9101	93392	11/14/23	6820	GREATAMERICA FINANC	1111200000003300	4220	MID SCHOOL COPIER	0.00	469.21
9101	93392	11/14/23	6820	GREATAMERICA FINANC	1111100000004300	4220	ELEMENTARY COPIER	0.00	642.07
9101	93392	11/14/23	6820	GREATAMERICA FINANC	1111300000001300	4220	HIGH SCHOOL COPIER	0.00	814.94
TOTAL CHECK								0.00	2,469.50
9101	93393	11/14/23	7251	NATALIE SPRAU	1129300000001350	3195	EVENT STAFF 61 HOUR	0.00	915.00
9101	93394	11/14/23	7693	NORTH COAST LIFT TR	1126100000000000	4120	FORKLIFT SERVICE	0.00	125.45
9101	93395	11/14/23	8775	ROBERT BARTA	1126100000000000	7910	1 DAY RENTAL FOR LI	0.00	358.00
9101	93396	11/14/23	6389	THOMPSON PLUMBING &	1126100000000000	4120	ES BOILER COMMUNICA	0.00	165.00
9101	93397	11/14/23	6564	TOWN AND COUNTRY PO	1132100000000000	5940	CHLORINE FOR MIDDLE	0.00	705.00
9101	93398	11/14/23	7672	UNIVAR USA, INC	1132100000000000	5940	HS POOL ACID	0.00	1,218.41
9101	93398	11/14/23	7672	UNIVAR USA, INC	1132100000000000	5940	HS POOL ACID	0.00	1,401.17
9101	93398	11/14/23	7672	UNIVAR USA, INC	1132100000000000	5940	HS POOL LIQUID CHLO	0.00	835.00
TOTAL CHECK								0.00	3,454.58
9101	93400	11/17/23	6638	EDUSTAFF-VOID	1111200000003300	3110	MS SUB CORRECTION	0.00	59.30
9101	93401	11/16/23	7754	AMAZON CAPITAL SERV	1126100000000000	5940	EXTENSION CORDS	0.00	328.60
9101	93401	11/16/23	7754	AMAZON CAPITAL SERV	1126100000000000	5940	OVEN BULB, WIRE CUT	0.00	80.93
9101	93401	11/16/23	7754	AMAZON CAPITAL SERV	1125200000000000	5910	RECEIVED STAMP	0.00	28.90
9101	93401	11/16/23	7754	AMAZON CAPITAL SERV	1125200000000000	5910	ENTERED STAMP	0.00	28.90
9101	93401	11/16/23	7754	AMAZON CAPITAL SERV	1125200000000000	5910	SMART NOTEBOOK	0.00	59.70
9101	93401	11/16/23	7754	AMAZON CAPITAL SERV	1125200000000000	5910	ERASABLE GEL PENS	0.00	14.79
9101	93401	11/16/23	7754	AMAZON CAPITAL SERV	1125200000000000	5910	ERASABLE HIGHLIGHTE	0.00	11.92
9101	93401	11/16/23	7754	AMAZON CAPITAL SERV	1111100000004300	5110	BALANCE DUE PO24042	0.00	39.99
9101	93401	11/16/23	7754	AMAZON CAPITAL SERV	1111100000004300	5110	BALANCE DUE PO 2404	0.00	334.36
9101	93401	11/16/23	7754	AMAZON CAPITAL SERV	1111100000004300	5110	ENGLAND SUPPLIES	0.00	39.98
9101	93401	11/16/23	7754	AMAZON CAPITAL SERV	1112219420214300	5110	NICK COUSINO SUPPLI	0.00	193.97
9101	93401	11/16/23	7754	AMAZON CAPITAL SERV	1111100000004300	5110	DEMINT ART SUPPLIES	0.00	32.99
9101	93401	11/16/23	7754	AMAZON CAPITAL SERV	1111100000004300	5110	HOSKINS PENCIL SHAR	0.00	25.99
9101	93401	11/16/23	7754	AMAZON CAPITAL SERV	1111100000004300	5110	CLASSROOM SUPPLIES	0.00	120.32
TOTAL CHECK								0.00	1,341.34
9101	93403	11/16/23	6558	APPLE INC	1128400000000000	6420	APPLE MAC MINI	0.00	2,495.00
9101	93404	11/16/23	6653	AUXILIO	1127100020210000	3310	10/29-11/11/2023 TR	0.00	7,966.50
9101	93404	11/16/23	6653	AUXILIO	1127100000000000	3310	10/29-11/11/2023 TR	0.00	23,525.60
9101	93404	11/16/23	6653	AUXILIO	1126100000000000	4101	10.15-10.28.23 CUST	0.00	18,778.85
9101	93404	11/16/23	6653	AUXILIO	1126100000000000	4101	10.15-10.28.2023 CU	0.00	315.15
9101	93404	11/16/23	6653	AUXILIO	1127100020210271	3195	10/15-10/28/2023 ME	0.00	445.13
9101	93404	11/16/23	6653	AUXILIO	1127100000000271	3195	10/15-10/28/2023 ME	0.00	2,522.36
9101	93404	11/16/23	6653	AUXILIO	1127100020210271	3195	10/29-11/11 MECHANI	0.00	539.19
9101	93404	11/16/23	6653	AUXILIO	1127100000000271	3195	10/29-11/11 MECHANI	0.00	3,055.46
TOTAL CHECK								0.00	57,148.24
9101	93405	11/16/23	8625	B GOMOLUCH ASSIGNIN	1129300000001350	3113	ASSIGNING BASKETBAL	0.00	860.00

SELECTION CRITERIA: transact.yr='24' and transact.period='5'
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FUND - 11 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
9101	93406	11/16/23	10041	BUCK & KNOBBY	1126100000000000	5960	REPLACEMNT MOWER PA	0.00	609.99
9101	93407	11/16/23	7921	CINTAS CORPORATION	1126100000000000	5940	MID SCHOOL MATS	0.00	27.75
9101	93407	11/16/23	7921	CINTAS CORPORATION	1126100000000000	5940	RIVERSIDE MATS	0.00	44.25
9101	93407	11/16/23	7921	CINTAS CORPORATION	1126100000000000	5940	ELEMENTARY MATS	0.00	85.50
9101	93407	11/16/23	7921	CINTAS CORPORATION	1126100000000000	5940	HIGH SCHOOL MATS	0.00	133.00
9101	93407	11/16/23	7921	CINTAS CORPORATION	1126100000000000	3195	BUSINESS OFF MATS	0.00	29.00
TOTAL CHECK								0.00	319.50
9101	93408	11/16/23	8177	COLLINS & BLAHA, P.	1123100000000000	7412	PROFESSIONAL SERVIC	0.00	5,500.00
9101	93409	11/16/23	6295	DMD ENVIRONMENTAL I	1126100000000000	3195	ANNUAL MS/ES ASBEST	0.00	825.00
9101	93410	11/16/23	19000	DUNDEE AREA BUSINES	1123200000000000	7412	ANNUAL MEMBERSHIP	0.00	60.00
9101	93411	11/16/23	8311	EARL MECHANICAL SER	1126100000000000	6450	POOLPACK BLOWER MOT	0.00	34,020.00
9101	93411	11/16/23	8311	EARL MECHANICAL SER	1132100000000000	5940	HIGH SCHOOL CHILLER	0.00	2,530.09
9101	93411	11/16/23	8311	EARL MECHANICAL SER	1126100000000000	4120	HS CIRCULATION FAN	0.00	1,411.25
TOTAL CHECK								0.00	37,961.34
9101	93412	11/16/23	20952	EQUIPARTS	1126100000000000	5940	TOILET REPAIR PARTS	0.00	81.94
9101	93412	11/16/23	20952	EQUIPARTS	1126100000000000	5960	PARTITION HARDWARE	0.00	143.02
TOTAL CHECK								0.00	224.96
9101	93413	11/16/23	7175	GREAT LAKES MEDICAL	1126100000000000	3840	MEDICA WASTE	0.00	80.00
9101	93413	11/16/23	7175	GREAT LAKES MEDICAL	1126100000000000	3840	MEDICAL WASTE	0.00	80.00
TOTAL CHECK								0.00	160.00
9101	93414	11/16/23	31726	IDA FARMERS COOPERA	1132100000000000	5940	SODIUM BICARB	0.00	837.80
9101	93415	11/16/23	8530	IFIXIT	1128400000000000	5990	APPLE MACBOOK AIR D	0.00	1,137.00
9101	93416	11/16/23	35409	LAMOUR PRINTING	1125200000000000	5910	#10 WINDOW ENVELOPE	0.00	235.00
9101	93417	11/16/23	8257	M50 TRUCK AND AUTO	1127100000000000	5730	COUPLER	0.00	7.60
9101	93417	11/16/23	8257	M50 TRUCK AND AUTO	1127100020210000	5730	SOLENOID	0.00	17.23
9101	93417	11/16/23	8257	M50 TRUCK AND AUTO	1127100020210000	5790	2 1/4" SOCKET	0.00	5.17
9101	93417	11/16/23	8257	M50 TRUCK AND AUTO	1127100000000000	5790	2 1/4" SOCKET	0.00	22.08
TOTAL CHECK								0.00	52.08
9101	93418	11/16/23	35501	OSCAR W. LARSON CO.	1127100000000000	5790	SIGNS FOR FUEL PUMP	0.00	24.42
9101	93419	11/16/23	8162	PERRY PRO TECH	1111300000001300	5110	STAPLES FOR COPIER	0.00	136.53
9101	93419	11/16/23	8162	PERRY PRO TECH	1124100000004300	5910	STAPLES FOR COPIER	0.00	74.20
TOTAL CHECK								0.00	210.73
9101	93420	11/16/23	8774	RADWELL INTERNATION	1126100000000000	5960	HS BANDSAW CONTACTO	0.00	125.66
9101	93421	11/16/23	8181	RED LETTER PRODUCTI	1128400000000000	3195	EL PA SYSTEM UPDATE	0.00	2,670.00

DATE: 12/04/2023 DUNDEE COMMUNITY SCHOOLS
TIME: 09:14:18 CHECK REGISTER - BY FUND

SELECTION CRITERIA: transact.yr='24' and transact.period='5'
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FUND - 11 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
9101	93422	11/16/23	62898	REHMANN ROBSON	1123100000000000	3180	GASB96/SBITA	0.00	5,000.00
9101	93422	11/16/23	62898	REHMANN ROBSON	1123100000000000	3180	BOND AUDIT FOR 2018	0.00	2,500.00
TOTAL CHECK								0.00	7,500.00
9101	93423	11/16/23	8436	RESCUE TOWING AND R	1127100020210000	3195	TOW SPEC NEEDS #15	0.00	440.25
9101	93424	11/16/23	65327	ROSE PEST SOLUTIONS	1126100000000000	3890	10/12 RIVERSIDE	0.00	67.00
9101	93424	11/16/23	65327	ROSE PEST SOLUTIONS	1126100000000000	3890	10/26 RIVERSIDE	0.00	67.00
9101	93424	11/16/23	65327	ROSE PEST SOLUTIONS	1126100000000000	3890	10/12 HIGH SCHOOL	0.00	78.00
9101	93424	11/16/23	65327	ROSE PEST SOLUTIONS	1126100000000000	3890	10/26 HIGH SCHOOL	0.00	78.00
TOTAL CHECK								0.00	290.00
9101	93425	11/16/23	6578	SAFETY SYSTEMS	1126100000000000	4120	ELEM SERVICE CALL	0.00	274.00
9101	93426	11/16/23	8262	SCHINDLER ELEVATOR	1126100000000000	4120	MS QUARTERLY ELEVAT	0.00	239.47
9101	93426	11/16/23	8262	SCHINDLER ELEVATOR	1126100000000000	4120	ELEVATOR INSPECTION	0.00	58.80
TOTAL CHECK								0.00	298.27
9101	93427	11/16/23	78534	SYLVAN STUDIOS	1123100000000000	7910	ENGRAVING	0.00	30.50
9101	93427	11/16/23	78534	SYLVAN STUDIOS	1129300000001350	5912	HALL OF FAME PLAQUE	0.00	59.00
9101	93427	11/16/23	78534	SYLVAN STUDIOS	1129300000001350	5912	FALL SPORTS AWARDS	0.00	75.00
TOTAL CHECK								0.00	164.50
9101	93428	11/16/23	6389	THOMPSON PLUMBING &	1126100000000000	4120	ES BOILER REPLACEME	0.00	3,175.00
9101	93428	11/16/23	6389	THOMPSON PLUMBING &	1126100000000000	4120	MIDDLE SCHOOL BOILE	0.00	330.00
TOTAL CHECK								0.00	3,505.00
9101	93429	11/16/23	82209	TIRE DEPOT	1126100000000000	5730	GOLF CART TIRES AND	0.00	191.00
9101	93430	11/16/23	19255	VILLAGE OF DUNDEE	1126100000000000	3811	BUS LOT	0.00	213.06
9101	93430	11/16/23	19255	VILLAGE OF DUNDEE	1126100000001350	3830	ATHLETIC COMPLEX	0.00	766.39
9101	93430	11/16/23	19255	VILLAGE OF DUNDEE	1126100000004300	3830	ELEMENTARY SCHOOL	0.00	2,901.89
9101	93430	11/16/23	19255	VILLAGE OF DUNDEE	1126100000001300	3830	HIGH SCHOOL	0.00	6,339.85
9101	93430	11/16/23	19255	VILLAGE OF DUNDEE	1126100000003300	3830	MIDDLE SCHOOL	0.00	7,375.11
9101	93430	11/16/23	19255	VILLAGE OF DUNDEE	1126100000001300	3830	GREEN HOUSE	0.00	133.74
9101	93430	11/16/23	19255	VILLAGE OF DUNDEE	1126100000001350	3830	ATHLETIC FIELD	0.00	189.53
9101	93430	11/16/23	19255	VILLAGE OF DUNDEE	1126100000000000	5940	BUS PARKING SIGNS	0.00	334.35
TOTAL CHECK								0.00	18,253.92
9101	93432	11/24/23	6638	EDUSTAFF-VOID	1111100000004300	3110	EL SUBS NOT PD	0.00	260.92
9101	93601	11/24/23	P0019030	DUNDEE COMMUNITY SC	11	9450	DED:0159 INSURANCE	0.00	527.12
9101	93601	11/24/23	P0019030	DUNDEE COMMUNITY SC	11	9450	DED:0154 OPTIONS	0.00	664.71
9101	93601	11/24/23	P0019030	DUNDEE COMMUNITY SC	11	9450	DED:0155 INSURANCE	0.00	7,964.91
9101	93601	11/24/23	P0019030	DUNDEE COMMUNITY SC	11	9404	DED:0160 INSURANCE	0.00	962.99
TOTAL CHECK								0.00	10,119.73
9101	93602	11/24/23	P10158	VOID FED WITHHOLDIN	11	9430	DED:*FT FED TAX	0.00	26,405.90
9101	93602	11/24/23	P10158	VOID FED WITHHOLDIN	11	9430	DED:*FI FICA	0.00	41,735.82
9101	93602	11/24/23	P10158	VOID FED WITHHOLDIN	11	9430	DED:*FM MEDICARE	0.00	9,760.84
TOTAL CHECK								0.00	77,902.56

DATE: 12/04/2023
TIME: 09:14:18

DUNDEE COMMUNITY SCHOOLS
CHECK REGISTER - BY FUND

SELECTION CRITERIA: transact.yr='24' and transact.period='5'
ACCOUNTING PERIOD: 6/24

FUND - 11 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
9101	93603	11/24/23	P0041878	FLEXIBLE SPENDING A	11	9447	DED:0157 UNINSURED	0.00	933.44
9101	93604	11/24/23	P0024935	GLP ASSOCIATES	11	9443	DED:1009 GLP INV	0.00	2,526.57
9101	93605	11/24/23	8752	MONROE FAMILY YMCA	11	9456	DED:1011 YMCA	0.00	173.61
9101	93606	11/24/23	P0043287	MPSERS - ER PAID RE	11	9458	DED:0119 RETIREMENT	0.00	7,999.20
9101	93606	11/24/23	P0043287	MPSERS - ER PAID RE	11	9458	DED:0117 RETIREMENT	0.00	9,534.34
9101	93606	11/24/23	P0043287	MPSERS - ER PAID RE	11	9458	DED:0127 RET PP2	0.00	11,780.28
9101	93606	11/24/23	P0043287	MPSERS - ER PAID RE	11	9458	DED:0101 RETIREMENT	0.00	58,730.10
9101	93606	11/24/23	P0043287	MPSERS - ER PAID RE	11	9458	DED:0100 RETIREMENT	0.00	1,543.92
9101	93606	11/24/23	P0043287	MPSERS - ER PAID RE	11	9458	DED:0120 RETIREMENT	0.00	5,591.58
TOTAL CHECK								0.00	95,179.42
9101	93607	11/24/23	P0013285	MPSERS - MIP	11	9458	DED:0110 HCC 3.0	0.00	5,822.51
9101	93607	11/24/23	P0013285	MPSERS - MIP	11	9432	DED:0104 MIP FIXED	0.00	121.33
9101	93607	11/24/23	P0013285	MPSERS - MIP	11	9432	DED:0121 MIP PLUS	0.00	382.53
9101	93607	11/24/23	P0013285	MPSERS - MIP	11	9432	DED:0109 MIP P PLUS	0.00	2,552.23
9101	93607	11/24/23	P0013285	MPSERS - MIP	11	9432	DED:0126 PP2	0.00	2,636.01
9101	93607	11/24/23	P0013285	MPSERS - MIP	11	9432	DED:0115 MIP 7%	0.00	4,783.33
9101	93607	11/24/23	P0013285	MPSERS - MIP	11	9432	DED:0106 MIP GRADED	0.00	4,977.65
TOTAL CHECK								0.00	21,275.59
9101	93608	11/24/23	P0044009	MPSERS - TDP	11	9432	DED:0200 TDP	0.00	175.00
9101	93609	11/24/23	P0044010	MPSERS-DC	11	9432	DED:0113 PHF	0.00	5,783.60
9101	93609	11/24/23	P0044010	MPSERS-DC	11	9432	DED:0112 DEF CONT	0.00	13,217.65
TOTAL CHECK								0.00	19,001.25
9101	93610	11/24/23	P0061482	PARADIGM EQUITIES	11	9441	DED:1006 PARADIGM	0.00	3,483.00
9101	93611	11/24/23	P0041375	STATE OF MICHIGAN	11	9431	DED:*SMI MI WHOLD	0.00	11,455.34
9101	93612	11/24/23	P0000551	THRIVENT MUTUAL FUN	11	9460	DED:1005 AAL	0.00	50.00
9101	93613	11/24/23	8489	UMB BANK CUSTODIAN,	11	9448	DED:2009 UMB BANK	0.00	300.00
9101	93613	11/24/23	8489	UMB BANK CUSTODIAN,	11	9444	DED:2008 BRD ANNTY	0.00	194.72
TOTAL CHECK								0.00	494.72
9101	93614	11/24/23	P0087605	UNITED WAY	11	9455	DED:1000 U WAY	0.00	27.15
9101	93615	11/24/23	P0089328	VARIABLE ANNUITY LI	11	9444	DED:1003 VALIC	0.00	50.00
9101	93616	11/21/23	6978	LEAH M ERICKSON	1111100000004300	5110	Y-5S SUPPLIES	0.00	149.70
9101	93617	11/21/23	8339	BRITTANY APRIL FUGA	1122100034044300	3210	GSRP MILEAGE	0.00	14.94
9101	93618	11/21/23	28699	JUDY A HENNING	1124100000001300	3210	MILEAGE/ISD, SYLVAN	0.00	93.53
9101	93619	11/21/23	8504	SHANA LOVE	1124100000004300	3210	MILEAGE TO ISD	0.00	14.41

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FUND - 11 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
9101	93620	11/21/23	6447	WENDY S SPOTTS	1111100000004300	5110	SUPPLIES FOR CLASS	0.00	29.01
9101	93624	11/30/23	8521	ACCUSHRED, LLC	1125700000000000	3195	11/8/23 SHREDDING	0.00	144.00
9101	93625	11/30/23	7754	AMAZON CAPITAL SERV	1126100000000000	5940	FEM HYG RECEPTACLE	0.00	110.20
9101	93625	11/30/23	7754	AMAZON CAPITAL SERV	1127100000000000	5910	PRINTERFIELD COMPAT	0.00	17.08
9101	93625	11/30/23	7754	AMAZON CAPITAL SERV	1111100000004300	5110	DES SUPPLIES	0.00	76.64
9101	93625	11/30/23	7754	AMAZON CAPITAL SERV	1126100000000000	5960	DOOR STOPPER	0.00	14.99
9101	93625	11/30/23	7754	AMAZON CAPITAL SERV	1126100000000000	5960	120V SWITCH RECEPTI	0.00	45.15
9101	93625	11/30/23	7754	AMAZON CAPITAL SERV	1126100000000000	5960	CAULK GUN, WATER HT	0.00	315.93
TOTAL CHECK								0.00	579.99
9101	93626	11/30/23	6653	AUXILIO	1129300000001350	3310	10.15-10.28.23 FIEL	0.00	216.00
9101	93626	11/30/23	6653	AUXILIO	1127100000000000	3310	10.15-10.28.23 FIEL	0.00	1,813.80
TOTAL CHECK								0.00	2,029.80
9101	93627	11/30/23	6201	BAKER'S GAS & WELDI	1126100000000000	5960	CONCRETE SAW RENTAL	0.00	152.63
9101	93628	11/30/23	6828	BLUE CROSS BLUE SHI	1112219420213300	2130	DEC MS SP ED HEALTH	0.00	561.86
9101	93628	11/30/23	6828	BLUE CROSS BLUE SHI	1121200000003300	2130	DEC MS COUNS HEALTH	0.00	561.86
9101	93628	11/30/23	6828	BLUE CROSS BLUE SHI	1121200023823300	2130	DEC 31O MS COUNS HL	0.00	561.86
9101	93628	11/30/23	6828	BLUE CROSS BLUE SHI	1124100000003300	2130	DEC MS OFFICE HEALT	0.00	561.86
9101	93628	11/30/23	6828	BLUE CROSS BLUE SHI	1129300000001350	2130	DEC ATHLETICS HEALT	0.00	674.24
9101	93628	11/30/23	6828	BLUE CROSS BLUE SHI	1112753800001300	2130	DEC CTE FIRE HEALTH	0.00	842.79
9101	93628	11/30/23	6828	BLUE CROSS BLUE SHI	1112758000001300	2130	DEC CTE FIRE HEALTH	0.00	842.79
9101	93628	11/30/23	6828	BLUE CROSS BLUE SHI	1121200000001300	2130	DEC HS COUNS HEALTH	0.00	1,123.72
9101	93628	11/30/23	6828	BLUE CROSS BLUE SHI	1121600030611300	2130	DEC HS SOCIAL HEALT	0.00	1,348.47
9101	93628	11/30/23	6828	BLUE CROSS BLUE SHI	1112759400001300	2130	DEC CTE BUSINESS HL	0.00	1,685.58
9101	93628	11/30/23	6828	BLUE CROSS BLUE SHI	1121821000001400	2130	DEC HS TCH CONSULT	0.00	1,685.58
9101	93628	11/30/23	6828	BLUE CROSS BLUE SHI	1124100000001300	2130	DEC HS OFFICE HEALT	0.00	2,022.70
9101	93628	11/30/23	6828	BLUE CROSS BLUE SHI	1112219420214300	2130	DEC EL SP ED HEALTH	0.00	3,371.16
9101	93628	11/30/23	6828	BLUE CROSS BLUE SHI	1111300000001400	2130	DEC RA TEACH HEALTH	0.00	5,562.42
9101	93628	11/30/23	6828	BLUE CROSS BLUE SHI	1111300000001300	2130	DEC HS TEACH HEALTH	0.00	7,023.25
9101	93628	11/30/23	6828	BLUE CROSS BLUE SHI	1111200000003300	2130	DEC MS TEACH HEALTH	0.00	21,013.57
9101	93628	11/30/23	6828	BLUE CROSS BLUE SHI	1111100000004300	2130	DEC EL TEACH HEALTH	0.00	23,710.51
TOTAL CHECK								0.00	73,154.22
9101	93629	11/30/23	6870	BLUE CROSS BLUE SHI	1123200000000000	2130	DEC SUPT OFF HEALTH	0.00	1,713.71
9101	93629	11/30/23	6870	BLUE CROSS BLUE SHI	1124100000001300	2130	DEC HS OFFICE HEALT	0.00	1,713.71
9101	93629	11/30/23	6870	BLUE CROSS BLUE SHI	1124100000004300	2130	DEC EL OFFICE HEALT	0.00	1,713.71
9101	93629	11/30/23	6870	BLUE CROSS BLUE SHI	1128400000000000	2130	DEC TECH HEALTH	0.00	1,370.96
9101	93629	11/30/23	6870	BLUE CROSS BLUE SHI	1125200000000000	2130	DEC BUS OFFICE HEAL	0.00	571.24
9101	93629	11/30/23	6870	BLUE CROSS BLUE SHI	1124100000003300	2130	DEC MS OFFICE HEALT	0.00	571.24
9101	93629	11/30/23	6870	BLUE CROSS BLUE SHI	1112500030613300	2130	DEC MS A/R HEALTH	0.00	285.62
9101	93629	11/30/23	6870	BLUE CROSS BLUE SHI	1112500030614300	2130	DEC EL A/R HEALTH	0.00	285.62
TOTAL CHECK								0.00	8,225.81
9101	93630	11/30/23	8886	BOILERS CONTROLS AN	1126100000000000	5960	HS BOILER BLDG HEAT	0.00	687.00
9101	93630	11/30/23	8886	BOILERS CONTROLS AN	1126100000000000	5960	HEATING CIRCULATION	0.00	354.60
TOTAL CHECK								0.00	1,041.60

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FUND - 11 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
9101	93631	11/30/23	8552	CAL TER HAAR	1129300000001374	7910	SKINFOLD AND URINAL	0.00	350.00
9101	93632	11/30/23	7921	CINTAS CORPORATION	1126100000000000	3195	BUS OFFICE MATS	0.00	27.50
9101	93632	11/30/23	7921	CINTAS CORPORATION	1126100000000000	3195	HIGH SCHOOL MATS	0.00	134.50
TOTAL CHECK								0.00	162.00
9101	93633	11/30/23	7157	CONCRETE SAW CUTTER	1126100000000000	4120	LEVEL SIDEWALKS AT	0.00	4,200.00
9101	93635	11/30/23	7926	CUTTING EDGE LAWN A	1126100000000000	3126	10/31 LAWN SERVICE	0.00	1,325.00
9101	93637	11/30/23	19028	DUNDEE ACE HARDWARE	1112750100001300	5110	AG SUPPLIES	0.00	23.31
9101	93637	11/30/23	19028	DUNDEE ACE HARDWARE	1126100000000000	5940	FASTENERS	0.00	4.19
9101	93637	11/30/23	19028	DUNDEE ACE HARDWARE	1126100000000000	5940	FASTENERS	0.00	4.39
9101	93637	11/30/23	19028	DUNDEE ACE HARDWARE	1126100000000000	5940	HEX BUSHINGS	0.00	4.99
9101	93637	11/30/23	19028	DUNDEE ACE HARDWARE	1126100000000000	5940	18-8 FH PHL SMS	0.00	6.79
9101	93637	11/30/23	19028	DUNDEE ACE HARDWARE	1126100000000000	5940	SAND QUIKRETE	0.00	15.18
9101	93637	11/30/23	19028	DUNDEE ACE HARDWARE	1126100000000000	5940	SOCKET ADAPTERS	0.00	16.77
9101	93637	11/30/23	19028	DUNDEE ACE HARDWARE	1126100000000000	5940	PAINT TRAY, BRUSH	0.00	19.54
9101	93637	11/30/23	19028	DUNDEE ACE HARDWARE	1126100000000000	5940	FASTENERS	0.00	21.95
9101	93637	11/30/23	19028	DUNDEE ACE HARDWARE	1126100000000000	5940	PLIERS, WASHER FAUC	0.00	22.58
9101	93637	11/30/23	19028	DUNDEE ACE HARDWARE	1126100000000000	5940	FASTENERS	0.00	23.72
9101	93637	11/30/23	19028	DUNDEE ACE HARDWARE	1126100000000000	5940	BOLT EYE W/NUT	0.00	26.28
9101	93637	11/30/23	19028	DUNDEE ACE HARDWARE	1126100000000000	5940	VP 50:1 FUEL	0.00	26.99
9101	93637	11/30/23	19028	DUNDEE ACE HARDWARE	1126100000000000	5940	COVER BOX, GLUE TRA	0.00	28.35
9101	93637	11/30/23	19028	DUNDEE ACE HARDWARE	1126100000000000	5940	BIT DRILL SDS	0.00	29.99
9101	93637	11/30/23	19028	DUNDEE ACE HARDWARE	1126100000000000	5940	FASTENERS	0.00	32.34
9101	93637	11/30/23	19028	DUNDEE ACE HARDWARE	1128400000000000	5990	PLIERS, PWR STRIP,	0.00	135.95
9101	93637	11/30/23	19028	DUNDEE ACE HARDWARE	1126100000000000	5960	COMM SWITCH, SOAP	0.00	64.37
9101	93637	11/30/23	19028	DUNDEE ACE HARDWARE	1126100000000000	5960	ELECTRICAL SUPPLIES	0.00	75.92
9101	93637	11/30/23	19028	DUNDEE ACE HARDWARE	1126100000000000	5960	PVC ELBOW, ETC	0.00	25.52
9101	93637	11/30/23	19028	DUNDEE ACE HARDWARE	1126100000000000	5960	HANGER STORAGE	0.00	27.96
9101	93637	11/30/23	19028	DUNDEE ACE HARDWARE	1126100000000000	5960	HOOK CEIL, UNION DI	0.00	30.77
9101	93637	11/30/23	19028	DUNDEE ACE HARDWARE	1126100000000000	5960	HASP FXD SAFETY	0.00	4.99
9101	93637	11/30/23	19028	DUNDEE ACE HARDWARE	1126100000000000	5960	HASP SWVL STPL	0.00	7.99
9101	93637	11/30/23	19028	DUNDEE ACE HARDWARE	1126100000000000	5960	COMM SWITCH 3/W	0.00	9.99
TOTAL CHECK								0.00	690.82
9101	93638	11/30/23	19058	DUNDEE LUMBER, INC.	1112750100001300	5110	CEDAR	0.00	77.73
9101	93639	11/30/23	7262	EIDEX LLC	1123100000000000	3450	FOCUS&PRISM SOFTWAR	0.00	4,080.00
9101	93640	11/30/23	24930	GBC/ACCO BRANDS USA	1111100000004300	5110	GENERAL SUPPLIES/LA	0.00	200.00
9101	93641	11/30/23	27312	GUARDIAN ALARM	1126600024400000	3193	DEC RIVERSIDE	0.00	145.00
9101	93641	11/30/23	27312	GUARDIAN ALARM	1126600024400000	3193	DEC HIGH SCHOOL	0.00	716.06
9101	93641	11/30/23	27312	GUARDIAN ALARM	1126600024400000	3193	DEC TRANSPORTATION	0.00	26.26
9101	93641	11/30/23	27312	GUARDIAN ALARM	1126600024400000	3193	DEC SUPERS OFFICE	0.00	33.59
9101	93641	11/30/23	27312	GUARDIAN ALARM	1126600024400000	3193	DEC EL MS SERVICE	0.00	1,207.24
TOTAL CHECK								0.00	2,128.15

SELECTION CRITERIA: transact.yr='24' and transact.period='5'
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FUND - 11 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
9101	93642	11/30/23	27938	HASTY AWARDS	1129300000001372	7416	7' ECLIPSE ROUND SM	0.00	18.34
9101	93642	11/30/23	27938	HASTY AWARDS	1129300000001372	7416	6' ECLIPSE 2' ROUND	0.00	16.04
9101	93642	11/30/23	27938	HASTY AWARDS	1129300000001372	7416	6' ECLIPSE 2' ROUND	0.00	16.04
9101	93642	11/30/23	27938	HASTY AWARDS	1129300000001372	7416	8' ECLIPSE 2' ROUND	0.00	22.94
9101	93642	11/30/23	27938	HASTY AWARDS	1129300000001372	7416	7; ECLIPSE MONROE C	0.00	18.34
9101	93642	11/30/23	27938	HASTY AWARDS	1129300000001372	7416	6' ECLIPSE 2' ROUND	0.00	16.04
9101	93642	11/30/23	27938	HASTY AWARDS	1129300000001372	7416	GOLD 3' VAR MEDAL S	0.00	154.22
9101	93642	11/30/23	27938	HASTY AWARDS	1129300000001372	7416	SILVER MEDALS 3'	0.00	154.21
9101	93642	11/30/23	27938	HASTY AWARDS	1129300000001372	7416	BRONZE SWIM MEDALS	0.00	1,456.41
9101	93642	11/30/23	27938	HASTY AWARDS	1129300000001372	7416	8' ECLIPSE 2' ROUND	0.00	22.94
9101	93642	11/30/23	27938	HASTY AWARDS	1129300000001372	7416	8' ECLIPSE 2' ROUND	0.00	22.94
9101	93642	11/30/23	27938	HASTY AWARDS	1129300000001372	7416	7' ECLIP[SE SMISL C	0.00	18.34
TOTAL CHECK								0.00	1,936.80
9101	93643	11/30/23	8530	IFIXIT	1128400000000000	5990	BALANCE DUE PO 2405	0.00	2.97
9101	93644	11/30/23	24837	THE INDEPENDENT	1123100000000000	3510	BID ADVERTISING	0.00	48.00
9101	93645	11/30/23	6794	KENCRAFT CO.	1112754000001300	5110	HARDWOOD LUMBER	0.00	3,000.00
9101	93646	11/30/23	10369	LOWES COMMERCIAL SE	1112754000001300	5110	6005	0.00	688.53
9101	93646	11/30/23	10369	LOWES COMMERCIAL SE	1112754000001300	5110	196087	0.00	100.36
9101	93646	11/30/23	10369	LOWES COMMERCIAL SE	1112754000001300	5110	196453	0.00	32.22
9101	93646	11/30/23	10369	LOWES COMMERCIAL SE	1112754000001300	5110	196496	0.00	7.77
9101	93646	11/30/23	10369	LOWES COMMERCIAL SE	1112754000001300	5110	197849	0.00	59.19
9101	93646	11/30/23	10369	LOWES COMMERCIAL SE	1112754000001300	5110	195323	0.00	620.08
9101	93646	11/30/23	10369	LOWES COMMERCIAL SE	1112754000001300	5110	19345	0.00	940.34
9101	93646	11/30/23	10369	LOWES COMMERCIAL SE	1112754000001300	5110	ESTIMATED SHIPPING/	0.00	19.01
9101	93646	11/30/23	10369	LOWES COMMERCIAL SE	1112754000001300	5110	CONSTRUCTION MATERI	0.00	406.69
9101	93646	11/30/23	10369	LOWES COMMERCIAL SE	1112754000001300	5110	CONSTRUCTION MATERI	0.00	438.86
9101	93646	11/30/23	10369	LOWES COMMERCIAL SE	1126100000000000	5940	TWSS MULTI SURFACE	0.00	54.09
TOTAL CHECK								0.00	3,367.14
9101	93648	11/30/23	61637	QUILL CORPORATION	1123200000000000	5910	OFFICE SUPPLIES, TI	0.00	63.22
9101	93648	11/30/23	61637	QUILL CORPORATION	1123200000000000	5910	OFFICE SUPPLIES, TI	0.00	73.99
TOTAL CHECK								0.00	137.21
9101	93649	11/30/23	7706	RENAISSANCE	1128400000000000	3450	ACC READER SUBSCRIP	0.00	1,828.00
9101	93650	11/30/23	68391	SCHOOL SPECIALTY IN	1111100000004300	5110	GENERAL SUPPLIES	0.00	265.69
9101	93651	11/30/23	74976	STEVENS DISPOSAL &	1126100000000000	3840	NOVEMBER TRASH SERV	0.00	1,110.03
9101	93652	11/30/23	78534	SYLVAN STUDIOS	1129300000001350	5912	INVOICE # 106548	0.00	25.50
9101	93653	11/30/23	8646	SYMMETRY ENERGY SOL	1126100000004300	5510	EL/MS GAS SERVICE	0.00	1,705.21
9101	93653	11/30/23	8646	SYMMETRY ENERGY SOL	1126100000001300	5510	HS GAS SERVICE	0.00	4,035.97
9101	93653	11/30/23	8646	SYMMETRY ENERGY SOL	1126100000001400	5510	RIVERSIDE GAS SERVI	0.00	17.12
9101	93653	11/30/23	8646	SYMMETRY ENERGY SOL	1126100000001300	5510	GREEN HOUSE GAS SER	0.00	22.58
TOTAL CHECK								0.00	5,780.88

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FUND - 11 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
9101	93654	11/30/23	28722	TERRY L HICKS	1126100000000000	5960	LED TUBES FOR HIGH	0.00	825.00
9101	93654	11/30/23	28722	TERRY L HICKS	1126100000000000	5960	ALCOVE LIGHTING FOR	0.00	96.25
TOTAL CHECK								0.00	921.25
9101	93655	11/30/23	6389	THOMPSON PLUMBING &	1126100000000000	4120	SERVICE FOR ELEMENT	0.00	453.31
9101	93656	11/30/23	90258	TOM WALENTOWSKI	1124100000001400	3210	MILEAGE	0.00	100.87
9101	93657	11/30/23	6579	TOWNLINE POULTRY FA	1112750100001300	5110	POULTRY	0.00	656.00
9101	93658	11/30/23	10049	VERIZON WIRELESS	1128400000000000	3195	HOT SPOTS	0.00	45.02
9101	93658	11/30/23	10049	VERIZON WIRELESS	1112500030611400	3410	HOT SPOTS	0.00	90.16
TOTAL CHECK								0.00	135.18
9101	V93126	11/02/23	17905	DTE ENERGY-VOID	1126100000000000	3811	BUS LOT ELECTRIC	0.00	35.40
9101	V93126	11/02/23	17905	DTE ENERGY-VOID	1126100000001400	5520	RIVERSIDE ELECTRIC	0.00	104.66
9101	V93126	11/02/23	17905	DTE ENERGY-VOID	1126100000004300	5520	ELEMENTARY ELECTRIC	0.00	1,706.15
9101	V93126	11/02/23	17905	DTE ENERGY-VOID	1126100000003300	5520	MIDDLE SCHL ELECTRI	0.00	2,561.47
9101	V93126	11/02/23	17905	DTE ENERGY-VOID	1126100000001350	5520	ATHLETIC FIELD ELEC	0.00	23.48
9101	V93126	11/02/23	17905	DTE ENERGY-VOID	1126100000004300	5520	MOTOR DRAIN ELECTRI	0.00	18.66
TOTAL CHECK								0.00	4,449.82
9101	V93384	11/10/23	42864	MESSA	1112219420213300	2150	MESSA INSURANCE NOV	0.00	42.14
9101	V93384	11/10/23	42864	MESSA	1125200000000000	2150	MESSA INSURANCE NOV	0.00	55.01
9101	V93384	11/10/23	42864	MESSA	1112219420214300	2150	MESSA INSURANCE NOV	0.00	94.73
9101	V93384	11/10/23	42864	MESSA	1121300030614300	2150	MESSA INSURANCE NOV	0.00	103.07
9101	V93384	11/10/23	42864	MESSA	1121300024904300	2150	MESSA INSURANCE NOV	0.00	103.07
9101	V93384	11/10/23	42864	MESSA	1121600030614300	2150	MESSA INSURANCE NOV	0.00	103.07
9101	V93384	11/10/23	42864	MESSA	1121600024904300	2150	MESSA INSURANCE NOV	0.00	103.07
9101	V93384	11/10/23	42864	MESSA	1111200000003300	2150	MESSA INSURANCE NOV	0.00	162.26
9101	V93384	11/10/23	42864	MESSA	1124100000001300	2150	MESSA INSURANCE NOV	0.00	219.90
9101	V93384	11/10/23	42864	MESSA	1124100000003300	2150	MESSA INSURANCE NOV	0.00	233.65
9101	V93384	11/10/23	42864	MESSA	1124100000004300	2150	MESSA INSURANCE NOV	0.00	233.65
9101	V93384	11/10/23	42864	MESSA	1122100039943300	2150	MESSA INSURANCE NOV	0.00	246.14
9101	V93384	11/10/23	42864	MESSA	1111300000001300	2150	MESSA INSURANCE NOV	0.00	249.13
9101	V93384	11/10/23	42864	MESSA	1123200000000000	2150	MESSA INSURANCE NOV	0.00	334.24
9101	V93384	11/10/23	42864	MESSA	1126100000000000	2150	MESSA INSURANCE NOV	0.00	467.30
9101	V93384	11/10/23	42864	MESSA	1128400000000000	2150	MESSA INSURANCE NOV	0.00	516.02
9101	V93384	11/10/23	42864	MESSA	1111100000004300	2150	MESSA INSURANCE NOV	0.00	660.28
9101	V93384	11/10/23	42864	MESSA	1124100000004300	2110	MESSA INSURANCE NOV	0.00	-1.20
9101	V93384	11/10/23	42864	MESSA	1124100000003300	2110	MESSA INSURANCE NOV	0.00	-1.20
9101	V93384	11/10/23	42864	MESSA	1112758000001300	2110	MESSA INSURANCE NOV	0.00	1.20
9101	V93384	11/10/23	42864	MESSA	1112753800001300	2110	MESSA INSURANCE NOV	0.00	1.20
9101	V93384	11/10/23	42864	MESSA	1112759400001300	2110	MESSA INSURANCE NOV	0.00	2.40
9101	V93384	11/10/23	42864	MESSA	1121600030611300	2110	MESSA INSURANCE NOV	0.00	2.40
9101	V93384	11/10/23	42864	MESSA	1121900000004300	2110	MESSA INSURANCE NOV	0.00	2.40
9101	V93384	11/10/23	42864	MESSA	1122200000001300	2110	MESSA INSURANCE NOV	0.00	2.40
9101	V93384	11/10/23	42864	MESSA	1122200000004300	2110	MESSA INSURANCE NOV	0.00	2.40
9101	V93384	11/10/23	42864	MESSA	1122200000003300	2110	MESSA INSURANCE NOV	0.00	2.40
9101	V93384	11/10/23	42864	MESSA	1124100000003300	2110	MESSA INSURANCE NOV	0.00	2.40
9101	V93384	11/10/23	42864	MESSA	1121821000001400	2110	MESSA INSURANCE NOV	0.00	2.40

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FUND - 11 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
9101	V93384	11/10/23	42864	MESSA	1124100000001400	2110	MESSA INSURANCE NOV	0.00	3.60
9101	V93384	11/10/23	42864	MESSA	1122600030611300	2110	MESSA INSURANCE NOV	0.00	3.90
9101	V93384	11/10/23	42864	MESSA	1124100000001300	2110	MESSA INSURANCE NOV	0.00	4.80
9101	V93384	11/10/23	42864	MESSA	1122100039943300	2110	MESSA INSURANCE NOV	0.00	4.80
9101	V93384	11/10/23	42864	MESSA	1124100000004300	2110	MESSA INSURANCE NOV	0.00	7.20
9101	V93384	11/10/23	42864	MESSA	1112754000001300	2110	MESSA INSURANCE NOV	0.00	7.20
9101	V93384	11/10/23	42864	MESSA	1112750100001300	2110	MESSA INSURANCE NOV	0.00	7.20
9101	V93384	11/10/23	42864	MESSA	1112756000001300	2110	MESSA INSURANCE NOV	0.00	7.20
9101	V93384	11/10/23	42864	MESSA	1121600030613300	2110	MESSA INSURANCE NOV	0.00	7.20
9101	V93384	11/10/23	42864	MESSA	1111300000001400	2110	MESSA INSURANCE NOV	0.00	7.20
9101	V93384	11/10/23	42864	MESSA	1121600024904300	2110	MESSA INSURANCE NOV	0.00	7.80
9101	V93384	11/10/23	42864	MESSA	1121600030614300	2110	MESSA INSURANCE NOV	0.00	7.80
9101	V93384	11/10/23	42864	MESSA	1121300024904300	2110	MESSA INSURANCE NOV	0.00	7.80
9101	V93384	11/10/23	42864	MESSA	1121300030614300	2110	MESSA INSURANCE NOV	0.00	7.80
9101	V93384	11/10/23	42864	MESSA	1129300000001350	2110	MESSA INSURANCE NOV	0.00	7.80
9101	V93384	11/10/23	42864	MESSA	1112500030613300	2110	MESSA INSURANCE NOV	0.00	7.80
9101	V93384	11/10/23	42864	MESSA	1112500030614300	2110	MESSA INSURANCE NOV	0.00	7.80
9101	V93384	11/10/23	42864	MESSA	1112500030613300	2110	MESSA INSURANCE NOV	0.00	9.60
9101	V93384	11/10/23	42864	MESSA	1112219420211300	2110	MESSA INSURANCE NOV	0.00	10.80
9101	V93384	11/10/23	42864	MESSA	1121200000001300	2110	MESSA INSURANCE NOV	0.00	13.20
9101	V93384	11/10/23	42864	MESSA	1112219420213300	2110	MESSA INSURANCE NOV	0.00	14.40
9101	V93384	11/10/23	42864	MESSA	1125200000000000	2110	MESSA INSURANCE NOV	0.00	15.59
9101	V93384	11/10/23	42864	MESSA	1124100000001300	2110	MESSA INSURANCE NOV	0.00	19.50
9101	V93384	11/10/23	42864	MESSA	1124100000004300	2110	MESSA INSURANCE NOV	0.00	23.40
9101	V93384	11/10/23	42864	MESSA	1124100000003300	2110	MESSA INSURANCE NOV	0.00	23.40
9101	V93384	11/10/23	42864	MESSA	1112219420214300	2110	MESSA INSURANCE NOV	0.00	36.00
9101	V93384	11/10/23	42864	MESSA	1128400000000000	2110	MESSA INSURANCE NOV	0.00	46.80
9101	V93384	11/10/23	42864	MESSA	1126100000000000	2110	MESSA INSURANCE NOV	0.00	46.80
9101	V93384	11/10/23	42864	MESSA	1111200000003300	2110	MESSA INSURANCE NOV	0.00	49.20
9101	V93384	11/10/23	42864	MESSA	1123200000000000	2110	MESSA INSURANCE NOV	0.00	80.60
9101	V93384	11/10/23	42864	MESSA	1111300000001300	2110	MESSA INSURANCE NOV	0.00	81.60
9101	V93384	11/10/23	42864	MESSA	1111100000004300	2110	MESSA INSURANCE NOV	0.00	192.00
9101	V93384	11/10/23	42864	MESSA	1124100000004300	2120	MESSA INSURANCE NOV	0.00	-6.81
9101	V93384	11/10/23	42864	MESSA	1124100000003300	2120	MESSA INSURANCE NOV	0.00	-6.81
9101	V93384	11/10/23	42864	MESSA	1122600030611300	2120	MESSA INSURANCE NOV	0.00	5.50
9101	V93384	11/10/23	42864	MESSA	1112753800001300	2120	MESSA INSURANCE NOV	0.00	6.81
9101	V93384	11/10/23	42864	MESSA	1112758000001300	2120	MESSA INSURANCE NOV	0.00	6.81
9101	V93384	11/10/23	42864	MESSA	1121300030614300	2120	MESSA INSURANCE NOV	0.00	11.00
9101	V93384	11/10/23	42864	MESSA	1121300024904300	2120	MESSA INSURANCE NOV	0.00	11.00
9101	V93384	11/10/23	42864	MESSA	1121600030614300	2120	MESSA INSURANCE NOV	0.00	11.00
9101	V93384	11/10/23	42864	MESSA	1121600024904300	2120	MESSA INSURANCE NOV	0.00	11.00
9101	V93384	11/10/23	42864	MESSA	1112500030614300	2120	MESSA INSURANCE NOV	0.00	11.00
9101	V93384	11/10/23	42864	MESSA	1112500030613300	2120	MESSA INSURANCE NOV	0.00	11.00
9101	V93384	11/10/23	42864	MESSA	1129300000001350	2120	MESSA INSURANCE NOV	0.00	11.00
9101	V93384	11/10/23	42864	MESSA	1121600030613300	2120	MESSA INSURANCE NOV	0.00	13.62
9101	V93384	11/10/23	42864	MESSA	1121600030611300	2120	MESSA INSURANCE NOV	0.00	13.62
9101	V93384	11/10/23	42864	MESSA	1112500030613300	2120	MESSA INSURANCE NOV	0.00	13.62
9101	V93384	11/10/23	42864	MESSA	1112756000001300	2120	MESSA INSURANCE NOV	0.00	13.62
9101	V93384	11/10/23	42864	MESSA	1112750100001300	2120	MESSA INSURANCE NOV	0.00	13.62
9101	V93384	11/10/23	42864	MESSA	1112759400001300	2120	MESSA INSURANCE NOV	0.00	13.62
9101	V93384	11/10/23	42864	MESSA	1112754000001300	2120	MESSA INSURANCE NOV	0.00	13.62

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FUND - 11 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
9101	V93384	11/10/23	42864	MESSA	1121821000001400	2120	MESSA INSURANCE NOV	0.00	13.62
9101	V93384	11/10/23	42864	MESSA	1124100000001400	2120	MESSA INSURANCE NOV	0.00	13.76
9101	V93384	11/10/23	42864	MESSA	1112219420211300	2120	MESSA INSURANCE NOV	0.00	20.43
9101	V93384	11/10/23	42864	MESSA	1125200000000000	2120	MESSA INSURANCE NOV	0.00	21.99
9101	V93384	11/10/23	42864	MESSA	1112219420214300	2120	MESSA INSURANCE NOV	0.00	27.24
9101	V93384	11/10/23	42864	MESSA	1112219420213300	2120	MESSA INSURANCE NOV	0.00	27.24
9101	V93384	11/10/23	42864	MESSA	1122100039943300	2120	MESSA INSURANCE NOV	0.00	27.24
9101	V93384	11/10/23	42864	MESSA	1124100000001300	2120	MESSA INSURANCE NOV	0.00	27.50
9101	V93384	11/10/23	42864	MESSA	1124100000003300	2120	MESSA INSURANCE NOV	0.00	27.51
9101	V93384	11/10/23	42864	MESSA	1124100000004300	2120	MESSA INSURANCE NOV	0.00	27.51
9101	V93384	11/10/23	42864	MESSA	1124100000003300	2120	MESSA INSURANCE NOV	0.00	33.00
9101	V93384	11/10/23	42864	MESSA	1124100000004300	2120	MESSA INSURANCE NOV	0.00	33.00
9101	V93384	11/10/23	42864	MESSA	1111300000001400	2120	MESSA INSURANCE NOV	0.00	40.86
9101	V93384	11/10/23	42864	MESSA	1121200000001300	2120	MESSA INSURANCE NOV	0.00	40.99
9101	V93384	11/10/23	42864	MESSA	1124100000001300	2120	MESSA INSURANCE NOV	0.00	55.02
9101	V93384	11/10/23	42864	MESSA	1128400000000000	2120	MESSA INSURANCE NOV	0.00	66.00
9101	V93384	11/10/23	42864	MESSA	1126100000000000	2120	MESSA INSURANCE NOV	0.00	66.00
9101	V93384	11/10/23	42864	MESSA	1123200000000000	2120	MESSA INSURANCE NOV	0.00	130.00
9101	V93384	11/10/23	42864	MESSA	1111200000003300	2120	MESSA INSURANCE NOV	0.00	163.44
9101	V93384	11/10/23	42864	MESSA	1111300000001300	2120	MESSA INSURANCE NOV	0.00	197.49
9101	V93384	11/10/23	42864	MESSA	1111100000004300	2120	MESSA INSURANCE NOV	0.00	599.28
9101	V93384	11/10/23	42864	MESSA	11	9450	MESSA INSURANCE NOV	0.00	998.07
9101	V93384	11/10/23	42864	MESSA	1124100000003300	2150	MESSA INSURANCE NOV	0.00	-2.44
9101	V93384	11/10/23	42864	MESSA	1124100000004300	2150	MESSA INSURANCE NOV	0.00	-2.44
9101	V93384	11/10/23	42864	MESSA	1122200000001300	2150	MESSA INSURANCE NOV	0.00	4.87
9101	V93384	11/10/23	42864	MESSA	1122200000003300	2150	MESSA INSURANCE NOV	0.00	4.87
9101	V93384	11/10/23	42864	MESSA	1122200000004300	2150	MESSA INSURANCE NOV	0.00	4.87
9101	V93384	11/10/23	42864	MESSA	1124100000003300	2150	MESSA INSURANCE NOV	0.00	4.87
9101	V93384	11/10/23	42864	MESSA	1121900000004300	2150	MESSA INSURANCE NOV	0.00	4.87
9101	V93384	11/10/23	42864	MESSA	1124100000004300	2150	MESSA INSURANCE NOV	0.00	6.53
9101	V93384	11/10/23	42864	MESSA	1112750100001300	2150	MESSA INSURANCE NOV	0.00	6.53
9101	V93384	11/10/23	42864	MESSA	1112758000001300	2150	MESSA INSURANCE NOV	0.00	7.86
9101	V93384	11/10/23	42864	MESSA	1112753800001300	2150	MESSA INSURANCE NOV	0.00	7.87
9101	V93384	11/10/23	42864	MESSA	1124100000001400	2150	MESSA INSURANCE NOV	0.00	10.54
9101	V93384	11/10/23	42864	MESSA	1122600030611300	2150	MESSA INSURANCE NOV	0.00	13.76
9101	V93384	11/10/23	42864	MESSA	1121600030613300	2150	MESSA INSURANCE NOV	0.00	14.01
9101	V93384	11/10/23	42864	MESSA	1112759400001300	2150	MESSA INSURANCE NOV	0.00	15.71
9101	V93384	11/10/23	42864	MESSA	1121600030611300	2150	MESSA INSURANCE NOV	0.00	15.71
9101	V93384	11/10/23	42864	MESSA	1121821000001400	2150	MESSA INSURANCE NOV	0.00	15.71
9101	V93384	11/10/23	42864	MESSA	1124100000001300	2150	MESSA INSURANCE NOV	0.00	20.86
9101	V93384	11/10/23	42864	MESSA	1112756000001300	2150	MESSA INSURANCE NOV	0.00	21.07
9101	V93384	11/10/23	42864	MESSA	1112754000001300	2150	MESSA INSURANCE NOV	0.00	21.07
9101	V93384	11/10/23	42864	MESSA	1112500030613300	2150	MESSA INSURANCE NOV	0.00	25.94
9101	V93384	11/10/23	42864	MESSA	1112500030614300	2150	MESSA INSURANCE NOV	0.00	27.51
9101	V93384	11/10/23	42864	MESSA	1129300000001350	2150	MESSA INSURANCE NOV	0.00	27.51
9101	V93384	11/10/23	42864	MESSA	1112500030613300	2150	MESSA INSURANCE NOV	0.00	27.51
9101	V93384	11/10/23	42864	MESSA	1112219420211300	2150	MESSA INSURANCE NOV	0.00	31.61
9101	V93384	11/10/23	42864	MESSA	1121200000001300	2150	MESSA INSURANCE NOV	0.00	36.48
9101	V93384	11/10/23	42864	MESSA	1111300000001400	2150	MESSA INSURANCE NOV	0.00	41.85
9101	V93384	11/10/23	42864	MESSA	1124100000004300	2140	MESSA INSURANCE NOV	0.00	-18.68
9101	V93384	11/10/23	42864	MESSA	1124100000003300	2140	MESSA INSURANCE NOV	0.00	-18.68

SELECTION CRITERIA: transact.yr='24' and transact.period='5'
ACCOUNTING PERIOD: 6/24

FUND - 11 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
9101	V93384	11/10/23	42864	MESSA	1122600030611300	2140	MESSA INSURANCE NOV	0.00	4.66
9101	V93384	11/10/23	42864	MESSA	1112500030613300	2140	MESSA INSURANCE NOV	0.00	9.31
9101	V93384	11/10/23	42864	MESSA	1129300000001350	2140	MESSA INSURANCE NOV	0.00	9.31
9101	V93384	11/10/23	42864	MESSA	1112500030614300	2140	MESSA INSURANCE NOV	0.00	9.31
9101	V93384	11/10/23	42864	MESSA	1125200000000000	2140	MESSA INSURANCE NOV	0.00	18.61
9101	V93384	11/10/23	42864	MESSA	1124100000004300	2140	MESSA INSURANCE NOV	0.00	19.41
9101	V93384	11/10/23	42864	MESSA	1124100000003300	2140	MESSA INSURANCE NOV	0.00	20.11
9101	V93384	11/10/23	42864	MESSA	1121600024904300	2140	MESSA INSURANCE NOV	0.00	30.07
9101	V93384	11/10/23	42864	MESSA	1121600030614300	2140	MESSA INSURANCE NOV	0.00	30.07
9101	V93384	11/10/23	42864	MESSA	1121300024904300	2140	MESSA INSURANCE NOV	0.00	30.07
9101	V93384	11/10/23	42864	MESSA	1121300030614300	2140	MESSA INSURANCE NOV	0.00	30.07
9101	V93384	11/10/23	42864	MESSA	1122100039943300	2140	MESSA INSURANCE NOV	0.00	31.42
9101	V93384	11/10/23	42864	MESSA	1124100000001400	2140	MESSA INSURANCE NOV	0.00	37.14
9101	V93384	11/10/23	42864	MESSA	1112750100001300	2140	MESSA INSURANCE NOV	0.00	37.35
9101	V93384	11/10/23	42864	MESSA	1112753800001300	2140	MESSA INSURANCE NOV	0.00	61.53
9101	V93384	11/10/23	42864	MESSA	1112758000001300	2140	MESSA INSURANCE NOV	0.00	61.53
9101	V93384	11/10/23	42864	MESSA	1124100000001300	2140	MESSA INSURANCE NOV	0.00	64.80
9101	V93384	11/10/23	42864	MESSA	1121600030613300	2140	MESSA INSURANCE NOV	0.00	67.94
9101	V93384	11/10/23	42864	MESSA	1124100000004300	2140	MESSA INSURANCE NOV	0.00	69.45
9101	V93384	11/10/23	42864	MESSA	1124100000003300	2140	MESSA INSURANCE NOV	0.00	69.45
9101	V93384	11/10/23	42864	MESSA	1124100000001300	2140	MESSA INSURANCE NOV	0.00	76.10
9101	V93384	11/10/23	42864	MESSA	1123200000000000	2140	MESSA INSURANCE NOV	0.00	100.14
9101	V93384	11/10/23	42864	MESSA	1121821000001400	2140	MESSA INSURANCE NOV	0.00	123.07
9101	V93384	11/10/23	42864	MESSA	1121600030611300	2140	MESSA INSURANCE NOV	0.00	123.07
9101	V93384	11/10/23	42864	MESSA	1112500030613300	2140	MESSA INSURANCE NOV	0.00	123.07
9101	V93384	11/10/23	42864	MESSA	1112754000001300	2140	MESSA INSURANCE NOV	0.00	123.07
9101	V93384	11/10/23	42864	MESSA	1112759400001300	2140	MESSA INSURANCE NOV	0.00	123.07
9101	V93384	11/10/23	42864	MESSA	1112756000001300	2140	MESSA INSURANCE NOV	0.00	123.07
9101	V93384	11/10/23	42864	MESSA	1126100000000000	2140	MESSA INSURANCE NOV	0.00	138.90
9101	V93384	11/10/23	42864	MESSA	1128400000000000	2140	MESSA INSURANCE NOV	0.00	160.28
9101	V93384	11/10/23	42864	MESSA	1112219420211300	2140	MESSA INSURANCE NOV	0.00	184.61
9101	V93384	11/10/23	42864	MESSA	1121200000001300	2140	MESSA INSURANCE NOV	0.00	197.56
9101	V93384	11/10/23	42864	MESSA	1112219420214300	2140	MESSA INSURANCE NOV	0.00	246.14
9101	V93384	11/10/23	42864	MESSA	1112219420213300	2140	MESSA INSURANCE NOV	0.00	246.14
9101	V93384	11/10/23	42864	MESSA	1111300000001400	2140	MESSA INSURANCE NOV	0.00	314.08
9101	V93384	11/10/23	42864	MESSA	1111200000003300	2140	MESSA INSURANCE NOV	0.00	1,054.29
9101	V93384	11/10/23	42864	MESSA	1111300000001300	2140	MESSA INSURANCE NOV	0.00	1,533.41
9101	V93384	11/10/23	42864	MESSA	1111100000004300	2140	MESSA INSURANCE NOV	0.00	4,398.54
TOTAL CHECK								0.00	18,036.72
9101	V93391	11/14/23	42864	MESSA	1111300000001400	2140	COBRA MESS INS NOV	0.00	67.94
9101	V93402	11/16/23	8724	AMERIFLEX	1125200000000000	7412	AMERIFLEX MONTHLY F	0.00	176.75
9101	V93623	11/28/23	8648	MI ORS -UAAL	1121900020804300	2821		0.00	62.93
9101	V93623	11/28/23	8648	MI ORS -UAAL	1121300020800000	2821		0.00	252.96
9101	V93623	11/28/23	8648	MI ORS -UAAL	1129100020800000	2821		0.00	375.64
9101	V93623	11/28/23	8648	MI ORS -UAAL	1121200020803300	2821		0.00	730.86
9101	V93623	11/28/23	8648	MI ORS -UAAL	1122200020804300	2821		0.00	1,319.74
9101	V93623	11/28/23	8648	MI ORS -UAAL	1112500020801300	2821		0.00	1,693.55
9101	V93623	11/28/23	8648	MI ORS -UAAL	1125200020800000	2821		0.00	1,707.63

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SELECTION CRITERIA: transact.yr='24' and transact.period='5'
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FUND - 11 - GENERAL FUND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
9101	V93623	11/28/23	8648	MI ORS -UAAL	1124100020801400	2821		0.00	1,756.88
9101	V93623	11/28/23	8648	MI ORS -UAAL	1121600020804300	2821		0.00	2,027.48
9101	V93623	11/28/23	8648	MI ORS -UAAL	1129300020801350	2821		0.00	2,302.75
9101	V93623	11/28/23	8648	MI ORS -UAAL	1121600020803300	2821		0.00	3,032.21
9101	V93623	11/28/23	8648	MI ORS -UAAL	1122100020800000	2821		0.00	4,340.14
9101	V93623	11/28/23	8648	MI ORS -UAAL	1111800020804300	2821		0.00	4,403.81
9101	V93623	11/28/23	8648	MI ORS -UAAL	1112500020804300	2821		0.00	4,509.70
9101	V93623	11/28/23	8648	MI ORS -UAAL	1112500020803300	2821		0.00	4,827.65
9101	V93623	11/28/23	8648	MI ORS -UAAL	1121200020801300	2821		0.00	5,235.37
9101	V93623	11/28/23	8648	MI ORS -UAAL	1126100020800000	2821		0.00	5,454.66
9101	V93623	11/28/23	8648	MI ORS -UAAL	1128400020800000	2821		0.00	5,569.89
9101	V93623	11/28/23	8648	MI ORS -UAAL	1124100020803300	2821		0.00	6,682.36
9101	V93623	11/28/23	8648	MI ORS -UAAL	1123200020800000	2821		0.00	7,220.56
9101	V93623	11/28/23	8648	MI ORS -UAAL	1124100020801300	2821		0.00	7,369.49
9101	V93623	11/28/23	8648	MI ORS -UAAL	1124100020804300	2821		0.00	9,136.62
9101	V93623	11/28/23	8648	MI ORS -UAAL	1112700020801300	2821		0.00	9,775.47
9101	V93623	11/28/23	8648	MI ORS -UAAL	1111300020801400	2821		0.00	21,043.50
9101	V93623	11/28/23	8648	MI ORS -UAAL	1111300020801300	2821		0.00	56,631.65
9101	V93623	11/28/23	8648	MI ORS -UAAL	1111200020803300	2821		0.00	65,687.82
9101	V93623	11/28/23	8648	MI ORS -UAAL	1111100020804300	2821		0.00	86,902.40
TOTAL CHECK								0.00	320,053.72
9101	V93634	11/30/23	10397	CONSTELLATION NEWEN	1126100000001400	5520	RIVERSIDE ELECTRIC	0.00	136.74
9101	V93634	11/30/23	10397	CONSTELLATION NEWEN	1126100000004300	5520	MOTOR DRAIN ELECTRI	0.00	14.94
9101	V93634	11/30/23	10397	CONSTELLATION NEWEN	1126100000001350	5520	ATHLETIC FIELD ELEC	0.00	16.71
9101	V93634	11/30/23	10397	CONSTELLATION NEWEN	1126100000004300	5520	ELEMENTARY ELECTRIC	0.00	3,564.50
9101	V93634	11/30/23	10397	CONSTELLATION NEWEN	1126100000003300	5520	MIDDLE SCHOOL ELECT	0.00	4,970.90
9101	V93634	11/30/23	10397	CONSTELLATION NEWEN	1126100000000000	3811	BUS LOT ELECTRIC	0.00	86.09
TOTAL CHECK								0.00	8,789.88
9101	V93647	11/30/23	43005	MICHIGAN GAS UTILIT	1126100000000000	5511	BUS GARAGE GAS SERV	0.00	60.72
9101	V93647	11/30/23	43005	MICHIGAN GAS UTILIT	1126100000000000	5510	GARAGE GAS SERVICE	0.00	60.73
9101	V93647	11/30/23	43005	MICHIGAN GAS UTILIT	1126100000001400	5510	RIVERSIDE GAS SERVI	0.00	68.72
9101	V93647	11/30/23	43005	MICHIGAN GAS UTILIT	1126100000001300	5510	GREEN HOUSE GAS SER	0.00	71.87
9101	V93647	11/30/23	43005	MICHIGAN GAS UTILIT	1126100000004300	5510	EL/MS GAS SERVICE	0.00	1,202.57
9101	V93647	11/30/23	43005	MICHIGAN GAS UTILIT	1126100000001300	5510	HIGH SCHOOL GAS SER	0.00	1,636.97
TOTAL CHECK								0.00	3,101.58
TOTAL CASH ACCOUNT								0.00	1,616,855.71
TOTAL FUND								0.00	1,616,855.71

SELECTION CRITERIA: transact.yr='24' and transact.period='5'
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FUND - 25 - SPEC REV.-SCHOOL LUNCH

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
9101	23789	11/02/23	7754	AMAZON CAPITAL SERV	2529700000000000	7910	POCKET CHARTS FOR B	0.00	148.92
9101	23790	11/02/23	6563	HOBART SERVICE	2526100000000000	4120	STEAM TABLE/LABOR	0.00	141.11
9101	23791	11/02/23	74899	STATE INDUSTRIAL PR	2526100000000000	5940	PRIMEZYME	0.00	1,095.60
9101	23791	11/02/23	74899	STATE INDUSTRIAL PR	2526100000000000	5940	MS/EL KITCH GREASE	0.00	2,739.00
TOTAL CHECK								0.00	3,834.60
9101	23792	11/02/23	8723	S S KEMP & CO LLC	2526100000000000	6450	REACH- IN REFRIGERA	0.00	5,722.00
9101	23792	11/02/23	8723	S S KEMP & CO LLC	2526100000000000	6450	SHELF, EPOXY COATED	0.00	130.00
9101	23792	11/02/23	8723	S S KEMP & CO LLC	2526100000000000	6450	TRIMARK MODEL NO. F	0.00	512.00
TOTAL CHECK								0.00	6,364.00
9101	23793	11/14/23	7014	CHARTWELLS DINING S	2529700000000000	3150	SEPTEMBER INVOICE F	0.00	1,943.26
9101	23793	11/14/23	7014	CHARTWELLS DINING S	2529700085000000	3150	SEPTEMBER INVOICE F	0.00	21,092.84
9101	23793	11/14/23	7014	CHARTWELLS DINING S	2529700085100000	3150	SEPTEMBER INVOICE F	0.00	62,549.52
9101	23793	11/14/23	7014	CHARTWELLS DINING S	2529700000000000	3150	OCTOBER INVOICE FOR	0.00	5,332.82
9101	23793	11/14/23	7014	CHARTWELLS DINING S	2529700085000000	3150	OCTOBER INVOICE FOR	0.00	27,723.50
9101	23793	11/14/23	7014	CHARTWELLS DINING S	2529700085100000	3150	OCTOBER INVOICE FOR	0.00	75,649.11
TOTAL CHECK								0.00	194,291.05
9101	23794	11/30/23	6295	DMD ENVIRONMENTAL I	2526100000000000	4120	ELEMENTARY SCHOOL C	0.00	375.00
9101	23795	11/30/23	8778	NEW APM, LLC	2529700000000000	7910	STUDENT ID CARDS	0.00	949.20
TOTAL CASH ACCOUNT								0.00	206,103.88
TOTAL FUND								0.00	206,103.88

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FUND - 45 - CAP PROJ 2022 BOND

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
9101	93399	11/14/23	8747	POLAR LEASING COMPA	4526100000000000	3195	WALK-IN DUAL TEMP-	0.00	1,276.00
TOTAL CASH ACCOUNT								0.00	1,276.00
9103	93431	11/16/23	8484	THE CHRISTMAN COMPA	4526100000000000	6220	OCTOBER 2023	0.00	108,751.21
9103	93431	11/16/23	8484	THE CHRISTMAN COMPA	4526100000000000	6410	OCTOBER 2023	0.00	58,600.67
9103	93431	11/16/23	8484	THE CHRISTMAN COMPA	4526100000000000	6410	OCTOBER 2023	0.00	629,823.84
TOTAL CHECK								0.00	797,175.72
TOTAL CASH ACCOUNT								0.00	797,175.72
9103.001	93659	11/30/23	8628	DESBROUGH EXCAVATIN	4526100000000000	4120	COURTYARD DOWNSPOUT	0.00	15,500.00
TOTAL CASH ACCOUNT								0.00	15,500.00
TOTAL FUND								0.00	813,951.72

SELECTION CRITERIA: transact.yr='24' and transact.period='5'
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FUND - 61 - AGENCY FUNDS

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
9101	24004 V	09/26/23	64061	CRAIG RINGBLOOM	61	9314	SNACKS, SPIKES,ETC	0.00	-1,228.62
9101	24055	11/02/23	7754	AMAZON CAPITAL SERV	61	9322	VIKING CAMP ART SUP	0.00	29.94
9101	24055	11/02/23	7754	AMAZON CAPITAL SERV	61	9375	ART SUPPLIES	0.00	144.19
9101	24055	11/02/23	7754	AMAZON CAPITAL SERV	61	9372	ADJUSTABLE JUMP ROP	0.00	41.97
TOTAL CHECK								0.00	216.10
9101	24056	11/02/23	82015	GAME ONE	61	9372	INVOCIE # 10157463	0.00	531.50
9101	24056	11/02/23	82015	GAME ONE	61	9372	INVOICE # 10157462	0.00	2,895.00
9101	24056	11/02/23	82015	GAME ONE	61	9372	NATE HALLS ORDER IN	0.00	985.02
9101	24056	11/02/23	82015	GAME ONE	61	9320	JAY BRIGGS ORDER IN	0.00	314.82
9101	24056	11/02/23	82015	GAME ONE	61	9318	INVOICE # 10153602	0.00	84.98
9101	24056	11/02/23	82015	GAME ONE	61	9307	INVOICE # 10159697	0.00	128.86
9101	24056	11/02/23	82015	GAME ONE	61	9307	JAY H INVOCIE # 101	0.00	473.82
TOTAL CHECK								0.00	5,414.00
9101	24057	11/02/23	6258	MUSICAL RESOURCES	61	9309	MSVMA	0.00	20.95
9101	24058	11/03/23	64061	CRAIG RINGBLOOM	61	9314	SNACKS, SPIKES, ETC	0.00	1,228.62
9101	24059	11/07/23	6810	FIRST	61	9346	FRC VETERAN TEAM RE	0.00	3,157.00
9101	24060	11/07/23	6792	LITTLE CAESAR PIZZA	61	9302	8TH GRADE CAMP LITT	0.00	3,439.00
9101	24061	11/07/23	7701	MIOCA	61	9350	VOLLEY FOR A CURE	0.00	10,000.00
9101	24062	11/07/23	6417	ANNETTE M SAUERS	61	9322	MUSIC CONF REGISTRA	0.00	165.00
9101	24063	11/07/23	8298	BONNIE M CAPLING	61	9375	FRAMES FOR ART SHOW	0.00	501.60
9101	24064	11/07/23	6789	JAY P HASELSCHWERDT	61	9328	COSTUME PRIZES	0.00	120.00
9101	24065	11/07/23	7467	RACHEL A PALMER	61	9378	BACKPACK FOOD	0.00	188.65
9101	24065	11/07/23	7467	RACHEL A PALMER	61	9378	BACKPACK FOOD	0.00	86.14
TOTAL CHECK								0.00	274.79
9101	24066	11/07/23	8772	SARAH CRESS	61	9353	MS CHEER SUPPLIES	0.00	411.28
9101	24067	11/07/23	8334	MEGAN SINCLAIR	61	9309	CHOIR TRACKS	0.00	62.79
9101	24067	11/07/23	8334	MEGAN SINCLAIR	61	9309	ST HONORS CHOIR FEE	0.00	90.00
9101	24067	11/07/23	8334	MEGAN SINCLAIR	61	9309	MICROPHONE ACCESSOR	0.00	104.19
TOTAL CHECK								0.00	256.98
9101	24068	11/09/23	7754	AMAZON CAPITAL SERV	61	9379	HALLOWEEN PARADE SU	0.00	504.33
9101	24069	11/09/23	82015	GAME ONE	61	9314	INVOICE # 10153601	0.00	903.75
9101	24070	11/09/23	14825	CULLIGAN OF IDA	61	9322	NOVEMBER MONTHLY FE	0.00	89.00
9101	24070	11/09/23	14825	CULLIGAN OF IDA	61	9329	NOV 2023 WATER	0.00	53.00
9101	24070	11/09/23	14825	CULLIGAN OF IDA	61	9334	NOV 2023 MS WATER	0.00	53.00
TOTAL CHECK								0.00	195.00

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FUND - 61 - AGENCY FUNDS

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
9101	24071	11/09/23	23125	FLOWER MARKET	61	9350	VOLLEYBALL FLOWERS	0.00	49.50
9101	24071	11/09/23	23125	FLOWER MARKET	61	9326	FLOWERS FRO SWIM	0.00	30.00
9101	24071	11/09/23	23125	FLOWER MARKET	61	9355	SENIOR NIGHT BAND	0.00	66.50
9101	24071	11/09/23	23125	FLOWER MARKET	61	9314	CROSS COUNTRY SENIO	0.00	24.50
9101	24071	11/09/23	23125	FLOWER MARKET	61	9318	DANIELS FLOWERS FRO	0.00	55.00
9101	24071	11/09/23	23125	FLOWER MARKET	61	9318	SENIOR NIGHT FOOTBA	0.00	24.50
9101	24071	11/09/23	23125	FLOWER MARKET	61	9369	SENIOR NIGHT CHEER	0.00	24.50
TOTAL CHECK								0.00	274.50
9101	24072	11/09/23	78534	SYLVAN STUDIOS	61	9318	FOOTBALL PLAQUE	0.00	52.00
9101	24073	11/14/23	8767	TOLEDO WALLEYE	61	9334	237 TIX/HOT DOGS	0.00	3,333.00
9101	24074	11/16/23	8626	BEACON ATHLETICS LL	61	9308	BATTING CAGE	0.00	2,940.00
9101	24074	11/16/23	8626	BEACON ATHLETICS LL	61	9308	PHANTON STORAGE CAR	0.00	395.00
9101	24074	11/16/23	8626	BEACON ATHLETICS LL	61	9308	SHIPPING	0.00	501.60
TOTAL CHECK								0.00	3,836.60
9101	24075	11/16/23	82015	GAME ONE	61	9308	BASEBALL UNIFORMS I	0.00	4,341.73
9101	24076	11/16/23	7552	DUNDEE ATHLETIC BOO	61	9328	BRICK: 8X8 BRICK (G	0.00	300.00
9101	24076	11/16/23	7552	DUNDEE ATHLETIC BOO	61	9383	8X8 BRICK GREY	0.00	300.00
TOTAL CHECK								0.00	600.00
9101	24077	11/16/23	8776	LIBERTY OSTRANDER	61	9306	REIMBURSE FINGERPRI	0.00	43.25
9101	24078	11/16/23	7892	UNIQUE DESIGN SCREE	61	9388	CUSTOM PRINTED YARD	0.00	154.00
9101	24079	11/21/23	8597	MICHELE R ALVAREZ	61	9334	FOOD 4 HOMECOMING E	0.00	60.18
9101	24080	11/21/23	8504	SHANA LOVE	61	9322	HOLIDAY PRIZES	0.00	100.31
9101	24081	11/21/23	46247	MONROE CO COMMUNITY	61	9322	182 SEATS/STONE SOU	0.00	728.00
9101	24082	11/30/23	7754	AMAZON CAPITAL SERV	61	9322	SNACKS FOR STAFF MO	0.00	246.57
9101	24082	11/30/23	7754	AMAZON CAPITAL SERV	61	9320	SCORE BOOKS FOR GIR	0.00	47.60
9101	24082	11/30/23	7754	AMAZON CAPITAL SERV	61	9357	VINYL FOR SHIRTS	0.00	28.31
9101	24082	11/30/23	7754	AMAZON CAPITAL SERV	61	9309	PRINCESS PARTY COST	0.00	541.97
9101	24082	11/30/23	7754	AMAZON CAPITAL SERV	61	9309	PRINCESS PARTY COST	0.00	69.99
TOTAL CHECK								0.00	934.44
9101	24083	11/30/23	8240	BAM VENTURES LLC	61	9337	INVOICE # 0023	0.00	845.00
9101	24084	11/30/23	17940	BLICK ART MATERIALS	61	9315	BALANCE DUE PO 2402	0.00	5.34
9101	24085	11/30/23	8863	BLISSFIELD COMMUNIT	61	9317	NATIONAL CONVENTION	0.00	1,258.04
9101	24086	11/30/23	82015	GAME ONE	61	9372	INVOICE # 10175954	0.00	28.00
9101	24086	11/30/23	82015	GAME ONE	61	9307	INVOICE # 10175956	0.00	114.82
TOTAL CHECK								0.00	142.82

SELECTION CRITERIA: transact.yr='24' and transact.period='5'
ACCOUNTING PERIOD: 6/24

FUND - 61 - AGENCY FUNDS

CASH ACCT	CHECK NO	ISSUE DT	VENDOR	NAME	BUDGET CODE	ACCNT	----DESCRIPTION----	SALES TAX	AMOUNT
9101	24087	11/30/23	8779	CHELSEA VILLAGE CAN	61	9348	FUNDRAISER	0.00	720.00
9101	24088	11/30/23	7281	GSK CREATIONS	61	9307	INVOICE # 49275 BAN	0.00	705.00
9101	24089	11/30/23	58233	J W PEPPER & SON, I	61	9309	RIVER IN JUDEA/BEYO	0.00	14.10
9101	24089	11/30/23	58233	J W PEPPER & SON, I	61	9309	WINTER LULLABY	0.00	27.99
9101	24089	11/30/23	58233	J W PEPPER & SON, I	61	9309	OH NO-	0.00	33.75
9101	24089	11/30/23	58233	J W PEPPER & SON, I	61	9309	RISE UP/AFRICAN SKY	0.00	38.25
9101	24089	11/30/23	58233	J W PEPPER & SON, I	61	9309	MUPPET CHRISTMAS CA	0.00	41.99
TOTAL CHECK								0.00	156.08
9101	24090	11/30/23	7237	MICHIGAN STATE UNIV	61	9317	AFFILIATE MEMBERSHI	0.00	1,305.00
9101	24091	11/30/23	44986	MILAN AREA SCHOOLS	61	9317	DUCK PIN BOWLING	0.00	160.00
9101	24092	11/30/23	6848	MONROE SPORTS CENTE	61	9306	PRE PAY FOR BOWLING	0.00	1,000.00
TOTAL CASH ACCOUNT								0.00	46,335.07
TOTAL FUND								0.00	46,335.07
TOTAL REPORT								0.00	2,683,246.38

Regular School Board Meeting
Wednesday, November 29, 2023 6:00 PM
Eastern

High School Media Center
420 Ypsilanti St.
Dundee, MI 48131

Jacey Carner:	Absent
Christian Freshour:	Present
Tara McKenzie:	Present
Patricia Motylinski:	Absent
Keith Pilbeam:	Present
Crystal Root:	Present
Kimberly Wilkins:	Present

Present: 5, Absent: 2.

I. Board President's Statement to the Public: **"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 'Public Comment' portion of the meeting"**
The meeting was called to order at 6:04 p.m.

II. Pledge of Allegiance

III. Attendance

IV. Agenda
To approve the November 29, 2023 agenda as presented. This motion, made by Crystal Root and seconded by Kimberly Wilkins, Passed.
Jacey Carner: Absent, Patricia Motylinski: Absent, Christian Freshour: Yea, Tara McKenzie: Yea, Keith Pilbeam: Yea, Crystal Root: Yea, Kimberly Wilkins: Yea
Yea: 5, Nay: 0, Absent: 2
No Discussion.

V. Public Comment:
No public comment.

VI. New Business

VI.A. Approval of previous minutes
To approve the November 13, 2023 Regular Meeting Minutes as presented. This motion, made by Kimberly Wilkins and seconded by Crystal Root, Passed.
Jacey Carner: Absent, Patricia Motylinski: Absent, Christian Freshour: Yea, Tara McKenzie: Yea, Keith Pilbeam: Yea, Crystal Root: Yea, Kimberly Wilkins: Yea
Yea: 5, Nay: 0, Absent: 2
No Discussion.

VII. Closed Session
To proceed to a closed session for the purpose of the Superintendent's evaluation. This motion, made by Keith Pilbeam and seconded by Kimberly Wilkins, Passed.
Jacey Carner: Absent, Patricia Motylinski: Absent, Christian Freshour: Yea, Tara McKenzie: Yea, Keith Pilbeam: Yea, Crystal Root: Yea, Kimberly Wilkins: Yea
Yea: 5, Nay: 0, Absent: 2
No Discussion.

VIII. Return to Open Session
Returned to Open Session at 8:01 p.m.

IX. Evaluation
To approve the results of the evaluation as determined in the 11/29/2023 Closed Session. This motion, made by Kimberly Wilkins and seconded by Keith Pilbeam, Passed.
Jacey Carner: Absent, Patricia Motylinski: Absent, Christian Freshour: Yea, Tara McKenzie: Yea, Keith Pilbeam: Yea, Crystal Root: Yea, Kimberly Wilkins: Yea
Yea: 5, Nay: 0, Absent: 2
No Discussion.

X. Adjournment

To adjourn the November 29, 2023 Special Meeting. This motion, made by Kimberly Wilkins and seconded by Crystal Root, Passed.
Jacey Carner: Absent, Patricia Motylinski: Absent, Christian Freshour: Yea, Tara McKenzie: Yea, Keith Pilbeam: Yea, Crystal Root: Yea, Kimberly Wilkins: Yea
Yea: 5, Nay: 0, Absent: 2

Policy 2623 - **Student Assessment** (Revised)
This policy has been revised to include the provisions of the Office of Educational Assessment and Accountability (OEAA) and the reporting requirements of the Michigan Department of Education (MDE). These revisions reflect MDE and State Board of Education rules regarding student assessment and should be adopted in order to maintain accurate policies.

Policy 1540 - **Administrative Staff Reductions/Recalls** (New)
This policy has been added to address existing administrative staff reductions/recalls.

Policy 2370.01 - **On-line/Blended Learning Program** (Revised)
This policy has been revised to reflect current online and blended learning rules and requirements, including M.C.L. 388.1621f(14), which allows a district to switch to online learning in certain circumstances for not more than fifteen (15) days. The provision now found at D.2 reflects that M.C.L. 388.1621f(14) specifically permits districts to exempt a fifteen (15) day or less switch from the parental consent requirement.

Policy 7217 - **Weapons** (Revised)
This policy has been revised to include references to Michigan Supreme Court decisions establishing that schools are not expressly restricted by existing legislature from regulating firearms.

Policy 8531 - **Free and Reduced-price Meals** (Revised)
This policy has been revised to address the free meal money allocation statutory policy reference (M.C.L. 388.1630d) that states the district must, to be eligible for the funding, take "all efforts to maximize and implement policies that require parents or guardians to fill out relevant family information…" to determine if they qualify for federal free or reduced cost meal reimbursement. In addition, the policy has been revised to included the stigma language moved from AG 8500D - Procedure for the Collection and Payment for Charged Meals.

Policy 6325 - **Procurement - Federal Grants/Funds** (Revised)
A minor adjustment has been made to policy 6325, specifically to recognize that not all federal grant contracts are subject to the Davis-Bacon Act ("DBA"). The DBA typically applies to any federally-funded contract in excess of $2,000 for the construction, alteration, or repair of public buildings or public works, and requires payment of prevailing wages for workers who provide services under the contracts. However, there are some instances in which the DBA does not apply, and the change made to policy 6325 clarifies this. School districts should review the specific terms of federal grants that might be used for construction-related projects and consult with legal counsel before determining whether the DBA applies to a contract or not. This revision reflects the latest provisions issued in the OMB Compliance Supplement and the provisions of Appendix II to 2 C.F.R. Part 200. This revision reflects current EDGAR provisions and should be adopted to maintain accurate policies.

Policy 8390 - **Animals on District Property** (Revised)
This policy has been revised at the request of clients wanting to provide some structured options regarding therapy/comfort animals. Note: Neola does not recommend including such animals, given the liabilities and complexities of such approval. However, given the widespread nature of the request, optional language providing structure to such approval is offered for use at the discretion of client districts. It is strongly recommended that such a provision be thoroughly explored with the district's legal counsel and authorization sought from the Board.

Policy 8400 - **School Safety Information** (Revised)
This policy has been updated to reflect current state law and best practices regarding school safety. The corresponding AG provides specific details regarding Threat Assessment plans, if the District chooses to implement such provisions. These revisions are consistent with current state law and should be adopted.

Publication of this Special Release is in response to recent client requests for policy language that was compatible with the Michigan Department of Health and Human Services' (MDHHS) Tobacco Section Mission, Vision and Plan initiative. A number of the options provided in the policies have been adapted from the 100% Tobacco-Free Schools Model Policy.

Policy 1615 - **Use of Tobacco by Administrators** (Revised)

Policy 3215 - **Use of Tobacco by Professional Staff** (Revised)

Policy 4215 - **Use of Tobacco by Support Staff** (Revised)

Policy 5512 - **Use of Tobacco by Students** (Revised)

Policy 7434 - **Use of Tobacco on School Premises** (Revised)

Policy 9160 - **Public Attendance at School Events** (Revised)

These policies and corresponding administrative guidelines have been updated to reflect changes that have occurred in the area since many of the documents were last updated in 2017 and 2018, including the recent release of ChatGPT (see Policies and AGs 7540.03 and 7540.04, which now include a fairly extensive discussion of artificial intelligence and natural language processing tools). These revised documents are recommended but not required.

Policy 7540.03 - **Student Technology Acceptable Use and Safety** (Revised)
This policy has been revised to include optional language addressing artificial intelligence and to include a cross reference to Policy 5500 - Student Conduct.

[Policy 7540.04] - **Staff Technology Acceptable Use and Safety** (Revised)

[Policy 8300] - **Continuity of Organizational Operations Plan** (Revised)

[Policy 8305] - **Information Security** (Revised)

[Policy 8315] - **Information Management** (Revised)

This policy has been updated to incorporate optional language pertaining to advertising that is posted/published on the district's website. The policy now offers guidance concerning the appropriate content of advertising when it is not feasible for the advertisement to be reviewed and approved by the Superintendent prior to it running on the district's website. The optional language is offered to address the situation posed by website advertising associated with vendors such as VNN (i.e., "The Home of High School Sports Communities"). Such advertising represents a form of "media-based electronic advertising" under the category of "Direct Advertising/Appropriation of Space." While the legal issues presented by such arrangements represent more of a contracting issue for boards of education as opposed to a policy one (e.g., boards of education should verify that their contracts with such vendors expressly address the type of advertising that will be permitted to run on such sites, which a user can link to from the district's website – in particular, the contracts should require compliance with the General Advertising Guidelines outlined in Policy 9700.01, including Paragraphs D, E, F, G, H, and K), the optional language offered in Paragraphs I and N affirms that it is not feasible to expect the district to review each advertisement in advance for age-appropriateness or for the superintendent to screen all advertising.

[Policy 9700.01] - **Advertising and Commercial Activities** (Revised)
These revisions are recommended but not required.

Book	Policy Manual
Section	Vol. 38, No. 1 - September 2023 Update Board Revisions
Title	Vol. 37, No. 2 - Technology - February 2023 Revised INFORMATION SECURITY
Code	po8305 - CH/SL/JW/TL 20231026 - NOT A CURRENT POLICY
Status	First Reading

Revised Policy - Vol. 37, No. 2

8305 - **INFORMATION SECURITY**

The District collects, classifies, and retains data/information from and about students, staff, vendors/contractors, and other individuals, about programs and initiatives undertaken by the school system, and about and related to the business of the District. This data/information may be in hard copy or digital format~~,~~ and may be stored in the District or offsite with a third party provider.

Data/Information~~Data/information~~ collected by the District shall be classified as Confidential, Controlled, or Published. Data/Information~~Data/information~~ will be considered Controlled until identified otherwise.

Protecting District Information & Technology Resources (as defined in Bylaw 0100) is of paramount importance. Information security requires everyone's active participation to keep the District's data/information secure. This includes Board of Education members, staff members/employees, students, parents, contractors/vendors, and visitors who use District Information & Technology Resources (as defined in Bylaw 0100)~~ and Information Resources~~.

Individuals who are granted access to data/information collected and retained by the District must follow established procedures so that the data/information is protected and preserved. Board members, administrators, and all District staff members **(**X **)**, as well as contractors, vendors, and their employees, **[END OF OPTION]** granted access to data/information retained by the District are required to certify annually that they shall comply with the established information security protocols pertaining to District data/information. Further, all individuals granted access to Confidential Data/Information retained by the District must certify annually that they will comply with the information security protocols pertaining to Confidential Data/Information. Completing the appropriate section of the Staff Technology Acceptable Use and Safety form (Form 7540.04 F1) shall provide this certification.

All Board members, staff members/employees, students, contractors/vendors, and visitors who have access to Board-owned or managed data/information must maintain the security of that data/information and the District Information & Technology Resources on which it is stored.

If an individual has any questions concerning whether this Policy and/or its related administrative guidelines apply to them,~~him/her~~ or how they apply to them~~him/her~~, the individual should contact the District's Technology Director or Information Technology Department/Office.

The Superintendent shall develop administrative guidelines that set forth the internal controls necessary to provide for the collection, classification, retention, access, and security of District Data/Information.

Further, the Superintendent is charged with developing procedures that can~~authorized to develop procedures that would~~ be implemented in the event of an unauthorized release or breach of data/information. These procedures shall comply with the District's legal requirements if such a breach of personally-identifiable~~personally identifiable~~ information occurs.

The Superintendent shall require staff members to participate in training related to the internal controls applicable to the data/information that they collect and have access to and for which they are~~the participation of staff members in appropriate training related to the internal controls pertaining to the data/information that they collect, to which they have access, and for which they would be~~ responsible for the security protocols.

Third Party~~Third party~~ contractors/vendors who require access to Confidential Data/Information collected and retained by the District will be informed of relevant Board policies that govern access to and use of District Information & Technology Resources, including the duty to safeguard the confidentiality of such data/information.

Failure to adhere to this Policy and its related administrative guidelines may put data/information collected and retained~~retain~~ by the District at risk. Employees who violate this policy and/or its related administrative guidelines may be disciplined~~the administrative guidelines promulgated consistent with this policy may have disciplinary consequences imposed~~, up to and including termination of employment~~,~~ and/or referral to law enforcement. Students who violate this Policy and/or its related administrative guidelines will be disciplined~~AGs will be subject to disciplinary action~~, up to and including expulsion~~,~~ and/or referral to law enforcement. **(**x **)** Contractors/vendors who violate this Policy and/or its related administrative guidelines~~AGs~~ may face termination of their business relationships with and/or legal action by the District. **[END OF OPTION]** Parents and visitors who violate this Policy and/or its related administrative guidelines~~AGs~~ may be denied access to the District's Information & Technology Resources.

The Superintendent shall conduct ~~**( )** an annual~~ **(** **x)** a periodic **[END OF OPTION]** assessment of risk related to the access to and security of the data/information collected and retained by the District.

Cross References

po0100

Book	Policy Manual
Section	Vol. 38, No. 1 - September 2023 Update Board Revisions
Title	Copy of FREE AND REDUCED-PRICE MEALS
Code	po8531 - CH/SL/JW 20231026 - CHECK OPTION STATEMENT "AND SEEK OUT AND APPLY....."
Status	
Legal	M.C.L.A. 380.1272 et seq. 42 U.S.C. 1751 et seq. 42 U.S.C. 1771 et seq.
Adopted	November 12, 2012

8531 - **FREE AND REDUCED-PRICE MEALS**

The Board of Education recognizes the importance of good nutrition to each student's educational performance.

The Board shall provide needy children with breakfast and lunch at a reduced rate or at no charge to the student.

Children, eligible for free or reduced-price meals, shall be determined by the criteria established by the Child Nutrition Program. These criteria are issued annually by the Federal government through the State Department of Education.

[DRAFTING NOTE: M.C.L. 388.1630d requires districts who receive funding to provide free school lunch and breakfast under that statute to implement a policy relating to the following. Therefore, the following option is recommended for districts that intend to apply for such funds.]

x Parents or guardians will be required to fill out relevant information to determine student eligibility for Federal free or reduced-cost meal reimbursement rates and CEP eligibility determinations.

The Board designates the Superintendent or designee to determine in accordance with Board standards, the eligibility of students for free and/or reduced-price meals.

The schools shall annually notify all families of the availability, eligibility requirements, and/or application procedure for free and reduced-price meals by distributing an application to the family of each student enrolled in the school and shall seek out and apply for such Federal, State, and local funds as may be applied to the District's program of free and reduced-price meals.

[DRAFTING NOTE: This section is NOT optional for districts who receive funding under M.C.L. 388.1631k]

However, in accordance with the provisions outlined in State Aid Section 31k, this procedure prohibits:

A. the requiring of any student who cannot pay for a school meal or who has a negative meal payment balance to wear a wristband or handstamp;

B. the requiring of any student who cannot pay for a school meal or who has a negative meal payment balance to perform chores or other work to pay for school meals;

C. the requiring of any student to dispose of a meal after it has been served because the student is unable to pay for the meal or has a negative meal payment balance;

D. communicating directly with a student about a student meal debt unless the District has attempted to contact, but has been unsuccessful in communicating with, a student's parent or legal guardian through telephone, mail, and email; and

E. discussing a negative meal payment balance with a student in the presence of other students.

M.C.L. 380.1272 et seq.

M.C.L. 388.1630d

M.C.L. 388.1631k

42 U.S.C. 1751 et seq.
42 U.S.C. 1771 et seq.

Book	Policy Manual
Section	0-Copy of Use of DCS School Facilities for Revision
Title	11.29.23 JW/SL Copy of USE OF DCS SCHOOL FACILITIES
Code	po7510.01
Status	First Reading
Adopted	February 12, 2018

7510.01 - **USE OF DCS SCHOOL FACILITIES**

The Board of Education (the "Board") of Dundee Community Schools constructs school facilities (the "Facilities") for the primary purpose of educating students of the District. However, when the Facilities are not in use, for the purpose of educating students of the District, the Board believes it is in the best interest of the Dundee community to make the Facilities available to non-District organizations for activities that:

A. Are consistent with statutes, applicable case law and regulations;

B. Are consistent with the primary purpose of the District;

C. Do not interfere with the regular operation of the District;

D. Follow the policies of the Board of Education and regulations of the District;

E. Are of benefit to the entire Dundee community.

When not in use by the District, Facilities may be rented as provided herein.

Facilities shall not be used for promoting any unlawful conduct; for selling products whose use is prohibited by minors, or for engaging in services or activities in which minors cannot lawfully participate. Additionally, facilities may not be used for purposes reasonably anticipated to be injurious to the buildings, grounds, equipment, or supplies of the District.

REQUESTS: All requests for use of Facilities shall be submitted by email no less than fourteen (14) days before the date for which Facilities are requested for use. In addition, Dundee Community Schools will NOT manually enter reservations by phone. All reservations must be done through the Facilities Secretary.

CONTINUED USE: Continued use of Facilities by any organization or individual(s) (the "Lessee") shall be contingent upon following all of the policies, rules and regulations as prescribed by the District as well as applicable statutes and case law. Any continued usage agreement for Facilities may be terminated for violations of any of the above.

AUTHORITY: The Board shall have the final authority for granting or refusing any request for use of Facilities and may waive or amend current rules or regulations affecting such use without prior notification.

Section II

Dundee School District Facilities are intended to provide space for curricular and extra-curricular District programs. When not in use for the primary mission of the District, the space is available on a limited basis for rental by qualified non-profit organizations. Rentals may be made available to other groups or organizations on an even more limited basis. Facilities will not be available during normal school hours. The District will blackout additional dates and times for its uses, including extra-curricular programs, meetings, staff- development and upkeep.

PRIORITY OF USE

Priority of Facility usage shall be in the following order:

A. Group A

B. Group B

C. Group C

D. Group D

E. Group E

BLACKOUT CALENDAR

The District will provide the dates for which each Facility will not be available as early as possible. These dates are subject to change as the academic and athletic demands on the Facilities may change or unforeseen issues with the Facilities may require unscheduled work. The District will not invoice for such cancellations; however, the District will not be held liable for any hardship, financial or otherwise, that arises from a cancellation. The District reserves the right to decline events, despite space availability, due to the strains that the event will place on employees, facilities and/or parking.

OPENING AND CLOSING

Doors to Facilities will be opened not more than fifteen (15) minutes prior to the time of scheduled use. The District at the discretion of the Superintendent may grant exceptions. All users are required to vacate the Facilities within twenty (20) minutes after the approved ending time on the Use Agreement.

Section III

CANCELLATION

Once a booking is confirmed and a signed contract is issued, all other outside requests for that space will be denied. Space should be reserved only for the intended use and not to prevent others from having access to the space. Cancellations will be allowed up to one month prior to the event without penalty. Cancellations within one (1) month will be charged for the full rental minus any labor charges or fifty ($50) Dollars, whichever is less. Frequent cancellations may result in the District revoking the rental privileges of an organization. In the event that a cancellation or rescheduling is due to unusual and unavoidable circumstances (weather, personal tragedy, security risk, etc.), the District may waive the cancellation charges at its sole discretion.

Section IV

RESERVATIONS

Reservations for Facilities will be made with Judy Henning - High School Secretary in charge of Facilities by email at judy.henning@dundee.k12.mi.us or questions can be directed to her at 734-529-7008, Ext. 14003.

FACILITY REQUEST PROCEDURE

APPLICATION PROCEDURE

Applications for the use of District facilities must be made at least two weeks prior to the desired use date on the Public School Property Use Facilities Request form and it must be filed by adults only. The initial contact must be made to the appropriate school office to determine if the date and the room desired are available. All information must be completed and sent to Judy Henning, judy.henning@dundee.k12.mi.us, through fax at 734-529-7053, and/or in person at the High School Main Office, 130 Viking Drive, Dundee, Michigan. You will receive status of your application by phone and/or e-mail.

Once the school verifies availability, then there are three required forms, which must be submitted prior to approval of a use request:

A. Public School Property Use Request

B. Indemnity for Use of School Property

C. Where required by policy, the renter shall obtain general liability and property damage insurance in a mutually agreeable amount to insure against any personal injury or property damage arising from or related to the renter's use of the District's facilities. The renter must provide the District certificates of insurance describing the coverages and naming the District as an additional insured.

D. Regardless of insurance coverage required, the renter must agree to fully indemnify the District for all losses or injuries to any person or property relating in any way to the renter's use of the District's facilities.

AVAILABLE FACILITIES

Dundee Elementary:

Classrooms
Gym
APR
Cafeteria Library

Dundee Middle School:

Classrooms
Gym
Cafeteria/Stage
Library
Pool

Dundee High School:

Classrooms
Gym
Cafeteria/Stage
Library
Pool

Athletic Facilities:

High School Track
Baseball Field
Softball Field
Football Field
Football Practice Field

Classrooms may be used by special permission only. Permission to use classrooms, related arts centers, or media centers must be obtained, in writing, from the teacher and the building principal before the facility request is approved.

Section V

SCHOOL USER CATEGORIZATION

A. Group A: Dundee Community Schools

B. Group B: Recognized academic or athletic programs/groups of Dundee Community Schools

C. ~~Group C: Dundee Governmental/municipal group~~

D. Group ~~D~~ C: Dundee based not-for-profit organizations (verified by address of organization)

E. Group ~~E~~ D~~-~~: Non-Dundee based organizations, private organizations, and for-profit groups/organizations

PAYMENT FOR SERVICES BY CATEGORY

User Category	***Facility Usage Fees***	***Custodial Fee During Regular Hours***	***Custodial Fee Overtime Hours***	***Fee for Use of District Equipment***	***Other Staffing Fees***	***Submit Insurance Certificate***
A						
B			*x*			*x*
~~C~~			*~~x~~*	*~~x~~*	*~~x~~*	*~~x~~*
~~D~~ C	*x*	*x*	*x*	*x*	*x*	*x*
~~E~~ D	*x*	*x*	*x*	*x*	*x*	*x*

Section VI

REQUEST FOR USE OF SCHOOL FACILITIES - Board Policy Form 7510 F1

The Lessees are primarily responsible for the supervision of those using the Facility. Rental groups will identify the primary person responsible for supervision for each time and location. Rental groups will be responsible for any damage or excessive mess made by those participating, attending, and observing their event and any other person otherwise associated with the rental. The Lessee will provide full reimbursement for all expenses incurred by the District due to repair or clean up.

Section VII

USE OF EQUIPMENT

When requesting to use school owned equipment, the lessee must indicate the exact equipment to be used. The Athletic Director and/or Facilities Secretary will make the determination on use of equipment. Use of equipment that has not been previously approved may result in the forfeiture of Lessee's deposit. Equipment, fixtures, furniture, or materials shall not be brought in to any facilities without written permission by the District, at the discretion of the Superintendent. Exceptions may be approved at the time of the Facility Request Application. Such equipment, furniture, or materials brought into the Facilities must be removed from the premises at the conclusion of the time granted or the conclusion of the Use Agreement, and those items remaining must be stored. The storage must be in a manner prescribed by the District to prevent any interference of normal school operations or the use of the Facilities by the District or other organizations or individual(s). School equipment, fixtures, furniture, or materials shall not be moved within or removed from the area of normal use without written permission granted at a time of approval of the request for use of the Facilities. Movable equipment shall not be used outside the Facilities. User groups shall be held responsible for any damage or loss to school property.

Section VIII

CONCESSION AGREEMENT

If any school sponsored or School Board approved organization wants to use the Concession Stand, it must be done so with the understanding that they must adhere to the same guidelines as followed by all other Dundee Community Schools Athletic Programs. All scheduling of Concession Stand use will be done through the Dundee Athletic Booster Club. The following agreement will be extended to Group A organizations/teams for use of Concession Stands (40% organization, 30% Boosters, 30% product). For groups falling within Groups B, C, D, and E this will be determined on a case by case basis. Additionally, if B, C, D, or E groups wish to sell prepackaged items that do not require the use of the concession stands, they may do this, but have to indicate this intent on their rental use agreement ahead of time. The Dundee Athletic Booster Club provides product and food to be sold for Group A-E unless other arrangements have been made which are pre-approved with the Facilities Rental Use Agreement. If an organization intends to sell items other than what is provided (listed below) in the Concession Stand, the group/club must use tables setup outside the Concession Stand and acquire a one (1) day license through the Monroe County Health Department. If an organization decides to setup a Concession Stand outside of the High School indoor/outdoor concession area, it is the organization's responsibility to contact the Monroe County Health Department and provide documentation to the District Facility Secretary. At no time will the organization be able to use equipment inside the Concession Stand except Sink/Water/Electrical. The Monroe County Health Department will require a list of what is being sold before providing approval. A refundable deposit of Two Hundred Fifty ($250.00) Dollars is due before the date of the event. Following concession stand use, the deposit will be refunded after the facility is checked to ensure that custodial services are not needed, and after all equipment, stock inventory, and appliances are verified to be in working order. Failure to follow these procedures will result in the possible future forfeiture of use for any future event. The Superintendent reserves the right to deny/allow any Concession usage. See chart below to clarify the percentages break-down.

Product Sold inside the Concession Stand shall be limited to the following:

A. ~~Coke Products (Coke, Diet Coke, Coke Zero, Sprite, Mello Yello)~~ Soft Drinks

B. Bottled Water

C. Bottled Sports Drinks

D. Individual Factory Packaged Candy (Snickers, M&M's, Reeses, Skittles, Starburst, Extreme Airheads, Gum, Suckers, and Twizzlers)

E. Popcorn

F. Pizza (Restaurant Prepared ~~– Papa John's or Tiffany's)~~

G. Hot Dogs

H. Nachos and Cheese

The provisions of this concession agreement shall be in line with the "National School Lunch and School Breakfast Programs: Nutrition Standards for all foods sold in school, as required by the Healthy, Hunger-Free Kids Act of 2010"

User Group Concession Stand Percentage Chart for Dundee Athletic Booster Club Food Sales

A	*40% organization; 30% Boosters; 30% Product*
B	*TBD*
C	*TBD*
D	*TBD*
E	*TBD*

Section IX

BUILDING REGULATIONS

CONTRACT REQUIREMENTS: The Lessee and its participants must conform to the terms of the written Agreement. Custodians are not permitted to extend the closing times or permit access to additional Facilities, which have not been authorized in the Agreement.

DISTRICT PROVIDED SUPERVISOR: A District employee must be present in the Facilities at any time it is used unless the Superintendent has granted a written exception.

KEYS: No key for the Facilities shall be provided for persons other than those approved by the Superintendent or his designee. Key cards shall be provided if approved by the Superintendent.

SMOKING: Smoking will not be permitted in the school building or on the school campus. Unauthorized smoking shall be sufficient justification for immediate cancellation of the current use agreement or the Prohibition of further use by the offending organization or individual(s).

HEATING AND COOLING: District personnel only shall control regulations of the heating and cooling equipment. Not all DCS facilities have air conditioning. Therefore, during rental hours not all areas will have air conditioning. During warm weather months, morning events will be functioning without the benefit of the area being cooled during the previous night.

FIRE EXITS: Fire exits and doorways must be kept clear and all hallways made passable at all times.

SUPERVISION: Persons under eighteen (18) years of age shall not be allowed in the Facilities without proper adult supervision. Groups of twenty-five (25) or less children must have at least one lessee-provided, adult supervisor present during the duration of the usage. Groups of twenty-five (25) or more children shall have enough supervision to reach a one to twenty-five (25) adult to children ratio. Lessee-provided supervisors are expected to ensure that all participants remain within the designated usage areas at all times.

CONTROLLED SUBSTANCES: The use or possession of any controlled substance will result in immediate cancellation of the Use Agreement.

ALCOHOLIC BEVERAGES: The use or possession of alcoholic beverages on District property is strictly prohibited and will result in immediate cancellation of the Use Agreement.

REFRESHMENTS: Organizations serving refreshments during the course of their meeting shall furnish all necessary consumable supplies and it shall be the responsibility of the organization to place all evidence of food or beverage in appropriate waste containers provided by the District. The District reserves the right to direct any organization to restrict the sale/use of allergy related foods or products based upon the needs demonstrated at the time of the facilities use request.

NEIGHBORHOOD COURTESY: All users shall respect DCS neighbors by refraining from depositing refuse, cigarette butts, and beverage containers near our neighbors' premises, and by parking in District parking lots only. Please refrain from excessive noise or loitering on District grounds.

Section X

RENTAL RATES – Board Policy Form 7510 F1, Form 7510B F1

Rental rates are approved by the Board and are available from the District on the District website as well as upon request.

All rates are subject to adjustment due to the specifics of the usage agreement as noted.

The Superintendent reserves the right to make the final decision as to whether or not an organization will receive rental privileges, the group classification, and rental fee(s). The District has the sole right to modify or waive any provision of the policy. **A REFUNDABLE SECURITY DEPOSIT OF $100.00 MUST BE PAID PRIOR TO THE SCHEDULED RENTAL DATE.**

Facility	**Category I Group A, B**	**Category II Group C, D**	**Category Ill E**
High School Cafeteria		$30.00/hour	$60.00/hour
Middle and Elem. Cafeteria		$30.00/hour	$60.00/hour
High School Gym		Full Gym $80.00/hour - Auxiliary Gym $45.00/hour	
Middle School Gym	No Facility Rental Fee. A Custodian Fee will be charged when necessary.	$3.00/person Or $25.00 min	$60.00/hour
Elementary APR		$30.00/hour	$60.00/hour
Elementary Gym		$3.00/person or $25.00 min.*	$60.00/hour
Kitchens		$75.00 + Cost of kitchen staff**	$100.00 + Cost of Kitchen Staff**
Classrooms		$15.00/hour	$30.00/hour
M.S. Pool~~s~~/Cafeteria		~~$60.00~~/hour $75.00	~~$60.00~~/hour $150.00
Practice Football Field		$80.00, if field conditions permit	$80.00, if field conditions permit
Baseball/Softball Fields		$100.00/Game if field conditions permit	$100.00/Game if field conditions permit
H.S. Pool (No Food allowed)		$80.00/hour	$200/hour
		*Greater of the two	
		**~~$13.25/hour~~ Current Contracted Rate	

Community Pool Fees - Open Swim, etc.

	Dundee Resident	Non-Resident
Daily Pass	$5.00/ person, $3.00 for Seniors	$7.00/person, $3.00 for Seniors
Punch Pass	$40.00 for 10 visits, $25.00 for Seniors	$60.00 for 10 visits, $25.00 for Seniors
Swim Lessons	$60.00 Group Lessons (8 half-hour sessions) $20.00/ half hour private lessons	$60.00 Group Lessons (8 half-hour lessons) $20.00/half hour private lessons
Water Aerobics	$5.00/Class $3.00/Class for Seniors	$7.00/Class $3.00/Class for Seniors
Two-Hour Rental - Up to 25 Swimmers	$150.00 (Up to 25 Swimmers)	$300.00 (Up to 25 Swimmers)

-Fundraising events and tournaments will require the presence of the Liaison Officer at ~~$20.00/hour.~~ the current contracted rate.

-The following service fees will apply 1/2 hr. prior to event and 1/2 hr. post event: Custodial

Fees apply if event requires setup and/or cleaning OR are outside of the normal custodial scheduled work hours.

-Custodial Rate: ~~$21.00/ hour, $31.50~~ Current Contracted Rate, Time and a half for Saturday Events, ~~$42.00~~ Double Time for Sunday Events.

-Groups C, D, and E – Food prep is limited to having district contracted provider or professional food service licensed provider or in request from state exact needs, which could lead to Health Department Food Permit needing pulled by group making the request

-Multiuse contracts can be negotiated with Facilities Secretary, Athletic Director, and Superintendent.

BILLING

Payment is due prior to the rental date. A Notice will be mailed thirty (30) days after the original invoice was sent; the notice will include a twenty-five ($25) late fee per invoice. If payment is not received within sixty (60) days after the original invoice was sent, the debt will be transferred to our Collection Agency with all future scheduled events being cancelled and no future requests will be processed for lessee who incurred the debt until payment has been received in full.

Appendix A

GUIDELINES FOR USE OF CLASSROOMS

The teacher responsible for the classroom and with the Building Principal must approve requests for use of classrooms, related arts centers, music rooms or media centers. The following general rules will apply:

ARTS CENTERS: All tools, equipment and supplies located in the related art center are the responsibility of the teachers assigned to their respective areas. In the event any lessee wishes to use the tools and/or facilities, a written request for use must be made to the related arts teacher who is responsible for the items in question. Before permission is granted, by an arts teacher for use of the equipment in the arts area after school hours, the name, address, and telephone number of the person making the request must be given to the art teacher. Use of the art center and/or the equipment is not permitted unless the related arts teacher has given approval. Any equipment and/or materials that are missing or damaged become the responsibility of the lessee to reimburse the District.

Tools and all other small equipment such as hammers, pliers, brushes and pans shall not be taken from the related art center unless under the direction of the related arts specialist responsible for that particular equipment desired. If permission is given for the use of equipment, a sign-out sheet will be signed to indicate where the equipment will be moved to and when it will be returned.

MUSIC ROOMS: Anyone wishing to use a music room must first obtain permission from the teacher responsible for the room. Under no circumstances, should any music equipment be disturbed. Any equipment and/or materials that are missing or damaged become the responsibility of the lessee to reimburse the District.

MEDIA CENTERS: The principal shall first approve Requests for the use of any media center. Conditions for use will be determined by the principal and will be forwarded to, for review by, the Facility Secretary, Athletic Director, and Superintendent. The principal must approve any requests for equipment and an approved person will be assigned to supervise the use of equipment. Furniture and equipment must be left in proper order. Any equipment and/or materials that are missing or damaged become the responsibility of the lessee to reimburse the District.

CLASSROOMS: The teacher responsible for the room must approve use of classrooms. Furniture must be left in order and materials in the room must not be disturbed. Any equipment and/or materials that are missing or damaged become the responsibility of the lessee to reimburse the District.

In all of the above cases, after the teacher in charge of the room grants permission, the Building Principal must then grant permission. Requests should then be directed to the High School Office 130 Viking Drive, Dundee, Michigan.

CONDITIONS OF USE

A. All advertisements (fliers, media, posters, etc.) for the activity must be reviewed by the Superintendent (or designee) prior to distribution. Such advertisements will include a disclaimer sponsorship or affiliation with the activity.

B. Dundee Community Schools has a non-smoking policy, which must be observed by all participants. This policy prohibits the use of tobacco, which includes but not limited to cigarettes, cigars, pipes or tobacco in any other form including smokeless tobacco, which is loose, cut, shredded, ground, powered, compressed or leaf tobacco that is intended to be placed in the mouth without being smoked.

C. No outside food or beverages are permitted on the premises, except by special permission at the time of application. Additional charges may be assessed for custodian services relating to the concession area clean up. Charges will be based on estimated overtime required to clean the area.

D. Alcoholic beverages are prohibited

E. Groups using the facilities must to leave the area clean and in order.

F. The lessee must provide materials and equipment needed for an event. No equipment will be furnished by DCS, except for volleyball nets, basketball backboards, tables, and chairs. These items must be requested at the time of the facility rental application.

G. Adult supervision of the activity must be provided by the lessee throughout the time the facilities are to be used. An additional identifiable supervisor must be on duty at the entrance to the building to admit members of the group; any difficulty with unauthorized persons must be immediately reported to the person in charge of the group, who may in turn contact the police.

H. The Lessee will assume liability for any damage to the building or its equipment caused by participants or by persons occupying the premises because of use of the premises by an organization.

I. It is understood and agreed that in consideration of use of the school Facilities, the lessee holds Dundee Community Schools harmless for any liability or property damage arising out of such use. Lessees will be required to sign INDEMNITY FOR USE OF SCHOOL PROPERTY AGREEMENT.

J. High School Pool: This is open for rental but will require the supervision of a lifeguard which is to be paid for by the renting party and, if necessary, custodial coverage as well.

K. Middle School Pool: This is open for rental but will require the supervision of a lifeguard which is to be paid for by the renting party and, if necessary, custodial coverage as well.

L. When making application, time requested shall include time needed for set-up and clean up.

M. Any problems arising from building use will be referred to the person(s) in charge of the group. Frequently occurring problems will be referred to the governing body when applicable.

N. All publicity for events held in DCS buildings must clearly state that the function is not sponsored by the District.

O. No fireworks or use of any open flame.

P. No heaters unless provided by, or approved by, the District.

Q. No sharp objects (i.e., tent stakes, metal cleats).

R. Any equipment resting on the grass of a Field shall be provided by the district or preapproved by the District Athletic Director and Maintenance staff.

S. All group shall remove all debris from the field at the end of use.

T. No marking of the field by any outside group (including chalk or tape) will be permitted.

U. No vehicles, unless operated and approved by DCS personnel, are allowed.

V. All cleats and footwear shall be clean of mud and dirt before being used on the field.

W. No pets or animals.

X. No controlled substances.

Y. No Vehicles will be permitted on fields unless operated and approved by Dundee Community Schools Personnel.

The District does not discriminate in the use of its facilities based on an individual’s or group’s race, national origin, color, religion, gender, age (except when legally permissible), disability, or any other characteristic about which discrimination is prohibited by law. The District will deny further use of its facilities to any individual or group that discriminates on the basis of any of the above-listed characteristics.