



Regular Meeting

January 25, 2021

Electronic Packet

**LINCOLN CONSOLIDATED SCHOOLS
Ypsilanti, Michigan**

BOARD OF EDUCATION MEETING

**January 25, 2021
6:00 p.m.
(Virtual Meeting-Zoom)**

AGENDA

1.0 CALL TO ORDER

2.0 ROLL CALL

3.0 ESTABLISHMENT OF QUORUM

4.0 PLEDGE TO FLAG

5.0 ACCEPTANCE OF AGENDA

6.0 PRESENTATIONS

6.1 School Board Appreciation Month

6.2 Employee of the Month

6.3 Extended Continuity of Learning Plan (ECOL) Update

6.4 Bond Update

7.0 SUPERINTENDENT AND STAFF REPORTS/CORRESPONDENCE

7.1 Superintendent's Report

7.2 Finance Report

7.2.1 December 2020 Food Service Report

7.2.2 December 2020 Enrollment Report

7.3 Technology Report

7.4 Human Resources Report

8.0 BOARD REPORTS/CORRESPONDENCE

8.1 Board Executive Committee Report

8.2 Board Performance Committee Report

8.3 Board Planning Committee Report

8.4 Board Finance Committee Report

8.5 Reports and Correspondence

9.0 PUBLIC COMMENT

- 9.1 Response to Prior Public Comment
- 9.2 Public Comment

10.0 NEW BUSINESS

- 10.1 Board of Education Committee Meeting Schedule
- 10.2 Proposed Closing Agreement on 3% Retiree Healthcare Contribution
- 10.3 Facilities Department RFP Recommendation

11.0 OLD BUSINESS

- 11.1 Minutes of Previous Meeting
 - 11.1.1 Regular Meeting December 14, 2020
 - 11.1.2 Organizational Meeting January 11, 2021
- 11.2 Reaffirming Extended Continuity of Learning Plan (ECOL) Update
- 11.3 December 2020 Finance Report
- 11.4 December 2020 Check Register
- 11.5 December 2020 Trust and Agency
- 11.6 Personnel Transactions

12.0 ADJOURNMENT

TO: Board of Education

FROM: Robert Jansen, Superintendent

DATE: January 20, 2021

SUBJECT: Board of Education Meeting
January 25, 2021
6:00 p.m.
(Virtual Meeting-Zoom)

AGENDA/EXPLANATORY NOTES

1.0 CALL TO ORDER

2.0 ROLL CALL

3.0 ESTABLISHMENT OF QUORUM

4.0 PLEDGE TO FLAG

5.0 ACCEPTANCE OF AGENDA

6.0 PRESENTATIONS

6.1 School Board Appreciation Month

6.2 Employee of the Month

I want to take this opportunity to nominate Puja Mullins for the Employee of the Month. As you probably know, she has been making heroic efforts to reach families, delivering holiday goods, Food Gatherers boxes, and putting together top-notch programs and instruction for kids and families. Maybe we will even see you at our Family Night, this week? :) She always gives 110%, and I know that you have seen that for yourself!

Amanda Pringle

6.3 Extended Continuity of Learning Plan (ECOL) Update
Presented by Karensa Smith

6.4 Bond Update
Presented by Phil Bongiorno

7.0 SUPERINTENDENT AND STAFF REPORTS/CORRESPONDENCE

7.1 Superintendent's Report

7.2 Finance Report

7.2.1 December 2020 Food Service Report
Report included in Board packet.

7.2.2 December 2020 Enrollment Report
Report included in Board packet.

7.3 Technology Report

7.4 Human Resources Report

8.0 BOARD REPORTS/CORRESPONDENCE

- 8.1 Board Executive Committee Report
- 8.2 Board Performance Committee Report
- 8.3 Board Planning Committee Report
- 8.4 Board Finance Committee Report
- 8.5 Reports and Correspondence

9.0 PUBLIC COMMENT

- 9.1 Response to Prior Public Comment
- 9.2 Public Comment
Attached below is new language and Public Comment Statement

Board of Education Public Comment Statement:

This is the time set aside by the Board to hear from you, the members of our community. We invite you to address the Board with comments, questions or concerns regarding board actions, policies, or other issues not resolved through appropriate administrative channels. The Board may not immediately respond to concerns presented at this meeting; however, we will respond to inquiries on or before the next board meeting.

Please fill out the Attendance and Public Comment Form, link can be found at Lincoln12.org. Limit individual comments to 500 characters or less. Comments with respect to the performance of specific district employees are not appropriate during public comment.

The board secretary will read the comments to the full Board of education as presented.

Rules for Public Comment:

1. The Board of Education reserves the right to limit the total public comment to 30 minutes in any meeting
2. The Board of Education will limit each speaker to one opportunity to speak during any public comment period
3. The Board of Education President, or the President's delegee (such as the Superintendent or another District administrator) will respond to your comment
4. The Presiding officer may: A) prohibit public comments which are frivolous, repetitive, or harassing; B) interrupt, warn, or terminate a participant's statement when the statement is too lengthy, personally directed, abusive, obscene, or irrelevant; C) request any individual to leave the meeting when that person behaves in a manner that is disruptive of the orderly conduct of the meeting; D) request the assistance of law enforcement officers in the removal of a disorderly person when that person's conduct interferes with the orderly progress of the meeting, and; E) call for a recess or an adjournment to another time when the lack of public decorum so interferes with the orderly conduct of the meeting as to warrant such action;

10.0 NEW BUSINESS

- 10.1 Board of Education Committee Meeting Schedule
The Superintendent and Committee Chairs recommend approval as presented.

RECOMMENDED MOTION: I move that we approve the Board of Education Committee Meeting Schedule for 2021 as presented.

- 10.2 Proposed Closing Agreement on 3% Retiree Healthcare Contribution
Beginning in 2012, employees that were part of certain MPSERS plans were required to contribute 3% for retiree healthcare. From 2012 through 2016, Lincoln had subjected this 3% to both employee and employer FICA. In 2017, after additional guidance came out, the 3% was no longer subjected to FICA. Both Lincoln and employees received refunds on these amounts for certain periods. While there has still been questions on how this 3% should be handled, the Office of Retirement Services (“ORS”) has been working with the IRS to get an official ruling on this taxability. Recently, ORS has indicated that it is in a favorable ruling that these contributions are exempt from both federal and FICA taxes. Board action is requested.

RECOMMENDED MOTION: I move that we approve the Proposed Closing Agreement on 3% Retiree Healthcare Contribution as presented.

- 10.3 Facilities Department RFP Recommendation
Privatize the maintenance department to reduce labor costs. Shift the cost savings within the facilities department to create a district grounds team, fill new positions within the Lincoln Athletic Building, adjust to head custodians in all building that will perform maintenance/custodial duties, create a flexible technical maintenance team to address district wide maintenance needs and projects, and address the low hourly wage rates in custodial services causing high turnover rates.

Bid divisions:

- **Maintenance Bids - 4 bids were received.**
 - Maintenance Bid – Auxilio. \$514,098 yr. 1; \$514,098 yr. 2; \$515,098 yr. 3: **Total \$1,543,294 three year total.**
 - Maintenance Bid – ABM. \$411,473 yr. 1; \$421,759 yr. 2; \$432,303 yr. 3: **Total \$1,265,535 three year total.**
 - Maintenance Bid – The DMBurr Group. \$352,800 yr. 1; \$359,856 yr. 2; \$367,056 yr. 3: **\$1,079,712 three year total.**
 - Maintenance Bid – Enviro-Clean. \$370,704.62 yr. 1; \$370,704.62 yr. 2; \$370,704.62: **\$1,112,113.86 three year total.**

- **Grounds Bids – 5 bids were received.**
 - Grounds Bid – Auxilio. \$155,402 yr. 1; \$155,402 yr. 2; \$155,402 yr. 3: **Total \$466,206 three year total.**
 - Grounds Bid – ABM. \$218,279 yr. 1; \$224,044 yr. 2; \$229,645 yr. 3: **Total \$672,268 three year total.**
 - Grounds Bid – Davey Tree Expert Company. \$298,000 yr. 1; \$325,000 yr. 2; \$325,000 yr. 3: **Total \$948,000 three year total.**
 - Grounds Bid – The DMBurr Group. \$199,512 yr. 1; \$203,508 yr. 2; \$207,588 yr. 3: **Total \$610,608 three year total.**
 - Grounds Bid – Enviro-Clean. \$164,729.56 yr. 1; \$164,729.56 yr. 2; \$164,729.56 yr. 3: **Total \$494,188.68 three year total.**

Notes:

Enviro-Clean provided the district an alternate bid that included a \$381,850.75 three year savings if the plan is approved to move forward with both grounds and maintenance.

Recommendation:

It is recommended that the district select the alternate option provided by Enviro-Clean using the cost reductions to increase the flexibility and productivity of the maintenance department, add a grounds team, allow the flexibility to use a custodial/events team to address the needs of the Lincoln Athletic Building during the winter months, then shift to a grounds team during the spring/summer months, and to use the remaining cost savings to increase the hourly wages of the custodial contract to be more in line with current market conditions addressing retention issues.

The committee recommends the Superintendent and Board of Education to move forward with the alternate proposal given by Enviro-Clean for a 2 year contract with a potential 3rd year addition after a

service review 6 months prior to the 2nd year contract expiration. This is presented for information only; Board action will be requested at a subsequent meeting.

11.0 OLD BUSINESS

11.1 Minutes of Previous Meeting

11.1.1 Regular Meeting December 14, 2020

11.1.2 Organizational Meeting January 11, 2021

Enclosed are the minutes of December 14, 2020, Regular Meeting and the January 11, 2020, Organizational Meeting.

RECOMMENDED MOTION: I move that we approve the minutes of the December 14, 2020, Regular Meeting and the January 11, 2021, Organizational Meeting as presented.

11.2 Reaffirming Extended Continuity of Learning Plan (ECOL) Update

RECOMMENDED MOTION: I move that we reaffirm the instructional delivery method that is stated in the Extended Continuity of Learning Plan (ECOL) as presented.

11.3 December 2020 Finance Report

Enclosed are the December 2020, Financial Reports. The Superintendent recommends approval as presented.

RECOMMENDED MOTION: I move that we approve the December 2020, Finance Report as presented.

11.4 December 2020 Check Register

Enclosed is the December 1-31, 2020, check register in the amount of \$1,472,046.88. The Superintendent recommends approval as presented.

RECOMMENDED MOTION: I move that we approve the December 1-31, 2020, check register in the amount of \$1,472,046.88 as presented.

11.5 December 2020 Trust and Agency

Enclosed is the December 2020, Trust & Agency Report. The Superintendent recommends approval as presented.

RECOMMENDED MOTION: I move that we approve the December 2020, Trust & Agency Report as presented.

11.6 Personnel Transactions

Name	Position/Building	Return to Work Date	Status	Approved/Not Approved
Monica Maury	ECSE Teacher/Model Elementary	8/26/2021	LOA	
Donald Scott	Paraprofesional/Model Elementary	3/1/2021	LOA	

RECOMMENDED MOTION: I move that we approve the January 25, 2021, Personnel Transactions Summary as presented.

12.0 ADJOURNMENT

Lincoln Consolidated Schools Weekly Two-Way Interaction Summary

	School	Enrollment	# Students w/o Two 2-way Communications	% Students w/ Two 2- Way Communications
Week 1: Dec 9-15	Bishop	449	14	97.32%
	Brick	457	45	90.55%
	Childs	483	24	95.43%
	LMS	795	46	94.69%
	LHS	1045	120	88.52%
	District	3229	249	92.58%
Week 2: Dec 16-18/Jan 4-6	Bishop	449	13	97.54%
	Brick	455	34	92.94%
	Childs	483	19	96.47%
	LMS	795	29	96.71%
	LHS	1044	115	88.98%
	District	3226	210	93.75%
Week 3: Jan 6 - 12	Bishop	449	18	95.97%
	Brick	454	38	92.04%
	Childs	482	23	95.63%
	LMS	795	41	95.20%
	LHS	1042	128	87.72%
	District	3222	248	92.50%
Week 4: Jan 13-19	Bishop	448	14	96.86%
	Brick	453	52	88.91%
	Childs	480	31	93.93%
	LMS	795	42	94.82
	LHS	1042	141	86.47
	District	3218	280	91.43%



Lincoln Consolidated Schools' Extended COVID-19 Learning Plan *as Described in Public Act 149, Section 98a*

August 27, 2020

September 3, 2020 Clarifications

On August 20, 2020 Governor Whitmer signed House Bill 5913 into law as Public Act 149. Section 98a states that in order to receive state aid for 2020-2021, districts must provide for instruction under an extended COVID-19 Learning Plan ("Plan") that has been approved by an intermediate district or authorizing body. The Plan does not replace the District's/PSA's COVID-19 Preparedness and Response Plan, it is an additional plan that includes new assurances and sections on educational goals, instructional delivery, grading, and equitable access. PA 149 does not apply to districts that operate as a cyber school.

District/PSA educational goals written for all students and all subgroups must be established no later than September 15, 2020 and submitted in their Plan to the ISD or Authorizing Body, as applicable, no later than October 1, 2020 for approval. ISDs and PSAs will transmit the approved plan to the state superintendent of public instruction and the state treasurer.

This is a Review Only document. Please download it as a Microsoft Word document to add your own District/PSA logo and Extended Covid-19 Learning Plan.

District/PSA Extended COVID-19 Learning Plans should be submitted to the ISD or Authorizing Body as a PDF file.

Lincoln Consolidated Schools' Extended COVID-19 Learning Plan

Address of School District/PSA: 7425 Willis Road, Ypsilanti, MI 48197

District/PSA Code Number: 81070

District/PSA Website Address: LincolnK12.org

District/PSA Contact and Title: Robert Jansen, Superintendent

District/PSA Contact Email Address: jansenr@lincolnk12.org

Name of Intermediate School District/PSA: Washtenaw Intermediate School District

Name of PSA Authorizing Body (if applicable):

Date of Approval by ISD/Authorizing Body:

Assurances

1. The District/PSA will make their ISD/Authorizing Body approved Extended COVID-19 Learning Plan accessible through the transparency reporting link located on the District's/PSA's website no later than October 1, 2020.
2. The District/PSA will create and make available on its transparency reporting link located on the District/PSA's website, a report concerning the progress made in meeting the educational goals contained in its Extended COVID-19 Learning Plan not later than February 1, 2021, for goals its expected would be achieved by the middle of the school year and not later than the last day of school of the 2020-2021 school year for goals the District/PSA expected would be achieved by the end of the school year.
3. Benchmark Assessments: The District/PSA will
 - o select a benchmark assessment or benchmark assessments that is/are aligned to state standards.
 - o administer the approved benchmark assessment, or local benchmark assessment, or any combination thereof, to all pupils in grades K to 8 to measure proficiency in reading and mathematics within the first nine weeks of the 2020-2021 school year and again not later than the last day of the of the 2020-2021 school year.
4. If delivering pupil instruction virtually, the District/PSA will
 - o provide pupils with equitable access to technology and the internet necessary to participate in instruction, and
 - o expose each pupil to the academic standards that apply for each pupil's grade level or courses in the same scope and sequence as the District/PSA had planned for that exposure to occur for in-person instruction.
5. The District/PSA, in consultation with a local health department will develop guidelines concerning appropriate methods for delivering pupil instruction for the 2020-2021 school year that are based on local data that are based on key metrics. Note: A determination concerning the method for delivering pupil instruction shall remain at the District/PSA Board's discretion. Key metrics that the District/PSA will consider shall include at least all of the following:
 - o COVID-19 Cases or Positive COVID-19 tests
 - o Hospitalizations due to COVID-19
 - o Number of deaths resulting from COVID-19 over a 14-day period
 - o COVID-19 cases for each day for each 1 million individuals
 - o The percentage of positive COVID-19 tests over a 4-week period
 - o Health capacity strength
 - o Testing, tracing, and containment infrastructure with regard to COVID-19

6. If the District/PSA determines that it is safe to provide in-person instruction to pupils, the District/PSA will prioritize providing in-person instruction to pupils in grades K to 5 who are enrolled in the District/PSA.
7. The District/PSA assures that
 - o Instruction will be delivered as described in this plan and re-confirmed by the District/PSA Board,
 - o the description of instructional delivery in this plan matches the delivery of instruction to be delivered during the 2020-2021 school year,
 - o the District/PSA will reconfirm how instruction will be delivered during the 2020-2021 school year thirty days after ISD approval of the plan, and every 30 days thereafter at a meeting of the Board, and
 - o public comment will be solicited from the parents or legal guardians of the pupils enrolled in the District/PSA during a public meeting described in PA-149.
8. The District/PSA will ensure that students with disabilities will be provided with equitable access to instruction and accommodation in accordance with applicable state and federal laws, rules and regulations.
9. The District/PSA will ensure that two (2), 2-way interactions occur between a pupil enrolled in the District/PSA and the pupil's teacher or at least one (1) of the pupil's teachers during each week of the school year for at least 75% of the pupils enrolled in the District/PSA. The District/PSA will publicly announce its weekly interaction rates at each District/PSA Board meeting where it re-confirms how instruction is being delivered. The District/PSA will make those rates available through the transparency reporting link located on the District/PSA website each month for the 2020-2021 school year.



District Superintendent or President of the Board of Education/Directors

9-21-2020

Date

Learning Plan Narrative

Opening Statement

- Please provide a statement indicating why an Extended COVID-19 Learning Plan is necessary to increase pupil engagement and achievement for the 2020-2021 school year.

The COVID-19 global pandemic is impacting our Lincoln school community in a number of ways: our students and staff are experiencing trauma, and many students will have substantial gaps in learning. Further, existing equity issues have been exacerbated by the pandemic.

As we return to school in the fall, our first priority will be to ensure the well-being of all members of our school community. Because of the wide range of experiences students had during the remote learning portion of the 19-20 school year, we anticipate that students will come to school in the fall of 2020 with a wider than usual range of competencies. NWEA has already performed research which anticipates a substantial slow down and summer slide for our students. We expect that many students will be behind and will need opportunities to catch up. Teachers will need opportunities to collaborate with each other as they examine student work and determine what comes next in the learning for each student.

As Lincoln plans to begin the school year in a Blended Learning and Virtual learning environment, we will need to ensure that there are structures in place to ensure student engagement and achievement for all. This plan will focus on teaching and learning with an emphasis on equity for all learners and the well-being of students and staff. In our Blended Model we will start the year remotely and will work to bring students face to face in a Hybrid Model when our team determines it is safe to do so.

Educational Goals

- **Please outline and describe** the educational goals expected to be achieved for the 2020-2021 school year. The District/PSA must establish all of its goals no later than September 15, 2020. Authorizing bodies expect PSA educational goals will be aligned to the educational goal within your charter contract.
- **Specify** which goals are expected to be achieved by the middle of the school year and which goals are expected to be achieved by the end of the school year.
- **Ensure** that all of the following apply to the educational goals described in this section: (a) The goals include increased pupil achievement or, if growth can be validly and reliably measured using a benchmark assessment or benchmark assessments, growth on a benchmark assessment in the aggregate and for all subgroups of pupils; (b) The District/PSA benchmark assessment(s) are aligned to state standards and will be administered to all pupils K-8 at least once within the first 9 weeks of the 2020-2021 school year and not later than the last day of the 2020-2021 school year to determine whether pupils are making meaningful progress toward mastery of these standards; and (c) the District's/PSA's educational goals are measurable through a benchmark assessment or benchmark assessments.
- To the extent practicable, the District/PSA will administer the same benchmark assessment or benchmark assessments that it administered to pupils in previous years.

Educational Goals

The NWEA assessments in reading and mathematics will be administered to all K-8 students three times throughout the school year: once in the first nine weeks of the school year, the second time in the winter, and the third time in May as they have been in previous years.

By using the NWEA as our assessment, we can ensure that:

- (a) there will be increased pupil achievement through growth as measured by the assessment
- (b) these benchmark assessment(s) are aligned to state standards and will be used to determine whether pupils are making meaningful progress toward mastery of these standards
- and (c) our educational goals are measurable

Based on the NWEA research that states on average, 50%-60% students nationwide meet or exceed their growth projections; our 3-year NWEA reading/math trend data, the NWEA Covid-19 Slowdown/Summer Slide research, and new research that predicts the achievement gap will be widened based on the Covid-19 learning loss, Lincoln Consolidated Schools' District Improvement Team met to discuss our goals.

Goal 1 - All students and all subgroups (K-8) will increase their RIT growth (A RIT score is an estimation of a student's instructional level and also measures student progress or growth in school) in Reading from Fall to Winter and Winter to Spring as measured by NWEA

- Results from Reading/ELA benchmark assessments, local Reading/ELA summative assessments, and formative assessment will be continuously discussed and analyzed by staff.

Goal 2 - All students and all subgroups (K-8) will increase their RIT growth (A RIT score is an estimation of a student's instructional level and also measures student progress or growth in school) in Math from Fall to Winter and Winter to Spring as measured by NWEA

- Results from Math benchmark assessments, local Math summative assessments, and formative assessment will be continuously discussed and analyzed by staff.

Progress reports on these goals will be available on our website in February and June.

As a means of continuous improvement in teaching & learning, all teachers will continue to receive professional development in effective pedagogy and assessments.

Instructional Delivery & Exposure to Core Content

- **Please describe** how and where instruction will be delivered during the 2020-2021 school year. (e.g. instruction may be delivered at school or a different location, in-person, online, digitally, by other remote means, in a synchronous or asynchronous format, or any combination thereof).

Mode of Instruction

To start the school year, all Y5/K-12 students will attend school everyday in a virtual remote setting. The health and safety of our students are our priority. When it is safe to do so based on research in which the Covid-19 Steering Committee finds out, students will begin to return to school in a hybrid model. This model will begin with our youngest students returning first and then our older students. We will have two cohorts of students - cohort A and cohort B. Cohort A will attend school on Mondays and Tuesdays and Cohort B will attend school on Thursdays and Fridays. Wednesdays will be reserved for students to continue asynchronous work as well as get extra support from their teacher(s).

Due to starting virtually in a blended learning model, the transition from complete remote to hybrid, to complete face-to-face will be seamless. Students will still be using their device that they used in a remote setting in the classroom when they are face-to-face.

At the elementary level, the schedule will remain the same as it was during the remote setting with a morning meeting, reading lesson, writing lesson, and math lesson all being synchronous with times for students to complete their work asynchronously.

At the Middle and High school level, the schedule will also remain the same where students will have a block schedule and during the course of two days, they will attend all six classes with each class lasting 90 minutes.

When Covid-19 Steering Committee feels it is safe for students to return full face-to-face based on data, we will do so.

- **Please describe** how instruction for core academic areas will expose each pupil to the academic standards that apply for each pupil's grade level or course in the same scope and sequence as the District/PSA had planned for that exposure to occur for in-person instruction.

Note: Lincoln Consolidated Schools' full instructional plan can be found in the [MI Safe Schools Roadmap--LCS' Covid-19 Preparedness and Response Plan](#).

Curriculum and Instruction: Academic Standards

Lincoln Consolidated Schools' curriculum for core academic areas is aligned to the Michigan Academic State Standards.

As a district, grade levels/content areas created power standards. This means, as a collaborative team, grade levels/content areas reviewed all of their standards for their specific content (elementary reviewed math and ELA) and decided on which standards students need to master before moving on to the next grade level or subject area. When identifying the power standards, the REAL criteria was used. This means teams looked at Readiness - the essential content, knowledge, and skills necessary for success in the next grade or content area; Endurance - knowledge and skills that are useful beyond a unit; think real life application. Assessed - these standards will be assessed on a state or national assessment and Leverage - knowledge and skill that will be useful in another discipline.

Once the power standards were identified, teams created a pacing guide/scope and sequence so staff will know when the standards will be taught throughout the year. This will assist with providing a guaranteed and viable curriculum for our students.

At the beginning of the year, K-8 grade students will be assessed on the NWEA and 9-12 grade students will have a core content area formative assessment. These assessments will allow teachers to identify gaps in students' learning and provide guidance on how to differentiate their instruction to meet the needs of all of their learners.

As we continue to power standards work throughout the year, we will be deconstructing our power standards and creating learning targets/I can statements for our students. This will lead to success criteria, aligned activities and lessons, a shift in instructional

practices/strategies, and more effective formative and summative assessments which are all needed data pieces to help us make informed decisions that are in the best interest of our students. All of this work would be occurring if we were remote or face to face as the important work is needed to best educate our students.

Staff will also be receiving support throughout the school year on best practices for online pedagogy, engaging students, and how to best use the curriculum resources in a synchronous and asynchronous setting.

- **Please describe** how pupil progress toward mastery of the standards described within this section will be graded or otherwise reported to the pupil and the pupil's parent or legal guardian.

Assessment and Grading

Lincoln Consolidated Schools' curriculum is based on the Michigan Academic standards and our assessments and grading are based on students' mastery towards those standards. We regularly assess students at the district and classroom level to determine if they are making progress toward meeting those standards through the use of formative and summative assessments.

Our formative assessments allow students to receive feedback from their teachers that help them know their areas of strength as well as areas that need improvement. These assessments also inform the teacher as to how to adjust their instruction based on the needs of their students.

We also have a system for delivering summative assessments at the district and classroom levels. These are given at the end of a period of learning as an evaluation of what has been learned, are based on a group of standards/skills/knowledge from the pacing guide in the subject areas, and are part of our district's grading process.

Through PowerSchool, our parents at the secondary level are able to see their children's grades at any time. Our teachers keep up-to-date information on students' grades in this system. At the elementary level, we send home progress reports each marking period. At all levels, teachers are expected to keep parents and guardians abreast of any concerns regarding a student's grade through emails, phone calls, and parent/teacher conferences. At the end of the marking period, we also send out report cards to our parents.

Equitable Access

- If delivering pupil instruction virtually, please **describe** how the District/PSA will provide pupils with equitable access to technology and the internet necessary to participate in instruction.

The District has created both telephone and email hotlines for our families that are seeing barriers to access. We have staffed the hotlines to ensure prompt responses for families that are experiencing those barriers.

One to one devices:

As of September 17, 2020, we have deployed 2519 devices to the students in the district (about 75% of students). Some families are choosing to use their own devices at home. We continue to deploy devices to any family in need, and retain a stockpile of devices that would allow us to provide one to every student in need. Pre-k through 2nd grade students have received iPads, while 3rd through 12th grades have received Chromebooks. Working with the Transportation department the district schedules deliveries to families that lack the ability to pick up devices.

Internet at home:

The District is working with Comcast to provide Internet Essentials* (to qualified families), the district is sponsoring an initial **200** accounts to meet initial demands for internet access. As more families indicate their need, the District will increase the number of accounts it sponsors to provide its families six months of paid service. Lincoln has a fairly large rural community that this service is not available to; so we are going to provide another solution. Lincoln is planning to provide safe areas on campus that students can utilize educational spaces in order to provide Internet access to those families that do not have access at home.

With Verizon, the district purchased **400** Hot spots (with the ability to increase if needed) to provide the district families means for the Internet that are in areas not provided with service by Comcast. Verizon was the obvious choice based on coverage in our rural communities as many of the other service providers had little to no coverage available.

- **Please describe how the District/PSA will ensure that students with disabilities will be provided with equitable access to instruction and accommodation in accordance with applicable state and federal laws, rules and regulations.**

Lincoln Consolidated Schools will implement IEPs and Section 504 plans, as written or amended, to ensure that students with disabilities receive equitable access to instruction. To the extent required by law, the Lincoln Consolidated Schools will provide accommodations, services, and supports, to ensure that students with disabilities who are eligible for an IEP receive educational opportunities that are reasonably calculated to enable the student to make progress appropriate in light of the student's circumstances. It is understood that COVID-19 and the resulting public health crisis is a unique circumstance that may impact each student's educational programming.

- **Optional Considerations for District/PSA Extended COVID-19 Learning Plans:**
- 1. In addition to the students with disabilities noted above, please describe how the District/PSA will ensure that the needs of other vulnerable student populations, such as but not limited to, early English Learners and Fledgling/struggling students, are met.

2. Please describe how the District/PSA will ensure that students will, during pandemic learning, have continued access to programs such as, but not limited to, Early Childhood, CTE, Early-Middle College, Dual Enrollment and Advanced Placement as applicable within the District/PSA.

Lincoln Consolidated School District's full instructional plan addresses ways all learners are supported and can be found in the MI Safe Schools Roadmap--LCS' Covid-19 Preparedness and Response Plan.

1. In addition to the students with disabilities noted above, please describe how the District/PSA will ensure that the needs of other vulnerable student populations, such as but not limited to, early English Learners and Fledgling/struggling students, are met.

At the beginning of the school year, our students are assessed in the NWEA K-8 as well as the MLPP for our youngest learners. When completed, these scores are reviewed and students with scores in the bottom 25 percentile receive Tier II support from our Title I interventionist, At-Risk interventionists, our EL coordinators, and/or the classroom teachers 2-4 times per week in small groups to help close the learning gaps in reading and/or math. One on one work could also occur with our most struggling learners up to three sessions per week.

Our support staff are also co-teachers in the google classroom by posting lessons in the teachers' google classroom, outreach to families communicating students' progress, and differentiate instruction to meet language and content target goals.

Students are regularly progress monitored throughout a six-week gap of time to gauge whether or not the intervention is effective or needs to be modified. The progress monitoring also lets the teacher know whether or not the student needs to continue with the intervention or if the student can be removed from the intervention group. As a district, we also offer after school tutoring for our students to receive academic support.

2. Please describe how the District/PSA will ensure that students will, during pandemic learning, have continued access to programs such as, but not limited to, Early Childhood, CTE, Early-Middle College, Dual Enrollment and Advanced Placement as applicable within the District/PSA.

During pandemic learning, our Early Childhood Program will continue to teach our youngest learners modifying their program based on MDE guidelines. For LCS' CTE programs, we are maintaining our partnerships with both SWWC (Saline) and the RCTC (Ypsilanti) and for Early-Middle College, we are maintaining our partnership with ECA at Eastern Michigan University. This year, students who are eligible for dual enrollment are enrolled in classes at Washtenaw Community College and Schoolcraft College. Our AP classes are continuing at our high school. Students can find the AP courses in the course catalog and the enrollment process is the same as it has been in the past. We are excited to offer AP Spanish this year for the first time.



1/6/2021

Lincoln Consolidated Schools
7425 Willis Rd
Ypsilanti MI 48197

Dear, Lincoln School Board Members
Robert Jansen, Superintendent

Department Update

- Since the district went to full remote learning, we began to offer 7 days' worth of meals for pick up on Wednesdays from 11:00am to 1:00pm.
- Once we return to in-person hybrid model, we will go back to 5 days' worth. This is to stay in line with USDA regulations of only allowing to offer 7 days' worth total of meals a week. Hybrid model feeds 2 days a week in school plus 5 days pick up.
- We continue to partner with Food Gatherers the third Wednesday of each month to offer produce and non-perishable food boxes to families in need.
- From December 1st – 30th, our department provided a total of **4,648** meals. Meal pick up has been steadily declining since last Spring.
- Meal participation over the Winter Break was lower than expected. On 12/23 we distributed 732 meals, 12/30 was 756 meals. For comparison, on 12/16, we distributed 1,164 meals.
- We had a few volunteers (including Leslie Shattuck, our Food Service Assistant and Jennifer Monahan from WISD) that assisted with delivering meals and food boxes to families in need over the Winter Break.
- As of December 31st, the district is at **43.9%** free or reduced eligible. This is lower than expected. We will continue to encourage families to complete their free/reduced meal applications.

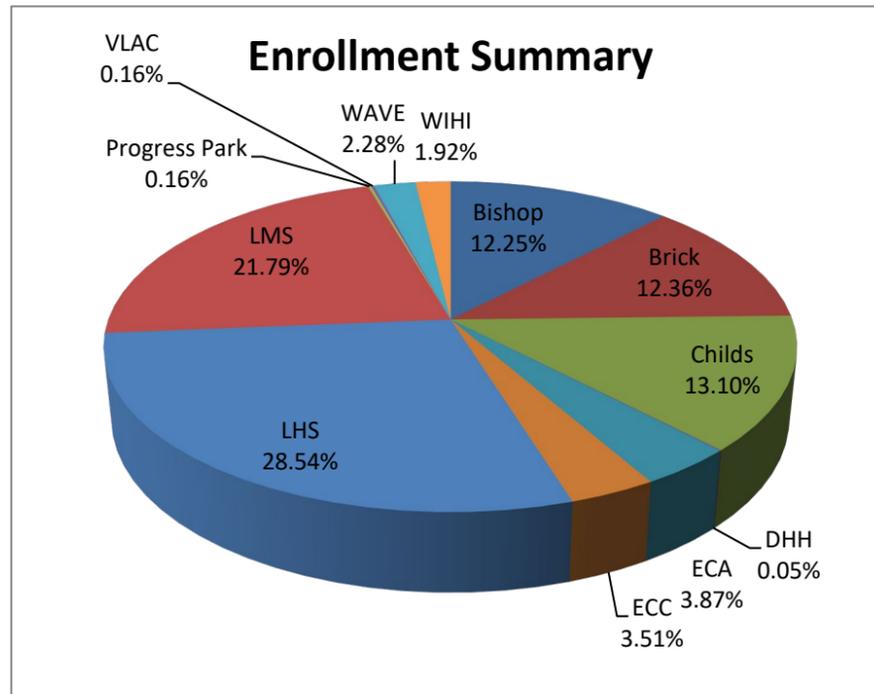
Please contact me with any questions or concerns you may have.

Respectfully,

Karen Thomas, SNS
Food Service Director
ARAMARK K-12 Education
734-484-7072
Thomas-karen@aramark.com
thomask@lincolnk12.org

**Enrollment Summary
1/20/2021**

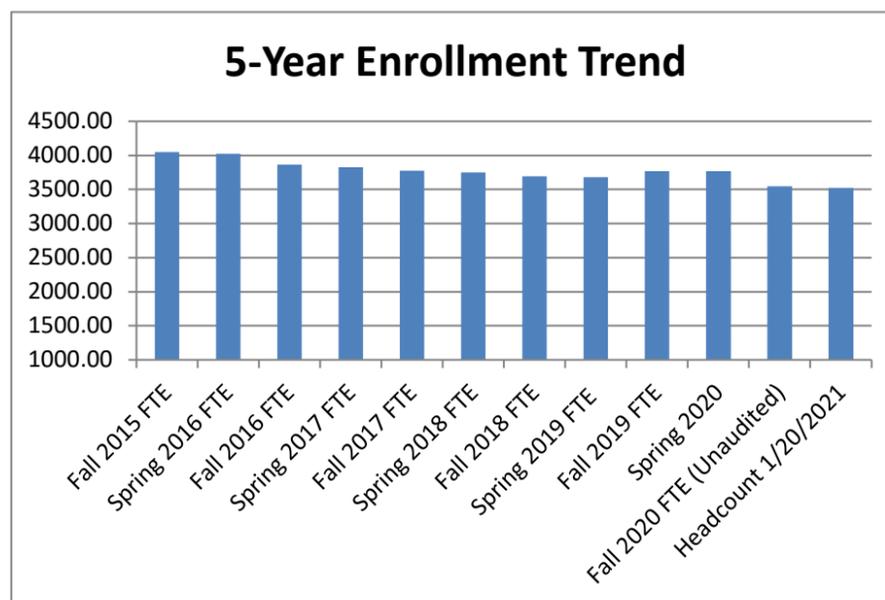
ECC	128
Comm Based	5
ECSE	29
Evaluation	9
GSRP	70
Headstart	15
Bishop	447
K	90
1	89
2	69
3	65
4	69
5	65
Brick	451
K	85
1	62
2	75
3	75
4	71
5	83
Childs	478
K	81
1	70
2	80
3	80
4	81
5	86
LMS	795
6	248
7	255
8	292
LHS	1041
9	266
10	255
11	272
12	248
VLAC	6
3	1
5	2
7	2
8	1
DHH	2
6	1
Evaluation	1
Progress Park	6
3	1
7	3
8	1
11	1
ECA	141
9	25
10	32
11	38
12	46
WIHI	70
9	15
10	23
11	16
12	16
WAVE	83
9	4
10	39
11	10
12	30
Grand Total	3648



5-Year Enrollment Trend

	FTE
Fall 2015 FTE	4048.18
Spring 2016 FTE	4025.71
Fall 2016 FTE	3862.71
Spring 2017 FTE	3823.06
Fall 2017 FTE	3776.99
Spring 2018 FTE	3749.37
Fall 2018 FTE	3689.54
Spring 2019 FTE	3680.18
Fall 2019 FTE	3768.72
Spring 2020	3767.50
Fall 2020 FTE (Unaudited)	3548.66
Headcount 1/20/2021	3519.00

*GSRP/Headstart Counted Separately





Planning Committee Minutes

December 14, 2020

1. Members Present
 - Jennifer LaBombarbe, Thomas Rollins, Bob Jansen, Adam Blaylock, Phil Bongiorno
2. Chair LaBombarbe called the meeting to order at 4:00 pm
3. Old Business
 - a. Bond Review
 1. Update on bond
 - a. Flooring – need to determine final cost of remaining areas to complete
 - b. Playground at bishop - completed
 - c. Baseball and softball – 1 field of each has been seeded.
 - d. LAB – Power panel will not be in until March 2021. Getting approval for temporary power until then.
 - e. Turf is almost complete in LAB. Track can not go in until the heat is working in the large area.
 - f. They are painting the from part of the LAB, install ceiling tile, then install fixtures.
 - g. Waiting on numbers for the pump system to put in retention ponds
 - h. Reviewed the design for the football field locker room
 - b. Policy Review
 1. Discussion about NEOLA and the service we have been receiving. We have several items that need review and then brought to the Board for approval. Superintendent Jansen and Ty are supposed to meet with Paul Paulka from NEOLA on Thursday.
 2. Adam Blaylock and Ty are going to review other policy companies and bring to the next planning meeting costs, benefits, cons, and what districts use them. So we can determine if we want to switch from NEOLA.
4. New Business
5. Other
6. Adjournment 4:49 pm

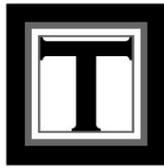
Next meeting to be determined after the organizational meeting on January 11, 2021

**For Executive Committee
January 19, 2021
Board Action Potentially Required**

Proposed Closing Agreement on 3% Retiree Healthcare Contributions – Beginning in 2012, employees that were part of certain MPSERS plans were required to contribute 3% for retiree healthcare. From 2012 through 2016, Lincoln had subjected this 3% to both employee and employer FICA. In 2017, after additional guidance came out, the 3% was no longer subjected to FICA. Both Lincoln and employees received refunds on these amounts for certain periods. While there has still been questions on how this 3% should have been handled, the Office of Retirement Services (“ORS”) has been working with the IRS to get an official ruling on this taxability. Recently, ORS has indicated that it is in a favorable ruling that these contributions are exempt from both federal and FICA taxes.

ORS has indicated that they are working with the IRS to implement a closing agreement and are asking Districts to sign onto the agreement. Once the IRS issues the closing agreement, the treatment any District takes with the 3% will have to conform to what the IRS' decision says regardless of whether a District signs on to the closing agreement or not. Our understanding is that the IRS will have this closing agreement cover the treatment through 2026. By being part of the closing agreement Districts will have some "coverage" should the IRS change its position and try to collect from Districts not included in the agreement. In addition, ORS will be covering the \$3,000 filing fee so there is not an expense Districts will incur to be part of the closing agreement. A power of attorney is required by any District that wants to participate.

Currently, ORS is requiring districts to express their desire to enter into the closing agreement by completing IRS Form 2848 by February 5, 2021. This will assign power of attorney for the District on this matter to the Dykema Law Firm. The District's attorney, Thrun Law Firm, recommends that if we elect to enter into this agreement, the Board of Education should approve the assignment of this power of attorney. Therefore, board approval is necessary at the next board meeting. It should be noted that the District is not expected to have the ability to review the actual closing Agreement at any stage before execution.



THRUN
LAW FIRM, P.C.

Client E-Blast

GORDON W. VANWIJEN, JR.
MARTHA J. MARCERO
LISA L. SWEM
JEFFREY J. SOLES
ROY H. HENLEY
MICHAEL D. GRESSENS

CHRISTOPHER J. IAMARINO
RAYMOND M. DAVIS
MICHELE R. EADDY
KIRK C. HERALD
MARGARET M. HACKETT
MATTHEW F. HISER

ROBERT A. DIETZEL
KATHERINE WOLF BROADDUS
DANIEL R. MARTIN
JENNIFER K. STARLIN
TIMOTHY T. GARDNER, JR.
IAN F. KOFFLER

FREDRIC G. HEIDEMANN
RYAN J. NICHOLSON
PHILIP G. CLARK
PIOTR M. MATUSIAK
CRISTINA T. PATZELT
JESSICA E. MCNAMARA

KATERINA M. VUJEA
BRENNAN M. ACKERMAN
RYAN J. MURRAY

January 17, 2021

Re: Proposed IRS Closing Agreement on 3% Retiree Healthcare Contributions

Dear Retainer Client:

We have endeavored to assemble information sufficient to provide guidance to retainer clients on the proposed Closing Agreement, CLAG – 117897-19 (“Closing Agreement”) with the Internal Revenue Service (IRS) concerning tax obligations with respect to public school employees who did not opt out of the future right to receive retiree health benefits under the Michigan Public School Employees Retirement System (MPERS) Act, as amended by 2010 P.A. 75 and 2012 P.A. 300, and who continue to be subject to a 3% reduction in compensation (“Affected Employees”). At issue are federal income and FICA taxes withheld and paid by Affected Employees on the 3% retiree healthcare contributions, corresponding FICA taxes paid by the employing schools (“School Employers”), and the mechanics for the return of overpaid income and FICA taxes to Affected Employees and the return of overpaid FICA taxes to School Employers, to the extent applicable.

Like you, we have faced considerable challenges in obtaining information necessary to evaluate the proposed Closing Agreement and determine appropriate next steps because:

- (1) this Firm’s attorneys were not involved in the negotiations between the IRS, the Office of Retirement Services (ORS), a named tax paying school district, and their representatives, and we have not been provided with a summary of those negotiations;
- (2) the definitive Closing Agreement reportedly has not been finalized and has not been made available for review, although we have reviewed a copy of a November 16, 2020 letter from the IRS to counsel for the ORS and a named taxpaying school district (the “IRS Letter”) describing the three operative paragraphs that reportedly will be included in the Closing Agreement concerning the proper treatment of the 3% retiree healthcare contributions for federal income tax withholding and FICA purposes;¹ and
- (3) the effect of the Closing Agreement will differ depending on the varied and fact specific ways that School Employers treated the 3% retiree healthcare contributions for federal income tax withholding and FICA purposes.

Executive Summary

You have been asked, on an expedited basis, to (i) accept a Closing Agreement described in the IRS Letter, that has not yet been finalized by the IRS or made available for your review, and (ii) engage legal counsel for the ORS to finalize the Closing Agreement, and to sign on your school’s

¹ For your convenience, a copy of the IRS Letter is attached to this E-Blast as **Attachment A**.



Proposed IRS Closing Agreement on 3% Retiree Healthcare Contributions

January 17, 2021

Page 2 of 6

behalf. In the IRS Letter, counsel for the IRS informed counsel for the ORS that the Closing Agreement will contain three operative paragraphs. Significant questions remain unanswered, however, about the effect and mechanics of the proposed Closing Agreement which will have material impacts on School Employers and Affected Employees, including how the IRS will determine whether or when the period of limitations has expired on a claim of credit or refund filed by a participating School Employer or an Affected Employee. Pivotal questions remain unanswered about how the IRS will reconcile the proposed Closing Agreement with any previously filed protective claims in determining applicable periods of limitations.

Although the IRS Letter made no mention that the term of the proposed Closing Agreement will be limited, counsel for the ORS has separately stated, without explanation, that the Closing Agreement will be limited to include only tax years 2013-2026. Whether this would preclude a School Employer or Affected Employee from recovering overpaid taxes pursuant to protective action filed for a tax year prior to 2013 is unclear. Also, if the Closing Agreement is limited to specific years rather than having an unlimited term, the IRS is under no obligation to maintain a consistent position upon expiration of the term and could begin subjecting the 3% retiree healthcare contributions to federal income and FICA taxes beginning in or after tax year 2027.

The IRS, ORS and ORS's legal counsel each have failed to provide information to School Employers about the mechanics for either School Employers or Affected Employees to recover overpaid FICA taxes. Further, the ORS has not specifically informed Reporting Units what funding will be used to pay the IRS "user fees" which may total more than \$2 Million (assuming up to 700+ participating MPSERS Reporting Units x \$3,000), and whether that expenditure will result in increased future Reporting Unit contribution rates. The source of funding for such "user fees" is particularly vital, since the Legislature enacted the 3% retiree health contributions to stabilize the MPSERS retiree healthcare trust.

At this time, school officials lack both sufficient information and a finalized Closing Agreement necessary to perform their due diligence in considering this matter. Moreover, because School Employers have not uniformly treated the 3% retiree healthcare contributions for federal income and FICA tax purposes (as detailed in Section 6.a of the Guidance below), we expect that a proper resolution of this matter would require either various Closing Agreement forms or various addenda to address and protect the unique interests of each School Employer.

Preliminary Decision-Making Guidance

We offer the following decision-making guidance based on the limited information currently available to us. This situation is fluid, assumptions will likely change, and guidance will need to be modified as information develops. The following provides a framework for discussions with your chief financial officer, payroll personnel, independent auditor, and/or tax attorney as necessary to evaluate the business/financial implications and the tax implications of the three operative provisions of the proposed Closing Agreement, as stated in the IRS Letter.



Proposed IRS Closing Agreement on 3% Retiree Healthcare Contributions

January 17, 2021

Page 3 of 6

1. **Board Decisions.** The decisions (i) to accept the Closing Agreement and (ii) whether to engage an attorney to settle the IRS dispute on behalf of a school are within the discretion of a school board. For this reason, we recommend that school boards (not school administrators) decide whether to sign the proposed IRS Form 2848, which was distributed by the ORS via email dated December 22, 2020, to MPSERS Reporting Units. That form designates W. Alan Wilk of Dykema Gossett, PLLC (counsel for the ORS) as your school’s representative before the IRS, and authorizes him to finalize the Closing Agreement and sign on your school’s behalf, notwithstanding that the December 22 ORS email states that “Neither ORS nor the Dykema Law Firm are providing any legal counsel to any Reporting Unit regarding whether to be part of the Closing Agreement.” Mr. Wilk’s signature on the Closing Agreement **will commit your school to the finalized terms and, as currently proposed, you will not have a chance to review the Closing Agreement at any stage before execution.** (For your convenience, a copy of the ORS email dated December 22, 2020, with proposed partially-completed IRS Form 2848 prepared by Attorney Wilk, are attached to this E-Blast as **Attachment B.**)
2. **Submission Deadline.** ORS advised school officials in the December 22, 2020 email that Friday, February 5, 2021 is the deadline for interested schools to submit the signed IRS Form 2848. If your school board has already held its regular January board meeting and if the school board’s regular February board meeting will fall on or after February 5, 2021, your school should be prepared that an expedited special board meeting may be required. Although this firm’s attorneys have been advised orally that there may be some flexibility in the ORS February 5th submission deadline, we have no independent knowledge of whether that submission deadline will be extended. Therefore, at this time, unless otherwise advised in writing by ORS or its attorney, you should proceed as if the February 5th submission deadline is firm.
3. **IRS Closing Agreements, Generally.** An IRS closing agreement covering a specific matter is final and conclusive only as to the named taxpayer and any additional taxpayers that the IRS may authorize to “use” or rely upon the closing agreement. Unnamed taxpayers may not “use” or rely upon a closing agreement of another taxpayer as a conclusive determination in any dispute (pending or future) between the un-named taxpayer and the IRS. Further, the IRS may not, in the absence of fraud, malfeasance, or misrepresentation of material fact, reopen a matter covered by a closing statement during its term. Thus, absent fraud, malfeasance, or misrepresentation of material fact, a closing agreement conclusively resolves a matter for the named and additional taxpayers authorized to rely on that closing agreement, generally subject only to a change in law.
4. **This Closing Agreement.** This firm has not seen the proposed Closing Agreement, which reportedly has not yet been finalized. But the IRS Letter sets forth the three operative paragraphs that reportedly will be included in the Closing Agreement.



Proposed IRS Closing Agreement on 3% Retiree Healthcare Contributions

January 17, 2021

Page 4 of 6

The operative paragraphs described in the IRS Letter do not address distinctions arising out of protective claims or refund claims previously filed with the IRS by School Employers or Affected Employees. Instead, the IRS Letter refers to, but does not otherwise explain how the IRS will define, periods of limitations that have not yet expired. This omission is glaring because the periods of limitations on claims of credit or refund will vary depending upon the IRS's treatment of any protective claims or refund claims filed by Schools Employers or Affected Employees in any affected tax years.

Further, although not included among the operative provisions in the IRS Letter, the IRS Form 2848 prepared by Attorney Wilk states that this Closing Agreement will have a limited term from 2013-2026. Assuming a limited term covering tax years 2013-2026, the Closing Agreement would prohibit the IRS from treating the 3% retiree healthcare contributions as taxable wages for federal income and FICA tax purposes for any of tax years 2013-2026 *for which the period of limitations on claims of credit or refund has not expired*, but only as to schools that elect to participate in the Closing Agreement. Non-participating schools will have no authority to rely on the Closing Agreement as a conclusive determination in any dispute (pending or future) between them and the IRS.

Whether a Closing Agreement with a term beginning in tax year 2013 may be construed by the IRS to preclude a participating School Employer or Affected Employee from recovering overpaid taxes pursuant to previously filed protective claims covering affected tax years prior to 2013 is unaddressed. In addition, the IRS's reason(s) for limiting the Closing Agreement to a prescribed term ending with tax year 2026, and how the IRS might alter such tax treatment beginning in tax year 2027, have not been explained.

5. **IRS User Fee.** The IRS charges a "user fee" to recover the cost of providing certain services to the public that confer a special benefit to the recipient. In this case, the IRS is charging a reportedly discounted \$3,000 user fee for each MPSERS Reporting Unit that wishes to participate in the Closing Agreement. ORS has advised school officials that ORS will treat the \$3,000 user fee as a MPSERS Administrative Cost as to Reporting Units that submit the signed IRS Form 2848 by the February 5, 2021 deadline. (See Attachment B) Attorney Wilk has advised this firm's attorneys that ORS intends to debit the MPSERS Forfeiture Fund to pay the user fee for each participating Reporting Unit. This Firm's attorneys have no independent knowledge or written verification from the ORS or Attorney Wilk as to the source or propriety of using MPSERS funds to pay the user fees. Further, we have no information whether such an approach may result in increased contribution rates for Reporting Units.
6. **Due Diligence.** Pending receipt of additional information, school officials may initiate their due diligence by doing the following:



Proposed IRS Closing Agreement on 3% Retiree Healthcare Contributions

January 17, 2021

Page 5 of 6

- a. Consult with your school's chief financial officer, payroll personnel, independent auditor, and/or tax attorney as necessary to determine or confirm which of the following broad groups your school is in:
 - i. **Group #1:** Your school treated the 3% retiree healthcare contributions as exempt from federal income and FICA taxes for all affected filing periods.
 - ii. **Group #2:** Your school treated the 3% retiree healthcare contributions as taxable wages for federal income and FICA tax purposes for all affected filing periods.
 - iii. **Group #3:** Your school treated the 3% retiree healthcare contributions as non-taxable income for federal income tax purposes, but as taxable for FICA tax purposes for all affected filing periods.
 - iv. **Group #4:** Your school treated the 3% retiree healthcare contributions as taxable wages for some affected filing periods and as exempt from federal income and/or FICA taxes for other affected filing periods.

Each of these four broad groups will be further subdivided depending upon whether your school or its Affected Employees filed with the IRS any protective claims, refund claims, IRS Forms 941-X (adjusted employer's quarterly federal tax return seeking a refund of overpaid employer FICA taxes), IRS Forms 843 (seeking a refund of overpaid employee FICA taxes), corrected W-2s, or IRS Forms 1040-X (seeking a refund of overpaid income tax). It also will depend on how the IRS may treat such protective actions (whether now pending or previously adjudicated by the IRS adversely to a School Employer or Affected Employee) for purposes of determining whether the period of limitations on a claim of credit or refund filed by a participating Reporting Unit or an Affected Employee has expired.

- b. Consult with your school's chief financial officer, payroll personnel, independent auditor, and/or tax attorney as necessary to evaluate the business/financial/administrative implications and the tax implications of participating or foregoing participation in the proposed Closing Agreement. This analysis will vary depending upon (i) which broad group described in Section 6.a above applies to your school; (ii) whether you previously filed any protective or refund claims; (iii) whether you have or will be required to issue corrected W-2s; (iv) whether you have any contractual obligation to Affected Employees to minimize payroll-related taxes; and (v) other circumstances uniquely relevant to your school. For example:
 - i. If your school is in Group #1 (consistently treated the 3% retiree healthcare contributions as exempt from federal income and FICA taxes in all affected tax years), you should not need to issue corrected W-2s to Affected Employees, nor file IRS Forms 941-X, because your tax treatment of the 3% retiree healthcare contributions aligns with the treatment that purportedly will be set forth in the



Proposed IRS Closing Agreement on 3% Retiree Healthcare Contributions
January 17, 2021
Page 6 of 6

Closing Agreement (see Attachment A, IRS Letter), obviating any need to request credits or refunds. As to you, participation in the Closing Agreement should preclude the IRS from changing its position and challenging your treatment of the 3% retiree healthcare contributions as exempt from federal income and FICA taxes for tax years 2013-2026. However, because the Closing Agreement remains unavailable for review and verification of terms, approval of the Closing Agreement even by those in Group #1 carries substantive risk.

- ii. If your school is in any of Groups #2, #3 or #4, you will be required, pursuant to the third operative paragraph in the IRS Letter, to issue corrected W-2s to Affected Employees and may need to file IRS Forms 941-X for any filing periods in tax years 2013-2026 for which the period of limitations on claims for credit or refund of overpaid taxes has not expired. The logistics of generating corrected W-2s for Affected Employees and Forms 941-X will vary depending upon the number of Affected Employees, whether your payroll software changed during any period for which corrected W-2s must be generated, and so forth. The financial benefits to your school of filing Forms 941-X will likewise vary depending upon the aggregate amount of overpaid FICA taxes subject to refund, which will in turn vary upon the size of your payroll and the applicable periods of limitations.

Significantly, the third operative paragraph in the IRS Letter requires participating School Employers to notify Affected Employees only of their right to file Forms 1040-X (Amended Individual Federal Income Tax Return) for tax years for which the period of limitations has not expired to request a credit/refund as to overpaid income tax, but makes no mention of Forms 843, seemingly required to be filed for an Affected Employee to claim a refund of overpaid employee FICA taxes. The significance of this omission (whether an oversight or an intended limitation on the rights of School Employers or Affected Employees to recover overpaid FICA taxes) has not been explained.

We understand and share your frustration. We will keep you updated if or as additional information is provided to us in response to our many requests for clarifying information about this matter. Our efforts to prepare template materials for board action (whether to authorize participation or not) have been stymied by a failure or refusal of the IRS or counsel for the ORS to address the significant issues identified above. You may direct questions about this E-Blast to Meg Hackett (616-588-7701) or Ian Koffler (517-374-8865).

Thrun Law Firm, P.C.

- Enclosures:
- Attachment A – November 16, 2020 letter from the IRS to Attorney W. Alan Wilk, Dykema Gossett
 - Attachment B – December 22, 2020 email from ORS to Reporting Units re: proposed Closing Agreement with partially completed IRS Form 2848 prepared by Attorney Wilk

This client communication is intended to provide helpful information on school law topics and is not intended as legal advice or opinion for specific facts, matters, situations, or issues. Legal counsel should be consulted about the application of this information to a specific circumstance or situation.

Explanatory Notes

Maintenance and Grounds RFP:

Privatize the maintenance department to reduce labor costs. Shift the cost savings within the facilities department to create a district grounds team, fill new positions within the Lincoln Athletic Building, adjust to head custodians in all building that will perform maintenance/custodial duties, create a flexible technical maintenance team to address district wide maintenance needs and projects, and address the low hourly wage rates in custodial services causing high turnover rates.

Bid divisions:

- **Maintenance Bids - 4 bids were received.**
 - Maintenance Bid – Auxilio. \$514,098 yr. 1; \$514,098 yr. 2; \$515,098 yr. 3: **Total \$1,543,294 three year total.**
 - Maintenance Bid – ABM. \$411,473 yr. 1; \$421,759 yr. 2; \$432,303 yr. 3: **Total \$1,265,535 three year total.**
 - Maintenance Bid – The DMBurr Group. \$352,800 yr. 1; \$359,856 yr. 2; \$367,056 yr. 3: **Total \$1,079,712 three year total.**
 - Maintenance Bid – Enviro-Clean. \$370,704.62 yr. 1; \$370,704.62 yr. 2; \$370,704.62: **Total \$1,112,113.86 three year total.**

- **Grounds Bids – 5 bids were received.**
 - Grounds Bid – Auxilio. \$155,402 yr. 1; \$155,402 yr. 2; \$155,402 yr. 3: **Total \$466,206 three year total.**
 - Grounds Bid – ABM. \$218,279 yr. 1; \$224,044 yr. 2; \$229,645 yr. 3: **Total \$672,268 three year total.**
 - Grounds Bid – Davey Tree Expert Company. \$298,000 yr. 1; \$325,000 yr. 2; \$325,000 yr. 3: **Total \$948,000 three year total.**
 - Grounds Bid – The DMBurr Group. \$199,512 yr. 1; \$203,508 yr. 2; \$207,588 yr. 3: **Total \$610,608 three year total.**
 - Grounds Bid – Enviro-Clean. \$164,729.56 yr. 1; \$164,729.56 yr. 2; \$164,729.56 yr. 3: **Total \$494,188.68 three year total.**

Notes:

Enviro-Clean provided the district an alternate bid that included a \$381,850.75 three year savings if the plan is approved to move forward with both grounds and maintenance.

Recommendation:

It is recommended that the district select the alternate option provided by Enviro-Clean using the cost reductions to increase the flexibility and productivity of the maintenance department, add a grounds team, allow the flexibility to use a custodial/events team to address the needs of the Lincoln Athletic Building during the winter months, then shift to a grounds team during the spring/summer months, and to use the remaining cost savings to increase the hourly wages of the custodial contract to be more in line with current market conditions addressing retention issues.

The committee recommends the Superintendent and Board of Education to move forward with the alternate proposal given by Enviro-Clean for a 2 year contract with a potential 3rd year addition after a service review 6 months prior to the 2nd year contract expiration.

LINCOLN CONSOLIDATED SCHOOLS
Ypsilanti, Michigan
BOARD OF EDUCATION / REGULAR MEETING
December 14, 2020
6:00 p.m.
Virtual (COVID-10) Zoom Meeting

OFFICIAL MINUTES

BOARD MEMBERS PRESENT

Yoline Williams, President (participated from Ypsilanti, Michigan remotely)
Jennifer Czachorski, Vice President (participated from Ypsilanti, Michigan remotely)
Jennifer LaBombarbe, Secretary (participated from Ypsilanti, Michigan remotely)
Thomas Rollins, Treasurer (participated from Ypsilanti, Michigan remotely)
Connie Newlon, Trustee (participated from Ypsilanti, Michigan remotely)
Laura VanZomerem (participated from Ypsilanti, Michigan remotely)

ADMINISTRATORS PRESENT

Robert Jansen, Superintendent
Adam Blaylock, Human Resources Director
Adam Snapp, Finance Director

OTHERS PRESENT

Due to live stream the individual names of viewers in attendance is unknown.

1.0 CALL TO ORDER

President Williams called the meeting to order at 6:03 p.m. in a virtual meeting in Zoom due to COVID-19.

2.0 ROLL CALL

Roll call showed all Board Members were present.

3.0 ESTABLISHMENT OF QUORUM

A quorum was established.

4.0 PLEDGE TO FLAG

The Pledge of Allegiance was recited by Board and audience members.

5.0 ACCEPTANCE OF AGENDA

It was moved by LaBombarbe and seconded by Rollins that we accept the agenda as presented.

Ayes: 6

Nays: 0

Motion carried 6-0

6.0 PRESENTATIONS

6.1 Employee of the Month

Nominated by Robert Williams

Cassandra Coker has served students with disabilities and Lincoln Consolidated Schools for twenty-three years. In her current role as Building Level Teacher Consultant, she leads Brick's special education department, coordinating the delivery of special education programming and services for twenty percent of Brick's student population.

In August 2020, special education staff were tasked with conducting change of placement IEPs for Virtual Academy students. This was a significant task and quickly overwhelmed the understaffed Virtual Academy special education team.

Without direction or request, Cassandra rallied her department and informed the Virtual Academy that Brick change of placement IEPs would be handled by Brick, allowing the Virtual Academy Team to focus on other students.

In a time of sustained stress and uncertainty, this act of support and teamwork is a true act of kindness. Cassandra's commitment to students, peers and the district serves as an example of calm, compassionate professionalism in a time of crisis.

6.2 Extended Continuity of Learning Plan (ECOL) Update
Presented by Karensa Smith

- The ECOL plan allows us to get our full state funding and it also allows us to have flexibility with our count. Part of the MDE process is to have the Board reaffirm our plan each month
- All students have returned to school in the remote setting and will be remote until at least the end of Winter Break; The curriculum department is constantly re-evaluating our plans. We have noticed a need for more engagement strategies for our staff, so professional learning has been offered this past week on how to engage students using a district-approved resource and more offerings are being planned.
- Our next NWEA assessment will occur in January. We will be able to see the progress of our students from fall to winter. NWEA professional learning has occurred with K-8 administrators in order to effectively move our district forward with coaching conversations on instructional decisions.
- We are continuing the power standards work as a district. We have now chosen our power standards, deconstructed one, created a formative assessment, and the secondary staff has learned how to use the formative assessment process with their students.
- Meetings are continuing to occur to discuss bringing our most vulnerable students back on campus for face to face support
- I have been conducting walk-throughs in classrooms to look for instruction, curriculum resource use, continuity, and engagement strategies order to provide support individually and collectively

7.0 SUPERINTENDENT AND STAFF REPORTS/CORRESPONDENCE

7.1 Superintendent's Report

- Mr. Jansen thanked the community for their support and is excited for the holidays and 2021!

7.2 Finance Report

7.2.1 November 2020 Food Service Report
Report included in Board packet.

7.2.2 November 2020 Enrollment Report
Report included in Board packet.

7.3 Human Resources Report

- Grant work - Thanks to Adam Snapp and the business office for the collaboration on the TSSC Grant. We are working on them now and have approximately 350 eligible eligible staff members, and the state is targeting a late winter or spring payment timeframe.
- Open Enrollment - We had 75 staff members move through the open enrollment process and update their benefit elections for 2021.
- Evaluations - Since the last meeting of the Board we have rolled out updated evaluation procedures for our teaching staff. In this COVID world there was recognition that some tweaks needed to be made for the 2020-2021 school year. Our administrative team is working feverishly to work through that process and their observations.

8.0 BOARD REPORTS/CORRESPONDENCE

8.1 Board Executive Committee Report

The next Board of Education meeting will be the yearly Organizational Meeting scheduled for January 11, 2021.

- 8.2 Board Performance Committee Report
The next Performance Committee meeting is tentatively scheduled for January 25, 2021. The Committee is currently working on revising the Public Comment procedure to be rolled out at the second meeting in January 2021.
- 8.3 Board Planning Committee Report
The next Planning Committee meeting is tentatively scheduled for February 8, 2021. The Committee currently is looking into a new policy company for the District.
- 8.4 Board Finance Committee Report
The next Finance Committee meeting is tentatively scheduled for February 1, 2021.
- 8.5 Reports and Correspondence
No reports.

9.0 PUBLIC COMMENT

- Laurie Price 7425 Willis Road lprice@lincolnk12.org "I am presenting this tonight in support of the maintenance department. It has been stated the reason for looking into privatization of this group of employees is for financial reasons. The idea of privatizing the maintenance department to save a few dollars over the stability and knowledge of the current maintenance staff is disturbing.

With the COVID Relief money that can now be spent on wages I would suggest the “financial reasons” is not the reason for looking into privatization. The district is not in a financial bind and will not be this school year. I would suggest this is in retaliation for a complaint that was filed by one of the maintenance employees for reporting to the state that he was being asked to move into an electrical closet. Want or need more information, just ask. I will gladly speak with any of you regarding this issue.

Privatization hurts our schools.

The privatization of public-school employees hurts our students, our schools and our community. Privatizing services historically performed by district employed individuals is not in the best interest of the students, staff, district, or community. Yet here the district goes again. Chasing the illusive white rabbit down the rabbit hole. It doesn't exist. There is no light at the end of the tunnel in situations like this. The failed privatized system for custodial services is in fact a monumental failure. The buildings are filthy, not just one area, multiple areas, just take a look at the boiler rooms in the district. Make sure you wear 2 masks at Brick. I challenge you to take a good, hard look at these areas. Areas that used to be maintained by district employed custodians and are now in shambles.

The school district is gambling with students' safety and security by privatizing these school employees' jobs. Loyal and skilled employees will be exchanged for employees with no commitment to our schools and potentially fewer skills. Losing trusted, experienced employees can be emotionally upsetting and disruptive to a students' learning environment especially if the services provided by those maintenance employees are grossly inadequate and could potentially cause harm to students.

Private companies hire employees who usually have less training and less commitment to the school district. Since most support staff employees live and work in the same community, the district loses stable and loyal employees. You get what you pay for.

There is little evidence to support dramatic savings with privatization. It is a huge gamble. There are always hidden costs in privatization contracts which will reduce any perceived eventual savings for the district. Traditionally, private companies hire employees at lower wages, promise benefits after a certain amount of time and never follow through on that promise. Due to low wages and no benefits, this creates a habit of excessive turnover in privatized services. The current custodial services are a perfect example. Ask these employees how well the company takes care of them. I think you will be shocked. Lack of wages equals lack of interest in doing a good job and providing the district with quality services. Remember, you get what you pay for.

Let's put all of you in the same situation. You have a good paying job with benefits. You are able to provide for yourself and your family. Then, the company you are working for decides to privatize the services you have been providing to them for years. It is Christmas, Easter, or your child has just been accepted to the college he or she has had their heart set on for years. Sorry, no gifts, the ability to put food on the table has become difficult. Sorry honey, you will have to change your plans for college. Now, put your face and your children's faces on these individuals. That is reality. That is exactly what you are suggesting for these individuals. Can you picture your family having to go through this nightmare? These employees all have families. Close your eyes, do you really want to visualize this for them?

We are in the middle of a horrible, debilitating pandemic and you want to exacerbate the situation by what laying people off? Where is the humanity, compassion, and sense of caring that differentiates us from animals? I watched a video clip from a friend this weekend. It was of a dog who just had a litter and yet was compassionate enough to take in 2 more puppies, not her own, because their mother had been killed. Humanity should be way better than this.

Potentially, the district will lose control over the maintenance services a privatized company indicates they will provide but fail to do so. Just like the custodial services.

Privatization hurts our community.

Private companies make a profit at the expense of the community when they are not a local business; their profits are spent elsewhere.

Private companies that take over the work of public-school employees do not have a proven track record of quality service, fiscal responsibility, or workforce stability. Most private companies are based outside of the school district they provide services for. Frequently, these companies are based in other states. The huge profits they reap do not benefit the local community. EnviroClean is based out of Holland, MI. The huge profits they make are spent there and boost the economy there, not in Ypsilanti and the surrounding areas.

Many of the employees hired by private companies to work in the Lincoln school district do not live in this community. Private companies don't care about our students or our communities. They are in the business to make money. They aim to turn a profit and that's not in the best interest of public education.

Lincoln's attempts to save money through privatization should have been a learning lesson. Privatization fails on multiple levels. All a person needs to do is really open their eyes and SEE exactly how detrimental privatized services have been to this district.

By Phil's own admission, SKILLED services are needed for the district. SKILLED services with certification in electrical, plumbing, HVAC, and chemicals will cost way more than what the maintenance staff is currently being compensated at. These SKILLED services start at around \$35 per hour and go all the way to over \$100 per hour. Just check with Dunbar, the company Lincoln has a contract with. A company the district went over budget with. A company that makes in excess of \$100 per hour, per employee once the \$180,000 yearly contract is exceeded. And yes, it was exceeded for the 2019-2020 school year.

To summarize, privatized companies have been beset by many problems, many of which emanate from a lack of experience and from employing people at the low end of the wage scale. IF the district has the funds to pay for SKILLED maintenance services then it definitely has the funds to pay the wages and benefits of the maintenance department employees currently working as district employees at Lincoln. You need to ask yourselves whether you want the students and staff exposed to potentially hazardous or dangerous situations - and what the price is of doing so.

- Melissa Palmquist LCS Parent melpalm0308@comcast.net "I would like to start off by thanking Superintendent Jansen for reaching out to me regarding my previous email with comments. Two of the items I am speaking on tonight he has agreed to look into further.

I would, once again, like to ask the board and secondary administration to forgo midterms for secondary students this school year. This has been anything but an ordinary year for students and staff. Asking students to take a cumulative exam for 18 weeks worth of academics in a less than adequate situation is just asking for undue stress and disaster. These kids have only been ""attending"" each class 2 days a week

versus every class, 5 days a week. They are not getting a quality education and asking them to produce quality work on such a large exam is asking too much of them! I can personally say that my own kids have had some classes where not only have they not taken a test, they have not so much as taken a quiz so far this year. Asking them to take a midterm is out of the question! Please do the right thing and skip midterms this year.

Another item I would like to bring up is the continued delayed and inaccurate updating of the district Covid dashboard. I realize that with no students on campus you may feel the need is not there but I have been informed that some staff are choosing to work on campus. There is always the chance that one of them could test positive and should that happen the dashboard should reflect this. When face to face instruction is an option the dashboard is my only resource, as a parent, to deem if it is safe to send my children to campus. If this is not kept updated then I have nothing to go by. Please do better with this.

The last issue I would like to address is the purchase of the ""new"" buses. I feel like this is not the time to spend over a half million dollars when we are not even using district transportation at this time. Purchasing buses just to have them sit on the lot and age does not seem like a practical move at this time. Why not sit on that money for now and re-evaluate the need in another 6 months? The buses you are looking to purchase are 3 years old and if this purchase is postponed until 2021 you could get buses that are 2018/3 yrs old. I see that there are many other immediate needs within the district that this money could be spent on. Why buy something we are not even currently using? Once again the district is looking to make a financial decision that makes absolutely no sense at this point! Please reconsider this purchase!"

10.0 NEW BUSINESS

10.1 Organizational Meeting Date

A motion is requested Monday evening to schedule the Organizational Meeting for Monday, January 11, 2021 at 6:00 pm.

It was moved by LaBombarbe and seconded by Czachorski that we schedule the Board Organizational Meeting for Monday, January 11, 2021 at 6:00 pm.

Ayes: 6

Nays: 0

Motion carried 6-0

10.2 Sex Education Advisory Board (S.E.A.B)

Board policy 2414 Reproductive Health and Family Planning and Administrative Guideline 2414 gives direction as follows: The Board shall appoint and shall determine terms of service for the Sex Education Advisory Board, the number of members to serve on the advisory board, and a membership selection process that reasonably reflects the District population, and shall appoint two (2) co-chairs for the Advisory Board, at least one (1) of whom is a parent of a child attending a school in the District.

At least one-half (1/2) of the members of the Sex Education Advisory Board shall be parents who have a child attending a school operated by the District, and a majority of these parent members shall be individuals who are not employed by the District. The Advisory Board shall include students of the District, educators, local clergy, and community health professionals.

The Superintendent recommends Carrie Melcher, to serve as one of the 2 co-chairs on the Sex Education Advisory Board (S.E.A.B.) and parent representative Heather Moore as the other chair. Board action is requested.

It was moved by LaBombarbe and seconded by Czachorski that we approve Carrie Melcher, High School Assistant Principal and Heather Moore, parent, to serve as co-chairs of the Sex Education Advisory Board (S.E.A.B.) as presented.

Ayes: 6

Nays: 0

Motion carried 6-0

11.0 OLD BUSINESS

11.1 Minutes of Previous Meeting

11.1.1 Regular Meeting November 23, 2020

11.1.2 Closed Session November 23, 2020

Enclosed are the minutes of the November 23, 2020, Regular Meeting and Closed Session as presented.

It was moved by LaBombarbe and seconded by Czachorski that we approve the minutes of the November 23, 2020, Regular Meeting and Closed Session as presented.

Ayes: 6

Nays: 0

Motion carried 6-0

11.2 2019-2020 Audit Report

The 2019-2020 District Audit was presented on November 23, 2020. All questions were to be directed to Adam Snapp. The Superintendent recommends approval as presented.

It was moved by LaBombarbe and seconded by Czachorski that we accept the 2019-2020 District Audit as presented.

Ayes: 6

Nays: 0

Motion carried 6-0

11.3 Maintenance Department Request for Proposal (RFP)

A Request for Proposal (RFP) is to be prepared for the purpose of outsourcing the district maintenance services. Board action was requested.

It was moved by LaBombarbe and seconded by Czachorski that we authorize the Superintendent or designee to issue the Maintenance Request for Proposal-RFP as presented.

Ayes: 6

Nays: 0

Motion carried 6-0

11.4 Bus Purchase

PURPOSE

The transportation department is seeking to purchase nine (9) new/used buses from Midwest Transit Equipment, Inc. The buses are all model year 2017 IC CE 77 passenger buses for \$56,239.00 each, totaling \$506,151.00. The goal of the transportation department is to remove buses from operation that are nearing 20 years old, which with this purchase the oldest buses in our fleet will be 14 years old.

ANALYSIS

Brand new buses cost around \$97,000. By purchasing used equipment we are able to go from four five buses to nine buses. There is a great need to decrease the age of our equipment and decrease the amount of repairs and repair cost by getting our fleet closer to the ten year old buses as possible. In addition, it is important to keep our parts inventory as low as possible by continuing to purchase the same equipment type so we are having as few of parts on hand as possible. By purchasing used buses, many of the problems that often occur in the first year of operation are eliminated, and the school district that this equipment was leased to is the same one that we purchased equipment from last year.

RECOMMENDATION

It is my recommendation to purchase these used buses and continue to improve the overall age of our bus fleet.

It is recommended that: The Superintendent approves the purchase of the nine (9) used school buses from Midwest Transit Equipment, Inc. at a total cost of \$506,151.00. Board action was requested.

It was moved by LaBombarbe and seconded by Czachorski that we approved the purchase of 9 buses from Midwest Transit Equipment, Inc. in the amount of \$506,151.00 as presented.

Ayes: 6
 Nays: 0
 Motion carried 6-0

11.5 Reaffirming Extended Continuity of Learning Plan (ECOL) Update

It was moved by LaBombarbe and seconded by Czachorski that we reaffirm the instructional delivery method that is stated in the Extended Continuity of Learning Plan (ECOL) as presented.

Ayes: 6
 Nays: 0
 Motion carried 6-0

11.6 Superintendent Evaluation

The Board of Education evaluated the Superintendent on November 23, 2020 using the Michigan Association of School Board’s Evaluation Tool. The outcome of the evaluation resulted in an “Highly Effective” rating for the Superintendent. Board action was requested.

It was moved by LaBombarbe and seconded by Czachorski that we accept the Superintendent’s rating as “Highly Effective” for the 2020-2021 school year as presented.

Ayes: 6
 Nays: 0
 Motion carried 6-0

11.7 November 2020 Finance Report

Enclosed are the November 2020, Financial Reports. The Superintendent recommends approval as presented.

It was moved by LaBombarbe and seconded by Czachorski that we approve the November 2020, Finance Report as presented.

Ayes: 6
 Nays: 0
 Motion carried 6-0

11.8 November 2020 Check Register

Enclosed is the November 1-30, 2020, check register in the amount of \$291,908.15. The Superintendent recommends approval as presented.

It was moved by LaBombarbe and seconded by Czachorski that we approve the November 1-30, 2020, check register in the amount of \$291,908.15 as presented.

Ayes: 6
 Nays: 0
 Motion carried 6-0

11.9 November 2020 Trust and Agency

Enclosed is the November 2020, Trust & Agency Report. The Superintendent recommends approval as presented.

It was moved by LaBombarbe and seconded by Czachorski that we approve the November 2020, Trust & Agency Report as presented.

Ayes: 6
 Nays: 0
 Motion carried 6-0

11.10 Personnel Transactions

ACTION ITEMS				
Name	Position/Building	Effective Date	Status	Major/Step
Denise Ferber	Paraprofessional/LHS	1/8/2020	Retirement	

It was moved by LaBombarbe and seconded by Czachorski that we approve the December 14, 2020, Personnel Transactions Summary as presented.

Ayes: 6

Nays: 0

Motion carried 6-0

12.0 ADJOURNMENT

It was moved by LaBombarbe and seconded by Czachorski that we adjourn the meeting at 7:00 p.m.

Ayes: 6

Nays: 0

Motion carried 6-0

LINCOLN CONSOLIDATED SCHOOLS
Ypsilanti, Michigan
BOARD OF EDUCATION / ORGANIZATIONAL MEETING
Monday, January 11, 2021
6:00 p.m.
COVID-19/Zoom Meeting

OFFICIAL MINUTES

BOARD MEMBERS PRESENT

Yoline Williams, President
Jennifer Czachorski, Vice President
Jennifer LaBombarbe, Secretary
Thomas Rollins, Treasurer
Connie Newlon, Trustee
Allison Sparks, Trustee
Laura VanZomeren, Trustee

ADMINISTRATORS PRESENT

Adam Blaylock, Human Resources Director
Karensa Smith, Curriculum & Instruction Director

OTHERS PRESENT

Due to live stream the individual names of viewers in attendance are unknown.

1.0 CALL TO ORDER

President Mrs. Williams called the meeting to order at 6:00 p.m. in a virtual platform over Zoom.

2.0 SWEARING IN NEWLY ELECTED BOARD MEMBERS

Trustees Jennifer Czachorski, Jennifer LaBombarbe and Thomas Rollins accepted their office as a member of Lincoln Consolidated School Board of Education and sworn to and subscribed the Constitutional Oath of Office.

3.0 ROLL CALL

Roll call showed all Board members present.

4.0 ESTABLISHMENT OF QUORUM

A quorum was established.

5.0 PLEDGE TO FLAG

The Pledge of Allegiance was recited by Board and audience members

6.0 ACCEPTANCE OF AGENDA

It was moved by LaBombarbe and seconded by Rollins that we accept the agenda as presented.

Ayes: 7

Nays: 0

Motion carried 7-0

7.0 PUBLIC COMMENT

No public comment.

8.0 ORGANIZATIONAL ITEMS

8.1 Statement of Organization

It was moved by LaBombarbe and seconded by Czachorski that we declare the official name of the school district to be Lincoln Consolidated Schools, Washtenaw County and the district

operates as a general powers school district. It was further moved that we approve the Bylaws as contained in Section 0000 of the Board Policy Manual and seven Board members, each serving six-year terms, are the governing body of the district.

Ayes: 7

Nays: 0

Motion carried 7-0

8.2 Election of Officers

President

LaBombarbe nominated Yoline Williams for the office of President of the Board of Education. Czachorski supported the nomination.

With no further nominations, it was moved by LaBombarbe and seconded by Czachorski that we close nominations and elect Yoline Williams to the office of President of the Lincoln Board of Education by acclamation.

Ayes: 7

Nays: 0

Motion carried 7-0

Vice President

LaBombarbe nominated Jennifer Czachorski for the office of Vice President of the Board of Education. Rollins supported the nomination.

With no further nominations, it was moved by LaBombarbe and seconded by Rollins that we close nominations and elect Jennifer Czachorski to the office of Vice President of the Lincoln Board of Education by acclamation.

Ayes: 7

Nays: 0

Motion carried 7-0

Secretary

Czachorski nominated Jennifer LaBombarbe for the office of Secretary of the Board of Education. Rollins supported the nomination.

With no further nominations for the office of Secretary, it was moved by Czachorski and seconded by Rollins that we close nominations and elect Jennifer LaBombarbe to the office of Secretary of the Board of Education by acclamation.

Ayes: 7

Nays: 0

Motion carried 7-0

Treasurer

LaBombarbe nominated Thomas Rollins for the office of Treasurer of the Board of Education. Czachorski supported the nomination.

With no further nominations for the office of Treasurer, it was moved by LaBombarbe and seconded by Czachorski that we close nominations and elect Thomas Rollins to the office of Treasurer of the Board of Education by acclamation.

Ayes: 7

Nays: 0

Motion carried 7-0

WASB (Washtenaw Association of School Boards) Representative

LaBombarbe nominated Allison Sparks to serve as the Lincoln representative for the Washtenaw Association of School Boards. Rollins supported the nomination.

With no further nominations for WASB Representative, it was moved by LaBombarbe and seconded by Rollins that we close nominations and elect Allison Sparks to serve as the Lincoln WASB Representative by acclamation.

Ayes: 7
Nays: 0
Motion carried 7-0

LRN (Legislative Relations Network) Representative

LaBombarbe nominated Laura VanZomerem to serve as the Lincoln representative for the Legislative Relations Network. Rollins supported the nomination.

With no further nominations for LRN Representative, it was moved by LaBombarbe and seconded by Rollins that we close nominations and elect Laura VanZomerem to serve as the Lincoln LRN Representative by acclamation.

The final slate of officers included:

Yoline Williams, President
Jennifer Czachorski, Vice President
Jennifer LaBombarbe, Secretary
Thomas Rollins, Treasurer
Connie Newlon, Trustee
Laura VanZomerem, Trustee & LRN Representative
Allison Sparks, Trustee & WASB Representative

- 8.3 Designation of Meeting Dates, Times, and Place
Board members were provided with the resolution establishing the schedule of 2021 Board meetings.

It was moved by LaBombarbe and seconded by Czachorski that we adopt the resolution establishing the 2021 Board meetings as presented.

Ayes: 7
Nays: 0
Motion carried 7-0

- 8.4 Establishment of Legally Required Committees
It was moved by LaBombarbe and seconded by Rollins that we establish standing Board committees to include the Board Executive Committee, Board Planning Committee, Board Performance Committee, and Board Finance Committee.

Ayes: 7
Nays: 0
Motion carried 7-0

Mrs. Williams finalized committees and other appointments as follows:

Board Executive Committee

Yoline Williams, Chair
Jennifer Czachorski
Jennifer LaBombarbe

Board Planning Committee

Jennifer LaBombarbe, Chair
Thomas Rollins
Allison Sparks

Board Performance Committee

Jennifer Czachorski, Chair
Connie Newlon
Laura VanZomerem

Board Finance Committee

Thomas Rollins, Chair
Jennifer Czachorski
Yoline Williams

School Improvement Team Representatives

Bishop- Allison Sparks
Childs- Jennifer Czachorski
Model- Connie Newlon
Brick-Laura VanZomeren
Middle School-Thomas Rollins
High School-Jennifer LaBombarbe
District-Yoline Williams

Student Reinstatement Committee Representatives

Jennifer LaBombarbe
Allie Sparks
Thomas Rollins

- 8.5 Designation of School Legal Counsel
It was moved by LaBombarbe and seconded by Newlon that we designate Beier Howlett and Thrun Law Firm to serve as the district's legal counsel as recommended.
Ayes: 7
Nays: 0
Motion carried 7-0
- 8.6 Designation of District Auditors
It was moved LaBombarbe by and seconded by Rollins that we appoint the accounting firm Lewis & Knopf to perform the annual audit as recommended.
Ayes: 7
Nays: 0
Motion carried 7-0
- 8.7 Designation of Depositories
It was moved by LaBombarbe and seconded by Rollins the below indicated agencies are designated as the depositories for the funds and (accounts) as indicated:

MICHIGAN LIQUID ASSET FUND

General Operating Fund (Checking/Savings)
General Operating Fund (Payroll Checking)
General Operating Fund-Flex Spending/Employee Healthcare (Checking)
Community Services Fund (Savings)
Debt Retirement Funds (Savings)
School Service Fund-Athletics (Checking/Savings)
School Service Fund-Food Service (Savings)
Capital Projects Funds (Savings)
Trust/Agency Fund (Checking)
General Operating Fund Investments
Debt Retirement Funds Investments
Capital Projects Fund Investments
Trust/Agency Fund Investments

Ayes: 7
Nays: 0
Motion carried 7-0

- 8.8 Designation of Signatories
Board members were provided with a resolution designating signatories.

It was moved by LaBombarbe and seconded by Czachorski that we adopt the resolution designating signatories as presented.

Ayes: 7

Nays: 0

Motion carried 7-0

- 8.9 Appointment of School Administrator to Administer School Elections
Constitutional Oath of Office Elections Administrator was administered to Mr. Robert Jansen, Superintendent.

It was moved by LaBombarbe and seconded by Czachorski that we appoint Robert Jansen to serve as administrator for school elections.

Ayes: 7

Nays: 0

Motion carried 7-0

- 8.10 Appointment of School Administrator to Assume Specified Responsibilities of the Board Secretary

It was moved by LaBombarbe and seconded by Czachorski that we appoint the Administrative Assistant to the Superintendent to assume specified responsibilities of the Board Secretary as recommended.

Ayes: 7

Nays: 0

Motion carried 7-0

- 8.11 Determination of Fee Charged to Individuals Requesting Notice of Board Meetings

It was moved by LaBombarbe and seconded by Rollins that we utilize the FOIA fee structure to charge individuals requesting notice of Board meetings as recommended.

Ayes: 7

Nays: 0

Motion carried 7-0

- 8.12 Designation of Electronic Transfer Officer (ETO)

It was moved by LaBombarbe and seconded by Rollins that we designate the Director of Finance to serve as the District Electronic Transfer Officer (ETO) as recommended.

Ayes: 7

Nays: 0

Motion carried 7-0

9.0 ADJOURNMENT

It was moved by LaBombarbe and seconded by Czachorski that we adjourn the meeting at 6:31 p.m.

Ayes: 7

Nays: 0

Motion carried 7-0

LINCOLN CONSOLIDATED SCHOOLS

Schedule of Revenues and Expenditures

Budget and Actual - General Fund

For the Month Ended December 31, 2020

	Original Budget	Amended Budget	Actual	Actual Over (Under) Amended	Percent Actual of Budget
Revenues					
Local sources:					
Property taxes	\$ 3,687,000	\$ 4,805,000	\$ 3,332,304	\$ (1,472,696)	69.4%
Other local sources	300,000	300,000	93,952	(206,048)	31.3%
State sources	31,217,808	32,432,955	9,189,322	(23,243,633)	28.3%
Federal sources	3,167,564	4,793,797	2,244,810	(2,548,987)	46.8%
Interdistrict revenue	7,291,280	7,220,660	1,471,068	(5,749,592)	20.4%
Total revenues	<u>45,663,652</u>	<u>49,552,412</u>	<u>16,331,456</u>	<u>(33,220,956)</u>	<u>35.8%</u>
Expenditures					
Instruction:					
Basic programs	21,631,038	21,826,387	8,146,915	(13,679,472)	37.3%
Added needs	8,684,428	8,805,692	3,282,075	(5,523,617)	37.3%
Total instruction	<u>30,315,466</u>	<u>30,632,079</u>	<u>11,428,990</u>	<u>(19,203,089)</u>	<u>37.7%</u>
Support services:					
Pupil	5,365,195	5,416,904	1,898,472	(3,518,432)	35.0%
Instructional support	1,490,704	1,568,094	629,478	(938,616)	40.1%
General administration	480,813	489,812	269,379	(220,433)	55.0%
School administration	1,885,383	1,963,589	801,529	(1,162,060)	40.8%
Business	934,747	943,747	418,746	(525,001)	44.4%
Maintenance	3,759,403	4,193,744	2,086,583	(2,107,161)	49.8%
Transportation	3,373,030	3,437,029	945,315	(2,491,714)	27.5%
Central services	1,412,988	1,630,067	591,570	(1,038,497)	36.3%
Total support services	<u>18,702,263</u>	<u>19,642,986</u>	<u>7,641,072</u>	<u>(12,001,914)</u>	<u>40.9%</u>
Athletics	909,665	930,164	378,301	(551,863)	40.7%
Community service	77,236	109,284	36,118	(73,166)	33.0%
Debt service:					
Principal	36,576	36,576	26,765	(9,811)	73.2%
Interst and fiscal charged	11,873	11,873	6,592	(5,281)	55.5%
Total debt service	<u>48,449</u>	<u>48,449</u>	<u>33,357</u>	<u>(15,092)</u>	<u>68.8%</u>
Total expenditures	<u>50,053,079</u>	<u>51,362,962</u>	<u>19,517,838</u>	<u>(31,845,124)</u>	<u>38.0%</u>
Other financing sources					
Transfers in	27,000	22,000	-	(22,000)	0.0%
Transfers out	-	(59,181)	(57,181)	2,000	0.0%
Total other financing sources	<u>27,000</u>	<u>(37,181)</u>	<u>(57,181)</u>	<u>(20,000)</u>	<u>-211.8%</u>
Revenues over (under) expenditures	<u>\$ (4,362,427)</u>	<u>\$ (1,847,731)</u>	<u>\$ (3,243,563)</u>		

For internal use only. These financial statements have not been audited, and no assurance is provided.

**Lincoln Consolidated Schools
Budget to Actual by Function For the Month Ended December 31, 2020**

F/S Caption	Function	Code	Values		
			Sum of Orig. Budget	Sum of Amended	Sum of Final
Instruction	1111	Salary	4,849,852	4,767,628	1,671,890
		Fringes	3,379,238	3,206,177	1,299,760
		Non-payroll	262,955	384,194	100,984
	1111 Total		8,492,045	8,357,999	3,072,634
	1112	Salary	2,337,842	2,436,573	882,334
		Fringes	1,673,832	1,693,357	693,178
		Non-payroll	120,206	165,006	89,918
	1112 Total		4,131,880	4,294,936	1,665,430
	1113	Salary	2,817,147	2,904,699	971,440
		Fringes	1,942,595	1,979,586	771,272
		Non-payroll	3,120,631	3,160,631	1,221,678
	1113 Total		7,880,373	8,044,916	2,964,390
	1118	Salary	611,120	630,468	226,912
		Fringes	515,570	498,068	216,322
		Non-payroll	-	-	1,186
1118 Total		1,126,690	1,128,536	444,420	
1119	Non-payroll	-	-	41	
1119 Total		-	-	41	
Instruction Total			21,630,988	21,826,387	8,146,915
Added needs	1122	Salary	3,671,936	3,764,467	1,270,736
		Fringes	2,957,921	3,017,202	1,256,105
		Non-payroll	149,382	166,415	37,545
	1122 Total		6,779,239	6,948,084	2,564,386
	1125	Salary	1,054,705	990,479	362,695
		Fringes	729,284	697,514	276,002
		Non-payroll	121,200	159,808	75,015
	1125 Total		1,905,189	1,847,801	713,712
	1222	Fringes	-	9,807	3,977
	1222 Total		-	9,807	3,977
Added needs Total			8,684,428	8,805,692	3,282,075

**Lincoln Consolidated Schools
Budget to Actual by Function For the Month Ended December 31, 2020**

F/S Caption	Function	Code	Values		
			Sum of Orig. Budget	Sum of Amended	Sum of Final
Student services	1212	Salary	573,206	582,352	212,673
		Fringes	458,910	451,420	194,688
		Non-payroll	758	13,571	5,289
	1212 Total		1,032,874	1,047,343	412,650
	1213	Salary	-	-	-
		Non-payroll	413,400	428,100	135,688
	1213 Total		413,400	428,100	135,688
	1214	Salary	350,895	353,985	111,223
		Fringes	247,023	233,989	90,413
		Non-payroll	-	-	-
	1214 Total		597,918	587,974	201,636
	1215	Salary	422,553	427,581	147,658
		Fringes	267,601	270,803	113,351
		Non-payroll	254,016	260,000	73,228
	1215 Total		944,170	958,384	334,237
	1216	Salary	497,447	511,922	182,429
		Fringes	404,861	383,338	163,638
		Non-payroll	129,000	129,000	740
	1216 Total		1,031,308	1,024,260	346,807
	1218	Salary	527,478	535,582	185,945
		Fringes	398,846	387,271	159,269
Non-payroll		4,899	4,899	-	
1218 Total		931,223	927,752	345,214	
1219	Salary	254,860	250,625	56,575	
	Fringes	159,442	192,466	65,665	
	Non-payroll	-	-	-	
1219 Total		414,302	443,091	122,240	
Student services Total		5,365,195	5,416,904	1,898,472	
Instructional support	1221	Salary	-	76,742	9,643
		Fringes	-	27,597	4,645
		Non-payroll	137,300	127,415	24,483
	1221 Total		137,300	231,754	38,771
	1222	Salary	147,857	97,871	36,303
		Fringes	95,983	51,091	24,912
		Non-payroll	-	-	-
	1222 Total		243,840	148,962	61,215
	1226	Salary	419,096	427,547	207,946
		Fringes	303,905	278,036	142,357
		Non-payroll	386,563	481,563	178,957
	1226 Total		1,109,564	1,187,146	529,260
	1225	Non-payroll	-	232	232
	1225 Total		-	232	232
Instructional support Total		1,490,704	1,568,094	629,478	

**Lincoln Consolidated Schools
Budget to Actual by Function For the Month Ended December 31, 2020**

F/S Caption	Function	Code	Values		
			Sum of Orig. Budget	Sum of Amended	Sum of Final
Business Admin	1252	Salary	57,813	66,813	27,542
		Fringes	46,389	45,971	22,407
		Non-payroll	585,700	586,118	329,010
	1252 Total		689,902	698,902	378,959
	1259	Non-payroll	244,845	244,845	39,787
	1259 Total		244,845	244,845	39,787
Business Admin Total			934,747	943,747	418,746
General Admin	1231	Non-payroll	123,750	123,750	71,513
		1231 Total	123,750	123,750	71,513
	1232	Salary	201,863	212,327	109,030
		Fringes	139,950	138,485	86,304
		Non-payroll	15,250	15,250	2,532
	1232 Total	357,063	366,062	197,866	
General Admin Total			480,813	489,812	269,379
Principal Admin	1241	Salary	1,130,581	1,165,146	457,074
		Fringes	754,802	798,443	344,455
	1241 Total	1,885,383	1,963,589	801,529	
Principal Admin Total			1,885,383	1,963,589	801,529
Central	1282	Salary	51,102	60,102	36,233
		Fringes	45,636	45,033	29,249
		Non-payroll	118,250	118,250	62,769
		1282 Total	214,988	223,385	128,251
	1283	Salary	131,030	149,030	69,806
		Fringes	96,639	96,196	55,565
		Non-payroll	52,774	52,649	92,853
		1283 Total	280,443	297,875	218,224
	1284	Non-payroll	917,557	1,108,807	245,095
		1284 Total	917,557	1,108,807	245,095
Central Total			1,412,988	1,630,067	591,570
Operations and maint	1261	Salary	275,075	275,075	108,635
		Fringes	188,878	246,334	106,363
		Non-payroll	3,130,450	3,507,335	1,871,585
		1261 Total	3,594,403	4,028,744	2,086,583
	1266	Non-payroll	165,000	165,000	-
	1266 Total	165,000	165,000	-	
Operations and maint Total			3,759,403	4,193,744	2,086,583

**Lincoln Consolidated Schools
Budget to Actual by Function For the Month Ended December 31, 2020**

F/S Caption	Function	Code	Values		
			Sum of Orig. Budget	Sum of Amended	Sum of Final
Transportation	1271	Salary	1,238,574	1,388,290	443,996
		Fringes	1,075,880	1,045,876	372,855
		Non-payroll	1,058,576	1,002,863	128,464
		1271 Total	3,373,030	3,437,029	945,315
Transportation Total			3,373,030	3,437,029	945,315
Athletics	1293	Salary	240,754	246,381	112,297
		Fringes	145,411	147,783	78,480
		Non-payroll	523,500	536,000	187,524
		1293 Total	909,665	930,164	378,301
Athletics Total			909,665	930,164	378,301
Comm Ed Exp	1331	Salary	38,000	46,400	16,280
		Fringes	39,236	49,575	18,608
		Non-payroll	-	10,309	1,230
		1331 Total	77,236	106,284	36,118
		1361	Non-payroll	-	3,000
1361 Total			-	3,000	-
Comm Ed Exp Total			77,236	109,284	36,118
Principal	1252	Non-payroll	36,576	36,576	26,765
		1252 Total	36,576	36,576	26,765
Principal Total			36,576	36,576	26,765
Interest exp	1252	Non-payroll	11,873	11,873	6,592
		1252 Total	11,873	11,873	6,592
Interest exp Total			11,873	11,873	6,592
Grand Total			50,053,029	51,362,962	19,517,838

Lincoln Consolidated Schools
Payment Register

From Payment Date: 12/1/2020 - To Payment Date: 12/31/2020

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
7163944775 - A/P Checking									
<u>Check</u>									
119894	12/11/2020	Open			Accounts Payable	ALLEN INDUSTRIES, INC.	\$915.30		
119895	12/11/2020	Open			Accounts Payable	AMAZON.COM #6045787810325411	\$1,167.56		
119896	12/11/2020	Open			Accounts Payable	BAGGETT, PAGIE, ASHE	\$787.50		
119897	12/11/2020	Open			Accounts Payable	BEAL PROPERTIES LLC	\$212.90		
119898	12/11/2020	Open			Accounts Payable	BERNDT, BEACH & ASSOCIATES, P.C.	\$220.71		
119899	12/11/2020	Open			Accounts Payable	COMCAST CABLE COMMUNICATIONS INC	\$251.40		
119900	12/11/2020	Open			Accounts Payable	DTE ENERGY	\$888.03		
119901	12/11/2020	Open			Accounts Payable	FOX AUTO PARTS, INC.	\$138.53		
119902	12/11/2020	Open			Accounts Payable	HURON VALLEY TELECOMMUNICATIONS, INC.	\$5,096.23		
119903	12/11/2020	Open			Accounts Payable	IDN-HARDWARE SALES INC	\$472.80		
119904	12/11/2020	Open			Accounts Payable	LINCOLN LEARNING SOLUTIONS	\$2,500.00		
119905	12/11/2020	Open			Accounts Payable	MICHIGAN GUARANTY AGENCY	\$283.28		
119906	12/11/2020	Open			Accounts Payable	MISDU	\$959.24		
119907	12/11/2020	Open			Accounts Payable	NEVCO, INC.	\$21,907.12		
119908	12/11/2020	Open			Accounts Payable	SCHOOLPICTURES.COM	\$372.73		
119909	12/11/2020	Open			Accounts Payable	SCS IMAGE GROUP	\$357.95		
119910	12/11/2020	Open			Accounts Payable	TAMMY J. TERRY	\$1,346.92		
119911	12/11/2020	Open			Accounts Payable	TAYLOR COMMUNICATIONS INC	\$391.90		
119912	12/11/2020	Open			Accounts Payable	WASTE MANAGEMENT	\$2,458.74		
119913	12/11/2020	Open			Accounts Payable	WEAVER, JOSEPH	\$130.00		
119914	12/15/2020	Open			Accounts Payable	MACOMB ST CLAIR PSYCHOLOGICAL ASSOC	\$740.00		
119915	12/18/2020	Open			Accounts Payable	CORREEN'S CREATIVE DESIGNS LLC	\$1,295.00		
119916	12/18/2020	Open			Accounts Payable	DOLLAMUR SPORT SURFACES	\$7,770.00		
119917	12/18/2020	Open			Accounts Payable	DTE ENERGY	\$3,836.24		
119918	12/18/2020	Open			Accounts Payable	KELLY, JEFFREY, ROBERT	\$111.81		
119919	12/18/2020	Open			Accounts Payable	SCHOOL PURCHASING AND RESOURCE	\$250.00		
119920	12/18/2020	Open			Accounts Payable	STATE OF MICHIGAN	\$285.00		
119921	12/24/2020	Open			Accounts Payable	AMAZON.COM #6045787810325411	\$217.60		
119922	12/24/2020	Open			Accounts Payable	ANNA WALLER	\$107.76		
119923	12/24/2020	Open			Accounts Payable	BERNDT, BEACH & ASSOCIATES, P.C.	\$220.92		
119924	12/24/2020	Open			Accounts Payable	CIVICPLUS LLC	\$6,250.00		
119925	12/24/2020	Open			Accounts Payable	COLLINS & BLAHA P.C.	\$3,622.50		
119926	12/24/2020	Open			Accounts Payable	DTE ENERGY	\$46,306.17		
119927	12/24/2020	Open			Accounts Payable	DUNDEE COMMUNITY SCHOOLS	\$150.00		
119928	12/24/2020	Open			Accounts Payable	ENVIRONMENTAL SUPPORT	\$134.00		
119929	12/24/2020	Open			Accounts Payable	FOX AUTO PARTS, INC.	\$120.75		
119930	12/24/2020	Open			Accounts Payable	GREAT LAKES THEATRICAL CONSULTING	\$1,200.00		
119931	12/24/2020	Open			Accounts Payable	HURON VALLEY TELECOMMUNICATIONS, INC.	\$4,139.51		
119932	12/24/2020	Open			Accounts Payable	INTRADO INTERACTIVE SERVICES CORP	\$5,365.50		

Lincoln Consolidated Schools
Payment Register

From Payment Date: 12/1/2020 - To Payment Date: 12/31/2020

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
119933	12/24/2020	Open			Accounts Payable	LEWIS & KNOFF, PC	\$20,500.00		
119934	12/24/2020	Open			Accounts Payable	LYNX SYSTEM DEVELOPERS, INC.	\$20,490.00		
119935	12/24/2020	Open			Accounts Payable	MARSHALL MUSIC	\$1,575.00		
119936	12/24/2020	Open			Accounts Payable	MICHIGAN GUARANTY AGENCY	\$562.66		
119937	12/24/2020	Open			Accounts Payable	MiSDU	\$959.24		
119938	12/24/2020	Open			Accounts Payable	RESILITE SPORTS PRODUCTS, INC	\$15,351.00		
119939	12/24/2020	Open			Accounts Payable	STATE OF MICHIGAN	\$1,020.00		
119940	12/24/2020	Open			Accounts Payable	SUMPTER TOWNSHIP WATER	\$156.40		
119941	12/24/2020	Open			Accounts Payable	SUSAN L. WINTERS	\$245.50		
119942	12/24/2020	Open			Accounts Payable	TAMMY J. TERRY	\$1,346.92		
119943	12/24/2020	Open			Accounts Payable	VERIZON WIRELESS	\$735.98		
119944	12/24/2020	Open			Accounts Payable	WOLVERINE SUPPLY INC	\$726.15		
119945	12/24/2020	Open			Accounts Payable	WRIGHT, CAROL	\$125.28		
Type Check Totals:									
EFT									
5524	12/07/2020	Open			Accounts Payable	OFFICE OF RETIREMENT SERVICES (ORS)	\$312,788.74		
5526	12/11/2020	Open			Accounts Payable	ANN ARBOR RADIO - CUMULUS	\$8,685.00		
5527	12/11/2020	Open			Accounts Payable	ARAMARK	\$22,812.89		
5528	12/11/2020	Open			Accounts Payable	ARBOR SPRINGS WATER CO	\$12.50		
5529	12/11/2020	Open			Accounts Payable	ATLAS OIL COMPANY	\$8,407.35		
5530	12/11/2020	Open			Accounts Payable	BEAVER RESEARCH COMPANY	\$287.66		
5531	12/11/2020	Open			Accounts Payable	BROADSPIRE SERVICES INC	\$410.00		
5532	12/11/2020	Open			Accounts Payable	CINTAS LOCATION #300	\$1,064.20		
5533	12/11/2020	Open			Accounts Payable	CONSTELLATION NEWENERGY- GAS DIVISION, LLC	\$6,044.26		
5534	12/11/2020	Open			Accounts Payable	CURRENT ELECTRIC MOTOR SUPPLY	\$3,302.50		
5535	12/11/2020	Open			Accounts Payable	DETROIT SALT COMPANY	\$2,615.21		
5536	12/11/2020	Open			Accounts Payable	DUNBAR MECHANICAL, INC.	\$53,710.84		
5537	12/11/2020	Open			Accounts Payable	ENVIRO-CLEAN	\$109,482.91		
5538	12/11/2020	Open			Accounts Payable	FPS Services LLC	\$46,412.21		
5539	12/11/2020	Open			Accounts Payable	GOERLITZ, JESSICA	\$10.99		
5540	12/11/2020	Open			Accounts Payable	KONE INC	\$571.68		
5541	12/11/2020	Open			Accounts Payable	MYRICK, ROBIN	\$783.92		
5542	12/11/2020	Open			Accounts Payable	NOVA ENVIRONMENTAL INC	\$1,500.00		
5543	12/11/2020	Open			Accounts Payable	NUCO2	\$94.40		
5544	12/11/2020	Open			Accounts Payable	OCCUPATIONAL HEALTH CENTERS OF MI, P.C.	\$169.00		
5545	12/11/2020	Open			Accounts Payable	OFFICE DEPOT	\$129.99		
5546	12/11/2020	Open			Accounts Payable	OUTDOOR EXPERTS, INC.	\$121.68		
5547	12/11/2020	Open			Accounts Payable	PAPA'S PAINTING, LLC.	\$385.00		
5548	12/11/2020	Open			Accounts Payable	PCMI	\$2,875.53		
5549	12/11/2020	Open			Accounts Payable	PEDIATRIC THERAPY ASSOCIATES	\$57,050.00		
5550	12/11/2020	Open			Accounts Payable	REHMANN	\$48,991.03		
5551	12/11/2020	Open			Accounts Payable	SCHOLASTIC BOOK FAIRS	\$233.98		
5552	12/11/2020	Open			Accounts Payable	SCHOOL SPECIALTY INC.	\$104.00		
5553	12/11/2020	Open			Accounts Payable	SENTINEL TECHNOLOGIES	\$3,710.00		
5554	12/11/2020	Open			Accounts Payable	SERVICE ELECTRIC SUPPLY CO	\$485.40		
5555	12/11/2020	Open			Accounts Payable	SHRADER TIRE & OIL	\$1,100.00		

Lincoln Consolidated Schools

Payment Register

From Payment Date: 12/1/2020 - To Payment Date: 12/31/2020

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
5556	12/11/2020	Open			Accounts Payable	SONITROL GREAT LAKES - MICHIGAN	\$4,710.00		
5557	12/11/2020	Open			Accounts Payable	SOUND COM SYSTEMS	\$465.00		
5558	12/11/2020	Open			Accounts Payable	STRAIGHT FORWARD PERFORMANCE L.L.C.	\$2,500.00		
5559	12/11/2020	Open			Accounts Payable	TEAM SPORTS, INC	\$1,623.00		
5560	12/11/2020	Open			Accounts Payable	THE PRINT GIANTS	\$2,950.00		
5561	12/11/2020	Open			Accounts Payable	TRANSPORTATION ACCESSORIES CO	\$11.85		
5562	12/11/2020	Open			Accounts Payable	UNITY SCHOOL BUS PARTS	\$289.39		
5563	12/11/2020	Open			Accounts Payable	WASHTENAW INTER SCH DIST	\$5,136.62		
5564	12/11/2020	Open			Accounts Payable	WESTPHAL, LINDA	\$34.32		
5565	12/11/2020	Open			Accounts Payable	WINDSTREAM	\$3,341.14		
5566	12/11/2020	Open			Accounts Payable	ZIP MEDICAL SUPPLIES, LLC	\$192.05		
5567	12/11/2020	Open			Accounts Payable	HEALTH EQUITY, INC	\$6,790.47		
5568	12/15/2020	Open			Accounts Payable	AFLAC	\$767.84		
5569	12/18/2020	Open			Accounts Payable	APPLE, INC.	\$1,365.00		
5570	12/18/2020	Open			Accounts Payable	ARBOR SPRINGS WATER CO	\$36.50		
5571	12/18/2020	Open			Accounts Payable	CENTRAL MICHIGAN PAPER	\$268.50		
5572	12/18/2020	Open			Accounts Payable	HI-LINE ELECTRIC COMPANY, INC.	\$146.81		
5573	12/18/2020	Open			Accounts Payable	KONICA MINOLTA BUSINESS SOLUTIONS USA, INC.	\$890.45		
5574	12/18/2020	Open			Accounts Payable	OCCUPATIONAL HEALTH CENTERS OF MI, P.C.	\$84.50		
5575	12/18/2020	Open			Accounts Payable	SCHOOL SPECIALTY INC.	\$932.50		
5576	12/18/2020	Open			Accounts Payable	WASHTENAW COUNTY TREASURER	\$13,771.81		
5577	12/18/2020	Open			Accounts Payable	WOLVERINE SPORTS/SCHOOL-TECH	\$164.75		
5589	12/24/2020	Open			Accounts Payable	A.F. SMITH ELECTRIC, INC.	\$4,318.93		
5590	12/24/2020	Open			Accounts Payable	AFFINITY SOLUTIONS INC	\$300.00		
5591	12/24/2020	Open			Accounts Payable	ANN ARBOR WELDING	\$16.20		
5592	12/24/2020	Open			Accounts Payable	CINTAS LOCATION #300	\$220.23		
5593	12/24/2020	Open			Accounts Payable	CURRENT ELECTRIC MOTOR SUPPLY	\$1,027.00		
5594	12/24/2020	Open			Accounts Payable	FPS Services LLC	\$36,917.09		
5595	12/24/2020	Open			Accounts Payable	HOUGHTON MIFFLIN CO	\$1,249.20		
5596	12/24/2020	Open			Accounts Payable	INSECTECH INC.	\$429.00		
5597	12/24/2020	Open			Accounts Payable	KONICA MINOLTA PREMIER FINANCE	\$4,037.34		
5598	12/24/2020	Open			Accounts Payable	LOWE'S	\$240.37		
5599	12/24/2020	Open			Accounts Payable	MCGRAW-HILL EDUCATION	\$286.78		
5600	12/24/2020	Open			Accounts Payable	MIDDLE CITIES RISK MGMT TRUST	\$8,441.00		
5601	12/24/2020	Open			Accounts Payable	NORTHWEST EVALUATION ASSOCIATION	\$400.00		
5602	12/24/2020	Open			Accounts Payable	NUCO2	\$172.03		
5603	12/24/2020	Open			Accounts Payable	SCHOOL SPECIALTY LLC	\$1,484.73		
5604	12/24/2020	Open			Accounts Payable	SONITROL GREAT LAKES - MICHIGAN	\$6,050.00		
5605	12/24/2020	Open			Accounts Payable	SOUND COM SYSTEMS	\$1,085.00		
5606	12/24/2020	Open			Accounts Payable	SUMPTER ACE HARDWARE	\$656.02		

Lincoln Consolidated Schools

Payment Register

From Payment Date: 12/1/2020 - To Payment Date: 12/31/2020

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
5607	12/24/2020	Open			Accounts Payable	TECOGEN Inc.	\$2,916.05		
5608	12/24/2020	Open			Accounts Payable	TENURGY, LLC.	\$2,064.72		
5609	12/24/2020	Open			Accounts Payable	THRUN LAW FIRM, P.C.	\$1,195.50		
5610	12/24/2020	Open			Accounts Payable	WASHTENAW COUNTY CONSORTIUM	\$461,699.12		
5611	12/25/2020	Open			Accounts Payable	HEALTH EQUITY, INC	\$9,239.47		
Type EFT Totals:									
7163944775 - A/P Checking Totals								\$1,285,271.15	

Checks	Status	Count	Transaction Amount	Reconciled Amount
	Open	52	\$186,775.73	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Stopped	0	\$0.00	\$0.00
	Total	52	\$186,775.73	\$0.00

EFTs	Status	Count	Transaction Amount	Reconciled Amount
	Open	76	\$1,285,271.15	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Total	76	\$1,285,271.15	\$0.00

All	Status	Count	Transaction Amount	Reconciled Amount
	Open	128	\$1,472,046.88	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Stopped	0	\$0.00	\$0.00
	Total	128	\$1,472,046.88	\$0.00

Grand Totals:

Checks	Status	Count	Transaction Amount	Reconciled Amount
	Open	52	\$186,775.73	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Stopped	0	\$0.00	\$0.00
	Total	52	\$186,775.73	\$0.00

EFTs	Status	Count	Transaction Amount	Reconciled Amount
	Open	76	\$1,285,271.15	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Total	76	\$1,285,271.15	\$0.00

All	Status	Count	Transaction Amount	Reconciled Amount
	Open	128	\$1,472,046.88	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Stopped	0	\$0.00	\$0.00
	Total	128	\$1,472,046.88	\$0.00

Lincoln Consolidated Schools

Payment Register

From Payment Date: 12/1/2020 - To Payment Date: 12/31/2020

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference	
7163945137 - Trust & Agency Checking										
<u>Check</u>										
22008	12/04/2020	Open			Accounts Payable	AMAZON.COM #6045787810325411	\$66.26			
22009	12/04/2020	Open			Accounts Payable	MICHIGAN DECA	\$300.00			
22010	12/04/2020	Open			Accounts Payable	STADIUM TROPHY, INC.	\$56.96			
22011	12/04/2020	Open			Accounts Payable	Westfall, Jeffrey	\$250.00			
22012	12/10/2020	Open			Accounts Payable	Franco, Andre	\$470.00			
22013	12/10/2020	Open			Accounts Payable	Reynolds, Alissa	\$94.00			
22014	12/24/2020	Open			Accounts Payable	AMAZON.COM #6045787810325411	\$287.13			
Type Check Totals:										
							7 Transactions	\$1,524.35		
<u>EFT</u>										
992	12/11/2020	Open			Accounts Payable	ALLSHRED SERVICES	\$48.35			
993	12/11/2020	Open			Accounts Payable	ARBOR SPRINGS WATER CO	\$12.50			
994	12/18/2020	Open			Accounts Payable	HEIKKINEN PRODUCTIONS	\$132.00			
995	12/18/2020	Open			Accounts Payable	SPERLE, CHRISTINA	\$470.44			

Lincoln Consolidated Schools

Payment Register

From Payment Date: 12/1/2020 - To Payment Date: 12/31/2020

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
996	12/18/2020	Open			Accounts Payable	THE PRINT GIANTS	\$720.00		
Type EFT Totals:							\$1,383.29		
7163945137 - Trust & Agency Checking Totals									

Checks	Status	Count	Transaction Amount	Reconciled Amount
	Open	7	\$1,524.35	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Stopped	0	\$0.00	\$0.00
	Total	7	\$1,524.35	\$0.00

EFTs	Status	Count	Transaction Amount	Reconciled Amount
	Open	5	\$1,383.29	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Total	5	\$1,383.29	\$0.00

All	Status	Count	Transaction Amount	Reconciled Amount
	Open	12	\$2,907.64	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Stopped	0	\$0.00	\$0.00
	Total	12	\$2,907.64	\$0.00

Grand Totals:

Checks	Status	Count	Transaction Amount	Reconciled Amount
	Open	7	\$1,524.35	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Stopped	0	\$0.00	\$0.00
	Total	7	\$1,524.35	\$0.00

EFTs	Status	Count	Transaction Amount	Reconciled Amount
	Open	5	\$1,383.29	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Total	5	\$1,383.29	\$0.00

All	Status	Count	Transaction Amount	Reconciled Amount
	Open	12	\$2,907.64	\$0.00
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Stopped	0	\$0.00	\$0.00
	Total	12	\$2,907.64	\$0.00