

**Ann Arbor Learning Community Virtual  
Regular Board of Directors Meeting  
Meeting ID: 978 6897 1278 Passcode: 79Bbkj  
Tuesday, September 21, 2021, 5:00 PM  
MEETING MINUTES**

I. Call to Order and Roll Call Meeting was called to order by Denne Lawton, 6:41 p.m.  
Dr. Christal Eason- Present, Residing in Southfield Michigan  
Denne Lawton-Present Residing in Canton, Michigan  
Nate Gleeton, Absent

Leah Davis- No longer a Board Member

Motion Made by Dr. Eason to accept the Agenda  
Motion Second by Denne Lawton  
Motion Carried 2 Yea, 0 Nays

Motion to accept August 21<sup>st</sup> Meeting Minutes

Motion Made by Dr. Eason  
Motion Second by Denne Lawton

Motion: Carried 2 yeas, 0 Nays

II. Hearing of the Public\* (*limited to agenda items only*)- No announcement by the public

III. Correspondence- No Correspondence Provided to the Board of Directors

IV. Committee Reports- No Committee Reports

V. Treasurer's Report- No Treasurer's Report

VI. Action Items

A. Old Business- There are no action items for old business to discuss

B. New Business- Board Update- Leah Davis has resigned from the Board of Directors  
b.

IX. Business/Management Report

A. School Leader Report- K-12- See Attached for Review

B. Other Reports

a. Upper School Dean Report

b. Business Manager Report

X. Extended Public Comment\* (*items not on agenda only*)

XI. Comments from the Board

Appreciation from Board Chair to staff and teachers at AALC for their tenacity. Appreciation for Abby Davis's willingness to complete pupil Accounting functions on behalf of AALC.

a. Confirmation of Next Meeting: October 19, 2021, 6:30 pm

XII. Recognition

XIII. Adjournment

*\*Individuals wishing to address the Board of Directors are required to sign in with the Board Secretary prior to the start of the meeting. Individual comments are limited to no more than 2 minutes each and a total time allowance notto exceed 10 minutes. The Board will not verbally respond to public comments but may follow up in the most appropriate and time-effective manner.*

*Complaints or concerns regarding Board members or school employees associated with the Academy shall first be addressed in writing and delivered to the Board President at least 7 days prior to the Board meeting or such complaints or concerns shall not be heard by the Board. The Board will not verbally respond to public comments but may follow up in the most appropriate and time-effective manner.*

\*Pursuant to MCL 15.268 section 8 (d)- Closed Session Rules under the Open Meetings Act- I will read the rule during the board meeting, however please add this information to the public agenda. Board Meeting Minutes are available at Ann Arbor Learning Community / [www.annarborlearningcommunity.org](http://www.annarborlearningcommunity.org)

*Ann Arbor* 10/05/2021

## **Superintendent's Report September, 2021**

### **Student Count**

K-8- 42

6-12- 23

### **School Update**

We have begun our school year with a hybrid model consisting of virtual learning and hands on field trips.

The Ann Arbor Chapter of Zeta Phi Beta has selected AALC as a finalist to adopt for the school year. If selected we will receive additional support in marketing, building assistance and supplies.

We would like to work towards making AALC a fully Title I school.

### **COVID 19**

Due to recent developments with the Delta variant, we have begun working with the Washtenaw County Health Department to develop strategies for student safety.

### **Extended Learning Plan**

AALC is providing remote learning instruction due to an increase in community spread. We will continue to work with Washtenaw County Public Health to determine if the plan needs to be modified.

### **Staffing**

We are staffed for fall in person as well as for the virtual high school. We may add a few more mentors depending on enrollment.

# Upper School Dean Report

## Enrollment

Ann Arbor Learning Community							Total
6th	7th	8th	9th	10th	11th	12th	
	1	1	4	3	3	2	14

## Assessments

- N/A

## School Updates

- 14 students are currently the 2021-2022 academic year
- 9/14 enrolled students are considered active (having 2-way communication with AALC staff)
- Staff have been reduced to 1 Upper School Dean & 1 part-time mentor
- Recruiting has taken place via social media, visiting surrounding residential areas, and word-of-mouth
- Upper School Dean attended a 3-day MPAAA Bootcamp August 8/25-8/27 in Lansing to take over pupil accounting for AALC

## COVID 19

- N/A

Ann Arbor Learning Community  
Business Manager Report  
August 31, 2021

**Balance Sheet**

Cash is sufficient, state aid was received via direct deposit on August 26th. Although in September we do not receive state aid we will still have sufficient cash on hand. Assets include revenue accrual for July and August state aid. No significant changes to liabilities.

**Statement of Revenue and Expense**

August state revenue is based on a budget of 269 students. Expenditures are fairly small due to the summer however are starting to pick up. Notice the increase in basic programs from teachers coming back. Note the large increase in Operations from the lease build-out for construction.

**Budget vs Actual**

As mentioned above expenses are lower due to summer. By September expenditures should be lined with the budget. Will do a budget amendment after count day in October.

**Cash Flow**

Cash will continue to be monitored closely despite the excess cash on hand. No significant changes from prior month.

**Upcoming Items**

Audit has started. Provided requested reports to auditors. There were a few follow-up questions but nothing significant.

Received full ESSER II allocation. Budget amendment was submitted to the state however we have not received approval just yet.

Also, received additional grants related to the pandemic and those have been submitted. We are waiting for approval on those as well. Working with Principal Woods to ensure the grant applications are aligned with the student and school needs. No grants are submitted without principal approval.

ESSER III will also be awarded to the school and much like ESSER II we received a partial allocation. Currently working on ESSER III budget application. Note this grant can be used through September 30, 2023 unlike the grants above that end September 30, 2022.

Shayla Tinsley  
Business Manager

# Ann Arbor Learning Community

## Balance Sheet As of August 31, 2021

	TOTAL	
	AS OF AUG 31, 2021	AS OF JUL 31, 2021 (PP)
<b>ASSETS</b>		
Current Assets		
Bank Accounts		
11-2-100 Cash Accounts	220,881.49	168,753.96
<b>Total Bank Accounts</b>	<b>\$220,881.49</b>	<b>\$168,753.96</b>
Accounts Receivable		
11-2-120 Accounts Receivable	39,176.33	39,176.33
<b>Total Accounts Receivable</b>	<b>\$39,176.33</b>	<b>\$39,176.33</b>
Other Current Assets		
11-2-140 Due from other Governmentl Unit	384,726.66	434,803.77
11-2-190 Other Current Assets	16,200.00	16,200.00
<b>Total Other Current Assets</b>	<b>\$400,926.66</b>	<b>\$451,003.77</b>
<b>Total Current Assets</b>	<b>\$660,984.48</b>	<b>\$658,934.06</b>
Fixed Assets		
91-2-240 Equipment & Furniture	9,672.00	9,672.00
91-2-760 Investment in Fixed Assets	-9,672.00	-9,672.00
<b>Total Fixed Assets</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL ASSETS</b>	<b>\$660,984.48</b>	<b>\$658,934.06</b>
<b>LIABILITIES AND EQUITY</b>		
Liabilities		
Current Liabilities		
Accounts Payable		
11-2-402 Accounts Payable	41,781.90	36,657.59
61-2-431 Due to Student Groups	155.00	155.00
<b>Total Accounts Payable</b>	<b>\$41,936.90</b>	<b>\$36,812.59</b>
Other Current Liabilities		
11-2-400 Payables	-46.54	6,603.65
11-2-460 Accrued Expenditures	330,923.55	349,400.90
61-2-430 Due to Agency Fund Activities	2,699.04	2,699.04
<b>Total Other Current Liabilities</b>	<b>\$333,576.05</b>	<b>\$358,703.59</b>
<b>Total Current Liabilities</b>	<b>\$375,512.95</b>	<b>\$395,516.18</b>
Long-Term Liabilities		
11-2-470 Unearned Revenue	83,703.17	83,703.17
<b>Total Long-Term Liabilities</b>	<b>\$83,703.17</b>	<b>\$83,703.17</b>
<b>Total Liabilities</b>	<b>\$459,216.12</b>	<b>\$479,219.35</b>
Equity		
11-2-713 Fund Balance Reserved for Special Purposes	15,200.00	15,200.00
11-2-741 Fund Balance Unreserved	46,739.24	46,739.24
11-2-771 Retained Earnings	-10,150.59	-10,150.59
Net Income	149,979.71	127,926.06
<b>Total Equity</b>	<b>\$201,768.36</b>	<b>\$179,714.71</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$660,984.48</b>	<b>\$658,934.06</b>

# Ann Arbor Learning Community

A/P Aging Detail  
As of August 31, 2021

DATE	TRANSACTION TYPE	NUM	VENDOR	DUE DATE	PAST DUE	AMOUNT	OPEN BALANCE
<b>91 or more days past due</b>							
06/24/2019	Bill		Cash	06/24/2019	816	48.25	48.25
03/15/2021	Bill	PREP- 202009	GEE Preparatory	03/25/2021	176	167,431.17	24,445.65
05/20/2021	Bill	AALC-20213	Arab American Cultural Center	06/01/2021	108	12,000.00	12,000.00
<b>Total for 91 or more days past due</b>						<b>\$179,479.42</b>	<b>\$36,493.90</b>
<b>1 - 30 days past due</b>							
08/16/2021	Bill	162393	Croskey, Lanni & Company P.C.	08/26/2021	22	3,500.00	3,500.00
<b>Total for 1 - 30 days past due</b>						<b>\$3,500.00</b>	<b>\$3,500.00</b>
<b>Current</b>							
08/27/2021	Bill		Nina Lewis	09/06/2021	11	165.00	165.00
08/30/2021	Bill		Ride or Die Dough LLC	09/09/2021	8	981.00	981.00
08/31/2021	Bill	SO266110	The Toledo Zoo	09/10/2021	7	797.00	797.00
<b>Total for Current</b>						<b>\$1,943.00</b>	<b>\$1,943.00</b>
<b>TOTAL</b>						<b>\$184,922.42</b>	<b>\$41,936.90</b>

# Ann Arbor Learning Community

## Statement of Revenue and Expense

August 2021

	TOTAL	
	AUG 2021	JUL 2021 (PP)
Income		
11-0-150 Earnings on Invstmnts & Deposit	8.73	5.96
11-0-300 Revenue from State Sources	195,025.00	195,025.00
11-0-400 Revenue from Federal Sources	30,000.00	
<b>Total Income</b>	<b>\$225,033.73</b>	<b>\$195,030.96</b>
GROSS PROFIT	<b>\$225,033.73</b>	<b>\$195,030.96</b>
Expenses		
11-1-110 Basic Program	44,654.72	29,605.09
11-1-230 Support Services-General Admin.	6,912.50	-3,500.00
11-1-240 Support Svc - School Admin	20,636.84	10,206.72
11-1-250 Business Support Services	4,371.10	2,811.94
11-1-260 Operations & Maintenance	126,404.92	27,981.15
<b>Total Expenses</b>	<b>\$202,980.08</b>	<b>\$67,104.90</b>
NET OPERATING INCOME	<b>\$22,053.65</b>	<b>\$127,926.06</b>
NET INCOME	<b>\$22,053.65</b>	<b>\$127,926.06</b>



# Ann Arbor Learning Community

Budget vs. Actuals: Initial Budget - FY22 P&L

July - August, 2021

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
<b>Income</b>				
11-0-150 Earnings on Invstmnts & Deposit	14.69	8.34	6.35	176.14 %
11-0-190 Revenue from Local Sources		158.34	-158.34	
11-0-300 Revenue from State Sources	390,050.00	370,368.16	19,681.84	105.31 %
11-0-400 Revenue from Federal Sources	30,000.00	157,666.66	-127,666.66	19.03 %
<b>Total Income</b>	<b>\$420,064.69</b>	<b>\$528,201.50</b>	<b>\$ -108,136.81</b>	<b>79.53 %</b>
<b>GROSS PROFIT</b>	<b>\$420,064.69</b>	<b>\$528,201.50</b>	<b>\$ -108,136.81</b>	<b>79.53 %</b>
<b>Expenses</b>				
11-1-110 Basic Program	74,259.81	220,750.00	-146,490.19	33.64 %
11-1-120 Added Needs		23,333.34	-23,333.34	
11-1-200 Supporting Services		30,000.00	-30,000.00	
11-1-221 Improvement of Instruction		23,333.34	-23,333.34	
11-1-230 Support Services-General Admin.	3,412.50	16,666.66	-13,254.16	20.48 %
11-1-240 Support Svc - School Admin	30,843.56	50,000.00	-19,156.44	61.69 %
11-1-250 Business Support Services	7,183.04	15,000.00	-7,816.96	47.89 %
11-1-260 Operations & Maintenance	154,386.07	145,000.00	9,386.07	106.47 %
11-1-283 Staff Personnel Services		500.00	-500.00	
11-1-360-5110 Welfare Activities Supplies & Materials		166.66	-166.66	
Purchases	0.00		0.00	
<b>Total Expenses</b>	<b>\$270,084.98</b>	<b>\$524,750.00</b>	<b>\$ -254,665.02</b>	<b>51.47 %</b>
<b>NET OPERATING INCOME</b>	<b>\$149,979.71</b>	<b>\$3,451.50</b>	<b>\$146,528.21</b>	<b>4,345.35 %</b>
<b>NET INCOME</b>	<b>\$149,979.71</b>	<b>\$3,451.50</b>	<b>\$146,528.21</b>	<b>4,345.35 %</b>

# Ann Arbor Learning Community

## Expenses by Vendor Summary

August 2021

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	TOTAL
Alex Cleaning	2,182.20
Allied Engineering Solutions	95,000.00
Allstar Alarm LLC	8,494.50
Axios Incorporated	48,568.54
Bobby Portis II	390.72
Comcast - Internet	287.54
Comcast - PRI Phone Service	371.83
Croskey, Lanni & Company P.C.	3,500.00
E. Abby Davis	841.03
Edgenuity	23,500.00
Hooper Hathaway, P.C.	3,412.50
MIC Wright Specialty	2,921.50
Nina Lewis	566.32
Ride or Die Dough LLC	981.00
The Toledo Zoo	797.00
Wakely Associates Inc./ Architects	10,800.00
Washtenaw Intermediate School District	276.00
www.quickschools	89.40
<b>TOTAL</b>	<b>\$202,980.08</b>

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Ann Arbor Learning Community													
Projected Cash Flow													
FY 2021-2022													
Beginning Balance	70,579.86												Budget
	July 2021	Aug 2021	Sept 2021	October 2021	November 2021	December 2021	January 2022	February 2022	March 2022	April 2022	May 2022	June 2022	
<b>Inflows</b>													
Local	5.96	8.73	84.00	84.00	84.00	84.00	84.00	84.00	84.00	84.00	84.00	84.00	1,000.00
Grants	9,555.00	30,000.00	78,800.00	78,800.00	78,800.00	78,800.00	78,800.00	78,800.00	78,800.00	78,800.00	78,800.00	78,800.00	946,000.00
State Aid <sup>1</sup>	241,715.15	245,102.11	0.00	202,019.00	202,019.00	202,019.00	202,019.00	202,019.00	202,019.00	202,019.00	202,019.00	202,019.00	2,222,209.00
<b>Total Inflows</b>	<b>251,276.11</b>	<b>275,110.84</b>	<b>78,884.00</b>	<b>280,903.00</b>	<b>280,903.00</b>	<b>280,903.00</b>	<b>280,903.00</b>	<b>280,903.00</b>	<b>280,903.00</b>	<b>280,903.00</b>	<b>280,903.00</b>	<b>280,903.00</b>	<b>3,169,209.00</b>
<b>Outflows</b>													
Payroll	79,912.20	67,045.89	146,153.85	146,153.85	146,153.85	219,230.77	146,153.85	146,153.85	146,153.85	146,153.85	146,153.85	219,230.77	1,900,000.00
Supporting Svcs <sup>2</sup>	0.00	142.50	11,666.67	11,666.67	11,666.67	11,666.67	11,666.67	11,666.67	11,666.67	11,666.67	11,666.67	11,666.67	140,000.00
Educ Supplies	4,603.59	25,309.26	11,541.67	11,541.67	11,541.67	11,541.67	11,541.67	11,541.67	11,541.67	11,541.67	11,541.67	11,541.67	138,500.00
Legal Fees/BOA	33,453.50	3,412.50	2,750.00	2,750.00	2,750.00	2,750.00	2,750.00	2,750.00	2,750.00	2,750.00	2,750.00	2,750.00	33,000.00
Maint/Utilities <sup>3</sup>	27,531.27	120,057.57	72,500.00	72,500.00	72,500.00	72,500.00	72,500.00	72,500.00	72,500.00	72,500.00	72,500.00	72,500.00	870,000.00
Miscellaneous	1,005.10	365.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
EMU	6,596.35	6,650.19	0.00	5,583.33	5,583.33	5,583.33	5,583.33	5,583.33	5,583.33	5,583.33	5,583.33	5,583.33	67,000.00
Borrowing Repay													
<b>Total Outflows</b>	<b>153,102.01</b>	<b>222,983.31</b>	<b>244,612.18</b>	<b>250,195.51</b>	<b>250,195.51</b>	<b>323,272.44</b>	<b>250,195.51</b>	<b>250,195.51</b>	<b>250,195.51</b>	<b>250,195.51</b>	<b>250,195.51</b>	<b>323,272.44</b>	<b>3,148,500.00</b>
<b>Promissory Note</b>													
Borrowing													
<b>Excess Cash</b>	<b>168,753.96</b>	<b>220,881.49</b>	<b>55,153.31</b>	<b>85,860.80</b>	<b>116,568.28</b>	<b>74,198.85</b>	<b>104,906.34</b>	<b>135,613.82</b>	<b>166,321.31</b>	<b>197,028.80</b>	<b>227,736.28</b>	<b>185,366.85</b>	<b>20,709.00</b>
Notes:													
1 - State Aid is total State Aid payment													
2 - Supporting Svcs are Guidance, OT, Speech Therapy, Social Work, and etc.													
3 - Maintenance includes janitorial cleaning and outdoor lawn services													