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Audit. Tax. Consulting.
Wealth Management.

Bloomfield Hills Schools

Overview of Financial Results
For the year ended June 30, 2023



Bloomfield Hills Schools

- Key Audit Highlights:
 - 2022-2023 Audit Results
 - Basic Audit – Unmodified Opinion
 - Federal Programs – Unmodified Opinion – Major programs tested: Child Nutrition and IDEA
 - Compliance – Bond and Sinking Fund
 - Additional one-time flow through retirement funding – NEW FY23
 - Awarded 2022 Certificate of Excellence in Financial Reporting award from Association of School Business Officials International

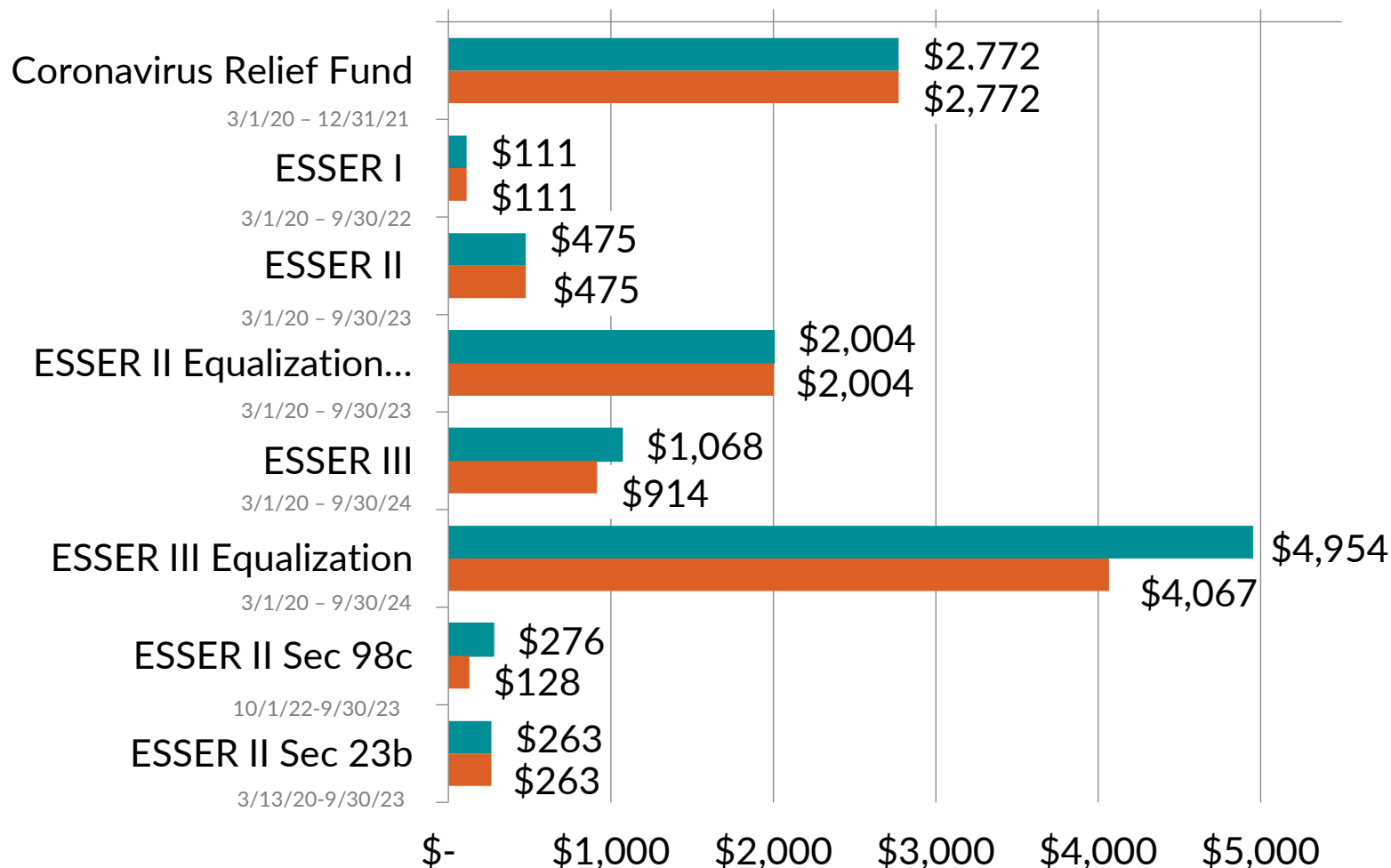


Non-recurring COVID-19 Relief Funding Awards & Expenditures as of June 30, 2023 (in thousands)

Total Awarded = \$11,923

Total Expended-to-Date = \$10,734

■ Awarded ■ Expended-to-Date

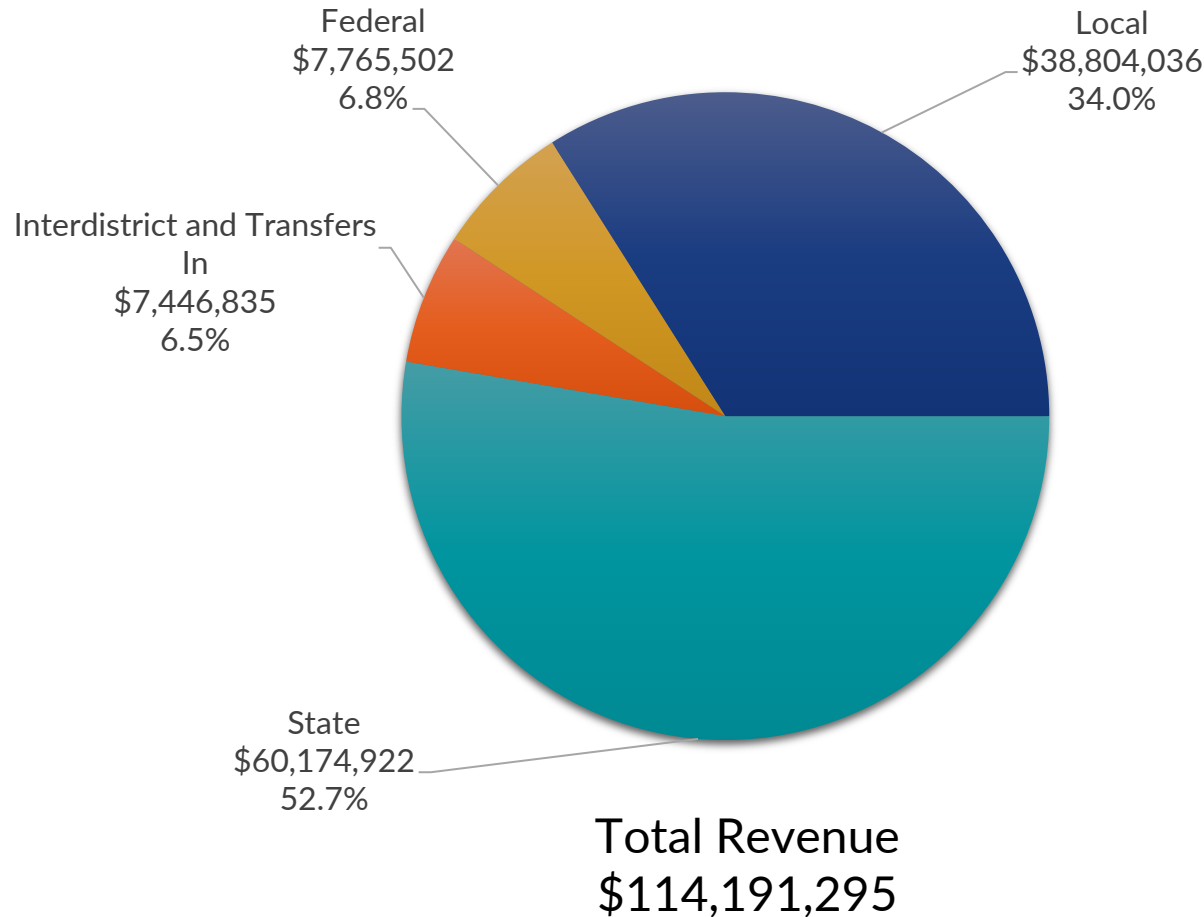




Bloomfield Hills Schools

General Fund Revenue and Other Sources

Year Ended June 30, 2023

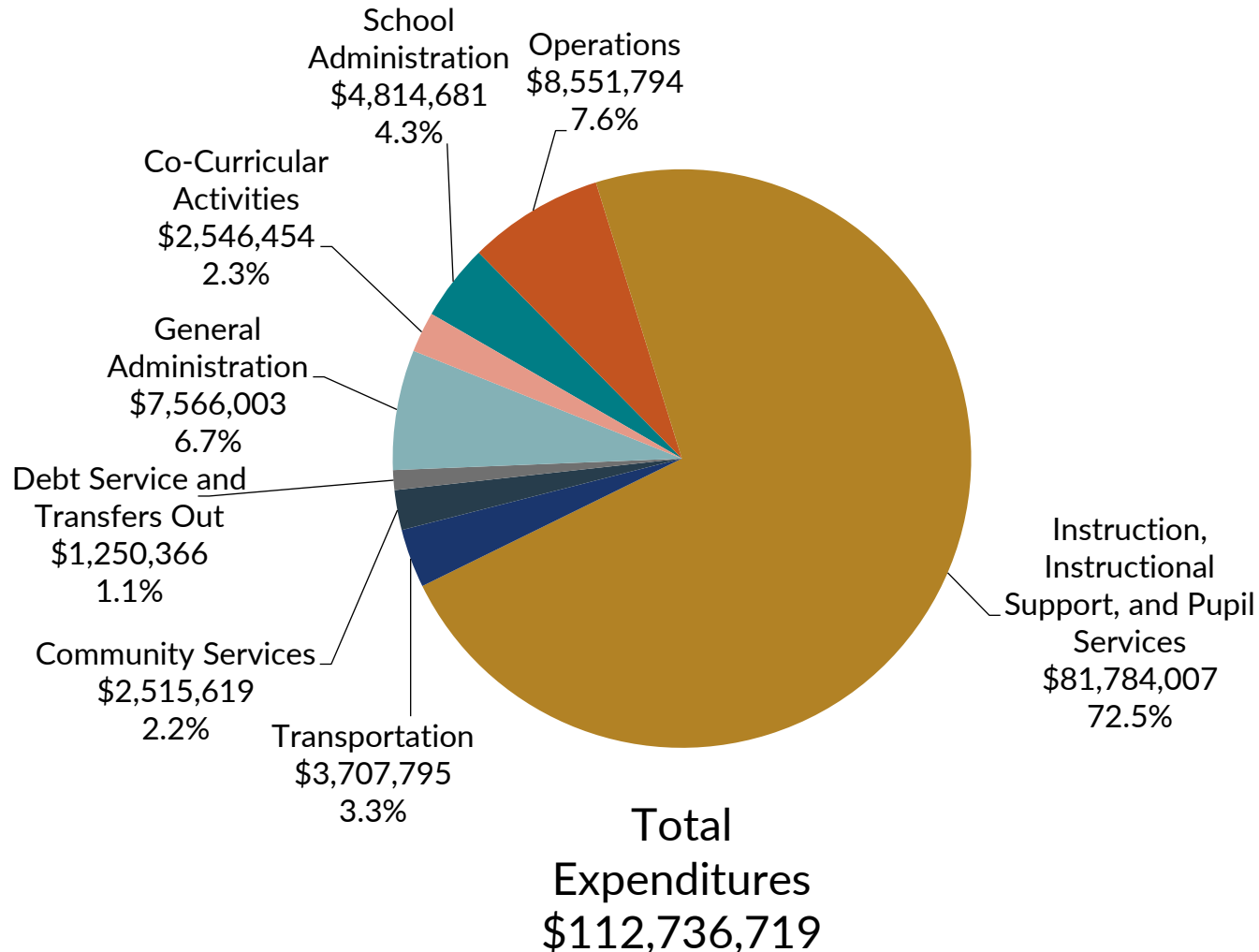




Bloomfield Hills Schools

General Fund Expenditures and Other Uses – By Function

Year Ended June 30, 2023

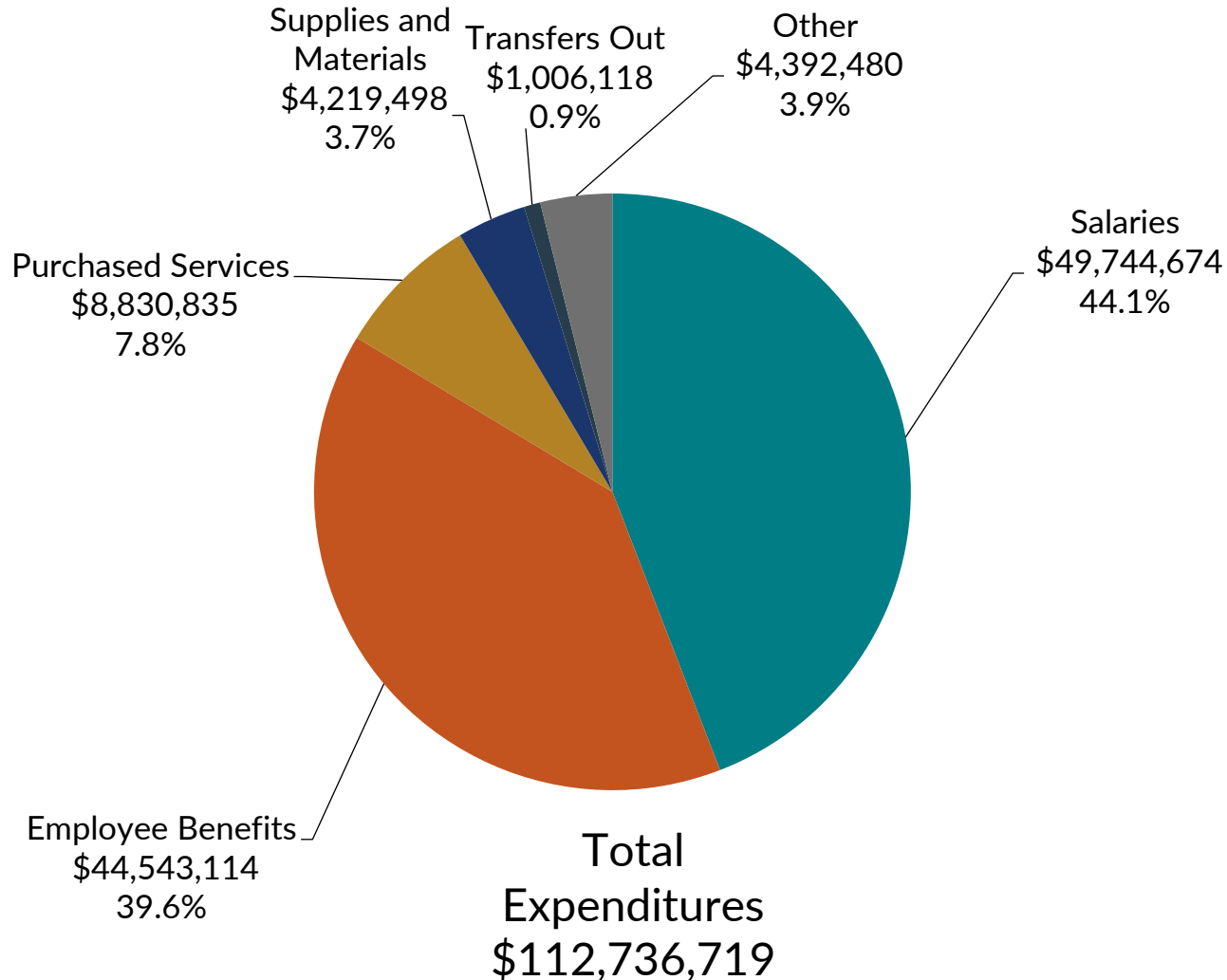




Bloomfield Hills Schools

General Fund Expenditures – By Object

Year Ended June 30, 2023





Bloomfield Hills Schools

Analysis of General Fund Balance

June 30, 2023

Change in Fund Balance

Fund Balance - June 30, 2022		\$ 20,158,151
Revenue and other financing sources	\$114,191,295	
Expenditures and other financing uses	<u>(112,736,719)</u>	
Current Year Change in Fund Balance		<u>1,454,576</u>
Fund Balance - June 30, 2023		<u><u>\$ 21,612,727</u></u>

Components of Fund Balance

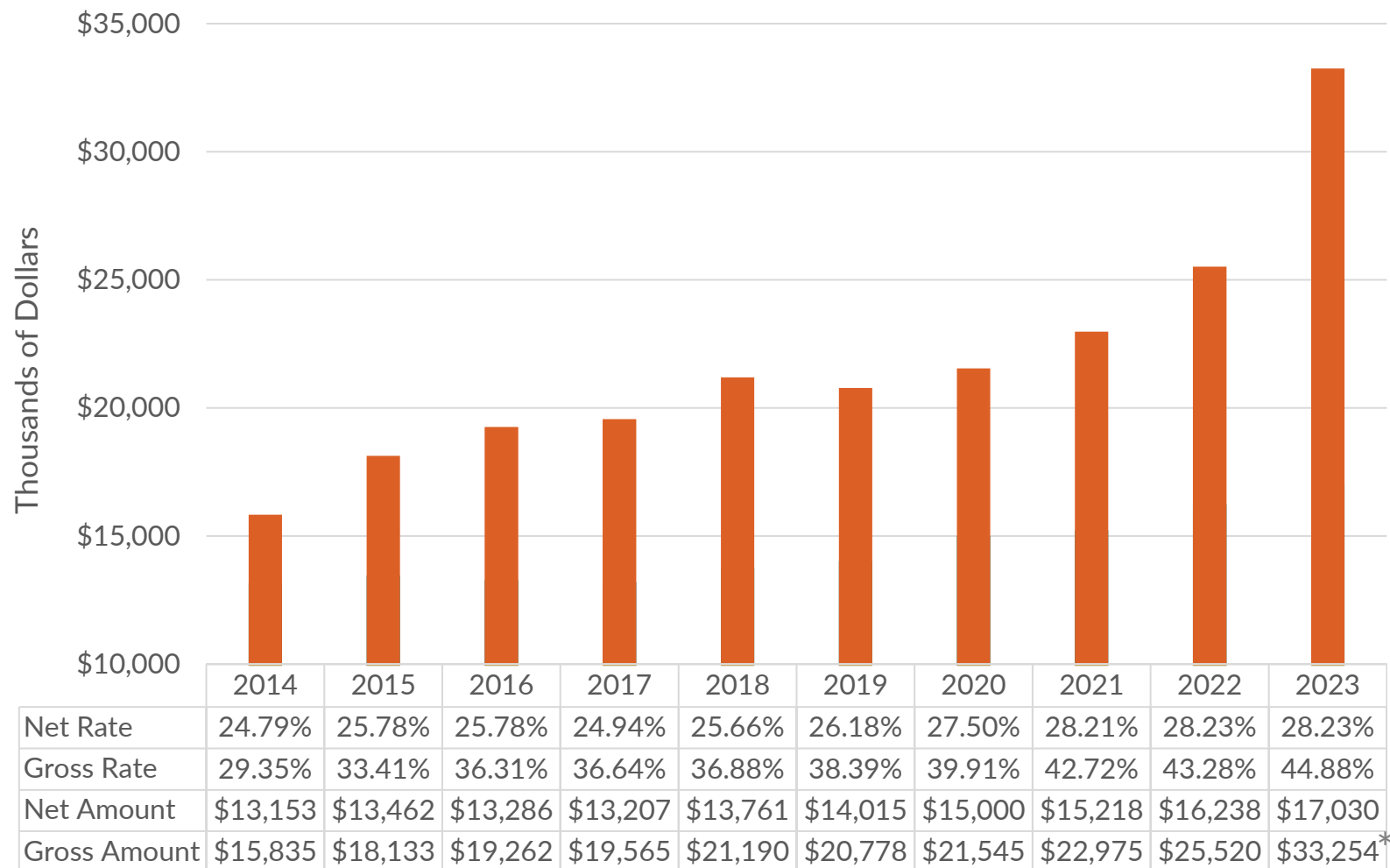
Nonspendable	\$ 334,573
Assigned	32,281
Unassigned	<u>21,245,873</u>
Total Fund Balance - June 30, 2023	<u><u>\$ 21,612,727</u></u>



Bloomfield Hills Schools

Retirement Funding – MPERS Expense

Years Ended June 30



*includes \$5,971,004 one-time additional 147c2 deposit



Bloomfield Hills Schools Closing Comments

- Recap – District had positive audit results
 - Internal controls – No significant deficiencies or material weaknesses noted
 - No findings or questioned costs - Federal funds
- With changes in key leadership roles at the District, impressed with priority being placed on ensuring internal control processes and procedures continue to function as designed.
- With the winding down of emergency federal dollars, we continue to encourage focus on fiscally responsible decisions for the long-term viability of the District and its excellent programming



Thank you.

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Spring 2023 State Testing Update on Results

Board of Education Meeting



State Assessments

Grade	Test Type	Mandate	Test Name	Subjects	Given	Purpose
K-2	Benchmark	Required	Early Literacy and Mathematics Benchmark Assessment or District-selected benchmark ¹	ELA, Mathematics	Fall, Winter, Spring	Within-year progress; program improvement
3	Summative	Required	M-STEP	ELA, Mathematics	Spring	Proficiency; accountability
	Benchmark	Required	District-selected benchmark assessment ¹	ELA	Fall, Winter, Spring	Within-year progress; program improvement
	Benchmark	Optional	District-selected benchmark assessment ²	Mathematics	Multiple	Within-year progress; program improvement
4	Summative	Required	M-STEP	ELA, Mathematics	Spring	Proficiency; accountability
	Benchmark	Optional	District-selected benchmark assessment		Multiple	Within-year progress; program improvement
5	Summative	Required	M-STEP	ELA, Mathematics	Spring	Proficiency; accountability
	Summative	Required	M-STEP	Science, Social Studies	Spring	Proficiency; accountability
	Benchmark	Optional	District-selected benchmark assessment	ELA, Mathematics	Multiple	Within-year progress; program improvement
6	Summative	Required	M-STEP	ELA, Mathematics	Spring	Proficiency; accountability
	Benchmark	Optional	District-selected benchmark assessment		Multiple	Within-year progress; program improvement
7	Summative	Required	M-STEP	ELA, Mathematics	Spring	Proficiency; accountability
	Benchmark	Optional	District-selected benchmark assessment		Multiple	Within-year progress; program improvement
8	Summative	Required	PSAT 8/9	ELA, Mathematics	Spring	Proficiency; accountability; college readiness
	Summative	Required	M-STEP	Science, Social Studies	Spring	Proficiency; accountability
	Benchmark	Optional	District-selected benchmark assessment	ELA, Mathematics	Multiple	Within-year progress; program improvement
9	Summative	Required	PSAT 8/9	ELA, Mathematics	Spring	College Readiness
10	Summative	Required	PSAT 10	ELA, Mathematics	Spring	College Readiness
11 ³	Summative	Required	MME: SAT with Essay	ELA, Mathematics	Spring	College Readiness; accountability
		Required	MME: M-STEP	Science, Social Studies	Spring	Proficiency; accountability
		Required	MME: ACT WorkKeys	Reading, Mathematics	Spring	Career Readiness

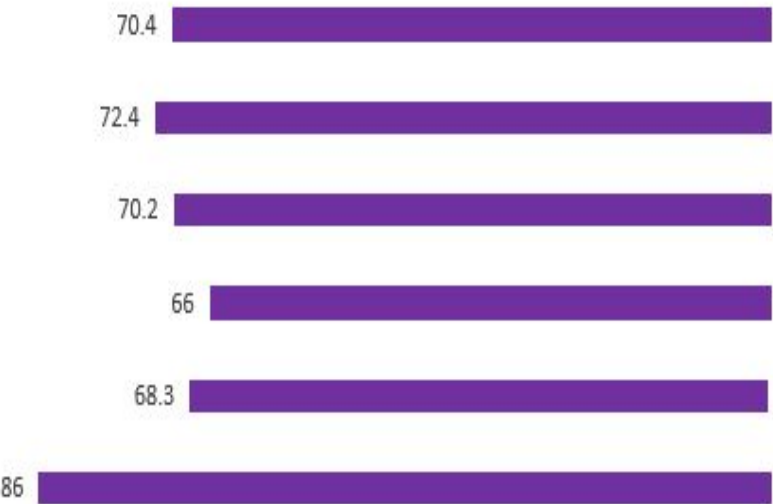
M-STEP/PSAT

On the following slides you will see charts and graphs to examine the data.

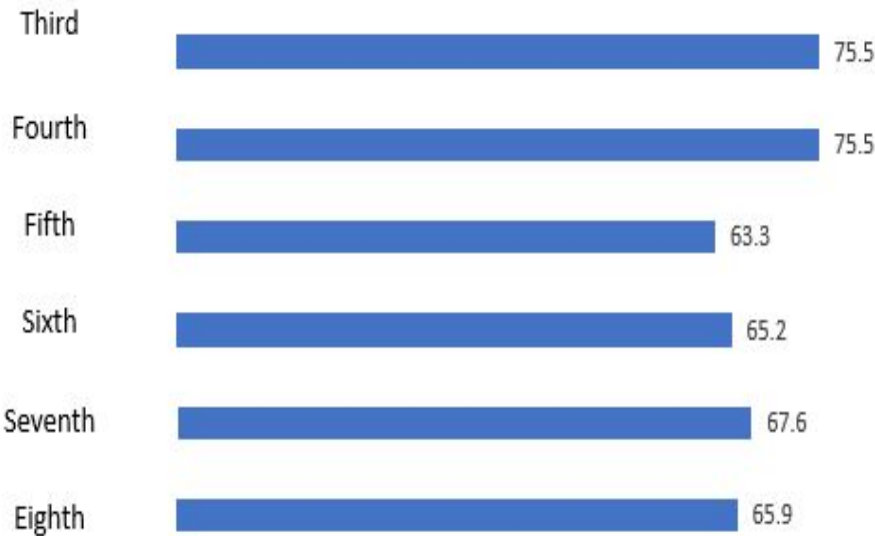
- State Assessment results
- District Assessment results
- Cohort results and building results
- District comparison data in county
- District comparison data outside districts

What percent of our students scored proficient or advanced on the Spring 2023 M-STEP and how do ELA and Math compare?

ELA



Math



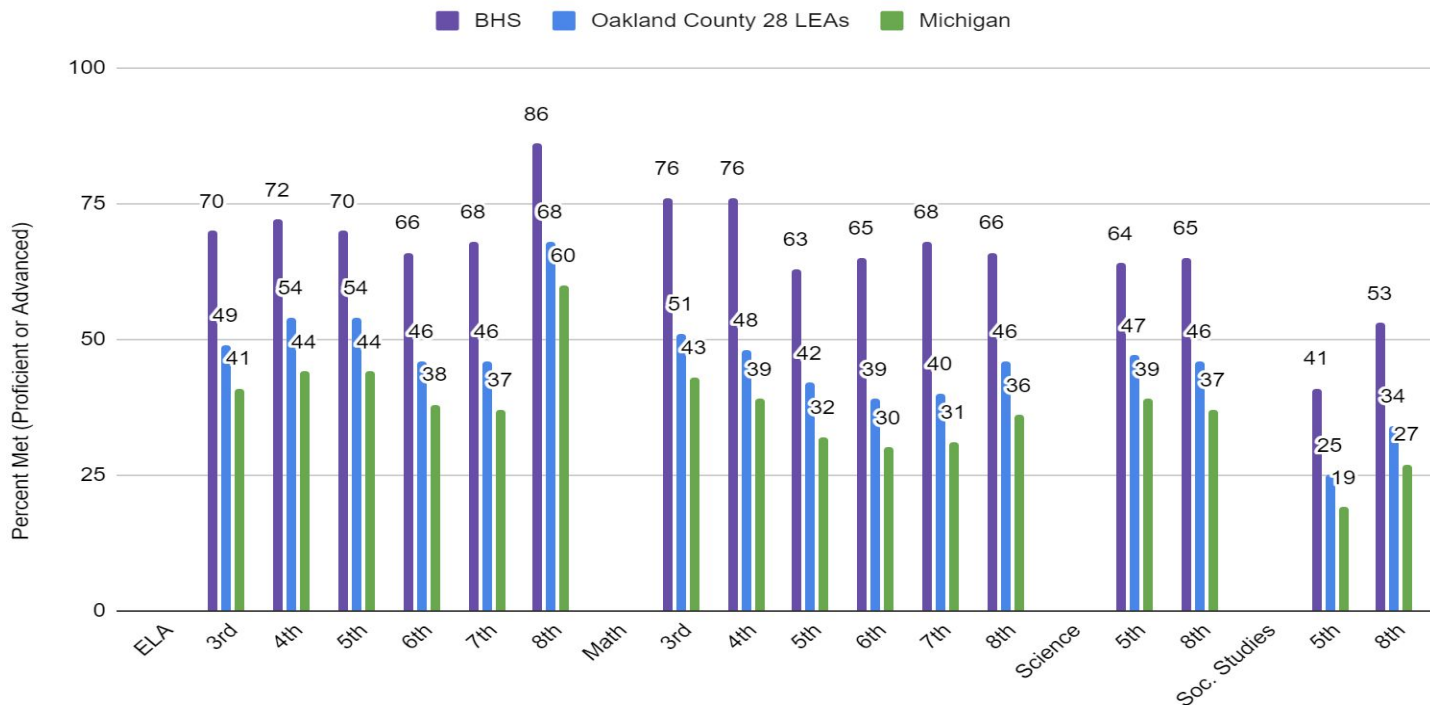
How do the BHS Proficiency Results compare to the County and the state of Michigan ?

**ELA State
target is
60%.**

**Math State
target is
47.55%.**



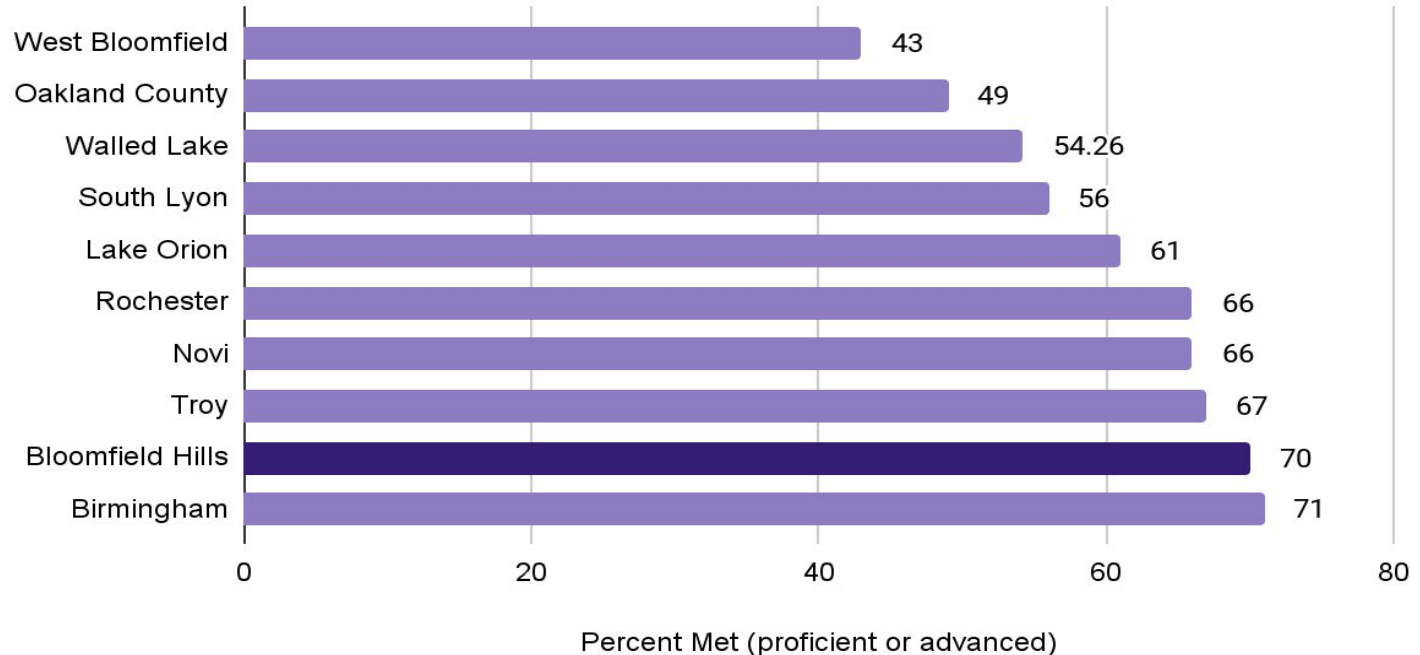
2023 M-Step/PSAT Results



How did Bloomfield Hills compare to other top districts in Oakland County on the M-Step ELA Assessment?

2023 M-Step comparison to top school districts in Oakland County. These are the district averages of grades 3-7 combined for english language arts.

2023 grades 3-7 M-STEP ELA Comparison to County



BHS & AVG OC Top 5 District Trend (M-STEP ELA)



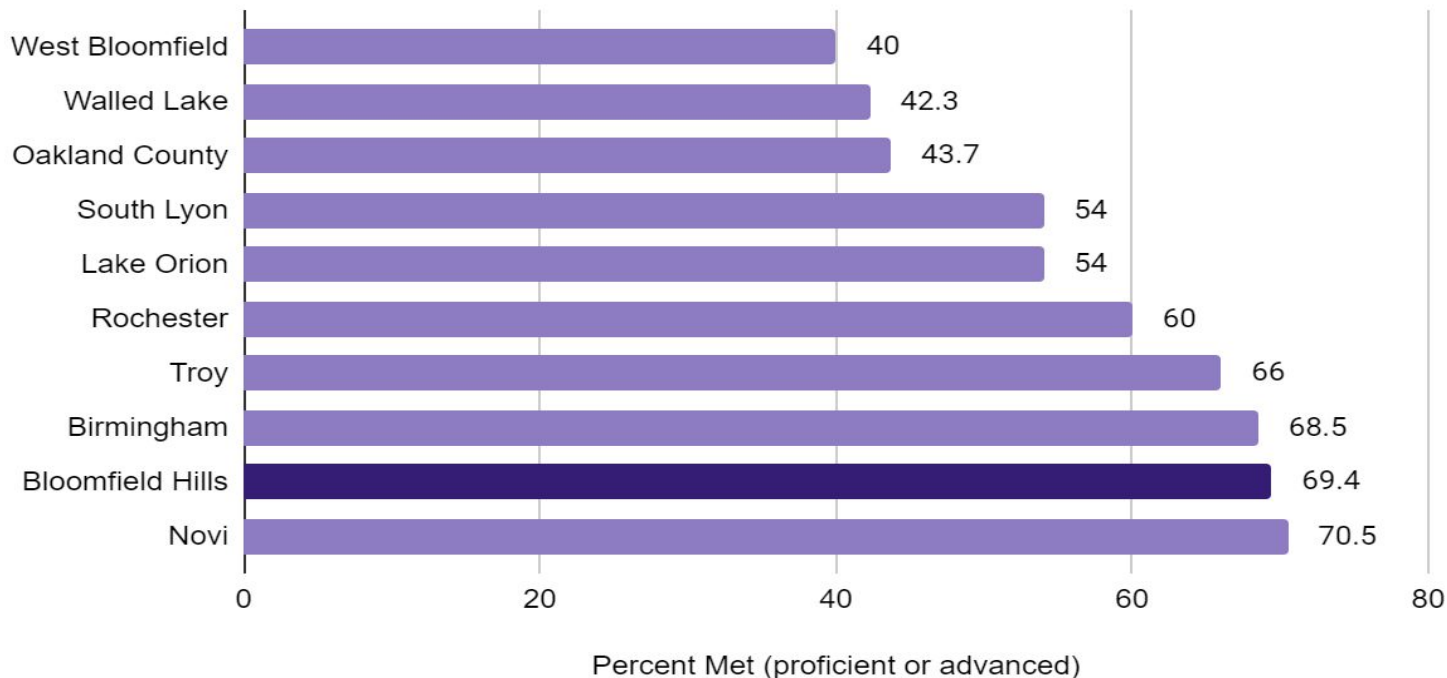
How has BHS ranked in Oakland County over time with regard to ELA M-Step?

ELA M-STEP 3-7	2022-23	2021-22	2020-21	2018-19	2017-18	2016-17
W. Bloomfield	43	40.5	49.36	50.6	47.76	51.84
South Lyon	56	56	53.6	57	60.2	63.54
Lake Orion	61	62.2	58.9	71	68.8	70.98
Rochester	66	66.7	64.06	69.9	70	72
Birmingham	71	67.52	65.6	69	69.48	70.48
Troy	67	68.9	70.2	74.34	71.5	74.1
Novi	66	69.42	65.26	68.62	68.2	68.9
Bloomfield	70	72.24	69.26	67.1	66.64	64.92
BHS ranking	2	1	2	6	6	6

How did Bloomfield Hills compare to other top districts in Oakland County on the M-Step Math Assessment?

2023 M-Step comparison to top school districts in Oakland County. These are the district averages of grades 3-7 combined for mathematics.

2023 grades 3-7 M-STEP Math Comparison to County



BHS & AVG OC Top 5 District Trend (M-STEP Math)



How has BHS ranked in Oakland County over time with regard to Math M-Step?

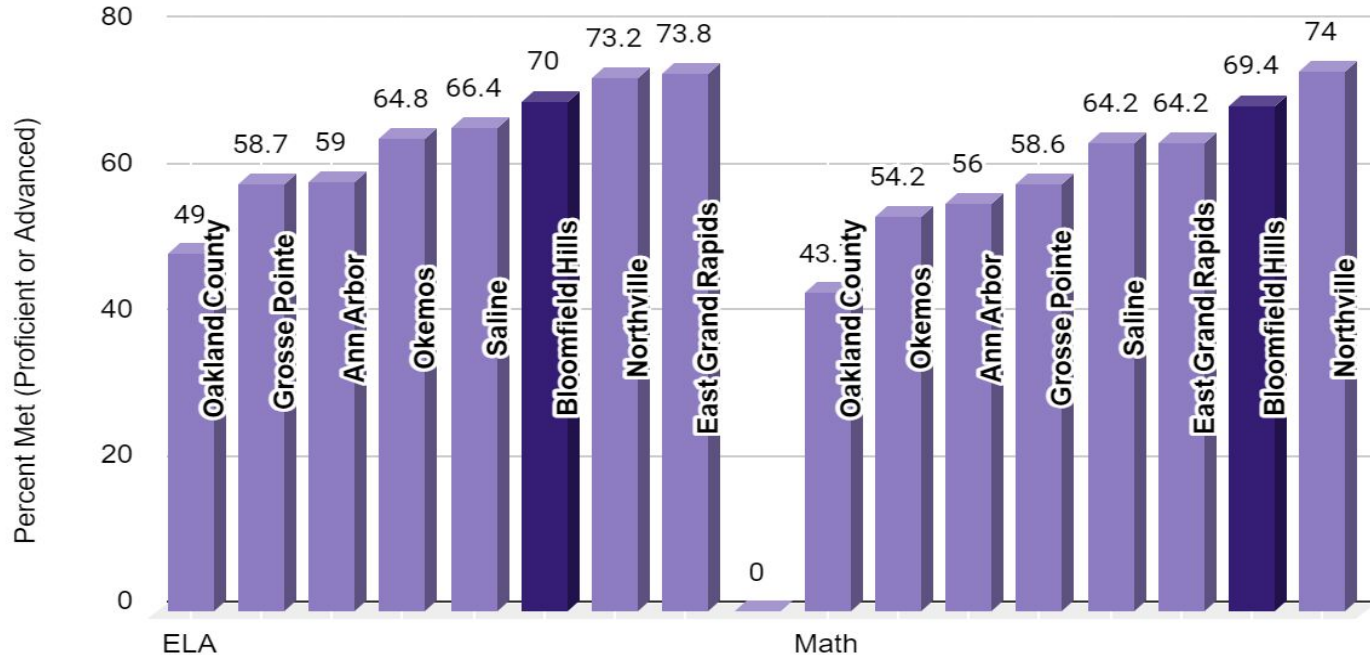
Math M-STEP 3-7	2022-23	2021-22	2020-21	2018-19	2017-18	2016-17
W. Bloomfield	40	36.6	40.6	50.2	48.8	47.62
South Lyon	54	50	43.8	51.6	53	55.2
Lake Orion	54	52.4	47.8	59.6	60	59.8
Rochester	60	64.4	60.4	70.2	70.8	72.4
Birmingham	68.5	62.8	60.4	64.8	64.2	67.6
Troy	66	65	69	70.2	69	69.4
Novi	70.5	71.4	71.4	76.6	77.2	75.2
Bloomfield	69.4	68.4	67.4	67.2	65	66.8
BHS ranking	2	2	3	4	4	5

How did Bloomfield Hills compare to other top districts in Michigan on the M-Step Assessment?

2023 M-Step comparison to top school districts in Michigan. These are the district averages of grades 3-7 combined for english language arts and mathematics.



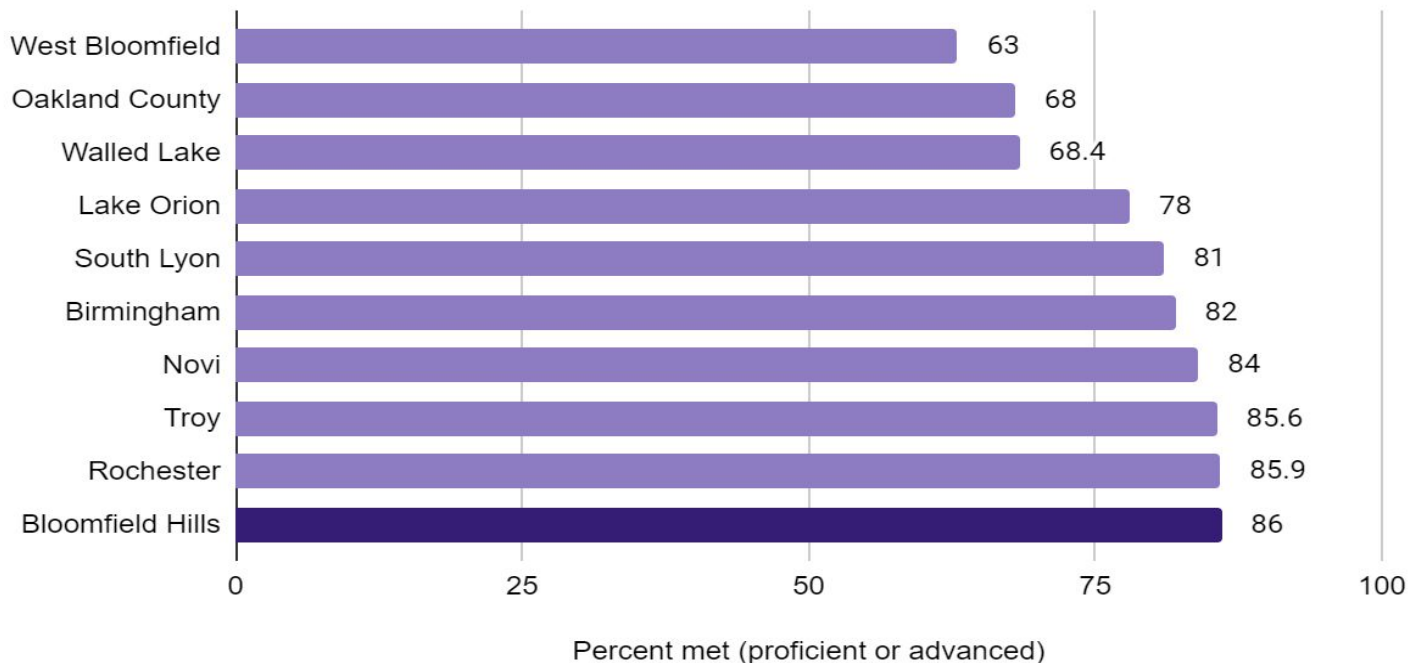
2023 M-Step Grades 3-7 Comparison Data



How did Bloomfield Hills compare to other top districts in Oakland County on the PSAT ELA Assessment?

2023 M-Step comparison to top school districts in Oakland County. These are the district results of grade 8 PSAT Evidence based reading and writing assessment.

2023 PSAT 8 EBRW/ELA Oakland County Comparison Data



BHS & AVG OC Top 5 District Trend (PSAT 8 EBRW)



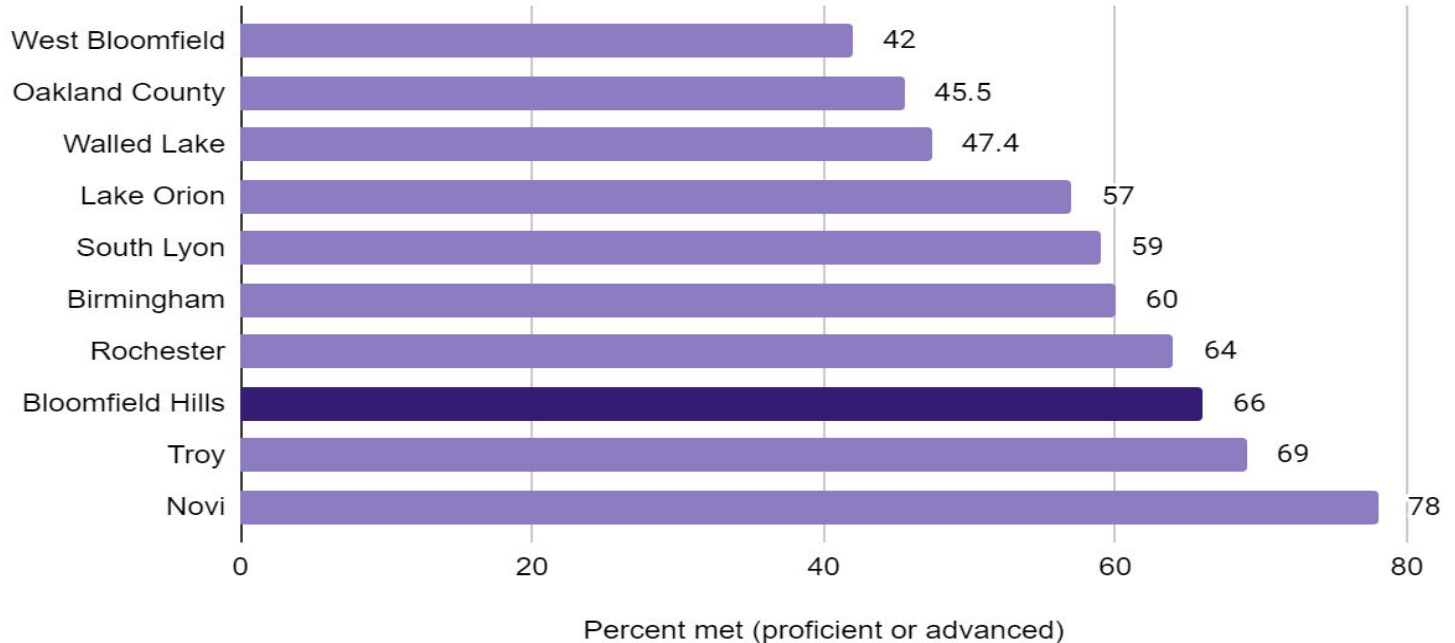
How has BHS ranked in Oakland County over time with regard to EBRW PSAT 8?

EBRW PSAT 8	2022-23	2021-22	2020-21	2018-19	2017-18	2016-17
W. Bloomfield	63	69.6	66.2	68.4	49.9	55.4
South Lyon	81	76.5	71.1	81.3	62.1	62.2
Lake Orion	78	74.4	76.8	83.3	70.9	76.6
Rochester	85.9	83.4	82.9	81.8	68.5	73.9
Birmingham	82	84.5	83.8	87.3	67.9	72.4
Troy	85.6	81	90.6	87.1	67.9	68
Novi	84	80.6	85.3	87.7	65	63.9
Bloomfield	86	87.4	84.3	89.6	71.4	70.6
BHS ranking	1	1	3	1	1	4

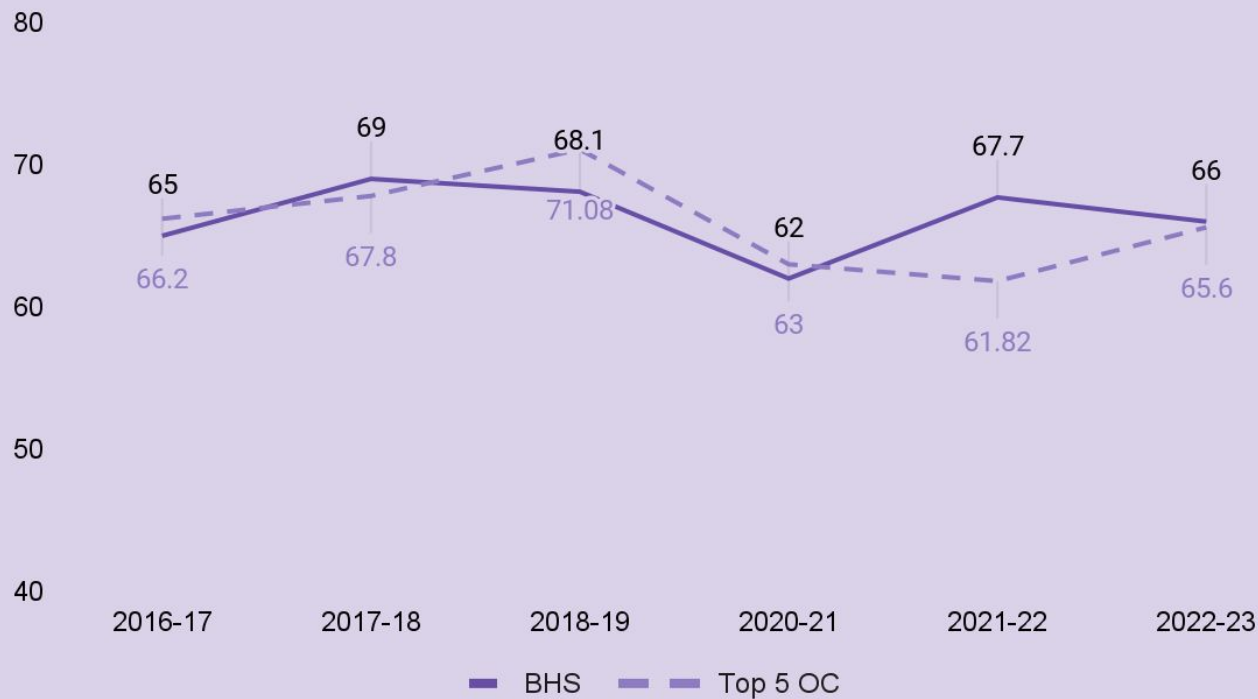
How did Bloomfield Hills compare to other top districts in Oakland County on the PSAT Math Assessment?

2023 M-Step comparison to top school districts in Oakland County. These are the district results of grade 8 PSAT Math assessment.

2023 PSAT 8 Math Oakland County Comparison Data



BHS & AVG OC Top 5 District Trend (PSAT 8 Math)



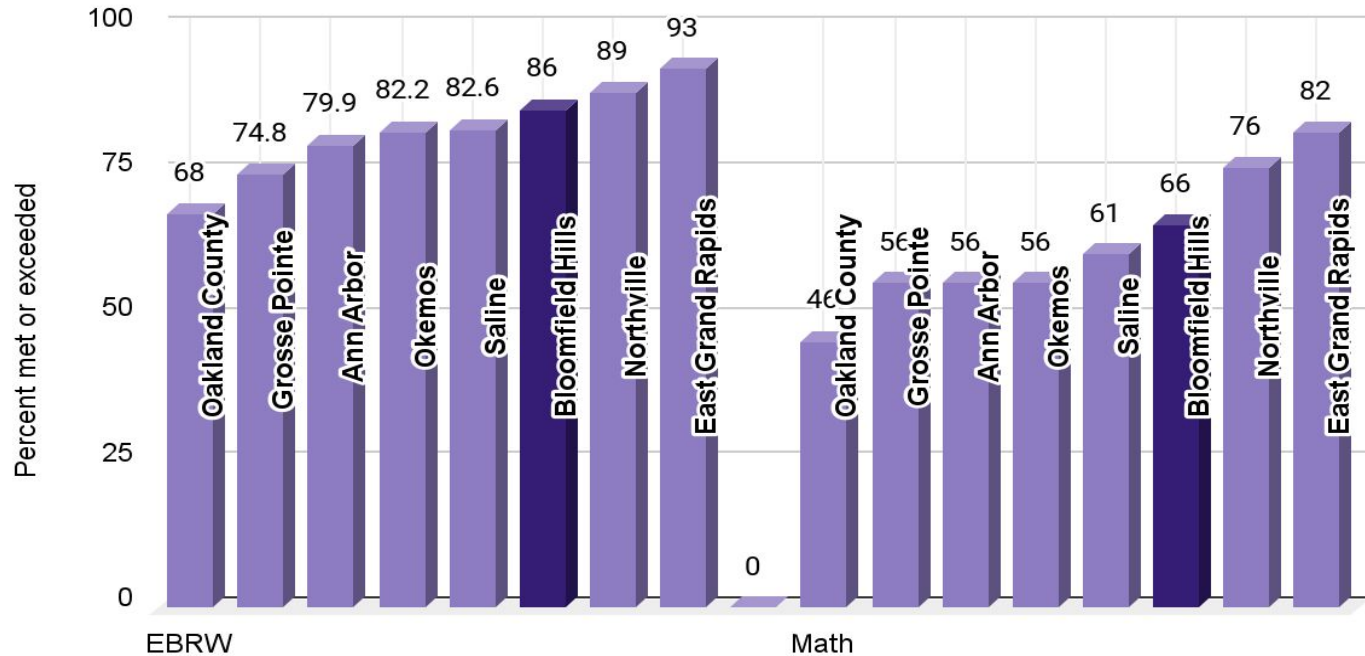
How has BHS ranked in Oakland County over time with regard to Math PSAT 8?

Math PSAT 8	2022-23	2021-22	2020-21	2018-19	2017-18	2016-17
W. Bloomfield	42	48	48	44	39	42
South Lyon	59	56	49	71	50	53
Lake Orion	57	52	53	67.8	65	60
Rochester	64	61	55	68.9	68	69
Birmingham	60	61	55	67.7	65	68
Troy	69	67.5	72	75	68	67
Novi	78	67.6	80	76	73	67
Bloomfield	66	67.7	62	68.1	69	65
BHS ranking	3	1	3	5	2	5

How did Bloomfield Hills compare to other top districts in Michigan on the PSAT Assessment?

2023 PSAT comparison to top school districts in Michigan. These are the district and state results for english language arts and mathematics.

2023 PSAT 8 Comparison Data



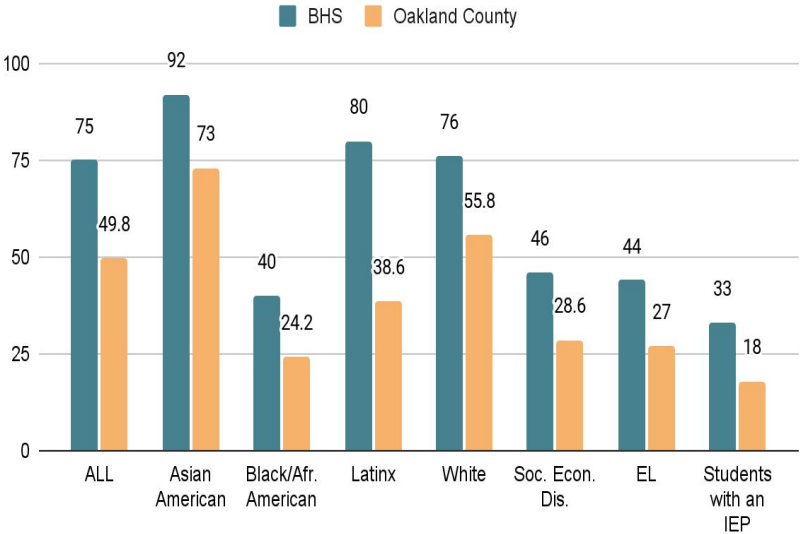
M-STEP & PSAT

On the following slides you will see charts to examine the data.

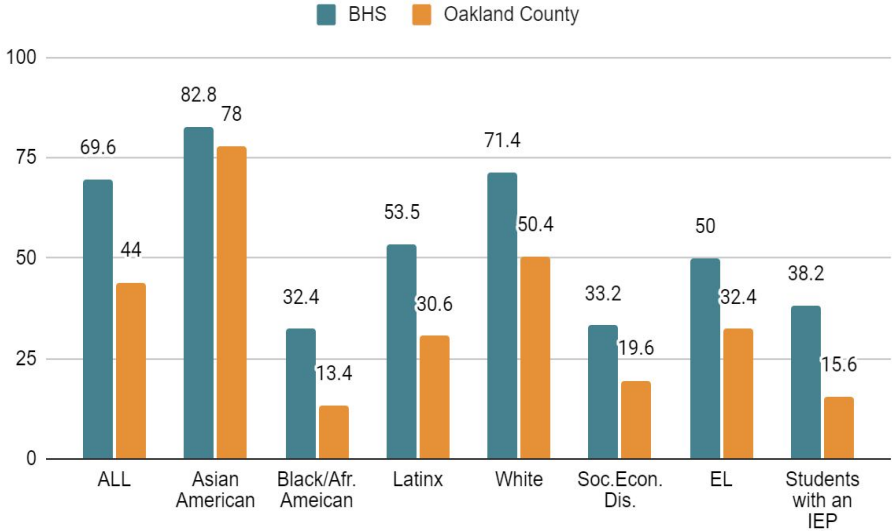
- Disaggregated district data by group by subject
- Disaggregated district data comparison by year
- Disaggregated district data compared to the county

How does BHS compare to Oakland County Disaggregated groups for 2023 M-Step ELA & Math?

2023 Disaggregated Data 3rd-7th M-Step ELA

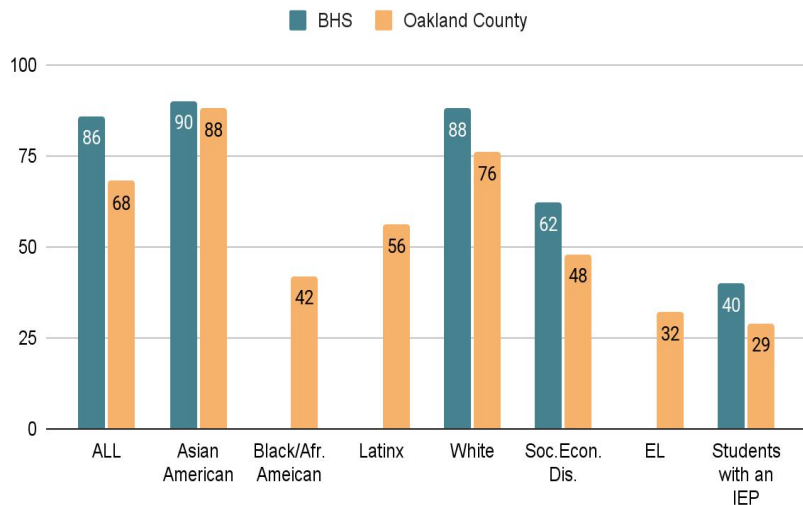


2023 Disaggregated Data 3rd-7th M-Step MATH

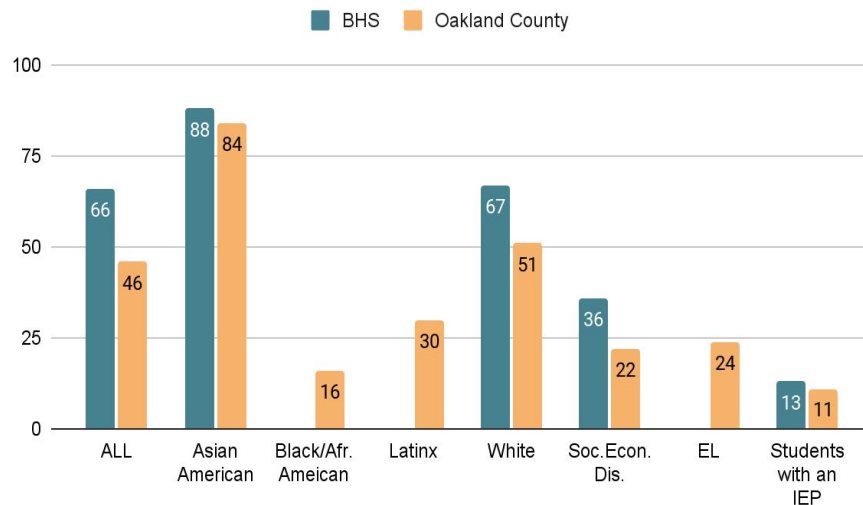


How does BHS compare to Oakland County Disaggregated groups for 2023 PSAT ELA & Math?

2023 Disaggregated Data PSAT 8 - EBRW



2023 Disaggregated Data PSAT 8 - Math

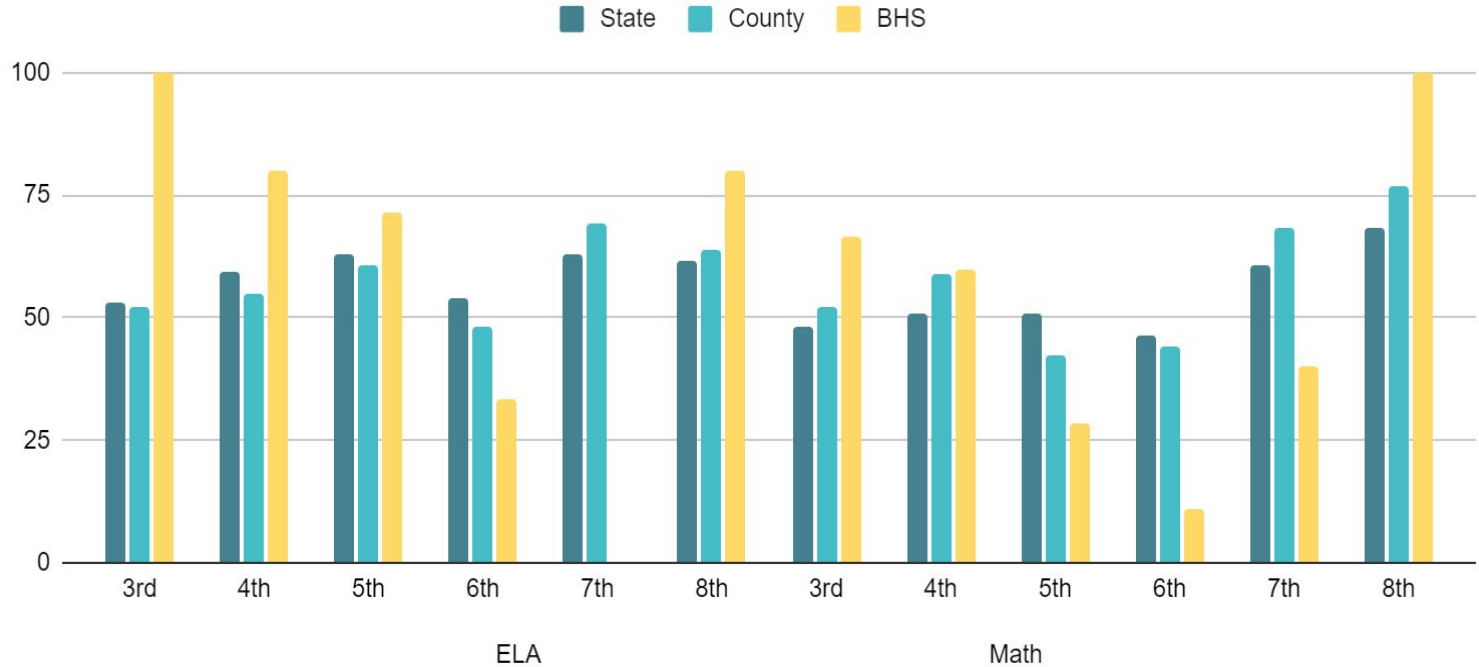


Mi-Access

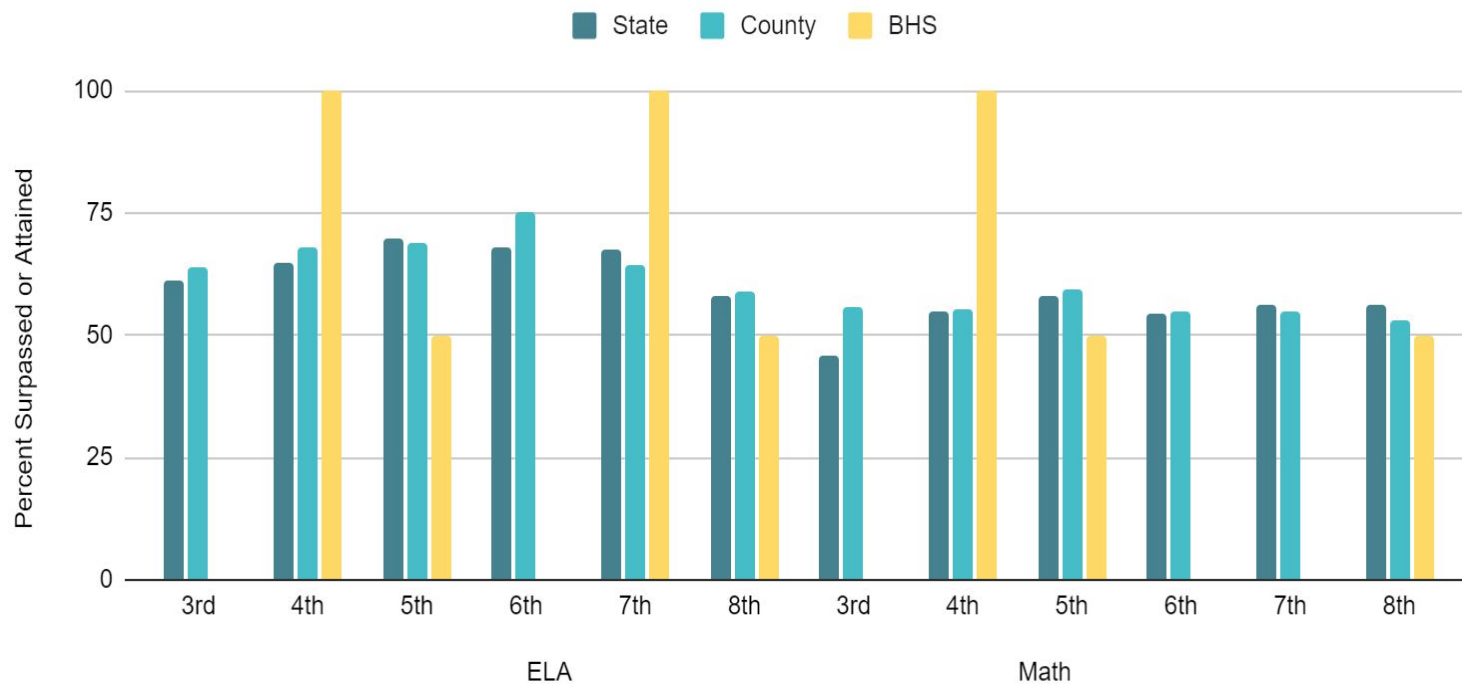
On the following slides you will see charts and graphs to examine the data.

- Mi-Access Participation
- Mi-Access Supported Independence
- Mi-Access Functional Independence

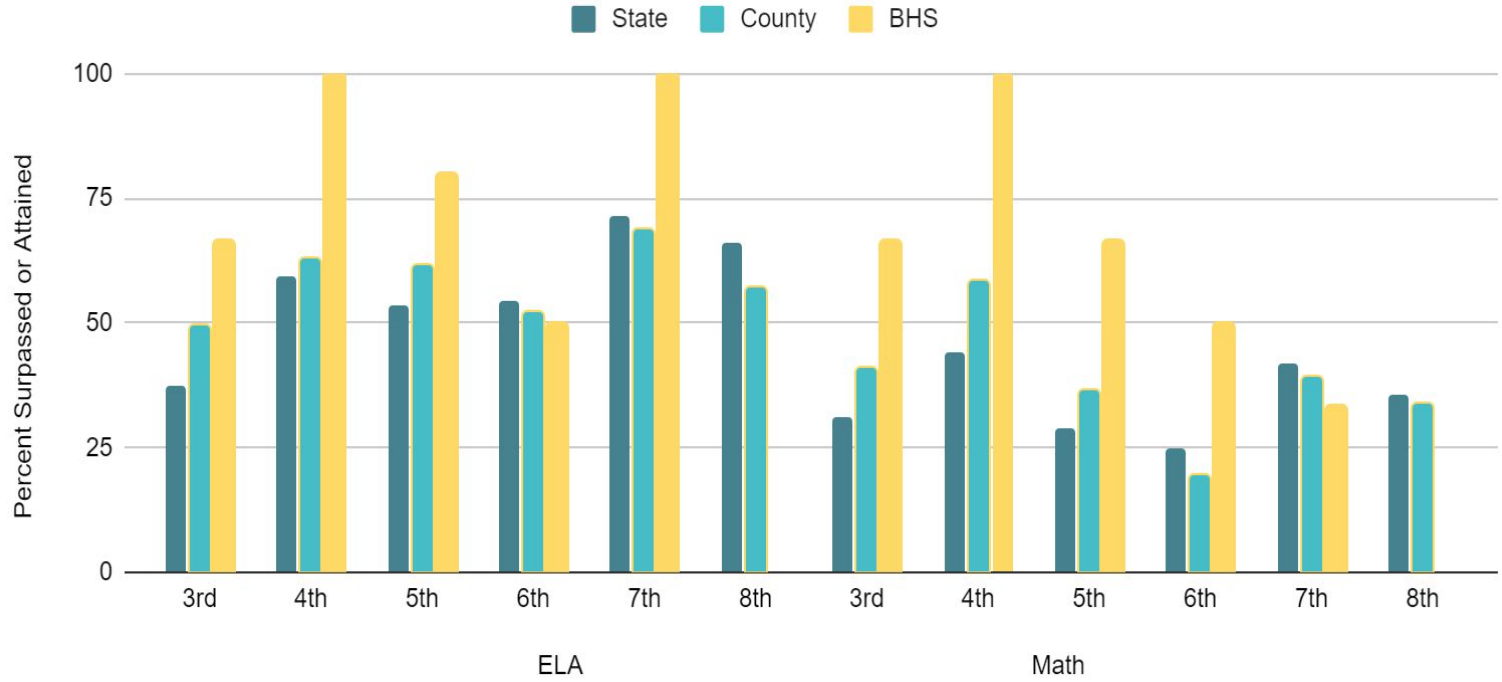
2023 BHS MI-Access Participation



2023 BHS MI-Access Supported Independence



2023 BHS MI-Access Functional Independence



PSAT & SAT Proficiency

On the following slides you will see charts to examine the data.

- District, County, State Grade Level Proficiency Trends
- Comparisons to neighboring Oakland County Districts for College Ready

SAT Evidence-Based Reading and Writing College and Career Readiness Benchmarks

Grade 11 ELA and Mathematics results are reported using the College Board college and career ready (CCR) benchmarks for evidence-based reading and writing (EBRW) and mathematics. Students who have met or exceeded the EBRW CCR are considered proficient in ELA for accountability purposes. The same holds true for mathematics. Students who meet or exceed the Math CCR benchmark are counted as proficient in 11th grade mathematics.

The Values of the College and Career Readiness Benchmarks

Across the SAT Suite of Assessments, the benchmark scores* are as follows:

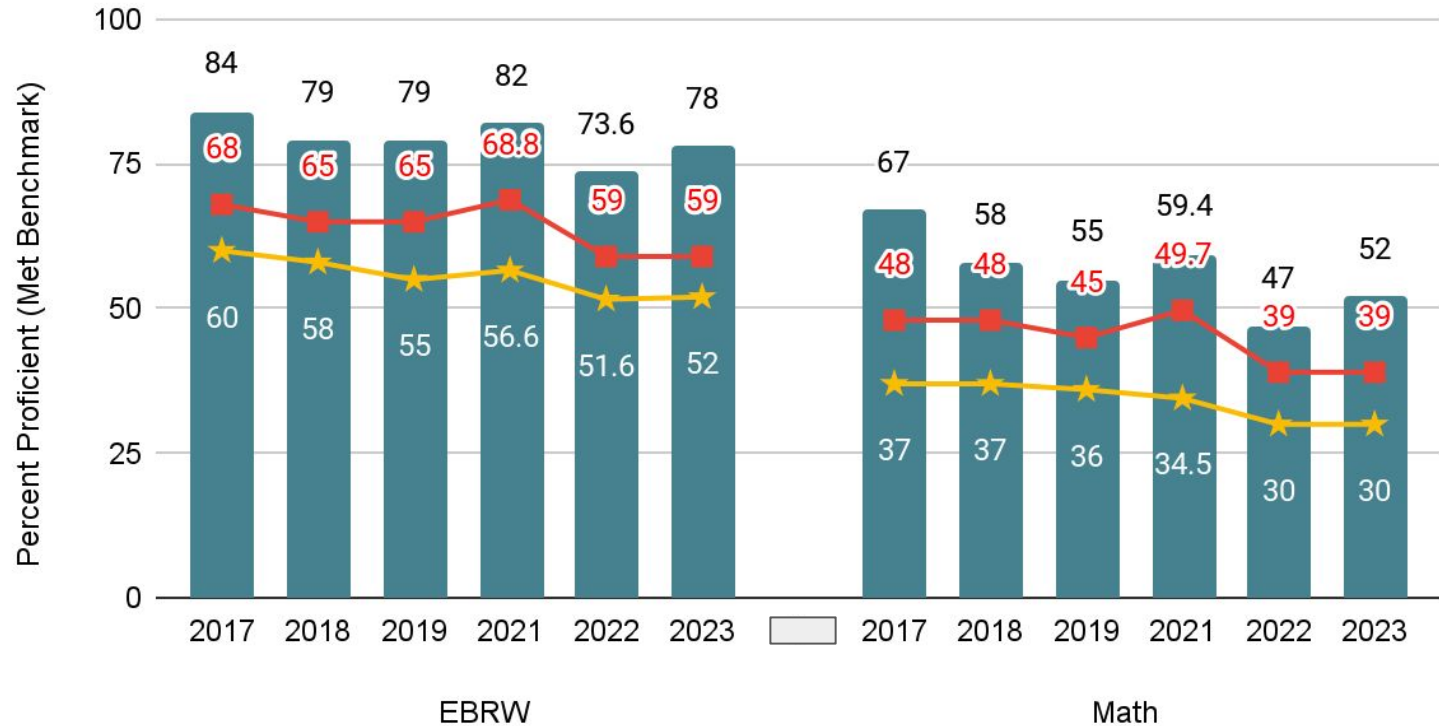
Assessment – Grade Level	Evidence-Based Reading and Writing Benchmark	Math Benchmark
SAT	480	530
Grade 10	430	480
Grade 9	410	450
Grade 8	390	430

The trend continues with BHS above county and state proficiency averages for SAT.

What is the SAT proficiency trend for BHS compared to Oakland County and the State?

SAT Trend Data 2017-2023

■ Bloomfield Hills ■ Oakland County 28 LEAs ★ Michigan



BHS SAT

Averages:

- EBRW = 554
- Math = 532
- Total = 1087

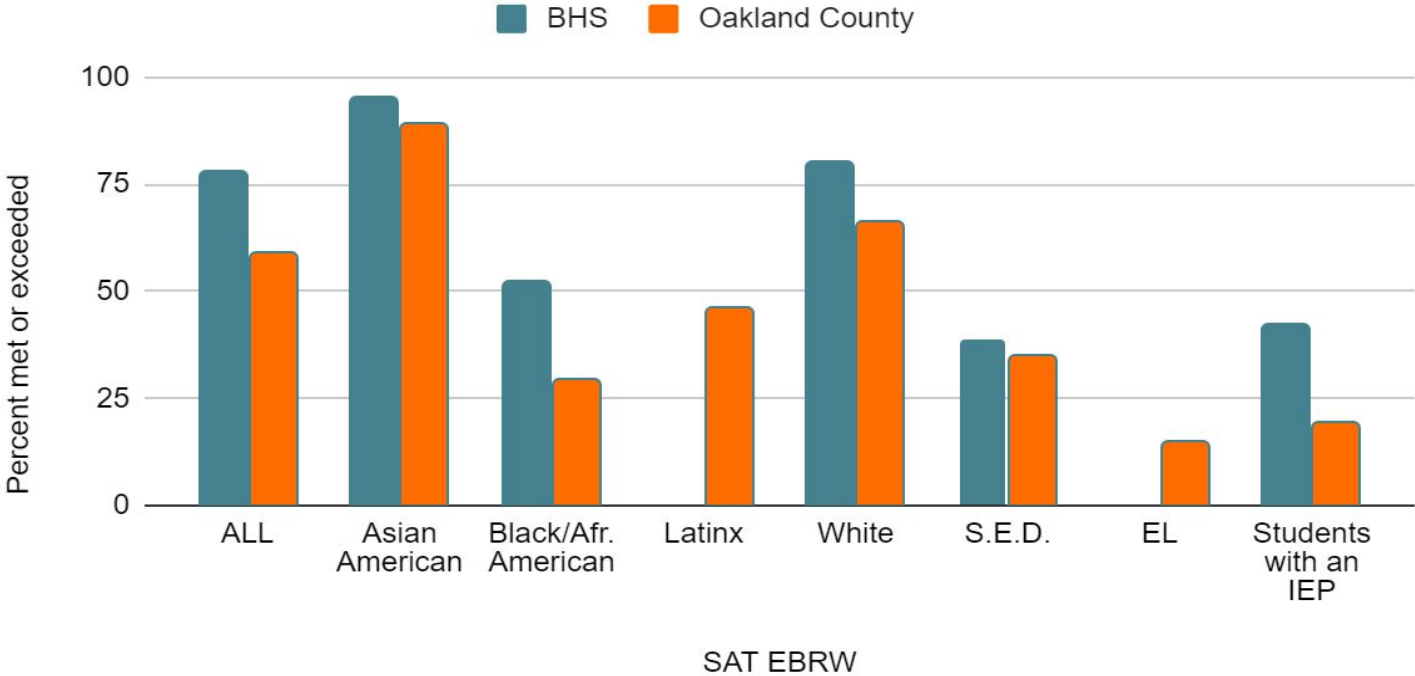
State SAT

Averages:

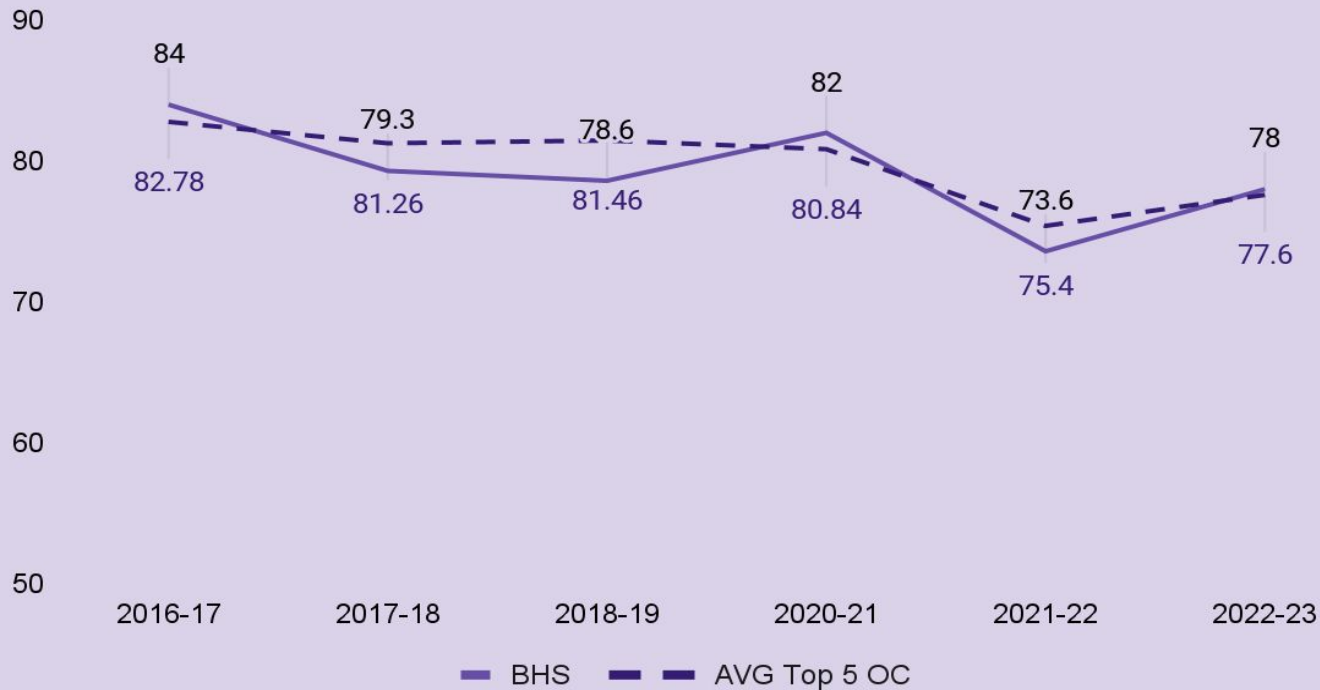
- EBRW = 489
- Math = 470
- Total = 958

How does BHS compare to Oakland County Disaggregated groups for 2022 SAT ELA?

2023 SAT EBRW Disaggregated Data by District and County



BHS & AVG OC Top 5 District Trend (SAT EBRW)

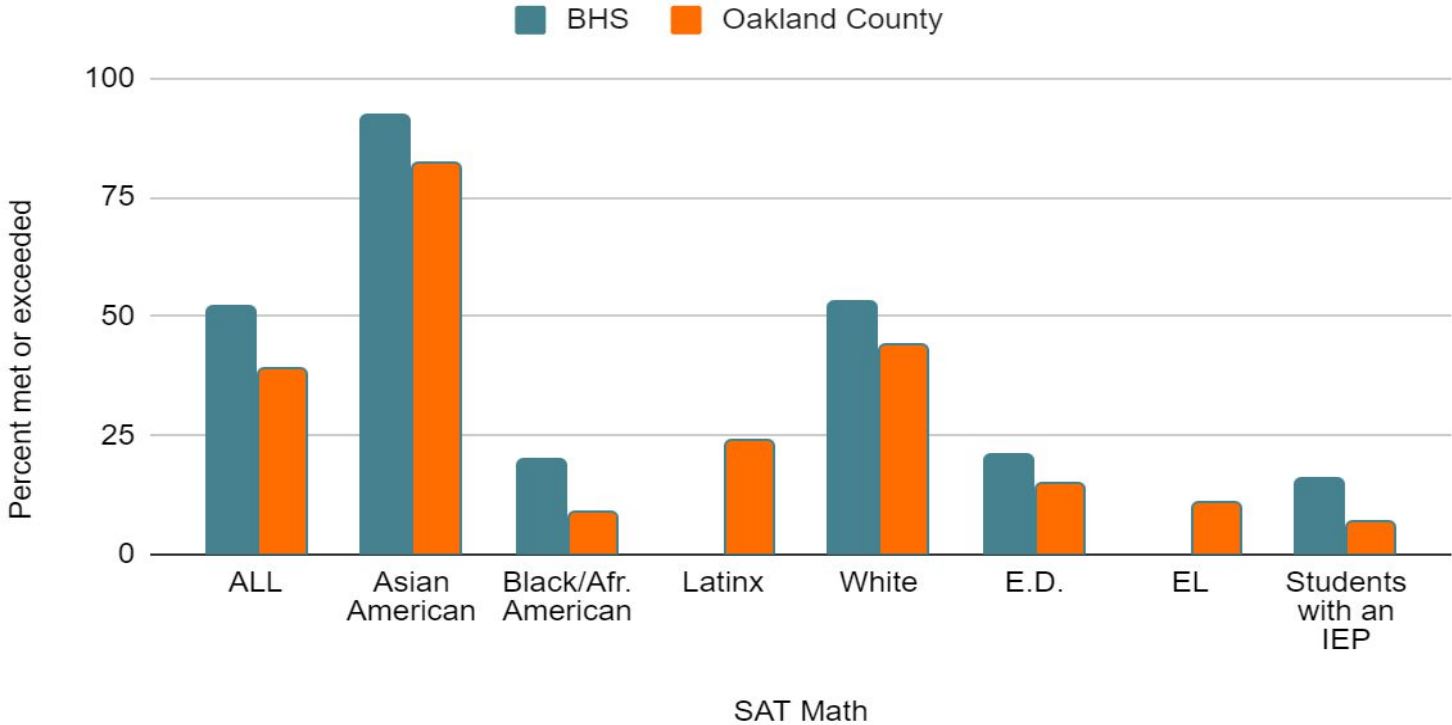


How has BHS ranked in Oakland County over time with regard to SAT EBRW?

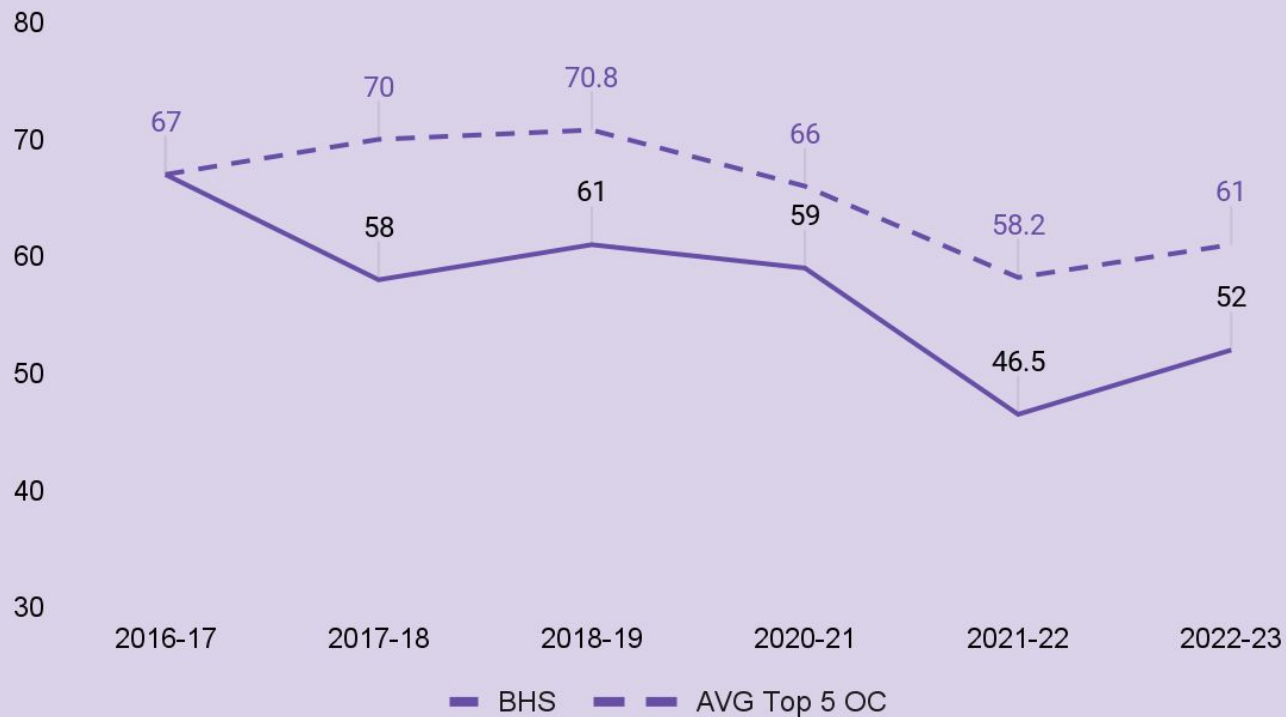
EBRW SAT 11	2022-23	2021-22	2020-21	2018-19	2017-18	2016-17
W. Bloomfield	50	55.3	59.8	70.5	68	73.5
South Lyon	71	68	71.1	77.4	74.6	79.4
Lake Orion	66	68	73	73	76.7	80.3
Rochester	78	76.5	78.9	78.7	83.1	82
Birmingham	80	77.3	85.6	85.3	84	87.9
Troy	77	75.3	83.7	82.9	78.7	79.8
Novi	82	79.9	83	83	83.8	83.9
Bloomfield	78	73.6	82	78.6	79.3	84
BHS ranking	tie - 3	5	4	4	4	2

How does BHS compare to Oakland County Disaggregated groups for 2022 SAT Math?

2022 SAT Math Disaggregated Data by District and County



BHS & AVG OC Top 5 District Trend (SAT Math)

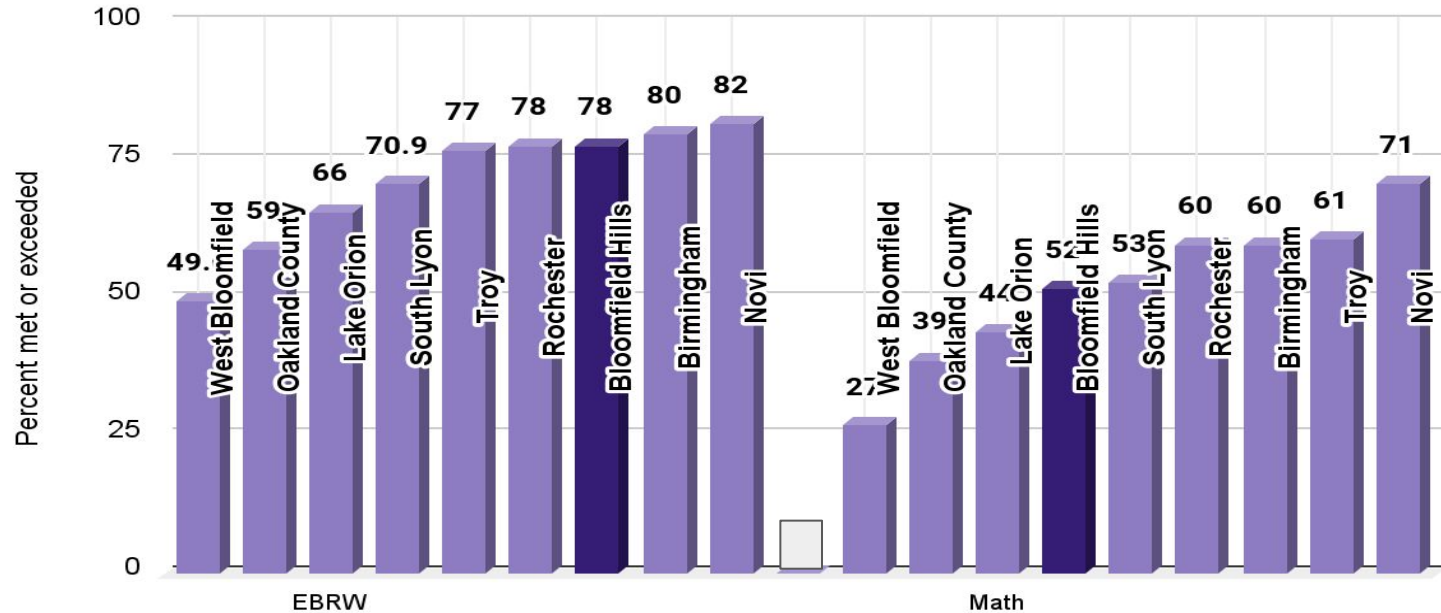


How has BHS ranked in Oakland County over time with regard to SAT Math?

Math SAT 11	2022-23	2021-22	2020-21	2018-19	2017-18	2016-17
W. Bloomfield	27	30	39	46	51	56
South Lyon	53	47.4	51	67	62	57
Lake Orion	44	42	53	50	55	55
Rochester	60	58	63	68	71	69
Birmingham	60	58	71	69	69	70
Troy	61	62	69	74	73	68
Novi	71	66	74	76	75	71
Bloomfield	52	46.5	59	61	58	67
BHS ranking	6	6	5	6	5	5

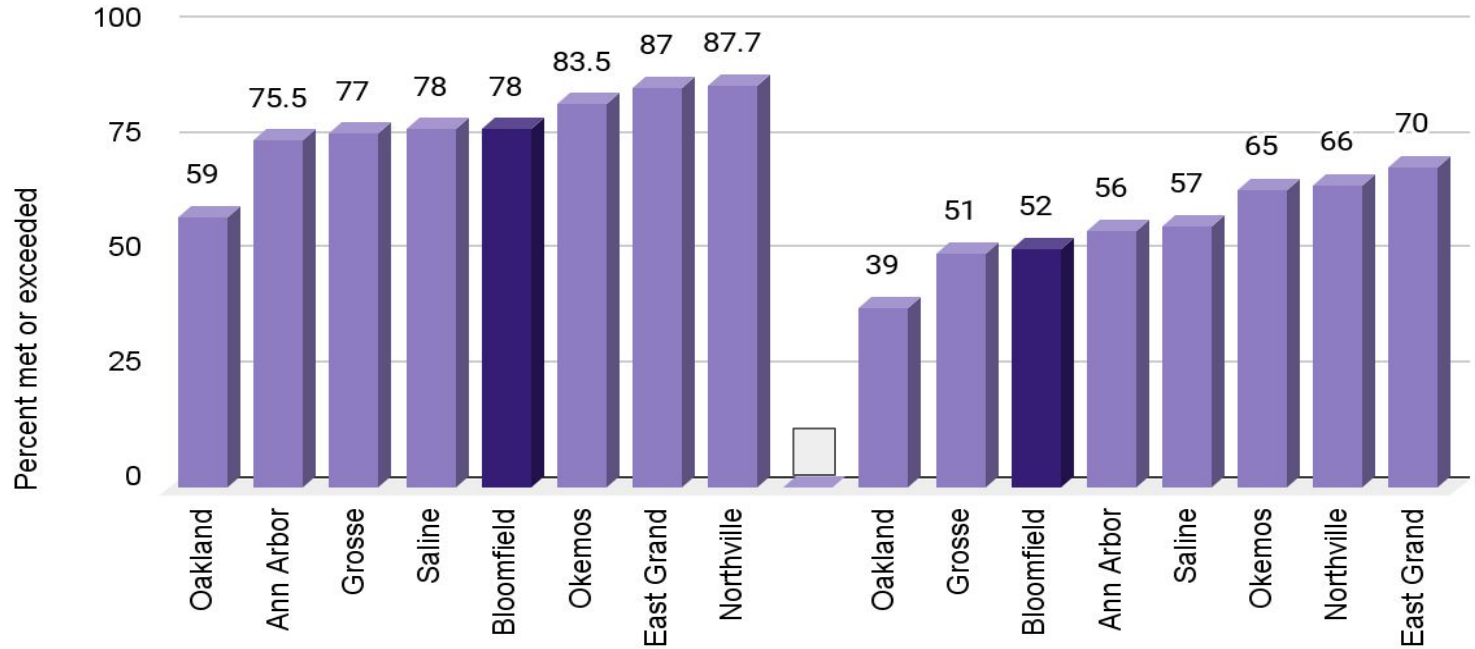
How did Bloomfield Hills compare to other top districts in Oakland County on SAT EBRW & Math assessments?

2023 SAT 11 Oakland County Comparison Data



How did Bloomfield Hills compare to other top districts in Michigan on SAT ELA & Math assessments?

2023 SAT comparison data





Additional Data/Information

Our Data Story

- State assessments are summative assessments designed to be a snapshot in time of student performance.
- State assessments are **one part** in a **balanced assessment system** that uses multiple and varied assessments to provide all users with information they need to support teaching & learning.
- State assessments help **policy makers and decision makers** understand overall levels of achievement & identify schools/groups/students for support.
- State assessments are **not designed to be diagnostic** or drive day-to-day teaching & learning.

Bloomfield Hills - 2023 District Assessment Results

Subject	Grade Tested	Percent proficient or or above 2018-19	Percent proficient or above 2020-21	Percent proficient or above 2021-22	Percent proficient above 2022-23		Subject	Grade Tested	Percent proficient or or above 2018-19	Percent proficient or above 2020-21	Percent proficient or above 2021-22	Percent proficient above 2022-23
ELA	3	69	77.5	74.6	70.4		Math	3	75	77.8	78	75.5
ELA	4	68	69.5	77	72.4		Math	4	62	69.8	73	75.5
ELA	5	67	70	71	70.2		Math	5	61	61	60	63.3
ELA	6	63	64.9	70.1	66		Math	6	69	64.2	67	65.2
ELA	7	68	64.4	68.5	68.3		Math	7	69	64	64	67.6
EBRW - PSAT	8	90	84.3	87.4	86		Math - PSAT	8	68	62.3	68	65.9
EBRW - SAT	11	78.6	82	73.6	77.5		Math - SAT	11	60.9	59.4	47	51.8
Science	5	N/A	47	60.2	63.9		Social Studies	5	36.7	32.5	34.4	41.2
Science	8	N/A	42	63.7	64.6		Social Studies	8	47.8	47.6	51	52.9
Science	11	N/A	36	58.4	60.8		Social Studies	11	65	73.3	55	59.1

*Science scores not reported in 2018-19 from MDE because exam was a sample test, not ready to report proficiency.

There were no state assessments during 2019-20

Focus in MICIP

- Buildings continue to examine their data
- Systems of support through MTSS (Multiple Tiered Systems of Support)
- Social and emotional learning/Restorative Practices
- FAME (Formative Assessment for Michigan Educators)
- Building deep thinking and engagement in learning through STEAM and Maker-Centered Learning
- Professional learning communities with targeted instructional time, based on the data

Stories Behind the Data

*For the past five years, BHS has concentrated **funding, time, and resource support** in the following arenas:*

- Social/emotional foundations and practices to promote academic success
- Alignment of K-5 and 6-8 curriculum, assessments and resources
- Professional Learning targeting instructional coherence
- A continued focus on data-guided decision making

Stories Behind the Data

For Secondary students (grades 6-12), BHS identified the following impacts on our students:

- COVID-related fragmented learning, most specifically in the area of mathematics (adjusting curriculum as needed embedding systems of support)
- Less time allocation in core instruction areas in middle school
on a time allocation study from 2018, BHS had the fewest minutes dedicated to math and ELA instruction in grades 6-8 in the county
- When last year's juniors were in elementary school, BHS shifted core math instruction from Everyday Math and replaced it with site-based and site-created resources/curriculum creating a lack of instructional coherence

Future Focus in Elementary

*BHS continues to attend to concentrated **funding, time, and resource support** in the following arenas:*

- K-2 and 3-5 Literacy programming continues (word study, interventions, small group resources)
- K-8 Mathematics program expansion: analyzing the BHS student experience with mathematics including extension, support and project-based experiences
- Targeted coaching in mathematics and literacy
- STEAM/Ingenuity experiences that create opportunities for experiential learning

Future Focus in Middle School

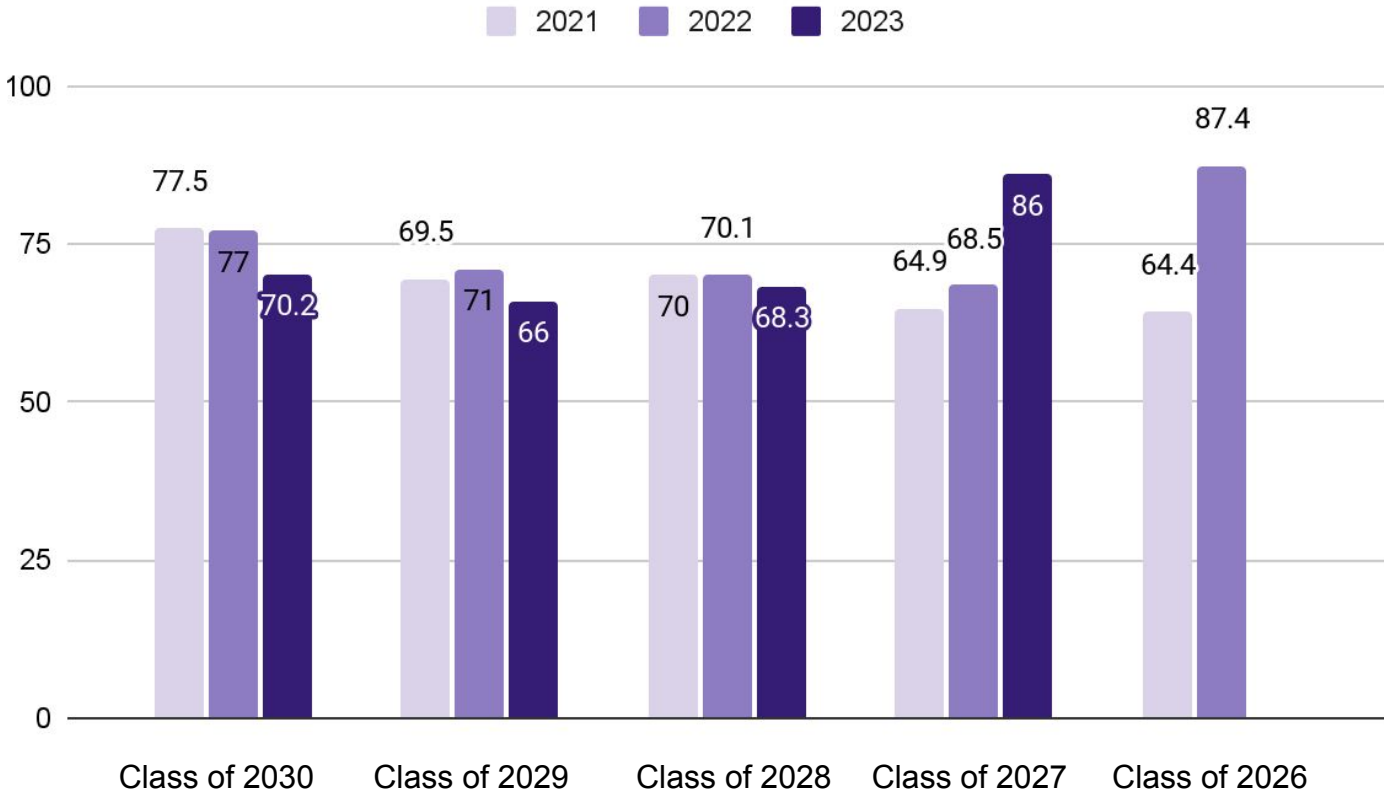
- Creation of new learning experiences and time allocation in core subjects in the middle school schedule, including extended time in ELA and Math and advanced programming
- Math programming K-12 with aligned curriculum and advancement
 - The first cohort of students to experience EnVision math are current 9th graders with all of our current 8th graders having 1-2 years of experience at the elementary level
 - The first cohort of students to experience Big Ideas Mathematics Grade 6 through Pre-Calculus are the current 9th grade students
- Fully incorporated social/emotional foundations and practices to promote academic success
- Professional Learning targeting instructional practices incorporating active learning, common assessment, and differentiated instruction
- A continued focus on data-guided decision making

Future Focus in High School

- Student support within the schedule for all academic areas through embedded systems of support and before/after school as needed
- Review and incorporation of equity grading practices
- Advanced coursework including AP and IB providing instructional coherence between content, skills, knowledge, and collegiate-level assessments
- New career-focused courses and curriculum
- Fully incorporated social/emotional foundations and practices to promote academic success
- Professional Learning targeting instructional practices incorporating active learning, common assessment, and differentiated instruction
- A continued focus on data-guided decision making
- Incorporation of innovative active learning experiences for all students

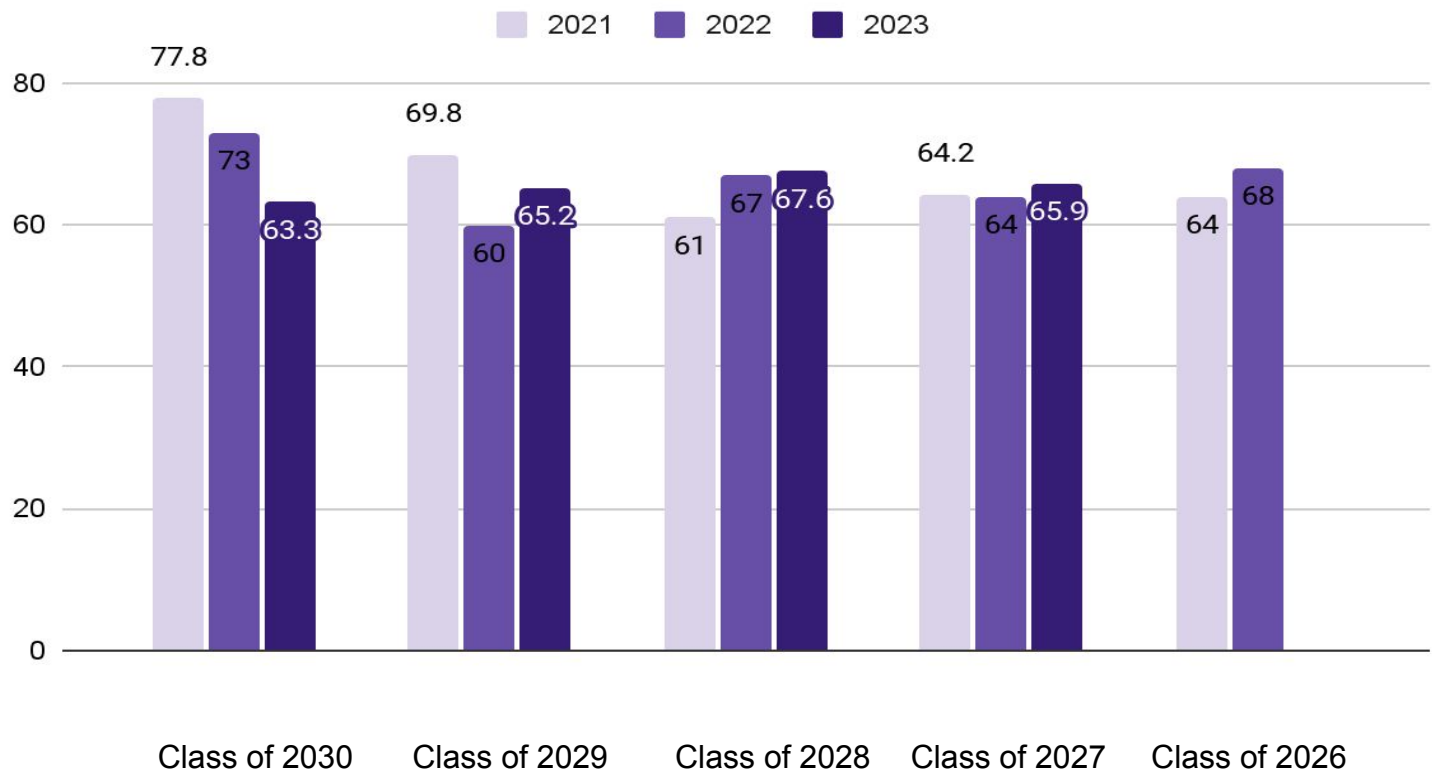
How does the data change from year to year based on cohorts of students?

M-STEP/PSAT ELA Cohort data



How does the data change from year to year based on cohorts of students?

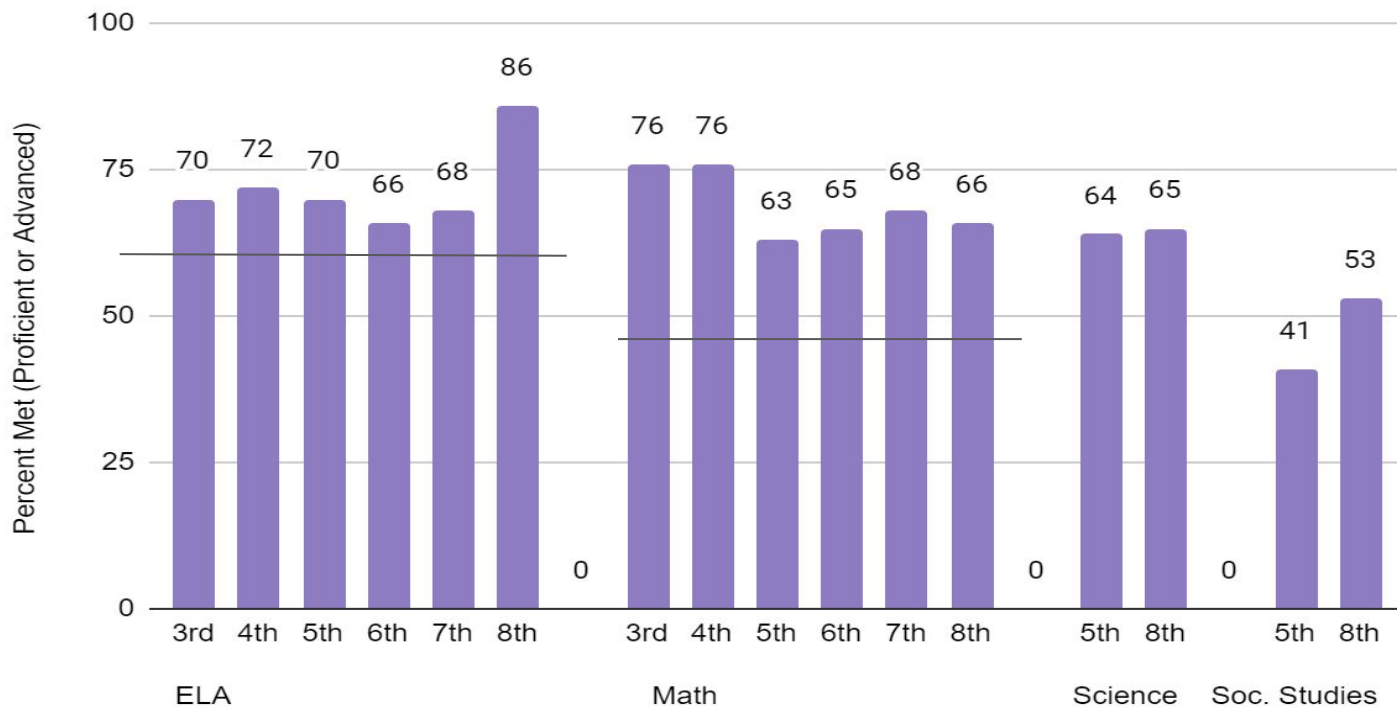
M-STEP/PSAT Math Cohort Data



What percent of our students scored proficient (or advanced) on the Spring 2023 M-STEP?

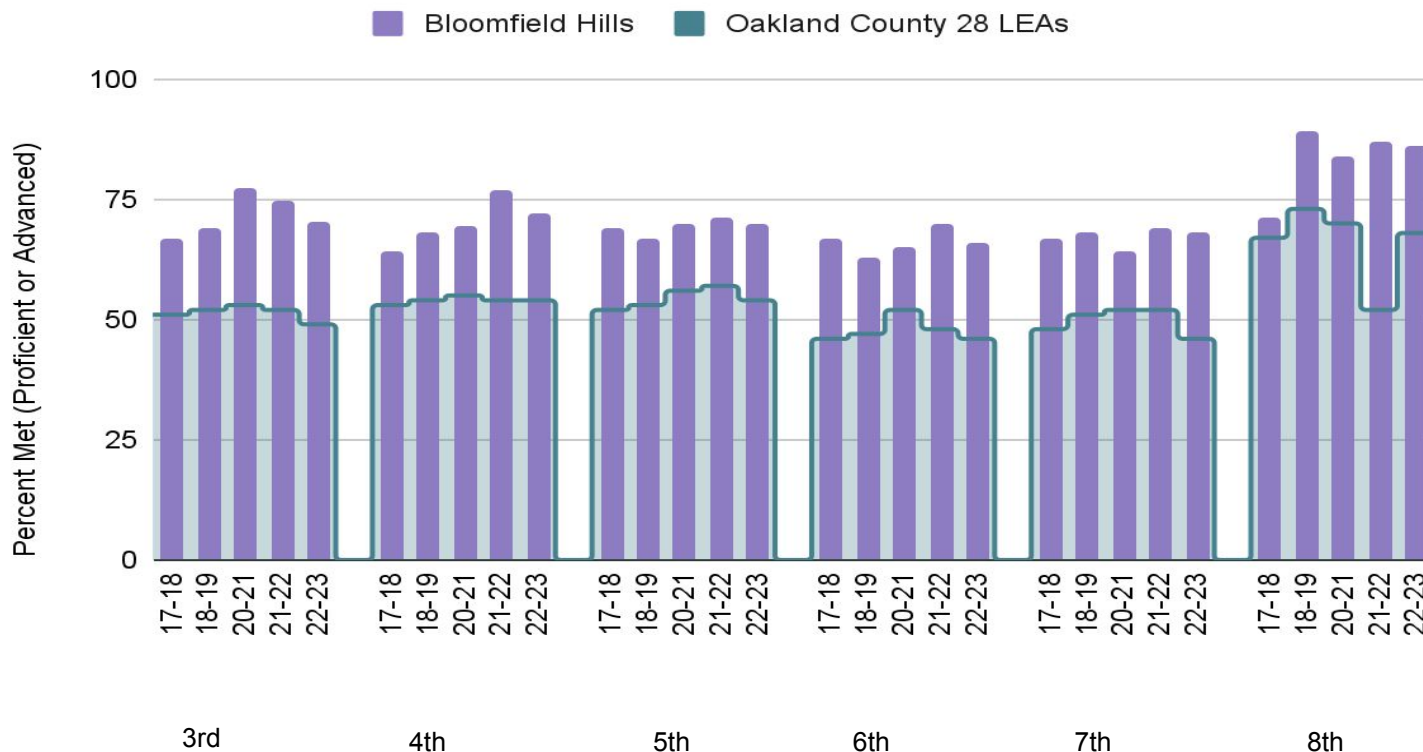
ELA State target is 60%.

Math State target is 47.55%.

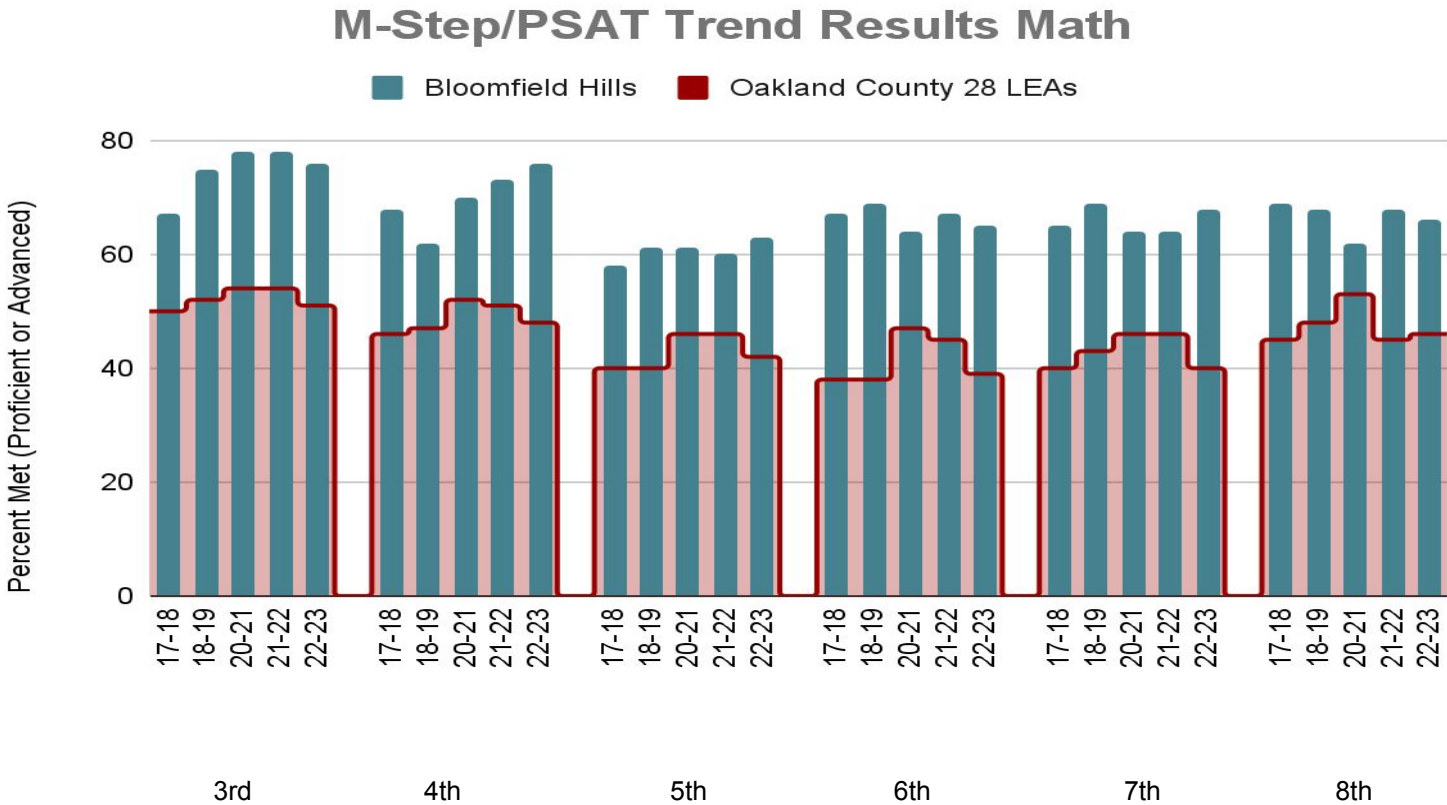


What is the proficiency trend during the last five years as compared to Oakland County?

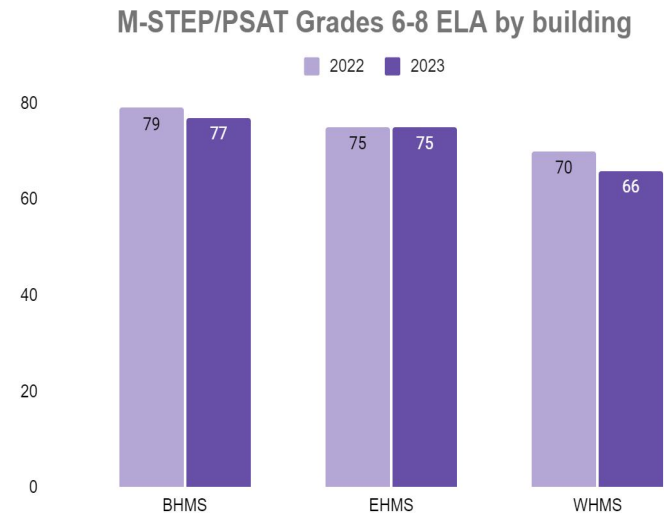
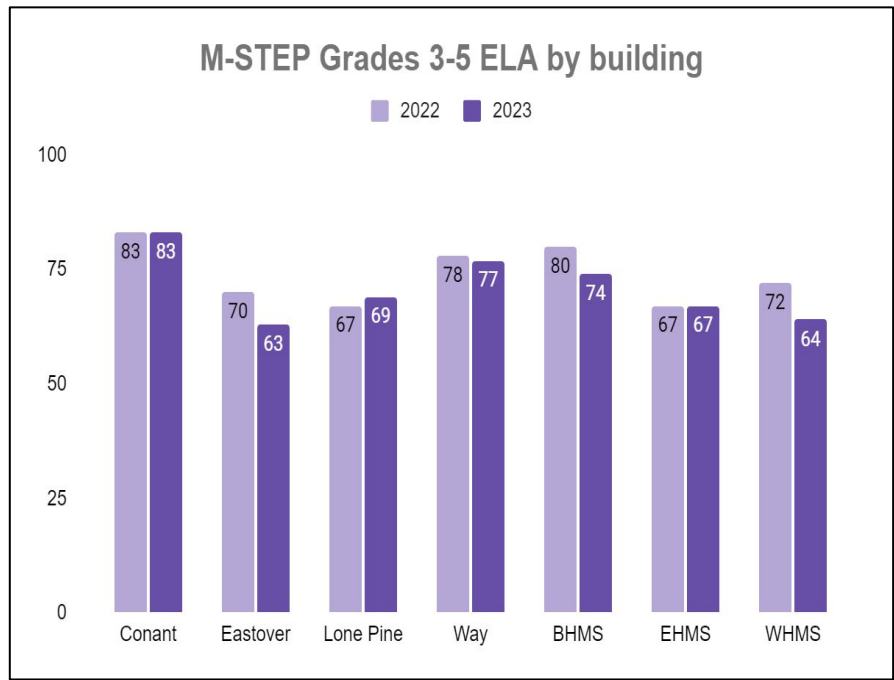
M-Step/PSAT Trend Results ELA/EBRW



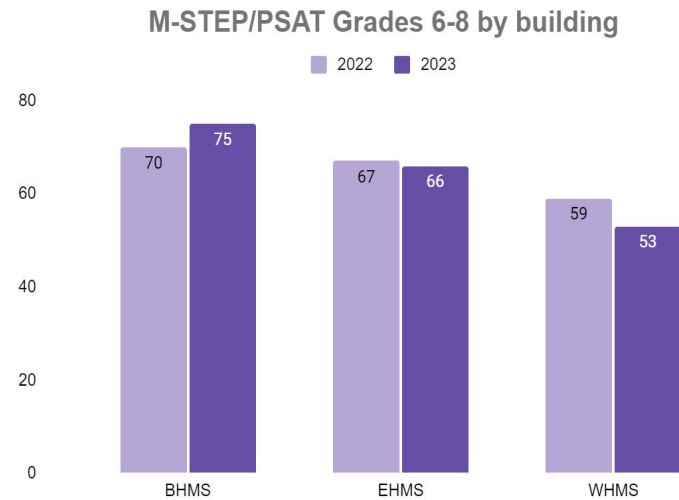
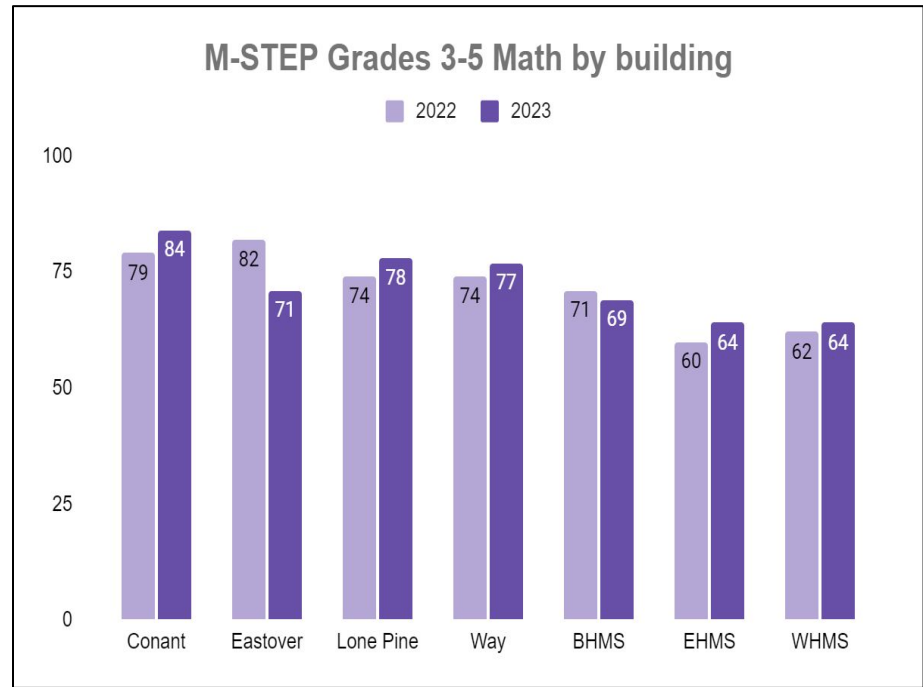
What is the proficiency trend during the last five years as compared to Oakland County?



How are buildings performing over the last two years of full testing across the state?



How are buildings performing over the last two years of full testing across the state?



How did each grade rank compared to top districts Oakland County for 2023?

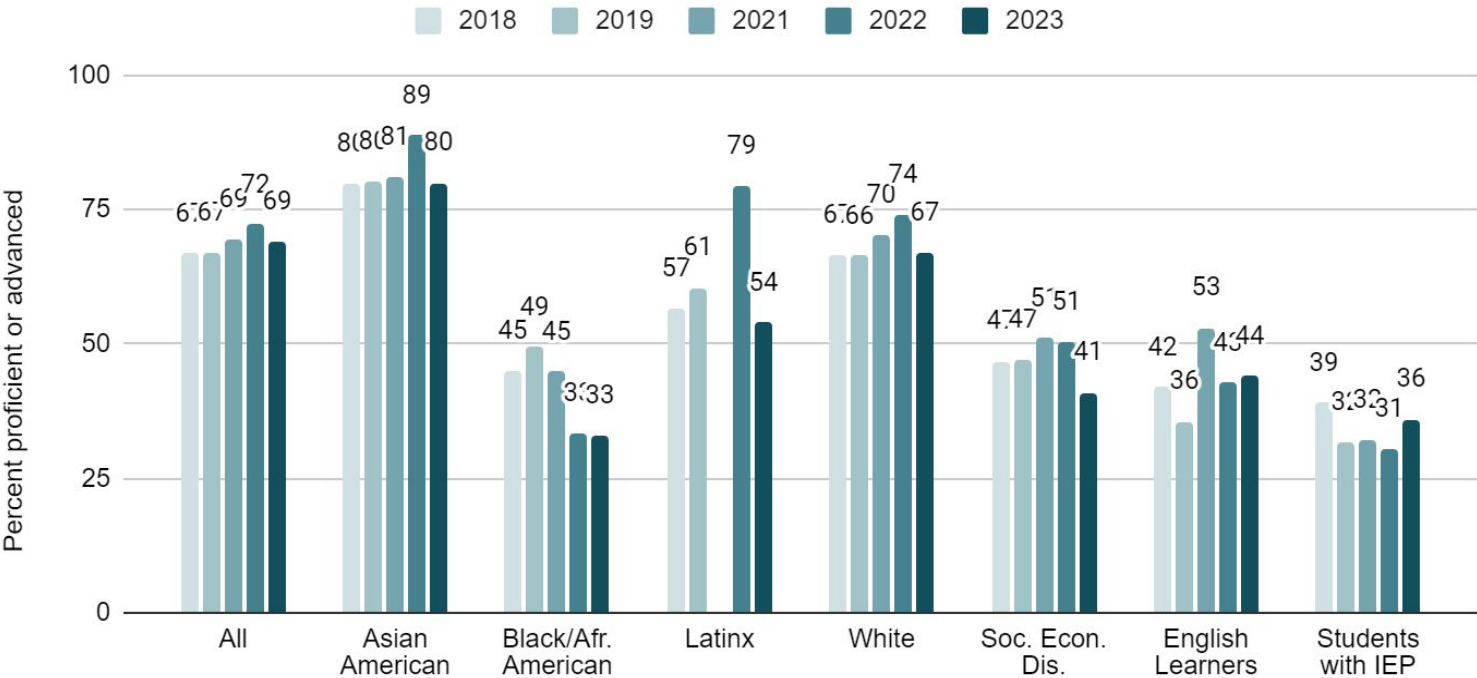
M-Step ELA - Oakland County	2023 Rank
Third	3
Fourth	Tie - 3
Fifth	4
Sixth	2
Seventh	1

M-Step Math - County	2023 Rank
Third	2
Fourth	1
Fifth	Tie -3
Sixth	2
Seventh	Tie - 1

How have BHS disaggregated groups trended over time for M-STEP ELA by year?

ELA State target is 60%

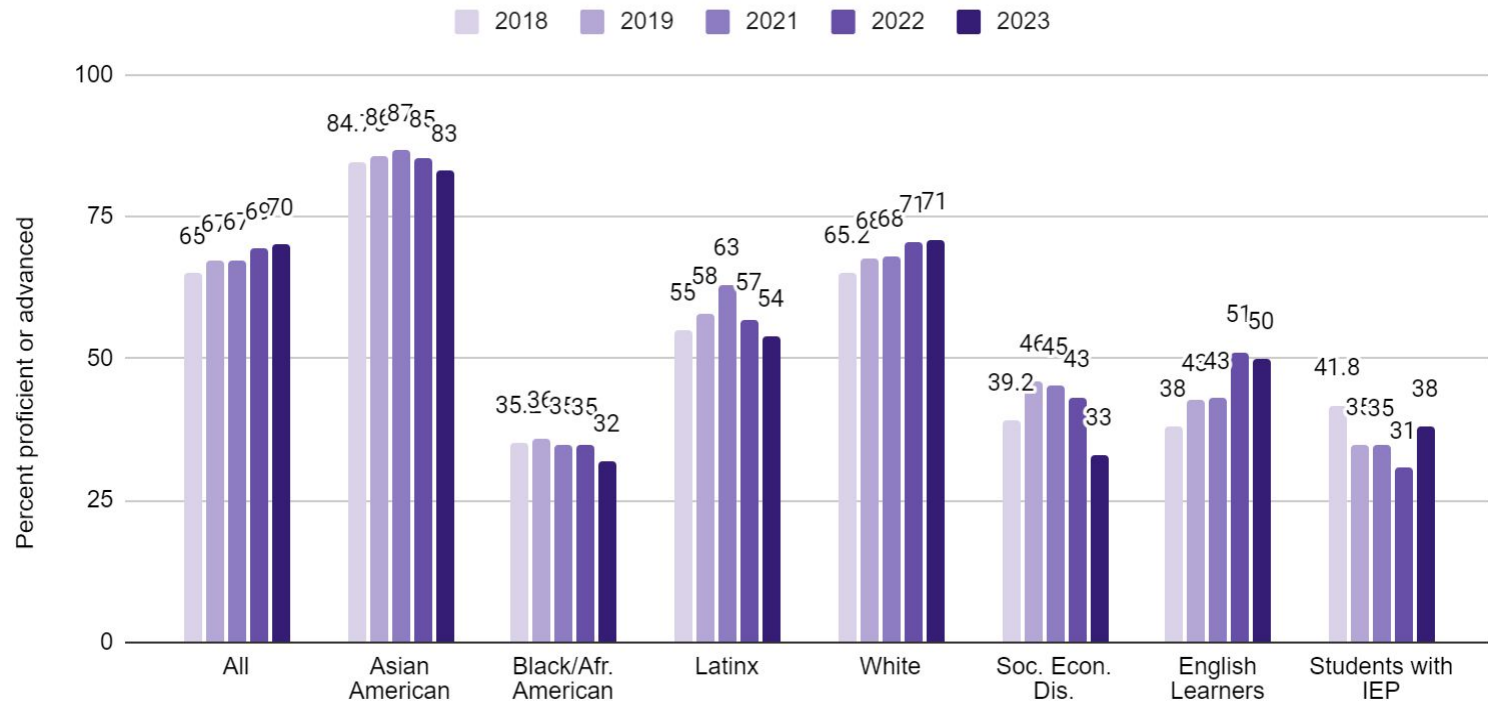
2018-2023 M-STEP ELA Disaggregated Data



How have BHS disaggregated groups trended over time for M-Step Math by year?

**Math State
target is
47.55%**

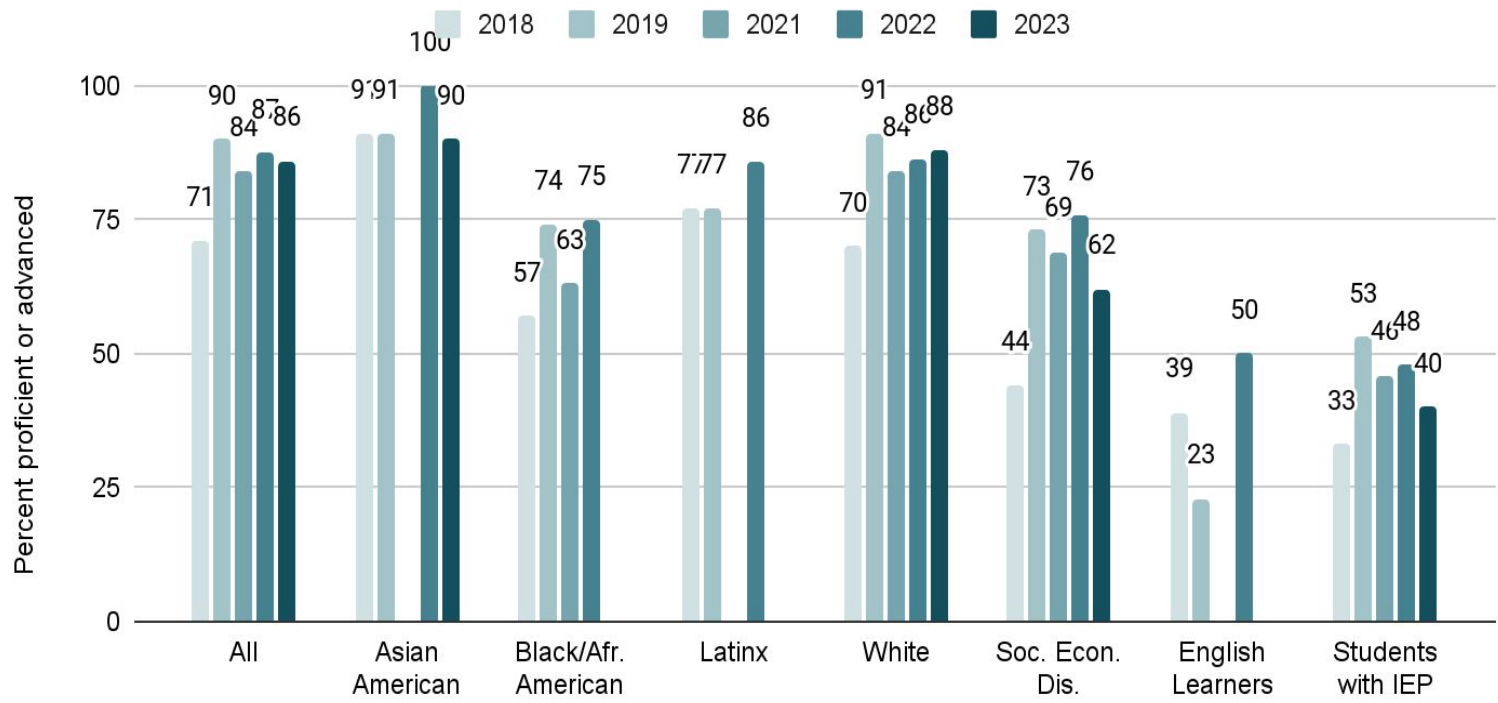
2018-2023 M-STEP Math Disaggregated Data



How have BHS disaggregated groups trended over time for PSAT 8 ELA by year?

ELA State target is 60%.

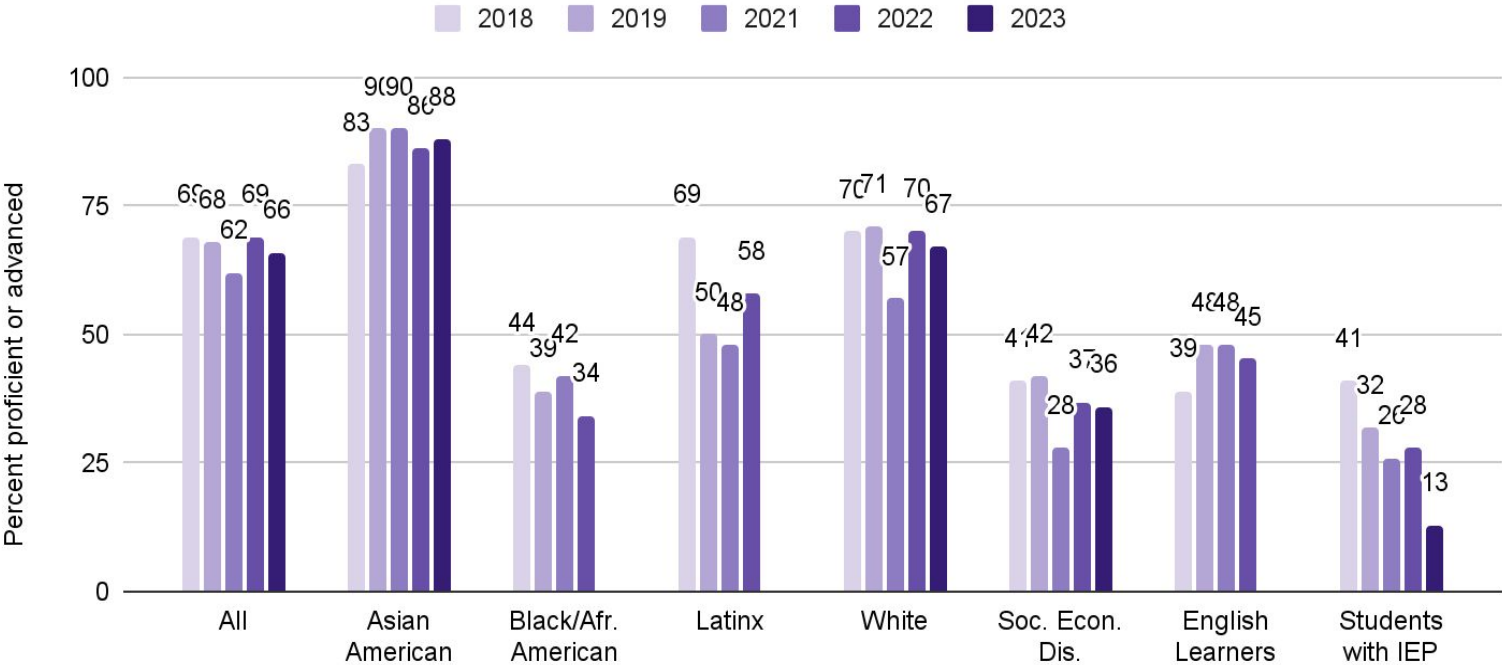
2018-2023 PSAT 8 ELA Disaggregated Data



How have BHS disaggregated groups trended over time for PSAT 8 Math by year?

**Math State
target is
47.55%.**

2018-2023 PSAT 8 Math Disaggregated Data



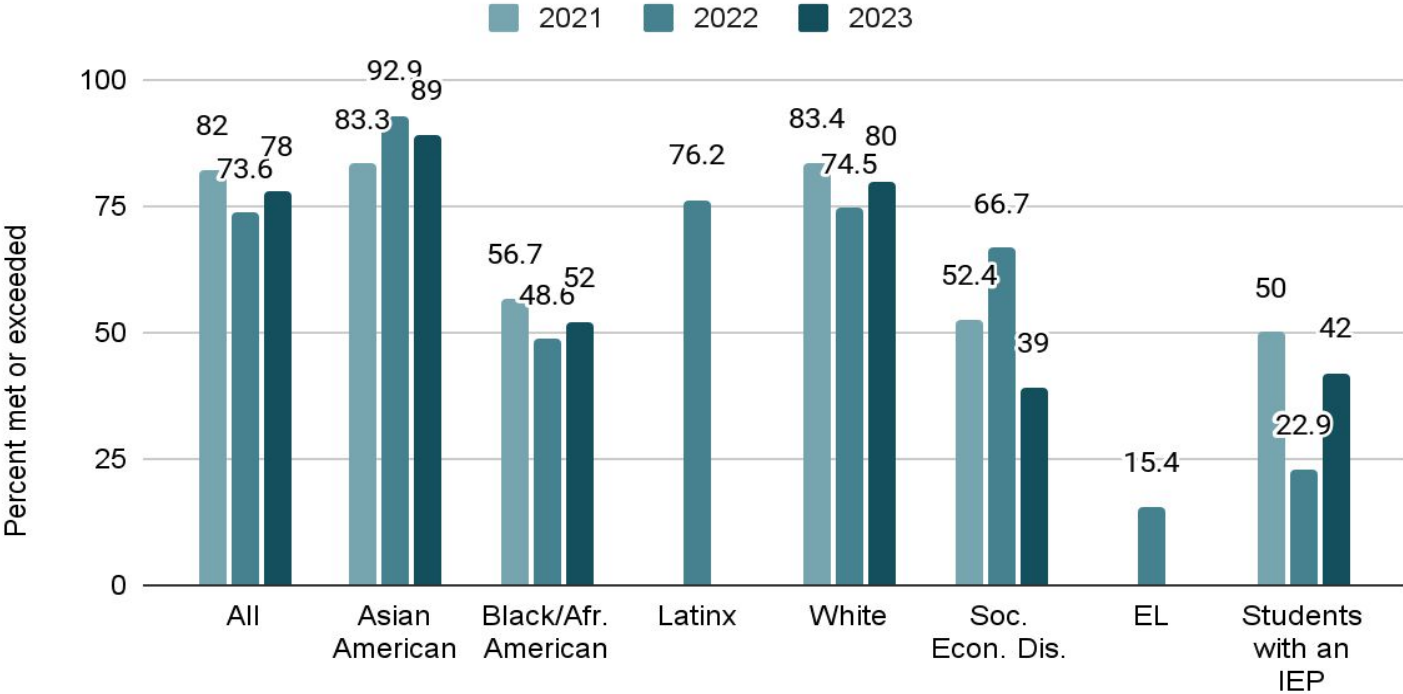
SAT 11 Student Groups

On the following slides you will see charts to examine the data.

- Disaggregated district data by group by subject
- Disaggregated district data comparison by year
- Disaggregated data compared to county

How have BHS disaggregated groups trended over time for SAT ELA?

2023 BHS SAT 11 EBRW disaggregated data by year



How have BHS disaggregated groups trended over time for SAT Math?

2023 SAT 11 Math disaggregated data by year

