

C.O.O.R. ISD Board of Education Meeting

Wednesday, November 19, 2025 6:00 PM

C.O.O.R. ISD Central Office, 11051 N Cut Road, Roscommon, MI 48653

1. Call to order & Roll Call

Time:

2. Opening Ceremonies

- Pledge of Allegiance

- Mission Statement

The mission of C.O.O.R. ISD is to deliver expert services, impactful programs, and responsive leadership to our schools and communities.

3. Recognition

-Recognizing Veterans (Veteran's Day yesterday)

-Recognition of Katie Harris for the completion of her Doctoral degree

2



THANK YOU

Veterans

HONORING THOSE WHO SERVED

4. Adopt the Agenda

5. Financial Audit review - Weinlander
Fitzhugh, CPAs

4

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
ROSCOMMON, MICHIGAN

FINANCIAL STATEMENTS
JUNE 30, 2025



WEINLANDER FITZHUGH
Certified Public Accountants & Advisors

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INDEPENDENT AUDITOR'S REPORT

October 30, 2025

Board of Education
C.O.O.R Intermediate School District
Roscommon, Michigan

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the discretely presented component units, each major fund and the aggregate remaining fund information of C.O.O.R Intermediate School District (School District), as of and for the year ended June 30, 2025 and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of C.O.O.R Intermediate School District as of June 30, 2025 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with U.S. generally accepted accounting principles.

Basis for Opinions

We conducted our audit in accordance with U.S. generally accepted auditing standards (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the School District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

As discussed in Note 12 to the financial statements, in 2025, the School District adopted GASB Statement No. 101, *Compensated Absences*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. generally accepted accounting principles; and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.



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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards*, will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of C.O.O.R Intermediate School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about C.O.O.R Intermediate School District's ability to continue as a going concern for a reasonable period of time.

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



Required Supplementary Information

U.S. generally accepted accounting principles requires that the management's discussion and analysis and budgetary comparison information and pension and OPEB schedules be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with U.S. generally accepted auditing standards, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School District's basic financial statements. The combining nonmajor fund financial statements and schedule of bonded indebtedness are presented for the purpose of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the combining nonmajor fund financial and schedule of bonded indebtedness statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 30, 2025, on our consideration of the School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School District's internal control over financial reporting and compliance.

Weinlander Fitzhugh

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Management's Discussion and Analysis
For the Year Ended June 30, 2025

Our discussion and analysis of C.O.O.R Intermediate School District's financial performance provides an overview of the School District's financial activities for the fiscal year ended June 30, 2025.

Financial Highlights

The School District's net position increased by \$3,606,892 or 5,096%. Program revenues were \$16,052,448 or 73% of total revenues, and general revenues were \$6,022,214 or 27%.

The General Fund reported a positive fund balance of \$3,238,792. The Special Education Fund reported a positive fund balance of \$7,207,619. The Career and Technical Education Fund reported a positive fund balance of \$119,472.

Using this Annual Financial Report

This annual financial report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the School District financially as a whole. The *District-wide Financial Statements* provide information about the activities of the whole School District, presenting both an aggregate view of the School District's finances and a longer-term view of those finances. The fund financial statements provide the next level of detail. For governmental activities, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements look at the School District's operations in more detail than the district-wide financial statements by providing information about the School District's most significant funds - the General Fund, Special Education Fund and Career and Technical Education Fund with all other funds presented in one column as nonmajor funds. The following summarizes the presentation included in this annual financial report.

Management's Discussion and Analysis (MD&A) (Required Supplemental Information)

Basic Financial Statements

- District-wide Financial Statements
- Fund Financial Statements - Governmental and Proprietary Funds
- Notes to the Basic Financial Statements

Budgetary Information for the General Fund, Special Education and Career and Technical Education Fund (Required Supplemental Information)

Pension Schedules (Required Supplemental Information)

OPEB Schedules (Required Supplemental Information)

Other Supplemental Information

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Management's Discussion and Analysis
For the Year Ended June 30, 2025

Reporting the District as a Whole

The Statement of Net Position and Statement of Activities

One of the most important questions asked about the School District's finances is: "Is the School District better or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the School District as a whole and about its activities in a manner that helps to answer this question. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by private sector companies. All of the current year's revenues and expenses are taken into consideration regardless of when cash is received or paid.

These two statements report the School District's net position as a way to measure the School District's financial position. The change in net position provides the reader a tool to assist in determining whether the School District's financial health is improving or deteriorating. The reader will need to consider other nonfinancial factors such as property tax base, student enrollment growth and facility conditions in arriving at their conclusion regarding the overall health of the School District.

Reporting the District's Most Significant Funds

Fund Financial Statements

The School District's fund financial statements provide detailed information about the most significant funds - not the School District as a whole. Some funds are required to be established by State law and by bond covenants. Other funds are established to help it control and manage money for particular purposes or to meet legal responsibilities for using certain taxes, grants and other sources of revenue. The School District has two types of funds, which are the governmental and proprietary funds.

Governmental Funds

Most of the School District's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in future periods. These funds are reported using an accounting method called modified accrual accounting, which measures cash and other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the School District's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources available to spend in the near future to finance the School District's programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is reconciled in the basic financial statements.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Management's Discussion and Analysis
For the Year Ended June 30, 2025

District-wide Financial Analysis

The statement of net position provides the perspective of the School District as a whole. Exhibit A provides a summary of the School District's net position as of June 30, 2025 and 2024:

Exhibit A	Governmental Activities	
	2025	2024
Assets		
Current and other assets	\$ 16,904,277	\$ 11,950,821
Net OPEB asset	1,989,993	252,327
Capital assets - net of accumulated depreciation/amortization	6,465,117	5,488,558
Total assets	25,359,387	17,691,706
Deferred Outflows of Resources		
Related to pensions and OPEB	5,234,124	6,262,476
Liabilities		
Current liabilities	5,873,216	5,157,626
Long-term liabilities	14,327,598	14,110,454
Total liabilities	20,200,814	19,268,080
Deferred Inflows of Resources		
Related to pensions and OPEB	6,715,024	(4,615,321)
Net Position		
Net investment in capital assets	5,631,201	5,488,558
Restricted	783,146	556,546
Restricted for net OPEB asset	1,989,993	252,327
Unrestricted	(4,726,667)	(6,226,650)
Total net position	\$ 3,677,673	\$ 70,781

The analysis above focuses on net position (see Exhibit A). The School District's net position was \$3,677,673 at June 30, 2025. Capital assets totaling \$5,488,558 compares the original costs, less depreciation/amortization of the School District's capital assets net of related debt. Restricted net position is reported separately to show legal constraints for fund and program purposes that limit the School District's ability to use net position for day-to-day operations.

The \$(4,726,667) in unrestricted net position of governmental activities represents the *accumulated* results of all past years' operations. The operating results of the General Fund will have a significant impact on the change in unrestricted net position from year to year.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Management's Discussion and Analysis
For the Year Ended June 30, 2025

The School District implemented GASB Statement No. 68 in 2015. The effect of this Statement required the School District to report in the summary of net position, a liability of \$10,907,089 for 2025 and \$14,005,172 for 2024.

The School District implemented GASB Statement No. 75 in 2018. The effect of this Statement required the School District to report in the summary of net position, an (asset) liability of \$(1,989,993) for 2025 and \$(252,327) for 2024.

The results of this year's operations for the School District as a whole are reported in the statement of activities. Exhibit B provides a summary of the changes in net position for the years ended June 30, 2025 and 2024.

Exhibit B	Governmental Activities	
	2025	2024
Revenues		
Program revenue:		
Charges for services	\$ 1,162,777	\$ 1,038,626
Grants and categoricals	14,889,671	16,968,947
General revenue:		
Property taxes	4,184,041	3,912,668
State aid	789,400	889,072
Other	1,048,773	1,052,285
Total revenues	<u>22,074,662</u>	<u>23,861,598</u>
Function/Program Expenses		
Instruction	2,924,026	2,742,069
Support services	8,525,830	8,859,984
Community services	33,493	14,503
Food services	61,097	68,681
Capital acquisition construction and improvement	20,164	283,336
Transfers out to other governmental units	6,386,514	6,457,074
Debt service	76,303	0
Depreciation/amortization (unallocated)	440,343	346,179
Total expenses	<u>18,467,770</u>	<u>18,771,826</u>
Change in Net Position	<u>\$ 3,606,892</u>	<u>\$ 5,089,772</u>

As reported in the statement of activities, the cost of all of our governmental activities this year was \$18,467,770. Certain activities were partially funded from those who benefited from the programs, \$1,162,777, or by the other governments and organizations that subsidized certain programs with grants and categoricals of \$14,889,671. We paid for the remaining "public benefit" portion of our governmental activities with \$4,184,041 in taxes, \$789,400 in State aid and with our other revenues, such as interest and entitlements.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Management's Discussion and Analysis
For the Year Ended June 30, 2025

The School District had an increase in net position of \$3,606,892. The key reason is an increase in funding sources along with conservative spending and staffing changes. The increase in net position differs from the change in fund balance and a reconciliation appears in the financial statements.

The School District's Funds

The School District uses funds to help it control and manage money for particular purposes. Looking at funds helps the reader consider whether the School District is being accountable for the resources taxpayers and others provide to it and may provide more insight into the School District's overall financial health.

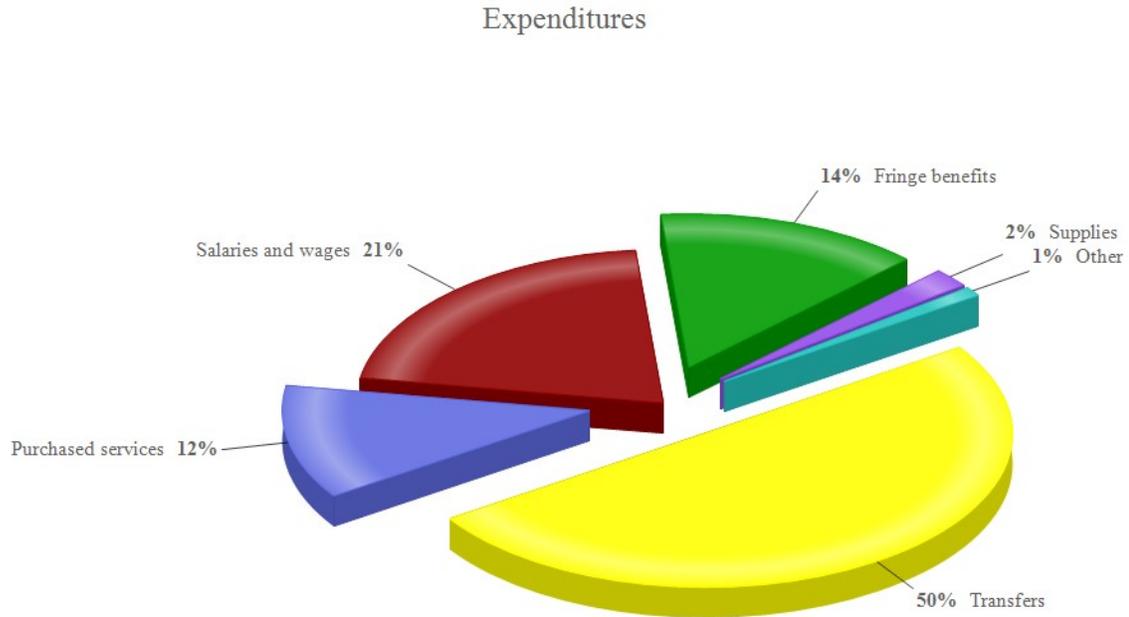
The School District's governmental funds reported a combined fund balance of \$11,353,918, which is above last year's total of \$6,793,195. The schedule below indicates the fund balance and the total change in fund balances as of June 30, 2025 and 2024.

	Fund Balance <u>6/30/2025</u>	Fund Balance <u>6/30/2023</u>	Increase (Decrease)
General	\$ 3,238,792	\$ 2,682,958	\$ 555,834
Special Education	7,207,619	3,429,460	3,778,159
Career and Technical Education	119,472	124,231	(4,759)
Capital Projects	772,073	522,073	250,000
Other Special Revenue Funds	15,962	34,473	(18,511)
	<u>\$ 11,353,918</u>	<u>\$ 6,793,195</u>	<u>\$ 4,560,723</u>

- Our General Fund increased due to increase in property tax revenue and dedication to keeping spending under control.
- Our Special Education Fund had a significant increase due to bond proceeds of \$3.5 million with \$2,669,470 unspent as of June 30, 2025.
- Our Career and Technical Education Fund had a decrease mostly due to program expansion and pay increase to teaching staff.
- Our Capital Projects Fund increased due to a conscious effort to set aside money for future building improvements for a rapidly aging campus.
- Our School Lunch Fund decreased due to rising food costs and the purchase of new equipment.
- Our NMEC Fund was dissolved during FY 24-25.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Management's Discussion and Analysis
For the Year Ended June 30, 2025

The graph below illustrates the percentage of General Fund expenditures.

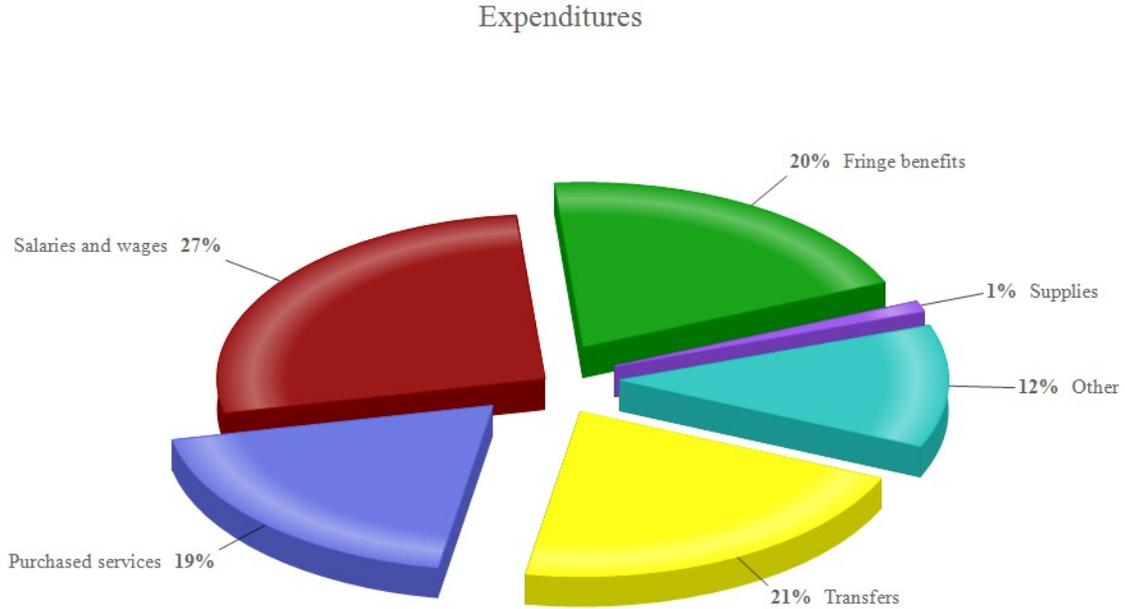


<u>Expenditures by Object</u>	<u>2025</u>	<u>2024</u>
Salaries and wages	\$ 1,739,627	\$ 1,624,002
Fringe benefits	1,208,895	1,196,619
Purchased services	993,849	1,069,077
Supplies	139,303	98,217
Other	123,768	197,931
Transfers	4,204,952	3,338,557
Total	<u>\$ 8,410,394</u>	<u>\$ 7,524,403</u>

Expenditures have increased by \$885,991 due to wage increases to current staff and additional staff being added in order to provide more services to the local districts.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
 Management's Discussion and Analysis
For the Year Ended June 30, 2025

The graph below illustrates the percentage of Special Education Fund expenditures.

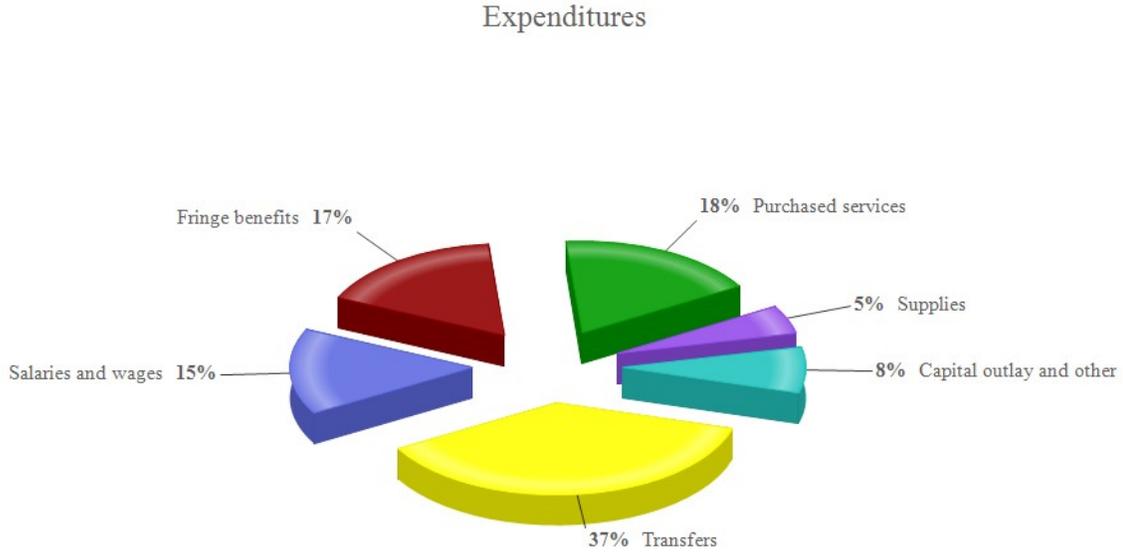


<u>Expenditures by Object</u>	<u>2025</u>	<u>2024</u>
Salaries and wages	\$ 3,044,700	\$ 2,636,272
Fringe benefits	2,203,948	2,136,278
Purchased services	2,156,921	1,980,553
Supplies	112,906	147,044
Other	1,321,407	634,008
Transfers	2,306,915	2,425,942
Total	<u>\$ 11,146,797</u>	<u>\$ 9,960,097</u>

Expenditures have increased by approximately \$1,186,700 over the prior year mostly due to wage increases to staff and additional staff being hired in order to provide more Special Education services to the local districts.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Management's Discussion and Analysis
For the Year Ended June 30, 2025

The graph below illustrates the percentage of Career and Technical Education Fund expenditures.



<u>Expenditures by Object</u>	<u>2025</u>	<u>2024</u>
Salaries and wages	\$ 464,408	\$ 370,640
Fringe benefits	340,527	331,130
Purchased services	359,263	328,899
Supplies	106,492	145,620
Transfers	566,485	1,076,038
Capital outlay and other	150,558	821,877
Total	<u>\$ 1,987,733</u>	<u>\$ 3,074,204</u>

Expenditures have decreased by \$1,086,471 due to the elimination of the 61c grant. Staff wages increased and some staff members were made full time due to extra classes being taught. The full-time staff members began receiving insurance this year due to change in status.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Management's Discussion and Analysis
For the Year Ended June 30, 2025

Budgetary Highlights

Over the course of the year, the School District revises its budget to reflect changes in revenues and expenditures. State law requires that the budget be amended to ensure that expenditures do not exceed appropriations. A schedule showing the School District's original and final budget amounts compared with amounts actually paid and received is provided in required supplemental information of these financial statements. Changes between the original and final amended budgets were as follows:

General Fund

- Budgeted revenues were amended to reflect adjustments in all revenue sources.
- Budgeted expenditures were amended to reflect changes in spending levels.
- Final actual revenue totals were lower than the final amended budget total and actual expenditure totals were more than the final amended budget total.

Special Education

- Budgeted revenues were amended to reflect adjustments of all revenue sources.
- Budgeted expenditures were amended to reflect changes in spending levels.
- Final actual revenue totals were less than the final amended budget total and expenditures were also less than the final amended budget total.

Career and Technical Education Fund

- Budgeted revenues were amended to reflect adjustments in all revenue sources.
- Budgeted expenditures were amended to reflect changes in spending levels.
- Final actual revenue totals were higher than the final amended budget total and expenditures were less than the final amended budget total.

Capital Assets

At June 30, 2025, the School District had \$6,465,117 invested in a broad range of capital assets, including land, buildings, furniture and equipment.

	2025	2024
Land	\$ 658,986	\$ 658,986
Construction in progress	1,074,332	0
Buildings and improvements	6,132,992	6,011,445
Buses and other vehicles	1,017,509	985,496
Furniture and equipment	997,193	1,042,193
Right to use - leased equipment	46,303	0
Total capital assets	9,927,315	8,698,120
Less accumulated depreciation/amortization	3,462,198	3,209,562
Net capital assets	\$ 6,465,117	\$ 5,488,558

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Management's Discussion and Analysis
For the Year Ended June 30, 2025

This year's additions of \$1,416,901 were from the purchase of a new bus and the CED building renovation that began in March of 2024.

We present more detailed information about our capital assets in the notes to the financial statements.

At the end of this year, the School District had \$3,500,000 in bonds outstanding versus \$0 in the previous year.

2025	2024
\$ 3,500,000	\$ 0

We present more details in the notes to the financial statements.

Factors Expected to have an Effect on Future Operations

Our elected Board and administration consider many factors when setting the School District's 2026 fiscal year budget. The 2026 fiscal year budget was adopted in June 2025, based on property tax and state revenue estimates available at that time. Under State law, the School District cannot access additional property tax revenue for general operations. As a result, district funding is heavily dependent on the State's ability to fund local and intermediate school district operations. Once final membership and added cost calculations can be made, State law requires the School District to amend the budget if actual district resources are not sufficient to fund original appropriations.

Since the School District's revenue is heavily dependent on State funding and the health of the State's School Aid Fund, the actual revenue received depends on the State's ability to collect revenues to fund its appropriation to school districts. The State periodically holds a revenue-estimating conference to estimate revenues and to determine if adjustments in State Aid allocations are required.

The School District's fiscal management reflects both its conservative approach in projecting revenues and ongoing practice of providing programs and services in collaboration with constituent school districts, Kirtland Community College and other local agencies and organizations. These include:

- Center-Based Special Education Programs
- Career and Technical Education Programs
- Special Education Pupil Support Services
- Early Child Education Services
- Professional Development
- 3In Service for Behavior and Social and Emotional Needs

The School District's conservative approach in projecting revenues is reflected in its 2025/2026 budget which was adopted in June 2025. The following assumptions were used:

Revenues

- Property Tax - projected to increase slightly from 2024/2025 level.
- General Operations - all areas projected at 2024/2025 levels. Did not include categoricals that we knew we were not renewing for FY 2025/2026.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Management's Discussion and Analysis
For the Year Ended June 30, 2025

- Special Education - all areas projected at 2024/2025 levels. Did not include categoricals that we know we were not renewing for FY 2025/2026.
- IDEA Flow Thru - same as 2024/2025 level.
- Medicaid fee for service - same as 2024/2025 level.

Expenditures

- Administrators - 3% increase.
- Teachers - steps were given to all CEA members.
- Secretarial - steps were given to secretarial staff.
- Support personnel - steps were given.
- Employee Benefits Insurance Package - Budgeted all eligible employees at the state hardcaps.
- Retirement - based on a full year average of 30% plus UAAL of 15.02%.

It is proactive of the School District to amend its budget twice during the fiscal year as actual revenue and expense information becomes available.

C.O.O.R. is in the beginning stages of doing a large renovation project at the COOR Education Center. The scope of the work is to convert what is currently a large open space, that was previously used as a ROOC work room and storage area, into 2 new classrooms, bathroom facilities, and 4 offices for Special Education staff. We will begin making principal and interest payments of roughly \$420,000 annually.

Requests for Information

This financial report is designed to provide a general overview of the School District's finances for all those with an interest in the School District. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Office of the Superintendent
C.O.O.R. Intermediate School District
11051 North Cut Road
P.O. Box 827
Roscommon, MI 48653-0827

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Statement of Net Position
June 30, 2025

	Governmental Activities	Component Unit
Cash and investments	\$ 13,115,842	\$ 664,376
Receivables - net:		
Accounts receivable	3,773,763	122,606
Prepaid expenses	14,672	2,796
Inventory	0	79
Capital assets less accumulated depreciation/amortization	6,465,117	152,327
Net OPEB asset	1,989,993	0
Total assets	25,359,387	942,184
 <u>Deferred Outflows of Resources</u>		
Related to pensions	4,547,571	0
Related to OPEB	686,553	0
Total Deferred Outflows of Resources	5,234,124	0
 <u>Liabilities</u>		
Accounts payable	1,309,249	13,188
Due to other governmental units	259,354	0
Unearned revenue	3,625,379	360
Accrued payroll and other liabilities	356,377	28,973
Accrued interest payable	34,008	0
Long-term liabilities:		
Due within one year	288,849	0
Due in more than one year	3,420,509	0
Net pension liability	10,907,089	0
Total liabilities	20,200,814	42,521
 <u>Deferred Inflows of Resources</u>		
Related to pensions	4,095,044	0
Related to OPEB	2,619,980	0
Total deferred inflows of resources	6,715,024	0
 <u>Net Position</u>		
Net investment in capital assets	5,631,201	0
Restricted for food service	11,073	0
Restricted for capital projects	772,073	0
Restricted for net OPEB asset	1,989,993	0
Unrestricted	(4,726,667)	899,663
Total net position	\$ 3,677,673	\$ 899,663

See accompanying notes to financial statements.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Statement of Activities
For the Year Ended June 30, 2025

	Program Revenues			Governmental Activities	
	Expenses	Charges for Services	Operating Grants/ Contributions	Net (Expense) Revenue and Changes in Net Position	Component Unit
<u>Functions/Programs</u>					
Primary government -					
Governmental activities:					
Instruction	\$ 2,924,026	\$ 0	\$ 6,388,879	\$ 3,464,853	\$ 0
Support services	8,525,830	1,158,169	4,495,279	(2,872,382)	0
Community services	33,493	0	297	(33,196)	0
Food services	61,097	4,608	59,402	2,913	0
Capital acquisition construction and improvement	20,164	0	0	(20,164)	0
Transfers out to other governmental units	6,386,514	0	3,945,814	(2,440,700)	0
Debt service	76,303	0	0	(76,303)	0
Depreciation/amortizat ion (unallocated)	440,343	0	0	(440,343)	0
Total governmental activities	<u>\$ 18,467,770</u>	<u>\$ 1,162,777</u>	<u>\$ 14,889,671</u>	<u>(2,415,322)</u>	<u>0</u>
<u>Component Unit</u>					
R.O.O.C., Inc.					
Support and program services	<u>\$ 944,472</u>	<u>\$ 1,163,844</u>	<u>\$ 13,308</u>	<u>0</u>	<u>232,680</u>
General revenues:					
Taxes:					
Property taxes, levied for general purposes				4,184,041	0
State aid				789,400	0
Interest and investment earnings				131,496	126
Other				917,277	0
Total general revenues				<u>6,022,214</u>	<u>126</u>
Change in net position				3,606,892	232,806
Net position - beginning of year				<u>70,781</u>	<u>666,857</u>
Net position - end of year				<u>\$ 3,677,673</u>	<u>\$ 899,663</u>

See accompanying notes to financial statements.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Governmental Funds
Balance Sheet
June 30, 2025

	General	Special Education	Career and Technical Education	Other Nonmajor Governmental Funds	Total
<u>Assets</u>					
Cash and investments	\$ 5,681,157	\$ 6,592,766	\$ 48,659	\$ 793,260	\$13,115,842
Receivables - net:					
Accounts receivable	1,702,602	1,904,130	163,906	3,125	3,773,763
Prepaid expenditures	9,031	5,191	450	0	14,672
Total assets	<u>\$ 7,392,790</u>	<u>\$ 8,502,087</u>	<u>\$ 213,015</u>	<u>\$ 796,385</u>	<u>\$16,904,277</u>
<u>Liabilities and Fund Balance</u>					
<u>Liabilities</u>					
Accounts payable	\$ 353,663	\$ 940,945	\$ 11,253	\$ 3,388	\$ 1,309,249
Due to other governmental units	259,354	0	0	0	259,354
Unearned revenue	3,530,665	9,662	80,090	4,962	3,625,379
Accrued payroll and other liabilities	10,316	343,861	2,200	0	356,377
Total liabilities	4,153,998	1,294,468	93,543	8,350	5,550,359
<u>Fund Balance</u>					
Nonspendable - prepaid	9,031	5,191	450	0	14,672
Restricted for fund purposes	0	4,502,958	119,022	788,035	5,410,015
Restricted for capital projects	0	2,699,470	0	0	2,699,470
Unassigned	3,229,761	0	0	0	3,229,761
Total fund balance	3,238,792	7,207,619	119,472	788,035	11,353,918
Total liabilities and fund balance	<u>\$ 7,392,790</u>	<u>\$ 8,502,087</u>	<u>\$ 213,015</u>	<u>\$ 796,385</u>	<u>\$16,904,277</u>

See accompanying notes to financial statements.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
 Reconciliation of Balance Sheet of Governmental Funds
 to the Statement of Net Position
June 30, 2025

Total fund balance - governmental funds	\$ 11,353,918
Amounts reported for governmental activities in the statement of net position are different because:	
Net OPEB Asset is not a current financial resource and therefore is not reported in the funds	1,989,993
Capital assets used in governmental activities are not financial resources and are not reported in the funds	
Cost of the capital assets	9,927,315
Accumulated depreciation/amortization	(3,462,198)
Deferred outflows used in governmental activities are not financial resources and therefore are not reported in governmental funds:	
Related to Pensions	4,547,571
Related to OPEB	686,553
Long-term liabilities are not due and payable in the current period and are not reported in the funds:	
Bonds payable	(3,500,000)
Compensated absences	(175,971)
Lease liability	(33,387)
Net pension liability	(10,907,089)
Accrued interest payable is included as a liability in governmental activities	(34,008)
Deferred inflows used in governmental activities are not recognized as current resources and therefore are not reported in governmental funds:	
Related to pensions	(4,095,044)
Related to OPEB	<u>(2,619,980)</u>
Total net position - governmental activities	<u>\$ 3,677,673</u>

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2025

	General	Special Education	Career and Technical Education	Other Nonmajor Governmental Funds	Total
<u>Revenues</u>					
Local sources	\$ 1,446,325	\$ 3,795,278	\$ 20,718	\$ 2,533	\$ 5,264,854
State sources	6,181,536	3,829,354	1,066,779	2,707	11,080,376
Federal sources	1,057,683	2,775,061	154,477	56,695	4,043,916
Total revenues	<u>8,685,544</u>	<u>10,399,693</u>	<u>1,241,974</u>	<u>61,935</u>	<u>20,389,146</u>
<u>Expenditures</u>					
Support services:					
Instruction	5,379	2,430,338	737,644	0	3,173,361
Support services	3,270,930	5,292,778	693,428	2,076	9,259,212
Community services	943,518	33,493	0	0	977,011
Food services	0	0	0	61,097	61,097
Capital outlay	0	1,074,332	121,546	0	1,195,878
Debt service	0	42,300	0	0	42,300
Total expenditures	<u>4,219,827</u>	<u>8,873,241</u>	<u>1,552,618</u>	<u>63,173</u>	<u>14,708,859</u>
Excess (deficiency) of revenues over expenditures	<u>4,465,717</u>	<u>1,526,452</u>	<u>(310,644)</u>	<u>(1,238)</u>	<u>5,680,287</u>
<u>Other Financing Sources (Uses)</u>					
Operating transfers in from other governmental units	280,684	1,025,263	461,000	0	1,766,947
Operating transfers out to other governmental units	(3,660,567)	(2,273,556)	(435,115)	(17,273)	(6,386,511)
Operating transfers in from other funds	0	0	280,000	250,000	530,000
Operating transfers out to other funds	(530,000)	0	0	0	(530,000)
Bond proceeds	0	3,500,000	0	0	3,500,000
Total other financing sources (uses)	<u>(3,909,883)</u>	<u>2,251,707</u>	<u>305,885</u>	<u>232,727</u>	<u>(1,119,564)</u>
Net change in fund balance	555,834	3,778,159	(4,759)	231,489	4,560,723
Fund balance - beginning of year	<u>2,682,958</u>	<u>3,429,460</u>	<u>124,231</u>	<u>556,546</u>	<u>6,793,195</u>
Fund balance - end of year	<u>\$ 3,238,792</u>	<u>\$ 7,207,619</u>	<u>\$ 119,472</u>	<u>\$ 788,035</u>	<u>\$11,353,918</u>

See accompanying notes to financial statements.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
 Reconciliation of the Statement of Revenues, Expenditures and
 Changes in Fund Balance of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2025

Net change in fund balance - total governmental funds	\$ 4,560,723
<p>Amounts reported for governmental activities in the statements of activities are different because:</p>	
<p>Governmental funds report capital outlays as expenditures; in the statement of activities, these costs are allocated over their estimated useful lives as depreciation/amortization</p>	
Depreciation/amortization expense	(440,343)
Capital outlay	1,416,901
<p>Long-term liabilities are not due and payable in the current year period and are not reported to the funds:</p>	
Proceeds from bond sale	(3,500,000)
Lease proceeds	(41,820)
Lease payments	8,433
<p>Increases in compensated absences are reported as a decrease in expenditures when financial resources are used in the governmental fund in accordance with GASB Interpretation No. 6</p>	
	(70,689)
<p>Accrued interest is reported as a reduction in expenditures on the Statement of Activities</p>	
	(34,003)
<p>Some expenses reported in the statement of activities do not require the use of current resources and, therefore are not reported as expenditures in the governmental funds:</p>	
Pension related items	923,237
OPEB related items	784,453
	1,707,690
Change in net position of governmental activities	\$ 3,606,892

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

C.O.O.R. Intermediate School District is an intermediate school district encompassing the constituent local school districts of Crawford AuSable, West Branch-Rose City Area, Fairview Area, Mio AuSable, Gerrish-Higgins and Houghton Lake, which are located in the four county areas of Crawford, Oscoda, Ogemaw and Roscommon Counties.

The accounting policies of C.O.O.R Intermediate School District (School District) conform to U.S. generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the significant accounting policies used by the School District:

Reporting Entity

The School District is governed by an elected Board of Education. The accompanying financial statements have been prepared in accordance with criteria established by the Governmental Accounting Standards Board for determining the various governmental and other nonprofit organizations to be included in the reporting entity. These criteria include significant operational financial relationships that determine which of the governmental and other nonprofit organizations are a part of the School District's reporting entity, and which organizations are legally separate component units of the School District. The School District has one component unit, R.O.O.C., Inc.

C.O.O.R. Intermediate School District receives funding from local, state, and federal governmental sources and must comply with any related regulations and requirements of these funding source entities. The Intermediate School District is not, however, included in any other governmental "reporting entity" since the School Board, consisting of seven members, is elected and has decision-making authority, power to designate management, ability to significantly influence operations, and primary accountability in fiscal matters.

R.O.O.C., Inc., a Michigan nonprofit corporation, was organized to provide and maintain programs for mentally and physically handicapped persons who are residents of the C.O.O.R. Intermediate School District. The C.O.O.R. Intermediate School District Board of Directors is also the Board of Directors for R.O.O.C., Inc. In addition, C.O.O.R. Intermediate School District exercises significant oversight responsibility over the financial activities and transactions of R.O.O.C., Inc. Accordingly, R.O.O.C., Inc. is considered a component unit of the C.O.O.R. Intermediate School District.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

District-wide and Fund Financial Statements

The district-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. All of the School District's government-wide activities are considered governmental activities.

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

Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

District-wide Statements - The district-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants, categorical aid and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

As a general rule, the effect of interfund activity has been eliminated from the district-wide financial statements.

Amounts reported as program revenue include (1) charges to customers or applicants for goods, services, or privileges provided; (2) operating grants and contributions; and (3) capital grants and contributions. Internally dedicated resources are reported as general revenue rather than as program revenue. Likewise, general revenue includes all taxes and unrestricted State aid.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund-based Statements - Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be available if it is collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenue to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

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

The School District reports the following major governmental funds:

General Fund - The General Fund is the School District's primary operating fund. It accounts for all financial resources of the School District, except those required to be accounted for in another fund.

Special Education Fund - The Special Education Fund is used to record all transactions associated with special education programs administered by the School District.

Career and Technical Education Fund - The Career and Technical Education Fund is used to record all transactions associated with all career and technical education programs administered by the School District.

Assets, Liabilities, and Net Position or Equity

Cash and Investments - Cash and cash equivalents include cash on hand, demand deposits and short-term investments with a maturity of three months or less when acquired. Investments are stated at fair value.

Receivables and Payables - In general, outstanding balances between funds are reported as "due to/from other funds."

Capital Assets - Capital assets, which include land, buildings, equipment and vehicles, are reported in the applicable governmental activities column in the district-wide financial statements. Capital assets are defined by the School District as assets with an initial individual cost of more than \$5,000 and any asset susceptible to theft. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Costs of normal repair and maintenance that do not add to the value or materially extend asset lives are not capitalized. The School District does not have infrastructure-type assets.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Buildings, equipment and vehicles are depreciated using the straight-line method over the following useful lives:

Buildings and improvements	7-50 years
Buses and other vehicles	8-10 years
Furniture and equipment	5-20 years
Right to use lease - equipment	5 years

Compensated Absences - The District recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled during or upon separation from employment. The liability for compensated absences is reported as incurred in the government-wide financial statements. The liability for compensated absences includes salary and related benefits, where applicable.

Long-term Obligations - In the district-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position.

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

Fund Equity - The fund balance classifications are reported on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds. The fund balances are classified as nonspendable, restricted, committed, assigned and unassigned.

Nonspendable fund balance represents amounts that are not in a spendable form. The School District's nonspendable fund balance represents inventories and prepaid expenditures. In the fund financial statements, governmental funds report restrictions on fund balances for amounts that are legally restricted by outside parties for a specific purpose. Committed fund balance represents funds formally set aside by the School District for a particular purpose. The use of committed funds would be approved by the Board of Education through the budget process or official board action.

Assigned fund balance would represent tentative management plans that are subject to change which at the present time the School District does not have any assigned fund balance. The School District's intent would be to spend uncommitted/unassigned funds prior to the use of committed funds. When both restricted and unrestricted resources are available for use, it is the School District's policy to use restricted resources first, then unrestricted resources as they are needed.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Leases and Subscription Based IT Arrangements (SBITA)

Lessee/subscriber: The School District is a lessee for a noncancelable lease/subscription of equipment. The School District recognizes a lease/SBITA liability and an intangible right-to-use lease asset in the government-wide financial statements. The School District recognizes lease liabilities with an initial, individual value of \$10,000 or more.

At the commencement of a lease/subscription, the School District initially measures the lease/SBITA liability at the present value of payments expected to be made during the lease/SBITA term. Subsequently, the lease/SBITA liability is reduced by the principal portion of lease/SBITA payments made. The lease/SBITA asset is initially measured as the initial amount of the lease/SBITA liability, adjusted for lease/SBITA payments made at or before the lease/SBITA commencement date, plus certain initial direct costs. Subsequently, the lease/SBITA asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the School District determines (1) the discount rate it uses to discount the expected lease/SBITA payments to present value, (2) lease/SBITA term, and (3) lease/SBITA payments.

- The School District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the School District generally uses its estimated incremental borrowing rate as the discount rate for leases/SBITA.
- The lease/SBITA term includes the noncancelable period of the lease/subscription. Lease/SBITA payments included in the measurement of the lease/SBITA liability are composed of fixed payments and purchase option price that the School District is reasonably certain to exercise.

The School District monitors changes in circumstances that would require a remeasurement of its lease/SBITA and will remeasure the lease/SBITA asset and liability if certain changes occur that are expected to significantly affect the amount of the lease/SBITA liability.

Lease/SBITA assets are reported with other capital assets and lease/SBITA liabilities are reported with long-term obligations on the statement of net position.

Lessor: The School District is a lessor for a noncancelable lease of a building. The School District recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the School District initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payment received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Key estimates and judgments include how the School District determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The School District uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancelable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The School District monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflow of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Deferred Outflows and Inflows of Resources

Deferred Outflows - In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. For district-wide financial statements, the School District reports deferred outflows of resources related to pensions and other postemployment benefits. This amount is the result of a difference between what the plan expected to earn from plan investments and what is actually earned, difference in expected and actual experience and changes in proportionate share. These amount will be amortized over the next four years and included in pension and other postemployment benefits expense. Changes in assumptions relating to the net pension and other postemployment benefits liability are deferred and amortized over the expected remaining service lives of the employees and retirees in the plan. The School District also reported deferred outflows of resources for pension and other postemployment benefits contributions made after the measurement date. This amount will reduce the net pension and other postemployment benefits liability in the following year.

Deferred Inflows - In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. For district-wide financial statements, the School District reports deferred inflows of resources related to pensions and other postemployment benefits. This amount is the result of a difference between what the plan expected to earn from plan investments and what is actually earned, difference in expected and actual experience and changes in proportionate share. These amount will be amortized over the next four years and included in pension and other postemployment benefits expense. Changes in assumptions relating to the net pension liability are deferred and amortized over the expected remaining service lives of the employees and retirees in the plan. Deferred inflows of resources also includes revenue received relating to Section 147c state aid deferred to offset the deferred outflows related to Section 147c pension contributions subsequent to the measurement period.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates - The process of preparing the basic financial statements in conformity with U.S. generally accepted accounting principles requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenditures. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

Property Taxes - For the taxpayers of the School District, properties are assessed as of December 31 and the related property taxes are levied and become a lien on July 1 and/or December 31 of the following year. The final collection date is February 28, after which uncollected taxes are added to the County delinquent tax rolls.

State Aid - The School District also receives revenue from the state to administer certain categorical education programs. State rules require that revenue earmarked for these programs be used for its specific purpose. Certain categorical funds require an accounting to the state of the expenditures incurred. For categorical funds meeting this requirement, funds received, which are not expended by the close of the fiscal year are recorded as deferred revenue. Other categorical funding is recognized when the appropriation is received.

Events Occurring After Reporting Date

Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through the date of the accompanying Independent Auditor's Report, which is the date the financial statements were available to be issued.

NOTE 2 - BUDGETS

The State of Michigan adopted a Uniform Budgeting and Accounting Act (Act) applicable to all local governmental entities in the state. The law requires appropriation acts to be adopted for General and Special Revenue Funds of school districts prior to the expenditure of monies in a fiscal year.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2025

NOTE 2 - BUDGETS (CONTINUED)

C.O.O.R Intermediate School District follows these procedures in establishing the budgetary data reflected in the financial statements.

1. The School District's Superintendent submits to the Board of Education a proposed budget prior to July 1 of each year. The budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. Budgeted amounts are as originally adopted, or as amended by the Board of Education throughout the year. Budgets are adopted to the functional level.
4. Appropriations lapse at year-end and therefore cancels all encumbrances. These appropriations are re-established at the beginning of the following year.

A comparison of actual results of operations to the budgeted amounts (at the level of control adopted by the Board of Education) for the General Fund, Special Education and Career and Technical Education are presented as Required Supplemental Information.

Expenditures shall not be made or incurred, unless authorized in the budget, in excess of the amount appropriated. Violations, if any, in the General Fund, Special Education and Career and Technical Education, are noted in the required supplementary information section.

NOTE 3 - CASH AND INVESTMENTS

Some statutes and the School District's investment policy authorize the School District to make deposits in the accounts of federally insured banks, credit unions and savings and loan associations that have an office in Michigan; the School District is allowed to invest in U.S. Treasury or Agency obligations, U.S. government repurchase agreements, bankers' acceptances, commercial paper rated prime at the time of purchase that matures not more than 270 days after the date of purchase, mutual funds and investment pools that are composed of authorized investment vehicles. The School District's deposits are in accordance with statutory authority.

At year-end, the School District's deposits and investments were reported in the basic financial statements in the following categories:

	Primary Government	Component Unit	Total
Cash and Investments	\$ 13,115,842	\$ 664,376	\$ 13,780,218

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2025

NOTE 3 - CASH AND INVESTMENTS (CONTINUED)

The breakdown between deposits and investments for the School District is as follows:

	Primary Government	Component Unit
Deposits (checking and savings accounts)	\$ 13,115,692	\$ 664,126
Petty cash and cash on hand	150	250
Total	\$ 13,115,842	\$ 664,376

Credit Risk - Investments

State law limits investments in commercial paper and corporate bonds to a prime or better rating issued by nationally recognized statistical rating organizations (NRSROs). As of June 30, 2025, the School District's and the Component Unit's investment in the investment pool and the Municipal Investment Fund were rated AAA by Standard & Poor's.

The School District's and the Component Unit's investment policy does not identify interest rate risk, foreign currency risk or concentration of credit risk.

Custodial Credit Risk - Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the School District's deposits may not be returned to it. As of June 30, 2025, \$15,978,322 of the School District's bank balance of \$16,478,322 was exposed to custodial credit risk because it was uninsured and exceeded the available federal depository insurance limits. As a result of overlap in bank account administration, the custodial credit risk of the Component Unit is included in the balances referred to above and cannot be presented for separate reporting.

Fair Value Measurement

The School District is required to disclose amounts within a framework established for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described as follows:

Level 1: Quoted prices in active markets for identical securities.

Level 2: Prices determined using other significant observable inputs. Observable inputs are inputs that other market participants may use in pricing a security. These may include prices for similar securities, interest rates, prepayment speeds, credit risk and others.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2025

NOTE 3 - CASH AND INVESTMENTS (CONTINUED)

Level 3: Prices determined using significant unobservable inputs. In situations where quoted prices or observable inputs are unavailable or deemed less relevant, unobservable inputs may be used. Unobservable inputs reflect the District's own assumptions about the factors market participants would use in pricing an investment and would be based on the best information available.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The School District does not have any investments subject to the fair value measurement.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2025

NOTE 4 - CAPITAL ASSETS

A summary of changes in governmental capital assets follows:

	Balance June 30, 2024	Additions	Disposals and Adjustments	Balance June 30, 2025	Component Unit
Assets not being depreciated:					
Land	\$ 658,986	\$ 0	\$ 0	\$ 658,986	\$ 0
Construction in progress	0	1,074,332	0	1,074,332	0
Subtotal	658,986	1,074,332	0	1,733,318	0
Capital assets being depreciated:					
Buildings and improvements	6,011,446	121,546	0	6,132,992	789,977
Buses and other vehicles	1,047,296	157,920	(187,707)	1,017,509	137,457
Furniture and equipment	980,393	16,800	0	997,193	90,136
Right to use - leased equipment	0	46,303	0	46,303	0
Subtotal	8,039,135	342,569	(187,707)	8,193,997	1,017,570
Accumulated depreciation/amortization:					
Buildings and improvements	2,116,176	186,269	0	2,302,445	707,779
Buses and other vehicles	630,306	111,297	(187,707)	553,896	67,329
Furniture and equipment	463,080	128,204	0	591,284	90,136
Right to use - leased equipment	0	14,573	0	14,573	0
Subtotal	3,209,562	440,343	(187,707)	3,462,198	865,244
Net capital assets being depreciated/amortized	4,829,573	(97,774)	0	4,731,799	152,326
Net capital assets	<u>\$ 5,488,559</u>	<u>\$ 976,558</u>	<u>\$ 0</u>	<u>\$ 6,465,117</u>	<u>\$ 152,326</u>

Depreciation/amortization expense for fiscal year ended June 30, 2025 was \$440,343. The School District determined that it was impractical to allocate depreciation/amortization to the various governmental activities as the assets serve multiple functions.

Component unit depreciation for fiscal year ended June 30, 2025 amounted to \$40,493.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2025

NOTE 5 - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

A summary of interfund transfers made during the year ended June 30, 2025 are as follows:

		<u>Transfers Out</u>
		<u>General Fund</u>
	Career and Technical Education	\$ 280,000
	Capital Projects	250,000
		<u>\$ 530,000</u>

There were no interfund receivable or payable balances for the year ended June 30, 2025.

Transfers were made for program charges and to supplement Career and Technical Education operational costs and capital projects.

NOTE 6 - RECEIVABLES

Receivables at June 30, 2025 consist of accounts (fees), intergovernmental grants and interest.

A summary of the intergovernmental receivables (due from other governmental units) follows:

State aid	\$	2,139,461
Federal grants		773,051
Other		861,251
		<u>\$ 3,773,763</u>

NOTE 7 - UNEARNED REVENUE

Governmental funds report unearned revenue in connection with receivables for revenue that are not considered to be available to liquidate liabilities of the current period. Governmental funds also reflect unearned revenue in connection with resources that have been received but not yet earned. At the end of the current fiscal year, grant and categorical aid payments received prior to meeting all eligibility requirements amounted to \$3,625,379.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2025

NOTE 8 - LONG-TERM OBLIGATIONS

The following is a summary of governmental long-term obligations for the School District for the year ended June 30, 2025:

	Balance June 30, 2024	Additions	Retirements and Payments	Balance June 30, 2025	Current
General obligation bonds	\$ 0	\$ 3,500,000	\$ 0	\$ 3,500,000	\$ 280,000
Notes from direct borrowings and direct placements	0	41,820	8,433	33,387	8,849
Compensated absences*	<u>105,281</u>	<u>70,690</u>	<u>0</u>	<u>175,971</u>	<u>0</u>
	<u>\$ 105,281</u>	<u>\$ 3,612,510</u>	<u>\$ 8,433</u>	<u>\$ 3,709,358</u>	<u>\$ 288,849</u>

*The change in compensated absences is presented as a net change from prior year with no restatement of the previous balance since the implementation of GASB 101 was not a material impact at the government-wide statements.

General obligation bonds:

2025 School Improvement Bonds, due in 2035 with interest at 3.940% \$ 3,500,000

Notes from direct borrowings and direct placements:

Leased equipment \$ 33,387

Under the terms of the present contracts between the Board of Education of C.O.O.R. Intermediate School District and the various employee associations, the School District is contingently liable for unused sick and vacation days. Each employee may accumulate various amounts of sick and vacation days and must be paid for them upon retirement. At June 30, 2025, the amount of \$105,281 has been reflected in the district-wide financial statements.

Year Ended June 30	General Obligation Bonds			Notes from Direct Borrowings and Direct Placements		
	Principal	Interest	Total	Principal	Interest	Total
2026	\$ 280,000	\$ 127,558	\$ 407,558	\$ 8,849	\$ 1,306	\$ 10,155
2027	295,000	126,868	421,868	8,457	928	9,385
2028	305,000	115,245	420,245	8,842	543	9,385
2029	320,000	103,228	423,228	6,335	176	6,511
2030	340,000	90,620	430,620	904	12	916
2031- 2035	1,960,000	238,961	2,198,961	0	0	0
	<u>\$3,500,000</u>	<u>\$ 802,480</u>	<u>\$ 4,302,480</u>	<u>\$ 33,387</u>	<u>\$ 2,965</u>	<u>\$ 36,352</u>

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2025

NOTE 9 - RISK MANAGEMENT

The School District is exposed to various risks of loss related to property loss, torts, errors and omissions, and employee injuries (workers' compensation), as well as medical benefits provided to employees. The School District has purchased commercial insurance for medical claims and participates in the SET-SEG risk pool for claims relating to workers' compensation, general liability, and property/casualty claims. Settled claims relating to the commercial insurance did not exceed the amount of insurance coverage in any of the past three fiscal years.

The SET-SEG shared-risk pool program in which the School District participates operates as a common risk-sharing management program for school districts in Michigan; member premiums are used to purchase commercial excess insurance coverage and to pay member claims in excess of deductible amounts.

NOTE 10 - DEFINED BENEFIT PENSION PLAN AND POSTEMPLOYMENT BENEFITS

Plan Description

The Michigan Public School Employees' Retirement System (MPSERS) (System) is a cost-sharing, multiple employer, state-wide, defined benefit public employee retirement plan governed by the State of Michigan (State) originally created under Public Act 136 of 1945, recodified and currently operating under the provisions of Public Act 300 of 1980, as amended. Section 25 of this act establishes the board's authority to promulgate or amend the provisions of the System. MPSERS issues a publicly available Comprehensive Annual Financial Report that can be obtained at www.michigan.gov/orsschools.

The System's pension plan was established by the State to provide retirement, survivor and disability benefits to public school employees. In addition, the System's health plan provides all retirees with option of receiving health, prescription drug, dental and vision coverage under the Michigan Public School Employees' Retirement Act.

The System is administered by the Office of Retirement Services (ORS) within the Michigan Department of Technology, Management & Budget. The Department Director appoints the Office Director, with whom the general oversight of the System resides. The State of Michigan Investment Board serves as the investment fiduciary and custodian for the system.

Benefits Provided - Overall

Participants are enrolled in one of multiple plans based on date of hire and certain voluntary elections. A summary of the pension plans offered by MPSERS is as follows:

<u>Plan Name</u>	<u>Plan Type</u>	<u>Plan Status</u>
Basic	Defined Benefit	Closed
Member Investment Plan (MIP)	Defined Benefit	Closed
Pension Plus	Hybrid	Closed
Pension Plus 2	Hybrid	Open
Defined Contribution	Defined Contribution	Open

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2025

NOTE 10 - DEFINED BENEFIT PENSION PLAN AND POSTEMPLOYMENT BENEFITS
(CONTINUED)

Benefits Provided - Pension

Benefit provisions of the defined benefit pension plan are established by State statute, which may be amended. Public Act 300 of 1980, as amended, establishes eligibility and benefit provisions for the defined benefit (DB) pension plan. Retirement benefits for DB plan members are determined by final average compensation and years of service. DB members are eligible to receive a monthly benefit when they meet certain age and service requirements. The System also provides disability and survivor benefits to DB plan members.

Prior to Pension reform of 2010 there were two plans commonly referred to as Basic and the Member Investment Plan (MIP). Basic Plan member's contributions range from 0% - 4%. On January 1, 1987, the Member Investment Plan (MIP) was enacted. MIP members enrolled prior to January 1, 1990, contribute at a permanently fixed rate of 3.9% of gross wages. Members first hired January 1, 1990, or later including Pension Plus Plan members, contribute at various graduated permanently fixed contribution rates from 3.0% - 7.0%.

Pension Reform 2010

On May 19, 2010, the Governor signed Public Act 75 of 2010 into law. As a result, any member of the Michigan Public School Employees' Retirement System (MPERS) who became a member of MPERS after June 30, 2010 is a Pension Plus member. Pension Plus is a hybrid plan that contains a pension component with an employee contribution (graded, up to 6.4% of salary) and a flexible and transferable defined contribution (DC) tax-deferred investment account that earns an employer match of 50% (up to 1% of salary) on employee contributions. Retirement benefits for Pension Plus members are determined by final average compensation and years of service. Disability and survivor benefits are available to Pension Plus members.

Pension Reform 2012

On September 4, 2012, the Governor signed Public Act 300 of 2012 into law. The legislation grants all active members who first became a member before July 1, 2010 and who earned service credit in the 12 months ending September 3, 2012, or were on an approved professional services or military leave of absence on September 3, 2012, a voluntary election regarding their pension. Any changes to a member's pension are effective as of the member's transition date, which is defined as the first day of the pay period that begins on or after February 1, 2013.

Under the reform, members voluntarily chose to increase, maintain, or stop their contributions to the pension fund.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2025

NOTE 10 - DEFINED BENEFIT PENSION PLAN AND POSTEMPLOYMENT BENEFITS
(CONTINUED)

An amount determined by the member's election of Option 1, 2, 3, or 4 described below:

Option 1 – Members voluntarily elected to increase their contributions to the pension fund as noted below, and retain the 1.5% pension factor in their pension formula. The increased contribution would begin as of their transition date and continue until they terminate public school employment.

- Basic plan members: 4% contribution
- Member Investment Plan (MIP)-Fixed, MIP-Graded, and MIP-Plus members: a flat 7% contribution

Option 2 – Members voluntarily elected to increase their contribution to the pension fund as stated in Option 1 and retain the 1.5% pension factor in their pension formula. The increased contribution would begin as of their transition date and continue until they reach 30 years of service. If and when they reach 30 years of service, their contribution rates will return to the previous level in place as of the day before their transition date (0% for Basic plan members, 3.9% for MIP-Fixed, up to 4.3% for MIP-Graded, or up to 6.4% for MIP-Plus). The pension formula for any service thereafter would include a 1.25% pension factor.

Option 3 – Members voluntarily elected not to increase their contribution to the pension fund and maintain their current level of contribution to the pension fund. The pension formula for their years of service as of the day before their transition date will include a 1.5% pension factor. The pension formula for any service thereafter will include a 1.25% pension factor.

Option 4 – Members voluntarily elected to no longer contribute to the pension fund and therefore are switched to the Defined Contribution plan for future service as of their transition date. As a DC participant they receive a 4% employer contribution to the tax-deferred 401(k) account and can choose to contribute up to the maximum amounts permitted by the IRS to a 457 account. They vest in employer contributions and related earnings in their 401(k) account based on the following schedule: 50% at 2 years, 75% at 3 years, and 100% at 4 years of service. They are 100% vested in any personal contributions and related earnings in their 457 account. Upon retirement, if they meet age and service requirements (including their total years of service), they would also receive a pension (calculated based on years of service and final average compensation as of the day before their transition date and a 1.5% pension factor).

Members who did not make an election before the deadline defaulted to Option 3 as described above. Deferred or nonvested public school employees on September 3, 2012, who return to public school employment on or after September 4, 2012, will be considered as if they had elected Option 3 above. Returning members who made the retirement plan election will retain whichever option they chose.

Employees who first worked on or after September 4, 2012 choose between two retirement plans: the Pension Plus Plan and a Defined Contribution that provides a 50% employer match up to 3% of salary on employee contributions.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2025

NOTE 10 - DEFINED BENEFIT PENSION PLAN AND POSTEMPLOYMENT BENEFITS
(CONTINUED)

Final Average Compensation (FAC) - Average of highest 60 consecutive months for Basic Plan members and Pension Plus members (36 months for MIP members). FAC is calculated as of the last day worked unless the member elected Option 4, in which case the FAC is calculated at the transition date.

Pension Reform of 2017

On July 13, 2017, the Governor signed Public Act 92 of 2017 into law. The legislation closed the Pension Plus plan to newly hired employees as of February 1, 2018 and created a new, optional Pension Plus 2 plan with similar plan benefit calculations but containing a 50/50 contribution share between the employee and the employer, including the cost of future unfunded liabilities. The assumed rate of return on the Pension Plus 2 plan is 6%. Further, under certain adverse actuarial conditions, the Pension Plus 2 plan will close to new employees if the actuarial funded ratio falls below 85% for two consecutive years. The law included other provisions to the retirement eligibility age, plan assumptions, and unfunded liability payment methods.

Pension Reform of 2023

On November 29, 2023, the Governor signed Public Act 250 of 2023 into law. New employees hired after June 30, 2024, are automatically enrolled as members in the Pension Plus 2 plan as of their date of hire. They have 75 days from the last day of their first pay period, as reported to ORS, to elect to opt out of the Pension Plus 2 plan and become a qualified participant in the DC plan; if no election is made they will remain in the Pension Plus 2 plan. If they elect to opt out of the Pension Plus 2 plan, their participation in the DC plan will be retroactive to their date of hire.

Benefits Provided – Other postemployment benefit (OPEB)

Benefit provisions of the postemployment healthcare plan are established by State statute, which may be amended. Public Act 300 of 1980, as amended, establishes eligibility and benefit provisions. Retirees have the option of health coverage, which, through 2012, was funded on a cash disbursement basis. Beginning fiscal year 2013, it is funded on a prefunded basis. The System has contracted to provide the comprehensive group medical, prescription drug, dental and vision coverage for retirees and beneficiaries. A subsidized portion of the premium is paid by the System with the balance deducted from the monthly pension of each retiree health care recipient. For members who first worked before July 1, 2008, (Basic, MIP-Fixed, and MIP-Graded plan members), the subsidy is the maximum allowed by statute. To limit future liabilities of Other Postemployment Benefits, members who first worked on or after July 1, 2008, (MIP-Plus plan members), have a graded premium subsidy based on career length where they accrue credit towards their insurance premiums in retirement, not to exceed the maximum allowable by statute. Public Act 300 of 2012 sets the maximum subsidy at 80% beginning January 1, 2013; 90% for those Medicare eligible and enrolled in the insurances as of that date.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2025

NOTE 10 - DEFINED BENEFIT PENSION PLAN AND POSTEMPLOYMENT BENEFITS
(CONTINUED)

Retiree Healthcare Reform of 2012

Public Act 300 of 2012 granted all active members of the Michigan Public School Employees Retirement System, who earned service credit in the 12 months ending September 3, 2012, or were on an approved professional services or military leave of absence on September 3, 2012, a voluntary election regarding their retirement healthcare. Any changes to a member's healthcare benefit are effective as of the member's transition date, which is defined as the first day of the pay period that begins on or after February 1, 2013.

Under Public Act 300 of 2012, members were given the choice between continuing the 3% contribution to retiree healthcare and keeping the premium subsidy benefit described above, or choosing not to pay the 3% contribution and instead opting out of the subsidy benefit and becoming a participant in the Personal Healthcare Fund (PHF), a portable, tax-deferred fund that can be used to pay healthcare expenses in retirement. Participants in the PHF are automatically enrolled in a 2% employee contribution into their 457 account as of their transition date, earning them a 2% employer match into a 401(k) account. Members who selected this option stop paying the 3% contribution to retiree healthcare as of the day before their transition date, and their prior contributions will be deposited into their 401(k) accounts.

Regular Retirement (no reduction factor for age)

Eligibility – A Basic plan member may retire at age 55 with 30 years credited service; or age 60 with 10 years credited service. For Member Investment Plan (MIP) members, age 46 with 30 years credited service; or age 60 with 10 years credited service; or age 60 with 5 years of credited service provided member worked through 60th birthday and has credited service in each of the last 5 years. For Pension Plus Plan (PPP) members, age 60 with 10 years of credited service.

Annual Amount – The annual pension is paid monthly for the lifetime of a retiree. The calculation of a member's pension is determined by their pension election under PA 300 of 2012.

Member Contributions

Depending on the plan selected, member contributions range from 0% - 7% for pension and 0% - 3% for other postemployment benefits. Plan members electing the defined contribution plan are not required to make additional contributions.

Employer Contributions

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

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2025

NOTE 10 - DEFINED BENEFIT PENSION PLAN AND POSTEMPLOYMENT BENEFITS
(CONTINUED)

Employer contributions to the System are determined on an actuarial basis using the entry age normal actuarial cost method. Under this method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated on a level basis over the service of the individual between entry age and assumed exit age. The normal cost is the annual cost assigned under the actuarial funding method, to the current and subsequent plan years. The remainder is called the actuarial accrued liability. Normal cost is funded on a current basis.

Pension and OPEB contributions made in the fiscal year ending September 30, 2024 were determined as of the September 30, 2021 actuarial valuations. The pension and OPEB benefits, the unfunded (overfunded) actuarial accrued liabilities as of September 30, 2021, are amortized over a 15-year period beginning October 1, 2023 and ending September 30, 2038.

The School District's contributions are determined based on employee elections. There are several different benefit options included in the plan available to employees based on date of hire. Contribution rates are adjusted annually by the ORS. The range of rates is as follows:

	Pension	Other Postemployment Benefit
October 1, 2024 - September 30, 2025	20.96% - 30.11%	0.00% - 1.25%
October 1, 2023 - September 30, 2024	13.09% - 23.03%	7.06% - 8.31%

The School District's pension contributions for the year ended June 30, 2025 were equal to the required contribution total. Total pension contributions were approximately \$1,954,000. Of the total pension contributions approximately \$1,852,000 was contributed to fund the Defined Benefit Plan and approximately \$102,000 was contributed to fund the Defined Contribution Plan.

The School District's OPEB contributions for the year ended June 30, 2025 were equal to the required contribution total. Total OPEB contributions were approximately \$394,000. Of the total OPEB contributions approximately \$380,000 was contributed to fund the Defined Benefit Plan and approximately \$14,000 was contributed to fund the Defined Contribution Plan.

These amounts, for both pension and OPEB benefits, include contributions funded from State Revenue Section 147c restricted to fund the MPSERS Unfunded Actuarial Accrued Liability (UAAL) Stabilization Rate (100% for pension and 0% for OPEB).

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2025

NOTE 10 - DEFINED BENEFIT PENSION PLAN AND POSTEMPLOYMENT BENEFITS
(CONTINUED)

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

Pension Liabilities

The net pension liability was measured as of September 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation date of September 30, 2023 and rolled-forward using generally accepted actuarial procedures. The School District's proportion of the net pension liability was based on a projection of its long-term share of contributions to the pension plan relative to the projected contributions of all participating reporting units, actuarially determined.

MPSERS (Plan) Non-University Employers:	September 30, 2024	September 30, 2023
Total Pension Liability	\$ 95,765,499,515	\$ 94,947,828,557
Plan Fiduciary Net Position	\$ 71,283,482,728	\$ 62,581,762,238
Net Pension Liability	\$ 24,482,016,787	\$ 32,366,066,319
Proportionate share	0.04455 %	0.04327 %
Net Pension liability for the School District	\$ 10,907,089	\$ 14,005,172

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

For the year ended June 30, 2025, the School District recognized pension expense of approximately \$2,517,000.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2025

NOTE 10 - DEFINED BENEFIT PENSION PLAN AND POSTEMPLOYMENT BENEFITS
(CONTINUED)

At June 30, 2025, the School District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred (Inflows) of Resources
Differences between expected and actual experience	\$ 295,917	\$ (118,507)
Net difference between projected and actual earnings on pension plan investments	0	(2,081,535)
Changes in assumptions	1,137,129	(799,145)
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,071,332	(134,091)
Unearned revenue related to pension portion of section 147 c	0	(961,766)
School District's contributions subsequent to the measurement date	2,043,193	0
Total	\$ 4,547,571	\$ (4,095,044)

\$2,043,193, reported as deferred outflows of resources related to pensions resulting from School District employer contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the subsequent fiscal year.

Other amounts reported as deferred outflows of resources and (deferred inflows) of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30	Amount
2026	\$ 67,369
2027	412,706
2028	(602,681)
2029	(506,294)
	\$ (628,900)

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2025

NOTE 10 - DEFINED BENEFIT PENSION PLAN AND POSTEMPLOYMENT BENEFITS
(CONTINUED)

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

OPEB (Asset) Liabilities

The net OPEB (asset) liability was measured as of September 30, 2024, and the total OPEB liability used to calculate the net OPEB (asset) liability was determined by an actuarial valuation date of September 30, 2023 and rolled-forward using generally accepted actuarial procedures. The School District's proportion of the net OPEB (asset) liability was based on a projection of its long-term share of contributions to the OPEB plan relative to the projected contributions of all participating reporting units, actuarially determined.

MPSERS (Plan) Non-University Employers:	September 30, 2024	September 30, 2023
Total OPEB Liability	\$ 9,991,545,923	\$ 11,223,648,949
Plan Fiduciary Net Position	\$ 14,295,943,589	\$ 11,789,347,341
Net OPEB (Asset) Liability	\$ (4,304,397,666)	\$ (565,698,392)
Proportionate share	0.04623 %	0.04460 %
Net OPEB (Asset) Liability for the School District	\$ (1,989,993)	\$ (252,327)

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

For the year ended June 30, 2025, the School District recognized OPEB expense of approximately \$(392,000).

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2025

NOTE 10 - DEFINED BENEFIT PENSION PLAN AND POSTEMPLOYMENT BENEFITS
(CONTINUED)

At June 30, 2025, the School District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred (Inflows) of Resources
Difference between expected and actual experience	\$ 0	\$ (2,108,785)
Net difference between projected and actual plan investments	0	(376,728)
Changes in assumption	434,643	(49,959)
Changes in proportion and differences between employer contributions and proportionate share of contributions	249,987	(84,508)
School District's contributions subsequent to the measurement date	1,923	0
Total	\$ 686,553	\$ (2,619,980)

\$1,923, reported as deferred outflows of resources related to OPEB resulting from School District employer contributions subsequent to the measurement date, will be recognized as a reduction of the net OPEB (asset) liability in the subsequent fiscal year.

Other amounts reported as deferred outflows of resources and (deferred inflows) of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30	Amount
2026	\$ (662,075)
2027	(368,044)
2028	(347,457)
2029	(557,774)
	\$ (1,935,350)

Actuarial Assumptions

Investment rate of return for Pension - 6.00% a year, compounded annually net of investment and administrative expenses for the MIP, Basic, Pension Plus and Pension Plus 2 groups.

Investment rate of return for OPEB - 6.00% a year, compounded annually net of investment and administrative expenses.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2025

NOTE 10 - DEFINED BENEFIT PENSION PLAN AND POSTEMPLOYMENT BENEFITS
(CONTINUED)

Salary increases - The rate of pay increase used for individual members is 2.75% - 11.55%, including wage inflation at 2.75%.

Inflation - 3.0%

Mortality assumptions -

Retirees: PubT-2010 Male and Female Retiree Mortality Tables scaled by 116% for males and 116% for females and adjusted for mortality improvements using projection scale MP-2021 from 2010

Active: PubT-2010 Male and Female Employee Mortality Tables scaled 100% and MP-2021 adjusted for mortality improvements using projection scale from 2010.

Disabled Retirees: PubNS-2010 Male and Female Disabled Retiree Mortality Tables scaled 100% and adjusted for mortality improvements using projection scale MP-2021 from 2010.

Experience study - The annual actuarial valuation report of the System used for these statements is dated September 30, 2024. Assumption changes as a result of an experience study for the periods 2017 through 2022 have been adopted by the System for use in the determination of the total pension and OPEB liability beginning with the September 30, 2023 valuation.

The long-term expected rate of return on pension and other postemployment benefit plan investments - The pension rate was 6.00% (MIP, Basic, Pension Plus Plan and Pension Plus 2 Plan), and the other postemployment benefit rate was 6.00%, net of investment and administrative expenses was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan and OPEB investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Cost of Living Pension Adjustments – 3.0% annual non-compounded for MIP members.

Healthcare cost trend rate for other postemployment benefit – Pre 65, 7.14% for year one and graded to 3.5% for year fifteen. Post 65, 6.50% for year one and graded to 3.5% in year fifteen.

Additional assumptions for other postemployment benefit only – Applies to individuals hired before September 4, 2012:

Opt Out Assumption - 21% of eligible participants hired before July 1, 2008 and 30% of those hired after June 30, 2008 are assumed to opt out of the retiree health plan.

Survivor Coverage - 80% of male retirees and 67% of female retirees are assumed to have coverage continuing after the retiree's death.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2025

NOTE 10 - DEFINED BENEFIT PENSION PLAN AND POSTEMPLOYMENT BENEFITS
(CONTINUED)

Coverage Election at Retirement - 75% of male and 60% of female future retirees are assumed to elect coverage for 1 or more dependents.

The target asset allocation at September 30, 2024 and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Investment Category	Target Allocation*	Long-Term Expected Real Rate of Return*
Domestic Equity Pools	25.0%	5.3%
Private Equity Pools	16.0%	9.0%
International Equity Pools	15.0%	6.5%
Fixed Income Pools	13.0%	2.2%
Real Estate and Infrastructure Pools	10.0%	7.1%
Absolute Return Pools	9.0%	5.2%
Real Return/Opportunistic Pools	10.0%	6.9%
Short Term Investment Pools	2.0%	1.4%
Total	100.0%	

*Long term rate of return are net of administrative expenses and 2.3% inflation.

Rate of return - For fiscal year ended September 30, 2024, the annual money-weighted rate of return on pension and OPEB plan investments, net of pension and OPEB plan investment expense, was 15.47% and 15.45% respectively. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amount actually invested.

Pension discount rate - A single discount rate of 6.00% was used to measure the total pension liability. This discount rate was based on the long-term rate of return on pension plan investments of 6.00%. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that contributions from school districts will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2025

NOTE 10 - DEFINED BENEFIT PENSION PLAN AND POSTEMPLOYMENT BENEFITS
(CONTINUED)

OPEB discount rate - A single discount rate of 6.00% was used to measure the total OPEB liability. This discount rate was based on the long-term expected rate of return on OPEB plan investments of 6.00%. The projection of cash flows used to determine this discount rate assumed that plan member contributions will be made at the current contribution rate and that school districts contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity of the net pension liability to changes in the discount rate - The following presents the School District's proportionate share of the net pension liability calculated using a single discount rate of 6.00%, as well as what the School District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	Pension		
	1% Decrease	Discount Rate	1% Increase
School District's proportionate share of the net pension liability	<u>\$15,989,909</u>	<u>\$10,907,089</u>	<u>\$6,674,663</u>

Sensitivity of the net OPEB (asset) liability to changes in the discount rate - The following presents the School District's proportionate share of the net OPEB (asset) liability calculated using the discount rate of 6.00%, as well as what the Reporting Unit's proportionate share of the net OPEB (asset) liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	Other postemployment benefit		
	1% Decrease	Discount Rate	1% Increase
School District's proportionate share of the net OPEB (asset) liability	<u>\$(1,537,883)</u>	<u>\$(1,989,993)</u>	<u>\$(2,380,890)</u>

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2025

NOTE 10 - DEFINED BENEFIT PENSION PLAN AND POSTEMPLOYMENT BENEFITS
(CONTINUED)

Sensitivity to the net OPEB (asset) liability to changes in the healthcare cost trend rates - The following presents the School District's proportionate share of the net other postemployment benefit liability calculated using the healthcare cost trend rate, as well as what the School District's proportionate share of the net other postemployment benefit (asset) liability would be if it were calculated using a healthcare cost trend rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	Other postemployment benefit		
	1% Decrease	Current Healthcare cost trend rates	1% Increase
School District's proportionate share of the net OPEB (asset) liability	<u>\$(2,380,894)</u>	<u>\$(1,989,993)</u>	<u>\$(1,570,754)</u>

Pension and OPEB Plan Fiduciary Net Position - Detailed information about the pension and OPEB plan's fiduciary net position is available in the separately issued Michigan Public School Employees Retirement System 2023 Annual Comprehensive Financial Report.

Payable to the Pension and OPEB Plan - At year end the School District is current on all required pension and other postemployment benefit plan payments. Amounts accrued at year end for accounting purposes are included in the financial statements as a liability titled accrued payroll and payroll liabilities. These amounts represent current payments for June paid in July, accruals for summer pay primarily for teachers and the contributions due funded from State Revenue Section 147c restricted to fund the MPSERS Unfunded Actuarial Accrued Liability (UAAL).

NOTE 11 - GRANTS

The School District receives significant financial assistance from federal and state governmental agencies in the form of grants. The disbursement of funds received under these programs generally require compliance with terms and conditions specified in the grant agreements and are subject to audit by the School District's independent auditors and other governmental auditors. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable fund. Based on prior experience, the School District administration believes such disallowance, if any, would be immaterial.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2025

NOTE 12 - NEW ACCOUNTING STANDARD

For the year ended June 30, 2025, the School District implemented the following new pronouncement:

GASB Statement No. 101, *Compensated Absences*.

Summary:

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements.

NOTE 13 - TAX ABATEMENTS

The School District receives reduced property tax revenues as a result of Industrial Facilities Tax exemptions, Brownfield Redevelopment Agreements, and Payments in Lieu of Taxes (PILOT) granted by cities, villages and townships. Industrial facility exemptions are intended to promote construction of new industrial facilities, or to rehabilitate historical facilities; Brownfield Redevelopment Agreements are intended to reimburse taxpayers that remediate environmental contamination on their properties; PILOT programs apply to multiple unit housing for citizens of low income and the elderly.

There are no significant abatements made by the School District.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2025

NOTE 13 - UPCOMING ACCOUNTING PRONOUNCEMENT

In April 2024, the GASB issued Statement No. 103, Financial Reporting Model Improvements. This Statement establishes new accounting and financial reporting requirements—or modifies existing requirements—related to the following:

- a. Management’s discussion and analysis (MD&A);
 - i. Requires that the information presented in MD&A be limited to the related topics discussed in five specific sections:
 - 1) Overview of the Financial Statements,
 - 2) Financial Summary,
 - 3) Detailed Analyses,
 - 4) Significant Capital Asset and Long-Term Financing Activity,
 - 5) Currently Known Facts, Decisions, or Conditions;
 - ii. Stresses detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed;
 - iii. Removes the requirement for discussion of significant variations between original and final budget amounts and between final budget amounts and actual results;
- b. Unusual or infrequent items;
- c. Presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position;
 - i. Requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses and clarifies the definition of operating and nonoperating revenues and expenses;
 - ii. Requires that a subtotal for operating income (loss) and noncapital subsidies be presented before reporting other nonoperating revenues and expenses and defines subsidies;
- d. Information about major component units in basic financial statements should be presented separately in the statement of net position and statement of activities unless it reduces the readability of the statements in which case combining statements of should be presented after the fund financial statements;
- e. Budgetary comparison information should include variances between original and final budget amounts and variances between final budget and actual amounts with explanations of significant variances required to be presented in the notes to RSI;

The School District is currently evaluating the impact this standard will have on the financial statements when adopted during the 2025-2026 fiscal year.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2025

NOTE 13 - UPCOMING ACCOUNTING PRONOUNCEMENT (CONTINUED)

In September 2024, the GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*. This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement No. 34. Lease assets recognized in accordance with Statement No. 87, *Leases*, and intangible right-to-use assets recognized in accordance with Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, should be disclosed separately by major class of underlying asset in the capital assets note disclosures. Subscription asset recognized in accordance with Statement No. 96, *Subscription-based Information Technology Arrangements*, also should be separately disclosed. In addition, this Statement requires additional disclosures for capital assets held for sale. The School District is currently evaluating the impact this standard will have on the financial statements when adopted during the 2025-2026 fiscal year.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
 Required Supplemental Information
 Budgetary Comparison Schedule - General Fund
 For the Year Ended June 30, 2025

	Original Budget	Final Amended Budget	Actual	Variances with Final Budget Favorable (Unfavorable)
<u>Revenues</u>				
Local sources	\$ 1,052,060	\$ 1,417,288	\$ 1,446,325	\$ 29,037
State sources	6,372,568	6,413,879	6,181,536	(232,343)
Federal sources	1,178,856	1,073,965	1,057,683	(16,282)
Total revenues	<u>8,603,484</u>	<u>8,905,132</u>	<u>8,685,544</u>	<u>(219,588)</u>
<u>Expenditures</u>				
Instruction:				
Basic programs	0	0	1,738	(1,738)
Added needs	3,641	3,891	3,641	250
Support services:				
Pupil	1,131,401	1,047,063	1,028,644	18,419
Instructional staff	1,285,238	1,035,771	968,768	67,003
General administrative	595,583	559,818	543,991	15,827
Business services	283,115	307,903	300,404	7,499
Operations and maintenance	91,516	81,103	81,391	(288)
Information services	410,270	344,328	344,193	135
Support other	2,500	3,412	3,539	(127)
Community services	778,488	958,097	943,518	14,579
Capital outlay	15,000	0	0	0
Total expenditures	<u>4,596,752</u>	<u>4,341,386</u>	<u>4,219,827</u>	<u>121,559</u>
Excess (deficiency) of revenues over expenditures	<u>4,006,732</u>	<u>4,563,746</u>	<u>4,465,717</u>	<u>(98,029)</u>
<u>Other Financing Sources (Uses)</u>				
Operating transfers in from other governmental units	361,761	300,071	280,684	(19,387)
Operating transfers out to other governmental units	(3,618,102)	(3,530,029)	(3,660,567)	(130,538)
Operating transfers out to other funds	(530,000)	(530,000)	(530,000)	0
Total other financing sources (uses)	<u>(3,786,341)</u>	<u>(3,759,958)</u>	<u>(3,909,883)</u>	<u>(149,925)</u>
Net change in fund balance	220,391	803,788	555,834	(247,954)
Fund balance - beginning of year	<u>2,682,958</u>	<u>2,682,958</u>	<u>2,682,958</u>	<u>0</u>
Fund balance - end of year	<u>\$ 2,903,349</u>	<u>\$ 3,486,746</u>	<u>\$ 3,238,792</u>	<u>\$ (247,954)</u>

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Required Supplemental Information
Budgetary Comparison Schedule - Special Education Fund
For the Year Ended June 30, 2025

	Original Budget	Final Amended Budget	Actual	Variances with Final Budget Favorable (Unfavorable)
<u>Revenues</u>				
Local sources	\$ 3,828,604	\$ 3,824,271	\$ 3,795,278	\$ (28,993)
State sources	3,252,273	3,770,586	3,829,354	58,768
Federal sources	3,060,437	3,640,975	2,775,061	(865,914)
Total revenues	<u>10,141,314</u>	<u>11,235,832</u>	<u>10,399,693</u>	<u>(836,139)</u>
<u>Expenditures</u>				
Instruction:				
Added needs	2,504,629	2,455,325	2,430,338	24,987
Support services:				
Pupil	2,820,287	2,958,698	2,784,458	174,240
Instructional staff	540,888	527,280	645,743	(118,463)
General administrative	146,570	156,584	39,548	117,036
School administrative	211,088	218,633	208,032	10,601
Business services	13,058	10,857	128,436	(117,579)
Operations and maintenance	293,746	283,182	284,814	(1,632)
Transportation	1,162,719	1,013,414	1,018,770	(5,356)
Information services	175,736	181,276	181,215	61
Support other	500	1,762	1,762	0
Community services	30,000	32,864	33,493	(629)
Debt service	0	42,300	42,300	0
Capital outlay	52,500	1,126,734	1,074,332	52,402
Total expenditures	<u>7,951,721</u>	<u>9,008,909</u>	<u>8,873,241</u>	<u>135,668</u>
Excess (deficiency) of revenues over expenditures	<u>2,189,593</u>	<u>2,226,923</u>	<u>1,526,452</u>	<u>(700,471)</u>
<u>Other Financing Sources (Uses)</u>				
Operating transfers in from other governmental units	722,284	1,025,363	1,025,263	(100)
Operating transfers out to other governmental units	(2,715,660)	(2,294,956)	(2,273,556)	21,400
Bond proceeds	0	0	3,500,000	3,500,000
Total other financing sources (uses)	<u>(1,993,376)</u>	<u>(1,269,593)</u>	<u>2,251,707</u>	<u>3,521,300</u>
Net change in fund balance	196,217	957,330	3,778,159	2,820,829
Fund balance - beginning of year	<u>3,429,460</u>	<u>3,429,460</u>	<u>3,429,460</u>	<u>0</u>
Fund balance - end of year	<u>\$ 3,625,677</u>	<u>\$ 4,386,790</u>	<u>\$ 7,207,619</u>	<u>\$ 2,820,829</u>

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
 Required Supplemental Information
 Budgetary Comparison Schedule - Career and Technical Education Fund
 For the Year Ended June 30, 2025

	Original Budget	Final Amended Budget	Actual	Variances with Final Budget Favorable (Unfavorable)
<u>Revenues</u>				
Local sources	\$ 10,000	\$ 4,034	\$ 20,718	\$ 16,684
State sources	1,458,481	1,066,231	1,066,779	548
Federal sources	154,477	154,477	154,477	0
Total revenues	<u>1,622,958</u>	<u>1,224,742</u>	<u>1,241,974</u>	<u>17,232</u>
<u>Expenditures</u>				
Instruction:				
Added needs	1,106,287	736,407	737,644	(1,237)
Support services:				
Pupil	61,696	62,275	62,275	0
Instructional staff	14,724	52,962	52,962	0
General administrative	325,789	303,045	283,505	19,540
Business services	48,099	42,947	42,965	(18)
Operations and maintenance	98,387	101,976	96,984	4,992
Transportation	155,250	130,577	131,371	(794)
Information services	16,010	19,124	19,124	0
Support other	0	4,242	4,242	0
Capital outlay	0	121,546	121,546	0
Total expenditures	<u>1,826,242</u>	<u>1,575,101</u>	<u>1,552,618</u>	<u>22,483</u>
Excess (deficiency) of revenues over expenditures	<u>(203,284)</u>	<u>(350,359)</u>	<u>(310,644)</u>	<u>39,715</u>
<u>Other Financing Sources (Uses)</u>				
Operating transfers in from other governmental units	550,000	477,242	461,000	(16,242)
Operating transfers out to other governmental units	(626,548)	(435,465)	(435,115)	350
Operating transfers in from other funds	280,000	280,000	280,000	0
Total other financing sources (uses)	<u>203,452</u>	<u>321,777</u>	<u>305,885</u>	<u>(15,892)</u>
Net change in fund balance	168	(28,582)	(4,759)	23,823
Fund balance - beginning of year	<u>124,231</u>	<u>124,231</u>	<u>124,231</u>	<u>0</u>
Fund balance - end of year	<u>\$ 124,399</u>	<u>\$ 95,649</u>	<u>\$ 119,472</u>	<u>\$ 23,823</u>

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
 Required Supplemental Information
 Schedule of the Reporting Unit's Proportionate Share of the Net Pension Liability
 Michigan Public School Employees Retirement Plan
Last 10 Fiscal Years (Amounts were determined as of 9/30 of each fiscal year)

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Reporting unit's proportion of net pension liability (%)	0.04455 %	0.04327 %	0.04003 %	0.03765 %	0.03873 %	0.03998 %	0.03753 %	0.04012 %	0.03894 %	0.03861 %
Reporting unit's proportionate share of net pension liability	\$ 10,907,089	\$ 14,005,172	\$ 15,055,357	\$ 8,912,848	\$ 13,303,352	\$ 13,239,363	\$ 11,281,693	\$ 10,397,134	\$ 9,714,411	\$ 9,429,667
Reporting unit's covered-employee payroll*	\$ 4,973,939	\$ 4,527,020	\$ 4,126,397	\$ 3,465,156	\$ 3,484,938	\$ 3,571,901	\$ 3,523,064	\$ 3,427,920	\$ 3,322,095	\$ 3,735,841
Reporting unit's proportionate share of net pension liability as a percentage of its covered-employee payroll	219.28474 %	309.36846 %	364.85479 %	257.21347 %	381.73856 %	370.65313 %	320.22390 %	303.30737 %	292.41822 %	252.41082 %
Plan fiduciary net position as a percentage of total pension liability (Non-university employers)	74.44000 %	65.91000 %	60.77000 %	72.60000 %	59.72000 %	60.31000 %	62.36000 %	64.21000 %	63.27000 %	62.92000 %

* The employer's covered payroll is defined by GASB 82, *Pension Issues - an amendment to GASB Statements No. 67, No. 68, and No. 73*, as payroll on which contributions to a pension plan are based. For non-university employers, covered payroll for both pension and OPEB represents payroll on which contributions to both plans are based.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Required Supplemental Information
Schedule of the Reporting Unit's Pension Contributions
Michigan Public School Employees Retirement Plan
Last 10 Reporting Unit Fiscal Years (Amounts were determined as of 6/30 of each fiscal year)

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Statutorily required contributions	\$ 2,306,345	\$ 1,852,447	\$ 1,764,559	\$ 1,222,142	\$ 1,103,778	\$ 1,088,622	\$ 1,058,389	\$ 1,029,255	\$ 955,926	\$ 905,044
Contributions in relation to statutorily required contributions*	<u>2,306,345</u>	<u>1,852,447</u>	<u>1,764,559</u>	<u>1,222,142</u>	<u>1,103,778</u>	<u>1,088,622</u>	<u>1,058,389</u>	<u>1,029,255</u>	<u>955,926</u>	<u>905,044</u>
Contribution deficiency (excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>							
Reporting unit's covered-employee payroll**	\$ 5,031,962	\$ 4,827,314	\$ 4,400,220	\$ 3,704,909	\$ 3,321,745	\$ 3,687,887	\$ 3,525,626	\$ 3,494,800	\$ 3,539,385	\$ 3,256,176
Contributions as a percentage of covered-employee payroll	45.83 %	38.37 %	40.10 %	32.99 %	33.23 %	29.52 %	30.02 %	29.45 %	27.01 %	27.79 %

* Contributions in relation to statutorily required contributions are the contributions a reporting unit actually made to the System, as distinct from the statutorily required contributions.

** The employer's covered payroll is defined by GASB 82, *Pension Issues - an amendment to GASB Statements No. 67, No. 68, and No. 73*, as payroll on which contributions to a pension plan are based. For non-university employers, covered payroll for both pensions and OPEB represents payroll on which contributions to both plans are based.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
 Required Supplemental Information
 Schedule of the Reporting Unit's Proportionate Share of the Net OPEB (Asset) Liability
 Michigan Public School Employees Retirement Plan
Last 10 Fiscal Years (Amounts were determined as of 9/30 of each fiscal year)

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Reporting unit's proportion of net OPEB (asset) liability (%)	0.04623 %	0.04460 %	0.04171 %	0.03764 %	0.03890 %	0.04052 %	0.04106 %	0.04021 %
Reporting unit's proportionate share of net OPEB (asset) liability	\$ (1,989,993)	\$ (252,327)	\$ 883,519	\$ 574,528	\$ 2,083,726	\$ 2,908,737	\$ 3,263,720	\$ 3,560,782
Reporting unit's covered-employee payroll*	\$ 4,973,939	\$ 4,527,020	\$ 4,126,397	\$ 3,465,156	\$ 3,484,938	\$ 3,571,901	\$ 3,523,064	\$ 3,427,920
Reporting unit's proportionate share of net OPEB (asset) liability as a percentage of its covered-employee payroll	(40.00839)%	(5.57380)%	21.41139 %	16.58015 %	59.79234 %	81.43386 %	92.63868 %	103.87588 %
Plan fiduciary net position as a percentage of total OPEB liability (Non-university employers)	143.08000 %	105.04000 %	83.09000 %	87.33000 %	59.44000 %	48.46000 %	42.95000 %	32.48000 %

* The employer's covered payroll is defined by GASB 85, *Omnibus 2017*, as payroll on which contributions to the OPEB plan are based. For non-university employers, covered payroll for both pension and OPEB represents payroll on which contributions to both plans are based.

With the implementation of GASB Statement No. 75 in 2018, the 10 year history will be provided prospectively until a full 10 year history is shown.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Required Supplemental Information
Schedule of the Reporting Unit's OPEB Contributions
Michigan Public School Employees Retirement Plan
Last 10 Reporting Unit Fiscal Years (Amounts were determined as of 6/30 of each fiscal year)

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Statutorily required contributions	\$ 103,030	\$ 379,814	\$ 333,395	\$ 302,607	\$ 267,786	\$ 289,283	\$ 275,194	\$ 257,099
Contributions in relation to statutorily required contributions*	<u>103,030</u>	<u>379,814</u>	<u>333,395</u>	<u>302,607</u>	<u>267,786</u>	<u>289,283</u>	<u>275,194</u>	<u>257,099</u>
Contribution deficiency (excess)	<u>\$ 0</u>							
Reporting unit's covered-employee payroll**	\$ 5,031,962	\$ 4,827,314	\$ 4,400,220	\$ 3,704,909	\$ 3,321,745	\$ 3,687,887	\$ 3,525,626	\$ 3,494,800
Contributions as a percentage of covered-employee payroll	2.05 %	7.87 %	7.58 %	8.17 %	8.06 %	7.84 %	7.81 %	7.36 %

* Contributions in relation to statutorily required contributions are the contributions a reporting unit actually made to the System, as distinct from the statutorily required contributions.

** The employer's covered payroll is defined by GASB 85, *Omnibus 2017*, as payroll on which contributions to the OPEB plan are based. For non-university employers, covered payroll for both pension and OPEB represents payroll on which contributions to both plans are based.

With the implementation of GASB Statement No. 75 in 2018, the 10 year history will be provided prospectively until a full 10 year history is shown.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Required Supplementary Information
For the Year Ended June 30, 2025

NOTE 1 - PENSION INFORMATION

Changes of benefit terms: There were no changes of benefit terms for each of the reported plan years ended September 30.

Changes of assumptions: There were no significant changes of benefit assumptions for each of the reported plan years ended September 30, except for the following:

- ◆ **2023** - The valuation includes the impact of an updated experience study for periods from 2017 to 2022.
- ◆ **2022** - The discount rate and investment rate of return used in the September 30, 2021 actuarial valuation decreased by .80 percentage points.
- ◆ **2019** - The discount rate used in the September 3, 2018 actuarial valuation decreased by 0.25 percentage points.
- ◆ **2018** - The discount rate used in the September 3, 2017 actuarial valuation decreased by 0.45 percentage points. The valuation also includes the impact of an updated experience study for periods from 2012 to 2017.
- ◆ **2017** - The discount rate used in the September 30, 2016 actuarial valuation decreased by 0.50 percentage points.

NOTE 2 - OPEB INFORMATION

Changes of benefit terms: There were no changes of benefit terms for each of the reported plan years ended September 30.

Changes of assumptions: There were no significant changes of benefit assumptions for each of the reported plan years ended September 30 except for the following:

- ◆ **2024** - The healthcare cost trend rate used in the September 30, 2023 actuarial valuation decreased by 0.25 percentage points for members under 65 and increased by 0.25 percentage point for members over 65.
- ◆ **2023** - The health care cost trend rate used in the September 30, 2022 actuarial valuation decreased by 0.25 percentage points for members under 65 and increased by 1.00 percentage point for members over 65. In addition, actual per person health benefit costs were lower than projected. The valuation includes the impact of an updated experience study for periods from 2017 to 2022.
- ◆ **2022** - The discount rate and investment rate of return used in the September 30, 2021 actuarial valuation decreased by 0.95 percentage points. This resulted in lower than projected per person health benefit costs to reduce the plan's total OPEB liability by an additional \$1.1 billion in 2022.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Required Supplementary Information
For the Year Ended June 30, 2025

NOTE 2 - OPEB INFORMATION (CONTINUED)

- ◆ **2021** - The health care cost trend rate used in the September 30, 2022 actuarial valuation increased by 0.75 percentage points for members under 65 and decreased by 1.75 percentage points for members over 65. In addition, actual per person health benefit costs were lower than projected. This reduced the plan's total OPEB liability by \$1.3 billion in 2021.
- ◆ **2020** - The health care trend rate used in the September 30, 2019 actuarial valuation decreased by 0.50 percentage points and actual per person health benefit costs were lower than projected. This reduced the plan's total OPEB liability by \$1.8 billion in 2020.
- ◆ **2019** - The discount rate used in the September 30, 2018 actuarial valuation decreased by 0.20 percentage points. The valuation also includes the impact of an updated experience study for periods from 2012 to 2017. This resulted in lower than projected per person health benefit costs to reduce the plan's total OPEB liability by an additional \$1.4 billion in 2019.
- ◆ **2018** - The discount rate used in the September 30, 2017 actuarial valuation decreased by 0.35 percentage points. The valuation also includes the impact of an updated experience study for periods from 2012 to 2017. This resulted in lower than projected per person health benefit costs to reduce the plan's total OPEB liability by \$1.4 billion in 2018.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Other Supplemental Information
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2025

	Special Revenue Funds				
	NMEC (Northern Michigan Electronics Consortium)	Food Service	Student Activities	Capital Projects	Total
	<u>Assets</u>				
Cash and investments	\$ 0	\$ 16,225	\$ 4,962	\$ 772,073	\$ 793,260
Receivables - net:					
Accounts receivable	<u>0</u>	<u>3,125</u>	<u>0</u>	<u>0</u>	<u>3,125</u>
Total assets	<u>\$ 0</u>	<u>\$ 19,350</u>	<u>\$ 4,962</u>	<u>\$ 772,073</u>	<u>\$ 796,385</u>
	<u>Liabilities and Fund Balance</u>				
<u>Liabilities</u>					
Accounts Payable	\$ 0	\$ 3,388	\$ 0	\$ 0	\$ 3,388
Deferred revenue	<u>0</u>	<u>0</u>	<u>4,962</u>	<u>0</u>	<u>4,962</u>
Total liabilities	<u>0</u>	<u>3,388</u>	<u>4,962</u>	<u>0</u>	<u>8,350</u>
<u>Fund Balance</u>					
Restricted for fund purposes	<u>0</u>	<u>15,962</u>	<u>0</u>	<u>772,073</u>	<u>788,035</u>
Total fund balance	<u>0</u>	<u>15,962</u>	<u>0</u>	<u>772,073</u>	<u>788,035</u>
Total liabilities and fund balance	<u>\$ 0</u>	<u>\$ 19,350</u>	<u>\$ 4,962</u>	<u>\$ 772,073</u>	<u>\$ 796,385</u>

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Other Supplemental Information
Combining Statement of Revenues, Expenditures
and Changes in Fund Balance - Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Special Revenue Funds				Total
	NMEC (Northern Michigan Electronics Consortium)	Food Service	Student Activities	Capital Projects	
<u>Revenues</u>					
Local sources	\$ 0	\$ 457	\$ 2,076	\$ 0	\$ 2,533
State sources	0	2,707	0	0	2,707
Federal sources	0	56,695	0	0	56,695
Total revenues	<u>0</u>	<u>59,859</u>	<u>2,076</u>	<u>0</u>	<u>61,935</u>
<u>Expenditures</u>					
Support services:					
Food services	0	61,097	0	0	61,097
Support other	0	0	2,076	0	2,076
Total expenditures	<u>0</u>	<u>61,097</u>	<u>2,076</u>	<u>0</u>	<u>63,173</u>
Excess (deficiency) of revenues over expenditures	<u>0</u>	<u>(1,238)</u>	<u>0</u>	<u>0</u>	<u>(1,238)</u>
<u>Other Financing Sources (Uses)</u>					
Operating transfers in from other funds	0	0	0	250,000	250,000
Transfers out to other governmental units	<u>(17,273)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(17,273)</u>
Total other financing sources (uses)	<u>(17,273)</u>	<u>0</u>	<u>0</u>	<u>250,000</u>	<u>232,727</u>
Net change in fund balance	<u>(17,273)</u>	<u>(1,238)</u>	<u>0</u>	<u>250,000</u>	<u>231,489</u>
Fund balance - beginning of year	<u>17,273</u>	<u>17,200</u>	<u>0</u>	<u>522,073</u>	<u>556,546</u>
Fund balance - end of year	<u>\$ 0</u>	<u>\$ 15,962</u>	<u>\$ 0</u>	<u>\$ 772,073</u>	<u>\$ 788,035</u>

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
 Other Supplemental Information
 Schedule of Bonded Indebtedness
 For the Year Ended June 30, 2025

<u>PURPOSE</u>	2025 School Improvement Bond Issue on April 1, 2025 in the amount of \$3,500,000. The principal and interest on this bond issue is to be repaid by future state aid. The bonds bear an interest rate of 3.940% and are due serially through 2035. The bond proceeds were used for the purpose of paying for certain capital expenditures for improvements in and for the District.		
<u>DATE OF ISSUE</u>	April 1, 2025		
<u>AMOUNT OF ISSUE</u>		\$	3,500,000
<u>AMOUNT OF REDEEMED</u>			
	During prior years	\$	0
	During current years	0	0
<u>BALANCE OUTSTANDING - June 30, 2025</u>		\$	<u>3,500,000</u>

<u>Fiscal Year</u>	<u>Interest Rate</u>	<u>Requirements</u>		
		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	3.94%	\$ 280,000	\$ 127,558	\$ 407,558
2027	3.94%	295,000	126,868	421,868
2028	3.94%	305,000	115,245	420,245
2029	3.94%	320,000	103,228	423,228
2030	3.94%	340,000	90,620	430,620
2031	3.94%	355,000	77,224	432,224
2032	3.94%	375,000	63,237	438,237
2033	3.94%	390,000	48,462	438,462
2034	3.94%	410,000	33,096	443,096
2035	3.94%	430,000	16,942	446,942
		<u>\$ 3,500,000</u>	<u>\$ 802,480</u>	<u>\$ 4,302,480</u>



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

October 30, 2025

Board of Education
C.O.O.R Intermediate School District
Roscommon, Michigan

We have audited, in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of C.O.O.R Intermediate School District (School District), as of and for the year ended June 30, 2025 and the related notes to the financial statements, which collectively comprise C.O.O.R Intermediate School District's basic financial statements and have issued our report thereon dated October 30, 2025.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2025-001 and 2025-002 that we consider to be a significant deficiency.



Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether C.O.O.R Intermediate School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2025-002.

School District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on C.O.O.R Intermediate School District's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. C.O.O.R Intermediate School District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Weinlander Fitzhugh

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Schedule of Findings
For the Year Ended June 30, 2025

SECTION II - Financial Statement Findings

2025-001 (Repeat Finding 2024-001)

Criteria or Specific Requirement

Establish and maintenance of internal controls over the financial reporting process.

Condition

Due to the complexity of certain aspects of fund accounting, preparation of the government-wide financial statements in accordance with GASB 34, and the related note disclosures, the School District relies on auditor involvement to prepare its financial statements in accordance with U.S. generally accepted accounting principles.

Context

Internal controls should be in place to provide reasonable assurance to the School District that management possesses the specialized skills necessary to monitor and report annual financial activity without auditor involvement.

Effect

The effect of this condition places a reliance on the independent auditor to be part of the School District's internal control over financial reporting.

Cause

The School District does not have an individual on staff that has the specialized skills and experience to monitor financial activities and reporting in accordance with U.S. generally accepted accounting principles.

Recommendation

The School District should review and implement the specialized education and procedural activities to monitor and report annual financial activity without auditor involvement.

Views of the Responsible Officials and Planned Corrective Action

The School District will continue to develop the skills of the Director of Finance. Refer to our corrective action plan for additional information.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Schedule of Findings
For the Year Ended June 30, 2025

2025-002 (Repeat Finding 2024-002)

Criteria or Specific Requirement

School Districts should have controls in place to properly reflect anticipated revenues and expenditures, based on historical information, in the budget.

Condition

The School District incurred budget violations in its General Fund and Vocational Education Fund revenue and expenditure accounts.

Context

The budget is used to monitor financial performance and reasonableness of financial reports.

Cause/Effect

The revenues and expenditures were not being monitored in comparison to actual and expected.

Recommendation

The School District should implement procedures to monitor activity and amend its funds required to adopt budgets in accordance with standards established by the State of Michigan.

Views of the Responsible Officials and Planned Corrective Action

The Director of Finance will more closely monitor the budgeting process with the Department Directors and Supervisors. Refer to our corrective action plan for additional information.

Book Group Summary 7/01/24 - 6/30/25

FYE: 6/30/2025

Group	Cost Beginning	Cost Acquisitions	Cost Disposals	Cost Ending	Depreciation Prior	Depreciation Additions	Depreciation Reductions	Depreciation Ending
201-LAND & LAND IM	18,164.75	0.00	0.00	18,164.75	18,164.75	0.00	0.00	18,164.75
205-BUILDINGS & AI	771,812.66	0.00	0.00	771,812.66	673,467.53	16,146.45	0.00	689,613.98
210-EQUIPMENT	38,367.66	0.00	0.00	38,367.66	38,367.66	0.00	0.00	38,367.66
227-VEHICLES	137,456.97	0.00	0.00	137,456.97	42,982.05	24,346.59	0.00	67,328.64
235-OFFICE EQUIPMI	51,768.28	0.00	0.00	51,768.28	51,768.28	0.00	0.00	51,768.28
Grand Total	<u>1,017,570.32</u>	<u>0.00</u>	<u>0.00</u>	<u>1,017,570.32</u>	<u>824,750.27</u>	<u>40,493.04</u>	<u>0.00</u>	<u>865,243.31</u>

Book Asset Detail 7/01/24 - 6/30/25

FYE: 6/30/2025

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: 201-LAND & LAND IMPROV												
100		SITE IMPROVEMENTS	1/15/78	6,988.75	0.00	0.00	6,988.75	0.00	6,988.75	0.00	S/L	25.00
101		DRIVEWAY BLACKTOPPING	1/15/78	9,576.00	0.00	0.00	9,576.00	0.00	9,576.00	0.00	S/L	25.00
102		PARKING LOT	1/15/87	1,600.00	0.00	0.00	1,600.00	0.00	1,600.00	0.00	S/L	10.00
201-LAND & LAND IMPROV				<u>18,164.75</u>	<u>0.00c</u>	<u>0.00</u>	<u>18,164.75</u>	<u>0.00</u>	<u>18,164.75</u>	<u>0.00</u>		
Group: 205-BUILDINGS & ADDITIONS												
201		BLDG. GRANT - MAIN BLDG	1/15/79	217,468.87	0.00	0.00	200,071.47	4,349.38	204,420.85	13,048.02	S/L	50.00
203		4 FANS & LABOR	10/15/80	960.00	0.00	0.00	960.00	0.00	960.00	0.00	S/L	10.00
204		8 SCREENS	11/15/80	250.00	0.00	0.00	250.00	0.00	250.00	0.00	S/L	10.00
205		BLDG ADDITION	1/15/80	198,875.49	0.00	0.00	176,004.13	3,977.51	179,981.64	18,893.85	S/L	50.00
206		DOOR & ELECTRICAL	1/15/82	774.41	0.00	0.00	774.41	0.00	774.41	0.00	S/L	10.00
207		BLDG IMPROVEMENTS	1/15/83	1,794.28	0.00	0.00	1,794.28	0.00	1,794.28	0.00	S/L	10.00
208		BLDG ADDITION	1/15/85	75,000.00	0.00	0.00	66,666.71	1,666.67	68,333.38	6,666.62	S/L	45.00
209		NATURAL GAS	1/15/87	6,328.06	0.00	0.00	6,328.06	0.00	6,328.06	0.00	S/L	10.00
211		MINI-BLINDS	1/15/87	215.60	0.00	0.00	215.60	0.00	215.60	0.00	S/L	10.00
212		WATER PUMP	1/15/87	2,034.69	0.00	0.00	2,034.69	0.00	2,034.69	0.00	S/L	10.00
213		INSULATION	1/15/87	750.00	0.00	0.00	750.00	0.00	750.00	0.00	S/L	10.00
214		MISCELLANEOUS	1/15/87	663.03	0.00	0.00	663.03	0.00	663.03	0.00	S/L	10.00
215		BLDG ADDITION	1/15/88	253,480.00	0.00	0.00	208,416.92	5,632.89	214,049.81	39,430.19	S/L	45.00
219		LIGHT POLE & CEMENT	1/15/90	1,406.18	0.00	0.00	1,406.18	0.00	1,406.18	0.00	S/L	10.00
548		CARPETING	5/23/06	6,612.05	0.00	0.00	6,612.05	0.00	6,612.05	0.00	S/L	10.00
557		Epoxy and Paint of Activity Room I	7/01/23	5,200.00	0.00	0.00	520.00	520.00	1,040.00	4,160.00	S/L	10.00
205-BUILDINGS & ADDITIONS				<u>771,812.66</u>	<u>0.00c</u>	<u>0.00</u>	<u>673,467.53</u>	<u>16,146.45</u>	<u>689,613.98</u>	<u>82,198.68</u>		
Group: 210-EQUIPMENT												
302		EC - 500-50 CLARK FORKLIFT	3/15/78	18,364.00	0.00	0.00	18,364.00	0.00	18,364.00	0.00	S/L	10.00
304		2 RIMOLOI SEWING MACHINES	11/15/79	2,475.00	0.00	0.00	2,475.00	0.00	2,475.00	0.00	S/L	10.00
319		PANELING & NAILS	1/15/82	218.00	0.00	0.00	218.00	0.00	218.00	0.00	S/L	10.00
320		SCALE	1/15/83	3,245.00	0.00	0.00	3,245.00	0.00	3,245.00	0.00	S/L	10.00
324		2 TABLES	1/15/85	930.00	0.00	0.00	930.00	0.00	930.00	0.00	S/L	10.00
327		CABINETS	1/15/85	621.00	0.00	0.00	621.00	0.00	621.00	0.00	S/L	10.00
334		CEILING FANS	1/15/89	810.73	0.00	0.00	810.73	0.00	810.73	0.00	S/L	10.00
339		SPEED SCRUBBER	3/26/96	3,238.00	0.00	0.00	3,238.00	0.00	3,238.00	0.00	S/L	7.00
340		STACKING CHAIRS	1/17/96	660.96	0.00	0.00	660.96	0.00	660.96	0.00	S/L	7.00
341		REFRIGERATOR	3/01/96	609.00	0.00	0.00	609.00	0.00	609.00	0.00	S/L	7.00
552		3 Bryant Furnaces and Hardware	10/26/07	7,195.97	0.00	0.00	7,195.97	0.00	7,195.97	0.00	S/L	7.00
210-EQUIPMENT				<u>38,367.66</u>	<u>0.00c</u>	<u>0.00</u>	<u>38,367.66</u>	<u>0.00</u>	<u>38,367.66</u>	<u>0.00</u>		
Group: 227-VEHICLES												
555		2014 Equinox	3/09/17	15,724.00	0.00	0.00	15,724.00	0.00	15,724.00	0.00	S/L	5.00
556		2022 FORD TRANSIT PASSENGE	7/18/22	44,107.97	0.00	0.00	16,908.05	8,821.59	25,729.64	18,378.33	S/L	5.00
558		2023 Promaster Van	10/17/23	77,625.00	0.00	0.00	10,350.00	15,525.00	25,875.00	51,750.00	S/L	5.00

Book Asset Detail 7/01/24 - 6/30/25

FYE: 6/30/2025

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: 227-VEHICLES (continued)												
		227-VEHICLES		<u>137,456.97</u>	<u>0.00c</u>	<u>0.00</u>	<u>42,982.05</u>	<u>24,346.59</u>	<u>67,328.64</u>	<u>70,128.33</u>		
Group: 235-OFFICE EQUIPMENT												
501		BLDG GRANT	1/15/79	3,454.06	0.00	0.00	3,454.06	0.00	3,454.06	0.00	S/L	10.00
502		HON LATERAL FILE	10/15/79	510.00	0.00	0.00	510.00	0.00	510.00	0.00	S/L	10.00
503		INDIANA FILE	10/15/79	567.00	0.00	0.00	567.00	0.00	567.00	0.00	S/L	10.00
506		TABLES, CHAIRS, PICTURES, E	1/15/82	414.00	0.00	0.00	414.00	0.00	414.00	0.00	S/L	10.00
508		TABLES	1/15/82	40.00	0.00	0.00	40.00	0.00	40.00	0.00	S/L	10.00
509		4 DRAWER FILE	1/15/83	168.83	0.00	0.00	168.83	0.00	168.83	0.00	S/L	10.00
511		EQUIPMENT	1/15/84	2,988.74	0.00	0.00	2,988.74	0.00	2,988.74	0.00	S/L	10.00
512		FILING CABINET	1/15/85	240.00	0.00	0.00	240.00	0.00	240.00	0.00	S/L	10.00
515		MISC	1/15/86	19,951.28	0.00	0.00	19,951.28	0.00	19,951.28	0.00	S/L	10.00
517		PRINTING	1/15/87	325.00	0.00	0.00	325.00	0.00	325.00	0.00	S/L	10.00
518		MISC	1/15/87	685.60	0.00	0.00	685.60	0.00	685.60	0.00	S/L	10.00
519		MISC	1/15/88	8,621.90	0.00	0.00	8,621.90	0.00	8,621.90	0.00	S/L	10.00
522		FILE CABINETS	1/15/89	546.49	0.00	0.00	546.49	0.00	546.49	0.00	S/L	5.00
527		CHAIRS	1/15/89	901.72	0.00	0.00	901.72	0.00	901.72	0.00	S/L	5.00
528		COMPUTER FURNITURE	1/15/89	3,075.28	0.00	0.00	3,075.28	0.00	3,075.28	0.00	S/L	5.00
532		CHAIRS & MISC	1/15/90	9,278.38	0.00	0.00	9,278.38	0.00	9,278.38	0.00	S/L	5.00
		235-OFFICE EQUIPMENT		<u>51,768.28</u>	<u>0.00c</u>	<u>0.00</u>	<u>51,768.28</u>	<u>0.00</u>	<u>51,768.28</u>	<u>0.00</u>		
		Grand Total		<u>1,017,570.32</u>	<u>0.00c</u>	<u>0.00</u>	<u>824,750.27</u>	<u>40,493.04</u>	<u>865,243.31</u>	<u>152,327.01</u>		

Banner: Book Current Year Additions

FYE: 6/30/2025

***** NO ASSETS MEET THIS REPORT'S PRINT CRITERIA *****
Please check the print options for this report.

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To include Misc activity assets either change the report's print options or reassign the assets to another activity.
For more information, see [Help > Additional Resources > Frequently Asked Questions](#).

Assets selected:

All associations included

Asset presentation:

First Sort: Group	Subtitle: YES Case sensitive: NO	Subtotal: YES Sort: None	Page break: NO
Second Sort: None	Subtitle: NO Case sensitive: NO	Subtotal: NO Sort: None	Page break: NO
Third Sort: None	Subtitle: NO Case sensitive: NO	Subtotal: NO Sort: None	Page break: NO

Banner: Book Current Year Disposals

FYE: 6/30/2025

***** NO ASSETS MEET THIS REPORT'S PRINT CRITERIA *****
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Assets selected:

All associations included

Asset presentation:

First Sort: Group	Subtitle: YES Case sensitive: NO	Subtotal: YES Sort: None	Page break: NO
Second Sort: None	Subtitle: NO Case sensitive: NO	Subtotal: NO Sort: None	Page break: NO
Third Sort: None	Subtitle: NO Case sensitive: NO	Subtotal: NO Sort: None	Page break: NO

6. Adopt a resolution to collect summer taxes within in the Mio AuSable School District and the Crawford AuSable School District for 2026.

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Annual Summer Tax Resolution

C.O.O.R. Intermediate School District (the "District")

A regular meeting of the board of education of the District (the "Board") was held in the ISD administrative office at 11051 N. Cut Road, Roscommon, in the county of Roscommon, within the boundaries of the District, on the 12th day of November, 2025, at six o'clock in the p.m. (the "Meeting").

The Meeting was called to order by Dr. James Mangutz, President.

Present: Members

Absent: Members

The following preamble and resolution were offered by Member _____ and supported by Member _____:

WHEREAS, this Board previously adopted a resolution to impose a summer tax levy to collect 100% of annual school property taxes, including debt service, upon property located within the Mio AuSable School District and the Crawford AuSable School District, continuing from year-to-year until specifically revoked by the Board.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. Pursuant to the Revised School Code, MCL 380.1 et seq., the Board invokes for 2026 its previously-adopted ongoing resolution imposing a summer tax levy of *Choose 50% or 100%* of annual school property taxes, including debt service, upon property located within the District and continuing from year-to-year until specifically revoked by the Board and requests that each city and/or township in which the District is located collect those summer taxes.

2. The Superintendent or designee is authorized and directed to forward to the governing body of each city and/or township in which the District is located a copy of this Board's resolution imposing a summer property tax levy on an ongoing basis and a copy of this resolution requesting that each such city and/or township agree to collect the summer tax levy for 2026 in the amount specified in this resolution. Such forwarding of the resolutions and the request to collect the summer tax levy shall be performed so that they are received by the appropriate governing bodies on or before December 31, 2025.

3. Pursuant to and in accordance with Revised School Code Section 1613(1), the Superintendent or designee is authorized and directed to negotiate on behalf of the District with the governing body of each city and/or township in which the District is located for the reasonable expenses for collection of the District's summer tax levy that the city and/or township may bill under Revised School Code Sections 1611 or 1612. Any such proposed agreement shall be brought before this Board for its approval or disapproval.

4. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution be and the same are hereby rescinded.

Ayes: Members
Nays: Members

Resolution declared adopted.

Secretary, Board of Education

The undersigned, duly qualified and acting Secretary of the Board of Education of the C.O.O.R. Intermediate School District, hereby certifies that the foregoing constitutes a true and complete copy of a resolution adopted by the Board at the Meeting, the original of which is part of the Board's minutes. The undersigned further certifies that notice of the Meeting was given to the public pursuant to the provisions of the Open Meetings Act (Act 267, Public Acts of Michigan, 1976, as amended).

Secretary, Board of Education



7. Adopt a resolution declining 31aa
categorical funds unless waiver
conditions are eliminated or modified.

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***Resolution C:
Decline Opt-In
Unless Waiver
Conditions
Eliminated or
Modified***

Crawford-Oscoda-Ogemaw-Roscommon (C.O.O.R.) Intermediate School District,
Michigan (the “District”)

A special meeting of the board of education of the District (the “Board”) was held in the ISD Central Office in Roscommon, within the boundaries of the District, on the nineteenth day of November, 2025, at six o’clock in the p.m. (the “Meeting”)

The Meeting was called to order by _____, President.

Present: Members

Absent: Members

The following preamble and resolution were offered by Member _____
and supported by Member _____:

WHEREAS:

1. Public Act 15 of 2025 amends State School Aid Act Section 31aa, MCL 388.1631aa, to allocate funding for fiscal year 2025/2026 to support school safety and student mental health initiatives, as well as to provide certain competitive grant funding (“31aa Funding”); and

2. To receive 31aa Funding, the District must agree to receive the funding in the form and manner established by the Michigan Department of Education (“MDE”) and either formally opt in or seek a competitive grant; and

3. As a condition of receiving either type of 31aa Funding, the District must agree in advance that, in the event of a “mass casualty event,” as defined in MCL 388.1631aa: (1) the District will be subject to and comply with a comprehensive investigation following such an event, and (2) the District will waive any privilege that would otherwise protect related information from disclosure; and

4. The Board has been advised of and fully informed regarding the legal and practical implications of this waiver requirement, including that it may affect the confidentiality of communications otherwise protected by the attorney-client privilege and other applicable privileges related to a “mass casualty event”; and

5. The Board recognizes that the waiver requirement may expose the District to legal, reputational, and operational risks and that the decision to accept or decline funding carries significant implications for the District’s ability to manage sensitive information responsibly; and

6. After careful deliberation, the Board has determined that, while it fully supports initiatives to enhance school safety and student mental health, it is in the District’s best interest to preserve its legal privileges and make a deliberate, informed election regarding participation in

31aa Funding and that it cannot accept the 31aa Funding unless the waiver requirement is eliminated or modified to preserve the District's legal privileges.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The Board hereby resolves to decline Section 31aa Funding in order to preserve attorney-client or other applicable privileges that would otherwise be subject to waiver under the conditions imposed by MCL 388.1631aa; however, if those conditions are eliminated or modified to preserve applicable privileges, the Board authorizes the Superintendent or designee to accept the funding. This decision reflects the Board's commitment to responsible governance and the protection of sensitive information, while continuing to prioritize student safety through existing programs and initiatives.

2. This decision represents the Board's careful and deliberate exercise of its discretion, balancing the statutory conditions of 31aa Funding with the District's responsibility to maintain operational and legal safeguards.

3. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution be and the same are hereby rescinded.

Ayes: Members

Nays: Members

Resolution declared adopted.

Secretary, Board of Education

The undersigned duly qualified and acting Secretary of the Board of Education of Crawford-Oscoda-Ogemaw-Roscommon (C.O.O.R.) Intermediate School District, Michigan, hereby certifies that the foregoing constitutes a true and complete copy of a resolution adopted by the Board at the Meeting, the original of which is part of the Board's minutes. The undersigned further certifies that notice of the Meeting was given to the public pursuant to the provisions of the "Open Meetings Act" (Act 267, Public Acts of Michigan, 1976, as amended).

Secretary, Board of Education

MDF/keh

8. Department Updates

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- Career & Technical Education Department
- Early Childhood Department
- Instructional Services Department
- Special Education Department
- R.O.O.C., Inc.
- K12 ETA (Educational Technology Association)



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Kurt Loll
Finance Director

Somer Quinlan
Director of ROOC, Inc.

Jared Socia
Director of Operations

To: Shawn Petri, Superintendent

From: Melisa Akers, Director of Special Education

Date: November 1, 2025

Subject: Special Education Update

A Message from our Director, Melisa Akers

**Special Education Department Partners with Roscommon
Emergency Management to Support Training for First
Responders**

The Special Education Department recently partnered with the Roscommon Emergency Management Department to host a training for first responders in Roscommon County titled [“Effective Communication for Interactions with Vulnerable Populations.”](#)

The training, held on a Saturday, was attended by Joe Moore and myself. Our goal in participating was to observe how first responders are being trained to respond appropriately when they encounter individuals with disabilities, such as autism, during emergency situations.

The trainer did an excellent job highlighting common response practices—such as using lights and sirens or entering personal space—that can unintentionally trigger behaviors for individuals with certain disabilities. First responders also had the opportunity to learn about alternative communication devices and strategies for effectively communicating with individuals who are nonverbal.

We are grateful to the Roscommon County Sheriff’s Department and Emergency Management for recognizing the

importance of this type of focused training. Their efforts help ensure that all individuals in our community are treated with dignity, understanding, and respect, regardless of disability.

Construction Update

We are very close to occupancy of our new space! Cleaning is underway and things on the punch list are being addressed. We are hoping it will not be long before our students will be learning in their new environments.

Student Success Story

I wanted to take a moment to share a story that reminds us all why the work we do is so important. At the beginning of this school year, we were able to transition one of our students from the center—let’s call him C—back to his local district, RAPS.

C is an incredible young man with autism, and we were hopeful that returning him to a general education setting would set him up for long-term success alongside his peers. We crossed our fingers and trusted the process—and the outcome has been better than we could have imagined.

Below is a recent email exchange between COOR staff and C’s new team at RAPS that speaks for itself:

From Nicole Grace:

Hi RAPS team –

I just wanted to share how much joy you have brought to our hearts regarding C. It was shared with me that he mentioned in a therapy session that his “circle of friends” was supporting him in dealing with a bully.

The fact that he already has a circle of friends, and that he has been so embraced in your building, is such an absolute joy and worthy of celebration. I couldn’t have asked for a better team to support this young man. Thank you, thank you, thank you.

RAPS Principal Response:

Thank you for sharing this celebration. He is a ray of sunshine at RMS—we are very glad to have him.

Response from C’s Classroom Teacher:

I want to start by thanking you all for sharing him with us!!! C is an amazing young boy—he is

funny, smart, and a pleasure to have in the classroom. C does have a great circle of friends and supports them as much as they support him!!!

Stories like this highlight the collective effort, heart, and expertise it takes to help students with special needs thrive in their local districts. As a board, you should feel proud of the meaningful work being done by both district and ISD staff to ensure students with disabilities find success in school and in life. Thank you all for the support, leadership, and advocacy that make moments like this possible.

A Message from our Principal, Joe Moore

Halloween Fun at COOR Educational Center and Adult Transition Center!

Students and staff at both the COOR Educational Center and the Adult Transition Center enjoyed a festive and memorable Halloween celebration this year! Classrooms were filled with creative costumes, themed activities, and plenty of laughter as students participated in parties and trick-or-treating throughout the building.

Staff joined in the fun as well, helping to make the day special with decorations, games, and treats that created a joyful, inclusive atmosphere for all. The celebration provided a wonderful opportunity for students to build social connections, practice communication skills, and share in the excitement of the holiday together.

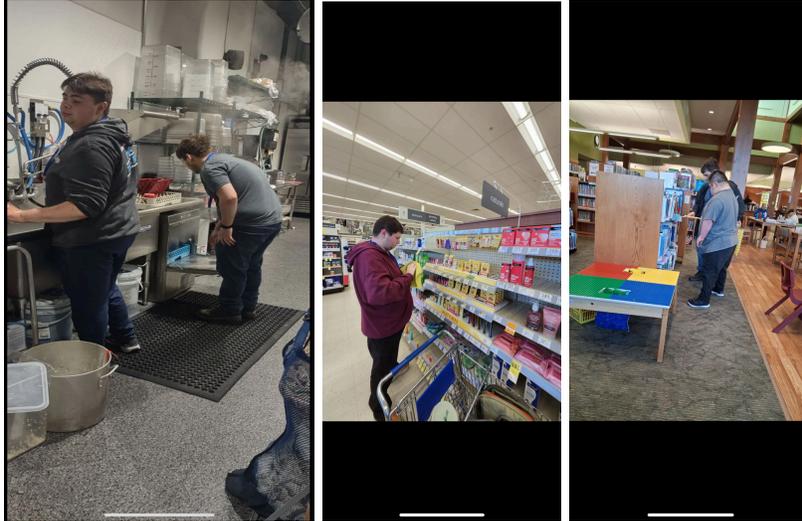


Adult Transition Center Students Shine at Community Job Sites

Meanwhile, students at the Adult Transition Center continue to make impressive progress as they build valuable workplace and life skills through their community job site placements. Whether assisting at local businesses or learning new responsibilities,

students are consistently demonstrating strong work habits, reliability, and growing independence.

Their commitment to developing real-world skills—and the meaningful partnerships formed with community employers—remains a vital part of preparing them for successful, fulfilling futures beyond the program.



A Message from our Compliance Monitor, Nicole Grace

Ancillary Staff Update

Our Ancillary Services Team continues to demonstrate remarkable dedication and collaboration across all local districts. This diverse group of professionals includes Early On Service Providers, Occupational Therapists, Speech-Language Pathologists, School Psychologists, Social Workers, Physical Therapy Assistants, and our Behavior Support Team — all of whom are putting in the hours and miles to support over 1,100 students with special education needs throughout the ISD.

These staff members are not only delivering essential services but are also deeply engaged in the school communities they serve. They have embraced each district's culture, building strong relationships with staff, students, and families. Their commitment to student success extends beyond therapy rooms and classrooms — it's reflected in their participation in school events and spirit activities that build inclusive, connected environments.

I've included photos from one of our local district's Spirit Week (Blue and Gold and Tie Dye days!), capturing our ancillary team's enthusiasm and genuine connection to the communities they support.



A Message from our Transition Coordinator, Kerri Smitz

Community Resource Event a Success!

The Community Resource Event was a great success! A big thank-you to all the vendors and outside agencies who participated and provided valuable resources for our students.

This year, we were excited to include the Secretary of State Mobile Unit and the Michigan Career & Technical Institute—both were fantastic additions that students really enjoyed.

Approximately 85 students attended the event from Roscommon High School, Grayling High School, Mio High School, Ogemaw Heights High School, CTE, and the COOR Adult Transition Center.



A Message from our School Nurse, Emily Quinlan

We are excited to announce that the COOR Educational Center and Adult Transition Center has been officially approved for a Clinical Laboratory Improvement Amendments (CLIA) Certificate of Waiver through the State of Michigan. This waiver is a required step for any school that

performs point-of-care testing, including glucose checks, rapid strep, flu, COVID-19 screening, or other minimally complex tests in order to comply with federal CLIA regulations and Michigan state requirements.

Having the CLIA waiver in place enhances our ability to provide timely, on-site health assessments and care, supporting student wellness and reducing unnecessary absences or delays in medical attention.

We believe this achievement represents a significant step in strengthening our school's capacity to deliver safe, compliant, and responsive health services for our students and staff.



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Jared Socia
Director of Operations

To: Shawn Petri, Superintendent

From: Michael Evans, Director

Date: November 6, 2025

Subject: CATIC Update

Field Trips

CATIC students have been actively engaging with local industries through hands-on field experiences. Automotive, Welding, and Construction students visited several businesses in the Roscommon and Grayling areas, including Leer, Weyerhaeuser, Alro Steel, and CSI. These visits gave students an inside look at local manufacturing operations and provided valuable insight into the skills and attitudes needed for success in these trades.

Medical Occupations students toured MidMichigan Medical Center in Houghton Lake, where they observed healthcare professionals in action and explored potential career pathways in the medical field.

Meanwhile, Cosmetology students attended the SkillsUSA Leadership Summit, where they developed leadership skills and gained exposure to statewide industry standards and networking opportunities.

Across all programs, these experiences connected classroom learning with real-world workplace expectations, helping students better understand what it takes to succeed in their chosen careers.

Community Outreach

The CATIC staff recognizes the importance of being an active part of the communities we serve. This year, our team participated in the Roscommon Homecoming Parade, spreading CATIC pride throughout the village. Special thanks to Alex, Heather, and Stephanie for helping decorate the truck and hand out candy to kids along the parade route!

CATIC also attended Fairview’s College and Dual Enrollment Information Night, where Mr. Evans met with families and students to discuss Career and Technical Education opportunities and dual enrollment options.

As the year progresses, the CATIC team looks forward to participating in additional community events and continuing to strengthen local partnerships.

Collaboration

Building strong connections between CATIC programs and local businesses remains a top priority. To enhance these relationships, CATIC launched a new [Work-Based Learning webpage](#) featuring a survey that allows local business owners to express interest in partnering with students.

This survey link was also shared with area businesses and chambers of commerce to help expand opportunities. As a result, new student work-based learning experiences are already being developed, further aligning classroom instruction with local workforce needs.

Office of CTE (OCTE) Updates

Mr. Evans recently attended both the OCTE Fall Update and Northern CEPD (Career Education Planning District) meetings, where new state-level CTE initiatives were discussed.

While 61c funds were not renewed for the current fiscal year, other key categorical funding streams—61a and 61b—were maintained. In addition, the OCTE announced a new 61v funding category, designed to support “CTE Desert Areas,” or regions lacking access to CTE programs. These funds aim to help such areas develop new CTE offerings once the application process and spending guidelines are finalized.

At this time, eligibility and usage criteria for the 61v funds have not yet been determined, but updates will be shared as more information becomes available.



Educational Technology Association

Technology for Learning

November 2025 ETA Report

Any questions please contact Josh Hayes, jhayes@k12eta.org

Tickets (ETA Wide):

- Current Open: 338
- Created this month: 3051
- Closed this month: 3032

Trainings Provided:

- Data Tracking
- Artificial Intelligence
- Sphero robots
- Virtual Reality
- PowerSchool beginner training
- PowerSchool User Group

Updates:

- We are continuing to monitor the servers hosted on Amazon Web Services (AWS) as part of the MiCloud grant. The first year of AWS hosting is complimentary, with substantial discounts available through the grant afterward. We aim to ensure this solution is both reliable and cost-effective before making a long-term commitment.
- Jeff Kamaloski presented a session titled “PowerSchool 101” at the Fall PowerSchool User Group (PSUG) conference.
- This month, we experienced several outages, all attributable to Internet Service Providers (ISP). On October 15th, West Shore CTE experienced an outage for approximately one hour in the morning. On October 21st, Baldwin Schools was without service for a few hours at night; however, service was restored prior to the start of the school day. On October 22nd, Lake City experienced an outage for approximately one hour in the middle of the day.
- The air conditioning unit at the Manistee ISD server room died. A huge thank you to Tom Mattson for running in on a Sunday to get the doors open and some fans going. The units have been replaced.

Proudly Serving the districts within the COOR ISD, Manistee ISD, West Shore ESD, and Wexford-Missaukee ISD

- Many of the ETA staff attended the Michigan Association for Educational Data Systems (MAEDS) conference. The MAEDS Fall Conference is a cornerstone event for Michigan's education technology professionals, providing a space to connect, learn, and explore new ideas.
- We continue attending cyber partner meetings (virtually) to stay informed of the newest threats. We then share this information with all the districts within the four ISD support regions of the ETA.
- This month, our external vulnerability scan identified 113 threats across 1056 locations. One open vulnerability was noted, which was already known to the district and subsequently closed following our communication.
- All backups have been verified. Google backups were checked at COOR ISD, Lake City, Bear Lake, Gateway to Success Academy. Veeam (server) backups have been checked for COOR ISD, Crawford AuSable, Mason County Central, Mesick, Manistee ISD, Wexford Missaukee ISD, Pine River, Mason County Eastern, and West Shore ESD.
- We did send out a phishing campaign towards the end of October and are still compiling the data from that campaign.



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Jared Socia
Director of Operations

To: Shawn Petri, Superintendent

From: Katie Keith, Director of Early Childhood

Date: November 2025

Subject: Early Childhood Update

Great Start to Quality:

October is bringing lots of change. We worked mostly virtual in October, but with a pause on spending with the uncertainty of our grant. Thankfully, we were told by the end of October that our funding has remained the same as last year and we are currently in the process of completing the necessary paperwork for our work plan, staff plan, and our budgets for Fiscal Year 2026. We had one of our coaches take a position with another organization. We wish Desiree Lipski well with her new Executive Director role at the Family Resource Center in Alpena. Right now we are currently looking at our approach to our work within each of our roles and seeing what we may do to be more efficient. We are able to service the needs of our providers in this capacity and we are hoping within a month or so, we can maybe reconfigure how we do things in order to let our staff do the work that aligns with their strengths and also suits the needs of our child care providers.

Helen Shastal attended a NE MI Food Summit meeting in Hale in October and is excited at the partnership and opportunity for the child care providers in our area. There are mini grants being offered for any provider who would like to spend up to \$2500 on anything to do with gardening. They could buy supplies for the children to garden at the facility location, they could purchase season extension items to grow fresh food longer in Michigan, they could use that money for a field trip to a farm where they would meet the farmer and get to see where their food is grown and about the work of the farm, etc. There is a voucher program for child care providers to get fresh food to feed the kiddos in care. We have promoted this program and will continue to do that through this year.

Great Start Readiness Program:

[Enrollment Dashboard](#): current enrollment numbers

We continue to attempt to fill our programs.

GSRP contracts will be sent to programs in the next couple of weeks for FY26. COOR received the full ask for funds for programs. This year COOR GSRP has added an additional process. To maintain compliance, each program must demonstrate that internal systems and staff practices align with all current **GSRP standards and expectations**. If noncompliance is identified, the [Corrective Action Process](#) will be initiated. The **Corrective Action Process** ensures all GSRP programs consistently meet state and local requirements outlined in the **GSRP Implementation Manual**, contracts, and related policies. It is designed to be **supportive and solutions-focused**, not punitive.

Award for COOR implementing MTSS in GSRP

[Grayling Cooperative Preschool](#)

Former GSC, yet to be renamed:

Our Family Liaison and Director have attended Stakeholder meetings for Roscommon County in regards to the EBT/Snap Shut down. Assisting in compiling a food resource folder shared with agencies throughout the COOR Counties. Updated materials have been added as well for Ogemaw and Oscoda Counties. Official information regarding WIC and WIC related services ending November 24th, has also been shared. Tammy and Chris will be working with other agencies to compile a resource folder for infant and toddler food resources moving forward.

50 Newborn Literacy Bags were delivered to Munson Grayling, and MY MI West branch hospitals. These bags are distributed to all newborns born to residents of the COOR Counties. GS partners with the local CPC to provide a sleep sack and additional safe sleep materials.

60 Immunization bags were delivered to HD 10 Crawford County, HD 2 Ogemaw/Oscoda Counties and Central Mi HD Roscommon County. These contain a book, social emotional support materials, resource guide, distracted parenting rack card and car seat safety law rack card. Children receiving their 18 month or 36 month immunizations receive the bag.

10 Social Emotional bags were delivered to Early On for distribution at their initial home visit with families. They contain materials to support social emotional development of children, a book and blanket.

Chris and Tammy completed their "KIDS HAVE RIGHTS" training at the Northern Michigan Child Assessment Center. They are now facilitators for the evidence based body safety program. Partnering with the CAC and local CPC this will be offered to local school districts for children K-4th. Training is currently scheduled for April of 2026 in

Crawford Ausable Schools. CAC Coordinator is talking with CHA, Houghton Lake Schools and Mio Ausable to offer the training to their students.

Chris has been in contact with our region's Literacy Hub Coordinator, Lauren VanAlmen, discussing the loss of funding for 32p-Great Start Collaborative's and the potential impact it will have on our literacy efforts in the region. Lauren has graciously set aside \$1500 from her budget to support our Summer Reading in the Mail postage. A testament to how important our agency relationships are in helping keep our work afloat.



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Jared Socia
 Director of Operations

To: Shawn Petri, Superintendent
 From: Katie Harris
 Date: October 2025
 Subject: Instructional Services Update

Instructional Services

Director: Katie Harris

COOR ISD AI Task Force

Talking Points

- Team members built connections and established Task Force goals for their work
- The team developed a common understanding of AI technologies and their current role in education
- Team members identified practical ways to provide clarity for AI integration in each district

COOR ISD Student Support Network

Talking Points

- Team members did some learning around SEL and CASEL
- Revisited/revised district communication processes, and reviewed communication processes/surveys
- Talked about the importance of sharing with Superintendents the role of the COOR ISD Regional Student Support Team in building/strengthening district Student Support Network Teams

K-5 Literacy

K-5 Literacy Coach: Michelle Ewald

The Literacy Quick Hitters Podcast PD is coming to a close in the next couple of weeks. Plans going forward are to continue producing new content for the remainder of the school year, then put together a similar offering for next fall.

- **Fairview Elementary** - work continues during bi-weekly K-5 PLCs to analyze student data and implement instructional shifts to meet student needs during ELA instruction.
- **Mio Elementary** - on 10/31, K-5 staff participated in professional learning centered around enhancing spelling and writing instruction in CKLA, the district ELA curriculum. Follow up classroom visits and meetings to discuss implementation are taking place in the coming weeks.
- **Collins Elementary/HL** - on 11/03, professional learning was delivered to the K-5 staff, with the topic being implementation of the Bookworms ELA curriculum. This

offering was planned and co-facilitated with the building instructional coach.

- **Statewide Coaching Network** - the first round of regional coaching meetings was held in Gaylord on 10/14. COOR ISD early literacy coaches were given the opportunity to participate in face-to-face professional learning, in addition to networking with coaching colleagues from across northern Michigan.

31n Team

Behavioral Health Coordinator: Michelle Culton-Ekstrom

School teams are continuing to receive referrals in excess of current service availability and waitlists are now beginning. Whole Child Specialists are attending Student Support Team meetings within their districts and are collaborating with school teams about mental and behavioral health service options. There is an increase in Tier 3 responses, especially in the elementary schools. Our specialists remain dedicated to serving students through individual, group, crisis, and check-in support. This includes buddy-lunches, teacher coaching, and classroom observations. Referrals for CPS, DHHS, CMH, and other external support options continue to be made by providers.

Presently, our team has been exploring options for a Universal Screener to be offered in all districts. This is a complex topic and options will be addressed further with the ISD Student Support Network.

Dr. Sloane continues to provide Whole Child Assessments; appointments are available on the 2026 schedule.

The Anxious Generation book study has begun at CHA, led by the 31n Coordinator and CHA Whole Child Specialist. This is being offered both virtually and in person at CHA.

Our COOR/DHHS providers continue to meet monthly for clinical supervision and weekly for virtual team connections. Collectively, the 31n Team has over 100 years of providing professional mental and behavioral health services. It is an amazing team.

TBRI practitioner meetings have been held at COOR ISD, with additional virtual meetings added along with a Google Classroom to cover the new TBRI Caregiver Manual materials. Options to include this information in parent, teacher, and community training is being considered. Houghton Lake will have a parent TBRI Caregiver class beginning soon.

Lastly, we unfortunately have accepted the resignation of our Student Engagement Coach, Christina Pudvan. The position is posted for a Whole Child Specialist. Mio Schools 31n position is unfilled at this time. Students have been referred to other mental health services.

R.O.O.C. Inc.

11018 North Cut Road, Roscommon, MI 48653

www.rooc.org

MEMORANDUM

To: Shawn Petri
From: Somer Quinlan
Re: ROOC Update
Date: November 6, 2025

Compliance-Site Visits

- **The Office of Recipient Rights (ORR)** conducted a site visit on October 9th. We are pleased to report that the agency received a letter of full compliance following this visit.
- **Northern Lakes Community Mental Health (NLCMH)** completed their site inspection on October 21st. We have not yet received their official response but anticipate feedback soon.

Programming & Community Engagement

- Participants enjoyed **Bart's Fruit Market & Pumpkin Patch** for cider, donuts, and pumpkin picking – Bart's kindly donated pumpkins for everyone.
- We attended the **Community Resources Event** at the CRAF Center, connecting with students and community members who may benefit from our services.
- The **Gerrish Township Fire & EMS** provided an engaging fire safety presentation and truck tour.
- Our **Halloween Costume Party** was a huge success – full of dancing, themed snacks, crafts, and games.

Looking Ahead

- **Cooking Class:**
Our cooking class will be grocery shopping this week in preparation for preparing a full Thanksgiving meal next week.
- **Facility Renovations:**
Facility renovations are nearly complete. We expect to return to our workshop and activity room by month's end.
- **Art Program Expansion:**
Exciting news - our grant application for an art program expansion has been approved! Once facility renovations are complete and funding is released, we will begin implementing *ROOCreative* – A ROOC Art Collective.

Closing-Gratitude

As Thanksgiving approaches, *this month* we are especially thankful for DJ Party Pam, Gerrish Township Fire & EMS, Bart's Fruit Market and the Artesia Youth Park.

We are deeply grateful for the dedication of our staff, the people we serve, and community partners who make our programs thrive and continue to advance our mission of empowering adults with disabilities to live, work, and engage meaningfully in their communities.

Photos from Bart's Fruit Market - Gerrish Township Fire & EMS - Halloween Costume Party



9. Public Participation

- Any person attending the meeting may raise his/her hand during this session of the meeting. Individuals may speak for a maximum of 5 minutes. Groups may speak for a maximum of 15 minutes.

10. Consent Agenda

(A single member's request shall cause an item on the Consent Agenda to be relocated as an Action Item, eligible for discussion and vote that evening.)

A. Approve minutes of previous meeting on October 8, 2025

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Meeting Minutes

A regular meeting of the Board of Education (the “Board”) was held at 11051 N Cut Rd, Roscommon, MI, on Wednesday, October 8, 2025. President Mangutz called the meeting to order at 6:00 P.M.

1. Call to order & Roll Call – Time: 6:00 PM

Present: Ian Faulkner, Jim Gendernalik, James Mangutz DDS, Kara Mularz, Nancy Persing.
Absent: Anthony Bair, Alyssa Faulkner.

2. Opening Ceremonies

- Pledge of Allegiance
- Mission Statement: *To deliver expert services, impactful programs, and responsive leadership to our schools and communities*

3. Adopt the Agenda

Adopt the agenda as presented. This motion, made by Kara Mularz and seconded by Jim Gendernalik, Carried. Anthony Bair: Absent, Alyssa Faulkner: Absent, Ian Faulkner: Yes, Jim Gendernalik: Yes, James Mangutz DDS: Yes, Kara Mularz: Yes, Nancy Persing: Yes
Yes: 5, No: 0, Absent: 2

4. Department Updates- reviewed in advance of the meeting.
-Career & Technical Education Department
-Early Childhood Department
-Instructional Services Department
-Special Education Department
-R.O.O.C., Inc.
-K12 ETA (Educational Technology Association)

CEC Principal Joe Moore reported that new furniture has been installed in the front office, and it looks neat and clean. There is new furniture in the back two classrooms and new appliances in the daily living skills room. They are very grateful for the board’s investment in an upgraded environment for the students. There is now an IEP meeting room. The fire alarm system is being updated in the whole building. Mrs. Vancura and Mrs. Hendershott are excited to move into the new classrooms after the exterior doors are installed.

5. Public Participation - Any person attending the meeting may raise his/her hand during this session of the meeting. Individuals may speak for a maximum of 5 minutes. Groups may speak for a maximum of 15 minutes.

The board recognized Shannon Rea, Pupil Accounting Auditor, who recently completed the 2025 MSBO Leadership Institute. She stated that she explored different leadership styles, goal setting, and focused on closing gaps in intentional communication with others. She found these skills to be helpful in both her professional role and her personal life.

6. Consent Agenda

(A single member's request shall cause an item on the Consent Agenda to be relocated as an Action Item, eligible for discussion and vote that evening.)

Approve the consent agenda as proposed. This motion, made by Kara Mularz and seconded by Jim Gendernalik, Carried: Anthony Bair: Absent, Alyssa Faulkner: Absent, Ian Faulkner: Yes, Jim Gendernalik: Yes, James Mangutz DDS: Yes, Kara Mularz: Yes, Nancy Persing: Yes
Yes: 5, No: 0, Absent: 2

- 6.A. Approve minutes of previous meeting held on September 10, 2025
- 6.B. Approval of Bills for September 2025 totaling \$1,882,760.96
- 6.C. Approve Revenue & Expenditure Reports and MILAF statement for September 2025
- 6.D. Renew contracts for Early Childhood staff, Oct 1, 2025 through Sept 30, 2026: Katie King, Salena Laskowski, Desiree Lipski, Melissa Maeder, Kym Narayana, Helen Shastal, Tracey Stein, Christina Tappan, Tammy Tyler, and Katie Vanwormer-Waldie
- 6.E. Approve handbook for ROOC, Inc. clients, updated in January 2025.
- 6.F. Approve the Sept 25th Wellness Committee meeting minutes
- 6.G. Update the competitive bidding threshold to \$31,321 as set by MDE.

7. Action Items

7.A. *Ratify the hiring of Salena Laskowski, LEP Support Staff as part of the Great Start to Quality team for up to 520 hours per year through Sept 30, 2025.* This motion, made by Ian Faulkner and seconded by Nancy Persing, Carried: Anthony Bair: Absent, Alyssa Faulkner: Absent, Ian Faulkner: Yes, Jim Gendernalik: Yes, James Mangutz DDS: Yes, Kara Mularz: Yes, Nancy Persing: Yes
Yes: 5, No: 0, Absent: 2

7.B. *Approve a memorandum of understanding with Michigan Virtual for the facilitation of six in-person AI Task Force meetings this year of up to \$12,000 for 25-26.* This motion, made by Kara Mularz and seconded by Nancy Persing, Carried: Anthony Bair: Absent, Alyssa Faulkner: Absent, Ian Faulkner: Yes, Jim Gendernalik: Yes, James Mangutz DDS: Yes, Kara Mularz: Yes, Nancy Persing: Yes
Yes: 5, No: 0, Absent: 2

Superintendent Petri stated that we want to keep up with AI utilization in schools. Ideally, a new shared staff member would be hired for three ISDs to handle training on AI. The task force can check district policy and handbooks.

7.C. *Ratify a Transportation Fleet Service Agreement with Houghton Lake Community Schools through June 30, 2026.* This motion, made by Nancy Persing and seconded by Ian Faulkner, Carried: Anthony Bair: Absent, Alyssa Faulkner: Absent, Ian Faulkner: Yes, Jim Gendernalik: Yes, James Mangutz DDS: Yes, Kara Mularz: Yes, Nancy Persing: Yes. Yes: 5, No: 0, Absent: 2

HLCS has been doing bus maintenance for several months. The two parties added wording for which district can claim repair costs for repairs on the state form 4094. The Director of Operations makes decisions on which bus repairs are needed.

7.D. *Approve contract with Kim Strobel for her Professional Learning Video Series in the amount of \$5,500 for 5 videos (5-6 minutes each) with guided discussion questions.* Anthony Bair: Absent, Alyssa Faulkner: Absent, Ian Faulkner: Yes, Jim Gendernalik: Yes, James Mangutz DDS: Yes, Kara Mularz: Yes, Nancy Persing: Yes Yes: 5, No: 0, Absent: 2

Katie Harris reported that this is the next step requested by the Instructional Leadership team, a follow-up from last year's keynote speaker at the ISD-wide Professional Development day. Pre-recorded videos cost less than in-person fees. This is a new format tailored to meet our districts' needs. The board would like to receive feedback on how it is received at the local districts.

7.E. *Approve updated student handbook for COOR Advanced Technical Innovation Center for 2025-26.* This motion, made by Kara Mularz and seconded by Jim Gendernalik, Carried: Anthony Bair: Absent, Alyssa Faulkner: Absent, Ian Faulkner: Yes, Jim Gendernalik: Yes, James Mangutz DDS: Yes, Kara Mularz: Yes, Nancy Persing: Yes. Yes: 5, No: 0, Absent: 2

Superintendent Petri stated that student attendance improved after clearly setting expectations in the handbook. The instructors remind students that this is a basic job skill and life skill.

7.F. *Approve new lease with Image Makers of Traverse City to replace the central office Xerox copy machine.* This motion, made by Ian Faulkner and seconded by Kara Mularz, Carried: Anthony Bair: Absent, Alyssa Faulkner: Absent, Ian Faulkner: Yes, Jim Gendernalik: Yes, James Mangutz DDS: Yes, Kara Mularz: Yes, Nancy Persing: Yes. Yes: 5, No: 0, Absent: 2

8. Information Items

-Social Media Report for September: There was a total reach of 10,392 with 29 posts.

9. Superintendent's Report

- Superintendent Petri reported that the state budget was approved. Some categorical funds were eliminated. Shawn spent time with the legislators in Lansing, and they were able to ask Shawn questions on how the proposed changes would affect schools. The majority of the budget looks traditional. Shawn is happy to be having discussions with legislators.

Katie Keith, Director of Early Childhood, reported that 32p funds for the Great Start Collaborative were unexpectedly eliminated in the new budget. Other ISDs are suddenly laying off their 32p staff members, but Superintendent Petri recommends paying from the general education fund equity for one year. The ISD would need to commit \$200,000-\$300,000 to maintain the staff and full activities for the fiscal year. We are one of only two ISDs in the state even considering keeping the 32p staff onboard. The Early Childhood team is trying to plan how to move forward. They are using funds carried over and focusing on programs that have minimal cost while searching for grants or other outside funding. These staff members have written many grants in the past.

The Great Start Collaborative helps community members be successful parents and help the children learn skills to become successful students when they attend school. There is the possibility of local districts paying the ISD back from their increased per-student allowance toward ISD 32p costs, but it is unlikely. If they realize the future impact of future kindergarten students, they might consider it, but their budgets are tight. The board stressed the importance of showing schools and communities the importance of what 32p did in each district: show statistics on the impact to local families. The team is analyzing the financial situation, and details are being finalized to share with the board soon.

- Superintendent Petri reminded the board that updated policies are on the COOR website under the Board of Education section. Title IX and FOIA forms are also posted online for the public to easily access when needed.
- The Kirtland Community College Board of Trustees expressed interest in touring our facilities. Superintendent Petri would like to schedule a tour when construction is done.

10. Communications- none.

11. Adjournment – *Adjourn the meeting*. This motion, made by Kara Mularz and seconded by Nancy Persing, Carried: Yes: 5, No: 0, Absent: 2. Time: 7:08 pm

Respectfully submitted,



Rebecca Socia, Recording Secretary



Ian Faulkner, Board Secretary

B. Approval of Bills for October
2025 totaling \$2,547,472.65

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A/P Check Register

Printed: 11/06/2025 9:38:12AM

COOR ISD

Check Date: 10/1/2025 to 10/31/2025

Vendor #	Vendor Name	Batch #	Check Date	Check #	Checks	Direct Deposit	Total
141582	VISION CONSULTING LLC	9275	10/02/2025	106966	(1,257.66)	0.00	(1,257.66)
Void by KLM on 10/2/2025							
141200	AMAZON CAPITAL SERVICES INC	667	10/02/2025	106985	348.38	0.00	348.38
6592	4IMPRINT	664	10/03/2025	106986	321.25	0.00	321.25
142333	AIR CLEANING SPECIALISTS INC	664	10/03/2025	106987	9,458.34	0.00	9,458.34
141200	AMAZON CAPITAL SERVICES INC	664	10/03/2025	106988	1,244.45	0.00	1,244.45
141731	AMBER AKIN	664	10/03/2025	106989	419.30	0.00	419.30
141720	AMERICAN UNITED LIFE INSURANCE COMPANY	664	10/03/2025	106990	1,578.81	0.00	1,578.81
141145	AUSABLE MEDIA GROUP LLC	664	10/03/2025	106991	246.00	0.00	246.00
142107	AXIUM SERVICES INC	664	10/03/2025	106992	10,880.42	0.00	10,880.42
141990	AYESHA WEBER	664	10/03/2025	106993	39.20	0.00	39.20
2554	BECKY BUNN	664	10/03/2025	106994	218.40	0.00	218.40
2665	CAREERSAFE	664	10/03/2025	106995	921.00	0.00	921.00
142324	CEDAR VALLEY CABINET INC	664	10/03/2025	106996	4,771.37	0.00	4,771.37
142174	CHASIN` CARS WASH N STORE	664	10/03/2025	106997	53.75	0.00	53.75
141698	COMPHEALTH MEDICAL STAFFING	664	10/03/2025	106998	10,853.50	0.00	10,853.50
4100	CONSUMERS ENERGY PAYMENT CENTER	664	10/03/2025	106999	2,457.86	0.00	2,457.86
4440	CRAWFORD AUSABLE SD	664	10/03/2025	107000	15,801.45	0.00	15,801.45
5388	DUBOIS LUMBER & RENTAL CENTER	664	10/03/2025	107001	1,453.32	0.00	1,453.32
142218	ELEVATE THERAPY COMPANY	664	10/03/2025	107002	9,757.80	0.00	9,757.80
142308	EMILY QUINLAN	664	10/03/2025	107003	36.26	0.00	36.26
141697	FUN FIRST THERAPY PLLC	664	10/03/2025	107004	21,496.00	0.00	21,496.00
141738	GILL-ROY`S HARDWARE	664	10/03/2025	107005	13.48	0.00	13.48
142113	GOOGLE VOICE INC	664	10/03/2025	107006	95.15	0.00	95.15
142051	GREAT LAKES CAULKING & WATERPROOFING	664	10/03/2025	107007	10,800.00	0.00	10,800.00
141690	GREAT LAKES ROOFING AND COATING	664	10/03/2025	107008	3,278.60	0.00	3,278.60
142292	GREAT LAKES WEST	664	10/03/2025	107009	916.29	0.00	916.29
141969	HARDWOOD HILLS CONSTRUCTION INC	664	10/03/2025	107010	71,689.58	0.00	71,689.58
142191	HIGGINS LAKE STORAGE	664	10/03/2025	107011	100.00	0.00	100.00
142306	HOCK PAINTING INC	664	10/03/2025	107012	22,441.90	0.00	22,441.90
142142	ILENE SMITH	664	10/03/2025	107013	168.70	0.00	168.70
141911	INTEGRITY CONSTRUCTION SERVICES	664	10/03/2025	107014	29,370.28	0.00	29,370.28
141970	JE JOHNSON CONTRACTING INC	664	10/03/2025	107015	76,699.58	0.00	76,699.58
142086	JENNIFER HART	664	10/03/2025	107016	230.30	0.00	230.30
19892	KATHRYN TOONSTRA	664	10/03/2025	107017	49.00	0.00	49.00
141488	KATIE HARRIS	664	10/03/2025	107018	204.40	0.00	204.40
10020	KEENAN THERAPEUTICS PC	664	10/03/2025	107019	6,974.66	0.00	6,974.66
141492	KERRI SMITZ	664	10/03/2025	107020	136.40	0.00	136.40
142338	KILEY MORGAN	664	10/03/2025	107021	22.40	0.00	22.40
141972	LILLIE MEADOWS	664	10/03/2025	107022	356.51	0.00	356.51
142172	MASTER ELECTRIC INC	664	10/03/2025	107023	44,495.93	0.00	44,495.93
141422	MELISA AKERS	664	10/03/2025	107024	84.60	0.00	84.60
142077	MICHELLE CULTON EKSTROM	664	10/03/2025	107025	82.60	0.00	82.60
141775	MICHELLE EWALD	664	10/03/2025	107026	141.40	0.00	141.40
142209	MICHELLE MACARTHUR	664	10/03/2025	107027	30.00	0.00	30.00
14205	NCS PEARSON, INC.	664	10/03/2025	107028	300.00	0.00	300.00
21278	NICOLE GRACE	664	10/03/2025	107029	30.00	0.00	30.00
142050	NORTHERN MICHIGAN GLASS LLC	664	10/03/2025	107030	56,070.00	0.00	56,070.00
141526	OGEMAW COUNTY TREASURER	664	10/03/2025	107031	222.67	0.00	222.67
142326	PLAY ON WORDS LLC	664	10/03/2025	107032	6,412.50	0.00	6,412.50
142014	PORATH CONTRACTING INC	664	10/03/2025	107033	8,156.70	0.00	8,156.70
141711	PURITY CYLINDER GASES INC	664	10/03/2025	107034	9,634.96	0.00	9,634.96

A/P Check Register

Printed: 11/06/2025 9:38:12AM

COOR ISD

Check Date: 10/1/2025 to 10/31/2025

Vendor #	Vendor Name	Batch #	Check Date	Check #	Checks	Direct Deposit	Total
141875	RADIO NORTH LLC	664	10/03/2025	107035	1,500.00	0.00	1,500.00
142293	RITSEMA ASSOCIATES	664	10/03/2025	107036	66,913.42	0.00	66,913.42
19081	ROBERT J GORDON DOFAA-INS PLLC	664	10/03/2025	107037	24.00	0.00	24.00
142339	ROSCOMMON CENTRAL DISPATCH	664	10/03/2025	107038	72.48	0.00	72.48
142294	SCHEPERS CONCRETE CONSTRUCTION LLC	664	10/03/2025	107039	40,657.54	0.00	40,657.54
141741	SCHOOL NURSE SUPPLY	664	10/03/2025	107040	139.85	0.00	139.85
17712	SCHOOL OUTFITTERS	664	10/03/2025	107041	2,368.44	0.00	2,368.44
17880	SEHI COMPUTER PRODUCTS INC	664	10/03/2025	107042	1,242.33	0.00	1,242.33
15685	SHAWN PETRI	664	10/03/2025	107043	877.30	0.00	877.30
142202	SHAWN TEEGARDIN	664	10/03/2025	107044	117.60	0.00	117.60
18115	SHEFFIELD AUTOMOTIVE INC	664	10/03/2025	107045	224.33	0.00	224.33
141994	STACY SHAFTO	664	10/03/2025	107046	1,578.04	0.00	1,578.04
18831	STATE OF MICHIGAN	664	10/03/2025	107047	21,038.00	0.00	21,038.00
19545	TEACHING STRATEGIES LLC	664	10/03/2025	107048	634.55	0.00	634.55
19800	THRUN LAW FIRM P.C.	664	10/03/2025	107049	167.50	0.00	167.50
142017	UPPER LAKES TIRE	664	10/03/2025	107050	1,521.60	0.00	1,521.60
141582	VISION CONSULTING LLC	664	10/03/2025	107051	2,521.17	0.00	2,521.17
21770	XEROX CORP	664	10/03/2025	107052	1,425.91	0.00	1,425.91
20310	UNITED WAY OF ROSCOMMON COUNTY	93	10/10/2025	107053	2.00	0.00	2.00
19631	CHRISTINA TAPPAN	668	10/06/2025	107054	453.78	0.00	453.78
11056	DESIREE LIPSKI	668	10/06/2025	107055	287.60	0.00	287.60
141941	HELEN SHASTAL	668	10/06/2025	107056	180.50	0.00	180.50
20457	KATHRYN VANWORMER WALDIE	668	10/06/2025	107057	186.50	0.00	186.50
10030	KATIE KEITH	668	10/06/2025	107058	189.00	0.00	189.00
142036	KYM NARAYANA	668	10/06/2025	107059	244.90	0.00	244.90
11598	MELISSA MAEDER	668	10/06/2025	107060	411.50	0.00	411.50
142299	SALENA LASKOWSKI	668	10/06/2025	107061	15.00	0.00	15.00
141944	TRACEY STEIN	668	10/06/2025	107062	791.60	0.00	791.60
141879	ALEXIS WILSON	669	10/07/2025	107063	148.40	0.00	148.40
4100	CONSUMERS ENERGY PAYMENT CENTER	669	10/07/2025	107064	133.81	0.00	133.81
4440	CRAWFORD AUSABLE SD	669	10/07/2025	107065	6,342.38	0.00	6,342.38
142060	GESKUS PHOTOGRAPHY INC	669	10/07/2025	107066	121.00	0.00	121.00
9160	IMPACT OFFICE PRODUCTS	669	10/07/2025	107067	363.93	0.00	363.93
9950	KAPLAN EARLY LEARNING COMPANY	669	10/07/2025	107068	4,782.97	0.00	4,782.97
142077	MICHELLE CULTON EKSTROM	669	10/07/2025	107069	49.00	0.00	49.00
141775	MICHELLE EWALD	669	10/07/2025	107070	57.40	0.00	57.40
16430	REGION 7B CONSORTIUM	669	10/07/2025	107071	12,500.00	0.00	12,500.00
141133	SHANNON REA	669	10/07/2025	107072	270.80	0.00	270.80
141944	TRACEY STEIN	669	10/07/2025	107073	70.00	0.00	70.00
141884	TRUGREEN COMMERCIAL	669	10/07/2025	107074	252.19	0.00	252.19
20970	WM CORPORATE SERVICES INC	669	10/07/2025	107075	461.03	0.00	461.03
8392	CHARLTON HESTON ACADEMY	670	10/09/2025	107076	37,569.29	0.00	37,569.29
142329	KAITLYN KING	670	10/09/2025	107077	417.80	0.00	417.80
10690	LAKESHORE LEARNING MTL	670	10/09/2025	107078	29.99	0.00	29.99
141124	REBEKAH SEELow	670	10/09/2025	107079	228.10	0.00	228.10
21181	WEST BRANCH ROSE CITY SCHOOL DISTRICT	670	10/09/2025	107080	86,975.00	0.00	86,975.00
12880	MESSA	99	10/13/2025	107081	7,597.85	0.00	7,597.85
21350	BOYNE MOUNTAIN RESORTS	672	10/14/2025	107082	173.44	0.00	173.44
142342	DETROIT METRO AIRPORT MARRIOTT	672	10/14/2025	107083	422.92	0.00	422.92
142344	HAMPTON INN & SUITES	672	10/14/2025	107084	278.61	0.00	278.61
142343	SUPERIOR STAY HOTEL	672	10/14/2025	107085	152.65	0.00	152.65
142025	HOUGHTON LAKE COOPERATIVE PRESCHOOL INC	673	10/17/2025	107086	40,735.83	0.00	40,735.83

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A/P Check Register

Printed: 11/06/2025 9:38:12AM

COOR ISD

Check Date: 10/1/2025 to 10/31/2025

Vendor #	Vendor Name	Batch #	Check Date	Check #	Checks	Direct Deposit	Total
21181	WEST BRANCH ROSE CITY SCHOOL DISTRICT	673	10/17/2025	107087	83,621.58	0.00	83,621.58
142216	ACD.NET	671	10/17/2025	107088	689.71	0.00	689.71
141200	AMAZON CAPITAL SERVICES INC	671	10/17/2025	107089	4,011.02	0.00	4,011.02
11592	CARRIE MACKO	671	10/17/2025	107091	80.21	0.00	80.21
142174	CHASIN` CARS WASH N STORE	671	10/17/2025	107092	12.75	0.00	12.75
141931	CHRISTINA PUDVAN	671	10/17/2025	107093	493.50	0.00	493.50
3729	CLINTON COUNTY RESA	671	10/17/2025	107094	75.00	0.00	75.00
142118	CMH EDUCATIONAL CONSULTING LLC	671	10/17/2025	107095	2,900.00	0.00	2,900.00
141698	COMPHEALTH MEDICAL STAFFING	671	10/17/2025	107096	3,150.00	0.00	3,150.00
4400	CRAF CENTER	671	10/17/2025	107097	2,400.00	0.00	2,400.00
4440	CRAWFORD AUSABLE SD	671	10/17/2025	107098	611.52	0.00	611.52
4480	CRAWFORD COUNTY	671	10/17/2025	107099	182.81	0.00	182.81
142124	CRYSTAL DAVIS	671	10/17/2025	107100	60.10	0.00	60.10
4900	DEAN TRANSPORTATION INC	671	10/17/2025	107101	131.81	0.00	131.81
141209	E3 DIAGNOSTICS	671	10/17/2025	107102	597.00	0.00	597.00
8420	EAST HIGGINS LAKE TRUE VALUE	671	10/17/2025	107103	243.72	0.00	243.72
6260	FEDEX	671	10/17/2025	107104	23.24	0.00	23.24
6781	FRONTIER	671	10/17/2025	107105	334.21	0.00	334.21
141697	FUN FIRST THERAPY PLLC	671	10/17/2025	107106	19,018.50	0.00	19,018.50
141933	GERRISH FIRE EMS DEPT	671	10/17/2025	107107	750.00	0.00	750.00
141738	GILL-ROY`S HARDWARE	671	10/17/2025	107108	133.51	0.00	133.51
141842	GRAYLING REGIONAL CHAMBER OF COMMERCE	671	10/17/2025	107109	150.00	0.00	150.00
8780	HOUGHTON LAKE CHAMBER OF COMMERCE	671	10/17/2025	107110	50.00	0.00	50.00
6195	IAN FAULKNER	671	10/17/2025	107111	34.20	0.00	34.20
9025	JIM GENDERNALIK	671	10/17/2025	107112	69.20	0.00	69.20
141343	KARA MULARZ	671	10/17/2025	107113	83.20	0.00	83.20
141488	KATIE HARRIS	671	10/17/2025	107114	559.30	0.00	559.30
10020	KEENAN THERAPEUTICS PC	671	10/17/2025	107115	5,332.97	0.00	5,332.97
10037	KELLOGG HOTEL & CONFERENCE CENTER	671	10/17/2025	107116	170.13	0.00	170.13
10250	KIRTLAND COMMUNITY COLLEGE	671	10/17/2025	107117	20,215.00	0.00	20,215.00
10690	LAKESHORE LEARNING MTL	671	10/17/2025	107118	89.97	0.00	89.97
12280	MAASE	671	10/17/2025	107119	170.00	0.00	170.00
141656	MARK A SLOANE DO PC	671	10/17/2025	107120	1,875.00	0.00	1,875.00
12880	MESSA	671	10/17/2025	107121	94,613.37	0.00	94,613.37
141775	MICHELLE EWALD	671	10/17/2025	107125	340.80	0.00	340.80
15652	NANCY PERSING	671	10/17/2025	107126	56.60	0.00	56.60
21278	NICOLE GRACE	671	10/17/2025	107127	78.40	0.00	78.40
14890	OGEMAW COUNTY PUBLIC TRANSIT	671	10/17/2025	107128	150.00	0.00	150.00
15585	PELION BENEFITS, INC.	671	10/17/2025	107129	250.00	0.00	250.00
142326	PLAY ON WORDS LLC	671	10/17/2025	107130	3,225.00	0.00	3,225.00
141263	PRESENCE LEARNING, INC.	671	10/17/2025	107131	7,404.00	0.00	7,404.00
16105	PRO-TECH CABLING SYSTEMS, INC	671	10/17/2025	107132	15,131.00	0.00	15,131.00
16250	QUILL CORP	671	10/17/2025	107133	172.39	0.00	172.39
16380	RAVEN ANALYTICAL LAB	671	10/17/2025	107134	105.00	0.00	105.00
7160	ROSCOMMON AREA PUBLIC SCHOOLS	671	10/17/2025	107135	15,492.13	0.00	15,492.13
17030	ROSCOMMON COUNTY TRANSPORTATION AU	671	10/17/2025	107136	6,156.00	0.00	6,156.00
141992	SHARON MCMILLAN	671	10/17/2025	107137	73.21	0.00	73.21
18115	SHEFFIELD AUTOMOTIVE INC	671	10/17/2025	107138	1,073.93	0.00	1,073.93
18150	SHRED EXPERTS LLC	671	10/17/2025	107139	162.00	0.00	162.00
18555	SPARTAN STORES LLC	671	10/17/2025	107140	61.55	0.00	61.55
142341	SPRINGHILL SUITES BY MARRIOTT	671	10/17/2025	107141	318.86	0.00	318.86

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141994	STACY SHAFTO	671	10/17/2025	107142	66.40	0.00	66.40
141649	STAPLES	671	10/17/2025	107143	229.14	0.00	229.14
141201	SUPER DUPER PUBLICATIONS	671	10/17/2025	107144	141.00	0.00	141.00
141630	TWO RARE DESIGN	671	10/17/2025	107145	1,284.00	0.00	1,284.00
141582	VISION CONSULTING LLC	671	10/17/2025	107146	2,449.59	0.00	2,449.59
21110	WEINLANDER-FITZHUGH-	671	10/17/2025	107147	4,950.00	0.00	4,950.00
21181	WEST BRANCH ROSE CITY SCHOOL DISTRICT	671	10/17/2025	107148	900.00	0.00	900.00
21775	XPRESS COPY CENTER	671	10/17/2025	107149	385.40	0.00	385.40
8830	THE HOUGHTON LAKE RESORTER	674	10/17/2025	107150	89.00	0.00	89.00
19978	TSA CONSULTING GROUP INC	93	10/24/2025	107151	3,320.00	0.00	3,320.00
20310	UNITED WAY OF ROSCOMMON COUNTY	93	10/24/2025	107152	2.00	0.00	2.00
142107	AXIUM SERVICES INC	675	10/20/2025	107153	10,880.42	0.00	10,880.42
8392	CHARLTON HESTON ACADEMY	675	10/20/2025	107154	52,970.31	0.00	52,970.31
3305	CHARTER TOWNSHIP OF GRAYLING	675	10/20/2025	107155	1,180.97	0.00	1,180.97
142190	CHEF KAYTIE LLC	675	10/20/2025	107156	577.60	0.00	577.60
141698	COMPHEALTH MEDICAL STAFFING	675	10/20/2025	107157	6,237.90	0.00	6,237.90
4440	CRAWFORD AUSABLE SD	675	10/20/2025	107158	78,541.97	0.00	78,541.97
141894	CULLIGAN WATER CONDITIONING	675	10/20/2025	107159	132.00	0.00	132.00
5385	DTE ENERGY	675	10/20/2025	107160	309.21	0.00	309.21
6110	FAIRVIEW AREA SCH DIST	675	10/20/2025	107161	27,683.43	0.00	27,683.43
8791	HOUGHTON LAKE COMMUNITY SCHOOL	675	10/20/2025	107162	42,096.99	0.00	42,096.99
141203	JULIE BELL	675	10/20/2025	107163	379.40	0.00	379.40
141429	KIMBERLY MURPHY	675	10/20/2025	107164	205.26	0.00	205.26
10690	LAKESHORE LEARNING MTL	675	10/20/2025	107165	21.98	0.00	21.98
13651	MIO AUSABLE SCHOOL DISTRICT	675	10/20/2025	107166	28,486.69	0.00	28,486.69
16250	QUILL CORP	675	10/20/2025	107167	133.19	0.00	133.19
7160	ROSCOMMON AREA PUBLIC SCHOOLS	675	10/20/2025	107168	37,244.43	0.00	37,244.43
20571	VERIZON WIRELESS	675	10/20/2025	107169	1,081.46	0.00	1,081.46
21181	WEST BRANCH ROSE CITY SCHOOL DISTRICT	675	10/20/2025	107170	37,516.67	0.00	37,516.67
21235	WEXFORD-MISSAUKEE ISD	675	10/20/2025	107171	160.00	0.00	160.00
141720	AMERICAN UNITED LIFE INSURANCE COMPANY	99	10/23/2025	107172	416.18	0.00	416.18
225	AFLAC	99	10/23/2025	107173	1,102.44	0.00	1,102.44
142025	HOUGHTON LAKE COOPERATIVE PRESCHOOL INC	677	10/31/2025	107174	17,940.00	0.00	17,940.00
14545	NEMCSA	677	10/31/2025	107175	27,523.30	0.00	27,523.30
14631	NMCAA	677	10/31/2025	107176	12,580.39	0.00	12,580.39
21181	WEST BRANCH ROSE CITY SCHOOL DISTRICT	677	10/31/2025	107177	0.00	0.00	0.00
Void by CLM on 11/6/2025							
350	ALLEN SUPPLY	676	10/31/2025	107178	41,920.49	0.00	41,920.49
141200	AMAZON CAPITAL SERVICES INC	676	10/31/2025	107179	3,174.44	0.00	3,174.44
141720	AMERICAN UNITED LIFE INSURANCE COMPANY	676	10/31/2025	107181	1,708.61	0.00	1,708.61
142235	AT&T MOBILITY	676	10/31/2025	107182	38.23	0.00	38.23
11592	CARRIE MACKO	676	10/31/2025	107183	59.42	0.00	59.42
142041	CHARLES BISSELL	676	10/31/2025	107184	167.42	0.00	167.42
142190	CHEF KAYTIE LLC	676	10/31/2025	107185	520.00	0.00	520.00
141931	CHRISTINA PUDVAN	676	10/31/2025	107186	1,892.58	0.00	1,892.58
19631	CHRISTINA TAPPAN	676	10/31/2025	107187	106.86	0.00	106.86
141698	COMPHEALTH MEDICAL STAFFING	676	10/31/2025	107188	12,298.40	0.00	12,298.40
4100	CONSUMERS ENERGY PAYMENT CENTER	676	10/31/2025	107189	2,463.07	0.00	2,463.07

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4440	CRAWFORD AUSABLE SD	676	10/31/2025	107190	4,892.70	0.00	4,892.70
4900	DEAN TRANSPORTATION INC	676	10/31/2025	107191	91,744.17	0.00	91,744.17
141697	FUN FIRST THERAPY PLLC	676	10/31/2025	107192	18,019.00	0.00	18,019.00
142337	GRAFTON SCHOOLS INC	676	10/31/2025	107193	3,273.62	0.00	3,273.62
141690	GREAT LAKES ROOFING AND COATING	676	10/31/2025	107194	4,968.40	0.00	4,968.40
141883	HANNAH VANCURA	676	10/31/2025	107195	311.48	0.00	311.48
141969	HARDWOOD HILLS CONSTRUCTION INC	676	10/31/2025	107196	70,407.99	0.00	70,407.99
141941	HELEN SHASTAL	676	10/31/2025	107197	446.61	0.00	446.61
142191	HIGGINS LAKE STORAGE	676	10/31/2025	107198	100.00	0.00	100.00
142306	HOCK PAINTING INC	676	10/31/2025	107199	13,863.56	0.00	13,863.56
8791	HOUGHTON LAKE COMMUNITY SCHOOL	676	10/31/2025	107200	1,769.28	0.00	1,769.28
141911	INTEGRITY CONSTRUCTION SERVICES	676	10/31/2025	107201	25,971.50	0.00	25,971.50
9385	IOSCO RESA	676	10/31/2025	107202	129,727.50	0.00	129,727.50
141970	JE JOHNSON CONTRACTING INC	676	10/31/2025	107203	24,173.15	0.00	24,173.15
142329	KAITLYN KING	676	10/31/2025	107204	156.11	0.00	156.11
9950	KAPLAN EARLY LEARNING COMPANY	676	10/31/2025	107205	64.75	0.00	64.75
141488	KATIE HARRIS	676	10/31/2025	107206	205.82	0.00	205.82
10030	KATIE KEITH	676	10/31/2025	107207	272.64	0.00	272.64
10020	KEENAN THERAPEUTICS PC	676	10/31/2025	107208	6,708.27	0.00	6,708.27
141492	KERRI SMITZ	676	10/31/2025	107209	194.99	0.00	194.99
141880	KINGSCOTT ASSOCIATES INC	676	10/31/2025	107210	800.00	0.00	800.00
141781	KRISTEN KALTHOFF	676	10/31/2025	107211	102.20	0.00	102.20
142036	KYM NARAYANA	676	10/31/2025	107212	224.60	0.00	224.60
9157	LOUIKO SUNDAY	676	10/31/2025	107213	61.60	0.00	61.60
141784	LYON TOWNSHIP	676	10/31/2025	107214	844.88	0.00	844.88
142172	MASTER ELECTRIC INC	676	10/31/2025	107215	37,187.52	0.00	37,187.52
141422	MELISA AKERS	676	10/31/2025	107216	430.40	0.00	430.40
11598	MELISSA MAEDER	676	10/31/2025	107217	231.60	0.00	231.60
141775	MICHELLE EWALD	676	10/31/2025	107218	60.20	0.00	60.20
13160	MSBO	676	10/31/2025	107219	60.00	0.00	60.00
21278	NICOLE GRACE	676	10/31/2025	107220	30.00	0.00	30.00
142050	NORTHERN MICHIGAN GLASS LLC	676	10/31/2025	107221	94,855.50	0.00	94,855.50
142347	NORTHWOOD PRODUCTS LLC	676	10/31/2025	107222	27,607.50	0.00	27,607.50
142346	ODP BUSINESS SOLUTIONS LLC	676	10/31/2025	107223	202.56	0.00	202.56
14944	OGEMAW COUNTY HERALD	676	10/31/2025	107224	84.50	0.00	84.50
142326	PLAY ON WORDS LLC	676	10/31/2025	107225	3,825.00	0.00	3,825.00
142014	PORATH CONTRACTING INC	676	10/31/2025	107226	4,050.00	0.00	4,050.00
142217	POWERSCHOOL GROUP LLC	676	10/31/2025	107227	1,440.18	0.00	1,440.18
18430	REBECCA SOCIA	676	10/31/2025	107228	5.61	0.00	5.61
141124	REBEKAH SEELow	676	10/31/2025	107229	182.05	0.00	182.05
142293	RITSEMA ASSOCIATES	676	10/31/2025	107230	19,671.30	0.00	19,671.30
19081	ROBERT J GORDON DOFAA-INS PLLC	676	10/31/2025	107231	45.00	0.00	45.00
7160	ROSCOMMON AREA PUBLIC SCHOOLS	676	10/31/2025	107232	2,296.71	0.00	2,296.71
142294	SCHEPERS CONCRETE CONSTRUCTION LLC	676	10/31/2025	107233	5,079.73	0.00	5,079.73
15685	SHAWN PETRI	676	10/31/2025	107234	409.10	0.00	409.10
18273	SKILLSUSA INC	676	10/31/2025	107235	60.00	0.00	60.00
142189	STEVE SEWARD CONSULTING	676	10/31/2025	107236	6,000.00	0.00	6,000.00
142305	STRAUS MASONRY	676	10/31/2025	107237	5,650.20	0.00	5,650.20
20152	TAMMY TYLER	676	10/31/2025	107238	170.56	0.00	170.56
141511	THALMA HIBBARD	676	10/31/2025	107239	361.00	0.00	361.00
141944	TRACEY STEIN	676	10/31/2025	107240	355.50	0.00	355.50
141582	VISION CONSULTING LLC	676	10/31/2025	107241	1,881.86	0.00	1,881.86

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Vendor #	Vendor Name	Batch #	Check Date	Check #	Checks	Direct Deposit	Total
21181	WEST BRANCH ROSE CITY SCHOOL DISTRICT	676	10/31/2025	107242	163.28	0.00	163.28
21770	XEROX CORP	676	10/31/2025	107243	1,412.25	0.00	1,412.25
20245	US TREASURY	94	10/01/2025	201705529	0.00	3,063.71	3,063.71
141103	ORS	94	10/03/2025	201705524	0.00	90,598.08	90,598.08
141105	HEALTH EQUITY	94	10/10/2025	201705525	0.00	3,063.51	3,063.51
20245	US TREASURY	94	10/10/2025	201705526	0.00	51,028.44	51,028.44
141103	ORS	94	10/17/2025	201705527	0.00	79,445.07	79,445.07
141105	HEALTH EQUITY	94	10/24/2025	201705528	0.00	3,063.51	3,063.51
141106	MICHIGAN DEPT OF TREASURY	94	10/24/2025	201705529	0.00	17,886.79	17,886.79
20245	US TREASURY	94	10/24/2025	201705530	0.00	49,997.10	49,997.10
20245	US TREASURY	96	10/31/2025	201705531	0.00	562.63	562.63
141103	ORS	94	10/31/2025	201705532	0.00	80,656.85	80,656.85
142166	JPMORGAN CHASE BANK NA	679	10/01/2025	201705536	0.00	2,202.63	2,202.63
142167	BMO	678	10/07/2025	201705537	0.00	9,810.14	9,810.14
Report Totals					<u>\$2,156,094.19</u>	<u>\$391,378.46</u>	<u>\$2,547,472.65</u>

C. Approve Revenue & Expenditure
Reports for October 2025

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Vendor #	Vendor Name	Batch #	Check Date	Check #	Checks	Direct Deposit	Total
141582	VISION CONSULTING LLC	9275	10/02/2025	106966	(1,257.66)	0.00	(1,257.66)
Void by KLM on 10/2/2025							
141200	AMAZON CAPITAL SERVICES INC	667	10/02/2025	106985	348.38	0.00	348.38
6592	4IMPRINT	664	10/03/2025	106986	321.25	0.00	321.25
142333	AIR CLEANING SPECIALISTS INC	664	10/03/2025	106987	9,458.34	0.00	9,458.34
141200	AMAZON CAPITAL SERVICES INC	664	10/03/2025	106988	1,244.45	0.00	1,244.45
141731	AMBER AKIN	664	10/03/2025	106989	419.30	0.00	419.30
141720	AMERICAN UNITED LIFE INSURANCE COMPANY	664	10/03/2025	106990	1,578.81	0.00	1,578.81
141145	AUSABLE MEDIA GROUP LLC	664	10/03/2025	106991	246.00	0.00	246.00
142107	AXIUM SERVICES INC	664	10/03/2025	106992	10,880.42	0.00	10,880.42
141990	AYESHA WEBER	664	10/03/2025	106993	39.20	0.00	39.20
2554	BECKY BUNN	664	10/03/2025	106994	218.40	0.00	218.40
2665	CAREERSAFE	664	10/03/2025	106995	921.00	0.00	921.00
142324	CEDAR VALLEY CABINET INC	664	10/03/2025	106996	4,771.37	0.00	4,771.37
142174	CHASIN` CARS WASH N STORE	664	10/03/2025	106997	53.75	0.00	53.75
141698	COMPHEALTH MEDICAL STAFFING	664	10/03/2025	106998	10,853.50	0.00	10,853.50
4100	CONSUMERS ENERGY PAYMENT CENTER	664	10/03/2025	106999	2,457.86	0.00	2,457.86
4440	CRAWFORD AUSABLE SD	664	10/03/2025	107000	15,801.45	0.00	15,801.45
5388	DUBOIS LUMBER & RENTAL CENTER	664	10/03/2025	107001	1,453.32	0.00	1,453.32
142218	ELEVATE THERAPY COMPANY	664	10/03/2025	107002	9,757.80	0.00	9,757.80
142308	EMILY QUINLAN	664	10/03/2025	107003	36.26	0.00	36.26
141697	FUN FIRST THERAPY PLLC	664	10/03/2025	107004	21,496.00	0.00	21,496.00
141738	GILL-ROY`S HARDWARE	664	10/03/2025	107005	13.48	0.00	13.48
142113	GOOGLE VOICE INC	664	10/03/2025	107006	95.15	0.00	95.15
142051	GREAT LAKES CAULKING & WATERPROOFING	664	10/03/2025	107007	10,800.00	0.00	10,800.00
141690	GREAT LAKES ROOFING AND COATING	664	10/03/2025	107008	3,278.60	0.00	3,278.60
142292	GREAT LAKES WEST	664	10/03/2025	107009	916.29	0.00	916.29
141969	HARDWOOD HILLS CONSTRUCTION INC	664	10/03/2025	107010	71,689.58	0.00	71,689.58
142191	HIGGINS LAKE STORAGE	664	10/03/2025	107011	100.00	0.00	100.00
142306	HOCK PAINTING INC	664	10/03/2025	107012	22,441.90	0.00	22,441.90
142142	ILENE SMITH	664	10/03/2025	107013	168.70	0.00	168.70
141911	INTEGRITY CONSTRUCTION SERVICES	664	10/03/2025	107014	29,370.28	0.00	29,370.28
141970	JE JOHNSON CONTRACTING INC	664	10/03/2025	107015	76,699.58	0.00	76,699.58
142086	JENNIFER HART	664	10/03/2025	107016	230.30	0.00	230.30
19892	KATHRYN TOONSTRA	664	10/03/2025	107017	49.00	0.00	49.00
141488	KATIE HARRIS	664	10/03/2025	107018	204.40	0.00	204.40
10020	KEENAN THERAPEUTICS PC	664	10/03/2025	107019	6,974.66	0.00	6,974.66
141492	KERRI SMITZ	664	10/03/2025	107020	136.40	0.00	136.40
142338	KILEY MORGAN	664	10/03/2025	107021	22.40	0.00	22.40
141972	LILLIE MEADOWS	664	10/03/2025	107022	356.51	0.00	356.51
142172	MASTER ELECTRIC INC	664	10/03/2025	107023	44,495.93	0.00	44,495.93
141422	MELISA AKERS	664	10/03/2025	107024	84.60	0.00	84.60
142077	MICHELLE CULTON EKSTROM	664	10/03/2025	107025	82.60	0.00	82.60
141775	MICHELLE EWALD	664	10/03/2025	107026	141.40	0.00	141.40
142209	MICHELLE MACARTHUR	664	10/03/2025	107027	30.00	0.00	30.00
14205	NCS PEARSON, INC.	664	10/03/2025	107028	300.00	0.00	300.00
21278	NICOLE GRACE	664	10/03/2025	107029	30.00	0.00	30.00
142050	NORTHERN MICHIGAN GLASS LLC	664	10/03/2025	107030	56,070.00	0.00	56,070.00
141526	OGEMAW COUNTY TREASURER	664	10/03/2025	107031	222.67	0.00	222.67
142326	PLAY ON WORDS LLC	664	10/03/2025	107032	6,412.50	0.00	6,412.50
142014	PORATH CONTRACTING INC	664	10/03/2025	107033	8,156.70	0.00	8,156.70
141711	PURITY CYLINDER GASES INC	664	10/03/2025	107034	9,634.96	0.00	9,634.96

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141875	RADIO NORTH LLC	664	10/03/2025	107035	1,500.00	0.00	1,500.00
142293	RITSEMA ASSOCIATES	664	10/03/2025	107036	66,913.42	0.00	66,913.42
19081	ROBERT J GORDON DOFAA-INS PLLC	664	10/03/2025	107037	24.00	0.00	24.00
142339	ROSCOMMON CENTRAL DISPATCH	664	10/03/2025	107038	72.48	0.00	72.48
142294	SCHEPERS CONCRETE CONSTRUCTION LLC	664	10/03/2025	107039	40,657.54	0.00	40,657.54
141741	SCHOOL NURSE SUPPLY	664	10/03/2025	107040	139.85	0.00	139.85
17712	SCHOOL OUTFITTERS	664	10/03/2025	107041	2,368.44	0.00	2,368.44
17880	SEHI COMPUTER PRODUCTS INC	664	10/03/2025	107042	1,242.33	0.00	1,242.33
15685	SHAWN PETRI	664	10/03/2025	107043	877.30	0.00	877.30
142202	SHAWN TEEGARDIN	664	10/03/2025	107044	117.60	0.00	117.60
18115	SHEFFIELD AUTOMOTIVE INC	664	10/03/2025	107045	224.33	0.00	224.33
141994	STACY SHAFTO	664	10/03/2025	107046	1,578.04	0.00	1,578.04
18831	STATE OF MICHIGAN	664	10/03/2025	107047	21,038.00	0.00	21,038.00
19545	TEACHING STRATEGIES LLC	664	10/03/2025	107048	634.55	0.00	634.55
19800	THRUN LAW FIRM P.C.	664	10/03/2025	107049	167.50	0.00	167.50
142017	UPPER LAKES TIRE	664	10/03/2025	107050	1,521.60	0.00	1,521.60
141582	VISION CONSULTING LLC	664	10/03/2025	107051	2,521.17	0.00	2,521.17
21770	XEROX CORP	664	10/03/2025	107052	1,425.91	0.00	1,425.91
20310	UNITED WAY OF ROSCOMMON COUNTY	93	10/10/2025	107053	2.00	0.00	2.00
19631	CHRISTINA TAPPAN	668	10/06/2025	107054	453.78	0.00	453.78
11056	DESIREE LIPSKI	668	10/06/2025	107055	287.60	0.00	287.60
141941	HELEN SHASTAL	668	10/06/2025	107056	180.50	0.00	180.50
20457	KATHRYN VANWORMER WALDIE	668	10/06/2025	107057	186.50	0.00	186.50
10030	KATIE KEITH	668	10/06/2025	107058	189.00	0.00	189.00
142036	KYM NARAYANA	668	10/06/2025	107059	244.90	0.00	244.90
11598	MELISSA MAEDER	668	10/06/2025	107060	411.50	0.00	411.50
142299	SALENA LASKOWSKI	668	10/06/2025	107061	15.00	0.00	15.00
141944	TRACEY STEIN	668	10/06/2025	107062	791.60	0.00	791.60
141879	ALEXIS WILSON	669	10/07/2025	107063	148.40	0.00	148.40
4100	CONSUMERS ENERGY PAYMENT CENTER	669	10/07/2025	107064	133.81	0.00	133.81
4440	CRAWFORD AUSABLE SD	669	10/07/2025	107065	6,342.38	0.00	6,342.38
142060	GESKUS PHOTOGRAPHY INC	669	10/07/2025	107066	121.00	0.00	121.00
9160	IMPACT OFFICE PRODUCTS	669	10/07/2025	107067	363.93	0.00	363.93
9950	KAPLAN EARLY LEARNING COMPANY	669	10/07/2025	107068	4,782.97	0.00	4,782.97
142077	MICHELLE CULTON EKSTROM	669	10/07/2025	107069	49.00	0.00	49.00
141775	MICHELLE EWALD	669	10/07/2025	107070	57.40	0.00	57.40
16430	REGION 7B CONSORTIUM	669	10/07/2025	107071	12,500.00	0.00	12,500.00
141133	SHANNON REA	669	10/07/2025	107072	270.80	0.00	270.80
141944	TRACEY STEIN	669	10/07/2025	107073	70.00	0.00	70.00
141884	TRUGREEN COMMERCIAL	669	10/07/2025	107074	252.19	0.00	252.19
20970	WM CORPORATE SERVICES INC	669	10/07/2025	107075	461.03	0.00	461.03
8392	CHARLTON HESTON ACADEMY	670	10/09/2025	107076	37,569.29	0.00	37,569.29
142329	KAITLYN KING	670	10/09/2025	107077	417.80	0.00	417.80
10690	LAKESHORE LEARNING MTL	670	10/09/2025	107078	29.99	0.00	29.99
141124	REBEKAH SEELow	670	10/09/2025	107079	228.10	0.00	228.10
21181	WEST BRANCH ROSE CITY SCHOOL DISTRICT	670	10/09/2025	107080	86,975.00	0.00	86,975.00
12880	MESSA	99	10/13/2025	107081	7,597.85	0.00	7,597.85
21350	BOYNE MOUNTAIN RESORTS	672	10/14/2025	107082	173.44	0.00	173.44
142342	DETROIT METRO AIRPORT MARRIOTT	672	10/14/2025	107083	422.92	0.00	422.92
142344	HAMPTON INN & SUITES	672	10/14/2025	107084	278.61	0.00	278.61
142343	SUPERIOR STAY HOTEL	672	10/14/2025	107085	152.65	0.00	152.65
142025	HOUGHTON LAKE COOPERATIVE PRESCHOOL INC	673	10/17/2025	107086	40,735.83	0.00	40,735.83

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21181	WEST BRANCH ROSE CITY SCHOOL DISTRICT	673	10/17/2025	107087	83,621.58	0.00	83,621.58
142216	ACD.NET	671	10/17/2025	107088	689.71	0.00	689.71
141200	AMAZON CAPITAL SERVICES INC	671	10/17/2025	107089	4,011.02	0.00	4,011.02
11592	CARRIE MACKO	671	10/17/2025	107091	80.21	0.00	80.21
142174	CHASIN` CARS WASH N STORE	671	10/17/2025	107092	12.75	0.00	12.75
141931	CHRISTINA PUDVAN	671	10/17/2025	107093	493.50	0.00	493.50
3729	CLINTON COUNTY RESA	671	10/17/2025	107094	75.00	0.00	75.00
142118	CMH EDUCATIONAL CONSULTING LLC	671	10/17/2025	107095	2,900.00	0.00	2,900.00
141698	COMPHEALTH MEDICAL STAFFING	671	10/17/2025	107096	3,150.00	0.00	3,150.00
4400	CRAF CENTER	671	10/17/2025	107097	2,400.00	0.00	2,400.00
4440	CRAWFORD AUSABLE SD	671	10/17/2025	107098	611.52	0.00	611.52
4480	CRAWFORD COUNTY	671	10/17/2025	107099	182.81	0.00	182.81
142124	CRYSTAL DAVIS	671	10/17/2025	107100	60.10	0.00	60.10
4900	DEAN TRANSPORTATION INC	671	10/17/2025	107101	131.81	0.00	131.81
141209	E3 DIAGNOSTICS	671	10/17/2025	107102	597.00	0.00	597.00
8420	EAST HIGGINS LAKE TRUE VALUE	671	10/17/2025	107103	243.72	0.00	243.72
6260	FEDEX	671	10/17/2025	107104	23.24	0.00	23.24
6781	FRONTIER	671	10/17/2025	107105	334.21	0.00	334.21
141697	FUN FIRST THERAPY PLLC	671	10/17/2025	107106	19,018.50	0.00	19,018.50
141933	GERRISH FIRE EMS DEPT	671	10/17/2025	107107	750.00	0.00	750.00
141738	GILL-ROY`S HARDWARE	671	10/17/2025	107108	133.51	0.00	133.51
141842	GRAYLING REGIONAL CHAMBER OF COMMERCE	671	10/17/2025	107109	150.00	0.00	150.00
8780	HOUGHTON LAKE CHAMBER OF COMMERCE	671	10/17/2025	107110	50.00	0.00	50.00
6195	IAN FAULKNER	671	10/17/2025	107111	34.20	0.00	34.20
9025	JIM GENDERNALIK	671	10/17/2025	107112	69.20	0.00	69.20
141343	KARA MULARZ	671	10/17/2025	107113	83.20	0.00	83.20
141488	KATIE HARRIS	671	10/17/2025	107114	559.30	0.00	559.30
10020	KEENAN THERAPEUTICS PC	671	10/17/2025	107115	5,332.97	0.00	5,332.97
10037	KELLOGG HOTEL & CONFERENCE CENTER	671	10/17/2025	107116	170.13	0.00	170.13
10250	KIRTLAND COMMUNITY COLLEGE	671	10/17/2025	107117	20,215.00	0.00	20,215.00
10690	LAKESHORE LEARNING MTL	671	10/17/2025	107118	89.97	0.00	89.97
12280	MAASE	671	10/17/2025	107119	170.00	0.00	170.00
141656	MARK A SLOANE DO PC	671	10/17/2025	107120	1,875.00	0.00	1,875.00
12880	MESSA	671	10/17/2025	107121	94,613.37	0.00	94,613.37
141775	MICHELLE EWALD	671	10/17/2025	107125	340.80	0.00	340.80
15652	NANCY PERSING	671	10/17/2025	107126	56.60	0.00	56.60
21278	NICOLE GRACE	671	10/17/2025	107127	78.40	0.00	78.40
14890	OGEMAW COUNTY PUBLIC TRANSIT	671	10/17/2025	107128	150.00	0.00	150.00
15585	PELION BENEFITS, INC.	671	10/17/2025	107129	250.00	0.00	250.00
142326	PLAY ON WORDS LLC	671	10/17/2025	107130	3,225.00	0.00	3,225.00
141263	PRESENCE LEARNING, INC.	671	10/17/2025	107131	7,404.00	0.00	7,404.00
16105	PRO-TECH CABLING SYSTEMS, INC	671	10/17/2025	107132	15,131.00	0.00	15,131.00
16250	QUILL CORP	671	10/17/2025	107133	172.39	0.00	172.39
16380	RAVEN ANALYTICAL LAB	671	10/17/2025	107134	105.00	0.00	105.00
7160	ROSCOMMON AREA PUBLIC SCHOOLS	671	10/17/2025	107135	15,492.13	0.00	15,492.13
17030	ROSCOMMON COUNTY TRANSPORTATION AU	671	10/17/2025	107136	6,156.00	0.00	6,156.00
141992	SHARON MCMILLAN	671	10/17/2025	107137	73.21	0.00	73.21
18115	SHEFFIELD AUTOMOTIVE INC	671	10/17/2025	107138	1,073.93	0.00	1,073.93
18150	SHRED EXPERTS LLC	671	10/17/2025	107139	162.00	0.00	162.00
18555	SPARTAN STORES LLC	671	10/17/2025	107140	61.55	0.00	61.55
142341	SPRINGHILL SUITES BY MARRIOTT	671	10/17/2025	107141	318.86	0.00	318.86

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141994	STACY SHAFTO	671	10/17/2025	107142	66.40	0.00	66.40
141649	STAPLES	671	10/17/2025	107143	229.14	0.00	229.14
141201	SUPER DUPER PUBLICATIONS	671	10/17/2025	107144	141.00	0.00	141.00
141630	TWO RARE DESIGN	671	10/17/2025	107145	1,284.00	0.00	1,284.00
141582	VISION CONSULTING LLC	671	10/17/2025	107146	2,449.59	0.00	2,449.59
21110	WEINLANDER-FITZHUGH-	671	10/17/2025	107147	4,950.00	0.00	4,950.00
21181	WEST BRANCH ROSE CITY SCHOOL DISTRICT	671	10/17/2025	107148	900.00	0.00	900.00
21775	XPRESS COPY CENTER	671	10/17/2025	107149	385.40	0.00	385.40
8830	THE HOUGHTON LAKE RESORTER	674	10/17/2025	107150	89.00	0.00	89.00
19978	TSA CONSULTING GROUP INC	93	10/24/2025	107151	3,320.00	0.00	3,320.00
20310	UNITED WAY OF ROSCOMMON COUNTY	93	10/24/2025	107152	2.00	0.00	2.00
142107	AXIUM SERVICES INC	675	10/20/2025	107153	10,880.42	0.00	10,880.42
8392	CHARLTON HESTON ACADEMY	675	10/20/2025	107154	52,970.31	0.00	52,970.31
3305	CHARTER TOWNSHIP OF GRAYLING	675	10/20/2025	107155	1,180.97	0.00	1,180.97
142190	CHEF KAYTIE LLC	675	10/20/2025	107156	577.60	0.00	577.60
141698	COMPHEALTH MEDICAL STAFFING	675	10/20/2025	107157	6,237.90	0.00	6,237.90
4440	CRAWFORD AUSABLE SD	675	10/20/2025	107158	78,541.97	0.00	78,541.97
141894	CULLIGAN WATER CONDITIONING	675	10/20/2025	107159	132.00	0.00	132.00
5385	DTE ENERGY	675	10/20/2025	107160	309.21	0.00	309.21
6110	FAIRVIEW AREA SCH DIST	675	10/20/2025	107161	27,683.43	0.00	27,683.43
8791	HOUGHTON LAKE COMMUNITY SCHOOL	675	10/20/2025	107162	42,096.99	0.00	42,096.99
141203	JULIE BELL	675	10/20/2025	107163	379.40	0.00	379.40
141429	KIMBERLY MURPHY	675	10/20/2025	107164	205.26	0.00	205.26
10690	LAKESHORE LEARNING MTL	675	10/20/2025	107165	21.98	0.00	21.98
13651	MIO AUSABLE SCHOOL DISTRICT	675	10/20/2025	107166	28,486.69	0.00	28,486.69
16250	QUILL CORP	675	10/20/2025	107167	133.19	0.00	133.19
7160	ROSCOMMON AREA PUBLIC SCHOOLS	675	10/20/2025	107168	37,244.43	0.00	37,244.43
20571	VERIZON WIRELESS	675	10/20/2025	107169	1,081.46	0.00	1,081.46
21181	WEST BRANCH ROSE CITY SCHOOL DISTRICT	675	10/20/2025	107170	37,516.67	0.00	37,516.67
21235	WEXFORD-MISSAUKEE ISD	675	10/20/2025	107171	160.00	0.00	160.00
141720	AMERICAN UNITED LIFE INSURANCE COMPANY	99	10/23/2025	107172	416.18	0.00	416.18
225	AFLAC	99	10/23/2025	107173	1,102.44	0.00	1,102.44
142025	HOUGHTON LAKE COOPERATIVE PRESCHOOL INC	677	10/31/2025	107174	17,940.00	0.00	17,940.00
14545	NEMCSA	677	10/31/2025	107175	27,523.30	0.00	27,523.30
14631	NMCAA	677	10/31/2025	107176	12,580.39	0.00	12,580.39
21181	WEST BRANCH ROSE CITY SCHOOL DISTRICT	677	10/31/2025	107177	83,621.58	0.00	83,621.58
350	ALLEN SUPPLY	676	10/31/2025	107178	41,920.49	0.00	41,920.49
141200	AMAZON CAPITAL SERVICES INC	676	10/31/2025	107179	3,174.44	0.00	3,174.44
141720	AMERICAN UNITED LIFE INSURANCE COMPANY	676	10/31/2025	107181	1,708.61	0.00	1,708.61
142235	AT&T MOBILITY	676	10/31/2025	107182	38.23	0.00	38.23
11592	CARRIE MACKO	676	10/31/2025	107183	59.42	0.00	59.42
142041	CHARLES BISSELL	676	10/31/2025	107184	167.42	0.00	167.42
142190	CHEF KAYTIE LLC	676	10/31/2025	107185	520.00	0.00	520.00
141931	CHRISTINA PUDVAN	676	10/31/2025	107186	1,892.58	0.00	1,892.58
19631	CHRISTINA TAPPAN	676	10/31/2025	107187	106.86	0.00	106.86
141698	COMPHEALTH MEDICAL STAFFING	676	10/31/2025	107188	12,298.40	0.00	12,298.40
4100	CONSUMERS ENERGY PAYMENT CENTER	676	10/31/2025	107189	2,463.07	0.00	2,463.07
4440	CRAWFORD AUSABLE SD	676	10/31/2025	107190	4,892.70	0.00	4,892.70

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4900	DEAN TRANSPORTATION INC	676	10/31/2025	107191	91,744.17	0.00	91,744.17
141697	FUN FIRST THERAPY PLLC	676	10/31/2025	107192	18,019.00	0.00	18,019.00
142337	GRAFTON SCHOOLS INC	676	10/31/2025	107193	3,273.62	0.00	3,273.62
141690	GREAT LAKES ROOFING AND COATING	676	10/31/2025	107194	4,968.40	0.00	4,968.40
141883	HANNAH VANCURA	676	10/31/2025	107195	311.48	0.00	311.48
141969	HARDWOOD HILLS CONSTRUCTION INC	676	10/31/2025	107196	70,407.99	0.00	70,407.99
141941	HELEN SHASTAL	676	10/31/2025	107197	446.61	0.00	446.61
142191	HIGGINS LAKE STORAGE	676	10/31/2025	107198	100.00	0.00	100.00
142306	HOCK PAINTING INC	676	10/31/2025	107199	13,863.56	0.00	13,863.56
8791	HOUGHTON LAKE COMMUNITY SCHOOL	676	10/31/2025	107200	1,769.28	0.00	1,769.28
141911	INTEGRITY CONSTRUCTION SERVICES	676	10/31/2025	107201	25,971.50	0.00	25,971.50
9385	IOSCO RESA	676	10/31/2025	107202	129,727.50	0.00	129,727.50
141970	JE JOHNSON CONTRACTING INC	676	10/31/2025	107203	24,173.15	0.00	24,173.15
142329	KAITLYN KING	676	10/31/2025	107204	156.11	0.00	156.11
9950	KAPLAN EARLY LEARNING COMPANY	676	10/31/2025	107205	64.75	0.00	64.75
141488	KATIE HARRIS	676	10/31/2025	107206	205.82	0.00	205.82
10030	KATIE KEITH	676	10/31/2025	107207	272.64	0.00	272.64
10020	KEENAN THERAPEUTICS PC	676	10/31/2025	107208	6,708.27	0.00	6,708.27
141492	KERRI SMITZ	676	10/31/2025	107209	194.99	0.00	194.99
141880	KINGSCOTT ASSOCIATES INC	676	10/31/2025	107210	800.00	0.00	800.00
141781	KRISTEN KALTHOFF	676	10/31/2025	107211	102.20	0.00	102.20
142036	KYM NARAYANA	676	10/31/2025	107212	224.60	0.00	224.60
9157	LOUIKO SUNDAY	676	10/31/2025	107213	61.60	0.00	61.60
141784	LYON TOWNSHIP	676	10/31/2025	107214	844.88	0.00	844.88
142172	MASTER ELECTRIC INC	676	10/31/2025	107215	37,187.52	0.00	37,187.52
141422	MELISA AKERS	676	10/31/2025	107216	430.40	0.00	430.40
11598	MELISSA MAEDER	676	10/31/2025	107217	231.60	0.00	231.60
141775	MICHELLE EWALD	676	10/31/2025	107218	60.20	0.00	60.20
13160	MSBO	676	10/31/2025	107219	60.00	0.00	60.00
21278	NICOLE GRACE	676	10/31/2025	107220	30.00	0.00	30.00
142050	NORTHERN MICHIGAN GLASS LLC	676	10/31/2025	107221	94,855.50	0.00	94,855.50
142347	NORTHWOOD PRODUCTS LLC	676	10/31/2025	107222	27,607.50	0.00	27,607.50
142346	ODP BUSINESS SOLUTIONS LLC	676	10/31/2025	107223	202.56	0.00	202.56
14944	OGEMAW COUNTY HERALD	676	10/31/2025	107224	84.50	0.00	84.50
142326	PLAY ON WORDS LLC	676	10/31/2025	107225	3,825.00	0.00	3,825.00
142014	PORATH CONTRACTING INC	676	10/31/2025	107226	4,050.00	0.00	4,050.00
142217	POWERSCHOOL GROUP LLC	676	10/31/2025	107227	1,440.18	0.00	1,440.18
18430	REBECCA SOCIA	676	10/31/2025	107228	5.61	0.00	5.61
141124	REBEKAH SEELow	676	10/31/2025	107229	182.05	0.00	182.05
142293	RITSEMA ASSOCIATES	676	10/31/2025	107230	19,671.30	0.00	19,671.30
19081	ROBERT J GORDON DOFAA-INS PLLC	676	10/31/2025	107231	45.00	0.00	45.00
7160	ROSCOMMON AREA PUBLIC SCHOOLS	676	10/31/2025	107232	2,296.71	0.00	2,296.71
142294	SCHEPERS CONCRETE CONSTRUCTION LLC	676	10/31/2025	107233	5,079.73	0.00	5,079.73
15685	SHAWN PETRI	676	10/31/2025	107234	409.10	0.00	409.10
18273	SKILLSUSA INC	676	10/31/2025	107235	60.00	0.00	60.00
142189	STEVE SEWARD CONSULTING	676	10/31/2025	107236	6,000.00	0.00	6,000.00
142305	STRAUS MASONRY	676	10/31/2025	107237	5,650.20	0.00	5,650.20
20152	TAMMY TYLER	676	10/31/2025	107238	170.56	0.00	170.56
141511	THALMA HIBBARD	676	10/31/2025	107239	361.00	0.00	361.00
141944	TRACEY STEIN	676	10/31/2025	107240	355.50	0.00	355.50
141582	VISION CONSULTING LLC	676	10/31/2025	107241	1,881.86	0.00	1,881.86

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A/P Check Register

Printed: 11/03/2025 10:23:58AM

COOR ISD

Check Date: 10/1/2025 to 10/31/2025

Vendor #	Vendor Name	Batch #	Check Date	Check #	Checks	Direct Deposit	Total
21181	WEST BRANCH ROSE CITY SCHOOL DISTRICT	676	10/31/2025	107242	163.28	0.00	163.28
21770	XEROX CORP	676	10/31/2025	107243	1,412.25	0.00	1,412.25
20245	US TREASURY	94	10/01/2025	201705523	0.00	3,063.71	3,063.71
141103	ORS	94	10/03/2025	201705524	0.00	90,598.08	90,598.08
141105	HEALTH EQUITY	94	10/10/2025	201705525	0.00	3,063.51	3,063.51
20245	US TREASURY	94	10/10/2025	201705526	0.00	51,028.44	51,028.44
141103	ORS	94	10/17/2025	201705527	0.00	79,445.07	79,445.07
141105	HEALTH EQUITY	94	10/24/2025	201705528	0.00	3,063.51	3,063.51
141106	MICHIGAN DEPT OF TREASURY	94	10/24/2025	201705529	0.00	17,886.79	17,886.79
20245	US TREASURY	94	10/24/2025	201705530	0.00	49,997.10	49,997.10
20245	US TREASURY	96	10/31/2025	201705531	0.00	562.63	562.63
141103	ORS	94	10/31/2025	201705532	0.00	80,656.85	80,656.85
Report Totals					<u>\$2,239,715.77</u>	<u>\$379,365.69</u>	<u>\$2,619,081.46</u>



Account Statement

For the Month Ending **October 31, 2025**

C.O.O.R. INTERMEDIATE SCHOOL DISTRICT - General Fund - 203740

Trade Date	Settlement Date	Transaction Description	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
MILAF+ MAX Class					
Opening Balance					4,171,920.47
10/31/25	11/03/25	Accrual Income Div Reinvestment - Distributions	1.00	14,768.62	4,186,689.09
Closing Balance					4,186,689.09

	Month of October	Fiscal YTD July-October
Opening Balance	4,171,920.47	4,127,294.07
Purchases	14,768.62	59,395.02
Redemptions (Excl. Checks)	0.00	0.00
Check Disbursements	0.00	0.00
Closing Balance	4,186,689.09	4,186,689.09
Cash Dividends and Income	14,768.62	59,395.02

Closing Balance	4,186,689.09
Average Monthly Balance	4,172,396.88
Monthly Distribution Yield	4.17%



Account Statement - Transaction Summary

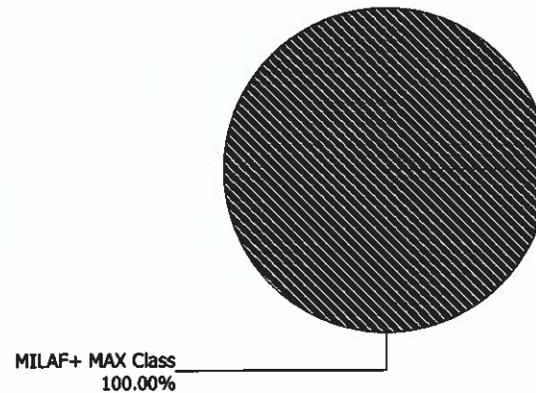
For the Month Ending **October 31, 2025**

C.O.O.R. INTERMEDIATE SCHOOL DISTRICT - General Fund - 203740

MILAF+ MAX Class	
Opening Market Value	4,171,920.47
Purchases	14,768.62
Redemptions	0.00
Unsettled Trades	0.00
Change in Value	0.00
Closing Market Value	\$4,186,689.09
Cash Dividends and Income	14,768.62

Asset Summary		
	October 31, 2025	September 30, 2025
MILAF+ MAX Class	4,186,689.09	4,171,920.47
Total	\$4,186,689.09	\$4,171,920.47

Asset Allocation	
MILAF+ MAX Class	100.00%



D. Update the COOR Special Educational Center calendar, moving a staff PD day from March to January 5th

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2025-2026 C.O.O.R. Educational Center Calendar (Updated 10/31/2025)

SCI Classrooms
School in Session
Prof. Development
No School/Holiday
Staff Collaboration

July 2025						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		
SCI-19 Staff-0 MoCI-0						

August 2025						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						
SCI-1 Staff-3 MoCI-0						

September 2025						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				
SCI-21 Staff-21 MoCI-21						

October 2025						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	
SCI-22 Staff-23 MoCI-22						

November 2025						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						
SCI-17 Staff-18 MoCI-17						

December 2025						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			
SCI-14 Staff-15 MoCI-14						

January 2026						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31
SCI-19 Staff-20 MoCI-19						

February 2026						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
SCI-19 Staff-20 MoCI-19						

March 2026						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				
SCI-19 Staff-19 MoCI-19						

April 2026						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		
SCI-17 Staff-18 MoCI-17						

May 2026						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						
SCI-20 Staff-20 MoCI-20						

June 2026						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				124
SCI-12 Staff-13 MoCI-12						

Total SCI Student Days-200

Total MoCI Staff Days-190 (SCI-210)

Total MoCI Student Days-180

School in Session

First Day of School for Students: September 2, 2025

Last Day of School for Students: June 16th, 2026

No School/Holiday

August 26th - COOR ISD Professional Development Day (#1) at The Northern Center. No students.

August 27th-28th - Staff Collaboration Days. No students.

August 29th and September 1st - No school for staff/students. Labor Day weekend.

October 24th - Professional Development Day (#2). No students

November 21st - Professional Development Day (#3). No students

November 27th and 28th - No school for staff and students. Thanksgiving Break.

December 19th - Staff Collaboration Day. No students.

December 22nd to January 2nd - No school for staff and students. Christmas Break.

January 5th- Staff Collaboration Day. No students.

February 20th - Professional Development Day (#4). No students.

March 27th-April 6th - Spring Break. No school.

April 3rd - Good Friday

April 27th - Professional Development Day (#5). No students.

May 25th - Memorial Day. No school for staff/students.

June 17th - Staff Collaboration Day. No students. Last day of school for staff.

Additional Days for SCI Classrooms

July 7th - August 1st

In session Monday-Friday from 9:00 am-3:30 pm.

Term Dates

Term 1: September 2 - November 4 (45 days)

Term 2: November 5- January 26 (45 days)

Term 3: January 27 - April 10 (45 days)

Term 4: April 13 - June 16 (45 days)

Progress Reports Sent Home to Parents

Term 1: November 10

Term 2: February 2

Term 3: April 17

Term 4: June 16

Notes

SCI students are required to attend 200 school days and 1,150 hours each year, per [MARSE](#).

MoCI students are required to attend 180 days and at least 1,098 hours.

PD days ARE NOT counted in this calendar as instructional days due to MARSE regulations for SCI classrooms.

SCI-200 days x 6.5 hrs/day = 1,300 MoCI-180 days x 6.5 hrs/day = 1,170

Board approval date: May 28, 2025

E. Approve Parent Advisory Committee members:

RAPS - Jesse Gonser

HL - Christina Budzynski

CEC - Danielle Csapo

CASD - Caitlin Moore

Mio - Jessi Schullar

WBRC - Shawn West

CHA - Tabitha Cross

Fairview- TBD

11. **Action Items**

A. Approve up to \$280,000 in general fund expenditures to extend what were formerly Great Start Collaborative program services through June 30, 2026

B. Approve staff retention bonuses as presented

C. Approve Policy Update from Thrun Law Firm:

Policies 3118 and 4113, Forms 4113-F-1 and 4113-F-2

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Series 3000: Operations, Finance, and Property

3100 General Operations

3118 Title IX Sexual Harassment

Consistent with Policy 3115, the District prohibits unlawful sex discrimination, including harassment and retaliation, in any of its education programs or activities in accordance with Title IX of the Education Amendments of 1972 and its implementing regulations.

This Policy addresses allegations of Title IX sexual harassment that occurred on or after August 14, 2020 unless the District previously investigated the allegations under a different policy pursuant to the now-vacated Title IX 2024 regulations. Allegations of discrimination, harassment, or retaliation not covered by this Policy should be addressed under the District's applicable non-discrimination or anti-harassment policies. Allegations alleging both Title IX sexual harassment and other forms of Unlawful Discrimination and Unlawful Harassment (e.g., race, age, disability) that cannot be reasonably separated into distinct complaints should be investigated under this Policy. Complaints that include allegations of Title IX sexual harassment may be investigated under this Policy or bifurcated and investigated pursuant to the applicable Grievance Procedure under Policies 3115-3115H. Investigating other forms of discrimination, including harassment and retaliation, pursuant to this Policy will fulfill the District's investigation requirements under Policies 3115-3115H, 4104, and 5202, but nothing in this paragraph limits the District's right to determine at any time that a non-Title IX allegation should be addressed under Policies 3115-3115H, 4104 or 5202 or any other applicable Policy.

The Board directs the Superintendent or designee to designate one or more employees who meet the training requirements in Section M of this Policy to serve as the District's Title IX Coordinator(s). The Title IX Coordinator will designate an Investigator, Decision-Maker, and Appeals Officer, if applicable, for each Formal Complaint made under this Policy. If a Formal Complaint is made under this Policy against the Title IX Coordinator, the Board President will designate the persons who will serve as the Investigator, Decision-Maker, and Appeals Officer and will work with District administrators to ensure that all other requirements of this Policy are met.

The Investigator, Decision-Maker, Appeals Officer, and Informal Resolution Facilitator cannot be the same person on a specific matter, and the persons designated to serve in those roles may or may not be District employees. Any person serving as the Investigator, Decision-Maker, Appeals Officer, or Informal Resolution Facilitator must meet the training requirements in Section M of this Policy.

Inquiries about Title IX's application to a particular situation may be referred to the Title IX Coordinator(s), the Assistant Secretary for Civil Rights of the United States Department of Education, or both.

A. Definitions

For purposes of this Policy only, the below terms are defined as follows:

1. "Sexual Harassment" means conduct on the basis of sex that satisfies one or more of the following:
 - a. a District employee conditioning the provision of a District aid, benefit, or service on a person's participation in unwelcome sexual conduct;
 - b. unwelcome conduct that a reasonable person would determine to be so severe, pervasive, and objectively offensive that it effectively denies a person equal access to the District's education program or activity; or
 - c. "Sexual assault" as defined in 20 USC 1092(f)(6)(A)(v), "dating violence" as defined in 34 USC 12291(a)(10), "domestic violence" as defined in 34 USC 12291(a)(8), or "stalking" as defined in 34 USC 12291(a)(30).
 - i. "Sexual assault" is an offense classified as a forcible or nonforcible sex offense under the uniform crime reporting system of the Federal Bureau of Investigation. It includes unlawful sexual intercourse (including incest and statutory rape) and any sexual act, including rape, sodomy, sexual assault with an object, or criminal sexual contact, directed against another person without the consent of that person, including when that person is incapable of giving consent.
 - A) Rape: (Except Statutory Rape) The carnal knowledge of a person, without the consent of the victim, including instances where the victim is incapable of giving consent because of his/her age or because of his/her temporary or permanent mental or physical incapacity.
 - B) Sodomy: Oral or anal sexual intercourse with another person, without the consent of the victim, including instances where the victim is incapable of giving consent because of his/her age or because of his/her temporary or permanent mental or physical incapacity.
 - C) Sexual Assault With an Object: To use an object or instrument to unlawfully penetrate, however slightly, the genital or anal opening of the body of another person, without the consent of the victim, including instances where the victim is incapable of giving consent because of his/her age or because of his/her temporary or permanent mental or physical incapacity.
 - D) Criminal Sexual Contact: The (1) intentional touching of the victim's clothed or unclothed body parts without the consent of the victim for the purpose of sexual degradation, sexual gratification, or sexual humiliation; or (2) the forced touching by the victim of the actor's clothed or unclothed body parts without the victim's consent for the purpose of sexual degradation, sexual gratification, or sexual humiliation. This offense includes instances where the victim is

incapable of giving consent because of his/her age or because of his/her temporary or permanent mental or physical incapacity.

- E) Incest: Nonforcible sexual intercourse between persons who are related to each other within the degrees wherein marriage is prohibited by law.
 - F) Statutory Rape: Nonforcible sexual intercourse with a person who is under the statutory age of consent.
- ii. “Dating violence” means violence committed by a person who is or has been in a romantic or intimate relationship with the Complainant. The existence of such a relationship is based on a consideration of the length of the relationship, the type of relationship, and the frequency of interaction between the persons involved in the relationship.
 - iii. “Domestic violence” means felony or misdemeanor crimes of violence committed by a current or former spouse or intimate partner of the Complainant, person with whom the Complainant shares a child, person who is cohabitating with or has cohabitated with the Complainant as a spouse or intimate partner, person similarly situated to a spouse of the Complainant under the domestic or family violence laws of Michigan; or any other person against an adult or youth Complainant who is protected from that person’s acts under the domestic or family violence laws of Michigan.
 - iv. “Stalking” means engaging in a course of conduct directed at a specific person that would cause a reasonable person to (1) fear for the person’s safety or the safety of others; or (2) suffer substantial emotional distress.
2. “Actual Knowledge” means notice of sexual harassment or allegations of sexual harassment to the District’s Title IX Coordinator or any District employee. Imputation of knowledge based solely on vicarious liability or constructive notice is insufficient to constitute actual knowledge. This standard is not met when the only District employee with actual knowledge is the Respondent.
 3. “Appeals Officer” is the person designated by the District to decide appeals of a dismissal or determination of responsibility for matters investigated under this Policy. The Appeals Officer may not be the same person as the Investigator, Title IX Coordinator, Decision-Maker, or person designated to facilitate an informal resolution process on a specific matter.
 4. “Complainant” is a person who is alleged to be the victim of conduct that could constitute Title IX sexual harassment.
 5. “Consent” means a voluntary agreement to engage in sexual activity by a person legally capable of consenting. Someone who is incapacitated cannot consent. Past consent does not imply future consent. Silence or an absence of resistance does not imply consent. Consent to engage in sexual activity with

one person does not imply consent to engage in sexual activity with another. Consent can be withdrawn at any time. Coercion, force, or threat of either invalidates consent. Sexual conduct or relationships between District employees, volunteers, or contractors and students, regardless of age or consent, are prohibited.

6. "Day," unless otherwise indicated, means a day that the District's central office is open for business.
7. "Decision-Maker" is the person designated by the District to review the investigation report and provide a written determination of responsibility that provides the evidentiary basis for the Decision-Maker's conclusions. The Decision-Maker may not be the same person as the Investigator, Title IX Coordinator, Appeals Officer, or person designated to facilitate an informal resolution process on a specific matter.
8. "Education Program or Activity" means any location, event, or circumstance over which the District exercised substantial control over both the Respondent and the context in which the harassment occurred.
9. "Formal Complaint" means a written document or electronic submission signed and filed by a Complainant or signed by the Title IX Coordinator alleging sexual harassment against a Respondent and requesting that the District investigate the sexual harassment allegation.
10. "Grievance Process" is the process by which the District investigates and determines responsibility for Formal Complaints.
11. "Investigator" is the person designated by the District to investigate a Title IX Formal Complaint. The Investigator cannot be the same person as the Decision-Maker, Appeals Officer, or person designated to facilitate an informal resolution process on a specific matter. The Title IX Coordinator may serve as the Investigator on a particular investigation, unless the Title IX Coordinator has a conflict of interest or bias.
12. "Report" means an account of alleged Title IX sexual harassment made by any person (regardless of whether the reporting party is the alleged victim).
13. "Respondent" is a person who has been reported to be the perpetrator of conduct that could constitute Title IX sexual harassment.
14. "Supportive Measures" are non-disciplinary, non-punitive, individualized supports offered and implemented by the Title IX Coordinator as appropriate, as reasonably available, and at no-cost to the Complainant and the Respondent before or after the filing of a Formal Complaint or when no Formal Complaint has been filed. Supportive measures are designed to restore or preserve equal access to the District's education program or activity without unreasonably burdening the other party, including measures designed to

protect the safety of all parties or the District's educational environment, or deter sexual harassment.

15. "Title IX Coordinator" is the person(s) designated by the District to coordinate the District's Title IX compliance. The Title IX Coordinator may not be the same person as the Appeals Officer or Decision-Maker on any matter. A person not serving as a Title IX Coordinator in a particular matter is not disqualified from serving in another role in that matter. The Title IX Coordinator may also serve as the Investigator or person designated to facilitate an informal resolution process on a particular investigation, unless the Title IX Coordinator signed the Formal Complaint.

B. Posting Requirement

The Title IX Coordinator's contact information (name or title, office address, electronic mail address, and telephone number), along with the District's Title IX nondiscrimination statement, must be prominently posted on the District's website and in any catalogs or handbooks provided to applicants for admission or employment, students, parents/guardians, and unions or professional organizations with a collective bargaining or professional agreement with the District.

The District will provide notice of this Policy to all applicants, students, parents/guardians, employees, and unions or professional organizations with a collective bargaining or professional agreement with the District by prominently posting this Policy on its website and referencing this Policy in its handbooks, which will include the Title IX Coordinator's name or title, office address, electronic mail address, and telephone number.

C. Designation of Title IX Coordinator

All Coordinators, including the Title IX Coordinator, are identified in Policy 3115B.

D. Reporting Title IX Sexual Harassment:

A person may make a report of sexual harassment or retaliation at any time. Reports may be made in person, by mail, by telephone, or by electronic mail, using the contact information listed for the Title IX Coordinator, or by any other means that result in the Title IX Coordinator receiving the person's verbal or written report.

Any District employee who receives a report of sexual harassment or has actual knowledge of possible sexual harassment must convey that information to the Title IX Coordinator by the end of the next day.

Any other person who witnesses an act of sexual harassment is encouraged to report it to a District employee and may do so anonymously. No person will be retaliated against based on any report of suspected sexual harassment or retaliation.

E. General Response to Sexual Harassment

1. District's Obligation to Respond without Deliberate Indifference

Upon actual knowledge of Title IX sexual harassment, the Title IX Coordinator must respond promptly in a manner that is not deliberately indifferent. The District will be deemed to be deliberately indifferent only if its response to sexual harassment is clearly unreasonable in light of the known circumstances.

If the Title IX Coordinator receives a report of sexual harassment and the Complainant does not file a Formal Complaint, the Title IX Coordinator must evaluate the information and determine whether to sign and file a Formal Complaint. If the Title IX Coordinator determines not to sign and file a Formal Complaint, the Title IX Coordinator must address the allegations in a manner that is not deliberately indifferent.

2. Response to Report of Title IX Sexual Harassment

Upon receipt of a report of sexual harassment, the Title IX Coordinator must promptly contact the Complainant to discuss the availability of supportive measures, consider the Complainant's wishes with respect to supportive measures, inform the Complainant of the availability of supportive measures with or without the filing of a Formal Complaint, and explain to the Complainant the process for filing a Formal Complaint.

3. Formal Complaint Filed

Upon the receipt of a Formal Complaint, the District must follow the Grievance Process in Section F of this Policy. A Formal Complaint may be submitted using a designated Title IX Sexual Harassment Formal Complaint Form.

4. Equitable Treatment

The District will treat the Complainant and Respondent equitably throughout the Grievance Process, which may include offering supportive measures as described in Subsection E(6) of this Policy.

5. Documentation and Recordkeeping

The Title IX Coordinator will document all sexual harassment reports and all incidents of sexual harassment that the Title IX Coordinator receives or personally observes.

The District will retain this documentation in accordance with applicable record retention requirements in Section N of this Policy.

6. Supportive Measures

After receiving a report of Title IX sexual harassment, the Title IX Coordinator must promptly contact the Complainant to discuss the availability of supportive

measures, with or without the filing of a Formal Complaint. If the District does not provide a Complainant with supportive measures, then the Title IX Coordinator must document the reasons why such a response was not clearly unreasonable in light of the known circumstances.

The District may provide, as appropriate, non-disciplinary, non-punitive individualized services to the Complainant or Respondent before or after the filing of a Formal Complaint or when no Formal Complaint has been filed.

Supportive measures should be designed to restore or preserve equal access to the District's education program or activity without unreasonably burdening the other party.

Supportive measures are offered without charge and are designed to protect the safety of all parties or the District's educational environment, or deter sexual harassment.

Supportive measures may include, but are not limited to:

- a. District-provided counseling;
- b. course-related adjustments, such as deadline extensions;
- c. modifications to class or work schedules;
- d. provision of an escort to ensure that the Complainant and Respondent can safely attend classes and school activities; and
- e. no-contact orders.

All supportive measures must be kept confidential, to the extent that maintaining such confidentiality would not impair the District's ability to provide the supportive measures.

7. Respondent Removal

a. Emergency Removal (Student)

The District may only remove a student Respondent from a District program or activity if, following an individualized safety and risk analysis, the District determines that there is an immediate threat to the physical health or safety of any student or other person arising from the sexual harassment allegations. The District must provide the Respondent with notice and an opportunity to immediately challenge the removal decision. This provision may not be construed to modify any rights under the Individuals with Disabilities Education Act, Section 504 of the Rehabilitation Act of 1973, or the Americans with Disabilities Act.

b. Administrative Leave (Employee)

The District may place an employee Respondent on non-disciplinary administrative leave during the pendency of the Grievance Process. This provision may not be construed to modify any rights under Section 504 of the Rehabilitation Act of 1973 or the Americans with Disabilities Act.

8. Law Enforcement

In appropriate circumstances, a District employee will notify law enforcement or Child Protective Services, consistent with Policies 4202, 5201, and 5701.

The District will attempt to comply with all law enforcement requests for cooperation with related law enforcement activity. In some circumstances, compliance with law enforcement requests may require the District to briefly suspend or delay its investigation. If an investigation is delayed, the District will notify the parties in writing of the delay and the reasons for the delay.

If the District's investigation is suspended or delayed, supportive measures will continue during the suspension or delay. If the law enforcement agency does not notify the District within 10 days that the District's investigation may resume, the District will notify the law enforcement agency that the District intends to promptly resume its investigation.

F. Grievance Process

1. Generally

The Grievance Process begins when a Formal Complaint is filed or when the Title IX Coordinator signs a Formal Complaint and concludes the date the parties receive the Appeals Officer's written decision or the date on which an appeal is no longer timely. The District will endeavor to complete the Grievance Process within 90-120 days, absent extenuating circumstances or delays as described below. The District will treat both the Complainant and the Respondent equitably throughout the Grievance Process.

Neither the Title IX Coordinator, the Decision-Maker, the Investigator, Appeals Officer, nor any person designated to facilitate an informal resolution process will have a conflict of interest or bias for or against Complainants or Respondents generally or for or against an individual Complainant or Respondent.

The Grievance Process requires an objective evaluation of all relevant evidence – including both inculpatory and exculpatory evidence. Credibility determinations may not be based on a person's status as a Complainant, Respondent, or witness.

Throughout the Grievance Process, there is a presumption that the Respondent is not responsible for the alleged conduct unless, in the determination of responsibility, the Decision-Maker finds the Respondent responsible for the alleged conduct.

At any point, the Title IX Coordinator, Investigator, Decision-Maker, or Appeals Officer may temporarily delay the Grievance Process or permit a limited extension of time frames for good cause. Good cause may include, but is not limited to, absence of a party, party's advisor, or witness; concurrent law enforcement activity; or the need for accommodations (e.g., language assistance or accommodation of disabilities). If there is a delay or extension, the parties will receive written notice of the delay or extension and the reasons for the action.

Any disciplinary action resulting from the Grievance Process will be issued in accordance with District Policy, as applicable, and any applicable codes of conduct, handbooks, collective bargaining agreements, and individual employee contracts.

After the investigation portion of the Grievance Process has concluded, the Decision-Maker will endeavor to issue a determination of responsibility within 30 days, absent extenuating circumstances.

2. Notice of Allegations

Upon receipt of a Formal Complaint, the District must provide written notice to the parties who are known at the time that includes:

- a. a copy of this Policy, which includes the District's Grievance Process, and any informal resolution process;
- b. the sexual harassment allegations, including sufficient details known at the time and with sufficient time so that parties may prepare a response before the initial interview. Sufficient details include parties involved in the incident, if known; the alleged conduct constituting sexual harassment; and the date and time of the alleged incident;
- c. a statement that the Respondent is presumed not responsible for the alleged conduct;
- d. a statement that a determination of responsibility is made at the Grievance Process's conclusion;
- e. a statement that the parties may have an advisor of their choice, who may be an attorney, although any attorney or advisor who is not a District employee will be at the party's own cost;
- f. a statement that the parties will be provided an opportunity to inspect and review any evidence before the investigation report is finalized; and
- g. if the Complainant or Respondent is a student, and the District's Student Code of Conduct addresses false statements by students during an investigation or the disciplinary process, a citation to that portion of the Code of Conduct. If, during the course of an investigation, the Investigator decides

to investigate allegations that are not included in the initial notice, the District will provide notice of the additional allegations to the Complainant and Respondent.

3. Informal Resolution

During the Grievance Process, *after* a Formal Complaint has been filed but before a determination of responsibility has been made, the District may offer to facilitate an informal resolution process, or either party may request the informal resolution process. A Formal Complaint must be filed to initiate the informal resolution process.

Informal resolution does not require a full investigation and may encompass a broad range of conflict resolution strategies, including, but not limited to, arbitration, mediation, or restorative justice. The Title IX Coordinator will determine the informal resolution process that will be used, including the person who will facilitate that process.

Informal resolution is not available for a Formal Complaint alleging that an employee sexually harassed a student.

A party is not required to participate in an informal resolution process.

When offering informal resolution, the Title IX Coordinator must (1) provide both parties written notice of their rights in an informal resolution; and (2) obtain written, voluntary consent from both parties to enter into the informal resolution process. The written notice must contain the:

- a. allegations;
- b. informal resolution requirements, including the circumstances under which the informal resolution precludes the parties from resuming a Formal Complaint arising from the same allegations;
- c. right to withdraw from informal resolution and resume the Grievance Process at any time prior to a final resolution; and
- d. any consequences resulting from participating in the informal resolution process, including the records that will be maintained or that could be disclosed.

4. Investigation

The District has the burden of proof and the burden to gather evidence sufficient to reach a determination of responsibility.

a. Investigation Process

The District will not require, allow, rely upon, or otherwise use questions or evidence that constitute, or seek disclosure of, information protected under

a legally recognized privilege unless the person holding the privilege has waived the privilege in writing.

The District may not access, consider, disclose, or otherwise use a party's medical records, including mental health records, which are made and maintained by a healthcare provider in connection with the party's treatment unless the District obtains that party's voluntary, written consent to do so for the Grievance Process.

The Investigator must provide an equal opportunity for the parties to present witnesses, including fact and expert witnesses, and other inculpatory or exculpatory evidence. The Investigator cannot restrict parties from discussing the allegations under investigation, nor can the Investigator restrict parties from gathering or presenting relevant evidence.

Parties may be accompanied by an advisor of their choice, including an attorney, during the Grievance Procedure. If a party chooses an advisor who is not a District employee, the District is not responsible for any associated costs. The Investigator or Title IX Coordinator may establish restrictions regarding the extent to which the advisor may participate in the proceedings, as long as the restrictions apply equally to both parties (e.g., abusive, disruptive behavior or language will not be tolerated; advisor will not interrupt the investigator to ask questions of witnesses).

The Investigator must provide the date, time, location, participants, and purpose of all hearings (if any), investigative interviews, and meetings, to a party whose participation is invited or expected. Written notice must be provided a sufficient time in advance so that a party may prepare to participate.

As described in Section L of this Policy, retaliation against a person for making a complaint or participating in an investigation is prohibited.

The Investigator must ensure that the Complainant and Respondent have an equal opportunity to inspect and review any evidence obtained as part of the investigation so that each party has the opportunity to meaningfully respond to the evidence before the investigation's conclusion. This evidence includes (1) evidence upon which the District does not intend to rely in reaching a determination regarding responsibility, and (2) inculpatory or exculpatory evidence obtained from any source.

Before the investigation's completion, the Investigator must send to each party and the party's advisor, if any, the evidence subject to inspection and review in an electronic format or a hard copy, and the parties must have at least 10 calendar days to submit a written response to the Investigator. The party's response must be considered by the Investigator before completing the final investigation report.

b. Investigation Report

The Investigator must create an investigation report that fairly summarizes relevant evidence and submit the investigation report to the Decision-Maker.

At least 10 calendar days before a determination of responsibility is issued, the Investigator must send the investigation report to each party for review and written response. Written responses to the investigation report must be submitted directly to the Decision-Maker.

The Investigator will endeavor to complete the investigation and finalize the report within 60 days.

5. Determination of Responsibility

The Decision-Maker cannot be the same person as the Title IX Coordinator, Investigator, Appeals Officer, or person designated to facilitate an informal resolution process.

Before the Decision-Maker reaches a determination of responsibility, and after the Investigator has sent the investigation report to the parties, the Decision-Maker must:

- a. afford each party the opportunity to submit written, relevant questions that a party wants asked of any party or witness; and
- b. provide each party with the answers, and allow for additional, limited follow-up questions from each party.

Questions and evidence about the Complainant's sexual predisposition or prior sexual behavior are not relevant unless offered to prove that someone other than the Respondent committed the alleged misconduct, or the questions and evidence concern specific incidents of the Complainant's prior sexual behavior with respect to the Respondent and are offered to prove consent.

If the Decision-Maker decides to exclude questions from either party as not relevant, the Decision-Maker must explain the decision to the party proposing the questions.

The Decision-Maker must issue a written determination of responsibility based on a preponderance of the evidence standard (i.e., more likely than not) simultaneously to both parties. The written determination of responsibility must include:

- a. identification of the sexual harassment allegations;
- b. description of the procedural steps taken from the receipt of the Formal Complaint through the determination of responsibility, including any:
 - i. notification to the parties;

- ii. party and witness interviews;
 - iii. site visits;
 - iv. methods used to collect evidence; and
 - v. hearings held.
 - c. factual findings that support the determination;
 - d. conclusions about the application of any relevant code of conduct, policy, law, or rule to the facts;
 - e. a statement of, and rationale for, the result as to each allegation, including:
 - i. a determination of responsibility;
 - ii. any disciplinary action taken against the Respondent (consistent with Policies 4309, 4407, 4506, 4606, or 5206, as applicable, and any applicable codes of conduct, handbooks, collective bargaining agreements, or individual employee contracts); and
 - iii. whether remedies designed to restore and preserve equal access to the District's education program or activity will be provided to the Complainant.
 - f. appeal rights.
6. Appeals

Notice of the determination of responsibility or dismissal decision must include notice of the parties' appeal rights.

Both parties may appeal a determination of responsibility or the decision to dismiss a Formal Complaint in whole or in part for the following reasons only:

- a. A procedural irregularity that affected the outcome.
- b. New evidence that was not reasonably available at the time the determination of responsibility or dismissal decision was made that could affect the outcome.
- c. The Title IX Coordinator, Investigator, or Decision-Maker had a conflict of interest or bias for or against the Complainant or Respondent, generally or individually, that affected the outcome.

An appeal must be filed with the Title IX Coordinator within 5 calendar days of the date of the determination of responsibility or dismissal decision.

Upon receipt of an appeal, the Title IX Coordinator will assign an Appeals Officer who will provide both parties written notice of the appeal and an equal

opportunity to submit a written statement in support of, or challenging, the determination or dismissal decision.

The Appeals Officer must provide a written decision describing the result of the appeal and the rationale for the result to both parties simultaneously. The Appeals Officer will endeavor to decide an appeal within 30 days.

The Appeals Officer cannot be the same person who acts as the Title IX Coordinator, Investigator, Decision-Maker, or person designated to facilitate an informal resolution process on the same matter. The Appeals Officer also cannot have a conflict of interest or bias against Complainants and Respondents generally or individually.

The determination of responsibility is final upon the date the parties receive the Appeals Officer's written decision or on the date on which an appeal is no longer timely.

G. Dismissal

1. Mandatory Dismissals

The Title IX Coordinator must dismiss a Formal Complaint if:

- a. the Formal Complaint's allegations, even if substantiated, would not constitute sexual harassment as defined in this Policy;
- b. the Formal Complaint's allegations did not occur in the District's programs or activities; or
- c. the Formal Complaint's allegations did not occur in the United States.

2. Discretionary Dismissals

The Title IX Coordinator may dismiss a Formal Complaint if:

- a. the Complainant notifies the Title IX Coordinator in writing that the Complainant wishes to withdraw the Formal Complaint in whole or in part;
- b. the Respondent's enrollment or employment ends; or
- c. specific circumstances prevent the District from gathering evidence sufficient to reach a determination (e.g., several years have passed between alleged misconduct and Formal Complaint filing, Complainant refuses or ceases to cooperate with Grievance Process).

The Title IX Coordinator will promptly and simultaneously notify both parties when a Formal Complaint is dismissed. The notice must include the reasons for mandatory or discretionary dismissal and the right to appeal. Appeal rights are discussed above in Subsection F(6) of this Policy.

Dismissal of a Formal Complaint under this Policy does not excuse or preclude the District from investigating alleged violations of other policy, rule, or law, or from issuing appropriate discipline based on the results of the investigation.

H. Consolidation of Complaints

The Title IX Coordinator or Investigator may consolidate Formal Complaints where the allegations arise out of the same facts or circumstances. Where a Grievance Process involves more than one Complainant or more than one Respondent, references in this Policy to the singular “party,” “Complainant,” or “Respondent” include the plural, as applicable.

I. Remedies and Disciplinary Sanctions

The District will take appropriate and effective measures to promptly remedy the effects of sexual harassment. The Title IX Coordinator is responsible for the effective implementation of any remedies.

Appropriate remedies will be based on the circumstances and may include, but are not limited to:

1. providing an escort to ensure that the Complainant and Respondent can safely attend classes and school activities;
2. offering the parties school-based counseling services, as necessary;
3. providing the parties with academic support services, such as tutoring, as necessary;
4. rearranging course or work schedules, to the extent practicable, to minimize contact between the Complainant and Respondent;
5. moving the Complainant’s or the Respondent’s locker or work space;
6. issuing a “no contact” directive between the Complainant and Respondent;
7. providing counseling memoranda with directives or recommendations.

These remedies may also be available to any other student or person who is or was affected by the sexual harassment.

The District will impose disciplinary sanctions consistent with District Policy, as applicable, and any applicable codes of conduct, handbooks, collective bargaining agreements, or individual employee contracts. Discipline may range from warning or reprimand to termination of employment, or student suspension or expulsion.

After a determination of responsibility, the Title IX Coordinator should consider whether broader remedies are required, which may include, but are not limited to:

1. assemblies reminding students and staff of their obligations under this Policy and applicable handbooks;

2. additional staff training;
3. a climate survey; or
4. letters to students, staff, and parents/guardians reminding persons of their obligations under this Policy and applicable handbooks.

If the Complainant or Respondent is a student with a disability, the District will convene an IEP or Section 504 Team meeting to determine if additional or different programs, services, accommodations, or supports are required to ensure that the Complainant or Respondent continues to receive a free appropriate public education. Any disciplinary action taken against a Respondent who is a student with a disability must be made in accordance with Policy 5206B and the Individuals with Disabilities Education Act or Section 504 of the Rehabilitation Act.

J. False Statements

Any person who knowingly makes a materially false statement in bad faith during a Title IX investigation will be subject to discipline, up to and including discharge or permanent expulsion. A dismissal or determination that the Respondent did not violate this Policy is not sufficient, on its own, to conclude that a person made a materially false statement in bad faith.

K. Confidentiality

The District will keep confidential the identity of a person who reports sexual harassment or files a Formal Complaint, including parties and witnesses, except as permitted or required by law or to carry out any provision of this Policy, applicable regulations, or laws.

L. Retaliation

Retaliation (e.g., intimidation, threats, coercion) for the purpose of interfering with a person's rights under Title IX is prohibited. This prohibition applies to retaliation against any person who makes a report, files a Formal Complaint, or participates in, or refuses to participate in a Title IX proceeding. Complaints alleging retaliation may be pursued in accordance with District Policy.

The exercise of rights protected under the First Amendment does not constitute retaliation prohibited by this Section.

When processing a report or Formal Complaint of sexual harassment, pursuing discipline for other conduct arising out of the same facts or circumstances constitutes retaliation if done for the purpose of interfering with that person's rights under Title IX.

Any person who engages in retaliation will be disciplined in accordance with District Policy, as applicable, and any applicable codes of conduct, handbooks, collective bargaining agreements, and individual employee contracts.

M. Training

All District employees must be trained on how to identify and report sexual harassment.

Any person designated as a Title IX Coordinator, Investigator, Decision-Maker, Appeals Officer, or any person who facilitates an informal resolution process must be trained on the following:

1. the definition of sexual harassment;
2. the scope of the District's education programs or activities;
3. how to conduct an investigation and the District's grievance process, including, as applicable, hearings, appeals, and informal resolution processes; and
4. how to serve impartially, including avoiding prejudgment of the facts at issue, conflicts of interest, and bias.

Investigators must receive training on how to prepare an investigation report as outlined in Subsection F(4)(b) above, including, but not limited to, issues of relevance.

Decision-Makers and Appeals Officers must receive training on issues of evidence and questioning, including, but not limited to, when questions about a Complainant's prior sexual history or disposition are not relevant.

Any materials used to train District employees who act as Title IX Coordinators, Investigators, Decision-Makers, Appeals Officers, or who facilitate an informal resolution process must not rely on sex stereotypes and must promote impartial investigations and adjudications of Formal Complaints. These training materials must be posted on the District's website.

N. Record Keeping

The District will maintain records related to reports of alleged Title IX sexual harassment for a minimum of seven years. This retention requirement applies to investigation records, disciplinary sanctions, remedies, appeals, and records of any action taken, such as supportive measures.

The District will also retain any materials used to train Title IX Coordinators, Investigators, Decision-Makers, Appeals Officers, and any person designated to facilitate an informal resolution process.

O. Office for Civil Rights

Any person who believes that he or she was the victim of sexual harassment may file a complaint with the Office for Civil Rights (OCR) at any time:

U.S. Department of Education Office for Civil Rights
Cesar E. Chavez Memorial Building

1244 Speer Boulevard, Suite 310
Denver, CO 80204-3582
Telephone: 303-844-5695
FAX: 303-844-4303; TDD: 800-877-8339
Email: OCR.Denver@ed.gov

An OCR complaint may be filed before, during, or after filing a Formal Complaint with the District. A person may forego filing a Formal Complaint with the District and instead file a complaint directly with OCR. The District recommends that a person who has been subjected to sexual harassment also file a Formal Complaint with the District to ensure that the District is able to take steps to prevent any further harassment and to discipline the alleged perpetrator, if necessary. OCR does not serve as an appellate body for District decisions under this Policy. An investigation by OCR will occur separately from any District investigation.

Legal authority: Education Amendments Act of 1972, 20 USC §§1681 - 1688; 34 CFR Part 106

Date adopted: August 14, 2024

Date revised: February 13, 2025; August 13, 2025; November 12, 2025

Series 4000: District Employment

4100 Employee Rights and Responsibilities

4113 Michigan Earned Sick Time Act (ESTA)

A. General

Eligible employees will accrue paid leave as provided by the ESTA. Applicable provisions of a collective bargaining agreement, individual employment contract, or handbook remain in place and may provide additional paid leave time that is not provided by the ESTA.

Unless otherwise agreed with union representation, the ESTA does not apply to employees subject to a conflicting collective bargaining agreement in effect on February 21, 2025, until the collective bargaining agreement expires.

The ESTA does not apply to an employee subject to a conflicting individual employment contract in effect on February 21, 2025, until that contract expires, if all of the following are satisfied:

- the District and the employee signed the contract on or before December 31, 2024;
- the contract is effective for not longer than 3 years; and
- the District notified the Michigan Department of Labor and Economic Opportunity (LEO) of the contract.

B. Definitions

1. “ESTA benefit year” means the 12-month period from July 1 to June 30.
2. “Eligible employee” means an employee engaged in service to the District. The following, however, are not eligible employees:
 - a. an unpaid trainee or unpaid intern;
 - b. a person employed in accordance with the Michigan Youth Employment Standards Act, MCL 409.101, *et seq*; or
 - c. positions when the employee may schedule their own working hours as approved by the Superintendent or designee. For those approved positions, the District will not take adverse personnel action for failure to schedule a minimum amount of working hours.

If a collective bargaining agreement or contract meets the requirements in Section A above, then an employee covered by that contract is not an eligible employee until the contract expires.

3. “Family member” is defined as:

- a. biological, adopted, or foster child, stepchild or legal ward, a child of a domestic partner, or a child to whom the eligible employee stands *in loco parentis*;
 - b. biological parent, foster parent, stepparent, or adoptive parent or legal guardian of an eligible employee or an eligible employee's spouse (under the laws of any state) or domestic partner or a person who stood *in loco parentis* when the eligible employee was a minor child;
 - c. an individual to whom the eligible employee is legally married under the laws of any state or a domestic partner;
 - d. grandparent, grandchild, and biological, foster, or adopted sibling;
 - e. an individual related by blood; or
 - f. an individual whose close association with the eligible employee is the equivalent of a family relationship.
4. "Earned sick time" means paid leave as allowed by the ESTA.
 5. All other ESTA-defined terms apply to this Policy.

C. Wait Period and Leave Reinstatement Upon Re-Employment

A newly hired eligible employee may not use accrued earned sick time until 120 calendar days after the employee's start date, unless otherwise provided in a collective bargaining agreement, individual employment contract, employee handbook, or the ESTA.

Upon discharge or other separation from employment, an employee automatically loses accrued earned sick time unless the employee is rehired by the District within 2 months of the separation.

Accrued earned sick time that is not used before an employee's separation from employment will have no monetary value. If an employee separates from employment and is rehired by the District not more than two (2) months after separation, the District will reinstate previously accrued and unused earned sick time and allow the employee to use that earned sick time and accrue additional earned sick time upon reinstatement. This paragraph does not apply if the District paid the employee the value of the employee's unused accrued earned sick time at the time of separation.

D. ESTA Leave Accrual and Frontloading

1. Leave Accrual

Unless the District frontloads earned sick time under Section D(2), an eligible employee begins accruing earned sick time on February 21, 2025 or the employee's start date, whichever is later.

An eligible employee will accrue 1 hour of earned sick time for every 30 hours worked, but the eligible employee may only use up to 72 hours of earned sick time in a single ESTA benefit year. An FLSA-exempt eligible employee is assumed to work 40 hours per workweek unless the employee's normal workweek is less than 40 hours.

Up to 72 hours of unused accrued earned sick time will carry over from ESTA benefit year to ESTA benefit year.

2. Frontloading Leave

For each ESTA benefit year, the District may frontload earned sick time consistent with this policy, a collective bargaining agreement, or individual employment contract.

If frontloading, the District will grant a full-time eligible employee 72 hours of earned sick time at the beginning of an ESTA benefit year. For a part-time eligible employee, the District will provide the employee with:

- a written notice of how many hours the employee is expected to work during the ESTA benefit year at the time of hire;
- an amount of earned sick time at the beginning of the ESTA benefit year that is proportional to the earned sick time the employee would accrue if the employee worked all the hours in that written notice; and
- 1 hour of earned sick time for every 30 hours worked after the employee exceeds the work hours in that written notice.

Frontloaded earned sick time will not carry over from one ESTA benefit year to the next unless authorized in the applicable collective bargaining agreement, individual employment contract, or handbook.

3. Compliance Presumption

The District is in compliance with this Section D if it:

- provides an eligible employee with paid time off in at least the same amounts of time off described in the ESTA that may be used for ESTA purposes or any other approved purpose, with the time used for an ESTA purpose being subject to the ESTA; or
- is a signatory to a collective bargaining agreement that requires contributions to a multiemployer plan under the Employee Retirement Income Security Act, subject to certain conditions.

E. Additional Absences

Additional absences, above and beyond earned sick time under the ESTA, are governed by an applicable collective bargaining agreement, individual employment contract, or Board Policy.

F. Permissible Uses

An eligible employee may use earned sick time for the following reasons:

1. the employee's mental or physical illness, injury, or health condition; medical diagnosis, care, or treatment of the employee's mental or physical illness, injury, or health condition; or preventative medical care for the employee;
2. for the employee's family member's mental or physical illness, injury, or health condition, medical diagnosis, care, or treatment of the employee's family member's mental or physical illness, injury, or health condition or preventative medical care for a family member of the employee;
3. if the employee or the employee's family member is a victim of domestic violence or sexual assault, for medical care or psychological or other counseling for physical or psychological injury or disability, to obtain services from a victim services organization, to relocate due to domestic violence or sexual assault, to obtain legal services, or to participate in any civil or criminal proceedings related to or resulting from the domestic violence or sexual assault;
4. for meetings at a child's school or place of care related to the child's health or disability, or the effects of domestic violence or sexual assault on the child; or
5. for closure of the employee's place of business by order of a public official due to a public health emergency, for an employee's need to care for a child whose school or place of care has been closed by order of a public official due to a public health emergency, or when it has been determined by the health authorities having jurisdiction or by a health care provider that the employee's or employee's family member's presence in the community would jeopardize the health of others because of the employee's or family member's exposure to a communicable disease, whether or not the employee or family member has actually contracted the communicable disease.

G. Use of Earned Sick Time

If the eligible employee's need to use leave is foreseeable, the employee must provide notice to the District of the employee's intent to use earned sick time at least 7 days prior to the date leave is to begin. If the eligible employee's need to use leave is not foreseeable, the employee must provide notice to the District of the employee's intent to use earned sick time as soon as practicable. For leave of more than 3 consecutive days, upon District request, the eligible employee must provide the District – within 15 days after the request – reasonable documentation that earned sick time was used for an ESTA purpose. The District will be

responsible for paying the eligible employee's costs in obtaining the requested documentation.

In cases of domestic violence or sexual assault, reasonable documentation includes any of the following:

- a police report indicating that the employee or the employee's family member was a victim of domestic violence or sexual assault;
- a signed statement from a victim and witness advocate affirming that the employee or the employee's family member is receiving services from a victim services organization; or
- a court document indicating that the employee or the employee's family member is involved in legal action related to domestic violence or sexual assault.

All health, sexual assault, and domestic violence information and documentation received from an employee about earned sick time remains confidential and will not be disclosed, except to the employee, with the employee's written permission, or as and to the extent required by law.

Failure to comply with notice procedures or document requests to support the use of earned sick time, or using earned sick time for a non-permissible use, may result in discipline, including discharge.

Unless otherwise provided in an employee's collective bargaining agreement, individual employment contract, or handbook:

- earned sick time must be used in **15-minute increments**; and
- an employee using earned sick time will not receive overtime pay, holiday pay, or bonuses for the earned sick time.

H. Notice and Recordkeeping

The District will:

1. provide an ESTA notice created by LEO to each eligible employee at hire or by March 23, 2025, whichever is later (see 4113-F-1);
2. display in a conspicuous location in each of its buildings the ESTA poster created by LEO; and
3. retain for not less than 3 years records documenting hours worked and earned sick time taken by eligible employees.

Legal authority: MCL 408.934b, 408.961 et seq., *Mothering Justice v Attorney General*, 2024 Mich LEXIS 1454 (July 31, 2024)

Date adopted: February 13, 2025

Date revised: March 12, 2025; November 12, 2025.

Series 4000: District Employment

4100 Employee Rights and Responsibilities

4113-F-1 Michigan Earned Sick Time Act (ESTA) Form

ESTA Hire Notice

Pursuant to the Michigan Earned Sick Time Act (ESTA), an eligible employee generally (1) earns 1 hour of earned sick time for every 30 hours worked, but the District may cap use of earned sick time to 72 hours per ESTA benefit year, or (2) receives at least 72 hours of earned sick time at the beginning of the District's ESTA benefit year (prorated for a part-time employee under certain circumstances). The District's ESTA benefit year is the 12-month period from July 1 to June 30.

As a part-time employee, the District estimates that you will work **approximately _____ hours** during the District's ESTA benefit year, subject to the District's discretion and Board Policy.

Retaliatory personnel action by the employer against an employee for requesting or using earned sick time for which the employee is eligible is prohibited. An eligible employee may file a complaint with the Michigan Department of Labor and Economic Opportunity (LEO) for any ESTA violation.

Terms under which earned sick time may be used are identified in the ESTA and in District Policy 4113, which terms are incorporated by reference into this Notice. An eligible employee may use earned sick time for the following reasons:

1. the employee's mental or physical illness, injury, or health condition; medical diagnosis, care, or treatment of the employee's mental or physical illness, injury, or health condition; or preventative medical care for the employee;
2. for the employee's family member's mental or physical illness, injury, or health condition, medical diagnosis, care, or treatment of the employee's family member's mental or physical illness, injury, or health condition or preventative medical care for a family member of the employee;
3. if the employee or the employee's family member is a victim of domestic violence or sexual assault, for medical care or psychological or other counseling for physical or psychological injury or disability, to obtain services from a victim services organization, to relocate due to domestic violence or sexual assault, to obtain legal services, or to participate in any civil or criminal proceedings related to or resulting from the domestic violence or sexual assault;
4. for meetings at a child's school or place of care related to the child's health or disability, or the effects of domestic violence or sexual assault on the child; or
5. for closure of the employee's place of business by order of a public official due to a public health emergency, for an employee's need to care for a child whose school or

place of care has been closed by order of a public official due to a public health emergency, or when it has been determined by the health authorities having jurisdiction or by a health care provider that the employee's or employee's family member's presence in the community would jeopardize the health of others because of the employee's or family member's exposure to a communicable disease, whether or not the employee or family member has actually contracted the communicable disease.

A LEO ESTA brochure is attached to this notice, along with a copy of the ESTA.

[Attach LEO Hire Notice When Published by LEO]

Series 4000: District Employment

4100 Employee Rights and Responsibilities

4113-F-2 Michigan Earned Sick Time Act (ESTA) Leave Request Checklist*

- 1. EE Eligibility.** Determine if EE is eligible for earned sick time under ESTA. If EE is ineligible, then ESTA does not apply. EE is ineligible if EE fits within at least 1 of the following exclusions:
- CBA Exclusion**
 - EE is covered by a CBA that was in effect on 2/21/25.
 - The CBA has not expired, and
 - For every employee covered by the CBA, the CBA addresses sick leave (or a similar benefit) or expressly excludes sick leave.
 - Individual Employment Contract Exclusion**
 - EE is covered by an individual employment contract that was signed by *both* the EE and ER on or before 12/31/24.
 - Contract is effective for 3 years or less.
 - ER notifies LEO of the contract,¹ and
 - Contract “conflicts” with ESTA.²
 - Categorical Exclusion**
 - EE is an unpaid trainee or an unpaid intern.
 - EE is under 18 years old and employed under the Michigan Youth Employment Standards Act, or
 - ER policy allows EE to schedule EE’s own working hours and prohibits ER from taking adverse personnel action against EE for not scheduling a minimum amount of working hours.
- 2. Purpose for Leave.** Confirm EE’s requested leave is for an ESTA purpose. If not for an ESTA purpose, then ESTA does not apply. An eligible EE may use accrued earned sick time for any of the following purposes:
- EE or EE family member illness, injury, health condition, or preventative medical care.
 - If EE or EE family member is a domestic violence or sexual assault victim, for:
 - Medical care or counseling for a physical or psychological injury or disability.
 - Services from a victim services organization.
- 3. Concurrent or Alternate Leave.**
- If an eligible EE’s requested leave is for an ESTA reason, determine whether earned sick time will run concurrently with any other available leave, such as FMLA leave or leave granted by a CBA, individual employment contract, or policy.
 - If EE is not an eligible EE or if eligible EE’s requested leave is not for an ESTA reason, determine if EE qualifies for any other leave, such as leave granted by a CBA, individual employment contract, or policy.
- 4. Leave Notice.** ESTA generally permits an ER to require an EE to provide up to 7 days’ advanced notice for foreseeable leave and notice as soon as practicable for unforeseeable leave. ESTA also permits an ER to discipline an EE who fails to provide required notice. Check any applicable CBA, individual employment contract, and policy for any ESTA advanced notice requirements applicable to the EE.
- Relocation.
- Legal services, or
- Participation in any civil or criminal proceedings related to the domestic violence or sexual assault.
- Meeting at child’s school or place of care related to:
 - The child’s health or disability, or
 - The effects of domestic violence or sexual assault on the child.
- Closure of EE’s place of business by a public official due to a public health emergency.
- EE need to care for a child whose school or place of care is closed by order of a public official due to a public health emergency.
- Leave when health authorities or a health care provider determines that EE or EE family member presence in the community jeopardizes the health of others because of EE or EE family member exposure to a communicable disease.

* This checklist was created on 9/17/25 and is based on (i) statutory text as of that date, and (ii) 7/22/25 Frequently Asked Questions published by LEO (FAQs). The back side of this checklist contains definitions.

This checklist is intended to assist a school with determining whether an EE’s leave request qualifies for earned sick time and, if so, to assist the school with processing that leave. According to the FAQs, an EE must request the use of earned sick time; an ER cannot mandate that an EE use earned sick time before the EE uses other leave.

Review any applicable CBA, individual employment contract, and policy for ESTA provisions that may impact the above checklist. For example, a contract may grant earned sick time to an EE who does not otherwise qualify for earned sick time under ESTA.

ESTA leave mandates do not apply to an ER with less than 11 EEs (Small Employer) until 10/1/25 or, if the Small Employer did not employ an EE before 2/21/22, until 3 years after the ER first employs an EE.

¹ ERs must notify LEO by email: leo-estacontract@michigan.gov.

² Neither ESTA nor the FAQs expressly address what it means for an individual employment contract to “conflict” with ESTA. The FAQs suggest, however, that a conflict exists if the contract addresses sick leave (or a similar benefit) or expressly excludes sick leave.

- 5. Available Leave.** Confirm EE did not exhaust accrued earned sick time. If EE exhausted accrued time, then ESTA does not apply, assuming that ER granted minimum leave required by ESTA. An ER may satisfy its earned sick time mandate for an EE by either (i) frontloading earned sick time at the beginning of the ER's ESTA benefit year for immediate use (frontloading requirements differ for full-time and part-time EEs), or (ii) granting 1 hour of earned sick time for every 30 hours worked. Reminders:
 - If EE accrues leave at the rate of 1 hour for every 30 hours worked, then:
 - An ER is not required to permit an EE to use more than 72 hours of earned sick time during an ESTA benefit year (40 hours if a Small Employer).
 - ER must allow EE to carry over up to 72 hours of accrued leave from ESTA benefit year to ESTA benefit year (40 hours if a Small Employer).
 - An ER may require an EE hired after 2/21/25 to wait up to 120 calendar days after commencing employment before using accrued leave.
 - An EE exempt under the Fair Labor Standards Act is assumed to work 40 hours per workweek, unless the EE's normal workweek is less than 40 hours.
 - If EE (i) transfers to another position while employed for the same ER, or (ii) separates from employment but is rehired by the same ER within 2 months after separation, then EE may use earned sick time that was accrued but unused before the transfer or

separation, unless the ER paid the EE the value of that earned sick time at time of transfer or employment separation.

- 6. Leave Increment.** Leave may be used in:
 - 1-hour increments, or
 - The smallest increment the ER uses to account for non-ESTA absences.
- 7. Supporting Documents.** For leave of more than 3 consecutive days, ER may require EE to provide the ER with reasonable documentation that earned sick time was used for an ESTA purpose. If ER requests such documentation, then ER is responsible for paying EE's costs in obtaining the documentation and EE must return the documentation within 15 days of the request. Reasonable documentation is:
 - Documentation signed by a health care professional indicating that earned sick time is necessary, or
 - In cases of domestic violence or sexual assault, any of the following selected by the EE:
 - A police report indicating that the EE or the EE's family member was a victim of domestic violence or sexual assault,
 - A signed statement from a victim and witness advocate affirming that the EE or the EE's family member is receiving services from a victim services organization, or
 - A court document indicating that the EE or the EE's family member is involved in legal action related to domestic violence or sexual assault.

Definitions

- CBA – collective bargaining agreement.
- Domestic partner – adult in committed relationship with another adult.
- Earned sick time – Time off from work that can be used for any ESTA purpose.
- EE – Employee.
- ER – Employer.
- Family member –
 - Biological, adopted, or foster child, stepchild or legal ward, a child of a domestic partner, or a child to whom the EE stands *in loco parentis*,
 - Biological parent, foster parent, stepparent, or adoptive parent or a legal guardian of an EE or an EE's spouse or domestic partner or a person who stood *in loco parentis* when the EE was a minor child,

- Individual to whom the EE is legally married under the law of any State or a domestic partner,
- Grandparent or grandchild,
- Biological, foster, or adopted sibling,
- Individual related by blood to the EE, or
- Individual whose close association with the EE is the equivalent of a family relationship.
- FMLA – Family and Medical Leave Act.
- Health Care Professional –
 - Person licensed under Michigan or federal law to provide health care services, including nurses, doctors, and emergency room personnel, or
 - Certified midwife.
- LEO – Michigan Department of Labor and Economic Opportunity.

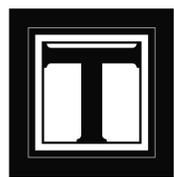
This checklist provides a general overview of ESTA and its applicability to schools. None of the information in this checklist is intended as legal advice or opinion for specific facts, matters, situations, or issues. Consult legal counsel about the application of this document to a specific circumstance or situation. This checklist is subject to future legal developments.

Marked PDF of Changes

***Tracked Changes to the
Board Policy Manual
October 10, 2025***

***Use the Bookmarks tab to quickly
reference different updates in this PDF***

***This PDF does not contain the complete policies,
and is only intended to highlight the recent changes***



THRUN
LAW FIRM, P.C.
POLICY SERVICE

- 3501-F-1 Sample FOIA Request Form
- 3501-F-2 Certificate of Non-Existence of Public Record
- 3501-F-3 Standard Form for Detailed Itemization of Fee Amounts
- 3502 Record Retention

SERIES 4000: DISTRICT EMPLOYMENT

4100 Employee Rights and Responsibilities

- 4101 Non-Discrimination
- 4102 Anti-Harassment
- 4103 Whistleblowers' Protection
- 4104 Employment Complaint Procedure for Allegations Implicating Civil Rights
- 4105 Disability Workplace Accommodations for Employees and Applicants
- 4105A [Pregnancy Workplace Accommodations for Employees and Applicants or Intentionally Left Blank](#)
- 4105B Religious Workplace Accommodations for Employees and Applicants
- 4106 [Family and Medical Leave Act \(FMLA\) or Intentionally Left Blank](#)
- 4107 Military Leave
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- 4110 Reimbursement
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- 4113 Michigan Earned Sick Time Act (ESTA)
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4200 Employee Conduct and Ethics

- 4201 Employee Ethics and Standards
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- 4209 [Abortion Referrals and Assistance or Intentionally Left Blank](#)
- 4210 Drug and Alcohol Free Workplace; Tobacco Product Restrictions
- 4211 [Alcohol and Controlled Substances for Transportation Employees Subject to the Omnibus Transportation Employee Testing Act or Intentionally Left Blank](#)
- 4212 Employee Assistance Program
- 4213 Anti-Nepotism
- 4214 Outside Activities and Employment

Series 3000: Operations, Finance, and Property

3100 General Operations

3118 Title IX Sexual Harassment

Consistent with Policy 3115, the District prohibits unlawful sex discrimination, including harassment and retaliation, in any of its education programs or activities in accordance with Title IX of the Education Amendments of 1972 and its implementing regulations.

This Policy addresses allegations of Title IX sexual harassment that occurred on or after August 14, 2020 unless the District previously investigated the allegations under a different policy pursuant to the now-vacated Title IX 2024 regulations. Allegations of discrimination, harassment, or retaliation not covered by this Policy should be addressed under the District's applicable non-discrimination or anti-harassment policies. Allegations alleging both Title IX sexual harassment and other forms of Unlawful Discrimination and Unlawful Harassment (e.g., race, age, disability) that cannot be reasonably separated into distinct complaints should be investigated under this Policy. Complaints that include allegations of Title IX sexual harassment may be investigated under this Policy or bifurcated and investigated pursuant to the applicable Grievance Procedure under Policies 3115-3115H. Investigating other forms of discrimination, including harassment and retaliation, pursuant to this Policy will fulfill the District's investigation requirements under Policies 3115-3115H, 4104, and 5202, but nothing in this paragraph limits the District's right to determine at any time that a non-Title IX allegation should be addressed under Policies 3115-3115H, 4104 or 5202 or any other applicable Policy.

The Board directs the Superintendent or designee to designate one or more employees who meet the training requirements in Section M of this Policy to serve as the District's Title IX Coordinator(s). The Title IX Coordinator will designate an Investigator, Decision-Maker, and Appeals Officer, if applicable, for each Formal Complaint made under this Policy. If a Formal Complaint is made under this Policy against the Title IX Coordinator, the Board President will designate the persons who will serve as the Investigator, Decision-Maker, and Appeals Officer and will work with District administrators to ensure that all other requirements of this Policy are met.

The Investigator, Decision-Maker, Appeals Officer, and Informal Resolution Facilitator cannot be the same person on a specific matter, and the persons designated to serve in those roles may or may not be District employees. Any person serving as the Investigator, Decision-Maker, Appeals Officer, or Informal Resolution Facilitator must meet the training requirements in Section M of this Policy.

Inquiries about Title IX's application to a particular situation may be referred to the Title IX Coordinator(s), the Assistant Secretary for Civil Rights of the United States Department of Education, or both.

A. Definitions

For purposes of this Policy only, the below terms are defined as follows:

1. "Sexual Harassment" means conduct on the basis of sex that satisfies one or more of the following:
 - a. a District employee conditioning the provision of a District aid, benefit, or service on a person's participation in unwelcome sexual conduct;
 - b. unwelcome conduct that a reasonable person would determine to be so severe, pervasive, and objectively offensive that it effectively denies a person equal access to the District's education program or activity; or
 - c. "Sexual assault" as defined in 20 USC 1092(f)(6)(A)(v), "dating violence" as defined in 34 USC 12291(a)(10), "domestic violence" as defined in 34 USC 12291(a)(8), or "stalking" as defined in 34 USC 12291(a)(30).
 - i. "Sexual assault" is an offense classified as a forcible or nonforcible sex offense under the uniform crime reporting system of the Federal Bureau of Investigation. It includes unlawful sexual intercourse (including incest and statutory rape) and any sexual act, including rape, sodomy, sexual assault with an object, or ~~fondling criminal sexual contact~~, directed against another person without the consent of that person, including when that person is incapable of giving consent.
 - A) Rape: (Except Statutory Rape) The carnal knowledge of a person, without the consent of the victim, including instances where the victim is incapable of giving consent because of his/her age or because of his/her temporary or permanent mental or physical incapacity.
 - B) Sodomy: Oral or anal sexual intercourse with another person, without the consent of the victim, including instances where the victim is incapable of giving consent because of his/her age or because of his/her temporary or permanent mental or physical incapacity.
 - C) Sexual Assault With an Object: To use an object or instrument to unlawfully penetrate, however slightly, the genital or anal opening of the body of another person, without the consent of the victim, including instances where the victim is incapable of giving consent because of his/her age or because of his/her temporary or permanent mental or physical incapacity.
 - D) ~~Fondling Criminal Sexual Contact~~: The (1) intentional touching of the victim's clothed or unclothed body parts without the consent of the victim for the purpose of sexual degradation, sexual gratification, or sexual humiliation; or (2) the forced touching by the victim of the actor's clothed or unclothed body parts without the victim's consent private body parts of another person for the purposes of sexual degradation, sexual gratification, or sexual humiliation. This offense without the consent of the victim, includ~~es~~ing instances where the

Series 4000: District Employment

4100 Employee Rights and Responsibilities

4113 *Michigan Earned Sick Time Act (ESTA)* [Required for Districts with More Than 10 Employees] [Note: If the District has 10 or fewer employees, please contact the Thrun Board Policy Administrator to receive a different version of this ESTA policy.]

A. General

Eligible employees will accrue paid leave as provided by the ESTA. Applicable provisions of a collective bargaining agreement, individual employment contract, or handbook remain in place and may provide additional paid leave time that is not provided by the ESTA.

Unless otherwise agreed with union representation, the ESTA does not apply to employees subject to a conflicting collective bargaining agreement in effect on February 21, 2025, until the collective bargaining agreement expires.

The ESTA does not apply to an employee subject to a conflicting individual employment contract in effect on February 21, 2025, until that contract expires, if all of the following are satisfied:

- the District and the employee signed the contract on or before December 31, 2024;
- the contract is effective for not longer than 3 years; and
- the District notified the Michigan Department of Labor and Economic Opportunity (LEO) of the contract.

B. Definitions

1. “ESTA benefit year” means the 12-month period from July 1 to June 30. [Optional: may adjust 12-month period]
2. “Eligible employee” means an employee engaged in service to the District. The following, however, are not eligible employees:
 - a. an unpaid trainee or unpaid intern;
 - b. a person employed in accordance with the Michigan Youth Employment Standards Act, MCL 409.101, *et seq*; or
 - c. positions when the employee may schedule their own working hours as approved by the Superintendent or designee. For those approved positions, the District will not take adverse personnel action for failure to schedule a minimum amount of working hours.

use leave is not foreseeable, the employee must provide notice to the District of the employee's intent to use earned sick time as soon as practicable. For leave of more than 3 consecutive days, upon District request, the eligible employee must provide the District – within 15 days after the request – reasonable documentation that earned sick time was used for an ESTA purpose. The District will be responsible for paying the eligible employee's costs in obtaining the requested documentation.

In cases of domestic violence or sexual assault, reasonable documentation includes any of the following:

- a police report indicating that the employee or the employee's family member was a victim of domestic violence or sexual assault;
- a signed statement from a victim and witness advocate affirming that the employee or the employee's family member is receiving services from a victim services organization; or
- a court document indicating that the employee or the employee's family member is involved in legal action related to domestic violence or sexual assault.

All health, sexual assault, and domestic violence information and documentation received from an employee about earned sick time remains confidential and will not be disclosed, except to the employee, with the employee's written permission, or as and to the extent required by law.

Failure to comply with notice procedures or document requests to support the use of earned sick time, or using earned sick time for a non-permissible use, may result in discipline, including discharge.

Unless otherwise provided in an employee's collective bargaining agreement, individual employment contract, or handbook:

- earned sick time must be used in [] [Note: Insert "hourly" or the smallest increment that the District uses to account for absences of use of other time] increments; and
- an employee using earned sick time will not receive overtime pay, holiday pay, or bonuses for the earned sick time.

H. Notice and Recordkeeping

The District will:

1. provide an ESTA notice created by LEO to each eligible employee at hire or by March 23, 2025, whichever is later (see 4113-F-1);
2. display in a conspicuous location in each of its buildings the ESTA poster created by LEO; and

Series 4000: District Employment

4100 Employee Rights and Responsibilities

4113-F-1 Michigan Earned Sick Time Act (ESTA) Form [For Districts with More Than 10 Employees] [Note: If the District has 10 or fewer employees, please contact the Thrun Board Policy Administrator to receive a different version of this ESTA form.]

ESTA Hire Notice

Pursuant to the Michigan Earned Sick Time Act (ESTA), an eligible employee generally (1) earns 1 hour of earned sick time for every 30 hours worked, but the District may cap use of earned sick time to 72 hours per ESTA benefit year, or (2) receives at least 72 hours of earned sick time at the beginning of the District's ESTA benefit year (prorated for a part-time employee under certain circumstances). The District's ESTA benefit year is the 12-month period from July 1 to June 30. [Optional: may adjust 12-month period]

[Optional (if frontloading for a part-time employee, complete the following for that employee): As a part-time employee, the District estimates that you will work approximately _____ hours during the District's ESTA benefit year, subject to the District's discretion and Board Policy].

Retaliatory personnel action by the employer against an employee for requesting or using earned sick time for which the employee is eligible is prohibited. An eligible employee may file a complaint with the Michigan Department of Labor and Economic Opportunity (LEO) for any ESTA violation.

Terms under which earned sick time may be used are identified in the ESTA and in District Policy 4113, which terms are incorporated by reference into this Notice. An eligible employee may use earned sick time for the following reasons:

1. the employee's mental or physical illness, injury, or health condition; medical diagnosis, care, or treatment of the employee's mental or physical illness, injury, or health condition; or preventative medical care for the employee;
2. for the employee's family member's mental or physical illness, injury, or health condition, medical diagnosis, care, or treatment of the employee's family member's mental or physical illness, injury, or health condition or preventative medical care for a family member of the employee;
3. if the employee or the employee's family member is a victim of domestic violence or sexual assault, for medical care or psychological or other counseling for physical or psychological injury or disability, to obtain services from a victim services organization, to relocate due to domestic violence or sexual assault, to obtain legal services, or to participate in any civil or criminal proceedings related to or resulting from the domestic violence or sexual assault;

Series 4000: District Employment

4100 Employee Rights and Responsibilities

4113-F-2 Michigan Earned Sick Time Act (ESTA) Leave Request Checklist*

- 1. EE Eligibility.** Determine if EE is eligible for earned sick time under ESTA. If EE is ineligible, then ESTA does not apply. EE is ineligible if EE fits within at least 1 of the following exclusions:
 - CBA Exclusion**
 - EE is covered by a CBA that was in effect on 2/21/25.
 - The CBA has not expired, and
 - For every employee covered by the CBA, the CBA addresses sick leave (or a similar benefit) or expressly excludes sick leave.
 - Individual Employment Contract Exclusion**
 - EE is covered by an individual employment contract that was signed by *both* the EE and ER on or before 12/31/24.
 - Contract is effective for 3 years or less.
 - ER notifies LEO of the contract,¹ and
 - Contract “conflicts” with ESTA.²
 - Categorical Exclusion**
 - EE is an unpaid trainee or an unpaid intern.
 - EE is under 18 years old and employed under the Michigan Youth Employment Standards Act, or
 - ER policy allows EE to schedule EE’s own working hours and prohibits ER from taking adverse personnel action against EE for not scheduling a minimum amount of working hours.
- 2. Purpose for Leave.** Confirm EE’s requested leave is for an ESTA purpose. If not for an ESTA purpose, then ESTA does not apply. An eligible EE may use accrued earned sick time for any of the following purposes:
 - EE or EE family member illness, injury, health condition, or preventative medical care.
 - If EE or EE family member is a domestic violence or sexual assault victim, for:
 - Medical care or counseling for a physical or psychological injury or disability.
 - Services from a victim services organization.
- 3. Concurrent or Alternate Leave.**
 - If an eligible EE’s requested leave is for an ESTA reason, determine whether earned sick time will run concurrently with any other available leave, such as FMLA leave or leave granted by a CBA, individual employment contract, or policy.
 - If EE is not an eligible EE or if eligible EE’s requested leave is not for an ESTA reason, determine if EE qualifies for any other leave, such as leave granted by a CBA, individual employment contract, or policy.
- 4. Leave Notice.** ESTA generally permits an ER to require an EE to provide up to 7 days’ advanced notice for foreseeable leave and notice as soon as practicable for unforeseeable leave. ESTA also permits an ER to discipline an EE who fails to provide required notice. Check any applicable CBA, individual employment contract, and policy for any ESTA advanced notice requirements applicable to the EE.

* This checklist was created on 9/17/25 and is based on (i) statutory text as of that date, and (ii) 7/22/25 Frequently Asked Questions published by LEO (FAQs). The back side of this checklist contains definitions.

This checklist is intended to assist a school with determining whether an EE’s leave request qualifies for earned sick time and, if so, to assist the school with processing that leave. According to the FAQs, an EE must request the use of earned sick time; an ER cannot mandate that an EE use earned sick time before the EE uses other leave.

Review any applicable CBA, individual employment contract, and policy for ESTA provisions that may impact the above checklist. For example, a contract may grant earned sick time to an EE who does not otherwise qualify for earned sick time under ESTA.

ESTA leave mandates do not apply to an ER with less than 11 EEs (Small Employer) until 10/1/25 or, if the Small Employer did not employ an EE before 2/21/22, until 3 years after the ER first employs an EE.

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² Neither ESTA nor the FAQs expressly address what it means for an individual employment contract to “conflict” with ESTA. The FAQs suggest, however, that a conflict exists if the contract addresses sick leave (or a similar benefit) or expressly excludes sick leave.

- 5. Available Leave.** Confirm EE did not exhaust accrued earned sick time. If EE exhausted accrued time, then ESTA does not apply, assuming that ER granted minimum leave required by ESTA. An ER may satisfy its earned sick time mandate for an EE by either (i) frontloading earned sick time at the beginning of the ER's ESTA benefit year for immediate use (frontloading requirements differ for full-time and part-time EEs), or (ii) granting 1 hour of earned sick time for every 30 hours worked. Reminders:
 - If EE accrues leave at the rate of 1 hour for every 30 hours worked, then:
 - An ER is not required to permit an EE to use more than 72 hours of earned sick time during an ESTA benefit year (40 hours if a Small Employer).
 - ER must allow EE to carry over up to 72 hours of accrued leave from ESTA benefit year to ESTA benefit year (40 hours if a Small Employer).
 - An ER may require an EE hired after 2/21/25 to wait up to 120 calendar days after commencing employment before using accrued leave.
 - An EE exempt under the Fair Labor Standards Act is assumed to work 40 hours per workweek, unless the EE's normal workweek is less than 40 hours.
 - If EE (i) transfers to another position while employed for the same ER, or (ii) separates from employment but is rehired by the same ER within 2 months after separation, then EE may use earned sick time that was accrued but unused before the transfer or separation, unless the ER paid the EE the value of

that earned sick time at time of transfer or employment separation.

- 6. Leave Increment.** Leave may be used in:
 - 1-hour increments, or
 - The smallest increment the ER uses to account for non-ESTA absences.
- 7. Supporting Documents.** For leave of more than 3 consecutive days, ER may require EE to provide the ER with reasonable documentation that earned sick time was used for an ESTA purpose. If ER requests such documentation, then ER is responsible for paying EE's costs in obtaining the documentation and EE must return the documentation within 15 days of the request. Reasonable documentation is:
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 - A police report indicating that the EE or the EE's family member was a victim of domestic violence or sexual assault,
 - A signed statement from a victim and witness advocate affirming that the EE or the EE's family member is receiving services from a victim services organization, or
 - A court document indicating that the EE or the EE's family member is involved in legal action related to domestic violence or sexual assault.

Definitions

- CBA – collective bargaining agreement.
- Domestic partner – adult in committed relationship with another adult.
- Earned sick time – Time off from work that can be used for any ESTA purpose.
- EE – Employee.
- ER – Employer.
- Family member –
 - Biological, adopted, or foster child, stepchild or legal ward, a child of a domestic partner, or a child to whom the EE stands *in loco parentis*,
 - Biological parent, foster parent, stepparent, or adoptive parent or a legal guardian of an EE or an EE's spouse or domestic partner or a person who stood *in loco parentis* when the EE was a minor child,

- Individual to whom the EE is legally married under the law of any State or a domestic partner,
- Grandparent or grandchild,
- Biological, foster, or adopted sibling,
- Individual related by blood to the EE, or
- Individual whose close association with the EE is the equivalent of a family relationship.
- FMLA – Family and Medical Leave Act.
- Health Care Professional –
 - Person licensed under Michigan or federal law to provide health care services, including nurses, doctors, and emergency room personnel, or
 - Certified midwife.
- LEO – Michigan Department of Labor and Economic Opportunity.

This checklist provides a general overview of ESTA and its applicability to schools. None of the information in this checklist is intended as legal advice or opinion for specific facts, matters, situations, or issues. Consult legal counsel about the application of this document to a specific circumstance or situation. This checklist is subject to future legal developments.

Series 4000: District Employment

4100 Employee Rights and Responsibilities

4113 *Michigan Earned Sick Time Act (ESTA)* [Required for Districts with More Than 10 Employees] [Note: If the District has 10 or fewer employees, please contact the Thrun Board Policy Administrator to receive a different version of this ESTA policy.]

A. General

Eligible employees will accrue paid leave as provided by the ESTA. Applicable provisions of a collective bargaining agreement, individual employment contract, or handbook remain in place and may provide additional paid leave time that is not provided by the ESTA.

Unless otherwise agreed with union representation, the ESTA does not apply to employees subject to a conflicting collective bargaining agreement in effect on February 21, 2025, until the collective bargaining agreement expires.

The ESTA does not apply to an employee subject to a conflicting individual employment contract in effect on February 21, 2025, until that contract expires, if all of the following are satisfied:

- the District and the employee signed the contract on or before December 31, 2024;
- the contract is effective for not longer than 3 years; and
- the District notified the Michigan Department of Labor and Economic Opportunity (LEO) of the contract.

B. Definitions

1. “ESTA benefit year” means the 12-month period from July 1 to June 30. [Optional: may adjust 12-month period]
2. “Eligible employee” means an employee engaged in service to the District. The following, however, are not eligible employees:
 - a. an unpaid trainee or unpaid intern;
 - b. a person employed in accordance with the Michigan Youth Employment Standards Act, MCL 409.101, *et seq*; or
 - c. positions when the employee may schedule their own working hours as approved by the Superintendent or designee. For those approved positions, the District will not take adverse personnel action for failure to schedule a minimum amount of working hours.

If a collective bargaining agreement or contract meets the requirements in Section A above, then an employee covered by that contract is not an eligible employee until the contract expires.

3. "Family member" is defined as:
 - a. biological, adopted, or foster child, stepchild or legal ward, a child of a domestic partner, or a child to whom the eligible employee stands *in loco parentis*;
 - b. biological parent, foster parent, stepparent, or adoptive parent or legal guardian of an eligible employee or an eligible employee's spouse (under the laws of any state) or domestic partner or a person who stood *in loco parentis* when the eligible employee was a minor child;
 - c. an individual to whom the eligible employee is legally married under the laws of any state or a domestic partner;
 - d. grandparent, grandchild, and biological, foster, or adopted sibling;
 - e. an individual related by blood; or
 - f. an individual whose close association with the eligible employee is the equivalent of a family relationship.
4. "Earned sick time" means paid leave as allowed by the ESTA.
5. All other ESTA-defined terms apply to this Policy.

C. Wait Period and Leave Reinstatement Upon Re-Employment

A newly hired eligible employee may not use accrued earned sick time until 120 calendar days after the employee's start date, unless otherwise provided in a collective bargaining agreement, individual employment contract, employee handbook, or the ESTA.

Upon discharge or other separation from employment, an employee automatically loses accrued earned sick time unless the employee is rehired by the District within 2 months of the separation.

Accrued earned sick time that is not used before an employee's separation from employment will have no monetary value. If an employee separates from employment and is rehired by the District not more than two (2) months after separation, the District will reinstate previously accrued and unused earned sick time and allow the employee to use that earned sick time and accrue additional earned sick time upon reinstatement. This paragraph does not apply if the District paid the employee the value of the employee's unused accrued earned sick time at the time of separation.

D. ESTA Leave Accrual and Frontloading

1. Leave Accrual

Unless the District frontloads earned sick time under Section D(2), an eligible employee begins accruing earned sick time on February 21, 2025 or the employee's start date, whichever is later.

An eligible employee will accrue 1 hour of earned sick time for every 30 hours worked, but the eligible employee may only use up to 72 hours of earned sick time in a single ESTA benefit year. An FLSA-exempt eligible employee is assumed to work 40 hours per workweek unless the employee's normal workweek is less than 40 hours.

Up to 72 hours of unused accrued earned sick time will carry over from ESTA benefit year to ESTA benefit year.

2. Frontloading Leave

For each ESTA benefit year, the District may frontload earned sick time consistent with this policy, a collective bargaining agreement, or individual employment contract.

If frontloading, the District will grant a full-time eligible employee 72 hours of earned sick time at the beginning of an ESTA benefit year. For a part-time eligible employee, the District will provide the employee with:

- a written notice of how many hours the employee is expected to work during the ESTA benefit year at the time of hire;
- an amount of earned sick time at the beginning of the ESTA benefit year that is proportional to the earned sick time the employee would accrue if the employee worked all the hours in that written notice; and
- 1 hour of earned sick time for every 30 hours worked after the employee exceeds the work hours in that written notice.

Frontloaded earned sick time will not carry over from one ESTA benefit year to the next unless authorized in the applicable collective bargaining agreement, individual employment contract, or handbook.

3. Compliance Presumption

The District is in compliance with this Section D if it:

- provides an eligible employee with paid time off in at least the same amounts of time off described in the ESTA that may be used for ESTA purposes or any other approved purpose, with the time used for an ESTA purpose being subject to the ESTA; or

- is a signatory to a collective bargaining agreement that requires contributions to a multiemployer plan under the Employee Retirement Income Security Act, subject to certain conditions.

E. Additional Absences

Additional absences, above and beyond earned sick time under the ESTA, are governed by an applicable collective bargaining agreement, individual employment contract, or Board Policy.

F. Permissible Uses

An eligible employee may use earned sick time for the following reasons:

1. the employee's mental or physical illness, injury, or health condition; medical diagnosis, care, or treatment of the employee's mental or physical illness, injury, or health condition; or preventative medical care for the employee;
2. for the employee's family member's mental or physical illness, injury, or health condition, medical diagnosis, care, or treatment of the employee's family member's mental or physical illness, injury, or health condition or preventative medical care for a family member of the employee;
3. if the employee or the employee's family member is a victim of domestic violence or sexual assault, for medical care or psychological or other counseling for physical or psychological injury or disability, to obtain services from a victim services organization, to relocate due to domestic violence or sexual assault, to obtain legal services, or to participate in any civil or criminal proceedings related to or resulting from the domestic violence or sexual assault;
4. for meetings at a child's school or place of care related to the child's health or disability, or the effects of domestic violence or sexual assault on the child; or
5. for closure of the employee's place of business by order of a public official due to a public health emergency, for an employee's need to care for a child whose school or place of care has been closed by order of a public official due to a public health emergency, or when it has been determined by the health authorities having jurisdiction or by a health care provider that the employee's or employee's family member's presence in the community would jeopardize the health of others because of the employee's or family member's exposure to a communicable disease, whether or not the employee or family member has actually contracted the communicable disease.

G. Use of Earned Sick Time

If the eligible employee's need to use leave is foreseeable, the employee must provide notice to the District of the employee's intent to use earned sick time at least 7 days prior to the date leave is to begin. If the eligible employee's need to

use leave is not foreseeable, the employee must provide notice to the District of the employee's intent to use earned sick time as soon as practicable. For leave of more than 3 consecutive days, upon District request, the eligible employee must provide the District – within 15 days after the request – reasonable documentation that earned sick time was used for an ESTA purpose. The District will be responsible for paying the eligible employee's costs in obtaining the requested documentation.

In cases of domestic violence or sexual assault, reasonable documentation includes any of the following:

- a police report indicating that the employee or the employee's family member was a victim of domestic violence or sexual assault;
- a signed statement from a victim and witness advocate affirming that the employee or the employee's family member is receiving services from a victim services organization; or
- a court document indicating that the employee or the employee's family member is involved in legal action related to domestic violence or sexual assault.

All health, sexual assault, and domestic violence information and documentation received from an employee about earned sick time remains confidential and will not be disclosed, except to the employee, with the employee's written permission, or as and to the extent required by law.

Failure to comply with notice procedures or document requests to support the use of earned sick time, or using earned sick time for a non-permissible use, may result in discipline, including discharge.

Unless otherwise provided in an employee's collective bargaining agreement, individual employment contract, or handbook:

- earned sick time must be used in [] [Note: Insert "hourly" or the smallest increment that the District uses to account for absences of use of other time] increments; and
- an employee using earned sick time will not receive overtime pay, holiday pay, or bonuses for the earned sick time.

H. Notice and Recordkeeping

The District will:

1. provide an ESTA notice created by LEO to each eligible employee at hire or by March 23, 2025, whichever is later (see 4113-F-1);
2. display in a conspicuous location in each of its buildings the ESTA poster created by LEO; and

3. retain for not less than 3 years records documenting hours worked and earned sick time taken by eligible employees.

Legal authority: MCL 408.934b, 408.961 et seq., *Mothering Justice v Attorney General*, 2024 Mich LEXIS 1454 (July 31, 2024)

Date adopted:

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Series 3000: Operations, Finance, and Property

3100 General Operations

3118 Title IX Sexual Harassment

Consistent with Policy 3115, the District prohibits unlawful sex discrimination, including harassment and retaliation, in any of its education programs or activities in accordance with Title IX of the Education Amendments of 1972 and its implementing regulations.

This Policy addresses allegations of Title IX sexual harassment that occurred on or after August 14, 2020 unless the District previously investigated the allegations under a different policy pursuant to the now-vacated Title IX 2024 regulations. Allegations of discrimination, harassment, or retaliation not covered by this Policy should be addressed under the District's applicable non-discrimination or anti-harassment policies. Allegations alleging both Title IX sexual harassment and other forms of Unlawful Discrimination and Unlawful Harassment (e.g., race, age, disability) that cannot be reasonably separated into distinct complaints should be investigated under this Policy. Complaints that include allegations of Title IX sexual harassment may be investigated under this Policy or bifurcated and investigated pursuant to the applicable Grievance Procedure under Policies 3115-3115H. Investigating other forms of discrimination, including harassment and retaliation, pursuant to this Policy will fulfill the District's investigation requirements under Policies 3115-3115H, 4104, and 5202, but nothing in this paragraph limits the District's right to determine at any time that a non-Title IX allegation should be addressed under Policies 3115-3115H, 4104 or 5202 or any other applicable Policy.

The Board directs the Superintendent or designee to designate one or more employees who meet the training requirements in Section M of this Policy to serve as the District's Title IX Coordinator(s). The Title IX Coordinator will designate an Investigator, Decision-Maker, and Appeals Officer, if applicable, for each Formal Complaint made under this Policy. If a Formal Complaint is made under this Policy against the Title IX Coordinator, the Board President will designate the persons who will serve as the Investigator, Decision-Maker, and Appeals Officer and will work with District administrators to ensure that all other requirements of this Policy are met.

The Investigator, Decision-Maker, Appeals Officer, and Informal Resolution Facilitator cannot be the same person on a specific matter, and the persons designated to serve in those roles may or may not be District employees. Any person serving as the Investigator, Decision-Maker, Appeals Officer, or Informal Resolution Facilitator must meet the training requirements in Section M of this Policy.

Inquiries about Title IX's application to a particular situation may be referred to the Title IX Coordinator(s), the Assistant Secretary for Civil Rights of the United States Department of Education, or both.

A. Definitions

For purposes of this Policy only, the below terms are defined as follows:

1. "Sexual Harassment" means conduct on the basis of sex that satisfies one or more of the following:
 - a. a District employee conditioning the provision of a District aid, benefit, or service on a person's participation in unwelcome sexual conduct;
 - b. unwelcome conduct that a reasonable person would determine to be so severe, pervasive, and objectively offensive that it effectively denies a person equal access to the District's education program or activity; or
 - c. "Sexual assault" as defined in 20 USC 1092(f)(6)(A)(v), "dating violence" as defined in 34 USC 12291(a)(10), "domestic violence" as defined in 34 USC 12291(a)(8), or "stalking" as defined in 34 USC 12291(a)(30).
 - i. "Sexual assault" is an offense classified as a forcible or nonforcible sex offense under the uniform crime reporting system of the Federal Bureau of Investigation. It includes unlawful sexual intercourse (including incest and statutory rape) and any sexual act, including rape, sodomy, sexual assault with an object, or fondling criminal sexual contact, directed against another person without the consent of that person, including when that person is incapable of giving consent.
 - A) Rape: (Except Statutory Rape) The carnal knowledge of a person, without the consent of the victim, including instances where the victim is incapable of giving consent because of his/her age or because of his/her temporary or permanent mental or physical incapacity.
 - B) Sodomy: Oral or anal sexual intercourse with another person, without the consent of the victim, including instances where the victim is incapable of giving consent because of his/her age or because of his/her temporary or permanent mental or physical incapacity.
 - C) Sexual Assault With an Object: To use an object or instrument to unlawfully penetrate, however slightly, the genital or anal opening of the body of another person, without the consent of the victim, including instances where the victim is incapable of giving consent because of his/her age or because of his/her temporary or permanent mental or physical incapacity.
 - D) Fondling Criminal Sexual Contact: The (1) intentional touching of the victim's clothed or unclothed body parts without the consent of the victim for the purpose of sexual degradation, sexual gratification, or sexual humiliation; or (2) the forced touching by the victim of the actor's clothed or unclothed body parts without the victim's consent private body parts of another person for the purposes of sexual degradation, sexual gratification, or sexual humiliation. This offense without the consent of the victim, includes instances where the

victim is incapable of giving consent because of his/her age or because of his/her temporary or permanent mental or physical incapacity.

E) Incest: Nonforcible sexual intercourse between persons who are related to each other within the degrees wherein marriage is prohibited by law.

F) Statutory Rape: Nonforcible sexual intercourse with a person who is under the statutory age of consent.

ii. "Dating violence" means violence committed by a person who is or has been in a romantic or intimate relationship with the Complainant. The existence of such a relationship is based on a consideration of the length of the relationship, the type of relationship, and the frequency of interaction between the persons involved in the relationship.

iii. "Domestic violence" means felony or misdemeanor crimes of violence committed by a current or former spouse or intimate partner of the Complainant, person with whom the Complainant shares a child, person who is cohabitating with or has cohabitated with the Complainant as a spouse or intimate partner, person similarly situated to a spouse of the Complainant under the domestic or family violence laws of Michigan; or any other person against an adult or youth Complainant who is protected from that person's acts under the domestic or family violence laws of Michigan.

iv. "Stalking" means engaging in a course of conduct directed at a specific person that would cause a reasonable person to (1) fear for the person's safety or the safety of others; or (2) suffer substantial emotional distress.

2. "Actual Knowledge" means notice of sexual harassment or allegations of sexual harassment to the District's Title IX Coordinator or any District employee. Imputation of knowledge based solely on vicarious liability or constructive notice is insufficient to constitute actual knowledge. This standard is not met when the only District employee with actual knowledge is the Respondent.

3. "Appeals Officer" is the person designated by the District to decide appeals of a dismissal or determination of responsibility for matters investigated under this Policy. The Appeals Officer may not be the same person as the Investigator, Title IX Coordinator, Decision-Maker, or person designated to facilitate an informal resolution process on a specific matter.

4. "Complainant" is a person who is alleged to be the victim of conduct that could constitute Title IX sexual harassment.

5. "Consent" means a voluntary agreement to engage in sexual activity by a person legally capable of consenting. Someone who is incapacitated cannot consent. Past consent does not imply future consent. Silence or an absence of

resistance does not imply consent. Consent to engage in sexual activity with one person does not imply consent to engage in sexual activity with another. Consent can be withdrawn at any time. Coercion, force, or threat of either invalidates consent. Sexual conduct or relationships between District employees, volunteers, or contractors and students, regardless of age or consent, are prohibited.

6. "Day," unless otherwise indicated, means a day that the District's central office is open for business.
7. "Decision-Maker" is the person designated by the District to review the investigation report and provide a written determination of responsibility that provides the evidentiary basis for the Decision-Maker's conclusions. The Decision-Maker may not be the same person as the Investigator, Title IX Coordinator, Appeals Officer, or person designated to facilitate an informal resolution process on a specific matter.
8. "Education Program or Activity" means any location, event, or circumstance over which the District exercised substantial control over both the Respondent and the context in which the harassment occurred.
9. "Formal Complaint" means a written document or electronic submission signed and filed by a Complainant or signed by the Title IX Coordinator alleging sexual harassment against a Respondent and requesting that the District investigate the sexual harassment allegation.
10. "Grievance Process" is the process by which the District investigates and determines responsibility for Formal Complaints.
11. "Investigator" is the person designated by the District to investigate a Title IX Formal Complaint. The Investigator cannot be the same person as the Decision-Maker, Appeals Officer, or person designated to facilitate an informal resolution process on a specific matter. The Title IX Coordinator may serve as the Investigator on a particular investigation, unless the Title IX Coordinator has a conflict of interest or bias.
12. "Report" means an account of alleged Title IX sexual harassment made by any person (regardless of whether the reporting party is the alleged victim).
13. "Respondent" is a person who has been reported to be the perpetrator of conduct that could constitute Title IX sexual harassment.
14. "Supportive Measures" are non-disciplinary, non-punitive, individualized supports offered and implemented by the Title IX Coordinator as appropriate, as reasonably available, and at no-cost to the Complainant and the Respondent before or after the filing of a Formal Complaint or when no Formal Complaint has been filed. Supportive measures are designed to restore or preserve equal access to the District's education program or activity without unreasonably burdening the other party, including measures designed to

protect the safety of all parties or the District's educational environment, or deter sexual harassment.

15. "Title IX Coordinator" is the person(s) designated by the District to coordinate the District's Title IX compliance. The Title IX Coordinator may not be the same person as the Appeals Officer or Decision-Maker on any matter. A person not serving as a Title IX Coordinator in a particular matter is not disqualified from serving in another role in that matter. The Title IX Coordinator may also serve as the Investigator or person designated to facilitate an informal resolution process on a particular investigation, unless the Title IX Coordinator signed the Formal Complaint.

B. Posting Requirement

The Title IX Coordinator's contact information (name or title, office address, electronic mail address, and telephone number), along with the District's Title IX nondiscrimination statement, must be prominently posted on the District's website and in any catalogs or handbooks provided to applicants for admission or employment, students, parents/guardians, and unions or professional organizations with a collective bargaining or professional agreement with the District.

The District will provide notice of this Policy to all applicants, students, parents/guardians, employees, and unions or professional organizations with a collective bargaining or professional agreement with the District by prominently posting this Policy on its website and referencing this Policy in its handbooks, which will include the Title IX Coordinator's name or title, office address, electronic mail address, and telephone number.

C. Designation of Title IX Coordinator

All Coordinators, including the Title IX Coordinator, are identified in Policy 3115B.

D. Reporting Title IX Sexual Harassment:

A person may make a report of sexual harassment or retaliation at any time. Reports may be made in person, by mail, by telephone, or by electronic mail, using the contact information listed for the Title IX Coordinator, or by any other means that result in the Title IX Coordinator receiving the person's verbal or written report.

Any District employee who receives a report of sexual harassment or has actual knowledge of possible sexual harassment must convey that information to the Title IX Coordinator by the end of the next day.

Any other person who witnesses an act of sexual harassment is encouraged to report it to a District employee and may do so anonymously. No person will be retaliated against based on any report of suspected sexual harassment or retaliation.

E. General Response to Sexual Harassment

1. District's Obligation to Respond without Deliberate Indifference

Upon actual knowledge of Title IX sexual harassment, the Title IX Coordinator must respond promptly in a manner that is not deliberately indifferent. The District will be deemed to be deliberately indifferent only if its response to sexual harassment is clearly unreasonable in light of the known circumstances.

If the Title IX Coordinator receives a report of sexual harassment and the Complainant does not file a Formal Complaint, the Title IX Coordinator must evaluate the information and determine whether to sign and file a Formal Complaint. If the Title IX Coordinator determines not to sign and file a Formal Complaint, the Title IX Coordinator must address the allegations in a manner that is not deliberately indifferent.

2. Response to Report of Title IX Sexual Harassment

Upon receipt of a report of sexual harassment, the Title IX Coordinator must promptly contact the Complainant to discuss the availability of supportive measures, consider the Complainant's wishes with respect to supportive measures, inform the Complainant of the availability of supportive measures with or without the filing of a Formal Complaint, and explain to the Complainant the process for filing a Formal Complaint.

3. Formal Complaint Filed

Upon the receipt of a Formal Complaint, the District must follow the Grievance Process in Section F of this Policy. A Formal Complaint may be submitted using a designated Title IX Sexual Harassment Formal Complaint Form.

4. Equitable Treatment

The District will treat the Complainant and Respondent equitably throughout the Grievance Process, which may include offering supportive measures as described in Subsection E(6) of this Policy.

5. Documentation and Recordkeeping

The Title IX Coordinator will document all sexual harassment reports and all incidents of sexual harassment that the Title IX Coordinator receives or personally observes.

The District will retain this documentation in accordance with applicable record retention requirements in Section N of this Policy.

6. Supportive Measures

After receiving a report of Title IX sexual harassment, the Title IX Coordinator must promptly contact the Complainant to discuss the availability of supportive

measures, with or without the filing of a Formal Complaint. If the District does not provide a Complainant with supportive measures, then the Title IX Coordinator must document the reasons why such a response was not clearly unreasonable in light of the known circumstances.

The District may provide, as appropriate, non-disciplinary, non-punitive individualized services to the Complainant or Respondent before or after the filing of a Formal Complaint or when no Formal Complaint has been filed.

Supportive measures should be designed to restore or preserve equal access to the District's education program or activity without unreasonably burdening the other party.

Supportive measures are offered without charge and are designed to protect the safety of all parties or the District's educational environment, or deter sexual harassment.

Supportive measures may include, but are not limited to:

- a. District-provided counseling;
- b. course-related adjustments, such as deadline extensions;
- c. modifications to class or work schedules;
- d. provision of an escort to ensure that the Complainant and Respondent can safely attend classes and school activities; and
- e. no-contact orders.

All supportive measures must be kept confidential, to the extent that maintaining such confidentiality would not impair the District's ability to provide the supportive measures.

7. Respondent Removal

a. Emergency Removal (Student)

The District may only remove a student Respondent from a District program or activity if, following an individualized safety and risk analysis, the District determines that there is an immediate threat to the physical health or safety of any student or other person arising from the sexual harassment allegations. The District must provide the Respondent with notice and an opportunity to immediately challenge the removal decision. This provision may not be construed to modify any rights under the Individuals with Disabilities Education Act, Section 504 of the Rehabilitation Act of 1973, or the Americans with Disabilities Act.

b. Administrative Leave (Employee)

The District may place an employee Respondent on non-disciplinary administrative leave during the pendency of the Grievance Process. This provision may not be construed to modify any rights under Section 504 of the Rehabilitation Act of 1973 or the Americans with Disabilities Act.

8. Law Enforcement

In appropriate circumstances, a District employee will notify law enforcement or Child Protective Services, consistent with Policies 4202, 5201, and 5701.

The District will attempt to comply with all law enforcement requests for cooperation with related law enforcement activity. In some circumstances, compliance with law enforcement requests may require the District to briefly suspend or delay its investigation. If an investigation is delayed, the District will notify the parties in writing of the delay and the reasons for the delay.

If the District's investigation is suspended or delayed, supportive measures will continue during the suspension or delay. If the law enforcement agency does not notify the District within 10 days that the District's investigation may resume, the District will notify the law enforcement agency that the District intends to promptly resume its investigation.

F. Grievance Process

1. Generally

The Grievance Process begins when a Formal Complaint is filed or when the Title IX Coordinator signs a Formal Complaint and concludes the date the parties receive the Appeals Officer's written decision or the date on which an appeal is no longer timely. The District will endeavor to complete the Grievance Process within 90-120 days, absent extenuating circumstances or delays as described below. The District will treat both the Complainant and the Respondent equitably throughout the Grievance Process.

Neither the Title IX Coordinator, the Decision-Maker, the Investigator, Appeals Officer, nor any person designated to facilitate an informal resolution process will have a conflict of interest or bias for or against Complainants or Respondents generally or for or against an individual Complainant or Respondent.

The Grievance Process requires an objective evaluation of all relevant evidence – including both inculpatory and exculpatory evidence. Credibility determinations may not be based on a person's status as a Complainant, Respondent, or witness.

Throughout the Grievance Process, there is a presumption that the Respondent is not responsible for the alleged conduct unless, in the determination of responsibility, the Decision-Maker finds the Respondent responsible for the alleged conduct.

At any point, the Title IX Coordinator, Investigator, Decision-Maker, or Appeals Officer may temporarily delay the Grievance Process or permit a limited extension of time frames for good cause. Good cause may include, but is not limited to, absence of a party, party's advisor, or witness; concurrent law enforcement activity; or the need for accommodations (e.g., language assistance or accommodation of disabilities). If there is a delay or extension, the parties will receive written notice of the delay or extension and the reasons for the action.

Any disciplinary action resulting from the Grievance Process will be issued in accordance with District Policy, as applicable, and any applicable codes of conduct, handbooks, collective bargaining agreements, and individual employee contracts.

After the investigation portion of the Grievance Process has concluded, the Decision-Maker will endeavor to issue a determination of responsibility within 30 days, absent extenuating circumstances.

2. Notice of Allegations

Upon receipt of a Formal Complaint, the District must provide written notice to the parties who are known at the time that includes:

- a. a copy of this Policy, which includes the District's Grievance Process, and any informal resolution process;
- b. the sexual harassment allegations, including sufficient details known at the time and with sufficient time so that parties may prepare a response before the initial interview. Sufficient details include parties involved in the incident, if known; the alleged conduct constituting sexual harassment; and the date and time of the alleged incident;
- c. a statement that the Respondent is presumed not responsible for the alleged conduct;
- d. a statement that a determination of responsibility is made at the Grievance Process's conclusion;
- e. a statement that the parties may have an advisor of their choice, who may be an attorney, although any attorney or advisor who is not a District employee will be at the party's own cost;
- f. a statement that the parties will be provided an opportunity to inspect and review any evidence before the investigation report is finalized; and
- g. if the Complainant or Respondent is a student, and the District's Student Code of Conduct addresses false statements by students during an investigation or the disciplinary process, a citation to that portion of the Code of Conduct. If, during the course of an investigation, the Investigator decides

to investigate allegations that are not included in the initial notice, the District will provide notice of the additional allegations to the Complainant and Respondent.

3. Informal Resolution

During the Grievance Process, *after* a Formal Complaint has been filed but before a determination of responsibility has been made, the District may offer to facilitate an informal resolution process, or either party may request the informal resolution process. A Formal Complaint must be filed to initiate the informal resolution process.

Informal resolution does not require a full investigation and may encompass a broad range of conflict resolution strategies, including, but not limited to, arbitration, mediation, or restorative justice. The Title IX Coordinator will determine the informal resolution process that will be used, including the person who will facilitate that process.

Informal resolution is not available for a Formal Complaint alleging that an employee sexually harassed a student.

A party is not required to participate in an informal resolution process.

When offering informal resolution, the Title IX Coordinator must (1) provide both parties written notice of their rights in an informal resolution; and (2) obtain written, voluntary consent from both parties to enter into the informal resolution process. The written notice must contain the:

- a. allegations;
- b. informal resolution requirements, including the circumstances under which the informal resolution precludes the parties from resuming a Formal Complaint arising from the same allegations;
- c. right to withdraw from informal resolution and resume the Grievance Process at any time prior to a final resolution; and
- d. any consequences resulting from participating in the informal resolution process, including the records that will be maintained or that could be disclosed.

4. Investigation

The District has the burden of proof and the burden to gather evidence sufficient to reach a determination of responsibility.

a. Investigation Process

The District will not require, allow, rely upon, or otherwise use questions or evidence that constitute, or seek disclosure of, information protected under

a legally recognized privilege unless the person holding the privilege has waived the privilege in writing.

The District may not access, consider, disclose, or otherwise use a party's medical records, including mental health records, which are made and maintained by a healthcare provider in connection with the party's treatment unless the District obtains that party's voluntary, written consent to do so for the Grievance Process.

The Investigator must provide an equal opportunity for the parties to present witnesses, including fact and expert witnesses, and other inculpatory or exculpatory evidence. The Investigator cannot restrict parties from discussing the allegations under investigation, nor can the Investigator restrict parties from gathering or presenting relevant evidence.

Parties may be accompanied by an advisor of their choice, including an attorney, during the Grievance Procedure. If a party chooses an advisor who is not a District employee, the District is not responsible for any associated costs. The Investigator or Title IX Coordinator may establish restrictions regarding the extent to which the advisor may participate in the proceedings, as long as the restrictions apply equally to both parties (e.g., abusive, disruptive behavior or language will not be tolerated; advisor will not interrupt the investigator to ask questions of witnesses).

The Investigator must provide the date, time, location, participants, and purpose of all hearings (if any), investigative interviews, and meetings, to a party whose participation is invited or expected. Written notice must be provided a sufficient time in advance so that a party may prepare to participate.

As described in Section L of this Policy, retaliation against a person for making a complaint or participating in an investigation is prohibited.

The Investigator must ensure that the Complainant and Respondent have an equal opportunity to inspect and review any evidence obtained as part of the investigation so that each party has the opportunity to meaningfully respond to the evidence before the investigation's conclusion. This evidence includes (1) evidence upon which the District does not intend to rely in reaching a determination regarding responsibility, and (2) inculpatory or exculpatory evidence obtained from any source.

Before the investigation's completion, the Investigator must send to each party and the party's advisor, if any, the evidence subject to inspection and review in an electronic format or a hard copy, and the parties must have at least 10 calendar days to submit a written response to the Investigator. The party's response must be considered by the Investigator before completing the final investigation report.

b. Investigation Report

The Investigator must create an investigation report that fairly summarizes relevant evidence and submit the investigation report to the Decision-Maker.

At least 10 calendar days before a determination of responsibility is issued, the Investigator must send the investigation report to each party for review and written response. Written responses to the investigation report must be submitted directly to the Decision-Maker.

The Investigator will endeavor to complete the investigation and finalize the report within 60 days.

5. Determination of Responsibility

The Decision-Maker cannot be the same person as the Title IX Coordinator, Investigator, Appeals Officer, or person designated to facilitate an informal resolution process.

Before the Decision-Maker reaches a determination of responsibility, and after the Investigator has sent the investigation report to the parties, the Decision-Maker must:

- a. afford each party the opportunity to submit written, relevant questions that a party wants asked of any party or witness; and
- b. provide each party with the answers, and allow for additional, limited follow-up questions from each party.

Questions and evidence about the Complainant's sexual predisposition or prior sexual behavior are not relevant unless offered to prove that someone other than the Respondent committed the alleged misconduct, or the questions and evidence concern specific incidents of the Complainant's prior sexual behavior with respect to the Respondent and are offered to prove consent.

If the Decision-Maker decides to exclude questions from either party as not relevant, the Decision-Maker must explain the decision to the party proposing the questions.

The Decision-Maker must issue a written determination of responsibility based on a preponderance of the evidence standard (i.e., more likely than not) simultaneously to both parties. The written determination of responsibility must include:

- a. identification of the sexual harassment allegations;
- b. description of the procedural steps taken from the receipt of the Formal Complaint through the determination of responsibility, including any:
 - i. notification to the parties;

- ii. party and witness interviews;
 - iii. site visits;
 - iv. methods used to collect evidence; and
 - v. hearings held.
- c. factual findings that support the determination;
 - d. conclusions about the application of any relevant code of conduct, policy, law, or rule to the facts;
 - e. a statement of, and rationale for, the result as to each allegation, including:
 - i. a determination of responsibility;
 - ii. any disciplinary action taken against the Respondent (consistent with Policies 4309, 4407, 4506, 4606, or 5206, as applicable, and any applicable codes of conduct, handbooks, collective bargaining agreements, or individual employee contracts); and
 - iii. whether remedies designed to restore and preserve equal access to the District's education program or activity will be provided to the Complainant.
 - f. appeal rights.
6. Appeals

Notice of the determination of responsibility or dismissal decision must include notice of the parties' appeal rights.

Both parties may appeal a determination of responsibility or the decision to dismiss a Formal Complaint in whole or in part for the following reasons only:

- a. A procedural irregularity that affected the outcome.
- b. New evidence that was not reasonably available at the time the determination of responsibility or dismissal decision was made that could affect the outcome.
- c. The Title IX Coordinator, Investigator, or Decision-Maker had a conflict of interest or bias for or against the Complainant or Respondent, generally or individually, that affected the outcome.
- d. [District may choose to include additional appeal grounds, but should consult with legal counsel before doing so.]

An appeal must be filed with the Title IX Coordinator within 5 calendar days of the date of the determination of responsibility or dismissal decision.

Upon receipt of an appeal, the Title IX Coordinator will assign an Appeals Officer who will provide both parties written notice of the appeal and an equal opportunity to submit a written statement in support of, or challenging, the determination or dismissal decision.

The Appeals Officer must provide a written decision describing the result of the appeal and the rationale for the result to both parties simultaneously. The Appeals Officer will endeavor to decide an appeal within 30 days.

The Appeals Officer cannot be the same person who acts as the Title IX Coordinator, Investigator, Decision-Maker, or person designated to facilitate an informal resolution process on the same matter. The Appeals Officer also cannot have a conflict of interest or bias against Complainants and Respondents generally or individually.

The determination of responsibility is final upon the date the parties receive the Appeals Officer's written decision or on the date on which an appeal is no longer timely.

G. Dismissal

1. Mandatory Dismissals

The Title IX Coordinator must dismiss a Formal Complaint if:

- a. the Formal Complaint's allegations, even if substantiated, would not constitute sexual harassment as defined in this Policy;
- b. the Formal Complaint's allegations did not occur in the District's programs or activities; or
- c. the Formal Complaint's allegations did not occur in the United States.

2. Discretionary Dismissals

The Title IX Coordinator may dismiss a Formal Complaint if:

- a. the Complainant notifies the Title IX Coordinator in writing that the Complainant wishes to withdraw the Formal Complaint in whole or in part;
- b. the Respondent's enrollment or employment ends; or
- c. specific circumstances prevent the District from gathering evidence sufficient to reach a determination (e.g., several years have passed between alleged misconduct and Formal Complaint filing, Complainant refuses or ceases to cooperate with Grievance Process).

The Title IX Coordinator will promptly and simultaneously notify both parties when a Formal Complaint is dismissed. The notice must include the reasons for mandatory or discretionary dismissal and the right to appeal. Appeal rights are discussed above in Subsection F(6) of this Policy.

Dismissal of a Formal Complaint under this Policy does not excuse or preclude the District from investigating alleged violations of other policy, rule, or law, or from issuing appropriate discipline based on the results of the investigation.

H. Consolidation of Complaints

The Title IX Coordinator or Investigator may consolidate Formal Complaints where the allegations arise out of the same facts or circumstances. Where a Grievance Process involves more than one Complainant or more than one Respondent, references in this Policy to the singular “party,” “Complainant,” or “Respondent” include the plural, as applicable.

I. Remedies and Disciplinary Sanctions

The District will take appropriate and effective measures to promptly remedy the effects of sexual harassment. The Title IX Coordinator is responsible for the effective implementation of any remedies.

Appropriate remedies will be based on the circumstances and may include, but are not limited to:

1. providing an escort to ensure that the Complainant and Respondent can safely attend classes and school activities;
2. offering the parties school-based counseling services, as necessary;
3. providing the parties with academic support services, such as tutoring, as necessary;
4. rearranging course or work schedules, to the extent practicable, to minimize contact between the Complainant and Respondent;
5. moving the Complainant’s or the Respondent’s locker or work space;
6. issuing a “no contact” directive between the Complainant and Respondent;
7. providing counseling memoranda with directives or recommendations.

These remedies may also be available to any other student or person who is or was affected by the sexual harassment.

The District will impose disciplinary sanctions consistent with District Policy, as applicable, and any applicable codes of conduct, handbooks, collective bargaining agreements, or individual employee contracts. Discipline may range from warning or reprimand to termination of employment, or student suspension or expulsion.

After a determination of responsibility, the Title IX Coordinator should consider whether broader remedies are required, which may include, but are not limited to:

1. assemblies reminding students and staff of their obligations under this Policy and applicable handbooks;

2. additional staff training;
3. a climate survey; or
4. letters to students, staff, and parents/guardians reminding persons of their obligations under this Policy and applicable handbooks.

If the Complainant or Respondent is a student with a disability, the District will convene an IEP or Section 504 Team meeting to determine if additional or different programs, services, accommodations, or supports are required to ensure that the Complainant or Respondent continues to receive a free appropriate public education. Any disciplinary action taken against a Respondent who is a student with a disability must be made in accordance with Policy 5206B and the Individuals with Disabilities Education Act or Section 504 of the Rehabilitation Act.

J. False Statements

Any person who knowingly makes a materially false statement in bad faith during a Title IX investigation will be subject to discipline, up to and including discharge or permanent expulsion. A dismissal or determination that the Respondent did not violate this Policy is not sufficient, on its own, to conclude that a person made a materially false statement in bad faith.

K. Confidentiality

The District will keep confidential the identity of a person who reports sexual harassment or files a Formal Complaint, including parties and witnesses, except as permitted or required by law or to carry out any provision of this Policy, applicable regulations, or laws.

L. Retaliation

Retaliation (e.g., intimidation, threats, coercion) for the purpose of interfering with a person's rights under Title IX is prohibited. This prohibition applies to retaliation against any person who makes a report, files a Formal Complaint, or participates in, or refuses to participate in a Title IX proceeding. Complaints alleging retaliation may be pursued in accordance with District Policy.

The exercise of rights protected under the First Amendment does not constitute retaliation prohibited by this Section.

When processing a report or Formal Complaint of sexual harassment, pursuing discipline for other conduct arising out of the same facts or circumstances constitutes retaliation if done for the purpose of interfering with that person's rights under Title IX.

Any person who engages in retaliation will be disciplined in accordance with District Policy, as applicable, and any applicable codes of conduct, handbooks, collective bargaining agreements, and individual employee contracts.

M. Training

All District employees must be trained on how to identify and report sexual harassment.

Any person designated as a Title IX Coordinator, Investigator, Decision-Maker, Appeals Officer, or any person who facilitates an informal resolution process must be trained on the following:

1. the definition of sexual harassment;
2. the scope of the District's education programs or activities;
3. how to conduct an investigation and the District's grievance process, including, as applicable, hearings, appeals, and informal resolution processes; and
4. how to serve impartially, including avoiding prejudgment of the facts at issue, conflicts of interest, and bias.

Investigators must receive training on how to prepare an investigation report as outlined in Subsection F(4)(b) above, including, but not limited to, issues of relevance.

Decision-Makers and Appeals Officers must receive training on issues of evidence and questioning, including, but not limited to, when questions about a Complainant's prior sexual history or disposition are not relevant.

Any materials used to train District employees who act as Title IX Coordinators, Investigators, Decision-Makers, Appeals Officers, or who facilitate an informal resolution process must not rely on sex stereotypes and must promote impartial investigations and adjudications of Formal Complaints. These training materials must be posted on the District's website.

N. Record Keeping

The District will maintain records related to reports of alleged Title IX sexual harassment for a minimum of seven years. This retention requirement applies to investigation records, disciplinary sanctions, remedies, appeals, and records of any action taken, such as supportive measures.

The District will also retain any materials used to train Title IX Coordinators, Investigators, Decision-Makers, Appeals Officers, and any person designated to facilitate an informal resolution process.

O. Office for Civil Rights

Any person who believes that he or she was the victim of sexual harassment may file a complaint with the Office for Civil Rights (OCR) at any time:

U.S. Department of Education Office for Civil Rights
Cesar E. Chavez Memorial Building

1244 Speer Boulevard, Suite 310
Denver, CO 80204-3582
Telephone: 303-844-5695
FAX: 303-844-4303; TDD: 800-877-8339
Email: OCR.Denver@ed.gov

An OCR complaint may be filed before, during, or after filing a Formal Complaint with the District. A person may forego filing a Formal Complaint with the District and instead file a complaint directly with OCR. The District recommends that a person who has been subjected to sexual harassment also file a Formal Complaint with the District to ensure that the District is able to take steps to prevent any further harassment and to discipline the alleged perpetrator, if necessary. OCR does not serve as an appellate body for District decisions under this Policy. An investigation by OCR will occur separately from any District investigation.

Legal authority: Education Amendments Act of 1972, 20 USC §§1681 - 1688; 34 CFR Part 106

Date adopted:

Date revised:

[The highlighted Policy titles are optional policies. If the District elects not to adopt one or more of these Policies, please mark the Policy as “Intentionally Left Blank” after the Policy number.]

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D. Approve title change and adjusted contract for the following Early Childhood staff members (no salary change):

- Melissa Maeder, changing her title to **Northeast Great Start to Quality Improvement Specialist and Coach**
- Tammy Tyler, changing her title to **COOR ISD Family Liaison**
- Chris Tappan, changing her title to **Northeast Great Start to Quality Director and lead of family engagement**

E. Approve contracts with Great Start Readiness Program (GSRP) preschool locations:

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- Charlton Heston Academy
- Grayling Cooperative Preschool GSRP
- Houghton Lake Cooperative GSRP
- NEMCSA - (West Branch) Head Start/GSRP, Grayling Head Start Blend, Mio Head Start/ GSRP Blend
- NMCAA, Roscommon Head Start/GSRP Blend and Houghton Lake Head Start/GSRP Blend
- Roscommon Area Public Schools
- West Branch - Rose City Area Schools

FUNDING	PROGRAM NAME	Contact person	ADDRESS	Original ALLOCATION	Original number of children	Contract Link	Signed Contract	Amended Allocation	Amended number of children	Signed Amendment	Family Engagement for 2025-26
School day	Charlton Heston Academy 72901 Charlton Heston Academy 1 DC720385223 Charlton Heston Academy 2 DC720396360	Ashley Lawrence alawrence@charltonhestonacademy.com	1350 N St Helen Rd. & 1495 N. St. Helen Rd., St. Helen, MI 48656	\$506,088.00	54	CHA	<input type="checkbox"/>			<input type="checkbox"/>	remove the fall PTC, maintain the mid-year PTC and replace the final home visit with a PTC.
School day	Grayling Cooperative Preschool GSRP 200159917 CASD 4 Year Old Preschool DC200088114	Gina Brunskill gsrpadministrator@casdk12.net	306 Plum Street, Grayling, MI 49738	\$712,272.00	76	GCP	<input type="checkbox"/>			<input type="checkbox"/>	remove the fall PTC, maintain the mid-year PTC and replace the final home visit with a PTC.
Extended program and School day	Houghton Lake Cooperative GSRP 990082372 Houghton Lake Cooperative Preschool INC DC720416380	Kristy Carrick-Myers hlumc.preschool@gmail.com	4451 W. Houghton Lake Drive, Houghton Lake, MI 48629	\$224,928 \$374,880	20 extended 40 4 day	HL extended HL 4 day	<input type="checkbox"/>			<input type="checkbox"/>	remove the fall PTC, maintain the mid-year PTC and replace the final home visit with a PTC.
School day and Blend	NEMCSA , West Branch Head Start/GSRP Blend 040000001 West Branch ECC	Tricia Grifka grifkat@nemcsa.org	2569 US-23, Alpena, MI 49707 West Branch ECC Dam Rd West Branch MI 48661	\$46860 \$164,010	7 blends	NEMCSA	<input type="checkbox"/>			<input type="checkbox"/>	Maintain 2 home visits and 2 parent-teacher conferences
School day and Blend	NEMCSA , Grayling Head Start Blend				12 Blends		<input type="checkbox"/>			<input type="checkbox"/>	
School day and Blend	NEMCSA , Mio Head Start/GSRP Blend Mio Elementary ECC DC680344571		2569 US-23, Alpena, MI 49707 Mio Elementary ECC		11 blends 5 GSRP		<input type="checkbox"/>			<input type="checkbox"/>	Maintain 2 home visits and 2 parent-teacher conferences
School day and blend	NMCAA , Roscommon Head Start/GSRP Blend 280000001 NMCAA Preschool-Roscommon DC720378438	Shannon Phelps sphelps@nmcaa.net	418 S. Cedar St. Kalkaska, MI 49646 NMCAA Preschool-Roscommon 175 West Sunset Drive, Roscommon MI 48653	\$37,488 \$56,232	4 Blends 4 GSRP	NMCAA	<input type="checkbox"/>			<input type="checkbox"/>	Maintain 2 home visits and 2 parent-teacher conferences
School day and blend	NMCAA , Houghton Lake Head Start	Shannon Phelps sphelps@nmcaa.net	418 S. Cedar St. Kalkaska, MI 49646		8 blends		<input type="checkbox"/>			<input type="checkbox"/>	Maintain 2 home visits and 2 parent-teacher conferences
Extended program	Roscommon Area Public Schools 72010 RAPS GSRP DC720412883	Marci Galloway gallowaym@rapsk12.net	299 W. Sunset Dr., Roscommon, MI 48653 RAPS GSRP 175 W Sunset Box 825, Roscommon MI 48653	\$438,609.60	39	RAPS	<input type="checkbox"/>			<input type="checkbox"/>	remove the fall PTC, maintain the mid-year PTC and replace the final home visit with a PTC.



GREAT START READINESS PROGRAM CONSORTIUM AGENCY SUBCONTRACT AGREEMENT

This is intended to be a contract between:

Subrecipient: Insert Program Name and Address (“Subrecipient”)

And

C.O.O.R. Intermediate School District (“COOR ISD”)
11051 North Cut Rd, Roscommon, MI 48653
(collectively the “Parties”)

RECITALS

1. COOR ISD administers a Great Start Readiness Program (the “Program”) in accordance with applicable laws serving eligible four-year old children with high-quality preschool services within the COOR ISD service area.
2. The Subrecipient has applied to participate in the Program.
3. COOR ISD is the grantee of Program funds under Sections 32d and 39 of the State School Aid Act, MCL 388.1632d and 388.1639 (the “Funds”), to act as the fiduciary to allocate the Funds to the Subrecipient for their respective Great Start Readiness Program (a “Subrecipient Program”).
4. COOR ISD is required to allocate the Funds to the Subrecipient in accordance with the applicable funding formulas, application processes and other Program criteria as established by applicable law and the Michigan Department of Education (the “MDE”) and/or the Michigan Department of Lifelong, Education, Advancement, and Potential (the “MiLEAP”).
5. The purpose of this Contract is to set forth the terms and conditions under which COOR ISD will administer the Program and to also set forth the terms and conditions under which the Subrecipient may participate in the Program and receive an allocation of Funds for its Great Start Readiness Program (“GSRP”) services.

The Parties agree as follows:

TERM:

The term of this contract shall be for a period of twelve (12) months commencing on October 1, 2025 and shall continue through September 30, 2026 (the “Term”) At the end of the Term, this Agreement may only be renewed upon the mutual written agreement of the Parties.



COOR ISD RESPONSIBILITIES:

GRANT MANAGEMENT & BUDGET

- **COOR ISD** and **Subrecipient** agree to participate in a Consortium to offer Great Start Readiness Program (GSRP) services to at-risk 4 year-old students who reside within the geographic boundaries (which are the school district boundaries of Crawford, Oscoda, Ogemaw, Roscommon) of **COOR ISD**. At-risk 4 year-old students who reside outside of **COOR ISD** geographic boundaries may be served by the Consortium as required by entering into a written agreement with the resident ISD if spots are available from that ISD. This Consortium will be administered and managed by **COOR ISD**.
- **COOR ISD** shall be responsible for completing the GSRP grant application for the consortium, and will complete all required program reports including Financial Reports and other MiLEAP required reports.
- **COOR ISD** shall collect all the required Michigan Student Data System Single Record Student Database (MSDS) data on participating GSRP students and submit the data to the MiLEAP.
- **COOR ISD** shall retain up to twelve (12) percent of the program and two(2) percent of transportation of Section 32D, GSRP award from the MiLEAP for managing and administering the GSRP Consortium and to provide an Early Childhood Specialist to manage and supervise the program quality and professional development elements of the GSRP program
- **COOR ISD** shall pay the subrecipient the sum of **\$11246.40** per child served in an extended program School-Day GSRP for **__ children** totaling _____ to provide GSRP classroom services. Amendment to the number of children served will be adjusted after the **February MiLEAP** count period.
- **COOR ISD** shall reimburse subrecipients transportation funding for each funded GSRP child according to the MiLEAP allocation to provide GSRP transportation services. Subrecipient will only receive transportation funds if utilizing/providing transportation for GSRP children.
- **COOR ISD** shall provide reimbursement to **Subrecipient** upon receipt of invoices for actual expenses incurred in operating the GSRP Program. Subrecipient may be required to provide additional documentation to verify the expense Sub-recipients must submit to the Early Childhood Director **via the Google Drive(submit button)**, the monthly expenditures including transportation with scanned copies of invoices with **receipts and evidence of payment uploaded** into the appropriate monthly folder in the Drive for purchased items **by the designated date on the Fiscal Calendar embedded in the program Google Sheet**. This could be expenditure reports, accountants reports, cleared checks, etc. **Invoices and bills are not acceptable evidence to show payment.** Once approved by the Early Childhood Director, the reimbursement request and evidence will be submitted to



Accounts Payable for payment. The monthly amount requested by subrecipients for reimbursement may not exceed the amount that the ISD has received in state aid for GSRP to date.

- The Subrecipient may not expend Funds provided under this Contract for goods or services other than those necessitated by the provision of the GSRPs and services stipulated under this Contract and approved or permitted under law.
- The Parties agree to comply with COOR ISD's GSRP Fiscal Policy, including GSRP Implementation Budget identified in [COOR ISD's GSRP Fiscal Policy](#).

PROGRAM QUALITY

- **COOR ISD** shall collaborate with **Subrecipient** to ensure that GSRP staff receive ongoing professional learning that meets or exceeds the standards required by MiLEAP in the [GSRP Implementation Manual](#).
- **COOR ISD** shall ensure, in partnership with the GSRP classroom staff, the implementation of all program quality standards, curriculum expectations, and child outcome standards as required by the MiLEAP.
- **COOR ISD**, in partnership with the **Subrecipient** shall assist in the design and implementation of the program Staff Development Plans.
- **COOR ISD** shall assign a qualified Early Childhood Specialist to ensure that the program adheres to the high quality program standards required by the MiLEAP and to conduct the program evaluation for each GSRP classroom.
- The Parties agree to comply with COOR ISD's GSRP [Professional Learning Policies](#).

DATA AND ASSESSMENT

- **COOR ISD** shall be responsible for collecting from the **Subrecipient** and submitting to MiLEAP required follow-up progress data for GSRP students.
- **COOR ISD** will hold the *LAP B-K* license, provide access to, monitor and support the online child assessment system.

SUBRECIPIENT RESPONSIBILITIES:

PROGRAM REQUIREMENTS

- **Subrecipient** shall ensure that enrolled four-year old children within the service area receive a quality classroom-based Great Start Readiness Program (GSRP) pre-k experience. Sub-recipients offering the 5-day extended program option must operate 5 days per week for a minimum of 180 days spread over at least 36 weeks.
 - o To better align with the local K-12 calendar and operations, the GSRP may schedule up to eight (8) days for family engagement including home visits or parent-teacher conferences. Up to five (5) professional learning and/or coaching



days of five (5) or more hours may also be scheduled and counted as instructional days.

- o GSRP is allowed up to six (6) instructional days that may be forgiven for inclement weather cancellations.
 - o Canceled class sessions due to unforeseen circumstances (snow days, etc.) that impact meeting the minimum amount of days/weeks of classroom-based programming shall be made up. If the total number of days in session is less than the required amount of 180 days, COOR ISD holds the right to recapture funds based on the difference of days in and out of session.
-
- School-Day pre-k programs must operate for at least the same length of day as the local school district's/public school academy's first grade program.
 - **Subrecipient** shall ensure that there are sufficient qualified teaching personnel provided for this GSRP program. Program staff will meet or exceed all qualifications and training standards required by the [GSRP Implementation Manual](#).
 - **Subrecipient** shall ensure that all staff attend professional learning required by COOR ISD and this Agreement.
 - **Subrecipient** is responsible for maintaining and securing child care licensing through the [Department of Human Services Child Care Licensing](#).
 - **Subrecipient** shall ensure that all GSRP students are screened and enrolled into the program in accordance with MiLEAP requirements.
 - **Subrecipient** ensures that program operations meet all applicable rules, regulations, and law, including MiLEAP regulations.
 - **Subrecipient** shall ensure that no person shall be excluded from participation in, denied the proceeds of, or be subject to discrimination in any form as a result of the performance of this Agreement. The **Subrecipient** shall further ensure that no applicant, candidate, employee, or volunteer will be subject to discrimination in any form and that affirmative action will be taken to ensure that applicants are employed and that employees are treated during employment without regard to race, religion, color, national origin, age, sex, gender, or disability.

CURRICULUM/CHILD ASSESSMENT

- **Subrecipient** shall ensure that all participating GSRP classrooms are utilizing *Connct4Learning*. The use of any supplemental curriculum requires approval from COOR ISD and MiLEAP per the [Implementation Manual](#).
- **Subrecipient** shall ensure that all participating GSRP students receive developmental screening within two weeks of enrollment into GSRP. **Subrecipient** shall ensure that all



students' data is aggregated and submitted to **COOR ISD** by the required date as outlined on the [screening procedures](#).

- **Subrecipient** shall ensure that all participating GSRP students receive on-going assessment of developmental progress utilizing *LAP B-K assessment*. Classroom teachers shall finalize data on all students, completing a minimum of three checkpoint seasons in a program year. All data must be finalized and provided to **COOR ISD** by the delegated dates outlined on the [checkpoint season document](#).
- **Subrecipient** agrees to provide **COOR ISD** with access to all student progress and assessment data for GSRP students served by this contract.
- **Subrecipient** shall maintain a medium rating or higher on the Classroom Coach score.
- **Subrecipient** shall ensure all programs must maintain the minimum rating on the Great Start to Quality.
- **Subrecipient** shall implement a team teaching model where lead teachers, associate teachers, caregivers and relief staff are fully engaged in all professional learning opportunities, planning curriculum, implementing curriculum both indoors and outdoors, child assessment and supporting engagement through home visits, conferences, and parent meetings.

PARENT PARTNERSHIPS/EDUCATION

- Parent education and partnerships shall be an overriding theme of the GSRP. Strong focus shall be placed on child development, parental expectations, development of self-esteem, child management techniques, and the importance of family literacy practices. Parent partnership activities must include, but are not limited to the following:
 - A minimum of two (2) parent-teacher conferences(mid-year and end of year) shall be held annually as well as one beginning of the year home visitation by the child's teachers.
- The Sub-recipient agrees to host a minimum of one family engagement event during the program year. This event should be designed to foster meaningful connections between families, children, and program staff, and to support families in understanding and extending their child's learning and development at home.
 - Family engagement events may include — but are not limited to — activities such as:
 - Classroom open houses or learning showcases
 - Family literacy or math nights
 - Parent–child workshops focused on early learning or kindergarten transition
 - Community resource events that connect families with local supports



- The Sub-recipient will:
 - Collaborate with staff and families to plan the event, ensuring it is inclusive, accessible, and culturally responsive
 - Document attendance and provide a brief summary of the event's focus and outcomes
 - Share event information with the ISD/Grantee upon request for monitoring or reporting purposes
- Parent representation on the School Readiness Advisory and Data Analysis Committee per MILEAP guidelines in order to include parents at the center of program decision-making.
- Parents shall be provided with both informational and educational services throughout the year.
- Parents shall be afforded every opportunity to participate in the adult and community education programs within the **Subrecipient's** local school district.
- **Subrecipient** shall provide collaborative kindergarten transition meetings for GSRP students.
- Subrecipient must comply with the requirements found in COOR ISD's [Monitoring Sub-recipients](#) document.

GRANT MANAGEMENT & BUDGET

- **Subrecipient** shall continue a robust outreach, recruitment, and enrollment system to be operationalized throughout the 2025-26 school year. The subrecipient will make every attempt to enroll all eligible children to the greatest extent possible. **If there are unserved eligible children on the subrecipient's waitlist, the budget will reflect the actual number of children enrolled.**
- All communication between Subrecipient Finance Manager and COOR ISD will be electronic through email communication and attachments to the Director of Early Childhood at keithk@coorisd.net.
- **Subrecipient** shall provide **COOR ISD** with a budget detail for the proposed GSRP expenditures by October 1, 2025 and a final expenditure report detailing the actual expenses incurred in providing the GSRP program by **October 15, 2026**.
- **Subrecipient** will agree to keep detailed budget records of expenditures and will supply records to **COOR ISD** upon request. The **Subrecipient** will comply with all of the budget guidelines as put forth in the [GSRP Implementation Manual](#).
- **Subrecipient** agrees that all non-consumable materials/items purchased with GSRP funds will be labeled with "**Property of COOR ISD GSRP.**"
- **Subrecipient** will maintain an up-to-date accurate inventory list with all non-consumable materials purchased with GSRP funds.



- **Subrecipient** will invoice **COOR ISD** actual expenses and documentation using the template provided by **COOR ISD** due to Early Childhood Supervisor, by the **first of each month**. **Reimbursement requests must be submitted by the first of the next month in which the expense occurred (i.e. an expense from July 15, must be submitted by August 1) in order to receive reimbursement. Failure to do so may result in COOR ISD withholding all GSRP funding.**
- **Subrecipient** may carryover a maximum five(5) percent of the original allocation for program and transportation. In the event carryover funds exceed this cap, the ISD may work with the program to develop a plan to spend down funds and plan accordingly for the following year's budget. If an approvable plan is not developed, the ISD reserves the right to recapture and utilize funds. Carryover must be spent by June 30th of the following grant year. Any unspent carry over funds as of June 1 will be recaptured and utilized at the discretion of COOR ISD to benefit GSRP classrooms.
- Subrecipient agrees to comply with all COOR ISD GSRP [Fiscal Policies and Review](#).
- **Subrecipient** must be fully enrolled by **November 1, 2025 or MiLEAP's designated date**. If assigned spots are unfilled as of **November 1, 2025**, **COOR ISD** reserves the right to reassign unused spots to another subrecipient and transfer the annual per child reimbursement award. Full enrollment must be maintained and **Subrecipient** will only be funded for the number of certified children entered into MSDS. If **Subrecipient** does not fill all the spots on the appointed MiLEAP count day, a deduction of funds will occur.
 - COOR ISD reserves the right to use unfilled slot funds for the betterment of GSRP
 - If there are unserved eligible children on the subrecipient's waitlist, the budget will reflect the actual number of children enrolled. Flexible funding will be considered by the ISD if the subrecipient has sufficient evidence to verify robust recruitment and all eligible children are served.
- **Subrecipient** shall ensure that the administrative fees charged to the grant do not exceed a reasonable amount of the total allocation per [MiLEAP guidelines](#).
- **Subrecipient** may not expend funds provided under this Agreement for goods or services other than those necessitated by the provision of those programs and services stipulated under this Agreement.
- **Local Education Agency/Public School Academy Subrecipient** is responsible for maintaining a student data system which includes completing all necessary information set for by CEPI and MSDS for student count. The **Subrecipient** will upload all **Subrecipient** information into MSDS and work collaboratively to ensure all data is correct and without error. The **Subrecipient** shall furnish program-related reports to **COOR ISD** in a manner so that the State of Michigan timeline requirements of the grant are met.



- **Community Based Organizations(CBO) Subrecipient** is responsible for providing **COOR ISD** all necessary information set for by CEPI and MSDS for student count. **Subrecipient** will prepare reports in the format outlined by **COOR ISD** for MSDS data submission. **Subrecipient** will work collaboratively to ensure all data is correct and without error. The **Subrecipient** shall furnish program-related reports to **COOR ISD** in a manner so that the State of Michigan timeline requirements of the grant are met.
- **Subrecipient** shall maintain administrative records for audit or inspection for seven (7) years after the expiration of this Agreement, unless written permission to destroy them is received from both **COOR ISD** and the State of Michigan. These administrative records include parent involvement/partnership records, budgets, financial records, supplementary child care records and children's records. Subrecipient will maintain all records consistent with COOR ISD's [Record Keeping Policies](#).

MISCELLANEOUS TERMS:

- If the grant from the MiLEAP under which this Agreement is funded is terminated or suspended, or it has been determined that **Subrecipient** has not met the conditions of this Agreement, **COOR ISD** shall have the right to suspend or terminate this Agreement by providing 60 days advance written notice to **Subrecipient** and specify the effective date thereof. Upon the suspension/termination, **COOR ISD** assumes full responsibilities under this grant with MiLEAP.
- If **Subrecipient** is unable or unwilling to comply with existing or additional conditions and terms as may be lawfully applied by MiLEAP, **Subrecipient** may suspend or terminate the Agreement by providing 60 days advance written notice to **COOR ISD** and specify the effective date. Upon suspension/termination, **COOR ISD** assumes full responsibilities under this grant with MiLEAP.
- In the event of termination by either party, all property, equipment, finished and unfinished documents, data, and reports purchased with grant dollars or prepared by **Subrecipient** under this or previous Agreement(s) shall, at the option of **COOR ISD** become the property of **COOR ISD**.
- **COOR ISD** reserves the right to request changes in the scope of services to be provided by **Subrecipient** under this Agreement. Such changes shall be attributable to requirements of the MiLEAP. In the cases of funding decrease imposed by MiLEAP, **COOR ISD** reserves the right to adjust the maximum amount of reimbursement accordingly.
- During the term of this Agreement, both parties agree to keep confidential all information including any such information and material relating to any parent, child, vendor, licensee, or other party transacting business with either party, and not to release, use or disclose the same, except with the prior written permission of either party or as required by law including but not limited to FOIA.
- Disputes arising from or relating to this Agreement must be presented to the parties' Directors and Superintendents, in writing. Such disputes must identify the provision(s) in dispute, the full relief requested and all of the facts and circumstances supporting the



requested relief, including the names of all witnesses and relevant documents. If the issues cannot be resolved collectively between **COOR ISD** and the **Subrecipient**, then **COOR ISD** Board of Education has the sole authority to resolve the issue(s).

- This Contract shall be governed by the laws of the State of Michigan, with venue being Roscommon County, Michigan.
- If a court of competent jurisdiction holds any Section, subsection or provision of this Contract is not enforceable, the remaining Sections, subsections and provisions will remain in full force and effect.
- The Parties agree this document is the entire agreement concerning the subject matter. Accordingly, this Contract supersedes any and all other understandings or agreement, verbal or written, and may not be modified except by another written agreement executed by a legally authorized representative of each Subrecipient and COOR ISD.
- COOR ISD and the Subrecipient shall abide by and adhere to all applicable federal, state and local laws, rules, regulations and ordinances pertaining to the performance of any of their respective obligations under this Contract. Additionally, each Party to this Contract will conduct their obligations in accordance with their respective policies, procedures, rules and regulations.
- The parties do not intend to designate any third party, including, without limitation, any child participating or seeking to participate in the Program, as a beneficiary of this Contract, and the parties expressly disclaim the existence of any third-party beneficiary status or rights pursuant to MCL 600.1405 or under the common law on any person or entity that is not a party to this Contract.
- This Contract may be executed in any number of counterparts, each of which shall be an original, but all such counterparts shall together constitute one and the same instrument.
- Each Party represents that the individual executing this Contract is duly authorized by and has the authority to execute this Contract and bind the respective Party.
- The covenants, conditions and agreements in this Contract shall be binding upon and inure to the benefit of each Party, their respective legal representatives, successors and assigns.

Action Required:

Please read the attached document(s) and initial below to confirm you have reviewed them.

Fiscal Personnel Administrators

<input checked="" type="radio"/>	Monitoring Sub-recipients	<input checked="" type="radio"/>	ASSURANCES	<input checked="" type="radio"/>	FISCAL POLICY & REVIEW
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Please sign below to indicate your approval of this contract.

Signature Here:



Local District Superintendent or Agency Representative		Date:
Local District or Agency Business Manager		Date:
Shawn Petri Superintendent, C.O.O.R. ISD		Date:
Katie L. Keith Director of Early Childhood, C.O.O.R. ISD		Date:



GREAT START READINESS PROGRAM CONSORTIUM AGENCY SUBCONTRACT AGREEMENT

This is intended to be a contract between:

Subrecipient: **Insert Program Name and Address (“Subrecipient”)**

And

C.O.O.R. Intermediate School District (“COOR ISD”)
11051 North Cut Rd, Roscommon, MI 48653
(collectively the “Parties”)

RECITALS

1. COOR ISD administers a Great Start Readiness Program (the “Program”) in accordance with applicable laws serving eligible four-year old children with high-quality preschool services within the COOR ISD service area.
2. The Subrecipient has applied to participate in the Program.
3. COOR ISD is the grantee of Program funds under Sections 32d and 39 of the State School Aid Act, MCL 388.1632d and 388.1639 (the “Funds”), to act as the fiduciary to allocate the Funds to the Subrecipient for their respective Great Start Readiness Program (a “Subrecipient Program”).
4. COOR ISD is required to allocate the Funds to the Subrecipient in accordance with the applicable funding formulas, application processes and other Program criteria as established by applicable law and the Michigan Department of Education (the “MDE”) and/or the Michigan Department of Lifelong, Education, Advancement, and Potential (the “MiLEAP”).
5. The purpose of this Contract is to set forth the terms and conditions under which COOR ISD will administer the Program and to also set forth the terms and conditions under which the Subrecipient may participate in the Program and receive an allocation of Funds for its Great Start Readiness Program (“GSRP”) services.

The Parties agree as follows:

TERM:

The term of this contract shall be for a period of twelve (12) months commencing on October 1, 2025 and shall continue through September 30, 2026 (the “Term”) At the end of the Term, this Agreement may only be renewed upon the mutual written agreement of the Parties.



COOR ISD RESPONSIBILITIES:

GRANT MANAGEMENT & BUDGET

- **COOR ISD** and **Subrecipient** agree to participate in a Consortium to offer Great Start Readiness Program (GSRP) services to at-risk 4 year-old students who reside within the geographic boundaries (which are the school district boundaries of Crawford, Oscoda, Ogemaw, Roscommon) of **COOR ISD**. At-risk 4 year-old students who reside outside of **COOR ISD** geographic boundaries may be served by the Consortium as required by entering into a written agreement with the resident ISD if spots are available from that ISD. This Consortium will be administered and managed by **COOR ISD**.
- **COOR ISD** shall be responsible for completing the GSRP grant application for the consortium, and will complete all required program reports including Financial Reports and other MiLEAP required reports.
- **COOR ISD** shall collect all the required Michigan Student Data System Single Record Student Database (MSDS) data on participating GSRP students and submit the data to the MiLEAP.
- **COOR ISD** shall retain up to twelve (12) percent of the program and two(2) percent of transportation of Section 32D, GSRP award from the MiLEAP for managing and administering the GSRP Consortium and to provide an Early Childhood Specialist to manage and supervise the program quality and professional development elements of the GSRP program
- **COOR ISD** shall pay the subrecipient the sum of **\$9064.65** per child served in a School-Day GSRP for **__ school-day children** totaling _____ to provide GSRP classroom services. Amendment to the number of children served will be adjusted after the **February MiLEAP** count period.
- **COOR ISD** shall reimburse subrecipients transportation funding for each funded GSRP child according to the MiLEAP allocation to provide GSRP transportation services. Subrecipient will only receive transportation funds if utilizing/providing transportation for GSRP children.
- **COOR ISD** shall provide reimbursement to **Subrecipient** upon receipt of invoices for actual expenses incurred in operating the GSRP Program. Subrecipient may be required to provide additional documentation to verify the expense. Sub-recipients must submit to the Early Childhood Director **via the Google Drive(submit button)**, the monthly expenditures including transportation with scanned copies of invoices with **receipts and evidence of payment uploaded** into the appropriate monthly folder in the Drive for purchased items **by the designated date on the Fiscal Calendar embedded in the program Google Sheet**. This could be expenditure reports, accountants reports, cleared checks, etc. **Invoices and bills are not acceptable evidence to show payment.** Once approved by the Early Childhood Director, the reimbursement request and evidence will be submitted to



Accounts Payable for payment. The monthly amount requested by subrecipients for reimbursement may not exceed the amount that the ISD has received in state aid for GSRP to date.

- The Subrecipient may not expend Funds provided under this Contract for goods or services other than those necessitated by the provision of the GSRPs and services stipulated under this Contract and approved or permitted under law.
- The Parties agree to comply with COOR ISD's GSRP Fiscal Policy, including GSRP Implementation Budget identified in [COOR ISD's GSRP Fiscal Policy](#).

PROGRAM QUALITY

- **COOR ISD** shall collaborate with **Subrecipient** to ensure that GSRP staff receive ongoing professional learning that meets or exceeds the standards required by MiLEAP in the [GSRP Implementation Manual](#).
- **COOR ISD** shall ensure, in partnership with the GSRP classroom staff, the implementation of all program quality standards, curriculum expectations, and child outcome standards as required by the MiLEAP.
- **COOR ISD**, in partnership with the **Subrecipient** shall assist in the design and implementation of the program Staff Development Plans.
- **COOR ISD** shall assign a qualified Early Childhood Specialist to ensure that the program adheres to the high quality program standards required by the MiLEAP and to conduct the program evaluation for each GSRP classroom.
- The Parties agree to comply with COOR ISD's GSRP [Professional Learning Policies](#).

DATA AND ASSESSMENT

- **COOR ISD** shall be responsible for collecting from the **Subrecipient** and submitting to MiLEAP required follow-up progress data for GSRP students.
- **COOR ISD** will hold the *LAP B-K* license, provide access to, monitor and support the online child assessment system.

SUBRECIPIENT RESPONSIBILITIES:

PROGRAM REQUIREMENTS

- **Subrecipient** shall ensure that enrolled four-year old children within the service area receive a quality classroom-based Great Start Readiness Program (GSRP) pre-k experience. The students shall receive at least **128 days/32 weeks for four days a week** of classroom-based programming as required by the MiLEAP, with the exception of new classrooms receiving at least 80 days/20 weeks of classroom-based programming.
 - o Canceled class sessions due to unforeseen circumstances (snow days, etc.) that impact meeting the minimum amount of days/weeks of classroom-based



programming shall be made up. If the total number of days in session is less than the required amount of 120 days, COOR ISD holds the right to recapture funds based on the difference of days in and out of session.

- o GSRP is allowed up to six (6) instructional days that may be forgiven for inclement weather cancellations.
- Part-Day pre-k programs must provide for a minimum of three (3) hours of teacher/child contact time per day, for at least four (4) days per week.
- School-Day pre-k programs must operate for at least the same length of day as the local school district's/public school academy's first grade program for four (4) days per week.
- Classrooms in place for more than one academic year, including relocated classrooms, offering the 5-day extended program option or 5-day extended GSRP/Head Start blend option must operate 5 days per week for a minimum of 180 days spread over at least 36 weeks.
- **Subrecipient** shall ensure that there are sufficient qualified teaching personnel provided for this GSRP program. Program staff will meet or exceed all qualifications and training standards required by the [GSRP Implementation Manual](#).
- **Subrecipient** shall ensure that all staff attend professional learning required by COOR ISD and this Agreement.
- **Subrecipient** is responsible for maintaining and securing child care licensing through the [Department of Human Services Child Care Licensing](#).
- **Subrecipient** shall ensure that all GSRP students are screened and enrolled into the program in accordance with MiLEAP requirements.
- **Subrecipient** ensures that program operations meet all applicable rules, regulations, and law, including MiLEAP regulations.
- **Subrecipient** shall ensure that no person shall be excluded from participation in, denied the proceeds of, or be subject to discrimination in any form as a result of the performance of this Agreement. The **Subrecipient** shall further ensure that no applicant, candidate, employee, or volunteer will be subject to discrimination in any form and that affirmative action will be taken to ensure that applicants are employed and that employees are treated during employment without regard to race, religion, color, national origin, age, sex, gender, or disability.

CURRICULUM/CHILD ASSESSMENT

- **Subrecipient** shall ensure that all participating GSRP classrooms are utilizing *Creative Curriculum* or *Connct4Learning*. The use of any supplemental curriculum requires approval from COOR ISD and MiLEAP per the [Implementation Manual](#).
- **Subrecipient** shall ensure that all participating GSRP students receive developmental screening within two weeks of enrollment into GSRP. **Subrecipient** shall ensure that all



students' data is aggregated and submitted to **COOR ISD** by the required date as outlined on the [screening procedures](#).

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- **Subrecipient** agrees to provide **COOR ISD** with access to all student progress and assessment data for GSRP students served by this contract.
- **Subrecipient** shall maintain a medium rating or higher on the Classroom Coach score.
- **Subrecipient** shall ensure all programs must maintain the minimum rating on the Great Start to Quality.
- **Subrecipient** shall implement a team teaching model where lead teachers, associate teachers, caregivers and relief staff are fully engaged in all professional learning opportunities, planning curriculum, implementing curriculum both indoors and outdoors, child assessment and supporting engagement through home visits, conferences, and parent meetings.

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 - Family engagement events may include — but are not limited to — activities such as:
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- Community resource events that connect families with local supports
- The Sub-recipient will:
 - Collaborate with staff and families to plan the event, ensuring it is inclusive, accessible, and culturally responsive
 - Document attendance and provide a brief summary of the event's focus and outcomes
 - Share event information with the ISD/Grantee upon request for monitoring or reporting purposes
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- Parents shall be provided with both informational and educational services throughout the year.
- Parents shall be afforded every opportunity to participate in the adult and community education programs within the **Subrecipient's** local school district.
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- **Subrecipient** agrees that all non-consumable materials/items purchased with GSRP funds will be labeled with “**Property of COOR ISD GSRP.**”
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Subrecipient information into MSDS and work collaboratively to ensure all data is correct and without error. The **Subrecipient** shall furnish program-related reports to **COOR ISD** in a manner so that the State of Michigan timeline requirements of the grant are met.

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- If the grant from the MiLEAP under which this Agreement is funded is terminated or suspended, or it has been determined that **Subrecipient** has not met the conditions of this Agreement, **COOR ISD** shall have the right to suspend or terminate this Agreement by providing 60 days advance written notice to **Subrecipient** and specify the effective date thereof. Upon the suspension/termination, **COOR ISD** assumes full responsibilities under this grant with MiLEAP.
- If **Subrecipient** is unable or unwilling to comply with existing or additional conditions and terms as may be lawfully applied by MiLEAP, **Subrecipient** may suspend or terminate the Agreement by providing 60 days advance written notice to **COOR ISD** and specify the effective date. Upon suspension/termination, **COOR ISD** assumes full responsibilities under this grant with MiLEAP.
- In the event of termination by either party, all property, equipment, finished and unfinished documents, data, and reports purchased with grant dollars or prepared by **Subrecipient** under this or previous Agreement(s) shall, at the option of **COOR ISD** become the property of **COOR ISD**.
- **COOR ISD** reserves the right to request changes in the scope of services to be provided by **Subrecipient** under this Agreement. Such changes shall be attributable to requirements of the MiLEAP. In the cases of funding decrease imposed by MiLEAP, **COOR ISD** reserves the right to adjust the maximum amount of reimbursement accordingly.
- During the term of this Agreement, both parties agree to keep confidential all information including any such information and material relating to any parent, child, vendor, licensee, or other party transacting business with either party, and not to release, use or



disclose the same, except with the prior written permission of either party or as required by law including but not limited to FOIA.

- Disputes arising from or relating to this Agreement must be presented to the parties' Directors and Superintendents, in writing. Such disputes must identify the provision(s) in dispute, the full relief requested and all of the facts and circumstances supporting the requested relief, including the names of all witnesses and relevant documents. If the issues cannot be resolved collectively between **COOR ISD** and the **Subrecipient**, then **COOR ISD** Board of Education has the sole authority to resolve the issue(s).
 - This Contract shall be governed by the laws of the State of Michigan, with venue being Roscommon County, Michigan.
 - If a court of competent jurisdiction holds any Section, subsection or provision of this Contract is not enforceable, the remaining Sections, subsections and provisions will remain in full force and effect.
 - The Parties agree this document is the entire agreement concerning the subject matter. Accordingly, this Contract supersedes any and all other understandings or agreement, verbal or written, and may not be modified except by another written agreement executed by a legally authorized representative of each Subrecipient and COOR ISD.
 - COOR ISD and the Subrecipient shall abide by and adhere to all applicable federal, state and local laws, rules, regulations and ordinances pertaining to the performance of any of their respective obligations under this Contract. Additionally, each Party to this Contract will conduct their obligations in accordance with their respective policies, procedures, rules and regulations.
 - The parties do not intend to designate any third party, including, without limitation, any child participating or seeking to participate in the Program, as a beneficiary of this Contract, and the parties expressly disclaim the existence of any third-party beneficiary status or rights pursuant to MCL 600.1405 or under the common law on any person or entity that is not a party to this Contract.
 - This Contract may be executed in any number of counterparts, each of which shall be an original, but all such counterparts shall together constitute one and the same instrument.
 - Each Party represents that the individual executing this Contract is duly authorized by and has the authority to execute this Contract and bind the respective Party.
 - The covenants, conditions and agreements in this Contract shall be binding upon and inure to the benefit of each Party, their respective legal representatives, successors and assigns.

Action Required:

Please read the attached document(s) and initial below to confirm you have reviewed them.



<input checked="" type="radio"/> Fiscal Personnel	<input type="radio"/> Administrators
<input type="radio"/> Monitoring Sub-recipients	<input type="radio"/> ASSURANCES
<input type="radio"/> FISCAL POLICY & REVIEW	

Please sign below to indicate your approval of this contract.

Signature Here:

Local District Superintendent or Agency Representative		Date:
Local District or Agency Business Manager		Date:
Shawn Petri Superintendent, C.O.O.R. ISD		Date:
Katie L. Keith Director of Early Childhood, C.O.O.R. ISD		Date:

F. Approve increase for substitute paraprofessional rate from \$12.48/hour to \$13.50/hour and substitute teachers rate from \$110/day to \$125/day through Edustaff effective Nov 20, 2025. This would also apply to current paraprofessionals when they sub for teachers. (Minimum wage is \$12.48)

G. Approve Bryan Crainer as a new board member for the Alternative Educational Academy of Ogemaw County to replace Mike Ehinger, as recommended by their board.

H. Approve a Memorandum of Understanding (MOU) with the C.O.O.R. Educational Association (CEA) for the purpose of outlining compensation for teachers and ancillary staff members who temporarily serve as the acting building principal in the absence of the regularly assigned principal

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MEMORANDUM OF UNDERSTANDING
Between
C.O.O.R. ISD
and
C.O.O.R. Educational Association (CEA)

Subject: Stipend for Serving as Acting Principal

Purpose

This Memorandum of Understanding (MOU) is entered into by and between the C.O.O.R. ISD (hereinafter referred to as “the District”) and the C.O.O.R. Educational Association (hereinafter referred to as “the Association”) for the purpose of outlining compensation for teachers and ancillary staff members who temporarily serve as the acting building principal in the absence of the regularly assigned principal.

Agreement

1. When a licensed teacher or ancillary staff member is designated by the District to serve as the acting building principal, they shall receive the following stipend:
 - **\$100** for a full day (defined as **8 hours**).

If the acting principal serves **less than 8 hours** in a day, they will receive a **stipend of \$50** for that day.

2. To qualify for the stipend, the employee must:
 - Work for the **agreed upon** designated number of hours; and
 - Be **fully committed** to the administrative role for the duration of the assignment.
3. The stipend shall **not apply** in situations where the employee is performing both their regular teaching or caseload responsibilities and administrative duties concurrently (for example, continuing to teach classes without a substitute while acting as principal).
4. The principal is responsible for arranging a substitute teacher for any classroom teacher who will serve as acting principal. If a substitute cannot be secured, the classroom teacher will not be able to assume the acting principal role.

An Equal Opportunity Program / Employer

5. It shall be the responsibility of the employee to submit a completed stipend form to the building principal for verification and approval within the designated pay period. The stipend form shall be accessible in the shared C.O.O.R. ISD Staff Drive. Failure to submit the stipend form within the current pay period window shall result in forfeiture of the stipend payment.
6. The District retains the right to determine when an acting principal is necessary and to designate the staff member to serve in that role.
7. This MOU does not create a precedent or modify any other terms or conditions of the current Collective Bargaining Agreement between the parties.

Duration

This Memorandum of Understanding shall remain in effect from the date of signing until mutually modified or rescinded in writing by both parties.

Signatures

Shawn Petri

Superintendent, C.O.O.R. ISD

Signature: _____ Date: _____

Hannah VanCura

President, C.O.O.R. Educational Center

Signature: _____ Date: _____

I. Approve new Holiday break
schedule as presented (update from
holidays approved in January)

225



November 20, 2025

TO Office Staff -
Administrative Offices
COOR Special Educational Center
COOR Advanced Technical Innovation Center
ROOC, Inc.

FROM Shawn Petri, Superintendent

SUBJECT Holiday Schedule

The COOR Administrative Office will be closed to the public from Wednesday, December 24, 2025 through Friday, January 2, 2026. The Office will reopen on Monday, January 5th.

Christmas Eve (Dec 24th) and Christmas Day (Dec 25th) along with New Years Eve (Dec 31) and New Years Day (Jan 1) will be paid holidays.

As for Dec 26, Dec 29, Dec 30, and Jan 2, employees who have two flex days included in their contract may use two flex days and work two days or take two vacation days.

Please tell your supervisor if you plan to work during break or take vacation days and enter accordingly into Red Rover. Please make sure your timesheets through Jan 3rd are submitted in Red Rover and approved before you leave for break. All direct deposits will be handled as usual.

12. Information Items

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- Social Media Report for October with reach of 16,206
- Summer Camp stats & video
- AEAOC board meeting minutes from Oct
- AEAOC board meeting agenda for Nov 10, 2025
- MASB's Winter Institute is Friday, Feb. 6 & Saturday, Feb. 7.
- If you have taken CBA 101, you are eligible for nomination to the MASB Board of Directors.

Alternative Educational Academy of Ogemaw County Board Meeting
9:00 a.m.-Michigan Works Service Center in West Branch, MI
Agenda-November 10, 2025

1. Call to Order
2. Roll Call
3. Mission and Vision Statement

The mission of the Alternative Educational Academy is to provide innovative and responsive educational experiences through non-traditional programs that effectively meet the needs of at-risk students. The Academy will enhance educational opportunities for students by developing programs based on students' individual needs and circumstances.

“Recognizing Unlimited Potential”

4. Public Comment (Agenda Items Only)
5. Additions to Agenda
6. Approval of Agenda
7. Approval of Minutes from October 13, 2025
8. Reports:
 - a. 2024-2025 Financial Audit Presentation
 - b. General Updates
 - c. Current Enrollment
 - d. Enrollment Process
9. Old Business:
 - a. Board Member Search
10. New Business:
 - a. 2024-2025 Audit and Form 990
 - b. 2024-2025 1st Quarter Account Activity
 - c. Bowling Coach and Assistant Coach Contracts
11. Future Meeting Date – December 15, 2025
12. Community Input
13. Board comments
14. Adjournment

OCTOBER SOCIAL MEDIA STATS



C.O.O.R.
INTERMEDIATE
SCHOOL DISTRICT

TOP 6 POSTS OUT OF 36:

MONTHLY REACH: 16,206

1



REACH: 2,335

October 31
Halloween
5 shares - 76 reactions
90 interactions

2



REACH: 1,141

October 5
Teacher's Day
5 shares - 46 reactions
57 interactions

3

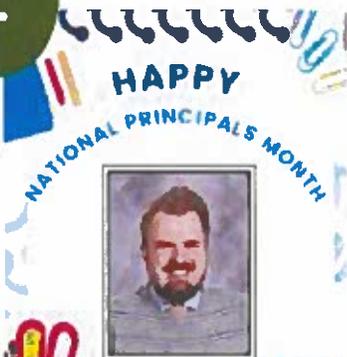
UP FROM 10,392



REACH 1,131

October 23
Gerrish Twp Fire/EMS
9 shares - 29 reactions
38 interactions

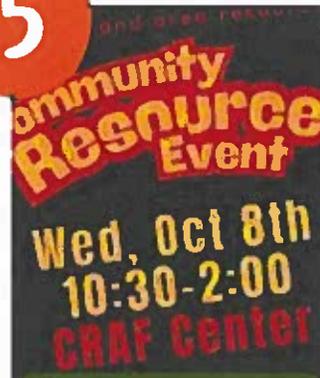
4



REACH: 980

October 1
**National Principal
Month**
3 shares - 51 reactions
67 interactions

5



REACH: 825

October 1
Resource Event
7 shares - 8 reactions
15 interactions

6



REACH: 803

October 26
Employee Spotlight
1 shares - 47 reactions -
53 interactions



2025 STEM CAREER EXPLORATION CAMPS SUMMARY



[2025 COOR ISD Camp Flyers](#)



[2025 Summer Camp Video](#)

2025 Camp Sessions Offered: 11 Programs

- Welding - Beginning & ADV
- Automotive
- Careers in Healthcare at Munson Grayling Hospital
- Drones
- Bridge Building Camp
- eSports
- Coding and Creating with Adafruit's
- CareQuest: Your First Step Toward a Career in Childcare
- From Forest to Future: Exploring Careers in Forestry & Conservation

2025 Camp Stats:

- Total Seats Available: 148
- Total Campers Registered: 117
- Percent Female: 32.5%

Grades Students Were Going Into:

- 5th grade: 8 students
- 6th grade: 6 students
- 7th grade: 35 students
- 8th grade: 49 students
- 9th grade: 18 students

School Districts Represented

Crawford-AuSable: 18	Houghton Lake: 11	Charlton Heston Academy: 9
Fairview: 17	Roscommon: 21	Other: 5
Mio Schools: 16	West Branch : 16	Homeschool: 3

The Survey's Say...

Camper Quotes: What was the most important thing you learned during the camp?

- "Changing oil and taking the wheel off it was fun!"
- "How to weld Tee joint and a lab joint and more of stuff like how to use a welder right."
- "Probably the basics of coding, I knew nothing before this."
- "How to have stronger supports in my bridge"
- "My highlight was seeing all of the jobs that you could do. Also seeing the OR and the Anstheology recovery

Parent Quotes How important do you feel these camp opportunities are for students in your community?

- "The variety of offerings is outstanding in our small town. We are so grateful this was offered and look forward to him being old enough to attend the automotive, health care and welding classes"
- "The impact is huge and far reaching. Please continue to offer these and any other enrichments you can. "





2025 STEM CAREER EXPLORATION CAMPS SUMMARY

Building Our Future: 5 Years of STEM Career Exploration Camps Impact Report

Camp Stats	2021	2022	2023	2024	2025	Female/ Males	2021	2022	2023	2024	2025
Camp sessions	4	7	8	12	11	Female	6	11	a	28	38
Total available seats	56	104	103	171	148	Male	51	44	64	76	79
Total campers	57	55	86	104	117	Percent Female	11%	20%	26%	29%	32%

School Districts	2021	2022	2023	2024	2025
Crawford-AuSable	26	23	26	30	18
Fairview	2	4	2	1	17
Mio Schools	0	0	0	0	16
Houghton Lake	7	8	21	18	11
Roscommon	5	10	18	31	21
West Branch	16	6	10	8	16
Charlton Heston Academy	1	0	0	0	9
Other	0	0	7	7	5
Homeschool	0	4	2	6	3



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C.O.O.R.
INTERMEDIATE
SCHOOL DISTRICT

Crawford • Oscoda • Ogemaw • Roscommon

SUMMER CAMP

2025



June 16-27, 2025



9:30am – 3:00pm

FUN & FREE!

REGISTRATION OPENS MAY 1, 2025



Automotive



Bridge Building



Coding



Forestry



*eSports



Childcare



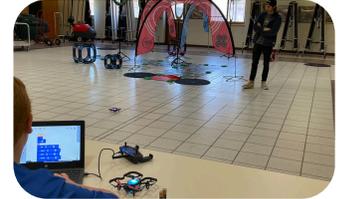
Beginner
Welding



Advanced
Welding



*Healthcare



Drones



Bus Transportation Available

From local Middle School
to COOR ATIC and back

*Bus transportation not available



Open to all student
within C.O.O.R.
Intermediate
School District
entering Grades
7th, 8th or 9th in
Fall 2025



Summer Camp Information
www.coorisd.net

Registration Opens May 1, 2025

Link: bit.ly/4crBGkg





SUMMER CAMP 2025



INDOOR AERIAL DRONE CHALLENGE

June 18 & 19, 2025 | 9:30a-3:00p

Location: COOR A.T.I.C.
Roscommon Middle School
299H Sunset Dr, Roscommon, MI 48653



Open to all student within C.O.O.R. Intermediate School District entering Grades 7th, 8th or 9th in Fall 2025

- Learn the secrets behind drones, roles they play in business and industry, and applications that revolutionize various fields.
- Activities include exploring principles of flight, coding and piloting drones
- Collaborate on projects, and showcase skills.
- Campers gain skills, insights, and inspiration for future studies or careers in drone technology.
- State Trooper Murray will be visiting camp to share how he uses drones in his work to enhance public safety and law enforcement.



Transportation available
from local Middle School



Registration Ends
June 1, 2025
Link: bit.ly/4crBGkg





SUMMER CAMP 2025



BUILDING BRIDGES CHALLENGE

Open to all student within C.O.O.R. Intermediate School District entering Grades 7th, 8th or 9th in Fall 2025

When: June 23 & 24, 2025

Time: 9:30a-3:00p

Location: COOR A.T.I.C. | Roscommon Middle School
299H Sunset Dr. | Roscommon, MI



Welcome to the MDOT TRAC Bridge Builder Summer Camp! This program is designed to provide a hands-on learning experience in bridge engineering and construction. Through engaging activities, interactive workshops, and real-world simulations, participants will gain valuable knowledge and skills in STEM (Science, Technology, Engineering, and Mathematics) fields.

Students will:

- Learn about different types of bridges, structural components, and engineering design principles.
- Hands-on Bridge Design Workshops
- Bridge Construction Simulations
- Bridge Testing and Evaluation
- Field trip to live job site



Transportation available
from local Middle School



Registration Ends June 1, 2025

Link: bit.ly/4crBGkg

233
bitly



SUMMER CAMP 2025



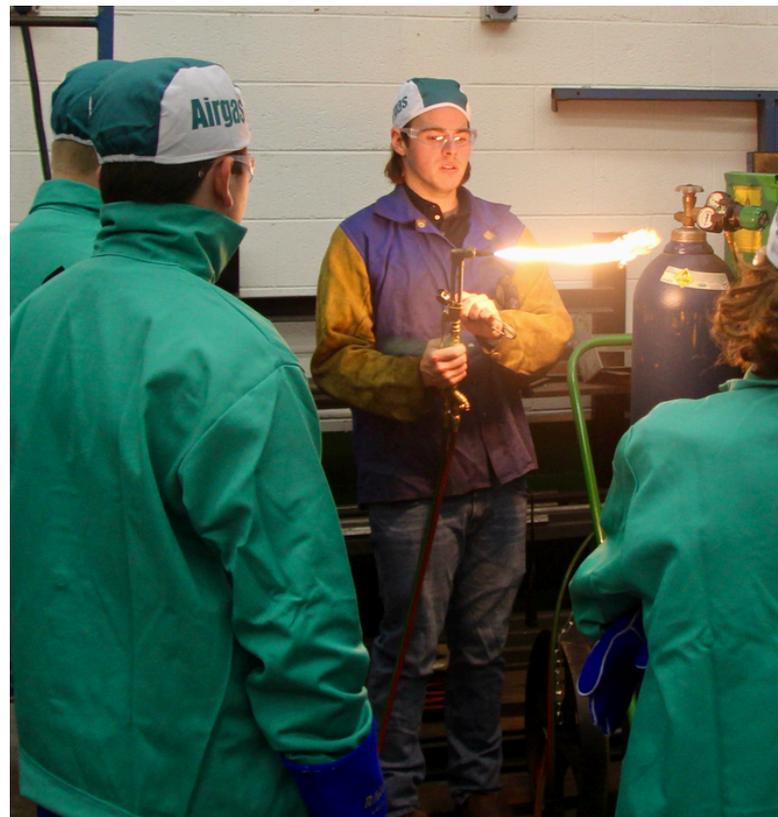
Open to all student within C.O.O.R. Intermediate School District
entering Grades 7th, 8th or 9th in Fall 2025

WELDING BEGINNERS

June 18-19, 2025 | 9:30a - 3p
COOR A.T.I.C.
Roscommon Middle School
299H Sunset Dr, Roscommon, MI 48653



- Develop basic welding knowledge and skill application
- Operate various equipment used in the welding industry
- Complete take-home projects
- Clothing requirement for safety: No open-toed shoes, sandals or flip flops. Must have shoes/boots. Jeans with no holes and shirt.



Registration Opens May 1, 2025
Link: bit.ly/4crBGkg





SUMMER CAMP 2025



Open to all student within C.O.O.R. Intermediate School District entering Grades 8th or 9th in Fall 2025

WELDING ADVANCED

June 16 & 17, 2025
9:30a - 3:00p

Location: COOR A.T.I.C.
Roscommon Middle School • 299H
Sunset Dr
Roscommon, MI 48653

- **Learn basic blueprint reading**
- **Creating unique weldments**
- **Use multiple welding processes**
- **Learn basic physical and chemical limitations of metallic structure**

For Students who have completed the beginner camp and entering grades 8 or 9 FALL 2025



Clothing requirements for safety:

No open-toed shoes, sandals or flip flops. Must have shoes/boots. Jeans with no holes and shirt.



Registration Opens May 1, 2025

Link: bit.ly/4crBGkg





SUMMER CAMP 2025

Open to all student within C.O.O.R. Intermediate School District entering
Grades 7th, 8th or 9th in Fall 2025

eSports

June 24 & 25, 2025 | 9:30a - 3p
Location: Kirtland Community College
4800 W 4 Mile Road, Grayling, MI 49738

Camp Activities:

- **eSports Training:** Our coaches will provide instruction on gaming strategy, communication, and teamwork to help campers improve their skills and develop their game sense.
- **Tournaments:** Campers will have the opportunity to participate in organized tournaments and compete against other campers. Tournaments will be held in popular games such as Smash Brothers and Rocket League.
- **Guest Speakers:** We will have guest speakers from the Kirtland Community College esports team to provide insight into the industry and offer advice to aspiring esports professionals.



Registration Opens May 1, 2025
Link: bit.ly/4crBGkg





C.O.O.R.
INTERMEDIATE
SCHOOL DISTRICT

Crawford • Oscoda • Ogemaw • Roscommon

Open to all student within C.O.O.R.
Intermediate School District entering
Grades 7th, 8th or 9th in Fall 2025

SUMMER CAMP 2025

AUTOMOTIVE

(2) One Day Camps

June 16 & 17, 2025 9:30a- 3p

C.O.O.R. A.T.I.C.

Roscommon Middle School

299H Sunset Dr

Roscommon, MI 48653



Learning:

- Safety & Tools
- Vehicle Inspections
- Tire Rotation
- Jump Starting
- Intro to Basic Electrical Concepts



Clothing needed for safety: Properly fitting clothing, nothing baggy. Jeans or other on-synthetic full length pants. Close toed shoes, no sandals, crocs, etc.



Transportation available
from local Middle School



Registration Ends June 1, 2025

Link: bit.ly/4crBGkg

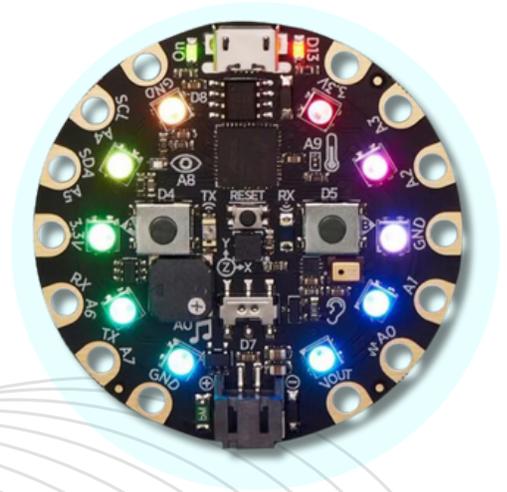


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billy

SUMMER CAMP 2025

CODING & CREATING WITH ADAFRUIT'S CIRCUIT PLAYGROUND EXPRESS



 June 17, 18 & 19, 2025

 9:30a - 3:00p

 Roscommon Middle School
299 W. Sunset Dr
Roscommon, MI



Open to all student within COOR Counties
entering grades 5, 6, or 7 in fall 2025

Projects Include:

- Catch a Bug Game: Program your own game where you catch virtual bugs!
- Emoji Race Game: Race emojis in an exciting interactive game you design.
- Mini Interactive Light Show: Create a dazzling light show with your coding skills.

Special Offer:

- Take-Home Adafruit Circuit Playground: Every student gets to take home their very own Adafruit Circuit Playground at the end of the camp!

Endless Possibilities:

Built-In Features: Circuit Playground comes with built-in buttons, switches, lights, sounds, and sensors that you can program.



Registration Opens May 1, 2025

Link: bit.ly/4crBGkg



SUMMER CAMP

2025



CareQuest

Your First Step Toward a Career in Childcare



DATE

JUNE 23 & 24, 2025

TIME

8AM-3PM

LOCATION

Roscommon Middle School
299 W. Sunset Dr • Roscommon, MI



Take Your First Step Toward a Rewarding Future in Childcare with CareQuest Are you a young aspiring caregiver? CareQuest is a hands-on clinic designed to help you become a responsible and confident childcare provider.

This interactive program covers the essentials of child development, safety, basic first aid, and CPR, while introducing the business side of babysitting. Whether you're planning to babysit for neighbors or dreaming of a career working with children, this camp equips you with valuable skills and certifications to help you thrive.

Upon successful completion, participants will earn both a *CPR/First Aid Certification* and a *Babysitting Certificate*, setting you on the path to success.

Open to all student within C.O.O.R. Intermediate School District entering Grades 7th, 8th 9th or 10th in Fall 2025



Registration Ends June 1, 2025

Link: bit.ly/4crBGkg



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Transportation available
from local Middle School

MEDICAL HEALTHCARE



Friday • June 27, 2025 | 9:30a – 1:00p

MUNSON HEALTHCARE

Grayling Hospital • 1100 E. Michigan Ave • Grayling, MI 49738

Open to all student within C.O.O.R. Intermediate School District entering
Grades 7th, 8th or 9th in Fall 2025

***Transportation is not provided—participants are responsible for their own travel arrangements**

Explore the Exciting World of Healthcare at Munson Grayling!

Step into the fast-paced and rewarding world of healthcare through hands-on activities and behind-the-scenes experiences at Munson Grayling Hospital. This immersive camp gives students a unique opportunity to explore in-demand careers in the medical field while gaining real-world exposure to hospital environments.

Throughout the camp, students will:

- Observe and learn about surgical procedures and the operating room environment
- Explore the inner workings of the lab, including diagnostic testing and analysis
- Visit the pharmacy to understand medication management and the role of pharmacists
- Discover how respiratory therapists support patients with breathing and lung conditions

Whether you're interested in becoming a Doctor, Nurse, Technician, or Therapist, this camp offers a firsthand look at the people and processes that keep a hospital running. It's the perfect opportunity for future healthcare professionals to explore their passion and start imagining their path in medicine!

Clothing for Safety:

Clean clothing and closed-toe shoes



Registration Ends June 1, 2025

Link: bit.ly/4crBGkg



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SUMMER CAMP 2025



From Forest to Future: Exploring Careers in Forestry & Conservation

Open to all student within C.O.O.R. Intermediate School District entering Grades 7th, 8th or 9th in Fall 2025

▲ June 23, 2025

▲ 9:30a – 3:00p

Roscommon Middle School

299 W. Sunset Dr

Roscommon, MI

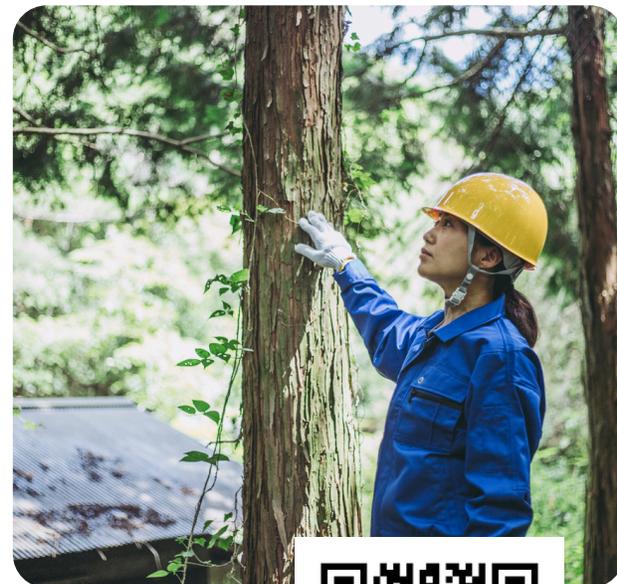
Discover the exciting careers that keep Michigan's forests and parks thriving!



Spend the morning at **Hartwick Pines State Park**, where you'll explore the roles of park rangers, historians, and naturalists who protect and interpret our natural resources. Learn about forestry careers, the essential work they do, and the specialized tools they use in the field.



In the afternoon, take a behind-the-scenes tour of **AJD Forest Products in Grayling**, one of the region's leading forest product companies. See firsthand how sustainable forestry supports the industry and learn about the careers available in lumber production, mill operations, and environmental management. If you love the outdoors and want to explore the science, conservation, and industry behind our forests, this is the camp for you!



Transportation available from local Middle School

Registration Ends

June 1, 2025

Link: bit.ly/4crBGkg

EXTRA! EXTRA!

OTHER SUMMER CAMP OPPORTUNITIES

[Roscommon Youth Police Academy](#)
[Roscommon, MI](#)

[Kirtland Community College](#)
[Grayling, MI](#)

[Michigan State Police
Career Academy](#) [Alpena
Community College](#)

[Youth Conservation &
Trout Camp](#)
[Michigan Trout Unlimited](#)
[Roscommon, MI](#)

[Summer in the
Sanctuary](#)
[Thunder Bay National
Marine Sanctuary](#)
[Alpena, MI](#)

[NCMC Camps North Central](#)
[Michigan College](#)
[Cheboygan, MI](#)

[Summer Youth Programs](#)
[Michigan Technological
University, Houghton, MI](#)

[4-H Great Lakes &
Natural Resources
Camp](#)
[Presque Isle, MI](#)



13. Superintendent's Report

- 31aa funding
- MiSTEM program funding
- Strategic Plan goal update
- New board member orientation
- CEC class visit with newest board members
- Dec or Jan meeting in newly renovated space?
- Website and logo refresh

14. Communications

- Letter of compliance sent to ROOC for
Recipient Rights from Northern Lakes
Community Mental Health

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 **Northern Lakes**
COMMUNITY MENTAL HEALTH
OFFICE OF RECIPIENT RIGHTS
105 Hall Street, Suite A
Traverse City, MI 49684 PHONE:
989-348-0018
Recipient.rights@nlcmh.org

October 9, 2025

R.O.O.C.

11051 N Cut Rd.

Roscommon, MI

Re: Recipient Rights Site Review

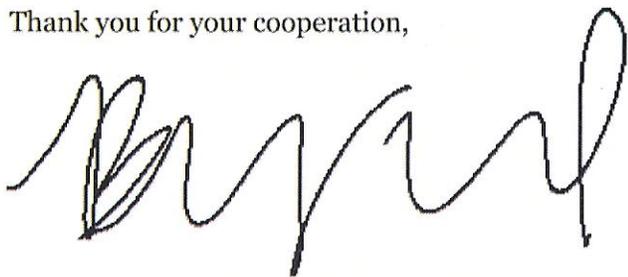
Attached please find the results of the Recipient Rights Site Review of R.O.O.C. conducted by the NLCMHA Office of Recipient Rights on October 9, 2025. The purpose of this review was to assess whether the rights of recipients are being protected and promoted in accordance with uniformly high standards required by the Michigan Mental Health Code, MDHHS Administrative Rules, MDHHS PIHP/CMHSP Master Contracts, NLCMHA Policy and Procedures, and, if applicable, your contract with Northern Lakes CMHA.

The program was found to be in full compliance.

Please retain a copy of this letter for your file.

Feel free to call me at (231)-252-9526 or e-mail me at bailey.macdonald@nlcmh.org if you have any questions.

Thank you for your cooperation,



Bailey MacDonald

Recipient Rights Specialist
105 Hall Street

15. **Adjournment
Time:**