

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

Wednesday, November 13, 2024 5:00 PM

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

1. Call to order & Roll Call

2. Opening Ceremonies

- Pledge of Allegiance

- Mission Statement

C.O.O.R. ISD provides programs and services with our partners to support the current and emerging teaching and learning needs of our schools and communities.

3. Adopt the Agenda

4. Strategic Planning focus group facilitated by Rick Diebold of the Michigan Association of School Boards (expected time 45 to 60 min)

5. Presentation of Financial Audits, C.O.O.R. Intermediate School District and R.O.O.C., Inc. by Heather LaBean, Weinlander-Fitzhugh Certified Public Accountants and Advisors.

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R.O.O.C., INC.
ROSCOMMON, MICHIGAN
FINANCIAL STATEMENTS
JUNE 30, 2024



WEINLANDER FITZHUGH
Certified Public Accountants & Advisors

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INDEPENDENT AUDITOR'S REPORT

October 16, 2024

Board of Directors
R.O.O.C., Inc.
Roscommon, Michigan

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of R.O.O.C., Inc. (Organization), which comprise the statement of financial position as of June 30, 2024 and the related statements of activities, functional expenses and cash flows for the year then ended and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of R.O.O.C., Inc. as of June 30, 2024 and the changes in its net assets and its cash flows for the year then ended in accordance with U.S. generally accepted accounting principles.

Basis for Opinion

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 R.O.O.C., Inc. 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 opinion.

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 R.O.O.C., Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.



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 opinion. 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, misrepresentation or the override of internal control. Misstatements, including omissions, 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 R.O.O.C., Inc.'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 R.O.O.C., Inc.'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.



Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The statement of support, revenues and expenses - budget and actual on pages 13 and 14, as noted in the table of contents, is presented for purposes of additional analysis and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, the information is fairly stated in all material respects in relation to the 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 16, 2024, on our consideration of R.O.O.C., Inc.'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 R.O.O.C., Inc.'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 R.O.O.C., Inc.'s internal control over financial reporting and compliance.

Weinlander Fitzhugh

R.O.O.C., INC.
Statement of Financial Position
June 30, 2024

	Current Operations	Land, Building and Equipment	Total
<u>ASSETS</u>			
Cash and cash equivalents	\$ 403,348	\$ 0	\$ 403,348
Accounts receivable	124,699	0	124,699
Inventory	165	0	165
Land, building and equipment (at cost):			
Land and land improvements	0	18,165	18,165
Buildings and building improvements	0	771,813	771,813
Equipment and vehicles	0	175,824	175,824
Office equipment	0	51,768	51,768
Less: accumulated depreciation	0	(824,750)	(824,750)
Total Assets	\$ 528,212	\$ 192,820	\$ 721,032
<u>LIABILITIES AND NET ASSETS</u>			
<u>Liabilities</u>			
Accounts payable	\$ 18,609	\$ 0	\$ 18,609
Salaries and benefits payable	26,910	0	26,910
Compensated absences	8,656	0	8,656
Total liabilities	54,175	0	54,175
<u>Net Assets</u>			
Without donor restrictions	474,037	192,820	666,857
Total net assets	474,037	192,820	666,857
Total Liabilities and Net Assets	\$ 528,212	\$ 192,820	\$ 721,032

See accompanying notes to financial statements.

R.O.O.C., INC.
Statement of Activities
For the Year Ended June 30, 2024

	Without Donor Restrictions		
	Current Operations	Land, Building and Equipment	Total
<u>Revenue</u>			
Operations:			
Production	\$ 43,850	\$ 0	\$ 43,850
Custodial and other services	42,891	0	42,891
	86,741	0	86,741
State Sources:			
NLCMH	869,926	0	869,926
Section 147C	64,352	0	64,352
Other sources	23,891	0	23,891
	958,169	0	958,169
Other Sources:			
Donations	9,718	0	9,718
Interest income	180	0	180
Miscellaneous	77,526	0	77,526
	87,424	0	87,424
Total revenue	1,132,334	0	1,132,334
<u>Expenses</u>			
Program services	582,870	33,381	616,251
Support services	328,416	1,939	330,355
Total expenses	911,286	35,320	946,606
Excess (deficit) of revenue over expenses	221,048	(35,320)	185,728
<u>Other Changes in Net Assets</u>			
Purchase of fixed assets	(82,827)	82,827	0
Loss on sale of fixed assets	5,500	(5,500)	0
Total other changes in net assets	(77,327)	77,327	0
Change in net assets	143,721	42,007	185,728
Net assets - beginning of the year	330,316	150,813	481,129
Net assets - end of the year	\$ 474,037	\$ 192,820	\$ 666,857

See accompanying notes to financial statements.

R.O.O.C., INC.
Statement of Functional Expenses
For the Year Ended June 30, 2024

	Program Services				Total Program Services	Support Services	Total
	Transportation Services	Activity Services	Supportive Employment Program	Production		Management and General	
Salaries	\$ 0	\$ 229,140	\$ 30,520	\$ 46,490	\$ 306,150	\$ 143,528	\$ 449,678
Employee benefits and insurance	0	192,974	8,492	16,175	217,641	116,869	334,510
Client transportation	37,508	0	0	0	37,508	0	37,508
Vehicle expense	17,038	0	0	0	17,038	0	17,038
Utilities	0	0	0	0	0	13,462	13,462
Professional fees and contracted services	0	0	0	0	0	12,746	12,746
Miscellaneous	0	3,136	0	480	3,616	8,110	11,726
Insurance	0	0	0	0	0	11,264	11,264
Supplies and materials	0	120	0	797	917	10,236	11,153
Repairs	0	0	0	0	0	7,057	7,057
Dues	0	0	0	0	0	3,389	3,389
Travel, workshops and conferences	0	0	0	0	0	1,519	1,519
Postage	0	0	0	0	0	236	236
 Total before depreciation expense allocation	 54,546	 425,370	 39,012	 63,942	 582,870	 328,416	 911,286
Depreciation	4,259	9,940	8,890	10,292	33,381	1,939	35,320
Total functional expenses	<u>\$ 58,805</u>	<u>\$ 435,310</u>	<u>\$ 47,902</u>	<u>\$ 74,234</u>	<u>\$ 616,251</u>	<u>\$ 330,355</u>	<u>\$ 946,606</u>

See accompanying notes to financial statements.

R.O.O.C., INC.
Statement of Cash Flows
For the Year Ended June 30, 2024

<u>Cash Flows From Operating Activities</u>	
Change in net assets	\$ 185,728
Adjustments to reconcile change in net assets to net cash flows from operating activities:	
Depreciation	35,320
Changes in operating assets and liabilities:	
Accounts receivable	(35,757)
Inventory	276
Accounts payable	(37)
Salaries payable	9,509
Compensated absences	1,469
	<hr/>
Net cash flows from operating activities	196,508
	<hr/>
<u>Cash Flows From Investing Activities</u>	
Purchase of fixed assets	(82,827)
Loss on sale of fixed assets	5,500
	<hr/>
Net cash flows from investing activities	(77,327)
Net change in cash and cash equivalents	119,181
Cash and cash equivalents at beginning of year	284,167
	<hr/>
Cash and cash equivalents at end of year	<u>\$ 403,348</u>

See accompanying notes to financial statements.

R.O.O.C., INC.
Notes to Financial Statements
For the Year Ended June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

R.O.O.C., Inc. (Organization) is a nonprofit corporation created on July 1, 1978 to provide and maintain programs for mentally and physically handicapped individuals who are residents of the C.O.O.R. Intermediate School District. R.O.O.C. is reported as a component unit of C.O.O.R. Intermediate School District.

Prior to July 1, 1978, the Organization's operations were part of C.O.O.R. Intermediate School District's Special Education Fund. The Organization's Board of Directors is the C.O.O.R. Board of Education. The Organization uses C.O.O.R. Intermediate School District employees and reimburses their wages, retirement, etc. on a regular basis. C.O.O.R. Intermediate School District manages many of the financial activities of R.O.O.C., Inc. similar to the way it manages the financial activities of other funds within the district. In its capacity as a component unit of the C.O.O.R. Intermediate School District, R.O.O.C., Inc. participates in the Michigan Public School Employees' Retirement System. R.O.O.C., Inc. has no direct obligation under the plan since the Organization merely reimburses C.O.O.R. Intermediate School District for the contractual use of their employees.

Basis of Accounting

The financial statements are prepared on the accrual basis of accounting. That is, revenue is recognized when earned and expenses when incurred, without regard to the date of receipt or payment of cash.

Net Assets

Net assets, revenues, gains and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net assets without donor restrictions - Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net assets with donor restrictions - Net assets subject to donor or certain grantor imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources must be maintained in perpetuity. Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are recognized as revenue when the assets are placed in service. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

R.O.O.C., INC.
Notes to Financial Statements
For the Year Ended June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The following net assets are available for general operations and are not subject to donor or grantor-imposed restrictions:

Current Operations - Reflects the general operations of the Organization.

Land, Building and Equipment - Includes fixed assets and the related liabilities and accumulated depreciation used in the operations of the Organization.

Use of Estimates

The process of preparing 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 expenses. 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.

Inventory

Inventories, consisting of supplies and materials, are stated at cost, which was determined on a first-in, first-out basis.

Fixed Assets and Depreciation

The Organization capitalizes all expenditures for fixed assets above a nominal amount. The fair market value of donated fixed assets is capitalized upon receipt. When assets are retired, cost and accumulated depreciation are eliminated and the resulting gain or loss is included in income. Depreciation is provided on a straight-line basis over the estimated useful lives of the assets.

Land improvements	10-25 years
Buildings and building improvements	5-50 years
Equipment and vehicles	5-10 years
Office equipment	5-10 years

Donated Equipment, Materials and Services

Donated equipment is reflected as fixed assets in the accompanying statement of financial position and as contributions in the statement of activities at their estimated values at the date of receipt. No amounts have been recognized in the statement of activities for donated materials because all amounts are deemed immaterial. No amounts have been recognized in the statement of activities for donated services because the criteria for recognition under FASB ASC 958 have not been satisfied.

R.O.O.C., INC.
Notes to Financial Statements
For the Year Ended June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition

Operations - The Organization provides production and custodial services to customers on a fee for service agreement. All revenue is recorded at the time the services are provided. Revenue is recognized at a point of time.

State Sources - The Organization provides a wide range of programs and services to persons with disabilities including Community Integration, Community Employment Services, Organizational Employment Services, Employee Development Services, Employment Skills Training Services, Respite and Community Living Patient Support Services. The service revenue is reported at the amount that reflects the consideration to which the Organization expects to be entitled in exchange for providing services. Generally, there are no out of pocket costs for the client/family as long as the client qualifies for Medicare. These amounts include variable consideration for retroactive revenue adjustments due to settlement of audits, reviews, and investigations. Revenue is recognized as the performance obligations are satisfied.

Performance obligations are determined based on the nature of the services provided by the Organization. Revenue for performance obligations is satisfied at a point of time and is recognized based on agreed upon rates for services performed.

Laws and regulations concerning government programs, including Medicare, are complex and subject to varying interpretation. As a result of investigations by governmental agencies, various health care organizations have received requests for information and notices regarding alleged noncompliance with those laws and regulations, which, in some instances, have resulted in organizations entering into significant settlement agreements. Compliance with such laws and regulations may also be subject to future government review and interpretation as well as significant regulatory action, including fines, penalties, and potential exclusion from the related programs. There can be no assurance that regulatory authorities will not challenge the Organization's compliance with these laws and regulations, and it is not possible to determine the impact (if any) such claims or penalties would have upon the Organization.

The following table provides changes in contractual balances as of June 30th:

	2024	2023
Accounts receivable	\$ 124,699	\$ 88,942

Contributions/Promises to Give - All contributions are considered to be available for the general programs of the Organization unless specifically restricted by the donor. The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified to net assets without donor restrictions.

R.O.O.C., INC.
Notes to Financial Statements
For the Year Ended June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities and in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited on the basis of time records and estimates made by the Organization's management.

Income Taxes

R.O.O.C., is a Michigan nonprofit membership corporation. The corporation is exempt from income taxes, under Section 501(c)(3) of the Internal Revenue Code. The Organization's income tax returns are subject to examination by the appropriate taxing jurisdictions. As of June 30, 2024, the Organization's federal tax returns generally remain open for the last three years.

Statement of Cash Flows

For purposes of the statement of cash flows, the Organization considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Cash paid for interest was \$0. There were no non-cash activities in 2024.

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.

R.O.O.C., INC.
Notes to Financial Statements
For the Year Ended June 30, 2024

NOTE 2 - LIQUIDITY AND AVAILABILITY

The Organization strives to maintain liquid financial assets sufficient to cover 90 days of general expenditures. Financial assets in excess of daily cash requirements are invested in a high yield savings account.

The following table reflects the Organization’s financial assets as of June 30, 2024, reduced by amounts that are not available to meet general expenditures within one year of the statement of financial position date because of contractual restrictions or internal board designations:

Cash and cash equivalents	\$ 403,348
Accounts receivable	124,699
Total financial assets	<u>528,047</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 528,047</u>

NOTE 3 - ECONOMIC DEPENDENCY

During 2024, R.O.O.C., Inc. received approximately 76% of their current operations revenue from the Northern Lakes Community Mental Health Authority, a State agency. The types of services provided under the contract include day programs, skill-building assistance, pre-vocational services and supported employment. Due to the significance of this revenue source to the Organization, the Organization is considered to be economically dependent.

NOTE 4 - SIGNIFICANT CONCENTRATIONS OF CREDIT RISK

Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of cash and cash equivalents.

NOTE 5 - RISK MANAGEMENT

R.O.O.C., Inc. obtains certain insurance coverage through C.O.O.R. Intermediate School District which has joined together with other school districts in Michigan to form School Employees’ Trust – (SET-SEG), a public entity risk pool currently operating as a common risk management and insurance program for member Michigan school districts. The School District pays an annual premium to SET-SEG for its property, casualty and workers’ compensation insurance coverage. The Agreement for formation of the SET-SEG provides that SET-SEG will be self-sustaining through member premiums.

R.O.O.C., Inc., along with C.O.O.R. Intermediate School District, continues to carry commercial insurance for all other risks of loss, including employee health, long-term disability, professional liability, and errors and omissions. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

R.O.O.C., INC.
Statement of Support, Revenue and Expenses -
Budget and Actual
For the Year Ended June 30, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
<u>Revenue</u>			
Operations	\$ 56,687	\$ 86,741	\$ 30,054
State sources	1,040,782	958,169	(82,613)
Other sources	92,290	87,424	(4,866)
	<u>1,189,759</u>	<u>1,132,334</u>	<u>(57,425)</u>
<u>Expenses</u>			
<u>Program Services</u>			
Transportation Services:			
Purchased services	43,635	37,508	6,127
Supplies, materials and other	88,315	17,038	71,277
Depreciation expense	3,912	4,259	(347)
	<u>135,862</u>	<u>58,805</u>	<u>77,057</u>
Activity Services:			
Salaries and wages	229,330	229,140	190
Employee benefits	199,940	192,974	6,966
Purchased services	689	0	689
Supplies, materials and other	8,456	3,256	5,200
Depreciation expense	9,306	9,940	(634)
	<u>447,721</u>	<u>435,310</u>	<u>12,411</u>
Supportive Employment Program:			
Salaries and wages	29,771	30,520	(749)
Employee benefits	7,028	8,492	(1,464)
Purchased services	332	0	332
Depreciation expense	0	8,890	(8,890)
	<u>37,131</u>	<u>47,902</u>	<u>(10,771)</u>
Production:			
Salaries and wages	46,938	46,490	448
Employee benefits	16,214	16,175	39
Supplies, materials and other	995	1,277	(282)
Depreciation expense	4,517	10,292	(5,775)
	<u>68,664</u>	<u>74,234</u>	<u>(5,570)</u>
Total program services expenses	<u>689,378</u>	<u>616,251</u>	<u>73,127</u>

R.O.O.C., INC.
Statement of Support, Revenue and Expenses -
Budget and Actual
For the Year Ended June 30, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
<u>Expenses</u> (Continued)			
<u>Support Services</u>			
Management and General:			
Salaries and wages	\$ 141,967	\$ 143,528	\$ (1,561)
Employee benefits	116,251	116,869	(618)
Purchased services	38,120	34,692	3,428
Supplies, materials and other	31,633	33,327	(1,694)
Depreciation expense	4,102	1,939	2,163
Total support services expenses	<u>332,073</u>	<u>330,355</u>	<u>1,718</u>
Total expenses	<u>1,021,451</u>	<u>946,606</u>	<u>74,845</u>
Change in net assets	<u>\$ 168,308</u>	<u>\$ 185,728</u>	<u>\$ 17,420</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 16, 2024

Board of Directors
R.O.O.C., Inc.
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 R.O.O.C., Inc. (Organization), which comprise the statement of financial position as of June 30, 2024 and the related statements of activities, functional expenses and cash flows for the year then ended and the related notes to the financial statements and have issued our report thereon dated October 16, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered R.O.O.C., Inc.'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 opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of R.O.O.C., Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of R.O.O.C., Inc.'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 Organization'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. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as item 2024-001 that we consider to be a material weakness.



Report on Compliance and Other Matters

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

C.O.O.R Intermediate School District's Response to Findings

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

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 Organization'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 Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Weinlander Fitzhugh

R.O.O.C., INC.
Schedule of Findings and Responses
For the Year Ended June 30, 2024

2024-001 (Repeat Finding)

Criteria or Specific Requirement

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

Condition

Due to the complexity of not-for-profit financial reporting and the related note disclosures, the Organization relies on auditor involvement to prepare its financial statements in accordance with U.S. generally accepted accounting principles.

Criteria

Internal controls should be in place to provide reasonable assurance to the Organization 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 Organization's internal control over financial reporting.

Recommendation

The Organization 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 Organization will continue to develop the skills of the Director of Finance.

R.O.O.C., INC.
Summary Schedule of Prior Year Findings
For the Year Ended June 30, 2024

2023-001

Audit Finding

All audit findings listed above are repeat findings in the current year.

Corrective Action Taken

Corrective action plans were not implemented properly.

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

FINANCIAL STATEMENTS
JUNE 30, 2024



WEINLANDER FITZHUGH
Certified Public Accountants & Advisors

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INDEPENDENT AUDITOR'S REPORT

October 18, 2024

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, 2024 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, 2024 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 schedule of findings and questioned costs. 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.

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 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 the schedule of expenditures of federal awards as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) are presented for the purposes 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 statements and the schedule of expenditures of federal awards 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 18, 2024, 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, 2024

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, 2024.

Financial Highlights

The School District's net position increased by \$5,089,772 or 101%. Program revenues were \$18,007,573 or 75% of total revenues, and general revenues were \$5,854,025 or 25%.

The General Fund reported a positive fund balance of \$2,682,958. The Special Education Fund reported a positive fund balance of \$3,429,460. The Career and Technical Education Fund reported a positive fund balance of \$124,231.

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, 2024

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, 2024

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, 2024 and 2023:

Exhibit A	Governmental Activities	
	2024	2023
Assets		
Current and other assets	\$ 11,950,821	\$ 10,457,777
Net OPEB asset	252,327	0
Capital assets - net of accumulated depreciation	5,488,558	3,592,452
Total assets	17,691,706	14,050,229
Deferred Outflows of Resources		
Related to pensions and OPEB	6,262,476	6,277,672
Total deferred outflows of resources	6,262,476	6,277,672
Liabilities		
Current liabilities	5,157,626	6,043,798
Long-term liabilities	14,110,454	16,034,983
Total liabilities	19,268,080	22,078,781
Deferred Inflows of Resources		
Related to pensions and OPEB	4,615,321	3,268,111
Total net position	4,615,321	3,268,111
Net Position		
Net investment in capital assets	5,488,558	3,592,452
Restricted	556,546	350,565
Restricted for net OPEB asset	252,327	0
Unrestricted	(6,226,650)	(8,962,008)
Total net position	\$ 70,781	\$ (5,018,991)

The analysis above focuses on net position (see Exhibit A). The School District's net position was \$70,781 at June 30, 2024. Capital assets totaling \$5,488,558 compares the original costs, less depreciation of the School District's capital assets. 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 \$(6,226,650) 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, 2024

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 \$14,005,172 for 2024 and \$15,055,357 for 2023.

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 \$(252,327) for 2024 and \$883,519 for 2023.

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, 2024 and 2023.

Exhibit B	Governmental Activities	
	2024	2023
Revenues		
Program revenue:		
Charges for services	\$ 1,038,626	\$ 1,171,123
Grants and categoricals	16,968,947	13,682,525
General revenue:		
Property taxes	3,912,668	3,664,173
State aid	889,072	870,577
Other	1,052,285	920,968
Total revenues	23,861,598	20,309,366
Function/Program Expenses		
Instruction	2,742,069	2,734,908
Support services	8,859,984	8,255,844
Community services	14,503	13,812
Food services	68,681	71,682
Capital acquisition construction and improvement	283,336	208,086
Transfers out to other governmental units	6,457,074	5,199,443
Loss on disposal of assets	0	6,001
Depreciation (unallocated)	346,179	166,997
Total expenses	18,771,826	16,656,773
Change in Net Position	\$ 5,089,772	\$ 3,652,593

As reported in the statement of activities, the cost of all of our governmental activities this year was \$18,771,826. Certain activities were partially funded from those who benefited from the programs, \$1,038,626, or by the other governments and organizations that subsidized certain programs with grants and categoricals of \$16,968,947. We paid for the remaining "public benefit" portion of our governmental activities with \$3,912,668 in taxes, \$889,072 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, 2024

The School District had an increase in net position of \$5,089,772. The key reason is an increase in funding sources along with conservative spending and staffing changes.

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 \$6,793,195, which is above last year's total of \$4,118,318. The schedule below indicates the fund balance and the total change in fund balances as of June 30, 2024 and 2023.

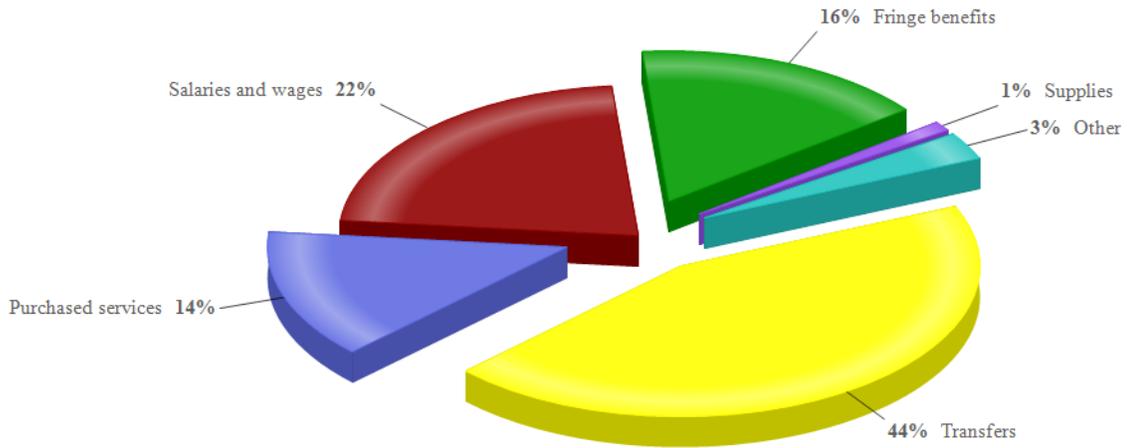
	Fund Balance <u>6/30/2024</u>	Fund Balance <u>6/30/2023</u>	Increase (Decrease)
General	\$ 2,682,958	\$ 1,964,324	\$ 718,634
Special Education	3,429,460	1,538,437	1,891,023
Career and Technical Education	124,231	264,992	(140,761)
Capital Projects	522,073	323,536	198,537
Other Special Revenue Funds	34,473	27,029	7,444
	<u>\$ 6,793,195</u>	<u>\$ 4,118,318</u>	<u>\$ 2,674,877</u>

- Our General Fund increased due to an increase in property tax revenue and our continued effort to limit expenses.
- Our Special Education Fund had a significant increase due to an increase in property tax revenue and an increase in State Aid for Special Education.
- Our Career and Technical Education Fund had a decrease mostly due to the expansion of the programs including the cost of transporting students from their local school to the center.
- 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 increased due to increased funding and the addition of free breakfast and lunch to all of our students.
- Our NMEC Fund had very little change due to the ultimate dissolution of the fund. Expenses that would have been charged to this fund were charged off to a different fund. This fund will be dissolved during FY 24-25.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
 Management's Discussion and Analysis
 For the Year Ended June 30, 2024

The graph below illustrates the percentage of General Fund expenditures.

Expenditures

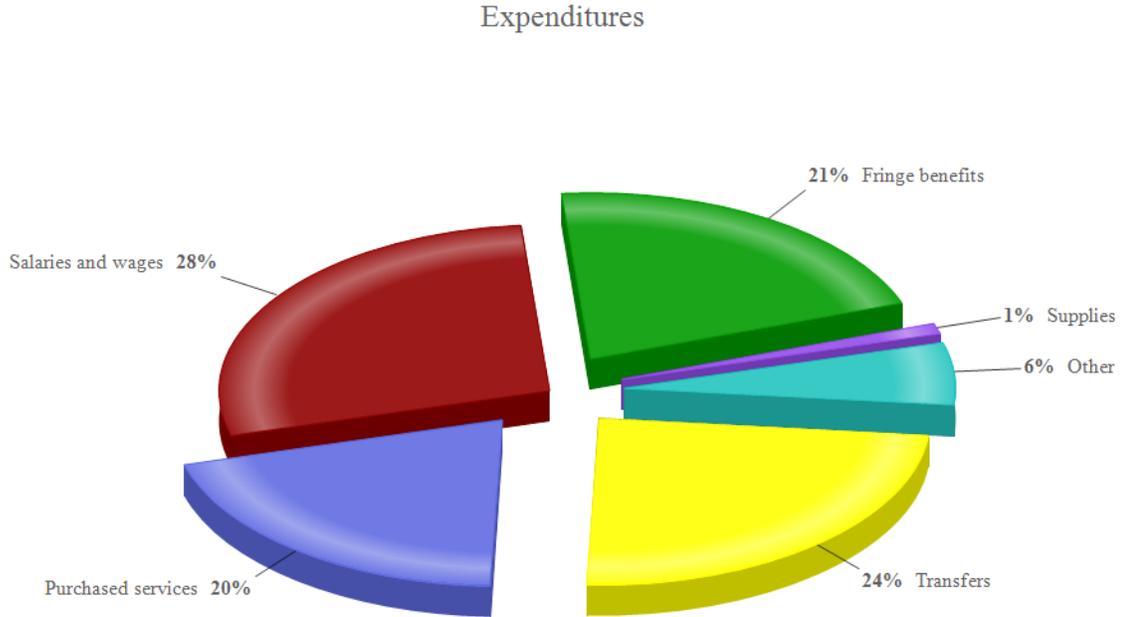


<u>Expenditures by Object</u>	<u>2024</u>	<u>2023</u>
Salaries and wages	\$ 1,624,002	\$ 1,558,579
Fringe benefits	1,196,619	1,261,653
Purchased services	1,069,077	939,625
Supplies	98,217	135,451
Other	197,931	122,366
Transfers	3,338,557	3,004,871
Total	<u>\$ 7,524,403</u>	<u>\$ 7,022,545</u>

Expenditures have increased by \$501,858 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, 2024

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



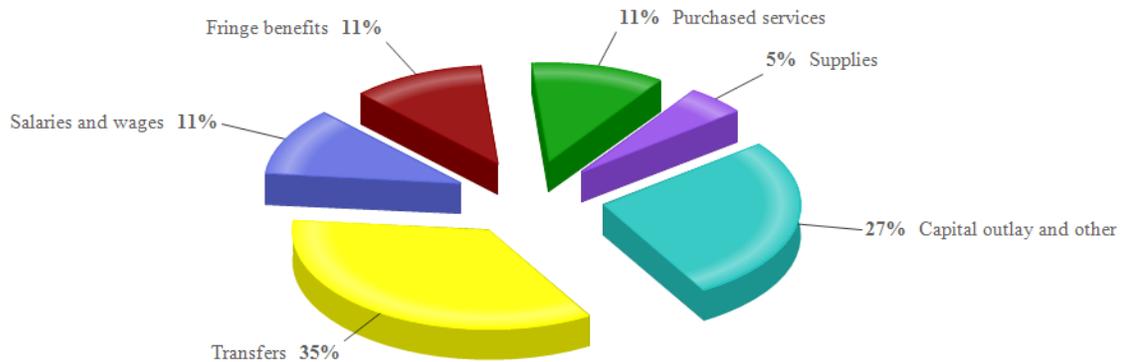
<u>Expenditures by Object</u>	<u>2024</u>	<u>2023</u>
Salaries and wages	\$ 2,636,272	\$ 2,292,489
Fringe benefits	2,136,278	2,143,728
Purchased services	1,980,553	1,926,400
Supplies	147,044	142,824
Other	634,008	151,709
Transfers	2,425,942	2,170,715
Total	<u>\$ 9,960,097</u>	<u>\$ 8,827,865</u>

Expenditures have increased by approximately \$1,132,232 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, 2024

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

Expenditures



<u>Expenditures by Object</u>	<u>2024</u>	<u>2023</u>
Salaries and wages	\$ 370,640	\$ 320,899
Fringe benefits	331,130	196,111
Purchased services	328,899	279,605
Supplies	145,620	154,777
Transfers	1,076,038	349,043
Capital outlay and other	821,877	502,176
Total	<u>\$ 3,074,204</u>	<u>\$ 1,802,611</u>

Expenditures have increased by \$1,271,593 due to program expansion. 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, 2024

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 higher than the final amended budget total and actual expenditure totals were less 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 higher than the final amended budget total.

Capital Assets

At June 30, 2024, the School District had \$5,488,558 invested in a broad range of capital assets, including land, buildings, furniture and equipment.

	2024	2023
Land	\$ 658,986	\$ 658,986
Construction in progress	0	1,653,612
Buildings and improvements	6,011,445	2,585,053
Buses and other vehicles	985,496	852,470
Furniture and equipment	1,042,193	705,714
Total capital assets	8,698,120	6,455,835
Less accumulated depreciation	3,209,562	2,863,383
Net capital assets	\$ 5,488,558	\$ 3,592,452

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Management's Discussion and Analysis
For the Year Ended June 30, 2024

This year's additions of \$2,242,285 were for additions to the CTE building, keycard systems, air conditioning units, various building improvements, 2 buses, various equipment, and a well for the education center. No debt was issued for these additions.

We present more detailed information about our capital assets 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 2025 fiscal year budget. The 2025 fiscal year budget was adopted in June 2024, 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
- 31n Service for Behavior and Social and Emotional Needs

The School District's conservative approach in projecting revenues is reflected in its 2024/2025 budget which was adopted in June 2024. The following assumptions were used:

Revenues

- Property Tax - projected to increase slightly from 2023/2024 level.
- General Operations - all areas projected at 2023/2024 levels. Did not include categoricals that we knew we were not renewing for FY 2024/2025.
- Special Education - all areas projected at 2023/2024 levels. Did not include categoricals that we know we were not renewing for FY 2024/202.5
- IDEA Flow Thru - same as 2023/2024 level.
- Medicaid fee for service - same as 2023/2024 level.

Expenditures

- Administrators - 3.5% increase.
- Teachers - \$2,000 added to each step of the salary schedule plus a 3% increase and steps were given to all CEA members.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Management's Discussion and Analysis
For the Year Ended June 30, 2024

- Secretarial - 3.5% increase to the scale plus steps were given to secretarial staff.
- Support personnel - 3.5% increase.
- Employee Benefits Insurance Package - Budgeted all eligible employees at the state hardcaps.
- Retirement - based on a full year average of 30% plus UAAL of 17.02%.

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 are still waiting for a projected total expense from the contractors and architect. The current plan is to seek a commercial loan to help pay for this renovation project.

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, 2024

	Governmental Activities	Component Unit
Cash and investments	\$ 7,900,313	\$ 403,348
Receivables - net:		
Accounts receivable	4,040,856	124,699
Prepaid expenses	9,652	0
Inventory	0	165
Capital assets less accumulated depreciation	5,488,558	192,820
Net OPEB Asset	252,327	0
Total assets	17,691,706	721,032
 <u>Deferred Outflows of Resources</u>		
Related to pensions	5,135,193	0
Related to OPEB	1,127,283	0
Total Deferred Outflows of Resources	6,262,476	0
 <u>Liabilities</u>		
Accounts payable	1,256,464	18,609
Due to other governmental units	247,607	0
Unearned revenue	3,367,342	0
Accrued payroll and other liabilities	286,213	35,566
Long-term liabilities:		
Due in more than one year	105,282	0
Net pension liability	14,005,172	0
Total liabilities	19,268,080	54,175
 <u>Deferred Inflows of Resources</u>		
Related to pensions	2,507,820	0
Related to OPEB	2,107,501	0
Total deferred inflows of resources	4,615,321	0
 <u>Net Position</u>		
Net investment in capital assets	5,488,558	192,820
Restricted for fund purpose	556,546	0
Restricted for net OPEB asset	252,327	0
Unrestricted	(6,226,650)	474,037
Total net position	\$ 70,781	\$ 666,857

See accompanying notes to financial statements.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Statement of Activities
For the Year Ended June 30, 2024

	Program Revenues			Governmental Activities	
	Charges for Services	Operating Grants/ Contributions	Net (Expense) Revenue and Changes in Net Position	Net (Expense) Revenue and Changes in Net Position	Component Unit
<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants/ Contributions</u>	<u>Net (Expense) Revenue and Changes in Net Position</u>	<u>Component Unit</u>
Primary government -					
Governmental activities:					
Instruction	\$ 2,742,069	\$ 0	\$ 6,185,779	\$ 3,443,710	\$ 0
Support services	8,859,984	1,038,083	3,901,690	(3,920,211)	0
Community services	14,503	0	46,642	32,139	0
Food services	68,681	543	73,419	5,281	0
Capital acquisition construction and improvement	283,336	0	0	(283,336)	0
Transfers out to other governmental units	6,457,074	0	6,761,417	304,343	0
Depreciation (unallocated)	346,179	0	0	(346,179)	0
Total governmental activities	<u>\$ 18,771,826</u>	<u>\$ 1,038,626</u>	<u>\$ 16,968,947</u>	<u>(764,253)</u>	<u>0</u>
<u>Component Unit</u>					
R.O.O.C., Inc.					
Support and program services	<u>\$ 946,606</u>	<u>\$ 1,122,436</u>	<u>\$ 9,718</u>	<u>0</u>	<u>185,548</u>
General revenues:					
Taxes:					
Property taxes, levied for general purposes				3,912,668	0
State aid				889,072	0
Interest and investment earnings				5,758	180
Other				1,046,527	0
Total general revenues				<u>5,854,025</u>	<u>180</u>
Change in net position				5,089,772	185,728
Net position - beginning of year				<u>(5,018,991)</u>	<u>481,129</u>
Net position - end of year				<u>\$ 70,781</u>	<u>\$ 666,857</u>

See accompanying notes to financial statements.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Governmental Funds
Balance Sheet
June 30, 2024

	General	Special Education	Career and Technical Education	Capital Projects	Other Nonmajor Governmental Funds	Total
<u>Assets</u>						
Cash and investments	\$ 4,933,685	\$ 2,399,882	\$ 14,631	\$ 0	\$ 552,115	\$ 7,900,313
Receivables - net:						
Accounts receivable	1,534,475	2,068,408	426,724	0	11,249	4,040,856
Prepaid expenditures	6,258	1,700	0	0	1,694	9,652
Total assets	\$ 6,474,418	\$ 4,469,990	\$ 441,355	\$ 0	\$ 565,058	\$11,950,821
<u>Liabilities and Fund Balance</u>						
<u>Liabilities</u>						
Accounts payable	\$ 422,428	\$ 755,996	\$ 72,801	\$ 0	\$ 5,239	\$ 1,256,464
Due to other governmental units	247,607	0	0	0	0	247,607
Unearned revenue	3,110,603	11,339	242,127	0	3,273	3,367,342
Accrued payroll and other liabilities	10,822	273,195	2,196	0	0	286,213
Total liabilities	3,791,460	1,040,530	317,124	0	8,512	5,157,626
<u>Fund Balance</u>						
Nonspendable - prepaid	6,258	1,700	0	0	1,694	9,652
Restricted for fund purposes	0	3,427,760	124,231	0	554,852	4,106,843
Unassigned	2,676,700	0	0	0	0	2,676,700
Total fund balance	2,682,958	3,429,460	124,231	0	556,546	6,793,195
Total liabilities and fund balance	\$ 6,474,418	\$ 4,469,990	\$ 441,355	\$ 0	\$ 565,058	\$11,950,821

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
 Reconciliation of Balance Sheet of Governmental Funds
 to the Statement of Net Position
June 30, 2024

Total fund balance - governmental funds	\$ 6,793,195
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and are not reported in the funds	
Cost of the capital assets	8,698,120
Accumulated depreciation	(3,209,562)
Net OPEB Asset	252,327
Deferred outflows used in governmental activities are not financial resources and therefore are not reported in governmental funds:	
Related to Pensions	5,135,193
Related to OPEB	1,127,283
Long-term liabilities are not due and payable in the current period and are not reported in the funds:	
Compensated absences	(105,282)
Net pension liability	(14,005,172)
Deferred inflows used in governmental activities are not recognized as current resources and therefore are not reported in governmental funds:	
Related to pensions	(2,507,820)
Related to OPEB	(2,107,501)
Total net position - governmental activities	\$ 70,781

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2024

	General	Special Education	Career and Technical Education	Capital Projects	Other Nonmajor Governmental Funds	Total
<u>Revenues</u>						
Local sources	\$ 1,300,699	\$ 3,733,720	\$ 12,111	\$ 0	\$ 1,638	\$ 5,048,168
State sources	5,885,291	3,870,129	2,289,667	0	1,006,484	13,051,571
Federal sources	644,836	3,489,618	203,665	0	70,435	4,408,554
Total revenues	<u>7,830,826</u>	<u>11,093,467</u>	<u>2,505,443</u>	<u>0</u>	<u>1,078,557</u>	<u>22,508,293</u>
<u>Expenditures</u>						
Support services:						
Instruction	3,806	2,234,628	1,132,055	0	0	3,370,489
Support services	3,328,408	4,839,352	962,966	0	0	9,130,726
Community services	845,087	40,293	0	0	0	885,380
Added needs	0	0	0	0	42,435	42,435
Food services	0	0	0	0	68,681	68,681
Capital outlay	8,545	423,090	0	0	1,010,811	1,442,446
Information services	0	0	0	0	12,999	12,999
Support other	0	0	0	0	1,095	1,095
Total expenditures	<u>4,185,846</u>	<u>7,537,363</u>	<u>2,095,021</u>	<u>0</u>	<u>1,136,021</u>	<u>14,954,251</u>
Excess (deficiency) of revenues over expenditures	<u>3,644,980</u>	<u>3,556,104</u>	<u>410,422</u>	<u>0</u>	<u>(57,464)</u>	<u>7,554,042</u>
<u>Other Financing Sources (Uses)</u>						
Operating transfers in from other governmental units	412,211	755,153	388,000	0	13,445	1,568,809
Operating transfers out to other governmental units	(3,046,057)	(2,422,734)	(979,183)	0	0	(6,447,974)
Operating transfers in from other funds	0	2,500	40,000	0	250,000	292,500
Operating transfers out to other funds	(292,500)	0	0	0	0	(292,500)
Total other financing sources (uses)	<u>(2,926,346)</u>	<u>(1,665,081)</u>	<u>(551,183)</u>	<u>0</u>	<u>263,445</u>	<u>(4,879,165)</u>
Net change in fund balance	718,634	1,891,023	(140,761)	0	205,981	2,674,877
Fund balance - beginning of year as previously stated	1,964,324	1,538,437	264,992	323,536	27,029	4,118,318
Adjustments to beginning fund balance	0	0	0	(323,536)	323,536	0
Fund balance - beginning of year, restated	<u>1,964,324</u>	<u>1,538,437</u>	<u>264,992</u>	<u>0</u>	<u>27,029</u>	<u>4,118,318</u>
Fund balance - end of year	<u>\$ 2,682,958</u>	<u>\$ 3,429,460</u>	<u>\$ 124,231</u>	<u>\$ 0</u>	<u>\$ 556,546</u>	<u>\$ 6,793,195</u>

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, 2024

Net change in fund balance - total governmental funds	\$ 2,674,877
<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</p>	
Depreciation expense	(346,179)
Capital outlay	2,242,285
<p>Long-term liabilities are not due and payable in the current year period and are not reported to the funds:</p>	
<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>	
	(9,175)
<p>Unavailable revenue from other governmental units at June 30, 2023 and collected after September 1, 2023</p>	
	(295,661)
<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	39,939
OPEB related items	<u>783,686</u>
Change in net position of governmental activities	<u>\$ 5,089,772</u>

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

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, 2024

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, 2024

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, 2024

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

Compensated Absences - The liability for compensated absences reported in the district-wide statements consists of unpaid, accumulated annual and sick leave balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who are currently eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included.

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, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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. This 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. Unavailable revenue arises only under a modified accrual basis of accounting. Accordingly, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenue from receipts that are received after 60 days of year end. These amounts are deferred and recognized as inflow of resources in the period that the amounts become available. 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 the plan investments and what the plan actually earned. This 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.

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.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 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.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

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	\$ 7,900,313	\$ 403,348	\$ 8,303,661

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

	Primary Government	Component Unit
Deposits (checking and savings accounts)	\$ 7,900,163	\$ 403,098
Petty cash and cash on hand	150	250
Total	\$ 7,900,313	\$ 403,348

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, 2024, 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, 2024, \$9,464,028 of the School District's bank balance of \$9,714,028 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.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

NOTE 3 - CASH AND INVESTMENTS (CONTINUED)

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.

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, 2024

NOTE 4 - CAPITAL ASSETS

A summary of changes in governmental capital assets follows:

	Balance June 30, 2023	Additions	Disposals and Adjustments	Balance June 30, 2024	Component Unit
Assets not being depreciated:					
Land	\$ 658,986	\$ 0	\$ 0	\$ 658,986	\$ 0
Construction in progress	1,653,612	0	(1,653,612)	0	0
Subtotal	2,312,598	0	(1,653,612)	658,986	0
Capital assets being depreciated:					
Buildings and improvements	2,585,053	3,426,392	0	6,011,445	789,977
Buses and other vehicles	852,470	133,026	0	985,496	137,457
Furniture and equipment	705,714	336,479	0	1,042,193	90,136
Subtotal	4,143,237	3,895,897	0	8,039,134	1,017,570
Accumulated depreciation:					
Buildings and improvements	1,955,239	152,380	0	2,107,619	691,632
Buses and other vehicles	586,349	105,757	0	692,106	42,982
Furniture and equipment	321,795	88,042	0	409,837	90,136
Subtotal	2,863,383	346,179	0	3,209,562	824,750
Net capital assets being depreciated	1,279,854	3,549,718	0	4,829,572	192,820
Net capital assets	<u>\$ 3,592,452</u>	<u>\$ 3,549,718</u>	<u>\$(1,653,612)</u>	<u>\$ 5,488,558</u>	<u>\$ 192,820</u>

Depreciation expense for fiscal year ended June 30, 2024 was \$346,179. The School District determined that it was impractical to allocate depreciation to the various governmental activities as the assets serve multiple functions.

Component unit depreciation for fiscal year ended June 30, 2024 amounted to \$35,318.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

NOTE 5 - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

A summary of interfund transfers made during the year ended June 30, 2024 are as follows:

		<u>Transfers Out</u>
		<u>General Fund</u>
	Special Ed	\$ 2,500
Transfers In	Vocational Ed	40,000
	Capital Projects	250,000
		\$ 292,500

There were no interfund receivable or payable balances for the year ended June 30, 2024.

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

NOTE 6 - RECEIVABLES

Receivables at June 30, 2024 consist of accounts (fees), intergovernmental grants and interest.

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

State aid	\$ 2,361,734
Federal grants	751,834
Other	927,288
	\$ 4,040,856

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 \$3,367,342.

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, 2024:

	Balance July 1, 2023	Additions	Retirements and Payments	Balance June 30, 2024
Compensated absences	\$ 96,107	\$ 9,175	\$ 0	\$ 105,282

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

NOTE 8 - LONG-TERM OBLIGATIONS (CONTINUED)

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, 2024, the amount of \$105,282 has been reflected in the district-wide financial statements.

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.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

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

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

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 (MPSERS) who became a member of MPSERS 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.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

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

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.

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.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

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

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.

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.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

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

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.

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.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

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

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.

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, 2023 were determined as of the September 30, 2022 actuarial valuations. The pension and OPEB benefits, the unfunded (overfunded) actuarial accrued liabilities as of September 30, 2022, are amortized over a 16-year period beginning October 1, 2022 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, 2023 - September 30, 2024	13.90% - 23.03%	7.06% - 8.31%
October 1, 2022 - September 30, 2023	13.75% - 20.16%	7.21% - 8.07%

The School District's pension contributions for the year ended June 30, 2024 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 \$101,000 was contributed to fund the Defined Contribution Plan.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

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

The School District's OPEB contributions for the year ended June 30, 2024 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 \$15,000 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).

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, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation date of September 30, 2022 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.

<u>MPSERS (Plan) Non-University Employers:</u>	<u>September 30, 2023</u>	<u>September 30, 2022</u>
Total Pension Liability	\$ 94,947,828,557	\$ 95,876,795,620
Plan Fiduciary Net Position	\$ 62,581,762,238	\$ 58,268,076,344
Net Pension Liability	\$ 32,366,066,319	\$ 37,608,719,276
Proportionate share	0.04327 %	0.04003 %
Net Pension liability for the School District	\$ 14,005,172	\$ 15,055,357

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

For the year ended June 30, 2024, the School District recognized pension expense of approximately \$1,874,000.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

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

At June 30, 2024, 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	\$ 442,101	\$ (21,454)
Net difference between projected and actual earnings on pension plan investments	0	(286,591)
Changes in assumptions	1,897,765	(1,094,208)
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,156,404	(225,231)
Unearned revenue related to pension portion of section 147 c	0	(880,336)
School District's contributions subsequent to the measurement date	1,638,923	0
Total	\$ 5,135,193	\$ (2,507,820)

\$1,638,923, 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
2025	\$ 556,944
2026	545,254
2027	878,921
2028	(112,333)
	\$ 1,868,786

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

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, 2023, and the total OPEB liability used to calculate the net OPEB (asset) liability was determined by an actuarial valuation date of September 30, 2022 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, 2023	September 30, 2022
Total OPEB Liability	\$ 11,223,648,949	\$ 12,522,713,324
Plan Fiduciary Net Position	\$ 11,789,347,341	\$ 10,404,650,683
Net OPEB (Asset) Liability	\$ (565,698,392)	\$ 2,118,062,641
Proportionate share	0.04460 %	0.04171 %
Net OPEB (Asset) Liability for the School District	\$ (252,327)	\$ 883,519

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

For the year ended June 30, 2024, the School District recognized OPEB expense of approximately \$(443,000).

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

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

At June 30, 2024, 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	\$ (1,906,714)
Net difference between projected and actual plan investments	769	0
Changes in assumption	561,724	(67,642)
Changes in proportion and differences between employer contributions and proportionate share of contributions	273,809	(133,145)
School District's contributions subsequent to the measurement date	290,981	0
Total	\$ 1,127,283	\$ (2,107,501)

\$290,981, 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
2025	\$ (452,732)
2026	(416,581)
2027	(132,132)
2028	(111,808)
2029	(101,753)
Thereafter	(56,193)
	\$ (1,271,199)

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.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

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

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

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, 2022. 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, 7.50% for year one and graded to 3.5% for year fifteen. Post 65, 6.25% 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.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

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

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

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

The target asset allocation at September 30, 2023 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%	5.8%
Private Equity Pools	16.0%	9.6%
International Equity Pools	15.0%	6.8%
Fixed Income Pools	13.0%	1.3%
Real Estate and Infrastructure Pools	10.0%	6.4%
Absolute Return Pools	9.0%	4.8%
Real Return/Opportunistic Pools	10.0%	7.3%
Short Term Investment Pools	2.0%	0.3%
Total	100.0%	

*Long term rate of return are net of administrative expenses and 2.7% inflation.

Rate of return - For fiscal year ended September 30, 2023, the annual money-weighted rate of return on pension and OPEB plan investments, net of pension and OPEB plan investment expense, was 8.29% and 7.94% 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, 2024

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>\$18,920,947</u>	<u>\$14,005,172</u>	<u>\$9,912,612</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>\$261,558</u>	<u>\$(252,327)</u>	<u>\$(693,987)</u>

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

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>\$(695,008)</u>	<u>\$(252,327)</u>	<u>\$226,885</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, 2024

NOTE 12 - 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, 2024

NOTE 13 - UPCOMING ACCOUNTING PRONOUNCEMENT

In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. 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. The School District is currently evaluating the impact this standard will have on the financial statements when adopted during the 2024-2025 fiscal year.

In December 2023, the GASB issued Statement No. 102, *Certain Risk Disclosures*. This Statement requires a government to assess whether a concentration or constraint makes the government vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. If a government determines that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of circumstances disclosed and the government's vulnerability to the risk of substantial impact. The School District is currently evaluating the impact this standard will have on the financial statements when adopted during the 2024-2025 fiscal year.

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;

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2024

NOTE 13 - UPCOMING ACCOUNTING PRONOUNCEMENT (CONTINUED)

- 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 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
Required Supplemental Information
Budgetary Comparison Schedule - General Fund
For the Year Ended June 30, 2024

	Original Budget	Final Amended Budget	Actual	Variances with Final Budget Favorable (Unfavorable)
<u>Revenues</u>				
Local sources	\$ 1,092,778	\$ 1,270,047	\$ 1,300,699	\$ 30,652
State sources	4,996,310	6,102,037	5,885,291	(216,746)
Federal sources	1,183,219	640,398	644,836	4,438
Total revenues	<u>7,272,307</u>	<u>8,012,482</u>	<u>7,830,826</u>	<u>(181,656)</u>
<u>Expenditures</u>				
Instruction:				
Added needs	5,461	3,806	3,806	0
Support services:				
Pupil	898,988	916,623	902,539	14,084
Instructional staff	1,131,314	1,175,090	1,064,725	110,365
General administrative	432,960	560,036	548,360	11,676
Business services	312,236	338,867	334,284	4,583
Operations and maintenance	131,170	77,356	77,896	(540)
Information services	339,290	400,358	399,784	574
Capital outlay	5,000	8,545	8,545	0
Support other	0	820	820	0
Community services	298,929	854,185	845,087	9,098
Total expenditures	<u>3,555,348</u>	<u>4,335,686</u>	<u>4,185,846</u>	<u>149,840</u>
Excess (deficiency) of revenues over expenditures	<u>3,716,959</u>	<u>3,676,796</u>	<u>3,644,980</u>	<u>(31,816)</u>
<u>Other Financing Sources (Uses)</u>				
Operating transfers in from other governmental units	412,921	412,211	412,211	0
Operating transfers out to other governmental units	(3,175,040)	(2,785,154)	(3,046,057)	(260,903)
Operating transfers in from other funds	0	23,148	0	(23,148)
Operating transfers out to other funds	(360,000)	(292,500)	(292,500)	0
Total other financing sources (uses)	<u>(3,122,119)</u>	<u>(2,642,295)</u>	<u>(2,926,346)</u>	<u>(284,051)</u>
Net change in fund balance	594,840	1,034,501	718,634	(315,867)
Fund balance - beginning of year	<u>1,964,324</u>	<u>1,964,324</u>	<u>1,964,324</u>	<u>0</u>
Fund balance - end of year	<u>\$ 2,559,164</u>	<u>\$ 2,998,825</u>	<u>\$ 2,682,958</u>	<u>\$ (315,867)</u>

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Required Supplemental Information
Budgetary Comparison Schedule - Special Education Fund
For the Year Ended June 30, 2024

	Original Budget	Final Amended Budget	Actual	Variances with Final Budget Favorable (Unfavorable)
<u>Revenues</u>				
Local sources	\$ 3,538,500	\$ 3,715,040	\$ 3,733,720	\$ 18,680
State sources	2,844,495	3,676,391	3,870,129	193,738
Federal sources	2,996,839	3,494,387	3,489,618	(4,769)
Total revenues	<u>9,379,834</u>	<u>10,885,818</u>	<u>11,093,467</u>	<u>207,649</u>
<u>Expenditures</u>				
Instruction:				
Added needs	2,251,894	2,258,377	2,234,628	23,749
Support services:				
Pupil	2,368,392	2,531,906	2,478,940	52,966
Instructional staff	381,132	564,012	557,346	6,666
General administrative	81,307	20,478	20,579	(101)
School administrative	187,809	224,099	217,558	6,541
Business services	18,728	100,333	100,418	(85)
Operations and maintenance	271,004	268,937	270,608	(1,671)
Transportation	1,020,986	1,012,801	1,024,993	(12,192)
Information services	160,347	168,483	168,324	159
Capital outlay	422,810	423,090	423,090	0
Support other	0	593	586	7
Community services	30,000	14,503	40,293	(25,790)
Total expenditures	<u>7,194,409</u>	<u>7,587,612</u>	<u>7,537,363</u>	<u>50,249</u>
Excess (deficiency) of revenues over expenditures	<u>2,185,425</u>	<u>3,298,206</u>	<u>3,556,104</u>	<u>257,898</u>
<u>Other Financing Sources (Uses)</u>				
Operating transfers in from other governmental units	758,068	730,477	755,153	24,676
Operating transfers out to other governmental units	(2,333,319)	(2,427,986)	(2,422,734)	5,252
Operating transfers in from other funds	0	2,500	2,500	0
Total other financing sources (uses)	<u>(1,575,251)</u>	<u>(1,695,009)</u>	<u>(1,665,081)</u>	<u>29,928</u>
Net change in fund balance	610,174	1,603,197	1,891,023	287,826
Fund balance - beginning of year	<u>1,538,437</u>	<u>1,538,437</u>	<u>1,538,437</u>	<u>0</u>
Fund balance - end of year	<u>\$ 2,148,611</u>	<u>\$ 3,141,634</u>	<u>\$ 3,429,460</u>	<u>\$ 287,826</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, 2024

	Original Budget	Final Amended Budget	Actual	Variances with Final Budget Favorable (Unfavorable)
<u>Revenues</u>				
Local sources	\$ 10,000	\$ 11,901	\$ 12,111	\$ 210
State sources	1,558,129	2,276,155	2,289,667	13,512
Federal sources	167,242	203,665	203,665	0
Total revenues	<u>1,735,371</u>	<u>2,491,721</u>	<u>2,505,443</u>	<u>13,722</u>
<u>Expenditures</u>				
Instruction:				
Added needs	1,380,581	1,139,510	1,132,055	7,455
Support services:				
Pupil	50,415	65,623	65,623	0
Instructional staff	28,978	22,640	22,690	(50)
General administrative	188,906	199,846	208,498	(8,652)
Business services	32,187	33,126	33,126	0
Operations and maintenance	62,250	448,604	457,704	(9,100)
Transportation	0	105,705	120,498	(14,793)
Information services	94,749	54,827	54,827	0
Total expenditures	<u>1,838,066</u>	<u>2,069,881</u>	<u>2,095,021</u>	<u>(25,140)</u>
Excess (deficiency) of revenues over expenditures	<u>(102,695)</u>	<u>421,840</u>	<u>410,422</u>	<u>(11,418)</u>
<u>Other Financing Sources (Uses)</u>				
Operating transfers in from other governmental units	440,000	386,000	388,000	2,000
Operating transfers out to other governmental units	(315,491)	(976,641)	(979,183)	(2,542)
Operating transfers in from other funds	0	40,000	40,000	0
Total other financing sources (uses)	<u>124,509</u>	<u>(550,641)</u>	<u>(551,183)</u>	<u>(542)</u>
Net change in fund balance	21,814	(128,801)	(140,761)	(11,960)
Fund balance - beginning of year	<u>264,992</u>	<u>264,992</u>	<u>264,992</u>	<u>0</u>
Fund balance - end of year	<u>\$ 286,806</u>	<u>\$ 136,191</u>	<u>\$ 124,231</u>	<u>\$ (11,960)</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>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>	<u>2014</u>
Reporting unit's proportion of net pension liability (%)	0.04327 %	0.04003 %	0.03765 %	0.03873 %	0.03998 %	0.03753 %	0.04012 %	0.03894 %	0.03861 %	0.03753 %
Reporting unit's proportionate share of net pension liability	\$ 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	\$ 8,267,124
Reporting unit's covered-employee payroll*	\$ 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	\$ 3,207,846
Reporting unit's proportionate share of net pension liability as a percentage of its covered-employee payroll	32.32392 %	27.40816 %	38.87821 %	26.19594 %	26.97940 %	31.22815 %	32.96985 %	34.19760 %	39.61795 %	38.80244 %
Plan fiduciary net position as a percentage of total pension liability (Non-university employers)	65.91000 %	60.77000 %	72.60000 %	59.72000 %	60.31000 %	62.36000 %	64.21000 %	63.27000 %	62.92000 %	66.15000 %

* 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>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>
Statutorily required contributions	\$ 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	\$ 707,465
Contributions in relation to statutorily required contributions*	<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>	<u>707,465</u>
Contribution deficiency (excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>						
Reporting unit's covered-employee payroll**	\$ 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	\$ 3,267,840
Contributions as a percentage of covered-employee payroll	38.37 %	40.10 %	32.99 %	33.23 %	29.52 %	30.02 %	29.45 %	27.01 %	27.79 %	21.65 %

* 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>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 (%)	0.04460 %	0.04171 %	0.03764 %	0.03890 %	0.04052 %	0.04106 %	0.04021 %
Reporting unit's proportionate share of net OPEB (asset) liability	\$ (252,327)	\$ 883,519	\$ 574,528	\$ 2,083,726	\$ 2,908,737	\$ 3,263,720	\$ 3,560,782
Reporting unit's covered-employee payroll*	\$ 4,527,020	\$ 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	(1,794.10844)%	467.04112 %	603.13092 %	167.24550 %	122.79904 %	107.94627 %	96.26874 %
Plan fiduciary net position as a percentage of total OPEB liability (Non-university employers)	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>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Statutorily required contributions	\$ 379,814	\$ 333,395	\$ 302,607	\$ 267,786	\$ 289,283	\$ 275,194	\$ 257,099
Contributions in relation to statutorily required contributions*	<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**	\$ 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	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, 2024

NOTE 1 - PENSION INFORMATION

Changes of benefit terms: There were no changes of benefit terms in 2023.

Changes of assumptions: The assumptions changes for 2023 were:

- ◆ Mortality assumptions were updated to the Pub-2010 Male and Female Retiree Mortality Tables from the RP-2014 Male and Female Healthy Annuitant table.

NOTE 2 - OPEB INFORMATION

Changes of benefit terms: There were no changes of benefit terms in 2023.

Changes of assumptions: The assumptions changes for 2023 were:

- ◆ Healthcare cost trend rate
 - Pre 65 decreased to 7.50% for year one graded to 3.50% for year fifteen from 7.75% for year one graded to 3.50% for year fifteen.
 - Post 65 increased to 6.25% for year one and graded to 3.5% for year fifteen from 5.25% for year one and graded to 3.5% for year fifteen
- ◆ Mortality assumptions were updated to the Pub-2010 Male and Female Retiree Mortality Tables from the RP-2014 Male and Female Healthy Annuitant table.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
 Other Supplemental Information
 Combining Balance Sheet
 Nonmajor Governmental Funds
June 30, 2024

	Special Revenue Funds				
	NMEC (Northern Michigan Electronics Consortium)	Food Service	Student Activities	Capital Projects	Total
	<u>Assets</u>				
Cash and investments	\$ 17,273	\$ 9,496	\$ 3,273	\$ 522,073	\$ 552,115
Receivables - net:					
Accounts receivable	0	11,249	0	0	11,249
Prepaid expenditures	0	1,694	0	0	1,694
Total assets	\$ 17,273	\$ 22,439	\$ 3,273	\$ 522,073	\$ 565,058
	<u>Liabilities and Fund Balance</u>				
<u>Liabilities</u>					
Accounts Payable	\$ 0	\$ 5,239	\$ 0	\$ 0	\$ 5,239
Deferred revenue	0	0	3,273	0	3,273
Total liabilities	0	5,239	3,273	0	8,512
<u>Fund Balance</u>					
Non-spendable - prepaid	0	1,694	0	0	1,694
Restricted for fund purposes	17,273	15,506	0	522,073	554,852
Total fund balance	17,273	17,200	0	522,073	556,546
Total liabilities and fund balance	\$ 17,273	\$ 22,439	\$ 3,273	\$ 522,073	\$ 565,058

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, 2024

	Special Revenue Funds			Capital Projects Fund	Total
	NMEC (Northern Michigan Electronics Consortium)	Food Service	Student Activities	Capital Projects	
<u>Revenues</u>					
Local sources	\$ 0	\$ 543	\$ 1,095	\$ 0	\$ 1,638
State sources	0	4,701	0	1,001,783	1,006,484
Federal sources	0	70,435	0	0	70,435
Total revenues	0	75,679	1,095	1,001,783	1,078,557
<u>Expenditures</u>					
Support services:					
Added needs	0	0	0	42,435	42,435
Food services	0	68,681	0	0	68,681
Capital outlay	0	0	0	1,010,811	1,010,811
Information services	12,999	0	0	0	12,999
Support other	0	0	1,095	0	1,095
Total expenditures	12,999	68,681	1,095	1,053,246	1,136,021
Excess (deficiency) of revenues over expenditures	(12,999)	6,998	0	(51,463)	(57,464)
<u>Other Financing Sources (Uses)</u>					
Operating transfers in from other governmental units	13,445	0	0	0	13,445
Operating transfers in from other funds	0	0	0	250,000	250,000
Total other financing sources (uses)	13,445	0	0	250,000	263,445
Net change in fund balance	446	6,998	0	198,537	205,981
Fund balance - beginning of year	16,827	10,202	0	0	27,029
Adjustments to beginning fund balance	0	0	0	323,536	323,536
Fund balance - beginning of year, restated	16,827	10,202	0	323,536	350,565
Fund balance - end of year	\$ 17,273	\$ 17,200	\$ 0	\$ 522,073	\$ 556,546



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 18, 2024

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, 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, 2024 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 18, 2024.

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. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2024-001 and 2024-002 that we consider to be material weaknesses.



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 2024-002.

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



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE

October 18, 2024

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited C.O.O.R Intermediate School District's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of C.O.O.R Intermediate School District's major federal programs for the year ended June 30, 2024. C.O.O.R Intermediate School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, C.O.O.R Intermediate School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of C.O.O.R Intermediate School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of C.O.O.R Intermediate School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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



Auditor's Responsibility for the Audit of Compliance

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

In performing an audit in accordance with U.S. generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding C.O.O.R Intermediate School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of C.O.O.R Intermediate School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of C.O.O.R Intermediate School District's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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



WEINLANDER FITZHUGH

Certified Public Accountants & Advisors

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

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

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

Weinlander Fitzhugh

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
 Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

SECTION I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

Unmodified opinion

Internal control over financial reporting:

- Material weakness(es) identified?
- Significant deficiency(ies) identified?

<input checked="" type="checkbox"/>	YES	<input type="checkbox"/>	NO
<input type="checkbox"/>	YES	<input checked="" type="checkbox"/>	NONE REPORTED
<input checked="" type="checkbox"/>	YES	<input type="checkbox"/>	NO

Noncompliance material to financial statements noted?

Federal Awards

Internal Control over major programs:

- Material weakness(es) identified?
- Significant deficiency(ies) identified?

<input type="checkbox"/>	YES	<input checked="" type="checkbox"/>	NO
<input type="checkbox"/>	YES	<input checked="" type="checkbox"/>	NONE REPORTED

Type of auditor's report issued on compliance of major programs:

Unmodified opinion

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

<input type="checkbox"/>	YES	<input checked="" type="checkbox"/>	NO
--------------------------	-----	-------------------------------------	----

Identification of major programs:

ALN Number(s)
 84.027, 84.027X
 84.173

Name of Federal Program or Cluster
 Special Education - Grants to States (IDEA, Part B)
 Special Education - Preschool Grants (IDEA, Preschool)

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?

<input type="checkbox"/>	YES	<input checked="" type="checkbox"/>	NO
--------------------------	-----	-------------------------------------	----

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

SECTION II - Financial Statement Findings

2024-001 (Repeat Finding 2023-001)

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 and Questioned Costs
For the Year Ended June 30, 2024

2024-002 (Repeat Finding 2023-002)

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.

SECTION III - Federal Award Findings and Questioned Costs

There are no matters reported.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Summary Schedule of Prior Year Findings
For the Year Ended June 30, 2024

2023-001, 2023-002,

Audit Finding

All audit findings listed above are repeat findings in the current year.

Corrective Action Taken

Corrective action plans were not implemented properly.

2023-003

Audit Finding

The fund level accounting records required material journal entries to correct accounts receivable and unearned revenue and to report balances in accordance with U.S. generally accepted accounting principles.

Corrective Action Taken

Corrective action plan was properly implemented.

2023-004

Audit Finding

The uniform chart of accounts allows the School District to track their expenditures by function, object and by grants. The client is not fully utilizing the prescribed state chart of accounts including the grant codes.

Corrective Action Taken

Corrective action plan was properly implemented.

C.O.O.R. INTERMEDIATE SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024

	Federal AL Number	Approved Grant Award Amount	(Memo Only) Prior Year Expenditures	Accrued or (Deferred) Revenue at July 1, 2023	Adjustments and Transfers	Current Year Receipts (Cash Basis)	Current Year Expenditures	Accrued or (Deferred) Revenue at June 30, 2024	Payments to Subrecipients
CLUSTERS:									
Child Nutrition Cluster:									
U.S. Department of Agriculture									
Passed through Michigan Department of Education (MDE):									
<u>School Breakfast Program</u>									
	10.553	\$ 20,327	\$ 15,012	\$ 1,220	\$ -	\$ 4,803	\$ 3,583	\$ -	\$ -
Project 231970-2223		23,494	-	-	-	21,048	21,048	-	-
Project 241970-2324		43,821	15,012	1,220	-	25,851	24,631	-	-
<u>National School Lunch Program</u>									
	10.555	23,780	23,780	1,931	-	7,623	5,692	-	-
Project 231960-2023		6,654	-	-	-	6,654	6,654	-	-
Project 240910-2024		34,415	-	-	-	30,641	30,641	-	-
Project 241960-2024		64,849	23,780	1,931	-	44,918	42,987	-	-
Non-Cash Assistance (Commodities)									
Entitlement									
	10.555	2,817	-	-	-	2,817	2,817	-	-
Total Child Nutrition Cluster									
		111,487	38,792	3,151	-	73,586	70,435	-	-
IDEA Cluster Programs:									
U.S. Department of Education									
Passed through MDE									
Handicapped Preschool & School Program									
Special Education Flowthrough									
	84.027								
PL 94-142 Flowthrough:									
Project 190450 - 18-19		2,012,992	1,975,596	-	37,396	37,396	-	-	-
Project 220450 - 21-22		2,145,130	2,128,687	12,863	-	14,234	1,371	-	-
Project 230450 - 22-23		2,165,606	2,016,137	691,270	-	822,918	132,573	925	120,125
Project 240450 - 23-24		2,284,717	-	-	-	1,605,990	2,251,266	645,276	2,251,266
		8,608,445	6,120,420	704,133	37,396	2,480,538	2,385,210	646,201	2,371,391
State Initiated / Competitive:									
Project 230493-22-23		145,200	145,200	27,761	-	27,761	-	-	-
Project 240493-23-24		159,700	-	-	-	159,700	159,700	-	-
		304,900	145,200	27,761	-	187,461	159,700	-	-
Special Education ARP Flowthrough									
	84.027X	426,076	65,159	37,894	-	392,990	355,096	-	-
Project 221280 - 21-22									

See accompanying notes to Schedule of Expenditures of Federal Awards

C.O.O.R. INTERMEDIATE SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024

	Federal AL Number	Approved Grant Award Amount	(Memo Only) Prior Year Expenditures	Accrued or (Deferred) Revenue at July 1, 2023	Adjustments and Transfers	Current Year Receipts (Cash Basis)	Current Year Expenditures	Accrued or (Deferred) Revenue at June 30, 2024	Payments to Subrecipients
Preschool Grant									
PL 94-142 Preschool Incentive:	84.173								
Project 220460-21-22		\$ 67,762	\$ 67,762	\$ 15,115	\$ (14,342)	\$ 773	\$ -	\$ -	\$ -
Project 230460-22-23		69,988	68,616	68,616	-	69,988	1,372	-	-
Project 240460-23-24		71,610	-	-	-	71,610	71,610	-	-
		<u>209,360</u>	<u>136,378</u>	<u>83,731</u>	<u>(14,342)</u>	<u>142,371</u>	<u>72,982</u>	<u>-</u>	<u>-</u>
Total for IDEA Cluster Programs passed through MDE		<u>9,548,781</u>	<u>6,467,157</u>	<u>853,519</u>	<u>23,054</u>	<u>3,203,360</u>	<u>2,972,988</u>	<u>646,201</u>	<u>2,371,391</u>
Other Federal Awards:									
U.S. Department of Treasury									
Passed through MDE									
ARP Grow Your Own	21.027								
Project 232423 - 20231		65,938	10,276	10,276	-	34,273	23,997	-	-
Project 232425 - 22-23		892,857	267,857	267,857	-	267,857	-	-	-
		<u>958,795</u>	<u>278,133</u>	<u>278,133</u>	<u>-</u>	<u>302,130</u>	<u>23,997</u>	<u>-</u>	<u>-</u>
Passed through MDE									
Educationally Deprived Children									
Title I Regional Assistance Grant:	84.010A								
Project 241570 -23-24		83,823	-	-	-	15,421	21,647	6,226	-
		<u>83,823</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,421</u>	<u>21,647</u>	<u>6,226</u>	<u>-</u>
Infant and Toddler									
Infant and Toddler Formula Grant	84.181								
Project 211340-20-21		81,583	75,988	-	75,988	75,988	-	-	-
Project 231340-22-23		87,974	85,919	85,919	-	85,919	-	-	-
Project 241340-23-24		90,298	-	-	-	90,298	90,298	-	-
		<u>259,855</u>	<u>161,907</u>	<u>85,919</u>	<u>75,988</u>	<u>252,205</u>	<u>90,298</u>	<u>-</u>	<u>-</u>
ARP Infant and Toddler Formula Grants	84.181X								
Project 221283 EOARP		38,948	-	-	-	38,387	38,387	-	-
Total ALN 84.181		298,803	161,907	85,919	75,988	290,592	128,685	-	-
		<u>1,341,421</u>	<u>440,040</u>	<u>364,052</u>	<u>75,988</u>	<u>608,143</u>	<u>174,329</u>	<u>6,226</u>	<u>-</u>
Total non cluster programs passed through MDE									
U.S. Department of Education									
Direct program									
Rural Education Achievement Program	84.358A								
Program S358A183509 21-22		23,559	23,559	5,247	-	5,247	-	-	-
Program S358A221467 22-23		25,081	-	-	25,081	25,081	-	-	-
Program S358A231586 22-24		28,168	-	-	-	24,058	24,058	-	-
		<u>76,808</u>	<u>23,559</u>	<u>5,247</u>	<u>25,081</u>	<u>54,386</u>	<u>24,058</u>	<u>-</u>	<u>-</u>
Total U.S. Department of Ed non cluster programs		<u>1,418,229</u>	<u>463,599</u>	<u>369,299</u>	<u>101,069</u>	<u>662,529</u>	<u>198,387</u>	<u>6,226</u>	<u>-</u>
Total U.S. Department of Education		<u>11,078,497</u>	<u>6,969,548</u>	<u>1,225,969</u>	<u>124,123</u>	<u>3,939,475</u>	<u>3,241,810</u>	<u>652,427</u>	<u>2,371,391</u>

See accompanying notes to Schedule of Expenditures of Federal Awards

C.O.O.R. INTERMEDIATE SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024

Federal AL Number	Approved Grant Award Amount	(Memo Only) Prior Year Expenditures	Accrued or (Deferred) Revenue at July 1, 2023	Adjustments and Transfers	Current Year Receipts (Cash Basis)	Current Year Expenditures	Accrued or (Deferred) Revenue at June 30, 2024	Payments to Subrecipients
Passed through Other ISD's								
<u>Vocational Education - Basic Grants to States</u>								
84.048								
Vocational Education Regional Allocation:								
Passed through Clare-Gladwin RESD:								
Perkins - Project 233520-23128	\$ 168,199	\$ 168,199	\$ 45,297	\$ (350)	\$ 44,947	\$ -	\$ -	\$ -
Perkins - Project 243520-24126	203,665	-	-	-	140,312	203,665	63,353	-
	<u>371,864</u>	<u>168,199</u>	<u>45,297</u>	<u>(350)</u>	<u>185,259</u>	<u>203,665</u>	<u>63,353</u>	<u>-</u>
<u>McKinney-Vento Homeless Education</u>								
84.425W								
Assistance Act - COVID								
Passed through Cheboygan-Ostego-Presque Isle ESA:								
ARP Homeless - COVID	1,420	-	-	-	1,420	1,420	-	-
	<u>1,420</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,420</u>	<u>1,420</u>	<u>-</u>	<u>-</u>
Total non cluster programs passed through other ISD's	<u>373,284</u>	<u>168,199</u>	<u>45,297</u>	<u>(350)</u>	<u>186,679</u>	<u>205,085</u>	<u>63,353</u>	<u>-</u>
U.S. Department of Health and Human Services								
Passed through Michigan Community Health:								
<u>Medical Assistance Program Title XIX</u>								
93.778								
Medicaid Administrative Outreach	81,206	-	-	-	81,206	81,206	-	-
	<u>81,206</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>81,206</u>	<u>81,206</u>	<u>-</u>	<u>-</u>
Passed through Early Childhood Investment Corporation								
Childcare and Development Block Grant								
93.575								
Fiscal 2022/2023-EUP	515,341	355,685	39,913	-	179,136	139,223	-	-
Fiscal 2022/2023-ECIC	15,000	7,989	781	-	7,342	6,561	-	-
Fiscal 2023/2024-EUP	533,856	-	-	-	328,839	364,026	35,187	-
Fiscal 2023/2024-ECIC	19,000	-	-	-	12,376	13,243	867	-
Fiscal 2023/2024-ECIC Infant Toddler Grant	20,000	-	-	-	15,000	15,000	-	-
	<u>1,103,197</u>	<u>363,674</u>	<u>40,694</u>	<u>-</u>	<u>542,693</u>	<u>538,053</u>	<u>36,054</u>	<u>-</u>
Passed through MDE								
<u>RTT - Trusted Advisors</u>								
93.434								
Project 223910 3.622	32,500	32,500	10,633	-	10,633	-	-	-
	<u>32,500</u>	<u>32,500</u>	<u>10,633</u>	<u>-</u>	<u>10,633</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Federal Financial Awards	<u>\$ 12,668,684</u>	<u>\$ 7,533,921</u>	<u>\$ 1,322,593</u>	<u>\$ 123,773</u>	<u>\$ 4,760,686</u>	<u>\$ 4,066,154</u>	<u>\$ 751,834</u>	<u>\$ 2,371,391</u>

See accompanying notes to Schedule of Expenditures of Federal Awards

C.O.O.R. INTERMEDIATE SCHOOL DISTRICT
Schedule of Subrecipient Expenditures of Federal Awards
For the Year Ended June 30, 2024

Federal grantor/pass-through grantor/program title	Federal ALN number	Subrecipient award/ contract amount	Subrecipient current year expenditures	Current year cash transferred to subrecipient
PL-94-142 Flowthrough FY 22/23:	84.027			
Passed through to:				
Crawford AuSable Schools		\$ 466,575	\$ 8,537	\$ 8,537
Fairview Area Schools		144,443	-	-
Roscommon Area Public Schools		261,164	8,838	8,838
Houghton Lake Community Schools		457,769	12,562	12,562
Mio-AuSable Schools		231,820	-	-
West Branch-Rose City Area Schools		363,868	90,188	90,188
Charlton Heston Academy		240,623	-	-
Total PL-94-142 Flowthrough 22/23 passed through to subrecipients		<u>\$ 2,166,262</u>	<u>\$ 120,125</u>	<u>\$ 120,125</u>
PL-94-142 Flowthrough FY 23/24:	84.027			
Passed through to:				
Crawford AuSable Schools		\$ 534,625	\$ 534,540	\$ 534,540
Fairview Area Schools		127,944	127,943	127,943
Roscommon Area Public Schools		294,729	286,496	286,496
Houghton Lake Community Schools		397,540	397,540	397,540
Mio-AuSable Schools		249,034	249,034	249,034
West Branch-Rose City Area Schools		431,811	431,811	431,811
Charlton Heston Academy		223,902	223,902	223,902
Total PL-94-142 Flowthrough 23/24 passed through to subrecipients		<u>\$ 2,259,585</u>	<u>\$ 2,251,266</u>	<u>\$ 2,251,266</u>
Total PL-94-142 Flowthrough passed through to subrecipients		<u>\$ 4,425,847</u>	<u>\$ 2,371,391</u>	<u>\$ 2,371,391</u>

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal grant activity of C.O.O.R Intermediate School District under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of C.O.O.R Intermediate School District, it is not intended to and does not present the financial position or changes in net position of C.O.O.R Intermediate School District.

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts (if any) shown on the Schedule represent adjustments or credit made in the normal course of business to amounts reported as expenditures.

The School District has elected not to use the 10 percent de minimus indirect cost rate to recover costs as allowed under the Uniform Guidance.

NOTE 2 - OTHER DISCLOSURES

Management has utilized the NexSys, Cash Management System and the Grant Auditor Report in preparing the Schedule of Expenditures of Federal Awards.

NOTE 3 - RECONCILIATION OF REVENUE REPORTED IN THE FINANCIAL STATEMENTS

Total federal expenditures per Schedule of Expenditures of Federal Awards	\$ 4,066,154
Add:	
IDEA Flowthrough prior year 60 day money	270,270
Preschool prior year 60 day money - requested	773
ARP Grow Your Own prir year 60 day money	10,276
REAP 2022-2023	25,081
Trails Grant - vendor relationship	36,000
Revenues per financial statements - federal sources	<u>\$ 4,408,554</u>



October 18, 2024

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

We have audited 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) for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under U.S. generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 2, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by C.O.O.R Intermediate School District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2024. We noted no transactions entered into by the School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the School District's financial statements was:

Management's estimate of the depreciation is based on the estimated useful life of fixed assets. We evaluated the key factors and assumptions used to develop the the estimated useful life of fixed assets in determining that it is reasonable in relation to the financial statements taken as a whole.

Estimates have been used to calculate the net pension liability and the net other postemployment benefit liability.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.



WEINLANDER FITZHUGH

Certified Public Accountants & Advisors

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial and communicate them to the appropriate level of management. Management has corrected all such misstatements. The following material misstatements detected as a result of audit procedures were corrected by management: Adjustments related to accounts payable, unearned revenue and unavailable revenue.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 18, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to C.O.O.R Intermediate School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as C.O.O.R Intermediate School District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management discussion and analysis, the budgetary comparison schedules, pension schedules and OPEB schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.



WEINLANDER FITZHUGH

Certified Public Accountants & Advisors

We were engaged to report on the schedule of expenditures of federal awards and combining nonmajor governmental fund financial statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of Board of Education and management of C.O.O.R Intermediate School District and is not intended to be and should not be, used by anyone other than these specified parties.

Very truly yours,

Weinlander Fitzhugh



C.O.O.R.
INTERMEDIATE SCHOOL DISTRICT
 Crawford • Oscoda • Ogemaw • Roscommon

11051 N. Cut Road
Roscommon MI, 48653
Phone: 989-275-9555
Fax: 989-275-5881

C.O.O.R. Intermediate School District
Corrective Action Plan
June 30, 2024

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2024-001	As of the 24-25 fiscal year, the accounting department will be trained and ready to produce the SEFA with minimal auditor assistance.	Aug 2025	Shawn Petri Superintendent
2024-002	The Finance Director has already spoken with Administrators in regards to the importance of using the Purchase Order system and adhering to the deadline in which all spending is to stop. The Finance Director will also work on a tighter alignment between the COOR Fiscal Year and the Early Child fiscal year difference.	Aug 2025	Shawn Petri Superintendent

An Equal Opportunity Program / Employer
 Auxiliary aids, services and alternative format will be made available upon request to individuals with disabilities
 Michigan Relay Center 1-844-578-6563 (Voice and TTY)
 The C.O.O.R. Intermediate School District gives notice that it does not discriminate on the basis of race, color, national origin, gender, age, height, weight, political belief, religious belief, marital status, or disability in the education programs and activities operated by the 99 District, including employment. The following person has been designated to handle inquiries regarding the nondiscrimination policies:
 Alexis Ferguson, Human Resources; 11051 North Cut Rd., Roscommon, MI 48653, (989) 275-9554.

6. Summer Tax Resolution

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Resolution to Collect Summer Taxes - to adopt the Resolution prepared by Thrun Law Firm, P.C. to collect 2025 Summer Taxes in the Crawford AuSable School District and in the Mio AuSable School District.

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 county of Roscommon, within the boundaries of the District, on the 8th day of November 2024, at five o'clock in the p.m.

The meeting was called to order by 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 Crawford AuSable School District and continuing from year-to-year until specifically revoked by the Board.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The Board, pursuant to 1976 PA 451, as amended (the Revised School Code), invokes for 2025 its previously adopted ongoing resolution imposing a summer tax levy of all 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 2025 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 before December 31, 2024.
3. Pursuant to and in accordance with Section 1613(1) of the Revised School Code, 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 MCL 380.1611 or MCL 380.1612. 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.

President, 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 a regular meeting held on November 13, 2024, 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).

President, Board of Education

7. 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)

BOARD OF EDUCATION

- Dr. James Mangutz, President
- Nancy Persing, Vice President
- Jim Gendernalik, Treasurer
- Lyn Sperry, Secretary
- Ian Faulkner, Trustee
- Brie Molaison, Trustee
- Kara Mularz, Trustee

ADMINISTRATION

- Shawn Petri, Superintendent
- Melisa Akers, Director of Special Education
- Natalie Davis, Director of Career & Technical Education
- Katie Fuelling, Director of Instructional Services
- Katie Keith, Supervisor of Early Childhood
- Kurt Loll, Finance Director
- Somer Quinlan, Executive Director of ROOC, Inc.
- Jared Socia, Director of Operations

To: Shawn Petri, Superintendent

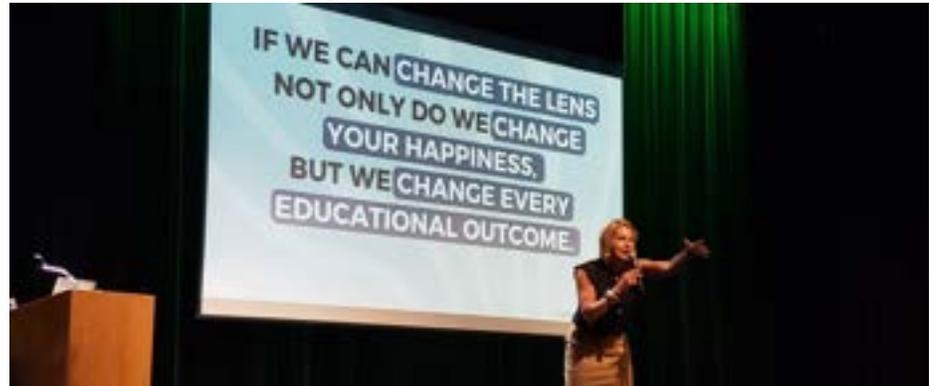
From: Katie Fuelling

Date: October 2024

Subject: Instructional Services Update

Instructional Services

Director: Katie Fuelling



The Art of Education:

COOR-Wide Professional Learning Event

What a wonderful day full of meaningful connections, spirited dialogue, and engaging keynote speakers!!! (more pics at end)

COOR Instructional Leadership Team Communication

The Instructional Leadership Team continued their work on creating a regional instructional system framework in which teaching and learning at the ISD level is led and guided by the creation and refinement of instructional systems to connect people, processes, and structures. Team members gathered quantitative data on communication processes from the team to districts, districts to the team. Next, the team analyzed COOR-Wide Professional Learning Event exit ticket results. They will continue their analysis next month. The team would like to thank district staff members for a great day of learning on November 1st along with the valuable feedback!

COOR Student Support Network Communication

The Student Support Network Team continued to gather quantitative data on communication processes from the team to districts- from districts to the team. Next, team members revisited their priority practice action plans with the goal of creating a Student Support Framework with tangible tools and resources for districts to use when implementing the practices. Next meeting, the team will continue the work on their action plans.

31n Team

Behavioral Health Coordinator: Michelle Culton-Ekstrom

- All providers are participating in the November 1st training as TBRI practitioners. A variety of TBRI related topics will be covered. Michelle Culton-Ekstrom is presented on Student Mental Health.
- CHA has requested a TBRI PD, Scott Beltz and Christina Pudvan completed this on October 30th.
- Fairview Schools have expressed high satisfaction with Crystal as their WCS.
- Michelle MacArthur is teaching a TBRI Caregiver Training group for several weeks.
- Jamie Mead is extending work into the high school. She and the school social worker are also providing TBRI education and support to teachers on a weekly basis by pulling them out of class while a sub steps in. This has been highly effective.
- CTE is now receiving 31n support through our interns.
- All districts are providing referrals and providers have been very busy with responding to crisis work, completing assessments for referred students, providing referrals to community services, and also seeing students for individual and group therapy.
- Dr. Sloane has completed 2 new WCA's and provided 15 follow up meetings.
- Christie will be providing a book study to Grayling Elementary on The Whole Brain Child beginning in November.

K-5 Literacy

K-5 Literacy Coach: Michelle Ewald

ISD-Wide Professional Learning

- We are midway through our online book study (*Reading Above the Fray*), and the six participants from Charlton Heston Academy, Fairview, and Collins Elementary (HL) are expressing that they will be making instructional shifts in classrooms related to the content that we are discussing. This book contains many suggestions for research-proven practical application, and teachers relate well to the manageable instructional "swaps" that Dr. Lindsey recommends. Additionally, her ideas can be implemented with any district ELA curriculum.

District-Level Support:

Ongoing support in each of these elementary buildings:

- **Charlton Heston Academy** - Continued monthly attendance at grade level team meetings to support teachers with Bookworms curriculum implementation.
- **Fairview Elementary** - Currently coaching one classroom teacher to improve student outcomes in foundational skills, with a focus on decoding (reading) and encoding (writing).
- **Houghton Lake/Collins Elementary** - Regular attendance at one of the grade level PLCs, in addition to meetings with the building coach to support ELA pilots and professional learning for the staff.
- **Mio Elementary** - Support for CKLA (new district ELA curriculum) implementation, including regular planning meetings at the request of two of the grade level teams.

- **Roscommon Elementary** - Weekly meetings with the new building coach to facilitate onboarding and meeting state network requirements. Examples of recent collaboration include shadowing experienced coaches in another building, and co-planning for staff PD in November.







BOARD OF EDUCATION

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 Board President

Nancy Persing
 Vice President

Jim Gendernalik
 Board Treasurer

Lyn Sperry
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Trustees:
 Ian Faulkner
 Kara Mularz
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ADMINISTRATION

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Mike Evans
 Director of Career and
 Technical Education

Katie Harris
 Director of Instructional Services

Katie Keith
 Supervisor of Early Childhood

Kurt Loll
 Finance Director

Somer Quinlan,
 Director of ROOC, Inc.

Jared Socia
 Director of Operations

To: Shawn Petri, Superintendent

From: Michael Evans, CTE Director

Date: November 7, 2024

Subject: CATIC Update

Students of the Month:

October marked the first round of our monthly celebration of student success at CATIC. Each program had an opportunity to select an outstanding student based on criteria including attendance, attitude, academics and effort. The students who were selected received a certificate of accomplishment and had their "bio" displayed on our – developing- hallway "wall of fame" and Facebook site. The students also received a celebratory breakfast with Ms. Alex and Mr. Evans at end of the month. This is a much-needed tradition that we are excited to develop!

C.O.O.R. Collaborations:

In early October CATIC agreed to host a weekly meeting of the community's most influential individuals, 0-4-year-old toddlers and their parents! The Early On program needed a space for their weekly play group for local parents and their toddlers. CATIC is happy to provide space for this much needed opportunity to occur. In the future, we hope to find ways involve our teacher cadets in on the fun! For now, we are happy to help provide this service to the community.

In addition to working with Early On, CATIC has also welcomed COOR's 31n team to the building. CATIC staff noticed the need for student mental health support and the 31n team was able to answer the call. Weekly, CATIC students have the ability to connect with a member of the 31n team for support. Depending on the needs of the student, a quick connection can be made with their home school's counseling and/or social work staff.

Student Leadership Opportunities:

Thanks to our dedicated CATIC staff, students have been afforded the opportunity to participate in exciting Student Leadership Organizations throughout the state. Select Cosmetology and Welding students attended the annual SkillsUSA conference to learn about competitions and opportunities they can partake in related to their fields. In addition to SkillsUSA, with the help of our Med Occupation staff, CATIC has also started a National Technical Honors Society (NTHS) Chapter. We are excited to see where these newly formed relationships will take our students!

In addition to amazing-external- leadership opportunities, CATIC business and marketing students also have made the leap into leadership by developing the "COOR STOOR". This student ran endeavor has given the students insight into what it means to manage and operate a business on a small scale. While still in its infancy, this "STOOR" has turned a profit by selling drinks and snacks to their peers.



National Technical Honor Society

www.nths.org

The honor society for Career & Technical Education

The mission of the National Technical Honor Society is to advocate for and empower all students to pursue the skills needed to build their careers and the global workforce.

We achieve this through the implementation of the NTHS Core Four Objectives:

- Career Development
- Leadership Development
- Service Opportunities
- Recognition

Contact Us

P.O. Box 1336
 Flat Rock, NC 28731
 1-800-801-7090
 Fax: 828-698-8564
info@nths.org

Chat online with us at:

www.nths.org



@NationalTechnicalHonorSociety



@nths_official



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youtube.com/c/NationalTechnicalHonorSociety



linkedin.com/company/national-technical-honor-society

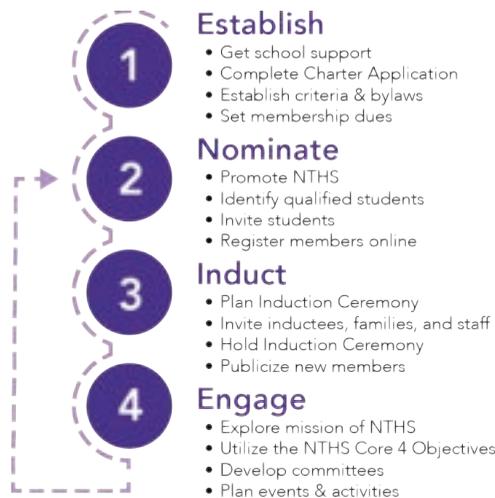
CTE Program Benefits

- Raise awareness of all skilled and technical career paths & your CTE program
- Activities for students to gain employability skills
- Recognize your hardworking CTE students
- Develop student-teacher relationships

Member Benefits

- Scholarship Opportunities
- Letters of Recommendation
- Membership Kit
- Partner Discounts
 - Lenovo
 - ODP (Office Max/Depot)
 - CAT Workwear
- CareerSafe Special Member Pricing
- Career Readiness Resources
 - Career Readiness Portal, powered by MajorClarity
 - CareerStarter
 - Rubin
- Partner Endorsements
 - LAPSEN & ASE Endorsements

How to Start a Chapter



Membership Criteria Guidelines

Students must meet the national membership criteria (listed below) and any additional membership criteria established by the local chapter.

- Candidate must be a secondary or postsecondary student in a CTE pathway, program, major, or coursework
- A chapter may choose one of the following GPA criteria:
 - Min overall 3.0 unweighted GPA
 - Min 3.0 CTE unweighted GPA
 - Min 3.0 unweighted GPA, both overall & CTE specific

Check out the NTHS Advisor Guidebook for detailed information.



Nearly
\$300,000
 in scholarships
 awarded each year

Chapters in all
50 states
 DC and several
 US Territories

Served over
1 million
 members since
 established in 1984

Over
60,000
 new members
 each year 109



SkillsUSA®

FACT
RESOURCE

2024-25

2024-25

SkillsUSA Fact Resource

Purpose

The purpose of this document is to help foster consistent messaging at all levels of SkillsUSA by providing the organization’s most current and relevant facts, statistics and program information in one easy-to-navigate resource. This document will be regularly updated as necessary by the Office of Marketing and Communications and should be viewed as the primary resource for current SkillsUSA facts and stats.

For best results and usability, download this document and open in Adobe Acrobat or Acrobat Reader to access the bookmark navigational structure.

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What is SkillsUSA?

Official Description

SkillsUSA is a partnership of students, teachers and industry working together to ensure America has a skilled workforce. We help each student excel.

A nonprofit national education association, SkillsUSA serves middle-school, high-school and college/postsecondary students preparing for careers in trade, technical and skilled service occupations.

SkillsUSA is recognized by the U.S. Department of Education and the U.S. Department of Labor as a successful model of employer-driven youth development training.

Mission

SkillsUSA is America's proud champion of the skilled trades. Our mission is to empower students to become skilled professionals, career-ready leaders and responsible community members.

Vision

SkillsUSA's vision is to produce the most highly skilled workforce in the world, providing every member the opportunity for career success.

Values

The following values inform and inspire our work and interactions. Below, each value is defined, along with how that specific value is reflected in our ongoing Diversity, Equity and Inclusion (DEI) work.

- **Integrity:** We are consistent and authentic in word and action to each other, our members and the communities we serve.
DEI focus: SkillsUSA engages marginalized communities to understand local needs. We act to center equity in our work.
- **Respect:** Respect is foundational. Our self-awareness precedes our ability to connect with each other and our members while mutually valuing our unique experiences.
DEI focus: SkillsUSA does the internal work necessary to enter into respectful and empowering relationships with diverse communities.
- **Responsibility:** We are accountable to the whole of our organization, from internal staff to our diverse group of stakeholders. Through listening, learning and acting, we engage in our shared commitment to realizing a collective vision.

DEI focus: As a career and technical education leader, SkillsUSA embraces our responsibility to remove barriers to opportunity, access and participation for traditionally underserved communities.

- **Community:** We value and belong to a diverse community. We strive to do our best in service through continuous reflection and growth.

DEI focus: SkillsUSA engages marginalized communities to understand their needs. We advocate for equity to influence systemic action and localized service.

- **Service:** SkillsUSA acts through the willing service of staff and committed volunteers to empower its members and their communities to reach their highest potential.

DEI focus: SkillsUSA works in partnership with marginalized communities, mindful of its position and responsibility to create opportunities for impact.

Membership Statistics

2023-2024 National Numbers

- 2023-24 total membership (including alumni and Honorary Life): 475,749
- Teacher and student members: 413,293
- Student members: 390,664
- Teacher/Advisor members (SkillsUSA Professionals): 22,629
- SkillsUSA schools: 4,909
- SkillsUSA classrooms: 21,629
- Middle school members: 4,525
- High school members: 361,784
- College/Postsecondary members: 46,984
- 479 new chapters chartered with SkillsUSA in 2023-2024
- Associations in 50 states and Puerto Rico, Virgin Islands and the District of Columbia
- Total cumulative members served since 1965: 15,174,665 (also acceptable: “over 15 million”)

Membership by Division

- High School: 88%
- College/Postsecondary: 11%
- Middle School: 1%

Membership by Age

- 18 and under: 85%
- 19-39: 13%
- 40-64: 2%

Gender Breakdown

- Female: 39%
- Male: 60%
- Prefer Not to Say: 1%

Ethnicity Breakdown

- American Indian/Alaska Native: 2%
- Asian: 3%
- Black/African American: 12%
- Hispanic/Latino: 32%
- White/Caucasian: 51%

SkillsUSA Diversity, Equity and Inclusion Statement

SkillsUSA created the following Diversity, Equity and Inclusion (DEI) Statement to help govern our work:

“SkillsUSA strives to ensure inclusive participation in all our programs, partnerships and employment opportunities. In SkillsUSA, diversity encompasses differences in race, color, religion, sex, sexual orientation, gender identity, gender expression, gender transition status, national origin, age, physical and mental ability, thinking styles, experience and education. We strive to make all members, partners and employees feel welcomed and valued in the SkillsUSA family. SkillsUSA believes in treating all people with respect and dignity. We want SkillsUSA to be regarded as a membership organization of choice that encourages all individuals to be involved.”

[Learn more on our website.](#)

The SkillsUSA Framework

Description

The SkillsUSA Framework is the foundation for all SkillsUSA educational programs, resources and products. It is essential to SkillsUSA’s mission because it serves as the blueprint for career readiness.

The Framework is divided into three main components: Personal Skills, Workplace Skills and Technical Skills Grounded in Academics. A total of 17 Essential Elements are divided among those three components. The Framework Essential Elements were developed with the direct input of over 1,000 employers who chose skills they consider the most crucial for a successful hire.



Framework Components and Associated Essential Elements

Personal Skills	Workplace Skills	Technical Skills Grounded in Academics
<ul style="list-style-type: none"> • Integrity. • Work Ethic. • Professionalism. • Responsibility. • Adaptability/Flexibility. • Self-Motivation. 	<ul style="list-style-type: none"> • Communication. • Decision Making. • Teamwork. • Multicultural Sensitivity and Awareness. • Planning, Organizing and Management. • Leadership. 	<ul style="list-style-type: none"> • Computer and Technology Literacy. • Job-Specific Skills. • Safety and Health. • Service Orientation. • Professional Development.

The SkillsUSA Program of Work

Description

SkillsUSA’s Program of Work (PoW) is the road map for planning and implementing chapter activities throughout the year. When a SkillsUSA chapter aligns its yearly activities with the PoW, students receive rich experiences that empower them to become career ready.

Program of Work Categories

The PoW is divided into six categories, and the activities within these categories allow students the opportunity to practice and perform the Essential Elements of the SkillsUSA Framework and receive feedback to strengthen their skills. The six categories define areas of focus (committees) for a well-run chapter. Each committee has specific responsibilities, but all contribute to the overall success of the chapter.

- Advocacy and Marketing
- Community Engagement
- Financial Management
- Leadership Development
- Partner and Alumni Engagement
- Workplace Experiences

[Learn more on our website](#)

Community Engagement

“Community Engagement” is one of the six areas of SkillsUSA’s PoW, and it’s designed to “create a heart of service” within our career-ready students. As a result, students learn to assess and analyze community needs and use their technical skills for the benefit of others.

- 37 SkillsUSA members and 23 chapters received the [President’s Volunteer Service Award \(PVSA\)](#) for outstanding community service in 2023-24.

National Leadership & Skills Conference (NLSC) and SkillsUSA Championships

NLSC Description

[SkillsUSA’s National Leadership & Skills Conference \(NLSC\)](#) is the largest gathering of America’s future skilled workforce and the ultimate recognition of excellence in career and technical education. Held in Atlanta each June, the NLSC is a week-long celebration of the skilled trades and the accomplishments of career-ready leaders from across the United States. The event brings together more than 17,000 attendees, including students, instructors, industry partners, government officials, administrators and more. The highlight of the NLSC is the [SkillsUSA Championships](#), where more than 6,500 state champions compete for national gold, silver and bronze medals in 115 skilled and leadership competitions.

The NLSC also includes [SkillsUSA TECHSPO](#), the nation’s largest technical education trade show, which boasts more than 200 exhibitors. SkillsUSA University, the Academy of Excellence and the Advisor’s Summit are also held throughout the week, featuring seminars and workshops for students, instructors, administrators and school counselors. Pre-conference training opportunities include leadership and character development tracks for student leaders and teachers. An opening session, delegate meetings, national officer elections, large-scale community service project, awards session and several social events round out the week. The NLSC and its associated events are made possible through in-kind contributions of an estimated \$36 million in time, equipment and materials. The event is currently scheduled to be held in Atlanta through 2033.

SkillsUSA Championships Description

During the [SkillsUSA Championships](#) — held in conjunction with the NLSC — more than 6,500 state champions from across the nation compete in 115 different skilled and leadership career competitions. These career competitions begin locally and continue to the regional, district, state and eventually the national level at the SkillsUSA Championships. More than 10,000 competitive events are held each year leading up to the national competition. An estimated 240,000 members compete each year on some level (local, district, regional, state, national).

More than 2,000 judges and contest organizers from labor and management make the national event possible. Competitions are run with the help of industry, trade associations and labor organizations. Test competencies are set by industry. The philosophy of the SkillsUSA Championships is to reward students for excellence, to involve industry in directly evaluating student performance and to keep training relevant to employers’ needs.

2024 NLSC and SkillsUSA Championships Statistics

- NLSC held June 24-28, 2024
- \$28,593,521 economic impact to Atlanta
- Total 2024 attendance: 17,802 (highest ever)
- 1,406 business partners in attendance
- Competition and meeting space: 1.79 million sq. ft. (31 football fields or 41 acres)
- SkillsUSA TECHSPO featured 213 exhibitors from industry and education
- SkillsUSA Championships held as part of NLSC from June 26-27, 2024
- The SkillsUSA Championships featured 115 career competition events, including four demonstration competitions
- 6,540 national competitors took part in the SkillsUSA Championships
- More than 1,250 gold, silver and bronze medals awarded
- More than 500 students participated in a community service project on site.

Washington Leadership Training Institute (WLTl)

Description

The [Washington Leadership Training Institute](#) (WLTl) is an annual five-day leadership conference held in Washington, D.C. Through WLTl, SkillsUSA provides advanced training for students and advisors that focuses on advocacy, professionalism, communication and leadership skills. Members also receive unique opportunities to share their SkillsUSA and career and technical education experiences with elected officials.

WLTl activities include:

- Advanced leadership training
- Q&A sessions with government representatives
- Congressional visits
- Tours of Washington, D.C., including monuments
- Laying of a wreath at the Tomb of the Unknowns at Arlington National Cemetery

WLTl Statistics

- In 2023, more than 500 students, teachers and state leaders from 27 states participated in WLTl.
- State delegations led by students conducted 81 congressional visits to advocate for SkillsUSA and CTE.

SkillsUSA and CTE-Related Survey Data

The following research and survey data can be incorporated into presentations or other materials promoting the value of SkillsUSA and career and technical education.

The SkillsUSA Advantage Report

“The SkillsUSA Advantage” report —released by the [Student Research Foundation](#) — shows that SkillsUSA members consistently outperform peers not enrolled in a career and technical student organization (CTSO) in seven essential areas:

1. Earning a license or certification related to their field of study
2. Meeting potential employers
3. Being excited about their chosen career
4. Gaining work experience as a student
5. Understanding the work environment
6. Being excited about school
7. Connecting school to the real world

Among the more than 27,000 high school students surveyed, this “SkillsUSA advantage” holds true regardless of gender, race/ethnicity or socioeconomic status. In fact, girls, students of color and students at low socio-economic schools all showed improved outcomes from participating in SkillsUSA. SkillsUSA students also reported greater access to expanded opportunities and dramatically improved career-readiness skills.

[Download the full report or a condensed version here.](#)

Data From Research Consortium on CTE Pathways

Research at public high schools in the United States has been released by the **Research Consortium on CTE Pathways** that shows the majority of SkillsUSA members feel they are engaged in relevant coursework that prepares them for higher education or careers. This survey was conducted during the 2021-22 school year in an educational setting.

A study of 30,466 CTE students in Fall 2021 indicates that SkillsUSA members are more likely to report greater clarity about their career path compared to non-members of career and technical student organizations (CTSOs). In fact, 90% of SkillsUSA high school seniors self-reported that their career path is clearer, compared to 78% of members of other CTOS and 74% of non-CTSO members. These members further stated that their future is clearer because of CTE, regardless of whether they plan to pursue their career pathway going forward.

SkillsUSA members cited “a great deal” or “some” benefits of CTE in the following categories:

- **Earning licenses and certifications:** 79% of members felt they benefitted compared to 50% of non-CTSO members.
- **Meeting potential employers:** 58% felt they benefitted, compared to 37% of non-CTSO members.
- **Getting first-hand work experience:** 82% felt they benefitted, compared to 63% of non- members.
- **Feeling excited about a chosen career:** 83% felt benefitted, compared to 66% of non- members.
- **Developing a clear sense of career pathway:** 82% benefitted, compared to 67% of non- members.
- **Understanding the work environment:** 88% benefitted, compared to 74% of non-members.
- **Feeling more excited about school:** 78% benefitted, compared to 65% of non-members.
- **Connecting school and the real world:** 82% benefitted, compared to 70% of non- members.

** Source: Career Interest Survey sponsored by the Research Consortium on CTE Pathways and administered in fall 2021. The Research Consortium is a collaboration among [SkillsUSA](#), the [Manufacturing Institute](#), the [National Alliance of Partnerships in Equity](#), and the [Student Research Foundation](#). Analysis is based on responses of 30,466 high school students in CTE classrooms across the nation.*

CTE Participation and Academic Success

Below is the current information from the Association for Career and Technical Education (ACTE) concerning the relationship between CTE participation and academic success.

- Taking one CTE class for every two academic classes minimizes the risk of students dropping out of high school.
- The average high school graduation rate for students concentrating in CTE programs is 94%, compared to an average national freshman graduation rate of 85%.
- 91% of high school graduates who earned 2-3 CTE credits then enroll in college.
- ACTE QUOTE: “High school students involved in CTE are more engaged, perform better and graduate at higher rates.”
- Students can attend public community and technical colleges for a fraction of the cost of tuition at other institutions (\$3,500 to \$5,000 per year on average).
- According to research, graduates with technical or applied science associate degrees out-earn bachelor’s degree holders by as much as \$11,000 per year.
- 27% of people with less than an associate degree — including licenses and certificates — earn more than the average bachelor’s degree recipient.
- ACTE QUOTE: “Postsecondary CTE fosters postsecondary completion and prepares students and adults for in-demand careers.”
- For more ACTE stats and information: www.acteonline.org/why-cte/what-is-cte/basic-facts/.

“Why SkillsUSA?” Talking Points

The following topic points can be raised for the listed audience when promoting the value of SkillsUSA.

Parents

Why would a parent want their child involved in SkillsUSA? Their child can:

- Participate in meaningful career exploration
- Be part of a high-quality peer group
- Take advantage of internship, mentorship and employment opportunities
- Learn useful skills to be self-sufficient and self-supporting
- Discover opportunities for scholarships, grants or prizes

- Avoid unnecessary student loan debt
- Become a more highly engaged student and citizen
- Make education and career choices that are validated by industry

Teachers

Why should a teacher join SkillsUSA? Teachers can:

- Connect the CTE program to industry professionals who represent in-demand careers
- Document career readiness in students who graduate from CTE programs
- Utilize SkillsUSA classroom management resources, enabling the teacher to focus on teaching
- Engage students in their learning with hands-on instruction and skill application in the classroom and chapter
- Keep students in school by engaging them in learning and bringing relevancy to content
- Motivate all students to reach their potential and measure student growth
- Provide practical tools and assessments to ensure every student is career ready
- Save time by using turnkey SkillsUSA educational resources
- Receive administrator/community support for their training program
- Earn state and national recognition and chapter or CTE program grants
- Participate in professional development and peer networking
- Connect with program graduates/alumni for program support
- Use intentional strategy/guided instruction in SkillsUSA Framework integration

Students

Why should a student join SkillsUSA? Students can:

- Develop career-readiness skills demanded by business and industry
- Participate in and learn to lead experiences ideal to share on resume
- Explore career options and develop a customized future career path
- Obtain scholarships and work opportunities
- Network with peers, teachers, mentors and industry representatives
- Achieve a sense of accomplishment and belonging
- Participate in leadership development including teamwork and communications
- Practice hands-on application of skills
- Participate in local, state or national competitions
- Be prepared with skills needed to be successful and advance on the job
- Have fun

Administrators

Why would administrators want their schools involved with SkillsUSA? Through SkillsUSA, administrators can:

- Provide teachers with support, professional development and recognition

- Gain community support for their school and programs
- Build positive, professional connections
- Measure school/program success against state and national standards
- Demonstrate consistent and increased achievement
- Help students build transferable skills
- Provide credentialing opportunities for students and teachers
- Keep students in school and highly engaged, resulting in fewer disciplinary issues
- Create more workforce placements
- Meet Perkins V and ESSA requirements

Business and Industry

Why would an employer want to become involved with SkillsUSA? Through SkillsUSA, employers can:

- Expand the pipeline of talented entry-level workers for their company and industry
- Hire students who have learned personal, workplace and technical skills
- Recruit employees who have already earned industry or workplace credentials
- Retain these skilled employees, saving time and ensuring greater profitability
- Build brand loyalty among students and families
- Create entrepreneurial connections with students
- Network with others within their industry
- Provide internships, mentorship opportunities or apprenticeships
- Create community networks and build positive public relations for their company

Counselors

Why would counselors want their schools involved in SkillsUSA? Counselors can:

- Identify student interest and develop career pathways
- Support career planning and guidance efforts
- Help students graduate with workplace credentials
- Foster workplace/work-based learning experiences
- Expand their knowledge of career opportunities
- Serve students involved in multiple career clusters via one organization
- Help students earn scholarships and connections to business and industry
- Support CTE teachers more effectively

Quotes about SkillsUSA

Partners, Celebrities and Government Representatives

“Supporting SkillsUSA is a good way for 3M — a science-based, materials-oriented company that engages people who make cars, airplanes, appliances, buildings — to connect with the youth coming into the workforce. These students are our future customers. They’ll run businesses and make purchasing decisions, or they’re going to be an employee and remember that they’ve used products made by 3M.”

— Maureen Tholen, 3M

“SkillsUSA opened doors for me, both for my education and my career. SkillsUSA is an opportunity for our company to be associated with the best young welders and their instructors in the industry. If I see someone who has SkillsUSA experience on their resume, it tells me they went above and beyond in their CTE program, and they stand out from the crowd.”

— Nick Peterson, Miller Electric

“We hold that our present society has advanced to its current culture through the hands, the minds and the hearts of working men and women,” he said. “It is about the dignity of work. We are the guarantors of America’s future.”

— Nick Pinchuk, Chairman and CEO, Snap-on Incorporated

“The thing about SkillsUSA that’s so cool is that it is deliberately focused on celebrating a skill. Three million jobs right now exist in the trades and transportation and commerce. The skills gap is real. Training kids and getting them excited to do the jobs that exist ought to be job one. SkillsUSA does that in a big way.”

— Mike Rowe, mikeroweWORKS Foundation

“It’s important to recognize and encourage those who are pursuing careers in the skilled trades, as this is a critical industry that keeps our country running. There’s no better place off the field for my players and me to rally around our blue-collar work ethic than at SkillsUSA Signing Day.”

— Jim Harbaugh, University of Michigan Head Coach

“Now is our moment to reimagine our schools as true launching pads for 21st century careers. You are innovators. You are problem-solvers. You are leaders. You are the next generation workforce that will drive America’s success in the 21st century.”

— Miguel Cardona, U.S. Secretary of Education

“If we want to build an economy that works for all Americans, we must create more pathways to high-paying jobs. That means helping more students experience the magic of CTE. Now is our moment to partner like never before.”

— Miguel Cardona, U.S. Secretary of Education

“I love SkillsUSA, because they really make young people who are part of the trades feel like rock stars. We need more of that, to really celebrate the young people who are dedicated to taking up the mantel of the trades.”

— Mike Holmes, TV host and builder/contractor

“SkillsUSA students are in demand, and they are better equipped than anyone out there. This organization improves lives and is indeed creating a better world.”

— **Jim Lentz, Former CEO, Toyota Motor North America Inc.**

“I’ve hired two people lately who won their class in SkillsUSA state competitions, so I try to put my money where my mouth is with respect to supporting SkillsUSA. What a great initiative. You know if someone’s top of the class in SkillsUSA that you’ve got a great person.”

— **Brad Keselowski, Champion NASCAR Driver**

“SkillsUSA does so many great things for America. It promotes a pathway to opportunity, but it does more than that. Career and technical education creates a culture of continuous learning. For too long, we’ve had this bias and this stigma that these are second-class jobs, and they’re not; these are the jobs that built this nation and made us strong, so I think SkillsUSA is sending a very positive message to the majority of the workforce in this nation that they should be very proud and feel good about how they’re making their earnings today.”

— **Rep. Glenn Thompson (R-Pa.)**

“It costs a lot of money to hire somebody into a job. There’s investment, there’s time, and then when you don’t get the productivity out of them, they leave your organization or they don’t possess the skills that you need. It’s very costly to you because you’ve lost time and money working with that individual. So, organizations like SkillsUSA that are producing some real quality people that are at entry level that can come into our industry, that really saves us a lot of time and a lot of money.”

— **Fred Murphy, Manager of Service Training Development, Cummins**

“When I’m sitting across the table interviewing you, I want some confidence in who you are, what skills you have, and what I know is, SkillsUSA teaches that. It teaches that pride and dignity at work. It teaches that self-confidence that you’re going to have to have.”

— **John Hinesley, Director of Sales, Meritor**

“We see SkillsUSA as a vehicle to raise the bar in training programs at the high school and postsecondary level to make certain that instructors are teaching skills that are in demand in our industry with equipment that’s comparable to what people are going to need to know how to operate when they get on the job.”

— **James Wall, Director, National Institute for Metalworking Skills**

“If you spend time with the young men and women in SkillsUSA and you see just how talented they are, you become very optimistic about the future.”

— **Gen. Jeffrey Snow, U.S. Army**

“SkillsUSA is very important in developing the next generation of the workforce. It is because they’re able to develop a total student, not just one with skilled training but one that has a level of professionalism that can go into any industry. That’s what sets them apart from everyone else. It’s the ability to take a student, to train them with the skills that they need, and to give them the level of professionalism, the polish, that they’ll need to be successful in whatever industry they go on to.”

— ***Kaye Morgan-Curtis, Principal Consultant, the Changemakers Commission***

“Listen; if you're a sponsor and you want to consider working with SkillsUSA, you need to understand this is a long-term ROI. We're convincing students to consider the trades. So, we're providing for you the opportunity for your future consumers as well as your future employees.”

— ***Kayleen McCabe, TV host, Contractor and Marketer***

Students

“I’ve learned from my own experience that when you give kids the responsibility of doing something, they will show up 90% of the time. The problem is, we don’t put them in places where they can exercise that responsibility. I was put in those places in SkillsUSA.”

— ***Aaron Robles, former SkillsUSA student***

“SkillsUSA has taught me to see these career ladder rungs not as a daunting feat, but as an opportunity. As a woman and as a person of color in STEM, I have been told I don’t look like an engineer, or that I got into college to help the school meet its diversity goals. I know that the mental setbacks that I’ve experienced are unfortunately not unique, but what is unique is the way that I’m able to handle it because of the lessons I have learned from SkillsUSA.”

— ***Laila Mirza, former SkillsUSA member***

“SkillsUSA helped me out so much. Just learning how to speak to people, how to present professionally and knowing that you never look as nervous as you feel. SkillsUSA has meant a lot to me in the sense that it’s taught me a lot of valuable life lessons that I continue to use to this day. It’s not just a group you’re a part of, it’s a family. And I know that sounds cliché, but it really is a family.”

— ***Juan Cubides, former SkillsUSA student***

“In SkillsUSA, we challenge you to continue working hard, putting in effort and growing. Shatter the box you are currently in, feel the thrill of your effort — and ultimately, succeed.”

— ***Caroline Daley, 2021-22 SkillsUSA national officer***

“SkillsUSA allows us to network with other members from across the country; to build unexpected bonds; to celebrate our achievements, both individually and as a community. Most importantly, we can redefine our futures and grow our career-readiness among an incredibly talented field of students.”

— ***Ambuja Sharma, 2021-22 SkillsUSA national officer***

“Before I joined SkillsUSA, I wasn't involved in my class at all. I didn't really talk to anybody. I just did my work and left. And then I joined SkillsUSA, I became an officer in my club, in my chapter, and I met a whole bunch of friends. I started to talk to people more. I'm so much more a leader now. I am a totally different person now since I've joined SkillsUSA. I like myself now. It's like a breath of fresh air.”

— ***Jocelyn Hall, Temple Bay Technical High School, Tampa, Fla.***

“The employability and leadership skills — and just the motivation and the confidence you get from involvement with SkillsUSA — is amazing. It helped me to have a feeling of worth. It is where I started.”

— ***Former student Brice Harader-Pate, Tulsa, Okla.***

“I learned to look at myself differently in SkillsUSA. I truly believed in myself for the first time, because I saw that others believed in me.”

— ***Former student Paravi Das, Academies of Loudoun, Va.***

“I was the quiet kid in high school. Because of SkillsUSA, I jumped out of the box, and now I'm talking with senators. SkillsUSA changes you entirely. I'm not the quiet kid anymore, I'm out there, and I just want to show others that they can do that, too.”

— ***Luke Stell, SkillsUSA New York historian at WLTJ 2019***

“I feel like if I was destined to be successful before SkillsUSA, I'm destined to be successful times two because of the people I'm getting to know and the connections I get to be part of. SkillsUSA helps me define myself as a better leader, guiding other people and knowing that, yes, you can come from a rough childhood, but there's always a light at the end of the tunnel.”

— ***Former student Jessica Ramirez, McGavock High School, Tenn.***

“Really, the whole dynamic of SkillsUSA, it's just a very positive, empowering group, and I'm very thankful to be a part of it. SkillsUSA challenges you, I think, far more, to compete not only with yourself, but at a state level, at a national level, to see how far you can go to be the best that you can be. I don't think there's anything more empowering than that.”

— ***Angela Philpot, Gwinnett Tech, Ga.***

“SkillsUSA has changed my life. Once I knew I had what it took to achieve my goals, it was easy to dive in headfirst.”

— ***David Sonnier, SOWELA Technical Community College, La.***

“SkillsUSA has always done a great job of being very inclusive to women in every trade and competition.”

— *Maci Key, Wallace State Community College, Ala.*

Instructors

“This organization changes students’ lives, it really does. The leadership skills, the connections.”

— *Mary Rawlins, Oak Harbor (Wash.) High School*

“SkillsUSA has changed me as a teacher and incorporating SkillsUSA has enhanced my curriculum. You will not believe the life-changing difference SkillsUSA makes for students and how it can change their futures. Students come out of my program prepared for the workforce or college. It improves grades, attendance and attitude.”

— *Julie Ivan, Mich.*

“SkillsUSA teaches our students how to become independent learners. We don’t want co-dependent learners. We want them to push, learn from mistakes and move forward. After all, it is school and it’s hands-on school.”

— *Rahsaan Gomes-McCreary, Providence, R.I.*

“SkillsUSA gives my students a sense of belonging, and I have seen how it changes lives. There are so many different things that you can learn from SkillsUSA. Being able to compete in your program area is a plus, because it connects you to people in business and industry that can give you feedback on how you can grow, or it can also produce opportunities for you.”

— *Dessie Hall, Student Life Coordinator at Atlanta Technical College, Ga.*

“SkillsUSA places students in real-world, high-pressure career situations that allow them to showcase their skills and make decisions. This is when students realize their place in the world and what they were meant to do. They acquire an appreciation for the dignity of work and become passionate about getting better.”

— *Michael DeAcosta, Milton Hershey School, Pa.*

Resources

SkillsUSA Brand Portal

The [SkillsUSA Brand Portal](#) is the one-stop launching pad for a variety of brand-related resources. From the brand portal, users can find official brand assets like logos, videos, photos and more; read inspiring success stories from our members; access our brand guidelines and more.

SkillsUSA Website

Information updates and news for members, stakeholders and the public:

www.skillsusa.org.

SkillsUSA Official Social Media Accounts

Follow SkillsUSA's social media channels for the latest news and updates:

[Facebook](#)

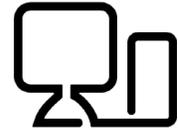
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Educational Technology Association

Technology for Learning

November 2024 ETA Report

Any Questions Please contact Josh Hayes, jhayes@k12eta.org

Tickets (ETA Wide):

- Current Open: 273
- Created this month: 1666

Trainings Provided:

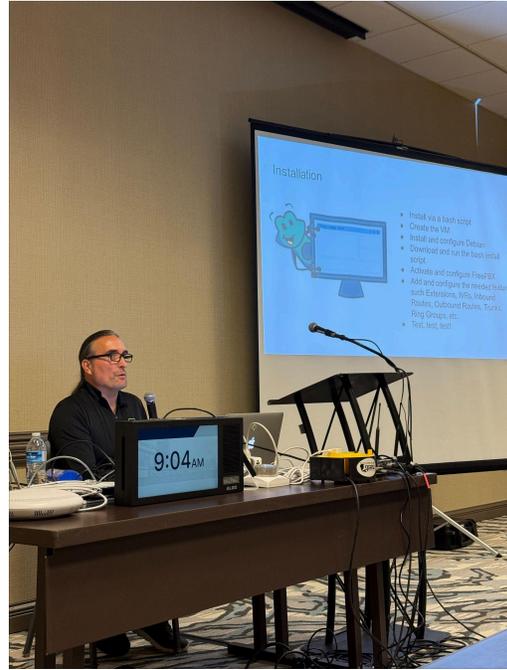
- Esports
- Cyber Security
- Artificial Intelligence
- Virtual Reality Tours
- PowerSchool
- Pupil Accounting

Updates:

- A big thank you to Trent, Noah, Jasmine, and Adrien for volunteering on a Sunday to replace all the network switches and wireless access points in the Mason County Centrals Lower Elementary and Upper Elementary schools.
- The ACD fiber build project is almost complete. All the fiber has been installed, and Crawford, Mio, and West Branch have successfully switched to the new network. We are now eagerly waiting for the switch-over of Houghton Lake.
- There will be road construction in Manistee on Washington Street, from 5th Avenue to Veteran's Oak Grove Drive. This is the same path as our fiber optic cable. After meeting with the project engineer, we've determined that our fiber should be far enough underground, so we'll be in a watch and maintain mode.
- A power outage in the Scottville area affected several schools, including West Shore, Mason County Eastern, Mason County Central, and Gateway to Success Academy. However, the generator at West Shore ESD (WSESD) continued to function as intended, ensuring uninterrupted internet access for the remaining schools within the ESD.

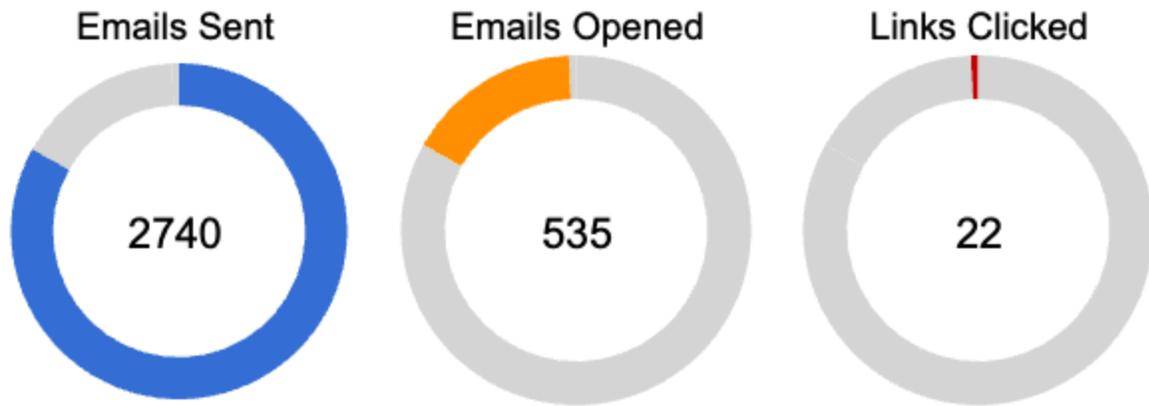
Proudly Serving the districts within the COOR ISD, Manistee ISD, West Shore ESD, and Wexford-Missaukee ISD

- I was interviewed by SET SEG for the latest edition of their SET SEG Member Advantage magazine, where I discussed the Artic Wolf threat scanner. To read the article, please visit the following link:
<https://online.flippingbook.com/view/1001767839/14/>
- A few ETA employees attended the Michigan Association for Educational Data Systems (MAEDS) conference in October. It was an excellent conference where other technology staff from across the state, who are passionate about using technology to enhance teaching and learning, shared their expertise. Patrick Wroble and I led some sessions.



- 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.
- Our external vulnerability scanned 96 threats in 1053 locations this month. We have no open vulnerabilities at this time.
- All backups have been verified. Backups were tested and verified for Wexford-Missaukee ISD, Manistee ISD, Mesick, Mason County Central, Phone system, Crawford AuSalbe Schools, COOR ISD, Bear Lake, and Walkerville.

- Below are the latest statistics from our latest phishing test.



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 7, 2024

The month of October ended with our annual Halloween Costume Party at the Artesia Youth Park on October 31st! ROOC staff, clients and even friends and family members joined the festivities. There were ghosts, witches, animals and creatures of all kinds enjoying games, snacks, crafts and of course dancing to spooky tunes. We are incredibly grateful to the Artesia Youth Park, DJ Party Pam and all of the support from the ROOC team and friends and family that were able to join.

With Thanksgiving being next in line for this holiday season, our cooking class will be doing all of the grocery shopping this week to prepare the full Thanksgiving feast later this month. November also marks the beginning of The Festival of Trees in Grayling, where our organization continues its tradition of donating a holiday crafted basket. We also participate by visiting weekly to vote for our favorite Christmas trees. While we haven't won yet, we're hopeful that this will be our year!

Meanwhile, back at the office, Northern Lakes Community Mental Health and the Office of Recipient Rights conducted their annual site visit and audit on October 24th. The visit went very well and we anticipate a report of full compliance. Our administrative team has also been working on our strategic plan and annual report which we expect to share with all stakeholders next month.

Up Next...*We will be presenting to the NLCMH Consumer Advisory Committee on November 12th.*



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Instructional Services

Katie Keith

Supervisor of Early Childhood

Kurt Loll

Finance Director

Somer Quinlan, Executive

Director of ROOC, Inc.

Jared Socia

Director of Operations

To: Shawn Petri, Superintendent

From: Katie Keith, Early Childhood Supervisor

Date: November 2024

Subject: Early Childhood Update

Great Start to Quality

We are celebrating accomplishing our goal that we set at Beginning October 1, 2024, Our grant was awarded to the Early Childhood Investment Corporation (ECIC). Because of the short turnaround of the grant application and award, we are patiently waiting for our approved budget and scope of work for this fiscal year. In the meantime, we are continuing the great work that we do. We have shared our Professional Development opportunities for the year. These range from in person events, virtual trainings that are live and some that are self-paced so that there is something for everyone's learning style and needs. We have CPR/First Aid offerings, A series of all of the modules of the Birth to Three Literacy trainings, Self-paced Business and Administration courses as well as some courses on Program Assessment tools (CLASS and The Environmental Rating Scale). These trainings help prepare Child Care programs to prepare for an onsite observation for the top two levels of Quality within our Quality Rating System.

We partnered with the COP Great Start Collaborative to host a Math and Literacy Networking night with dinner and give away items for the participants. There were 12 attendees and they thoroughly enjoyed the experience and the items to support math and literacy in their environments.

We also are so excited that one of our centers in Iosco county, Little Rebels, has agreed to have 2 of the employees participate in the Michigan Works Child Care Apprenticeship program. We have been promoting this to our providers and are glad that Tiny Rebels is going to give this program a try in order to build up the professionalism and credentials within the field. Below is a picture of the employees signing up for the program:



Great Start Collaborative & Great Start Parent Coalition

We had another opportunity to partner with Gerrish Township Fire/EMS. They helped us install a Talking is Teaching Playground at their park. This site also includes one of our little libraries which was installed late summer.



A project of Michigan's Early Childhood Operations Team (ECOT) is creating a miniseries of short videos highlighting a large number of programs and services available in Michigan for families with children up to age 5, and for families that are expecting children. Our Early Childhood Department was given a great opportunity to showcase how we are supporting families in our communities.

The camera crew came October 17th and 18th to two different sites. On October 17th we highlighted our Parent and Child Engagement group that is hosted at the Rose City Elementary School. There we had a parent and a grandparent interview and shared their positive experiences with not only our Parent/Child Engagements but also with the Great Start Collaborative and Family Coalition. On October 18th, we met in Roscommon at Gerrish Township where the project interviewed a parent who received one of our Talking is Teaching Newborn Literacy bags as well as spoke with her about going into early childhood and working in our GSRP classrooms. They also interviewed Gina Brunskill, one of our preschool admin, who previously worked as an elementary principal and is a huge advocate for early childhood. We also highlighted our Talking is Teaching Playground and Little Library. This project will likely

be shared out around March of next year. The statewide audience of the miniseries includes Michigan's residents, early childhood workforce, policymakers, and government agencies that are supported by the PDGB5 grant. The national audience includes the U.S. Department of Health and Human Services, federal policymakers, and other U.S. state education agencies that were awarded the federal PDGB5 grant. We are excited to be the only northern lower ISD to be highlighted in this project.



Great Start Readiness Program

There are 306 students enrolled in GSRP as of now. Recruitment and marketing continues to attempt to fill the remaining seats.

West Branch-Rose City GSRP is in their fourth year of Early Childhood Positive Behavioral Interventions and Supports (EC PBIS) and Grayling Co-op GSRP is in their second year of EC PBIS. The programs are continuing to build systems and enhance policies and protocols with each program. Our leadership teams meet monthly to support the growth of the work. Rebekah and Katie continue to expand their learning and knowledge by attending professional learning and conferences.

In conjunction with West Branch-Rose City Area Schools, we received an award again for our work with EC PBIS.

[Letter](#)

Congratulations! West Branch-Rose City Area Schools has received a MiMTSS Recognition

award for efforts during the 2023-2024 school year. Please find a letter attached to this email with details of your recognition award. If your local ISD also has MiMTSS Data System Users, they are copied on this email message as well.

Michigan educators work tirelessly on behalf of learners and do so much that is worthy of celebration and acknowledgment. The MiMTSS Recognition process provides one way to shine a positive light on work happening within the state related to implementing an MTSS framework to meet the needs of all learners.

Schools, districts, and intermediate school districts (ISDs) were eligible for two types of MTSS Recognition during 2023-2024 to reflect a range of successes: 1) MTSS Data Utilization and 2) MTSS Implementation and Impact. This recognition process is based on information housed in the MiMTSS Data System (<https://mimtssdata.org/MIData/Account/Login>), and all criteria are posted on the MiMTSS TA Center website (<https://mimtsstac.org/evaluation-research/results/mimtss-recognition>).

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Katie Harris

Director of Instructional
Services

Katie Keith

Supervisor of Early Childhood

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 7, 2024

Subject: Special Education Update

A Message from our Director, Melisa Akers

October was a busy month! Fall Count Day on October 2nd resulted in an FTE of 63.

We welcomed three new part-time, in-person speech therapists to support our districts, replacing four days of previously provided virtual speech services. Additionally, McKayla Brown, our new OT, joined us on October 21st and is now supporting Grayling, Fairview, and Charlton Heston Academy.

Our professional development offerings last month included an IEP Bootcamp, 504 Training, and a Special Education Mini Session on crafting measurable IEP goals.

Halloween brought festive fun for staff and students! The administration office held a potluck with pumpkin decorating and costume contests. The special education team got creative, dressing up as "The Care Bears of Special Education," showing our ability to stay positive amid daily demands.



On October 23rd, the [OPTIMISE](#) film crew visited and interviewed Nicole Grace and Amber Larrison, who shared insights into Early Childhood and Speech and Language Pathology. We look forward to sharing the final video with you once it's ready!



A Message from our Principal, Joe Moore

October was an eventful month at the CEC & ATC! On October 9th, the Gerrish Township Fire Department visited for their annual Fire Prevention Day presentation. The firefighters spoke to students about safety measures to take in case of a fire at home and showcased their equipment, fire trucks, and an ambulance. Our students were highly engaged, asking many questions and showing great interest. We are thankful to Chief Fisher and his team for their outstanding interaction and support with our students!



We are deeply appreciative of the local businesses partnering with our Adult Transition Center program to provide students with meaningful work-based learning opportunities. Throughout Roscommon, you'll notice window stickers in these establishments indicating their status as community partners. Some of these valued partners include The Butcher's Wife, Sunny Spot (Marathon station), and Up North Candle Depot.



The COOR-Wide PD on November 1st was a great success. Our instructional staff enjoyed an engaging morning with two keynote speakers, followed by a series of excellent breakout sessions covering a range of topics. We were especially fortunate to hear Rodney Page, who delivered an inspiring talk on embracing new perspectives.



A Message from our Special Education Technical Assistance, Nicole Grace

For our November 1st presentation on community resources and Early On, I reached out to current and former Early On parents. I asked how Early On services helped their child transition to school. Below is the feedback we received.

What our parents say:

Second grader with ASD exiting Special Education: "She Graduated! We Cried! None of this would have been possible with you. We are forever grateful."

Student with Apraxia transitioning to HS: "You helped me and encouraged me through one of the worst things I have dealt with...my daughter's speech was devastating to me and you were always kind and patient." "She went from Early On to Preschool speech, so when she went to kindergarten going to speech was a normal part of her routine."

Student with ASD starting school: "It's all the magic of Early On. Michele and Amber changed our lives."

Student with ASD in kindergarten: "In my personal experience as a parent, I would say that the Early On program was absolutely essential in providing [my son] those preliminary services and assessments that helped me reach a more informed decision on how I should be approaching his academics going into Kindergarten. I am forever grateful!"

Student with ASD: "We felt so alone when we got [our daughter's] diagnosis. We don't have a ton of family support. We didn't know what all the steps were or how to help her through some of the challenges she has faced transitioning to school. Through the program we were able to get a good idea of what school would look like for her. The program helped us start early with some of the things they do in school such as structured meals, and incorporating other children into playtime. It also helped us develop realistic expectations for her as well as showing us are options for her once she transitions into school. We really are grateful for everyone who is on her team and has been our support throughout the last couple of years."

It changed our lives in so many positive ways. Early on teaches not only the child but the parents ways to help their child meet their needs and goals. It also opened up so many doors for other resources and information to help Isabelle be successful. We have built lasting relationships through early on that even though she doesn't need services, I know we could rely on for support in the future. We had no idea where to start when we noticed her behavioral changes and development delays. Early on gave us the guidance and services Isabelle needed and we wouldn't be where we are without them. We are truly grateful for this program!



A Message from our Transition Coordinator, Brenda Vaughan-Ide

On October 16th, the Community Resource Event at the CRAF Center in Roscommon provided young adults with disabilities and their families an invaluable opportunity to gather information and connect with representatives from community agencies that offer resources and support for life beyond the educational setting.

A heartfelt thank you to the following agencies and representatives who made this event possible: Rhonda Cross from Roscommon County Transit, Scott Verona from MIABLE, Mike Eva from Special Olympics, Jody Perkola from DHHS, Erin O'Rourke and the team from MI Works, Diane Kline-Gorney & Craig from AuSable Valley CMH, Kiley Fields & team from Northern Lakes CMH, Somer Quinlan & Melinda Nagy from ROOC, April David & Katelyn Goff from Michigan Rehabilitation Services, Kirtland Community College, Sue Root from the Bureau of Services for Blind Persons, and Ryanne Jaime from Disability Network Mi-Michigan.

It truly takes a village!



Two of our ATC students were the lucky winners of the gift baskets donated by Fick and Sons and MI Works! Congratulations Dominic Perry and Aaron Ziegler!



8. 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.

9. 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 9, 2024

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C.O.O.R. ISD Board of Education Meeting
Wednesday, October 9, 2024 6:00 PM
11051 N Cut Road, Roscommon, MI 48653

1. Call to order & Roll Call

President Mangutz called the meeting to order at 6:01 PM. Present: Jim Gendernalik, Jim Mangutz DDS, Nancy Persing, Brie Molaison, and Kara Mularz. Absent: Ian Faulkner, Lyn Sperry. Superintendent Petri, Rebecca Socia, Mary Sorenson, Jane Petri, and Vanessa Varner were in attendance. Department Directors attended the meeting virtually.

2. Opening Ceremonies

- Pledge of Allegiance
- Mission Statement

C.O.O.R. ISD provides programs and services with our partners to support the current and emerging teaching and learning needs of our schools and communities.

3. Adopt the Agenda

Adopt the agenda as presented. This motion, made by Nancy Persing and seconded by Brie Molaison, Carried 5-0.

4. Resolution: Recognition of Lynn Pope's Retirement

"BE IT RESOLVED" . . . the COOR Intermediate School District Board of Education expresses sincere appreciation to Lyn Pope for her valued and dedicated services to the C.O.O.R. Intermediate School District for the period of July 2016 to July 2024, and offers her best wishes in her retirement. This motion, made by Brie Molaison and seconded by Kara Mularz, Carried, 5-0.

Recognizing Retiree Mary Sorenson, Nov 2015 to June 2024 (Resolution made Sept 11, 2024)

The board thanked Mary Sorenson for her many dedicated years of caring and considerate work with the students. She had been working in schools since 1978. Several staff members stated that she had a very positive demeanor and was always pleasant to be around. She did an amazing job working with both students and ROOC clients and she will be missed.

5. Department Updates

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

6. 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.

-Vanessa Varner, Emergency Management Coordinator of Roscommon County: Ms. Varner presented information on Emergency Management services, which aims to consider and attempt to plan for any incident that that would negatively affect county residents and schools. It covers

all hazards - cybersecurity, election security, natural disasters, mass shootings... They facilitate transportation, gathering necessary supplies, and coordinating the efforts of different agencies during a crisis. There is a 0.1 mill proposal on the November ballot. It would support a Rescue Taskforce, fire & EMS personnel who can help evacuate a "warm zone." That means that responders wouldn't have to wait for the threat to be secured before assisting victims and getting them on ambulances, which could potentially save lives. Ms. Varner has been looking for grants to secure equipment, but many grants require matching funds. She stated that this rural area would be a low priority during a statewide disaster because larger counties get resources first. She wants the county to be as resilient and self-sufficient as possible. Her work is currently paid with general funds, but many unfunded state mandates may bump Emergency Management off the budget.

7. 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 items 7A-7E on the Consent Agenda. This motion, made by Kara Mularz and seconded by Brie Molaison, Carried. (5-0).

7.A. Approve minutes of previous meeting on September 11, 2024

7.B. Approval of Bills for September 2024 totaling \$1,128,153.24

7.C. Approve Revenue & Expenditure Reports for September 2024

7.D. Ratify a lease renewal for classroom space with West Branch- Rose City Area Schools for the Regional Resource Center lending library from Oct 1, 2024 to Sept 30, 2025 for \$75.00 per month

7.E. Approve a one-year renewal with Sound E-rate for July 1, 2024 to June 30, 2025

Removed from agenda-- 7.F. Update bidding threshold (state-wide data not available yet) The board will look for an updated bidding threshold in November.

8. Action Items

8.A. *Approve Danielle Csapo as a parent delegate for the COOR Educational Center's Parent Advisory Committee.* This motion, made by Nancy Persing and seconded by Kara Mularz, Carried (5-0).

8.B. *Approve Early Childhood personnel contracts effective Oct 1, 2024 to Sept 30, 2025*
This motion, made by Nancy Persing and seconded by Brie Molaison, Carried (5-0).

Superintendent Petri stated that GSRP and Early Childhood staff run on the state fiscal year, October to September. Katie Keith is the supervisor of this group.

8.C. *Approve updated policy #4408 utilizing option One.* This motion, made by Kara Mularz and seconded by Nancy Persing, Carried (5-0).

This policy was accidentally left out of the folder from August. The committee originally recommended option 2 on this policy update. After discussion, the board re-interpreted the options presented by Thrun Law Firm.

8.D. *Renew contracts with Great Start Readiness Programs for 2024-25: Grayling Cooperative Preschool, Houghton Lake Cooperative GSRP, Roscommon Area Public Schools, and West Branch-Rose City Area Schools, Northeast Michigan Community Service Agency (NEMCSA), and Northwest Michigan Action Agency (NMCAA).* This motion, made by Kara Mularz and seconded by Brie Molaison, Carried (5-0) by roll call vote.

9. Information Items

-Social Media Reports: COOR ISD and CATIC

The COOR ISD Facebook account reached 8,414 for the month. The COOR ATIC account has 208 followers so far. It has been well-received.

-New Sign for CATIC: A new sign was installed today for the Roscommon Middle School and the COOR ATIC. There are 191 students onsite, 244 including programs at CASD and WBRC. There are more students who want to take classes. We don't have enough room or instructors to accommodate them at this time.

Mike Evans reported that RMS counseling staff have been great about supporting the ATIC students with grief counseling after a HLCS student passed away.

-Save the date for Strategic Planning: Fri, Nov 22nd 8:30-4:00 at Houghton Lake

There will be separate focus groups meeting in early November. COOR Board members will meet with the facilitator at 5:00 pm on Nov 13th before the 6:00 regular meeting.

Board members requested reminders be sent one week before and the day before these meetings.

10. Superintendent's Report

1. **Dyslexia Bills** – Superintendent Petri reported that legislators feel there is a need for better dyslexia screening. The proposed bill would be implemented by 2027. A general education Literacy Coach will need to be available to all buildings to perform numerous tests. Special Education services would be provided after dyslexia is identified. A plan for our ISD would need to be developed, possibly including more staff to support the actions.
2. **Statewide Drinking Water Safety Reports:** Because of lead, we have to increase documentation and now increase filtration at each sink.
3. **Normal Salary Increase (NSI) and Admin Pay Scale** - Shawn is working with local superintendents and ISD administrators. Each district has to develop a salary scale for administrators. Normal Salary Increase- ORS wanted to avoid districts suddenly hiking

salaries at the end of a career to greatly increase your retirement income. COOR ISD cannot meet the sample scale shared at the state level.

4. MASA Council - Shawn is now a member and will have a say at the statewide level.
5. Nov 1st Professional Development: There are three main speakers and many speakers for two different breakout sessions. Leadership from all the local districts interviewed the potential speakers. Since this did not include paraprofessionals, the Special Education department developed a PD day for independence facilitators / paraprofessionals in Houghton Lake on that date.
6. Superintendent Petri presented a draft of his Goals for the 23-24 school year. He would like to narrow it down to 3 SMART goals with measurable outcomes.

11. Communications – None.

12. Adjournment: *Adjourn the meeting*. This motion, made by Jim Gendernalik and seconded by Kara Mularz, Carried (5-0).

Respectfully submitted,

Rebecca Socia,
Recording Secretary

Nancy Persing,
Board Vice President

B. Approval of Bills for October
2024 totaling \$1,087,738.48

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A/P Check Register

Printed: 11/07/2024 1:01:30PM

COOR ISD

Check Date: 10/1/2024 to 10/31/2024

Vendor #	Vendor Name	Batch #	Check Date	Check #	Checks	Direct Deposit	Total
141697	FUN FIRST THERAPY	9283	10/09/2024	104464	(745.96)	0.00	(745.96)
Void by KLM on 10/9/2024							
4631	CROWNE PLAZA	9297	10/23/2024	104675	(147.34)	0.00	(147.34)
Void by AJF on 10/23/2024							
141200	AMAZON CAPITAL SERVICES INC	561	10/01/2024	104806	1,863.25	0.00	1,863.25
141145	AUSABLE MEDIA GROUP LLC	561	10/01/2024	104807	213.00	0.00	213.00
141698	COMPHEALTH MEDICAL STAFFING	561	10/01/2024	104808	5,030.17	0.00	5,030.17
141918	GERRISH TOWNSHIP	561	10/01/2024	104809	25.00	0.00	25.00
7552	GRAYLING COOPERATIVE PRESCHOOL, INC.	561	10/01/2024	104810	64,769.30	0.00	64,769.30
10250	KIRTLAND COMMUNITY COLLEGE	561	10/01/2024	104811	437.50	0.00	437.50
141772	NATALIE DAVIS	561	10/01/2024	104812	197.35	0.00	197.35
141711	PURITY CYLINDER GASES INC	561	10/01/2024	104813	1,240.02	0.00	1,240.02
141649	STAPLES	561	10/01/2024	104814	92.56	0.00	92.56
21770	XEROX CORP	561	10/01/2024	104815	82.68	0.00	82.68
7536	GRAND TRAVERSE RESORT & SPA	562	10/01/2024	104816	136.50	0.00	136.50
225	AFLAC	99	10/04/2024	104817	1,241.38	0.00	1,241.38
141200	AMAZON CAPITAL SERVICES INC	563	10/07/2024	104818	779.56	0.00	779.56
141731	AMBER AKIN	563	10/07/2024	104819	404.01	0.00	404.01
141990	AYESHA WEBER	563	10/07/2024	104820	431.70	0.00	431.70
2554	BECKY BUNN	563	10/07/2024	104821	142.04	0.00	142.04
19631	CHRISTINA TAPPAN	563	10/07/2024	104822	154.22	0.00	154.22
3729	CLINTON COUNTY RESA	563	10/07/2024	104823	2,100.00	0.00	2,100.00
4440	CRAWFORD AUSABLE SD	563	10/07/2024	104824	62,463.62	0.00	62,463.62
4470	CRWFD CNTY TRANSP AUTH	563	10/07/2024	104825	1,220.00	0.00	1,220.00
11056	DESIREE LIPSKI	563	10/07/2024	104826	202.19	0.00	202.19
142203	EASTERN MICHIGAN UNIVERSITY	563	10/07/2024	104827	3,098.00	0.00	3,098.00
142113	GOOGLE VOICE INC	563	10/07/2024	104828	117.80	0.00	117.80
141941	HELEN SHASTAL	563	10/07/2024	104829	63.50	0.00	63.50
8791	HOUGHTON LAKE COMMUNITY SCHOOL	563	10/07/2024	104830	266.21	0.00	266.21
142142	ILENE SMITH	563	10/07/2024	104831	146.53	0.00	146.53
142086	JENNIFER HART	563	10/07/2024	104832	1,650.65	0.00	1,650.65
141667	KAREN WALTON EBNIT	563	10/07/2024	104833	3,255.00	0.00	3,255.00
20457	KATHRYN VANWORMER WALDIE	563	10/07/2024	104834	202.60	0.00	202.60
10030	KATIE KEITH	563	10/07/2024	104835	224.58	0.00	224.58
142036	KYM NARAYANA	563	10/07/2024	104836	168.02	0.00	168.02
141972	LILLIE MEADOWS	563	10/07/2024	104837	272.69	0.00	272.69
141422	MELISA AKERS	563	10/07/2024	104838	191.32	0.00	191.32
11598	MELISSA MAEDER	563	10/07/2024	104839	186.78	0.00	186.78
3753	MICHELE COCHRANE	563	10/07/2024	104840	74.49	0.00	74.49
21278	NICOLE GRACE	563	10/07/2024	104841	184.92	0.00	184.92
142204	OGEMAW LANES INC	563	10/07/2024	104842	248.40	0.00	248.40
16155	PUBLIC CONSULTING GROUP, INC	563	10/07/2024	104843	26,823.68	0.00	26,823.68
141124	REBEKAH SEELow	563	10/07/2024	104844	212.91	0.00	212.91
7160	ROSCOMMON AREA PUBLIC SCHOOLS	563	10/07/2024	104845	48,836.36	0.00	48,836.36
17030	ROSCOMMON COUNTY TRANSPORTATION AU	563	10/07/2024	104846	2,582.10	0.00	2,582.10
141133	SHANNON REA	563	10/07/2024	104847	280.31	0.00	280.31
142202	SHAWN TEEGARDIN	563	10/07/2024	104848	179.56	0.00	179.56
20152	TAMMY TYLER	563	10/07/2024	104849	310.06	0.00	310.06
7180	TERESA GERTISER	563	10/07/2024	104850	32.16	0.00	32.16
141944	TRACEY STEIN	563	10/07/2024	104851	162.66	0.00	162.66
20310	UNITED WAY OF ROSCOMMON COUNTY	93	10/11/2024	104852	2.00	0.00	2.00
141441	VELO LAW OFFICE	93	10/11/2024	104853	107.98	0.00	107.98
141989	256 EMBROIDERY	564	10/09/2024	104854	95.00	0.00	95.00

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A/P Check Register

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COOR ISD

Check Date: 10/1/2024 to 10/31/2024

Vendor #	Vendor Name	Batch #	Check Date	Check #	Checks	Direct Deposit	Total
141924	ALEXANDREA WARREN	564	10/09/2024	104855	200.00	0.00	200.00
141200	AMAZON CAPITAL SERVICES INC	564	10/09/2024	104856	150.54	0.00	150.54
4100	CONSUMERS ENERGY PAYMENT CENTER	564	10/09/2024	104857	150.75	0.00	150.75
8420	EAST HIGGINS LAKE TRUE VALUE	564	10/09/2024	104858	186.40	0.00	186.40
6781	FRONTIER	564	10/09/2024	104859	290.20	0.00	290.20
141697	FUN FIRST THERAPY	564	10/09/2024	104860	745.96	0.00	745.96
142073	KIMBALL MIDWEST	564	10/09/2024	104861	139.21	0.00	139.21
21278	NICOLE GRACE	564	10/09/2024	104862	90.00	0.00	90.00
141968	NORTH COUNTRY LOG COATINGS	564	10/09/2024	104863	8,000.00	0.00	8,000.00
14727	NORTHERN MICHIGAN SCHOOLS LEGISLATIVE ASSOCIATION	564	10/09/2024	104864	7,226.00	0.00	7,226.00
16250	QUILL CORP	564	10/09/2024	104865	458.01	0.00	458.01
17240	S & J EXCAVATING	564	10/09/2024	104866	2,500.00	0.00	2,500.00
18273	SKILLSUSA	564	10/09/2024	104867	0.00	0.00	0.00
Void by AJF on 10/23/2024							
141307	SNAP ON INDUSTRIAL	564	10/09/2024	104868	1,283.09	0.00	1,283.09
21181	WEST BRANCH ROSE CITY SCHOOL DISTRICT	564	10/09/2024	104869	592.30	0.00	592.30
20970	WM CORPORATE SERVICES INC	564	10/09/2024	104870	159.73	0.00	159.73
21181	WEST BRANCH ROSE CITY SCHOOL DISTRICT	565	10/09/2024	104871	442.47	0.00	442.47
142190	KAYTI ALYSA BOWMAN	567	10/14/2024	104872	224.00	0.00	224.00
12880	MESSA	99	10/16/2024	104873	5,237.70	0.00	5,237.70
141879	ALEXIS WILSON	568	10/18/2024	104874	175.54	0.00	175.54
141619	ALLEGRA	568	10/18/2024	104875	918.24	0.00	918.24
141200	AMAZON CAPITAL SERVICES INC	568	10/18/2024	104876	2,491.64	0.00	2,491.64
19598	AMBER LARRISON	568	10/18/2024	104877	306.19	0.00	306.19
142107	AXIUM SERVICES INC	568	10/18/2024	104878	10,880.42	0.00	10,880.42
13830	BRIE MOLAISSON	568	10/18/2024	104879	49.43	0.00	49.43
141931	CHRISTINA PUDVAN	568	10/18/2024	104880	341.62	0.00	341.62
142118	CMH EDUCATIONAL CONSULTING LLC	568	10/18/2024	104881	3,000.00	0.00	3,000.00
141698	COMPHEALTH MEDICAL STAFFING	568	10/18/2024	104882	6,116.69	0.00	6,116.69
16940	COUNTY OF ROSCOMMON COUNTY TREASURER	568	10/18/2024	104883	120.69	0.00	120.69
142208	COURTYARD LANSING DOWNTOWN	568	10/18/2024	104884	211.90	0.00	211.90
4400	CRAF CENTER	568	10/18/2024	104885	2,400.00	0.00	2,400.00
4480	CRAWFORD COUNTY	568	10/18/2024	104886	30.28	0.00	30.28
142124	CRYSTAL DAVIS	568	10/18/2024	104887	87.62	0.00	87.62
141894	CULLIGAN WATER CONDITIONING	568	10/18/2024	104888	188.00	0.00	188.00
141892	DEALERS SUPPLY COMPANY	568	10/18/2024	104889	473.42	0.00	473.42
4900	DEAN TRANSPORTATION INC	568	10/18/2024	104890	74,585.01	0.00	74,585.01
14312	DON NESTER CHEVROLET, INC.	568	10/18/2024	104891	158.96	0.00	158.96
141691	EMILY GUBANCSIK	568	10/18/2024	104892	11.79	0.00	11.79
6110	FAIRVIEW AREA SCH DIST	568	10/18/2024	104893	15,782.42	0.00	15,782.42
141697	FUN FIRST THERAPY	568	10/18/2024	104894	29,715.65	0.00	29,715.65
141933	GERRISH FIRE EMS DEPT	568	10/18/2024	104895	726.00	0.00	726.00
141738	GILL-ROY'S HARDWARE	568	10/18/2024	104896	87.03	0.00	87.03
141981	HEATHER SHARPE	568	10/18/2024	104897	75.56	0.00	75.56
8520	HOEKSTRA TRANSPORTATION INC	568	10/18/2024	104898	212.05	0.00	212.05
8770	HOUGHTON LAKE ADULT ED	568	10/18/2024	104899	0.00	0.00	0.00
Void by KLM on 10/18/2024							
9160	IMPACT OFFICE PRODUCTS	568	10/18/2024	104900	155.97	0.00	155.97
9025	JIM GENDERNALIK	568	10/18/2024	104901	79.58	0.00	79.58
141343	KARA MULARZ	568	10/18/2024	104902	80.92	0.00	80.92
141667	KAREN WALTON EBNIT	568	10/18/2024	104903	2,590.00	0.00	2,590.00
141488	KATIE FUELLING	568	10/18/2024	104904	599.05	0.00	599.05

A/P Check Register

Printed: 11/07/2024 1:01:30PM

COOR ISD

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Vendor #	Vendor Name	Batch #	Check Date	Check #	Checks	Direct Deposit	Total
142190	KAYTI ALYSA BOWMAN	568	10/18/2024	104905	0.00	0.00	0.00
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10020	KEENAN THERAPEUTICS PC	568	10/18/2024	104906	7,372.27	0.00	7,372.27
141880	KINGSCOTT ASSOCIATES INC	568	10/18/2024	104907	1,600.00	0.00	1,600.00
10250	KIRTLAND COMMUNITY COLLEGE	568	10/18/2024	104908	72.00	0.00	72.00
141656	MARK A SLOANE DO PC	568	10/18/2024	104909	2,625.00	0.00	2,625.00
142179	MICHAEL EVANS	568	10/18/2024	104910	294.80	0.00	294.80
142077	MICHELLE CULTON EKSTROM	568	10/18/2024	104911	693.16	0.00	693.16
141775	MICHELLE EWALD	568	10/18/2024	104912	307.38	0.00	307.38
142209	MICHELLE MACARTHUR	568	10/18/2024	104913	172.00	0.00	172.00
15351	MICHELLE PATTERSON	568	10/18/2024	104914	67.00	0.00	67.00
12985	MICHIGAN NEGOTIATORS ASSOCIATION	568	10/18/2024	104915	50.00	0.00	50.00
15652	NANCY PERSING	568	10/18/2024	104916	85.46	0.00	85.46
141772	NATALIE DAVIS	568	10/18/2024	104917	104.52	0.00	104.52
14205	NCS PEARSON, INC.	568	10/18/2024	104918	42.50	0.00	42.50
141765	NORTHERN MICHIGAN EVENT BANQUET CENTER LLC	568	10/18/2024	104919	265.00	0.00	265.00
14890	OGEMAW COUNTY PUBLIC TRANSIT	568	10/18/2024	104920	120.00	0.00	120.00
141526	OGEMAW COUNTY TREASURER	568	10/18/2024	104921	471.04	0.00	471.04
15078	ORKIN PEST	568	10/18/2024	104922	113.99	0.00	113.99
15585	PELION BENEFITS, INC.	568	10/18/2024	104923	250.00	0.00	250.00
141263	PRESENCE LEARNING, INC.	568	10/18/2024	104924	2,833.00	0.00	2,833.00
16250	QUILL CORP	568	10/18/2024	104925	146.54	0.00	146.54
141875	RADIO NORTH LLC	568	10/18/2024	104926	1,500.00	0.00	1,500.00
16390	RAY'S PARTS CENTER	568	10/18/2024	104927	216.62	0.00	216.62
19081	ROBERT J GORDON DOFAA-INS PLLC	568	10/18/2024	104928	45.00	0.00	45.00
7160	ROSCOMMON AREA PUBLIC SCHOOLS	568	10/18/2024	104929	6,260.65	0.00	6,260.65
17030	ROSCOMMON COUNTY TRANSPORTATION AU	568	10/18/2024	104930	2,727.90	0.00	2,727.90
7161	ROSCOMMON FOOD SERVICE	568	10/18/2024	104931	6,450.65	0.00	6,450.65
141893	SCHOOL PSYCHOLOGICAL SERVICES PLLC	568	10/18/2024	104932	4,755.00	0.00	4,755.00
17880	SEHI COMPUTER PRODUCTS INC	568	10/18/2024	104933	2,050.05	0.00	2,050.05
15685	SHAWN PETRI	568	10/18/2024	104934	101.02	0.00	101.02
18150	SHRED EXPERTS LLC	568	10/18/2024	104935	60.00	0.00	60.00
18555	SPARTAN STORES LLC	568	10/18/2024	104936	182.19	0.00	182.19
141994	STACY SHAFTO	568	10/18/2024	104937	64.84	0.00	64.84
141649	STAPLES	568	10/18/2024	104938	425.59	0.00	425.59
18782	STATE OF MICHIGAN	568	10/18/2024	104939	80,700.00	0.00	80,700.00
18831	STATE OF MICHIGAN	568	10/18/2024	104940	21,038.00	0.00	21,038.00
1415	TAMMY BAUDOUX	568	10/18/2024	104941	75.00	0.00	75.00
19545	TEACHING STRATEGIES LLC	568	10/18/2024	104942	3,367.00	0.00	3,367.00
19800	THRUN LAW FIRM P.C.	568	10/18/2024	104943	1,293.50	0.00	1,293.50
141582	VISION CONSULTING LLC	568	10/18/2024	104944	1,708.20	0.00	1,708.20
21181	WEST BRANCH ROSE CITY SCHOOL DISTRICT	568	10/18/2024	104945	65,971.03	0.00	65,971.03
21235	WEXFORD-MISSAUKEE ISD	568	10/18/2024	104946	195.58	0.00	195.58
21770	XEROX CORP	568	10/18/2024	104947	1,496.82	0.00	1,496.82
21775	XPRESS COPY CENTER	568	10/18/2024	104948	87.25	0.00	87.25
12880	MESSA	568	10/18/2024	104949	99,799.51	0.00	99,799.51
8791	HOUGHTON LAKE COMMUNITY SCHOOL	569	10/18/2024	104950	41,422.03	0.00	41,422.03
19978	TSA CONSULTING GROUP INC	93	10/25/2024	104951	1,970.00	0.00	1,970.00
20310	UNITED WAY OF ROSCOMMON COUNTY	93	10/25/2024	104952	2.00	0.00	2.00
141441	VELO LAW OFFICE	93	10/25/2024	104953	107.98	0.00	107.98

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A/P Check Register

Printed: 11/07/2024 1:01:30PM

COOR ISD

Check Date: 10/1/2024 to 10/31/2024

Vendor #	Vendor Name	Batch #	Check Date	Check #	Checks	Direct Deposit	Total
142190	KAYTI ALYSA BOWMAN	571	10/22/2024	104954	0.00	0.00	0.00
Void by KLM on 10/23/2024							
141720	AMERICAN UNITED LIFE INSURANCE COMPANY	99	10/23/2024	104955	416.84	0.00	416.84
142190	KAYTI ALYSA BOWMAN	572	10/23/2024	104956	325.00	0.00	325.00
225	AFLAC	99	10/24/2024	104957	1,241.38	0.00	1,241.38
6592	4IMPRINT	570	10/24/2024	104958	1,039.86	0.00	1,039.86
141924	ALEXANDREA WARREN	570	10/24/2024	104959	94.83	0.00	94.83
141879	ALEXIS WILSON	570	10/24/2024	104960	54.94	0.00	54.94
141200	AMAZON CAPITAL SERVICES INC	570	10/24/2024	104961	854.00	0.00	854.00
141720	AMERICAN UNITED LIFE INSURANCE COMPANY	570	10/24/2024	104962	1,464.24	0.00	1,464.24
863	ARK THERAPEUTIC SERVICES, INC.	570	10/24/2024	104963	135.97	0.00	135.97
1531	BC PIZZA GRAYLING	570	10/24/2024	104964	118.76	0.00	118.76
11592	CARRIE MACKO	570	10/24/2024	104965	58.96	0.00	58.96
142041	CHARLES BISSELL	570	10/24/2024	104966	370.50	0.00	370.50
142118	CMH EDUCATIONAL CONSULTING LLC	570	10/24/2024	104967	2,600.00	0.00	2,600.00
5385	DTE ENERGY	570	10/24/2024	104968	502.60	0.00	502.60
141738	GILL-ROY'S HARDWARE	570	10/24/2024	104969	85.36	0.00	85.36
142191	HIGGINS LAKE STORAGE	570	10/24/2024	104970	100.00	0.00	100.00
10030	KATIE KEITH	570	10/24/2024	104971	171.11	0.00	171.11
141954	KURT NOTHSTINE	570	10/24/2024	104972	108.46	0.00	108.46
12280	MAASE	570	10/24/2024	104973	155.00	0.00	155.00
142211	MARKEY CHURCH	570	10/24/2024	104974	300.00	0.00	300.00
21278	NICOLE GRACE	570	10/24/2024	104975	155.68	0.00	155.68
141765	NORTHERN MICHIGAN EVENT BANQUET CENTER LLC	570	10/24/2024	104976	63.00	0.00	63.00
141424	PATRICIA NIEMCZYK	570	10/24/2024	104977	58.96	0.00	58.96
19081	ROBERT J GORDON DOFAA-INS PLLC	570	10/24/2024	104978	33.00	0.00	33.00
18270	SKILLPATH SEMINARS	570	10/24/2024	104979	0.00	0.00	0.00
Void by KLM on 10/24/2024							
20571	VERIZON WIRELESS	570	10/24/2024	104980	1,145.27	0.00	1,145.27
142089	SKILLSUSA MICHIGAN	573	10/24/2024	104981	1,210.00	0.00	1,210.00
141635	JANWAY	575	10/29/2024	104982	9,190.00	0.00	9,190.00
141103	ORS	94	10/04/2024	201705371	0.00	84,058.01	84,058.01
141105	HEALTH EQUITY	94	10/11/2024	201705372	0.00	2,691.51	2,691.51
20245	US TREASURY	94	10/11/2024	201705373	0.00	45,411.44	45,411.44
141103	ORS	94	10/18/2024	201705374	0.00	81,361.10	81,361.10
142166	JPMORGAN CHASE BANK NA	566	10/01/2024	201705375	0.00	4,176.42	4,176.42
20245	US TREASURY	96	10/18/2024	201705376	0.00	369.92	369.92
141105	HEALTH EQUITY	94	10/25/2024	201705377	0.00	3,123.51	3,123.51
141106	MICHIGAN DEPT OF TREASURY	94	10/25/2024	201705378	0.00	15,591.12	15,591.12
20245	US TREASURY	94	10/25/2024	201705379	0.00	44,519.94	44,519.94
142167	BMO	576	10/07/2024	201705380	0.00	9,585.67	9,585.67
Report Totals					<u>\$796,849.84</u>	<u>\$290,888.64</u>	<u>\$1,087,738.48</u>

C. Approve Revenue & Expenditure
Reports for October 2024

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**Revenue and Expenditure Report
GENERAL FUND
10/31/2024**

Revenue		October Activity	Open Encumbrance	Year to Date	Adopted Budget
100	Revenue from Local Sources	146,661	-	263,558	1,052,060
300	Revenue from State Sources	3,539,303	-	3,575,992	6,372,568
400	Revenues from Federal Sources	112,430	-	190,305	1,178,856
500	LEAs	69,599	-	90,744	361,761
600	Fund Modifications (Transfers In)	-	-	-	-
Total Revenue		3,867,992	-	4,120,599	8,965,245

Expense		October Activity	Open Encumbrance	Year to Date	Adopted Budget
125	Compensatory Education	54	-	54	3,641
211	Truancy	-	-	-	5,000
213	Behavioral Services	19,246	1,177	69,435	227,882
216	Social Work Services	108,626	33	215,631	898,519
221	Improvement of Instruction	50,548	12,256	235,709	844,369
226	Supervision of Instructional Staff	21,005	1,169	93,495	440,870
229	Other Instructional Staff Services	770	-	31,903	-
231	Board of Education	42,176	2,760	187,129	99,306
232	Executive Administration	21,342	50	109,433	496,277
252	Fiscal Services	178	-	2,336	279,184
259	Other Business Services	5,241	295	28,778	3,931
261	Operations Buildings Services	87	-	1,207	89,516
283	Staff/Personnel Services	-	-	1,209	2,000
284	Information Management Services	4,878	654	108,944	5,000
285	Pupil Accounting	6,781	-	33,423	311,210
299	Other Support Services	-	-	3,277	94,060
311	Community Services Direction	29,855	11,706	102,962	2,500
331	Community Activities	43,095	377	199,109	248,446
351	Custody and Care of Children	6,459	90,547	421,994	530,041
411	Payments to LEAs GSRP	-	-	-	2,993,102
445	TRAILS GRANT SEC 31 P	-	-	-	625,000
456	Building Improvements Services	-	-	-	15,000
626	Fund Modifications (Transfers Out)	-	-	-	530,000
Total Expense		360,339	121,024	1,846,028	8,744,854

Revenues over Expenses

2,274,571

11/3/2024
12:30 PM

**Revenue and Expenditure Report
SPECIAL EDUCATION FUND
10/31/2024**

Revenue	October Activity	Open Encumbrance	Year to Date	Adopted Budget
100	Revenue from Local Sources	412,343	831,163	3,828,604
300	Revenue from State Sources	282,364	282,364	3,252,273
400	Revenues from Federal Sources	302,055	-	3,060,437
500	Incoming Transfers and Other Transactions	171,918	171,918	722,284
600	Fund Modifications (Other Operating Transfers In)	-	-	-
	Total Revenue	1,168,680	-	10,863,598

Expense	October Activity	Open Encumbrance	Year to Date	Adopted Budget	
122	Instruction	224,678	1,380	672,795	2,504,629
212	Early On	12,673	614	37,862	323,543
213	Health Services	49,769	1,642	163,994	789,017
214	Psychological Services	27,957	-	68,037	324,700
215	Speech Pathology and Audiology Services	89,898	39,796	227,393	1,032,942
216	Social Work Services	18,300	-	51,175	335,086
217	Visual Aid Services	1,708	840	4,112	15,000
218	Teacher Consultant-Special Education Programs	-	-	6,212	-
221	Improvement of Instruction	484	347	3,012	9,907
226	Supervision and Direction of Instructional Staff	49,042	1,395	222,112	530,981
231, 232, 252	Board of Education, Fiscal, Executive	8,984	-	60,539	146,570
241	Office of the Principal	16,023	29	71,669	210,088
249	Graduation Supplies and Materials	-	-	-	1,000
259	Other Business Services	444	-	7,511	13,058
261	Operations Buildings Services	17,270	2,078	106,446	293,746
271	Pupil Transportation Services	80,746	4,053	172,799	1,162,719
281	Planning, Research, Development, and Evaluation	12,041	-	56,367	160,803
284	Information Management Services	155	-	10,667	14,933
299	Staff Appreciation	-	118	370	500
371	Non-Public School Pupils	-	-	2,131	30,000
411	Payments to LEAs	213,845	74,577	213,136	2,667,060
441	Payments to Other Govern. Entities	21,038	-	21,926	48,600
456	Building Improvements Services	1,600	3,758	26,058	52,500
	Total Expense	846,654	130,627	2,206,321	10,667,381

Revenues over Expenses

(569,246)

11/3/2024
11 49 AM

**Revenue and Expenditure Report
ROOC FUND
10/31/2024**

Revenue

	October Activity	Open Encumbrance	Year to Date	Adopted Budget
INTEREST	9	-	32	200
PRODUCTION	3,798	-	5,551	40,200
DONATIONS	200	-	200	10,600
GRANTS	-	-	-	-
SERVICES	(3,097)	-	283,324	983,500
STATE	-	-	-	70,923
Total Revenue	911	-	289,107	1,105,423

Expense

232	Program Administration	11,955	200	68,191	196,314
252	Fiscal Services	1,514	-	6,925	18,886
259	Other Business Services	-	-	2,972	3,643
261	Operations Buildings Services	3,510	428	34,789	90,520
271	Transportation	7,154	72	17,991	57,665
284	Technology	-	-	-	1,000
289	Consumers	4,885	1,218	16,842	74,010
290	Staff Retention	-	-	-	500
321	Summer Work Program	355	-	33,970	51,583
391	Direct Care Workers and Supervision	37,669	-	160,708	579,776
	Total Expense	67,042	1,918	342,387	1,073,896

Revenues over Expenses

(53,280)

11/3/2024

11:00 AM

**Revenue and Expenditure Report
CAREER TECH FUND
10/31/2024**

Revenue		October Activity	Open Encumbrance	Year to Date	Adopted Budget
4000	PERKINS	-		-	154,477
3440	61 A	-		-	358,975
3550	61 B	-		-	354,100
3790	61 C	150,578		150,578	576,923
2530	61 I	91,550		91,550	94,207
0000	CTE	245,000		245,297	914,276
Total Revenue		487,127.13	-	487,424.13	2,452,958

Expense		October Activity	Open Encumbrance	Year to Date	Adopted Budget
4000	PERKINS	13,069	3,172	59,214	154,477
3440	61 A	7,137	17,400	52,464	358,975
3550	61 B	(5,479)	-	127	354,100
3790	61 C	10,500	24,028	133,197	576,923
2530	61 I	(66)	-	91,484	94,207
0000	CTE	58,166	581	246,187	914,108
Total Expense		83,328	45,181	582,672	2,452,789

Revenues over Expenses (95,248)

11/4/2024
9:24 AM

D. Approve closing the central office for a holiday break from December 24th to January 1st; reopening on January 2nd.

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Happy
Holidays

October 30, 2024

TO: Office Staff -
Administrative Offices
COOR Educational Center
ROOC, Inc.
CATIC

FROM: Shawn Petri, Superintendent

SUBJECT: Holiday Schedule

The COOR Administrative Office will be closed from Tuesday, December 24, 2024 thru Wednesday, January 1, 2025. This is a total of seven (7) weekdays.

On Tuesday, December 24th, you may take a vacation day or work in the nice, quiet office.

Employees who have two flex days during the holidays, in addition to Christmas and New Year's Day, receive 4 days of holiday pay.

You then have the option of taking the remaining two (2) days (not counting Dec 24th) as vacation time or working in the office.

Please check with your supervisor to indicate your preference if you plan to work during break or regarding disposition of the days during the holiday break.

Make sure your timesheets through Jan 3rd are submitted in Red Rover before you leave for break.

E. Ratify state-wide competitive
bidding threshold (increase) \$30,512
as of Oct 10, 2024

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STATE OF MICHIGAN
DEPARTMENT OF EDUCATION
LANSING

GRETCHEN WHITMER
GOVERNOR

MICHAEL F. RICE, Ph.D.
STATE SUPERINTENDENT

MEMORANDUM

DATE: October 10, 2024
TO: Local and Intermediate School District Superintendents
Public School Academy Directors
FROM: Dr. Diane Golzynski, Deputy Superintendent, Division of Business, Health, and Library Services 
SUBJECT: FY 2024-25 Thresholds for Competitive Bids, Posting Travel Expenses, and Value of Awards

The Michigan Department of Education (MDE) is providing updated information on statutory requirements that determine thresholds for competitive bids, travel expenses, and the value of awards.

Sections 623a, 1267, and 1274 (MCLs [380.623a](#), [380.1267](#), and [380.1274](#)) of Michigan’s Revised School Code establish a base above which competitive bids must be obtained for school construction projects (including renovation, repair, or remodeling) and procurement of supplies, materials, and equipment. The state laws also provide for an increase in the base amount corresponding to increases in the Consumer Price Index (CPI). The fiscal year 2024-25 base amounts for Section 1267 (pertaining to construction, renovation, repair, or remodeling) and the new base for sections 623a and 1274 (pertaining to procurement of supplies, materials, and equipment) are each \$30,512.

Section 620(1) of the Revised School Code (MCL [380.620\(1\)](#)) establishes a base above which travel expenses paid with intermediate school district (ISD) funds must be posted to the ISD website. Section 620(1) provides for an increase in the base that corresponds with increases in the CPI. For fiscal year 2024-25, the base amount that was \$4,841 for travel increases to \$4,995.

There are changes to the limits on the value of awards given by an ISD to an employee, volunteer, or pupil, as well as the value above which an ISD administrator may not accept a gift from a vendor or potential vendor. Section 634 of the Revised School Code (MCL [380.634](#)) places an upper limit on the

STATE BOARD OF EDUCATION

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value of awards given by an ISD to an employee, volunteer, or pupil, as well as the value above which an ISD administrator may not accept a gift from a vendor or potential vendor. The fiscal year 2023-24 cap of \$169 for awards increases to \$175 for 2024-25, and the cap of \$73 for gifts increases to \$76 due to the increase in the average CPI.

Please note that all thresholds and caps mentioned in this communication are effective October 10, 2024, and until the next communication revises them. A chart below summarizes the new amounts, requirements, and sections of the Revised School Code to which they pertain.

If you have any questions, please contact Phil Boone, Office of State Aid and School Finance, at 517-899-0796 or boonep2@michigan.gov.

	Section	Requirement	Base Amount	2005-06 Base	2023-2024 Thresholds	2024-2025 Thresholds
ISD Travel expenditures	620	Posting	\$ 3,000	\$ 3,093	\$4,841	\$4,995
ISD Procurement of supplies, materials, and equipment	623a	Comp. Bid	\$ 17,932	\$ 18,489	\$29,572	\$30,512
ISD Award value limit	634, 1814	Award Cap	\$ 100	\$ 105	\$169	\$175
ISD Gift value limit (monthly)	634	Gift Cap	\$ 44	\$ 46	\$73	\$76
School building construction, addition, renovation, or repair	1267	Comp. Bid	\$ 17,932	\$ 18,915	\$29,572	\$30,512
School District or PSA Procurement of supplies, materials, and equipment	1274	Comp. Bid	\$ 17,932	\$ 18,489	\$29,572	\$30,512

cc: Michigan Education Alliance
 Confederation of Michigan Tribal Education Departments

F. Approve updates to School Safety
Response Guide for the COOR
Educational Center and Adult
Transition Center

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C.O.O.R.

EDUCATIONAL CENTER

Crawford • Oscoda • Ogemaw • Roscommon

COOR Educational Center

School Safety Response Guide

Created October 2019; Board approved December 11, 2019; Biennial Review January 2022; Biennial Review June 2024

COOR Educational Center
11051 North Cut Road
Roscommon, MI 48653
Phone: (989) 275-9550

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School Safety Policy

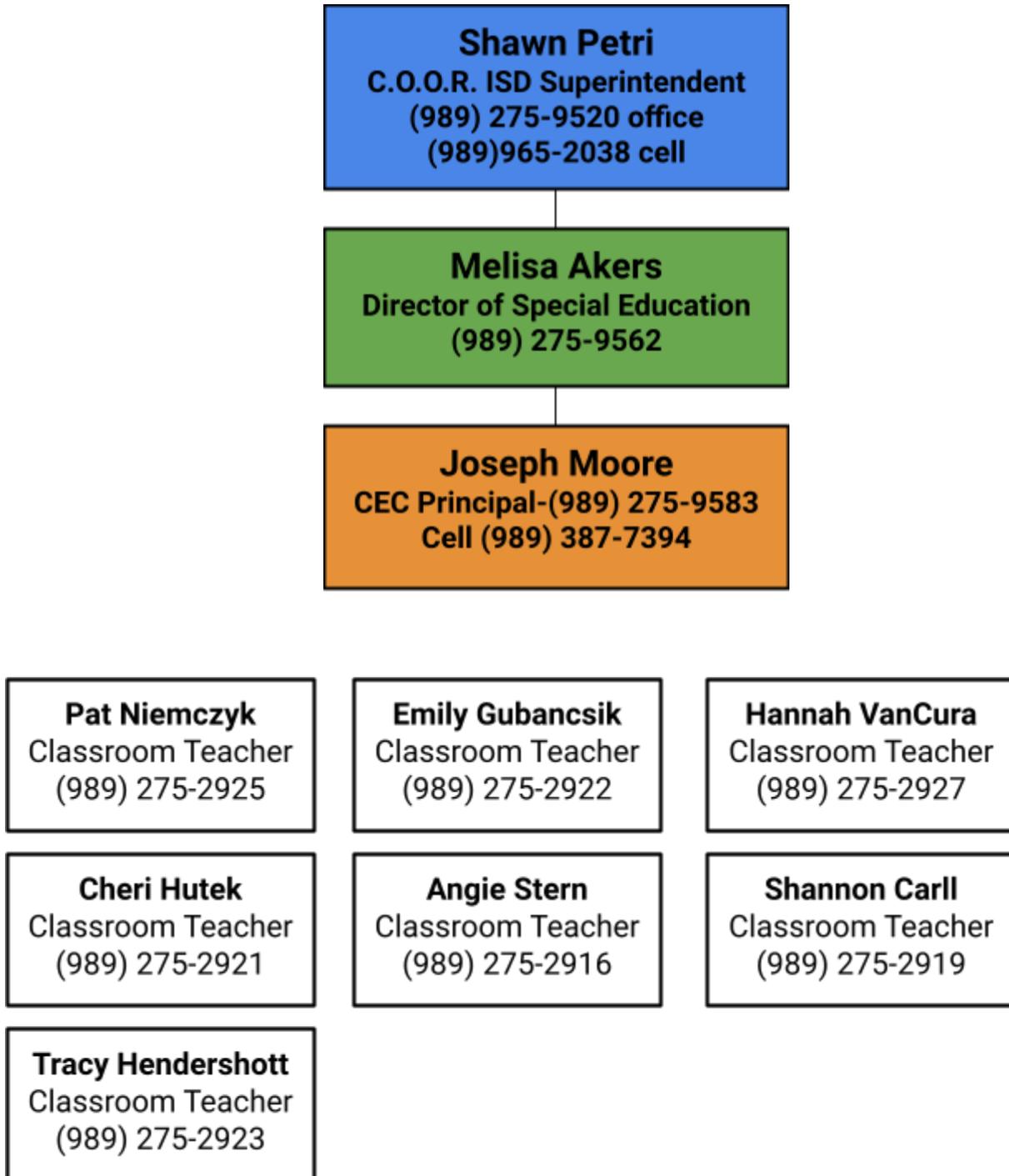
The C.O.O.R. Intermediate School District Board of Education is committed to maintaining a safe school environment. It acknowledges and agrees that school safety will be enhanced through the effective sharing of information and resources. The goal of the collaboration is to establish procedures to be followed when an incident defined in the School Safety Response Guide section of the Statewide School Safety Information policy occurs. C.O.O.R. Intermediate School District further agrees to develop internal policies and cooperative procedures, as needed, to implement the local School Safety Information Policy.

All schools (regardless of size, structure, or affiliation) should have an “all-hazards” emergency plan. This plan will detail how a school will respond to disasters, whether the school is impacted by severe weather or terrorism. Furthermore, the plan should define the roles and responsibilities of all school personnel during a crisis event.

A crucial element of the school planning process is the building of relationships with service groups that may assist a school during a crisis. Schools must construct their plans with the assistance of these groups. Some of the important services are, but not limited to; local emergency management, law enforcement, fire, emergency medical services, community mental health, hospitals, and community volunteer groups.

The plan itself is a living document. The plan “comes alive” as personnel act out their roles and responsibilities. Evaluation keeps it real, as needed changes are made and elements of the plan are refined.

CEC Safety Response Chain of Command



During all Safety Response Incidents, the Office of the Superintendent is the only designated entity to disseminate information to outside agencies. All inquiries from outside agencies (such as newspapers, T.V. reporters, etc.) concerning an incident are to be referred to the Office of the Superintendent.

ROOC Inc.

Safety Response Chain of Command



During all Safety Response Incidents, the Office of the Superintendent is the only designated entity to disseminate information to outside agencies. All inquiries from outside agencies (such as newspapers, T.V. reporters, etc.) concerning an incident are to be referred to the Office of the Superintendent.

Armed Subject or Hostage

Follow these procedures whenever:

- A person has a weapon
- A person says they have a weapon
- A person is holding another person against their will

STAFF

- Notify the Principal's office as soon as possible; advise whether a weapon was visible or indicated.
- Speak calmly to the suspect and the students.
 - Do Not Approach
 - Do Not Attempt to Confiscate Weapon
 - Communicate & Cooperate
- If a weapon is visible, ask calmly for permission to evacuate the class
- If evacuation is not allowed continue to cooperate with the subject until police arrive
- Complete necessary Incident Report

PRINCIPAL'S OFFICE

- Identify problem and location
- Call 911 to report the incident
 - Identify assembly area for Emergency Response
 - Provide suspect(s) description
 - Secure emergency information from Skyward

If the weapon is visible or shots are fired:

- Announce that the school is in lockdown over the PA system.
- Evacuate any locked out student(s) to a safe area (Evacuation is only advisable if the suspect(s) is/are contained).
- Escort police and EMS personnel to the scene and assist with evacuation under police guidance

If a weapon is found on a student:

- Police will secure the weapon for evidence and remove subject

NOTIFICATIONS NECESSARY

- Superintendent's Office
- Director of Special Education
- Parent(s) and/or Guardian(s)
- Staff

SUSPECTED Armed Subject or Hostage

Follow these procedures whenever you suspect a subject may have a weapon on their person or in a backpack, briefcase, purse or other container carried or readily accessible by the subject.

STAFF

- Notify the Principal's office as soon as possible
- If a weapon is suspected and the situation is NOT Violent:
 - Bring subject to the office or isolate the subject
 - Complete necessary Incident Report

PRINCIPAL'S OFFICE

- Identify problem and location
- Assess credibility of information received
- Assess character, history, and school record of the suspect(s)
- Determine if you are going to approach the subject
- If approached:
 - Ensure at least two adults are present
 - Advise the subject what is suspected and ask location and type of weapon(s)
 - Any search must comply with the State of Michigan law

If the weapon is found on the subject:

- Call 911 to report the incident
- Police will secure weapon for evidence

If not approachable because of personal safety:

- **Treat as Armed Subject or Hostage (Refer to Armed Subject or Hostage Section)**

NOTIFICATIONS NECESSARY

- Superintendent's Office
- Director of Special Education
- Parent(s) and/or Guardian(s)
- Staff

Weapons on School Property

Follow these procedures whenever you know or suspect a student may have a weapon in their locker, car, or anywhere else on school property.

The term weapon includes: firearms, bombs, silencers, double-edged non-folding stabbing instruments, a switchblade, a blackjack, slingshot, billy club, bludgeon, metallic knuckles, sand club, sand bag, a laser or stun gun, a gas ejecting device that is not a self-defense spray device, or any other article carried or possessed for use as a weapon, e.g., a tire iron, a baseball bat carried for purposes of assault or defense.

STAFF

- Notify the Principal's office as soon as possible

If the weapon is visible on a student:

- Refer to Armed Subject or Hostage

If the weapon is suspected on a student

- Refer to Suspected Armed Subject or Hostage

PRINCIPAL'S OFFICE

- Identify problem and location
- Determine if reasonable suspicion exists to search for a weapon
- Determine if it is advisable to search for school property, by school personnel, for weapon
- If the weapon is found:
 - Call 911 to report the incident

NOTIFICATIONS NECESSARY

- Superintendent's Office
- Director of Special Education
- Parent(s) and/or Guardian(s)
- Staff

Death or Homicide

STAFF

- Identify problem and location. Check the status of the victim.
- Notify the Principal's Office as soon as possible.
- If possible, remove students from the area, try to calm them
- Discourage discussion
- Wait for the police to arrive
- Complete necessary Incident Report
- Identify students in need of counseling

PRINCIPAL'S OFFICE

- Identify problem and location
- Call 911 to report the incident
 - Provide suspects description, if applicable
- Assist the police in locating and identifying the possible suspect(s) and/or victim(s)
 - Assess whether suspect(s) can be safely isolated and/or detained
- Secure emergency information from Skyward for suspect(s) and/or victim(s)
 - Provide police and EMS with emergency information
- Initiate counseling services for staff and students

NOTIFICATIONS NECESSARY

- Superintendent's Office
- Director of Special Education
- Parent(s) and/or Guardian(s)
- Staff

Drive-By Shooting

STAFF

- When shots are heard, yell to the students **“Drop to the Floor”**
- Move students to the safest area within the classroom
 - If time permits, the most secure location may be an inner room within the building
- Notify Principal’s Office as soon as possible
 - Advise if there are injuries and/or property damage
- Return to the classroom only when safe to do so
- Take attendance and immediately report any missing student(s)
- Discourage discussion
- Wait for the police to arrive
- Complete necessary Incident Report

PRINCIPAL’S OFFICE

- Identify problem and location
- Call 911 to report the incident
 - Provide suspect(s) description
- Assist the police in locating and identifying the possible suspect(s) and/or victim(s)
- Secure emergency information from Skyward for suspect(s) and/or victim(s)
 - Provide police and EMS with emergency information
- Initiate counseling services for staff and students

NOTIFICATIONS NECESSARY

- Superintendent’s Office
- Director of Special Education
- Parent(s) and/or Guardian(s)
- Staff

Physical Assaults (Fights)

It is recommended that if any of the following occur during a physical assault, the incident be reported to the police:

- The victim alleges injury
- The victim is a member of the school staff
- There is injury to the victim and/or suspect, which required medical attention
- The suspect used a weapon during the physical assault

STAFF

- Make contact with a calm voice
- If the behavior continues, shout “STOP” and then lower your voice
- Direct someone to go to the Principal’s Office to get help
- Isolate students to an area where they can calm down without losing face
- Attempt to empty the area of other students to reduce audience and lessen the danger
- Do not leave students alone until they are calm
- If appropriate, escort student(s) to the Principal’s Office
- If appropriate, complete necessary Incident Report

PRINCIPAL’S OFFICE

- Identify the problem and intervene if necessary
- If appropriate, call 911 to report the incident
 - Determine if EMS is necessary for the injured student(s)
- Assist the police in locating and identifying the possible suspect(s) and/or victim(s)
- Secure emergency information from Skyward for suspect(s) and/or victim(s)

NOTIFICATIONS NECESSARY

- Superintendent’s Office
- Director of Special Education
- Parent(s) and/or Guardian(s)
- Staff

Telephone Bomb Threat

TELEPHONE CALL RECIPIENT

- Keep the caller on the telephone as long as possible
 - Do not hang the telephone up. Lay receiver down until police arrive
- Notify the Principal's office as soon as possible
- Write down everything the caller says
 - Use the attached Bomb Threat Checklist
- Make an educated guess at the age, sex, and race of the caller
 - Note any accent in the caller's voice
 - Note any background noises
- Wait for the police to arrive
- Complete necessary Incident Report

STAFF

- Evacuate when advised
 - Take a copy of the attendance roster/book with you
- Take attendance when students are assembled away from school
 - Provide attendance list to Principal's Office

PRINCIPAL'S OFFICE

- Call 911 to report the incident
 - Do not use the same telephone that threat call came in on
 - Provide details of the bomb threat
- Determine whether to evacuate the building. If necessary, refer to the evacuation procedure located in the appendix
 - Radio signals and/or electronic devices can activate bombs. **DO NOT USE RADIOS, CELLULAR TELEPHONES, ELECTRONIC BELLS/PA**
- Notify staff of information and/or instruction by messenger
- Don't touch a suspicious package. Note anything unusual/out of place.
- Coordinate a search team that will assist police
- Have a set of master door keys in hand

NOTIFICATIONS NECESSARY

- Superintendent's Office
- Director of Special Education
- Staff

Bomb Threat Checklist

Send someone to notify the Principal right away!

Principal's Office - Call 911

Ask the questions from the list below if possible! Try to record the exact wording of the threat.

Time of Call: _____

Exact words of the caller: _____

Ask these questions:

When is the bomb going to explode?

Where is the bomb right now?

What does it look like?

Identifying Characteristics or Other Identifying Data:

Describe the caller's voice (male, female, young, old, accent, calm, angry, excited, laughing, slurred, disguised, etc.):

Background Noise: _____

Name of Individual taking threat: _____

Date of Threat: _____

Explosion

Approximately 70% of terrorist events involve the use of explosives. Explosives can be used to disperse other hazardous materials. Types of explosives are:

- Mechanical
- Chemical
- Nuclear/Radiological

STAFF

Written, e-mail, verbal or call-in explosion threat OR upon discovery of potential explosive device:

- Stay calm
- Inform the Principal's office via messenger or building telephone
- **DO NOT operate radios or electronic equipment**
- Evacuate to designated assembly area, leaving doors open as you exit
 - Recommend 1,000 feet distance minimum
 - **DO NOT** remove any items from the building as you exit
- Take attendance
 - Report any missing students to the Principal's office

PRINCIPAL'S OFFICE

Written, e-mail, verbal or call-in explosion threat OR upon discovery of potential explosive device:

- Upon notification, call 911 to report the incident and notify administration
- Use messenger to signal evacuation of staff and students to designated assembly area
 - Radio signals and/or electronic devices can activate explosive devices.
DO NOT USE Radios, Cell Phones, Electronic bells/public address system (PA)
- Report any unaccounted students to first responder on scene
- Conduct attendance audit of visitors, staff and students

Arson

Definition of Arson: Arson means the unauthorized starting of a fire on school property or assisting another in starting a fire.

- Call 911 to report the incident
- Note: After the initial discovery of any fire in a school building, the teacher and/or principal should complete an immediate site assessment to determine if partial or complete evacuation of the building is necessary.
- If arson is suspected, inform the responding police and fire personnel.
 - Assist police and fire investigators in their investigation
 - Help locate any possible suspect(s) and/or witnesses

Sexual Assault (Criminal Sexual Conduct)

- Criminal Sexual Conduct involves nonconsensual sexual penetration or the unconsented touching of a person's intimate parts
- Sexual penetration includes oral sex or the insertion of any object into a person's genital or anal openings
- A person's intimate parts include the breast, buttock or genital areas
- Consensual sexual penetration involving a person under the age of 16 is criminal sexual conduct
- Consensual sexual touching involving a person under the age of 13 is criminal sexual conduct and consensual sexual touching of a person between the ages of 13 and 16 is criminal sexual conduct if the perpetrator is 5 or more years older than the victim
- Persons required to report child abuse or neglect refer to Child Protection Law, Act No. 238, Public Acts of 1975, as amended, being Sections 722.621 - 722.636. Michigan Compiled laws.

STAFF

- Notify Principal's Office as soon as possible
 - If injuries or any sign of assault are present, inform office upon initial contact
- Do not leave the victim alone
 - Do not allow victim to alter physical condition by washing
- Discourage discussion between students
- If police have been called, wait for their arrival
- Complete necessary Incident Report

PRINCIPAL'S OFFICE

- If an Emergency:
 - Call 911 to report incident
 - Identify alleged perpetrator
 - Comply with Child Protection Law and reporting requirements
- Direct appropriate staff to stay with the victim
- Assist the police in locating and identifying victim, and/or possible suspect(s), witnesses
 - Secure emergency information from Skyward

NOTIFICATIONS NECESSARY

- Superintendent's Office
- Director of Special Education
- Parent(s) and/or Guardian(s)
- Staff

Robbery or Extortion

Armed Robbery: The taking of property from a person by force or threat while armed with a weapon or article representing a weapon

Unarmed Robbery: The taking of property from a person by force or threat

Extortion: Threatening another person for the purpose of extorting money or property, or to compel the threatened person to do an act against the threatened person's will

STAFF

- Notify Principal's Office as soon as possible
- Try to calm the student(s), if necessary

PRINCIPAL'S OFFICE

- Identify problem and location
- Call 911 to report incident
 - Determine if weapon is visible or suspected
 - Provide suspect(s) information

Unauthorized Removal of a Student

OFFICE STAFF PREVENTATIVE ACTIONS

- Compile a list of students with special custody arrangement:
 - Example: Family Independence Agency supervised, Court ordered - No contact with named parent and/or person
- Check with the custodial parent, guardian, or Family Independence Agency (if indicated) **before** releasing the student, if a question should occur.
 - Obtain a copy of identification or driver's license of person picking up student
- Verify identity of any parent/guardian who telephones a request for student's release
 - Record time and date
- Hold in Office any student who appears reluctant to go with subject picking them up
 - Notify parent/guardian of student's reluctance

STAFF

- Notify Principal's Office as soon as possible

PRINCIPAL'S OFFICE

- Confirm that student was removed from school without authorization
- Call 911 to report incident
 - Provide Suspect(s) Description
 - Obtain License Plate (if possible)
- Notify parent/guardian listed on student intake form/Skyward
 - Notify other school(s) where sibling(s) may attend to alert them
- Assist the police in locating emergency information
- **Do not release any information to the Media**

NOTIFICATIONS NECESSARY

- Superintendent's Office
- Director of Special Education
- Staff

Suicide Attempt

STAFF

- Notify Principal's Office as soon as possible
- Try to calm the students and others
- Ask the student for permission to evacuate the area
 - Attempt to diffuse the situation
 - Do Not Negotiate
- Wait for police to arrive
- Complete necessary Incident Report
- Identify students in need of counseling

PRINCIPAL'S OFFICE

- Identify problem and evaluate situation
- Call 911 to report the incident
 - EMS should be requested
- Secure emergency information from Skyward
- Assist the police in locating student
- Initiate counseling services for staff and students

NOTIFICATIONS NECESSARY

- Superintendent's Office
- Director of Special Education
- Parent(s) and/or Guardian(s)
- District Psychologist (if applicable)
- Staff

Note: if weapon is visible refer to Armed Subject or Hostage

Larceny (Theft)

STAFF

- Notify Principal's Office as soon as possible

PRINCIPAL'S OFFICE

- Identify problem and evaluate extent of theft
- **Less Significant Theft:** A call to police may not be necessary. The problem may be addressed by applying school district policy.
- **Significant Theft: Mandatory Reporting**
 - Theft of item(s) is \$100 in value
 - Numerous events of minor theft
 - Theft motivated by hate or gang-related
 - Call 911 to report incident
 - Assist police in locating and identifying possible suspect(s) and/or witnesses

NOTIFICATIONS NECESSARY

- Superintendent's Office
- Director of Special Education
- Parent(s) and/or Guardian(s)
- Staff

Intruders

STAFF

- Notify Principal's Office of any suspicious person seen on school property
 - Report anyone who is not displaying the required visitor pass

PRINCIPAL'S OFFICE

- Identify problem and location
- Approach subject and determine the nature of their business within the school
- Ask for identification
- Direct them to accompany you to the office
 - If looking for a specific student check file for court orders, e.g, personal protection orders or custody orders
- If they have no acceptable purpose, tell them to leave
- IF THEY REFUSE TO LEAVE:
 - Call 911 to report incident
 - Provide suspect(s) description
 - Await police response

NOTIFICATIONS NECESSARY

- Superintendent's Office
- Director of Special Education

Drug Use Or Overdose

STAFF

- Notify Principal's office as soon as possible
 - Removal of student from class may be necessary
 - Provide the name of the student if notifying office
- Keep the student as stable as possible
 - Speak calmly until police arrive
- Discourage discussion between students
- Wait for police to arrive
- Complete necessary Incident Report

PRINCIPAL'S OFFICE

- Identify problem and evaluate situation
- Call 911 to report incident
- If an EMERGENCY:
 - Request EMS
 - Secure Emergency information from Skyward
- Attempt to determine the following for EMS
 - Name of drug
 - Quantity of drug
 - Time and how drug was taken
- Provide police and EMS with emergency information

NOTIFICATIONS NECESSARY

- Superintendent's Office
- Director of Special Education
- Parent(s) and/or Guardian(s)
- Staff

Drug Possession or Sale

STAFF

- Notify Principal's Office if you have knowledge of or information regarding:
 - A drug sale
 - Drug possession
 - Drug use

PRINCIPAL'S OFFICE

- Identify problem and evaluate situation
 - Assess credibility of information received
- Assess character, history and school record of suspect(s)
- Determine if reasonable suspicion exists to search
- Determine if it is advisable to search school property by school personnel
 - Any search of personal property must comply with State of Michigan Law
- If drugs are found:
 - Call 911 to report incident
- Assist the police in locating and identifying possible suspect(s)
 - Any evidence should be turned over to the police
- Secure emergency information from Skyward for suspect(s) and/or witnesses

NOTIFICATIONS NECESSARY

- Superintendent's Office
- Director of Special Education
- Parent(s) and/or Guardian(s)
- Staff

Note: If student is under the influence of an illegal drug, refer to Illegal Drug Use or Overdose

Vandalism or Destruction of Property

STAFF

- Notify Principal's Office as soon as possible

PRINCIPAL'S OFFICE

- Identify problem
- Evaluate nature and extent of damage
 - **Less Significant Incident:**
 - Minor Damage
 - A call to police may not be necessary
 - Problem may be addressed by applying school district policy
 - Document damage in written form and/or with photographs
 - **Significant Incident - Mandatory Reporting:**
 - Damage in excess of \$100
 - Numerous events of minor damage
 - Damage motivated by hate or is gang related
 - Call non-emergency number (989) 275-0911 to report incident
 - Photograph damage and document in written form
 - Assist police in locating and identifying possible suspect(s) and/or witnesses

NOTIFICATIONS NECESSARY

- Superintendent's Office
- Director of Special Education
- Director of Operations
- Staff

Minor In Possession of Alcoholic Liquor or Tobacco Products

Alcoholic Liquor: Alcoholic Liquor includes any beverage containing .05% or more of alcohol by volume. It cannot be possessed by anyone under the age of 21. Beverages with any alcohol content less than .05% by volume, such as non-alcohol beer, cannot be possessed by anyone under the age of 18 (MCL 750.28).

Tobacco Products: It is a misdemeanor for anyone under the age of 21 to possess tobacco products. Tobacco products include: cigarettes, cigars, chewing tobacco, tobacco snuff, pipe tobacco, or tobacco in any other form.

STAFF

- Notify Principal's Office if you have knowledge of or information regarding the consumption of the following on school property:
 - Alcohol
 - Alcohol possession
 - Tobacco use
 - Tobacco possession

PRINCIPAL'S OFFICE

- Identify problem and bring student to the Office
- Inform student what is suspected
 - Two adults should be present
 - If alcohol or tobacco products are found or usage has been witnessed, notify parent(s) and/or Guardian(s)
- Call non-emergency number (989) 275-0911 to report incident
 - Any search must comply with State of Michigan law

NOTIFICATIONS NECESSARY

- Superintendent's Office
- Director of Special Education
- Staff

Bus Incident

Note: In the event of a dangerous incident during school transportation, safety of the students and staff are the most important factors. (Examples: Armed Subject/Hostage, Assault, Bomb Threat, Larceny, Drug Possession, Vandalism, Weapons, etc.)

- Follow the School District Policy and refer to any of the previously mentioned school safety responses for direction.
- Calls to the Bus Garage (275-9531) , 911, and/or the Principal should occur in every emergency situation.

Bus Accident

DRIVER

- Check for injuries
- Call Bus Garage - Keep line of communication open
 - Call 911 to report accident
 - Request EMS if there are any suspected injuries
- Secure vehicle and display warning signs
- Keep all students on the bus unless it is unsafe to do so
 - If threat of fire, move everyone to a safe location
- Administer first aid if necessary
- Account for all students
 - Record extent of injuries
- Complete necessary Incident Report

BUS GARAGE

- If emergency call is received, record all accident information
 - Keep open communication with driver
- Call 911 if not done already by driver
- Provide a second bus and driver to assist with remaining students at the scene
- Notify Superintendent's office and Transportation Supervisor

SUPERINTENDENT'S OFFICE

- Notify Director of Special Education and Principal of the accident
 - Provide updates when available
- Obtain list of student's names on the bus
- Obtain a list of injured students as soon as possible

PRINCIPAL'S OFFICE

- Contact Parent(s) and/or Guardian(s)
- And inform them of the following:
 - List of injured (once available)
 - Medical facility to which injured was transported

Field Trip Emergency

In the event of a dangerous incident, student injury or illness during a field trip, the safety and well-being of students and staff are the most important factors. Possible emergencies include a missing student, bus accidents, medical emergencies, and inclement weather.

Missing Student

STAFF

- Check with other staff to insure student's location is not known
- Notify staff at the facility of field trip location of the missing student
- Return all students to bus or other secure area
- Appoint staff to search the area
- Notify Principal's Office as soon as possible
 - Call 911 if told to by Principal
- Secure student information from Skyward
- Prepare description of student's clothing (provide picture if possible)
- Complete necessary Incident Report

PRINCIPAL'S OFFICE

- If student is not located within 10 minutes, notify Director of Special Education or Superintendent
- Notify Parent(s) and/or Guardian(s)
- Have the last person to see the student available to talk with police
- Have description of student ready for police

Medical Emergency

STAFF

- Identify the nature of accident or illness
- Call 911 to report incident and provide them with a description of the problem.
- Take necessary First Aid action
- Notify Principal's office as soon as possible
- If possible, remove other students from vicinity to bus or other secure area
- Secure emergency information from Skyward
- Wait for ambulance
- Assist EMS on arrival and provide emergency information
- Assign staff to travel with student if taken to the hospital
- Complete necessary Incident Report

PRINCIPAL'S OFFICE

- Notify Parent(s) and/or Guardian(s)
- Other notifications necessary:
 - Superintendent's Office
 - Director of Special Education

Severe Weather

STAFF

When a Severe Weather Watch is in effect:

- Have cellular phone turned on
- Contact Principal to inform of watch
- If possible, return to school
- If radio is available, monitor weather reports
- Locate Safe shelter. If unable to locate safe shelter, evacuate to area where shelter can be found

When Watch is Changed to Warning:

- Move students to safest shelter available
- If you must remain outdoors, show students how to take cover in nearest depression
 - Have student's lie flat facedown and cover their heads
- If you are able to locate shelter inside, follow general tornado procedures
 - Students positioned facing an inside wall, sit on floor with head tucked and arms covering head

If Severe Weather Occurs While on the School Bus:

- When a tornado is sighted, head away from it's path, at a right angle of it
- Try to find shelter under a bridge or overpass
 - Once under overpass, have students open windows & drop to the floor & cover their heads
- In an open area, escort children to a low area (ditch, culvert, ravine, etC.)
 - Have students lie flat facedown & cover their heads
- Account for all students
- Report in as soon as possible

After Severe Weather:

- Take roll ASAP
- Report any injuries or missing students
- Try to restore calm
- Assist in any First Aid needed in your area
- If necessary, call 911
- Notify Principal
- Await any further instructions

Tornado or Severe Storm

- Teachers and students should know the difference between a National Weather Service issued Watch and Warning. Remember also there may not be a time for a tornado WARNING before a twister strikes. Tornadoes form suddenly.
 - A tornado WATCH is issued when the possibility of tornadoes exists
 - A tornado WARNING is issued when a tornado has been spotted or indicated on radar.
- Tornado shelter areas are designated in each school. Schools should use interior hallways on the ground floor that are *NOT* parallel to the tornado's path, which is usually from the southwest. Never use gymnasiums, auditoriums or other rooms with wide, free-span roofs. Avoid all windows and other glassed areas. ***The most dangerous locations of a building are usually along the south and west sides and at all corners.***
 - Teachers and students should know their designated shelter areas.
- During a tornado WATCH, specific staff members should be designated to monitor radio or TV for tornado warnings.
- Weather spotters should keep an eye on the sky for dark, rolling clouds, hail, rain, or a ***sudden increase in wind*** in addition to the telltale funnel or roaring noise.
 - **Note:** Tornadoes are often obscured by precipitation or darkness.
- Specific teachers should be assigned to round up students on playgrounds or in other outdoor arenas.
- When students are assembled in designated sheltered areas and when the danger is imminent, they should be instructed to respond to a specific command, such as DROP AND TUCK. They should assume a protective posture facing an interior wall.
 - **Note:** Most tornado deaths are caused by head injuries.

The COOR Educational Center [Tornado Plan Map](#) is posted in each classroom.

Danger Signs

- **Severe Thunderstorms:** Thunder, lightning, heavy rain, and strong winds.
- **Hail:** Pellets of ice from dark-clouded skies
- **Roaring Noise:** Like a hundred railroad locomotives; a crashing thunderous sound
- **Funnel:** Dark, spinning rope or column from the sky to ground or a sudden increase in wind

Prior to Onset of Bad Weather

STAFF

- Be aware of WATCH and WARNING signals
- Know shelter area for your class
- Be aware of any other specific assignments during a WATCH or WARNING

PRINCIPAL'S OFFICE

- Be aware of guidelines for safe and unsafe shelter areas
- Designate tornado shelter areas
- If possible, have a cellular phone on hand
- A PA announcement should be used (or messenger if no power) to indicate a tornado WARNING (tornado has been sighted and is approaching)
- Contact the CRAF Center (ATC) and inform them of the warning
- Have regular tornado drills: 1 per semester
 - Ensure staff and students know the difference between a WATCH and WARNING
 - Ensure staff and students are aware of shelter areas
 - Instruct students how to DROP AND TUCK.
 - Instruct students outdoors how to take cover in nearest depression
 - Designate staff to monitor radio and TV

During a Tornado WATCH

PRINCIPAL'S OFFICE

- Make PA announcement that a tornado WATCH is in effect
- Remind staff and students what to expect if a WARNING is issued
- Remind teachers in exterior rooms to close windows
- Activate pre-designated staff to monitor radio and TV for warnings
- Bring students and staff from playgrounds and other outdoor areas indoors
- Notify maintenance that gas **ONLY** should be shut down if he/she hears a tornado WARNING
- During a tornado WATCH, students may be released to parent or those listed on an emergency release form

STAFF

- Close windows
- Remind students of tornado drill procedures
 - Define the shelter area they may need to move to
 - Review the DROP AND TUCK position facing the wall
 - Inform students not to be alarmed if lights go out
 - Immediate action may be called for - DROP AND TUCK under desks if instructed to do so

During a Tornado WARNING

PRINCIPAL'S OFFICE

- Make a P.A. WARNING announcement immediately
- Move all occupants to tornado shelter areas
- **IMPORTANT:** IF A TORNADO IS SPOTTED OR REPORTED AS BEING VERY IMMINENT, ISSUE A COMMAND OVER P.A. TO DROP AND TUCK WHERE THEY ARE, UNDER DESKS
- Ensure that appointed caretakers assist disabled students
- Account for all students
- Parents arriving at school to pick up students should be invited to shelter inside
- Keep all exterior doors closed

STAFF

- Evacuate students to shelter area
 - Take roster with you
 - Take flashlight, if available
 - Leave classroom door open
- Have students sit on floor quietly
- Take roll and account for all students
- Keep students calm and quiet
- If you are given DROP AND TUCK command, ensure students face wall
- If you sense that a tornado is imminent, give the DROP AND TUCK command yourself

MAINTENANCE

- Shut off gas but **NOT** electricity
- Ensure that all exterior doors are closed to prevent wind tunnel effect and flying debris
- If time permits, hand out flashlights
- If there is the possibility that a tornado has hit the building, shut off electrical power immediately.

BUS DRIVER

- When a tornado is sighted, head away from its path, at a right angle
- Try to find shelter under a bridge or overpass
 - Once under overpass, have students open windows, drop to the floor, and cover their heads
- In an open area, escort children to a low area (ditch, culvert, ravine)
 - Have students lie flat facedown and cover their heads
- Account for all students
- Report in as soon as possible

Post Tornado

If Building is Struck by a Tornado:

PRINCIPAL'S OFFICE

- Call maintenance to ensure that gas and electricity have been shut off at main switches
- Activate medical responses (see medical problem or accident)
- Call 911 (use cell phone)
- Appropriate staff should administer first aid until medics arrive
- All injuries should be noted
- Evacuate damaged area cautiously
- Call the Director of Special Education's office who will ensure that the necessary administrators are notified.
- Take roll and search for any missing staff or students
- Establish a parent-information response team ASAP
- Retain students in an area until it is considered safe
- After crisis, principal should go to hospital to be with the injured
- Complete necessary Incident Report

MAINTENANCE

- Shut off gas and electricity at main switches

If Tornado Passes Without Striking:

PRINCIPAL'S OFFICE

- Be cautious, as there may be other funnels in the area
- Continue to monitor radio and TV for current advisory information
- Notify utility companies of any break or suspected break in lines
- Retain students in the area until it is considered safe to return to class, go home, be released to parents, or board school busses
- Make P.A. announcement that all is clear to return to class

STAFF

- Take roll ASAP
- Report any injuries or missing students
- Try to restore calm
- Assist in any first aide needed in your area
- Await any further instructions

Shelter in Place

Definition: Sheltering in Place is the use of any classroom or office for the purpose of providing temporary shelter from a hazardous material release.

EXAMPLE EMERGENCIES:

- Hazardous Material Release
- Chemical Plant Accident
- Chemical Train Derailment
- Chemical Truck Overturning
- Pipeline Rupture
- Other Disaster Affecting the Environment

PRINCIPAL'S OFFICE

- Receive information and instruction to shelter in place rather than evacuate, due to a nearby hazardous material release
- Activate the school shelter in place plan by PA announcement
- Require all persons in outside areas to go indoors
- Close and lock exterior doors and windows (**NO** entrance or exit)
- Ensure that appointed staff assist disabled students
- Ensure that maintenance immediately shuts off all heating, cooling and ventilation systems for entire building
- In severe cases instruct teachers to secure doors and windows
- Call the Director of Special Education's Office who will ensure that the necessary administrators are notified
- Allow no one to leave the shelter during the emergency
- Be in contact with police for continuous information and instructions until the incident is under control

STAFF

- Move all students indoors [Tornado Plan Map](#)
- Close all windows and doors to the shelter
- Turn off room heating, cooling and ventilation systems
- If there appears to be air contamination within the shelter, place a wet paper towel over the nose and mouth for temporary respiratory protection
- Verify attendance
- Continue to follow instructions given over the P.A system
- Do not allow anyone to leave the shelter until the ALL CLEAR. *You will be notified by law enforcement, fire, emergency manager, principal or a designee.*

MAINTENANCE

- Turn off all motors, fans and other power-driven equipment

Evacuation

EXAMPLE EMERGENCIES

- Fire
- Bomb Threat
- Fallen Aircraft
- Other Disaster
- Chemical Release

PRINCIPAL'S OFFICE

- Sound fire alarm to signal an evacuation
- Use P.A announcement if alternate evacuation route or assembly area is to be used
- Call 911
- Advise staff to administer first aid as necessary
- Evacuate all staff and students to pre-designated evacuation areas
- Ensure that appointed staff assist students who are disabled
- Pre-appointed staff members should search all areas of building for stragglers
- Ensure that maintenance has turned off all motors, fans, and other power-driven equipment
- Call the Director of Special Education's office who will ensure that the necessary administrators are notified
 - Advise whether primary or alternate assembly area will be used
 - Advise whether students need to be transported by bus to other site
- After total roster is collected, pre-appointed staff should search building for any missing students
- If students are to be evacuated to another site or they are to be dismissed for the day, organize a system for loading the busses as quickly and safely as possible
- If students are to be dismissed for the day, check-out area should be established
- Students should only be released to parents or those listed on emergency release form
- Signal ALL CLEAR/ RETURN TO CLASS when appropriate
- Complete necessary Incident Report

STAFF

- Evacuate when you hear fire alarm
- Be aware of pre-designated primary and alternative evacuation routes
- Take laptop with you so you can access your class list or have a class list pre-printed and readily available
- Close classroom door and turn out lights as students leave
- Leave building in an orderly manner without rushing or crowding
- If situation warrants, vehicle evacuation will be used to transport students to another site

- If emergency calls for an evacuation without the use of vehicles, walk from the building to the assigned location
- Students should be evacuated at least 300 feet from the building and out of the way of emergency vehicles
- Reassemble students and take roll
- Report any missing students
- Return to the room when you are instructed that it is safe

NEW - Parent and Pupil Reunification

Our top priority in any emergency situation is the safety and security of students. One critical aspect of emergency response is an organized and accountable reunification of students with their parents/guardians in the event of a school crisis or emergency. As part of our Emergency Operations Plan (EOP), we have developed detailed evacuation and reunification plans for all of our school campuses. These plans have been shared with our staff and have been rehearsed by students and staff alike.

Parents/guardians are key partners in reunification events. Guardians can ensure the success of reunification operations by reviewing the steps of the plan and discussing these steps with their student. In stressful situations like those that require reunification, prior discussion and review of the plan helps the process run more smoothly and reduces anxiety.

On-Campus Reunification

Depending on the situation, a reunification may occur at the school. This is an option if the campus is safe and reunification operations will not interfere with an investigation or other emergency responses.

Off-Campus Reunification

If it is not safe to remain on campus or when parents coming to the school could create an additional hazard, reunification operations will be set up off-campus. COOR ISD has designated evacuation and reunification sites that building administrators and staff are familiar with. In the event of an off-campus reunification operation, parents/guardians will be notified via School Messenger text, email and phone call, the location of the reunification site. Notifications may also be made via COOR ISD and/or school specific social media accounts.

Delayed student release at Reunification

Some students may not be released to their parent/guardian immediately. Students who witnessed an incident may need to be interviewed by law enforcement officials, others may need time to speak with a school counselor and some may be receiving medical attention on site. All of these can take time and may delay the release of a student. In these instances, COOR ISD staff will inform and update guardians of the situation as appropriate.

If a parent/guardian cannot immediately pick up their student

If a guardian cannot go to the Reunification Site, their student will only be released to individuals previously identified as emergency contacts. If an emergency contact has not been designated, students will be held until their guardian can arrive at the Reunification Site.

NEW- Continuity of Operations Procedures (COOP)

1. The purpose of Continuity of Operations Procedures (COOP) is to ensure there are procedures in place to maintain or rapidly resume essential operations of the school district after the disruption of these normal operations. These essential operations are the academic, business and physical facilities of the school district.
2. Designated school staff will perform the essential functions as listed below:
 - a. Superintendent/Their Designee/Incident Commander
 - i. Determine when to close schools, and/or send students/staff to alternate locations.
 - ii. Disseminate information internally to students and staff.
 - iii. Communicate with parents, media, and the larger school community.
 - iv. Identify a line of succession, including who is responsible for restoring which business functions for the school.
 - v. Restore administrative and recordkeeping functions such as payroll, accounting, and personnel records.
 - b. Principal and/or Department Heads
 - i. Identify relocation areas for classrooms and administrative operations, if necessary.
 - ii. Create a system for registering students
 - iii. Brief and train staff regarding their additional responsibilities.
 - iv. Secure and provide needed personnel, equipment, resources, and services required for continued operations.
 - v. Identify strategies to continue teaching
 - vi. Other as needed
 - c. Custodians/Maintenance Personnel
 - i. Work with local government officials to determine when it is safe for students and staff to return to the school buildings and grounds.
 - ii. Manage the restoration of school buildings and grounds (e.g. debris removal, repairing, repainting, and/or re-landscaping)
 - iii. Other as needed
 - d. Teaching Staff

- i. Work with others to obtain class teaching materials
 - ii. Work with others to obtain student curricular materials
 - iii. Prepare for alternative curricular delivery methods as needed.
 - iv. Other as directed
 - e. School Secretary/Administrative Support Staff
 - i. Maintain inventory
 - ii. Maintain essential records
 - iii. Ensure duplicate records are kept at a different physical location.
 - iv. Secure classroom equipment, books, and materials in advance.
 - v. Retrieve, collect, and maintain all building personnel data (emergency contacts, etc.).
 - vi. Provide accounts payable and cash management services
 - vii. Other duties as needed
 - f. Social Workers and School Nurses
 - i. Establish academic and support services for students and staff/faculty.
 - ii. Implement additional response and recovery activities according to established protocols.
 - g. Support Staff
 - i. Determine how transportation, food services, maintenance and custodial services will resume.
- 3. Annual Training
 - a. All core COOP Plan members and senior staff will undergo annual training on the COOP Plan. Training will be designed to inform each member of their responsibilities during a COOP Plan implementation. Identified COOP Plan members will participate in exercises to test academic, physical, and business systems. Training will include testing the information technology (IT) systems and backup data including testing of off-site backup system data and IT operating systems in cooperation with the district office.
- 4. Inform staff that the threat of or incident no longer exists, and provide instructions for the resumption of normal operations.
- 5. Supervise an orderly return to the school building.
- 6. Conduct an after-action review of COOP operations, plans and procedures

Mental Health and Pupil/Teacher Safety Training Plan

Our 31-N Behavioral Health Team is available to help meet the behavioral and mental health needs of our students and staff. The following [CDC Mental Health Resource](#) is available to help staff address mental health issues with their students.

Improving School Building Security

C.O.O.R. ISD administration does an annual walk-through with the local police department (Gerrish Township and Roscommon Sheriff's Department) and the Emergency Management Director (989-275-8740). EOP document updates are completed at this time, if necessary. Any suggested improvements by law enforcement are reviewed by the school safety committee.

Threats to a School-Sponsored Activity/Event

Staff are provided with contact numbers for transportation, administration, and first responders in the case of an emergency. All school personnel have these phone numbers printed on the back of their ID badges for quick reference.

If staff are off-campus with students during an emergency, they are to get to a point of safety and immediately call 911. They will then notify the contact numbers listed on the back of their ID badges.

Vulnerability Assessment

A vulnerability assessment can help a school district identify vulnerabilities and help determine areas where improvement is needed. Annually, the CEC completes a walkthrough of the school facilities with local law enforcement, the fire department, and/or the county Emergency Management team.

NEW- Document Links

- [CEC Bomb Threat Checklist](#)
- [Detailed Version of School Response Protocol](#)
- [In An Emergency Take Action PDF](#)
- [Public Address \(PA\) System Document](#)
- [Drill In Progress Door Sign](#)
- [School Response Protocol Parent Handout](#)
- [Lockdown Drill Worksheet](#)
- [Attendance Sheet and Green/Red Cards](#)
- **NEW** [Office and Classroom Emergency Supplies Checklist](#)
- **NEW** [School Safety Drills, Documentation, and Reporting Requirements](#)
- **NEW** [Cardiac Emergency Response Plan](#)
- **NEW** [Tornado Plan Map](#)

10. **Action Items**

A. Ratify a contract with Ashton
Poet of Elevate Therapy Company, LLC
for Speech-Language Therapy services
from Oct 21, 2024 to June 10, 2025

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Elevate Therapy Company
1770 E. Rock Rd. Farwell, MI 48622
apoet@elevatetherapyco.com
(989) 429-8138

Speech-Language Therapy Contract Agreement

Elevate Therapy Company, LLC ("Company") and C.O.O.R. ISD ("School") (each a "Party" and both the "Parties") mutually agree as follows:

1. A licensed speech-language pathologist associated with Company, will provide Speech-Language Services to the School beginning October 21, 2024 and continuing until June 10, 2025, otherwise terminated by either Party, for any reason or no reason at all, given 7 days notice (the "Term"). Billing a total of 28 billable hours per week ("Billable Hours").

1.2 Contract dates are subject to change. The parties acknowledge and agree that the Start Date and End Date are stated for administrative convenience and are not intended to, and do not, provide for a stated duration of the contract period. Unless otherwise notified, when the end date set forth above has elapsed, this Agreement shall be deemed to have been extended beyond the original end date on a month-to-month basis, on the same terms and conditions stated herein, until such time as the above mentioned project is completed, or Company provides 30-day prior written notice of a refusal to extend this Agreement.

1. "Speech-Language Services" are:

1.1 Therapy services provided by a licensed and certified speech-language pathologist.

1.2 Any, all or some of the following:

1.2.1. Screening of speech-language and dysphagia disorders.

1.2.2. Diagnosis of speech-language and dysphagia disorders.

1.2.3. Treatment of speech-language and dysphagia disorders.

1.2.4. Preparation of materials necessary for such treatment.

1.2.5. Record keeping and documentation.



1.2.6. Report writing.

1.2.7. Writing speech-language IEP goals and objectives.

1.2.8. Consultation with school officials and families.

1.2.9. Attendance at IEP and other meetings as necessary.

2. Compensation:

2.1 Company shall be compensated \$80.00 an hour for all Speech-Language Services provided in monthly payments consistent with current pay schedule.

2.2. All amounts payable under this Agreement shall be paid directly to Company.

2.3. In the event that additional or less hours are actually completed, Company shall adjust the invoice to reflect the actual number of hours worked multiplied by an hourly rate of \$80.00 and such product become due and payable within ten (10) days of invoice to School.

3. Company Responsibilities:

3.1. Company shall provide Speech-Language Services to a standard of quality typical of professionals in the speech-language industry.

3.2. Company shall perform its duties and responsibilities under this Agreement with commercially reasonable best efforts.

3.3. Company shall obtain and maintain comprehensive professional liability insurance with limits of not less than \$1 million per occurrence / \$6,000,000 Annual Aggregate and general liability insurance with limits of not less than \$1 million per occurrence / \$2,000,000 Annual Aggregate combined single limit for bodily injury and property damage in a form mutually acceptable to both parties to protect Company and School against liability or claims of liability which may arise out of Company's provision of services under this Agreement.

3.4. Company will communicate with the hired speech-language pathologist(s) per any adjustments that the school is inquiring to make.



4. School Responsibilities:

- 4.1. School will use commercially reasonable efforts to assist Company in providing Speech-Language Services.
- 4.2. School will provide a clean, quiet, and private treatment space as well as any materials or support services required by Company.
- 4.3. School will communicate directly with Company owner for any adjustments that need to be made for the position(s).
- 4.4. School will keep Contract Agreement and information disclosed in this agreement confidential and only shared amongst the Parties involved, unless given permission by Company.

5. General Terms:

- 5.1. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original and all of which taken together shall constitute one signed agreement between the Parties. Signatures may be transmitted by facsimiles or a scanned copy and shall be deemed original.
- 5.2. This Agreement, including all schedules and exhibits that are incorporated herein by reference, contains the entire agreement of the Parties regarding the subject matter described herein, and all other promises, representations, understandings, arrangements, and prior agreements related thereto are merged herein and superseded hereby. The provisions of this Agreement may not be amended, except by an agreement in writing by authorized representatives of both Parties.
- 5.3. Company is an independent contractor of School and not an employee, agent, partners, representative or broker of School.
- 5.4. Each Party shall at all times comply with all applicable laws and government rules, regulations, and guidelines pertaining to its business, products or services, employment obligations, and the subject matter of this Agreement. This Agreement shall be governed by and construed under the laws of the State of Michigan, without giving effect to its choice of law rules.

If services vary from the contracted number of hours in paragraph one above, due to illness, professional meetings, inclement weather, school closing, or additional hours approved by the Director of Special Education, appropriate adjustment will be reflected in the invoice.



Melisa Akers
Authorized Signature for the School/District

10/10/24
Date

Ashton Poet
Ashton Poet M.A. CCC-SLP, Owner
Elevate Therapy Company, LLC

10/11/24
Date

B. Approve paying a 2024-25 Retention Bonus to non-union staff in November using a similar process as last year for staff who were employed as of July 1, 2024.

C. Approve agreement with Integrity Construction Services, LLC to act as General Contractor for renovations at the COOR Educational Center and ROOC, Inc.

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AIA[®] Document C132[®] – 2019

Standard Form of Agreement Between Owner and Construction Manager as Adviser

AGREEMENT made as of the Seventh day of November in the year Two Thousand Twenty-Four
(In words, indicate day, month and year.)

BETWEEN the Owner:
(Name, legal status, address, and other information)

C.O.O.R. Intermediate School District
11051 N. Cut Rd.
Roscommon, MI 48653

and the Construction Manager:
(Name, legal status, address, and other information)

Integrity Construction Services, LLC
829 W. Main Street
Suite C
Gaylord, MI 49735

for the following Project:
(Name, location, and detailed description)

Building Renovation for C.O.O.R. ISD – Education Center and ROOC Inc.
11018 N. Cut Road
Roscommon, MI 48653

The Architect:
(Name, legal status, address, and other information)

Kingscott
259 E. Michigan Avenue
Suite 308
Kalamazoo, MI 49007

The Owner and Construction Manager agree as follows.

ADDITIONS AND DELETIONS:
The author of this document has added information needed for its completion. The author may also have revised the text of the original AIA standard form. An *Additions and Deletions Report* that notes added information as well as revisions to the standard form text is available from the author and should be reviewed. A vertical line in the left margin of this document indicates where the author has added necessary information and where the author has added to or deleted from the original AIA text.

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

This document is intended to be used in conjunction with AIA Documents A132™–2019, Standard Form of Agreement Between Owner and Contractor, Construction Manager as Adviser Edition; A232™–2019, General Conditions of the Contract for Construction, Construction Manager as Adviser Edition; and B132™–2019, Standard Form of Agreement Between Owner and Architect, Construction Manager as Adviser Edition. AIA Document A232™–2019 is adopted in this document by reference. Do not use with other general conditions unless this document is modified.

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TABLE OF ARTICLES

- 1 INITIAL INFORMATION
- 2 CONSTRUCTION MANAGER'S RESPONSIBILITIES
- 3 SCOPE OF CONSTRUCTION MANAGER'S BASIC SERVICES
- 4 SUPPLEMENTAL AND ADDITIONAL SERVICES
- 5 OWNER'S RESPONSIBILITIES
- 6 COST OF THE WORK
- 7 COPYRIGHTS AND LICENSES
- 8 CLAIMS AND DISPUTES
- 9 TERMINATION OR SUSPENSION
- 10 MISCELLANEOUS PROVISIONS
- 11 COMPENSATION
- 12 SPECIAL TERMS AND CONDITIONS
- 13 SCOPE OF THE AGREEMENT

ARTICLE 1 INITIAL INFORMATION

§ 1.1 This Agreement is based on the Initial Information set forth in this Section 1.1.

(For each item in this section, insert the information or a statement such as "not applicable" or "unknown at time of execution.")

Not Applicable

§ 1.1.1 The Owner's program for the Project:

(Insert the Owner's program, identify documentation that establishes the Owner's program, or state the manner in which the program will be developed.)

Not Applicable

§ 1.1.2 The Project's physical characteristics:

(Identify or describe pertinent information about the Project's physical characteristics, such as size; location; dimensions; geotechnical reports; site boundaries; topographic surveys; traffic and utility studies; availability of public and private utilities and services; legal description of the site, etc.)

Our understanding of the scope of the proposed project is to renovate the area 200 into two (2) new classrooms, a life skills room, teacher work room, conference room, sensory room, multi-purpose room, and large storage room; also includes restrooms and misc. support rooms. The project also includes misc. renovations in areas 100, 300, and 400; including window and door replacement, restroom renovations, partial exterior CMU wall removal and replacement, misc. mechanical and electrical upgrades, etc.

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§ 1.1.3 The Owner's budget for the Cost of the Work, as defined in Section 6.1:

(Provide total and, if known, a line item breakdown.)

\$3,566,718

§ 1.1.4 The Owner's anticipated design and construction milestone dates:

.1 Design phase milestone dates, if any:

June 2024 – December 2024

.2 Construction commencement date:

May 2025

.3 Substantial Completion date or dates:

November 2025

.4 Other milestone dates:

The anticipated construction time is approximately 4-8 months +/-, after building permits are obtained.

§ 1.1.5 The Owner intends the following procurement method for the Project:

(Identify method such as competitive bid or negotiated contract.)

Competitive bidding

§ 1.1.6 The Owner's requirements for accelerated or fast-track design and construction, multiple bid packages, or phased construction are set forth below:

(Identify any requirements for fast-track scheduling or phased construction and, if applicable, list number and type of bid/procurement packages.)

Anticipate approximately 20-25 bid / procurement packages

§ 1.1.7 The Owner's anticipated Sustainable Objective for the Project:

(Identify and describe the Owner's Sustainable Objective for the Project, if any.)

Not applicable

§ 1.1.7.1 If the Owner identifies a Sustainable Objective, the Owner and Construction Manager shall complete and incorporate AIA Document E235™–2019, Sustainable Projects Exhibit, Construction Manager as Adviser Edition, into this Agreement to define the terms, conditions and services related to the Owner's Sustainable Objective. If E235–2019 is incorporated into this Agreement, the Owner and Construction Manager shall incorporate the completed E235–2019 into the agreements with the consultants and contractors performing services or Work in any way associated with the Sustainable Objective.

§ 1.1.8 Other Project information:

(Identify special characteristics or needs of the Project not provided elsewhere.)

Not applicable



§ 1.1.9 The Owner identifies the following representative in accordance with Section 5.5:
(List name, address, and other contact information.)

Mr. Shawn Petri, Superintendent
C.O.O.R. Intermediate School District
11051 N. Cut Rd.
P.O. Box 827
Roscommon, MI 48653

§ 1.1.10 The persons or entities, in addition to the Owner's representative, who are required to review the Construction Manager's submittals to the Owner are as follows:
(List name, address, and other contact information.)

As the Board of Trustees directs and as otherwise required by law.

§ 1.1.11 The Owner shall retain the following consultants and Contractors:
(List name, legal status, address, and other contact information.)

- .1 Land Surveyor:

- .2 Geotechnical Engineer:

- .3 Civil Engineer:

- .4 Contractors, as defined in Section 1.4:

- .5 Separate Contractors, as defined in Section 1.4:

- .6 Other, if any:
(List any other consultants retained by the Owner.)

§ 1.1.12 The Construction Manager identifies the following representative in accordance with Section 2.5:
(List name, address, and other contact information.)

Edmund L. Hunt, President/Manager
Integrity Construction Services, LLC
829 W. Main Street, Suite C
Gaylord, MI 49735



§ 1.1.13 The Construction Manager's staffing plan as required under Section 3.3.3 shall include:
(List any specific requirements and personnel to be included in the staffing plan, if known.)

- * A Project Manager – working out of the home office of Integrity Construction Services
- * A Site Superintendent – working out of the field office located at the building project site
- * Other office personnel as required to complete the CM's duties

§ 1.1.14 The Construction Manager's consultants retained under Basic Services, if any:
(List name, legal status, address, and other contact information of any consultants.)

Not applicable

§ 1.1.15 The Construction Manager's consultants retained under Supplemental Services:

Not applicable

§ 1.1.16 Other Initial Information on which this Agreement is based:

§ 1.2 The Owner and Construction Manager may rely on the Initial Information. Both parties, however, recognize that the Initial Information may materially change and, in that event, the Owner and the Construction Manager shall appropriately adjust the Construction Manager's services, schedule for the Construction Manager's services, and the Construction Manager's compensation. The Owner shall adjust the Owner's budget for the Cost of the Work and the Owner's anticipated design and construction milestones, as necessary, to accommodate material changes in the Initial Information.

§ 1.3 The parties shall agree upon protocols governing the transmission and use of Instruments of Service or any other information or documentation in digital form. The parties will use AIA Document E203™–2013, Building Information Modeling and Digital Data Exhibit, to establish the protocols for the development, use, transmission, and exchange of digital data.

§ 1.3.1 Any use of, or reliance on, all or a portion of a building information model without agreement to protocols governing the use of, and reliance on, the information contained in the model and without having those protocols set forth in AIA Document E203™–2013, Building Information Modeling and Digital Data Exhibit, and the requisite AIA Document G202™–2013, Project Building Information Modeling Protocol Form, shall be at the using or relying party's sole risk and without liability to the other party and its contractors or consultants, the authors of, or contributors to, the building information model, and each of their agents and employees.

§ 1.4 The term "Contractors" refers to persons or entities who perform Work under contracts with the Owner that are administered by the Construction Manager and Architect. The term "Contractors" is used to refer to such persons or entities, whether singular or plural. The term does not include the Owner's own forces, or Separate Contractors, which are persons or entities who perform construction under separate contracts with the Owner not administered by the Construction Manager and Architect.

ARTICLE 2 CONSTRUCTION MANAGER'S RESPONSIBILITIES

§ 2.1 The Construction Manager shall provide the services as set forth in this Agreement.

§ 2.2 The Construction Manager shall perform its services consistent with the skill and care ordinarily provided by construction managers practicing in the same or similar locality under the same or similar circumstances. The Construction Manager shall perform its services as expeditiously as is consistent with such skill and care and the orderly progress of the Project.

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§ 2.3 The Construction Manager shall provide its services in conjunction with the services of an Architect as described in AIA Document B132™–2019, Standard Form of Agreement Between Owner and Architect, Construction Manager as Adviser Edition. The Construction Manager shall not be responsible for actions taken by the Architect.

§ 2.4 The Construction Manager shall coordinate its services with those services provided by the Owner, the Architect, the Contractors, and the Owner's other consultants and Separate Contractors. The Construction Manager shall be entitled to rely on, and shall not be responsible for, the accuracy and completeness of services and information furnished by the Owner, the Architect, and the Owner's other consultants and Separate Contractors. The Construction Manager shall provide prompt written notice to the Owner if the Construction Manager becomes aware of any error, omission, or inconsistency in such services or information.

§ 2.5 The Construction Manager shall identify a representative authorized to act on behalf of the Construction Manager with respect to the Project.

§ 2.6 The Construction Manager, as soon as practicable after execution of the Agreement, shall notify the Owner in writing of the names and qualifications of its proposed key staff members. Within 14 days of receipt of the names and qualifications of the Construction Manager's proposed key staff members, the Owner may reply to the Construction Manager in writing, stating (1) whether the Owner has reasonable objection to a proposed key staff member or (2) that the Owner requires additional time to review. Failure of the Owner to reply within the 14-day period shall constitute notice of no reasonable objection. The Construction Manager shall not staff any employees on the Project to whom the Owner has made reasonable and timely objection. The Construction Manager shall not change its key staff members without the Owner's consent, which shall not be unreasonably withheld or delayed.

§ 2.7 Except with the Owner's knowledge and consent, the Construction Manager shall not engage in any activity, or accept any employment, interest or contribution that would reasonably appear to compromise the Construction Manager's judgment with respect to this Project.

§ 2.8 The Construction Manager shall maintain the following insurance until termination of this Agreement. If any of the requirements set forth below are in addition to the types and limits the Construction Manager normally maintains, the Owner shall pay the Construction Manager as set forth in section 11.7.

§ 2.8.1 Commercial General Liability with policy limits of not less than One Million Dollars and Zero Cents (\$ 1,000,000.00) for each occurrence and Two Million Dollars and Zero Cents (\$ 2,000,000.00) in the aggregate for bodily injury and property damage.

§ 2.8.2 Automobile Liability covering vehicles owned, and non-owned vehicles used, by the Construction Manager with policy limits of not less than One Million Dollars and Zero Cents (\$ \$1,000,000.00) per accident for bodily injury, death of any person, and property damage arising out of the ownership, maintenance and use of those motor vehicles, along with any other statutorily required automobile coverage.

§ 2.8.3 The Construction Manager may achieve the required limits and coverage for Commercial General Liability and Automobile Liability through a combination of primary and excess or umbrella liability insurance, provided such primary and excess or umbrella liability insurance policies result in the same or greater coverage as the coverages required under Sections 2.8.1 and 2.8.2, and in no event shall any excess or umbrella liability insurance provide narrower coverage than the primary policy. The excess policy shall not require the exhaustion of the underlying limits only through the actual payment by the underlying insurers.

§ 2.8.4 Workers' Compensation at statutory limits and Employers Liability will be provided as required by law.

§ 2.8.5 Professional Liability covering negligent acts, errors and omissions in the performance of professional services with policy limits of not less than Zero Dollars and Zero Cents (\$ 0.00) per claim and Zero Dollars and Zero Cents (\$ 0.00) in the aggregate.

§ 2.8.6 **Additional Insured Obligations.** To the fullest extent permitted by law, the Construction Manager shall cause the primary and excess or umbrella policies for Commercial General Liability and Automobile Liability to include the Owner as an additional insured for claims caused in whole or in part by the Construction Manager's negligent acts or

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omissions. The additional insured coverage shall be primary and non-contributory to any of the Owner's insurance policies and shall apply to both ongoing and completed operations.

§ 2.8.7 The Construction Manager shall provide certificates of insurance to the Owner that evidence compliance with the requirements in this Section 2.8.

§ 2.9 The Construction Manager shall assist the Owner, Architect, and other Project participants in establishing building information modeling and digital data protocols for the Project using AIA Document E203™-2013, Building Information Modeling and Digital Data Exhibit, to establish the protocols for the development, use, transmission, and exchange of digital data.

§ 2.10 A centralized electronic document management system will be used on the Project, and the Construction Manager shall be designated the Responsible Project Participant in section 3.5 of E203-2013, responsible for managing and maintaining the centralized electronic document management system. The centralized electronic document management system shall include all items listed in Article 3 of E203, and the following:
(List any items to be included that are not listed in Article 3 of E203-2013.)

Not applicable

§ 2.11 The Construction Manager shall retain all Project related documents and information it receives, and the Owner and Architect shall have access to the documents and information. The Construction Manager shall transmit the documents and information to the Owner at final completion.

ARTICLE 3 SCOPE OF CONSTRUCTION MANAGER'S BASIC SERVICES

§ 3.1 Definition

The Construction Manager's Basic Services consist of those described in this Article 3, and include usual and customary Preconstruction and Construction Phase Services. Services not set forth in this Article 3 are Supplemental or Additional Services. The Owner, Construction Manager, and Contractors may agree, in consultation with the Architect, for the Construction Phase to commence prior to completion of the Preconstruction Phase, in which case, both phases will proceed concurrently.

§ 3.2 Preconstruction Phase

§ 3.2.1 The Construction Manager shall review the program furnished by the Owner and any evaluation of the Owner's program provided by the Architect, to ascertain the requirements of the Project and shall arrive at a mutual understanding of such requirements with the Owner and Architect.

§ 3.2.2 The Construction Manager shall provide a preliminary evaluation of the Owner's program, schedule and construction budget requirements, each in terms of the other.

§ 3.2.3 The Construction Manager shall prepare, and deliver to the Owner, for the Owner's approval, a written Construction Management Plan that includes, at a minimum, the following: (1) preliminary evaluations required in Section 3.2.2, (2) a Project schedule, (3) cost estimates, (4) recommendations for Project delivery method, and (5) Contractors' scopes of Work. The Construction Manager shall periodically update the Construction Management Plan, for the Owner's approval, over the course of the Project.

§ 3.2.4 The Construction Manager shall prepare and periodically update the Project schedule included in the Construction Management Plan for the Architect's review and the Owner's acceptance. The Construction Manager shall obtain the Architect's approval for the portion of the Project schedule relating to the performance of the Architect's services. The Project schedule shall coordinate and integrate the Construction Manager's services, the Architect's services, other Owner consultants' services, and the Owner's responsibilities and highlight items that affect the Project's timely completion.

§ 3.2.5 The Construction Manager shall update the Project schedule to include the components of the Work, including phasing of construction, times of commencement and completion required of each Contractor, ordering and delivery of products, including those that must be ordered in advance of construction, obtaining the required reviews and approvals of authorities having jurisdiction over the Project, and the occupancy requirements of the Owner.

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§ 3.2.6 Based on the preliminary design and information prepared or provided by the Architect and other Owner consultants, the Construction Manager shall prepare, for the Architect's review and Owner's approval, preliminary estimates of the Cost of the Work or the cost of program requirements using area, volume or similar conceptual estimating techniques, including the establishment of sufficient contingency to reasonably anticipate the development of the Project's design documents.

§ 3.2.7 The Construction Manager shall review design documents during their development and advise the Owner and Architect on proposed site use and improvements, selection of materials, building systems, and equipment. The Construction Manager shall also provide recommendations to the Owner and Architect, consistent with the Project requirements, on constructability; availability of materials and labor; sequencing for phased construction; time requirements for procurement, installation and construction; and factors related to construction cost including, but not limited to, costs of alternative designs or materials, preliminary budgets, life-cycle data, and possible cost reductions.

§ 3.2.8 The Construction Manager shall review recommendations for systems, materials, or equipment for the impact upon cost, schedule, sequencing, constructability, and coordination among the Contractors. The Construction Manager shall discuss its findings with the Owner and the Architect, and coordinate resolution, as necessary, of any such impacts.

§ 3.2.9 As the Architect progresses with the preparation of the Schematic Design, Design Development and Construction Documents, the Construction Manager shall prepare and update, at appropriate intervals agreed to by the Owner, Construction Manager and Architect, an estimate of the Cost of the Work with increasing detail and refinement. The Construction Manager shall include in the estimate those costs to allow for further development of the design, bidding or negotiating, price escalation, and market conditions. The estimate shall be provided for the Architect's review and the Owner's approval. The Construction Manager shall inform the Owner and Architect in the event that the estimate of Cost of the Work exceeds the latest approved Project budget, and make recommendations for corrective action.

§ 3.2.10 As the Architect progresses with the preparation of the Schematic Design, Design Development and Construction Documents, the Construction Manager shall consult with the Owner and Architect and make recommendations whenever the Construction Manager determines that the design, or details, adversely affect cost, scope, schedule, constructability, or quality of the Project.

§ 3.2.11 The Construction Manager shall provide recommendations and information to the Owner and Architect regarding the assignment of responsibilities for temporary Project facilities and equipment, materials and services for common use of the Contractors. The Construction Manager shall verify that such requirements and assignment of responsibilities are included in the proposed Contract Documents.

§ 3.2.12 The Construction Manager shall provide recommendations and information to the Owner regarding the allocation of responsibilities for safety programs among the Contractors.

§ 3.2.13 The Construction Manager shall provide recommendations to the Owner on the division of the Project into individual contracts for the construction of various categories of Work, including the method to be used for selecting Contractors and awarding Contracts for Construction. The Construction Manager shall review the Drawings and Specifications and make recommendations as required to provide that (1) the Work of the Contractors is coordinated, (2) all requirements for the Project are assigned to the appropriate Contract, (3) the likelihood of jurisdictional disputes is minimized, and (4) proper coordination is provided for phased construction.

§ 3.2.14 The Construction Manager shall make recommendations about, and coordinate the ordering and delivery of, materials in support of the schedule, including those that must be ordered in advance of construction.

§ 3.2.15 The Construction Manager shall assist the Owner in selecting, retaining, and coordinating the professional services of surveyors, geotechnical engineers, special consultants, and construction materials testing required for the Project.

§ 3.2.16 The Construction Manager shall provide an analysis of the types and quantities of labor required for the Project and review the availability of appropriate categories of labor required for critical phases. The Construction Manager shall make recommendations for actions designed to minimize adverse effects of labor shortages.

§ 3.2.17 The Construction Manager shall assist the Owner in obtaining information regarding applicable requirements for equal employment opportunity programs, and other programs as may be required by governmental and quasi-governmental authorities for inclusion in the Contract Documents.

§ 3.2.18 Following the Owner's approval of the Drawings and Specifications, the Construction Manager shall update and submit the latest estimate of the Cost of the Work and the Project schedule for the Architect's review and the Owner's approval.

§ 3.2.19 The Construction Manager, in consultation with the Owner, shall develop bidders' interest in the Project and establish bidding schedules. The Construction Manager shall assist the Owner and the Architect with the development of the Bidding Documents, which consist of bidding requirements and proposed Contract Documents. The Construction Manager, with the assistance of the Architect, shall issue Bidding Documents to bidders and conduct pre-bid conferences with prospective bidders. The Construction Manager shall issue the current Project schedule with each set of Bidding Documents. The Construction Manager shall assist the Architect with regard to questions from bidders and with the issuance of addenda.

§ 3.2.20 The Construction Manager shall submit a list of prospective bidders for the Architect's review and the Owner's approval.

§ 3.2.21 The Construction Manager shall review bids, and prepare bid analyses, and make recommendations to the Owner for the Owner's award of Contracts for Construction or rejection of bids.

§ 3.2.22 The Construction Manager shall assist the Owner in preparing Contracts for Construction. The Construction Manager shall advise the Owner on the acceptability of Subcontractors and material suppliers proposed by Contractors.

§ 3.2.23 The Construction Manager shall assist the Owner in obtaining building permits and special permits for permanent improvements, except for permits required to be obtained directly by the Contractors. The Construction Manager shall verify that the Owner has paid applicable fees and assessments. The Construction Manager shall assist the Owner and Architect in connection with the Owner's responsibility for filing documents required for the approvals of governmental authorities having jurisdiction over the Project.

§ 3.2.24 If the Owner identified a Sustainable Objective in Article 1, the Construction Manager shall fulfill its Preconstruction Phase responsibilities as required in AIA Document E235™-2019, Sustainable Projects Exhibit, Construction Manager as Adviser Edition, attached to this Agreement.

§ 3.3 Construction Phase

§ 3.3.1 The Construction Manager shall provide on-site administration of the Contracts for Construction in cooperation with the Architect as set forth below and in AIA Document A232™-2019, General Conditions of the Contract for Construction, Construction Manager as Adviser Edition. If the Owner and Contractor modify AIA Document A232-2019, those modifications shall not affect the Construction Manager's services under this Agreement unless the Owner and the Construction Manager amend this Agreement.

§ 3.3.2 Subject to Section 4.2 and except as provided in Section 3.3.30, the Construction Manager's responsibility to provide Construction Phase Services commences with the award of the initial Contract for Construction and terminates on the date the Architect issues the final Certificate for Payment.

§ 3.3.3 The Construction Manager shall provide a staffing plan to include one or more representatives who shall be in attendance at the Project site whenever the Work is being performed.

§ 3.3.4 The Construction Manager shall provide administrative, management and related services to coordinate scheduled activities and responsibilities of the Contractors with each other and with those of the Construction Manager, the Owner and the Architect. The Construction Manager shall coordinate the activities of the Contractors in accordance with the latest approved Project schedule and the Contract Documents.

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§ 3.3.5 The Construction Manager shall review and analyze the construction schedules provided by the Contractors to update the Project schedule, incorporating the activities of the Owner, Architect, and Contractors on the Project, including activity sequences and durations, allocation of labor and materials, processing of Shop Drawings, Product Data and Samples, and delivery and procurement of products, including those that must be ordered in advance of construction. The Project schedule shall include the Owner's occupancy requirements showing portions of the Project having occupancy priority. The Construction Manager shall update and reissue the Project schedule as required to show current conditions. If an update indicates that the previously approved Project schedule may not be met, the Construction Manager shall recommend corrective action to the Owner and Architect.

§ 3.3.6 The Construction Manager shall schedule and conduct meetings to discuss matters such as procedures, progress, coordination, and scheduling of the Work, and to develop solutions to issues identified. The Construction Manager shall prepare and promptly distribute minutes to the Owner, Architect and Contractors.

§ 3.3.7 In accordance with the Contract Documents and the latest approved Project schedule, and utilizing information from the Contractors, the Construction Manager shall review, analyze, schedule and coordinate the overall sequence of construction and assignment of space in areas where the Contractors are performing Work.

§ 3.3.8 The Construction Manager shall coordinate all tests and inspections required by the Contract Documents or governmental authorities, observe the on-site testing and inspections, and arrange for the delivery of test and inspection reports to the Owner and Architect.

§ 3.3.9 The Construction Manager shall endeavor to obtain satisfactory performance from each of the Contractors. The Construction Manager shall recommend courses of action to the Owner when requirements of a Contract are not being fulfilled.

§ 3.3.10 The Construction Manager shall monitor and evaluate actual costs for activities in progress and estimates for uncompleted tasks and advise the Owner and Architect as to variances between actual costs and budgeted or estimated costs. If a Contractor is required to submit a Control Estimate, the Construction Manager shall meet with the Owner and Contractor to review the Control Estimate. The Construction Manager shall promptly notify the Contractor if there are any inconsistencies or inaccuracies in the information presented. The Construction Manager shall also report the Contractor's cost control information to the Owner.

§ 3.3.11 The Construction Manager shall develop cash flow reports and forecasts for the Project and include them in the Construction Manager's progress reports.

§ 3.3.12 The Construction Manager shall maintain accounting records on authorized Work performed under unit costs, additional Work performed on the basis of actual costs of labor and materials, and other Work requiring accounting records.

§ 3.3.12.1 The Construction Manager shall develop and implement procedures for the review and processing of Applications for Payment by Contractors for progress and final payments.

§ 3.3.12.2 Not more frequently than monthly, the Construction Manager shall review and certify the amounts due the respective Contractors as follows:

- .1 Where there is only one Contractor responsible for performing the Work, the Construction Manager shall, within seven days after the Construction Manager receives the Contractor's Application for Payment, review the Application, certify the amount the Construction Manager determines is due the Contractor, and forward the Contractor's Application and Certificate for Payment to the Architect.
- .2 Where there is more than one Contractor responsible for performing different portions of the Project, the Construction Manager shall, within seven days after the Construction Manager receives each Contractor's Application for Payment: (1) review the Applications and certify the amount the Construction Manager determines is due each Contractor; (2) prepare a Summary of Contractors' Applications for Payment by summarizing information from each Contractor's Application for Payment; (3) prepare a Project Application and Certificate for Payment; (4) certify the total amount the Construction Manager determines is due all Contractors collectively; and (5) forward the Summary of Contractors' Applications for Payment and Project Application and Certificate for Payment to the Architect.

§ 3.3.12.3 The Construction Manager's certification for payment shall constitute a representation to the Owner, based on the Construction Manager's evaluations of the Work and on the data comprising the Contractors' Applications for Payment, that, to the best of the Construction Manager's knowledge, information and belief, the Work has progressed to the point indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractors are entitled to payment in the amount certified. The foregoing representations are subject to (1) an evaluation of the Work for conformance with the Contract Documents upon Substantial Completion; (2) results of subsequent tests and inspections; (3) correction of minor deviations from the Contract Documents prior to completion; and (4) specific qualifications expressed by the Construction Manager. The issuance of a Certificate for Payment shall further constitute a recommendation to the Architect and Owner that the Contractor be paid the amount certified.

§ 3.3.12.4 The certification of an Application for Payment or a Project Application for Payment by the Construction Manager shall not be a representation that the Construction Manager has (1) made exhaustive or continuous on-site inspections to check the quality or quantity of the Work; (2) reviewed construction means, methods, techniques, procedures, or sequences for a Contractor's own Work; (3) reviewed copies of requisitions received from Subcontractors and suppliers and other data requested by the Owner to substantiate each Contractor's right to payment; or (4) ascertained how or for what purpose that Contractor has used money previously paid on account of the Contract Sum.

§ 3.3.13 The Construction Manager shall obtain and review the safety programs developed by each Contractor solely and exclusively for purposes of coordinating the safety programs with those of the other Contractors and for making recommendations for any additional safety measures to be considered in the Work of the Contractors. The Construction Manager's responsibilities for coordination of safety programs shall not extend to direct control over or charge of the acts or omissions of the Contractors, Subcontractors, agents or employees of the Contractors or Subcontractors, or any other persons performing portions of the Work and not directly employed by the Construction Manager.

§ 3.3.14 The Construction Manager shall determine in general that the Work of each Contractor is being performed in accordance with the requirements of the Contract Documents and notify the Owner, Contractor and Architect of defects and deficiencies in the Work. The Construction Manager shall have the authority to reject Work that does not conform to the Contract Documents and shall notify the Architect about the rejection. The failure of the Construction Manager to reject Work shall not constitute acceptance of the Work. The Construction Manager shall record any rejection of Work in its daily log and include information regarding the rejected Work in its progress reports to the Architect and Owner pursuant to Section 3.3.22.1. Upon written authorization from the Owner, the Construction Manager may require and make arrangements for additional inspection or testing of the Work in accordance with the provisions of the Contract Documents, whether or not the Work is fabricated, installed or completed, and the Construction Manager shall give timely notice to the Architect of when and where the tests and inspections are to be made so that the Architect may be present for such procedures.

§ 3.3.15 The Construction Manager shall advise and consult with the Owner and Architect during the performance of its Construction Phase Services. The Construction Manager shall have authority to act on behalf of the Owner only to the extent provided in this Agreement. The Construction Manager shall not have control over, charge of, or responsibility for the construction means, methods, techniques, sequences or procedures, or for safety precautions and programs in connection with the Work of each of the Contractors, since these are solely the Contractor's rights and responsibilities under the Contract Documents. The Construction Manager shall not be responsible for a Contractor's failure to perform the Work in accordance with the requirements of the Contract Documents. The Construction Manager shall be responsible for the Construction Manager's negligent acts or omissions, but shall not have control over or charge of, and shall not be responsible for, acts or omissions of the Contractors, Subcontractors, or their agents or employees, or any other persons or entities performing portions of the Work.

§ 3.3.16 The Construction Manager shall transmit to the Architect requests for interpretations, and requests for information of the meaning and intent of the Drawings and Specifications, and provide its written recommendation. The Construction Manager shall assist in the resolution of questions that may arise.

§ 3.3.17 The Construction Manager shall review requests for changes, assist in negotiating Contractors' proposals, submit recommendations to the Architect and Owner, and, if the proposed changes are accepted or required by the



Owner, prepare Change Orders or Construction Change Directives that incorporate the Architect's modifications to the Contract Documents.

§ 3.3.18 The Construction Manager shall assist the Initial Decision Maker in the review, evaluation and documentation of Claims, subject to Section 4.2.2.7.

§ 3.3.19 Utilizing the submittal schedules provided by each Contractor, the Construction Manager shall prepare, and revise as necessary, a Project submittal schedule incorporating information from the Owner, Owner's consultants, Owner's Separate Contractors and vendors, governmental agencies, and participants in the Project under the management of the Construction Manager. The Project submittal schedule and any revisions shall be submitted to the Architect for approval.

§ 3.3.20 The Construction Manager shall promptly review all Shop Drawings, Product Data, Samples, and other submittals from the Contractors for compliance with the submittal requirements of the Contract, coordinate submittals with information contained in related documents, and transmit to the Architect those that the Construction Manager recommends for approval. The Construction Manager's actions shall be taken in accordance with the Project submittal schedule approved by the Architect, or in the absence of an approved Project submittal schedule, with such reasonable promptness as to cause no delay in the Work or in the activities of the Contractors, the Owner, or the Architect.

§ 3.3.20.1 If professional design services or certifications by a design professional related to systems, materials, or equipment are specifically required of the Contractors by the Contract Documents, the Construction Manager shall review those submittals for sequencing, constructability, and coordination impacts on the other Contractors. The Construction Manager shall discuss its findings with the Owner and the Architect, and coordinate resolution, as necessary, of any such impacts.

§ 3.3.21 The Construction Manager shall keep a daily log containing a record of weather, each Contractor's Work on the site, number of workers, identification of equipment, Work accomplished, problems encountered, and other similar relevant data as the Owner may require.

§ 3.3.21.1 The Construction Manager shall collect, review for accuracy, and compile the Contractors' daily logs; and include them in the Construction Manager's reports prepared and submitted in accordance with section 3.3.21.2.

§ 3.3.21.2 The Construction Manager shall record the progress of the Project. On a monthly basis, or otherwise as agreed to by the Owner, the Construction Manager shall submit written progress reports to the Owner and Architect, showing percentages of completion and other information identified below:

- .1 Work completed for the period;
- .2 Project schedule status;
- .3 Submittal schedule and status report, including a summary of remaining and outstanding submittals;
- .4 Request for information, Change Order, and Construction Change Directive status reports;
- .5 Tests and inspection reports;
- .6 Status report of nonconforming and rejected Work;
- .7 Daily logs;
- .8 Summary of all Contractors' Applications for Payment;
- .9 Cumulative total of the Cost of the Work to date including the Construction Manager's compensation and reimbursable expenses at the job site, if any;
- .10 Cash-flow and forecast reports;
- .11 Photographs to document the progress of the Project;
- .12 Status reports on permits and approvals of authorities having jurisdiction; and
- .13 Any other items the Owner may require:

§ 3.3.21.3 In addition, for Projects constructed on the basis of the Cost of the Work, the Construction Manager shall include the following additional information in its progress reports:

- .1 Contractors' work force reports;
- .2 Equipment utilization report;
- .3 Cost summary, comparing actual costs to updated cost estimates; and

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.4 Any other items as the Owner may require:

§ 3.3.22 Utilizing the documents provided by the Contractors, the Construction Manager shall make available, at the Project site, the Contract Documents, including Change Orders, Construction Change Directives, and other Modifications, in good order and marked currently to indicate field changes and selections made during construction, and the approved Shop Drawings, Product Data, Samples, and similar required submittals. These shall be in electronic form or paper copy, available to the Owner, Architect, and Contractors. Upon completion of the Project, the Construction Manager shall deliver them to the Owner.

§ 3.3.23 The Construction Manager shall arrange for the delivery, storage, protection and security of Owner-purchased materials, systems and equipment that are a part of the Project until such items are incorporated into the Work.

§ 3.3.24 With the Owner's maintenance personnel, the Construction Manager shall observe the Contractors' final testing and start-up of utilities, operational systems and equipment and observe any commissioning as the Contract Documents may require.

§ 3.3.25 When the Construction Manager considers each Contractor's Work or a designated portion thereof substantially complete, the Construction Manager shall, jointly with that Contractor, prepare for the Architect a list of incomplete or unsatisfactory items and a schedule for their completion. The Construction Manager shall assist the Architect in conducting inspections to determine whether the Work or designated portion thereof is substantially complete.

§ 3.3.26 When the Work of all of the Contractors, or designated portion thereof, is substantially complete, the Construction Manager shall prepare, and the Construction Manager and Architect shall execute, a Certificate of Substantial Completion. The Construction Manager shall submit the executed Certificate to the Owner and Contractors. The Construction Manager shall coordinate the correction and completion of the Work. Following issuance of a Certificate of Substantial Completion of the Work or a designated portion thereof, the Construction Manager shall perform an inspection to confirm the completion of the Work of the Contractors and make recommendations to the Architect when the Work of all of the Contractors is ready for final inspection. The Construction Manager shall assist the Architect in conducting the final inspection.

§ 3.3.27 The Construction Manager shall forward to the Owner, with a copy to the Architect, the following information received from the Contractors: (1) certificates of insurance ; (2) consent of surety or sureties, if any, to reduction in or partial release of retainage or the making of final payment; (3) affidavits, receipts, releases and waivers of liens or bonds indemnifying the Owner against liens; and (4) any other documentation required of the Contractors under the Contract Documents, including warranties and similar submittals.

§ 3.3.28 The Construction Manager shall coordinate receipt, and delivery to the Owner, of other items provided by the Contractors, such as keys, manuals, and record drawings. The Construction Manager shall forward to the Architect a final Project Application for Payment and Project Certificate for Payment, or a final Application for Payment and final Certificate for Payment, upon the Contractors' compliance with the requirements of the Contract Documents.

§ 3.3.29 Duties, responsibilities and limitations of authority of the Construction Manager as set forth in the Contract Documents shall not be restricted, modified or extended without written consent of the Owner, Construction Manager, Architect, and Contractors. Consent shall not be unreasonably withheld.

§ 3.3.30 Upon request of the Owner, and prior to the expiration of one year from the date of Substantial Completion, the Construction Manager shall, without additional compensation, conduct a meeting with the Owner and Architect to review the facility operations and performance.

ARTICLE 4 SUPPLEMENTAL AND ADDITIONAL SERVICES

§ 4.1 Supplemental Services

§ 4.1.1 The services listed below are not included in Basic Services but may be required for the Project. The Construction Manager shall provide the listed Supplemental Services only if specifically designated in the table below

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as the Construction Manager's responsibility, and the Owner shall compensate the Construction Manager as provided in Section 11.2. Unless otherwise specifically addressed in this Agreement, if neither the Owner nor the Construction Manager is designated, the parties agree that the listed Supplemental Service is not being provided for the Project. *(Designate the Construction Manager's Supplemental Services and the Owner's Supplemental Services required for the Project by indicating whether the Construction Manager or Owner shall be responsible for providing the identified Supplemental Service. Insert a description of the Supplemental Services in Section 4.1.2 below or attach the description of services as an exhibit to this Agreement.)*

Supplemental Services	Responsibility <i>(Construction Manager, Owner or not provided)</i>
§ 4.1.1.1 Measured drawings	
§ 4.1.1.2 Tenant-related services	
§ 4.1.1.3 Commissioning	Basic Services to the extent identified in Section 3.3.23
§ 4.1.1.4 Development of a commissioning plan	
§ 4.1.1.5 Sustainable Project Services pursuant to Section 4.1.3	
§ 4.1.1.6 Furniture, furnishings and equipment delivery, and installation coordination	
§ 4.1.1.7 Furniture, furnishings and equipment procurement assistance	
§ 4.1.1.8 Assistance with site selection	
§ 4.1.1.9 Assistance with selection of the Architect	
§ 4.1.1.10 Furnish land survey	
§ 4.1.1.11 Furnish geotechnical engineering services	
§ 4.1.1.12 Provide insurance advice	
§ 4.1.1.13 Provide supplemental Project risk analysis and mitigation strategies	
§ 4.1.1.14 Stakeholder relationships management	
§ 4.1.1.15 Owner moving coordination	
§ 4.1.1.16 Coordination of Owner's Separate Contractors	
§ 4.1.1.17 Other Supplemental Services	

(Row deleted)

§ 4.1.2 Description of Supplemental Services

§ 4.1.2.1 A description of each Supplemental Service identified in Section 4.1.1 as the Construction Manager's responsibility is provided below.

(Describe in detail the Construction Manager's Supplemental Services identified in Section 4.1.1 or, if set forth in an exhibit, identify the exhibit.)

Furniture, furnishings and equipment to be provided by the Owner, with coordination of final installation by the Construction Manager.

§ 4.1.2.2 A description of each Supplemental Service identified in Section 4.1.1 as the Owner's responsibility is provided below.

(Describe in detail the Owner's Supplemental Services identified in Section 4.1.1 or, if set forth in an exhibit, identify the exhibit.)

Not applicable

§ 4.1.3 If the Owner identified a Sustainable Objective in Article 1, the Construction Manager shall provide, as a Supplemental Service, the Sustainability Services required in AIA Document E235™-2019, Sustainable Projects Exhibit, Construction Manager as Adviser Edition, attached to this Agreement. The Owner shall compensate the Construction Manager as provided in Section 11.2.

§ 4.2 Construction Manager's Additional Services

§ 4.2.1 The Construction Manager may provide Additional Services after execution of this Agreement, without invalidating this Agreement. Except for services required due to the fault of the Construction Manager, any Additional

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Services provided in accordance with this Section 4.2 shall entitle the Construction Manager to compensation pursuant to Section 11.3.

§ 4.2.2 Upon recognizing the need to perform the following Additional Services, the Construction Manager shall notify the Owner with reasonable promptness and explain the facts and circumstances giving rise to the need. The Construction Manager shall not proceed to provide the following Additional Services until the Construction Manager receives the Owner's written authorization:

- .1 Services necessitated by a change in the Initial Information, previous instructions or approvals given by the Owner, or a material change in the Project including size, quality, complexity, the Owner's schedule or budget for Cost of the Work, or procurement or delivery method, or bid packages in addition to those listed in Section 1.1.6. Services necessitated by sections 6.4 and 6.6 shall not be considered additional services;
- .2 Services necessitated by the enactment or revision of codes, laws, regulations or official interpretations after the date of this Agreement;
- .3 Services necessitated by decisions of the Owner not rendered in a timely manner or any other failure of performance on the part of the Owner or the Owner's other consultants or contractors;
- .4 Preparation of documentation for alternate bid or proposal requests proposed by the Owner;
- .5 Preparation for, and attendance at, a public presentation, meeting or hearing;
- .6 Preparation for, and attendance at, a dispute resolution proceeding or legal proceeding, except where the Construction Manager is party thereto;
- .7 Consultation concerning replacement of Work resulting from fire or other cause during construction and furnishing services required in connection with the replacement of such Work; or
- .8 Assistance to the Initial Decision Maker.

§ 4.2.3 To avoid delay in the Construction Phase, the Construction Manager shall provide the following Additional Services, notify the Owner with reasonable promptness, and explain the facts and circumstances giving rise to the need. If, upon receipt of the Construction Manager's notice, the Owner determines that all or parts of the services are not required, the Owner shall give prompt written notice to the Construction Manager of the Owner's determination. The Owner shall compensate the Construction Manager for the services provided prior to the Construction Manager's receipt of the Owner's notice:

- .1 Providing assistance to the Initial Decision Maker in evaluating an extensive number of Claims submitted by a Contractor or others in connection with the Work.
- .2 Services required in an emergency to coordinate the activities of a Contractor or Contractors in the event of risk of personal injury or serious property damage, consistent with Section 3.3.15.

§ 4.2.4 Except for services required under Section 3.3.30, Construction Phase Services provided more than 60 days after (1) the date of Substantial Completion of the Work, or (2) the anticipated date of Substantial Completion identified in the Initial Information, whichever is earlier, shall be compensated as Additional Services to the extent the Construction Manager incurs additional cost in providing those Construction Phase Services.

§ 4.2.5 If the services covered by this Agreement have not been completed within () months of the date of this Agreement, through no fault of the Construction Manager, extension of the Construction Manager's services beyond that time shall be compensated as Additional Services.

ARTICLE 5 OWNER'S RESPONSIBILITIES

§ 5.1 Unless otherwise provided for under this Agreement, the Owner shall provide information in a timely manner regarding requirements for and limitations on the Project, including a written program, which shall set forth the Owner's objectives; schedule; constraints and criteria; special equipment; systems; and site requirements.

§ 5.2 The Owner shall establish the Owner's budget for the Project, including (1) the budget for the Cost of the Work as defined in Section 6.1; (2) the Owner's other costs; and (3) reasonable contingencies related to all of these costs. The Owner shall update the Owner's budget for the Project as necessary throughout the duration of the Project until final completion. If the Owner significantly increases or decreases the Owner's budget for the Cost of the Work, the Owner shall notify the Construction Manager and Architect. The Owner and the Architect, in consultation with the Construction Manager, shall thereafter agree to a corresponding change in the Project's scope and quality.

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§ 5.3 The Owner acknowledges that accelerated, phased, or fast-track design and construction provides a benefit, but also carries with it the risk of additional costs. If the Owner selects accelerated, phased or fast-track scheduling, the Owner agrees to include in the budget for the Project sufficient contingencies to cover such costs.

§ 5.4 The Owner shall retain an Architect to provide services, duties and responsibilities as described in AIA Document B132–2019, Standard Form of Agreement Between Owner and Architect, Construction Manager as Adviser Edition. The Owner shall provide the Construction Manager with a copy of the scope of services in the agreement executed between the Owner and Architect, and any further modifications to the Architect’s scope of services in the agreement.

§ 5.5 The Owner shall identify a representative authorized to act on the Owner’s behalf with respect to the Project. The Owner shall render decisions pertaining to documents the Construction Manager submits in a timely manner in order to avoid unreasonable delay in the orderly and sequential progress of the Construction Manager’s services.

§ 5.6 Unless provided by the Construction Manager, the Owner shall furnish surveys to describe physical characteristics, legal limitations and utility locations for the site of the Project, and a written legal description of the site. The surveys and legal information shall include, as applicable, grades and lines of streets, alleys, pavements and adjoining property and structures; designated wetlands; adjacent drainage; rights-of-way, restrictions, easements, encroachments, zoning, deed restrictions, boundaries, and contours of the site; locations, dimensions, and other necessary data with respect to existing buildings, other improvements and trees; and information concerning available utility services and lines, both public and private, above and below grade, including inverts and depths. All the information on the survey shall be referenced to a Project benchmark.

§ 5.7 Unless provided by the Construction Manager, the Owner shall furnish services of geotechnical engineers, which may include test borings, test pits, determinations of soil bearing values, percolation tests, evaluations of hazardous materials, seismic evaluation, ground corrosion tests and resistivity tests, including necessary operations for anticipating subsoil conditions, with written reports and appropriate recommendations.

§ 5.8 The Owner shall provide the Supplemental Services designated as the Owner’s responsibility in Section 4.1.1.

§ 5.9 If the Owner identified a Sustainable Objective in Article 1, the Owner shall fulfill its responsibilities as required in AIA Document E235™–2019, Sustainable Projects Exhibit, Construction Manager as Adviser Edition, attached to this Agreement.

§ 5.10 The Owner shall coordinate the services of its own consultants with those services provided by the Construction Manager. Upon the Construction Manager’s request, the Owner shall furnish copies of the scope of services in the contracts between the Owner and the Owner’s consultants. The Owner shall furnish the services of consultants other than those designated as the responsibility of the Construction Manager in this Agreement, or authorize the Construction Manager to furnish them as an Additional Service, when the Construction Manager requests such services and demonstrates that they are reasonably required by the scope of the Project. The Owner shall require that its consultants and contractors maintain insurance, including professional liability insurance, as appropriate to the services or work provided.

§ 5.11 The Owner shall furnish tests, inspections and reports required by law or the Contract Documents, such as structural, mechanical, and chemical tests, tests for air and water pollution, and tests for hazardous materials.

§ 5.12 The Owner shall furnish all legal, insurance and accounting services, including auditing services, that may be reasonably necessary at any time for the Project to meet the Owner’s needs and interests.

§ 5.13 The Owner shall provide prompt written notice to the Construction Manager and Architect if the Owner becomes aware of any fault or defect in the Project, including errors, omissions or inconsistencies in the Architect’s Instruments of Service or any fault or defect in the Construction Manager’s services.

§ 5.14 The Owner reserves the right to perform construction and operations related to the Project with the Owner’s own forces, and to award contracts in connection with the Project which are not part of the Construction Manager’s responsibilities under this Agreement. The Construction Manager shall notify the Owner if any such independent action will interfere with the Construction Manager’s ability to perform the Construction Manager’s responsibilities

Init.

under this Agreement. When performing construction or operations related to the Project, the Owner agrees to be subject to the same obligations and to have the same rights as the Contractors.

§ 5.15 The Owner shall communicate with the Contractors and the Construction Manager's consultants through the Construction Manager about matters arising out of or relating to the Contract Documents. The Owner and Construction Manager shall include the Architect in all communications that relate to or affect the Architect's services or professional responsibilities. The Owner shall promptly notify the Architect of the substance of any direct communications between the Owner and the Construction Manager otherwise relating to the Project. Communications by and with the Architect's consultants shall be through the Architect.

§ 5.16 Before executing the Contracts for Construction, the Owner shall coordinate the Construction Manager's duties and responsibilities set forth in the Contracts for Construction with the Construction Manager's services set forth in this Agreement. The Owner shall provide the Construction Manager a copy of the executed agreements between the Owner and Contractors, including the General Conditions of the Contracts for Construction.

§ 5.17 The Owner shall provide the Construction Manager access to the Project site prior to commencement of the Work and shall obligate the Contractors to provide the Construction Manager access to the Work wherever it is in preparation or progress.

§ 5.18 Within 15 days after receipt of a written request from the Construction Manager, the Owner shall furnish the requested information as necessary and relevant for the Construction Manager to evaluate, give notice of, or enforce lien rights.

ARTICLE 6 COST OF THE WORK

§ 6.1 For purposes of this Agreement, the Cost of the Work shall be the total cost to the Owner to construct all elements of the Project designed or specified by the Architect and shall include the Contractors' general conditions costs, overhead and profit. The Cost of the Work also includes the reasonable value of labor, materials, and equipment, donated to, or otherwise furnished by, the Owner. The Cost of the Work includes the compensation of the Construction Manager and Construction Manager's Consultants during the Construction Phase only, including compensation for reimbursable expenses at the job site, if any. The Cost of the Work does not include the compensation of the Architect; the costs of the land, rights-of-way, financing, or contingencies for changes in the Work; or other costs that are the responsibility of the Owner.

§ 6.2 The Owner's budget for the Cost of the Work is provided in Initial Information, and shall be adjusted throughout the Project as required under Sections 5.2 and 6.4. Evaluations of the Owner's budget for the Cost of the Work, and the estimates of the Cost of the Work prepared by the Construction Manager, represent the Construction Manager's judgment as a person or entity familiar with the construction industry. It is recognized, however, that neither the Construction Manager nor the Owner has control over the cost of labor, materials; or equipment; the Contractors' methods of determining bid prices; or competitive bidding, market, or negotiating conditions. Accordingly, the Construction Manager cannot and does not warrant or represent that bids or negotiated prices will not vary from the Owner's budget for the Cost of the Work, or from any estimate of the Cost of the Work, or evaluation, prepared or agreed to by the Construction Manager.

§ 6.3 If the Architect is providing cost estimating services as a Supplemental Service, and a discrepancy exists between the Construction Manager's cost estimates and the Architect's cost estimates, the Construction Manager and the Architect shall work together to reconcile the cost estimates.

§ 6.4 If the Construction Manager's estimate of the Cost of the Work exceeds the Owner's budget for the Cost of the Work, the Construction Manager, in consultation with the Architect, shall make appropriate recommendations to the Owner to adjust the Project's size, quality, or budget for the Cost of the Work, and the Owner shall cooperate with the Construction Manager and Architect in making such adjustments.

§ 6.5 If the Construction Manager's estimate of the Cost of the Work exceeds the Owner's budget for the Cost of the Work, the Owner shall

- .1 give written approval of an increase in the budget for the Cost of the Work;
- .2 terminate in accordance with Section 9.5;

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- .3 in consultation with the Construction Manager and Architect, revise the Project program, scope, or quality as required to reduce the Cost of the Work; or
- .4 implement any other mutually acceptable alternative.

§ 6.6 If the Owner chooses to revise the Project program, scope, or quality to reduce the Cost of the Work pursuant to Section 6.5.3, or if the bids or proposals received from the prospective Contractors, in the aggregate, exceed the Owner's budget for the Cost of the Work, and the Owner chooses to revise the Project program, scope, or quality to reduce the Cost of the Work, the Construction Manager shall cooperate with the Owner and Architect to develop the necessary revisions, update the cost estimate, and obtain additional bids. The Construction Manager will perform the services described in Sections 6.4 and 6.6 without additional compensation.

ARTICLE 7 COPYRIGHTS AND LICENSES

The Construction Manager and the Construction Manager's consultants, if any, shall not own or claim a copyright in the Instruments of Service. The Construction Manager, the Construction Manager's consultants, if any, and the Owner warrant that in transmitting Instruments of Service, or any other information, the transmitting party is the copyright owner of such information or has permission from the copyright owner to transmit such information for its use on the Project.

ARTICLE 8 CLAIMS AND DISPUTES

§ 8.1 General

§ 8.1.1 The Owner and Construction Manager shall commence all claims and causes of action against the other and arising out of or related to this Agreement, whether in contract, tort, or otherwise, in accordance with the requirements of the binding dispute resolution method selected in this Agreement and within the period specified by applicable law, but in any case not more than 10 years after the date of Substantial Completion of the Work. The Owner and Construction Manager waive all claims and causes of action not commenced in accordance with this Section 8.1.1.

§ 8.1.2 To the extent damages are covered by property insurance, the Owner and Construction Manager waive all rights against each other and against the contractors, consultants, agents, and employees of the other for damages, except such rights as they may have to the proceeds of such insurance as set forth in AIA Document A232-2019, General Conditions of the Contract for Construction. The Owner or the Construction Manager, as appropriate, shall require of the contractors, consultants, agents, and employees of any of them, similar waivers in favor of the other parties enumerated herein.

§ 8.1.3 The Construction Manager shall indemnify and hold the Owner and the Owner's officers and employees harmless from and against damages, losses and judgments arising from claims by third parties, including reasonable attorneys' fees and expenses recoverable under applicable law, but only to the extent they are caused by the negligent acts or omissions of the Construction Manager, its employees and its consultants in the performance of professional services under this Agreement. The Construction Manager's obligation to indemnify and hold the Owner and the Owner's officers and employees harmless does not include a duty to defend. The Construction Manager's duty to indemnify the Owner under this Section 8.1.3 shall be limited to the available proceeds of the insurance coverage required by this Agreement.

§ 8.1.4 The Construction Manager and Owner waive consequential damages for claims, disputes, or other matters in question, arising out of or relating to this Agreement. This mutual waiver is applicable, without limitation, to all consequential damages due to either party's termination of this Agreement, except as specifically provided in Section 9.7.

§ 8.2 Mediation

§ 8.2.1 Any claim, dispute or other matter in question arising out of or related to this Agreement shall be subject to mediation as a condition precedent to binding dispute resolution. If such matter relates to or is the subject of a lien arising out of the Construction Manager's services, the Construction Manager may proceed in accordance with applicable law to comply with the lien notice or filing deadlines prior to resolution of the matter by mediation or by binding dispute resolution.

§ 8.2.2 The Owner and Construction Manager shall endeavor to resolve claims, disputes and other matters in question between them by mediation, which, unless the parties mutually agree otherwise, shall be administered by the American Arbitration Association in accordance with its Construction Industry Mediation Procedures in effect on the

date of this Agreement. A request for mediation shall be made in writing, delivered to the other party to this Agreement, and filed with the person or entity administering the mediation. The request may be made concurrently with the filing of a complaint or other appropriate demand for binding dispute resolution but, in such event, mediation shall proceed in advance of binding dispute resolution proceedings, which shall be stayed pending mediation for a period of 60 days from the date of filing, unless stayed for a longer period by agreement of the parties or court order. If an arbitration proceeding is stayed pursuant to this section, the parties may nonetheless proceed to the selection of the arbitrator(s) and agree upon a schedule for later proceedings.

§ 8.2.3 The parties shall share the mediator's fee and any filing fees equally. The mediation shall be held in the place where the Project is located, unless another location is mutually agreed upon. Agreements reached in mediation shall be enforceable as settlement agreements in any court having jurisdiction thereof.

§ 8.2.4 If the parties do not resolve a dispute through mediation pursuant to this Section 8.2, the method of binding dispute resolution shall be the following:

(Check the appropriate box.)

- Arbitration pursuant to Section 8.3 of this Agreement
- Litigation in a court of competent jurisdiction
- Other: (Specify)

If the Owner and Construction Manager do not select a method of binding dispute resolution, or do not subsequently agree in writing to a binding dispute resolution method other than litigation, the dispute will be resolved in a court of competent jurisdiction.

§ 8.3 Arbitration

§ 8.3.1 If the parties have selected arbitration as the method for binding dispute resolution in this Agreement, any claim, dispute or other matter in question arising out of or related to this Agreement subject to, but not resolved by, mediation shall be subject to arbitration, which, unless the parties mutually agree otherwise, shall be administered by the American Arbitration Association in accordance with its Construction Industry Arbitration Rules in effect on the date of this Agreement. A demand for arbitration shall be made in writing, delivered to the other party to this Agreement, and filed with the person or entity administering the arbitration.

§ 8.3.1.1 A demand for arbitration shall be made no earlier than concurrently with the filing of a request for mediation, but in no event shall it be made after the date when the institution of legal or equitable proceedings based on the claim, dispute or other matter in question would be barred by the applicable statute of limitations. For statute of limitations purposes, receipt of a written demand for arbitration by the person or entity administering the arbitration shall constitute the institution of legal or equitable proceedings based on the claim, dispute or other matter in question.

§ 8.3.2 The foregoing agreement to arbitrate, and other agreements to arbitrate with an additional person or entity duly consented to by parties to this Agreement, shall be specifically enforceable in accordance with applicable law in any court having jurisdiction thereof.

§ 8.3.3 The award rendered by the arbitrator(s) shall be final, and judgment may be entered upon it in accordance with applicable law in any court having jurisdiction thereof.

§ 8.3.4 Consolidation or Joinder

§ 8.3.4.1 Either party, at its sole discretion, may consolidate an arbitration conducted under this Agreement with any other arbitration to which it is a party provided that (1) the arbitration agreement governing the other arbitration permits consolidation; (2) the arbitrations to be consolidated substantially involve common questions of law or fact; and (3) the arbitrations employ materially similar procedural rules and methods for selecting arbitrator(s).

§ 8.3.4.2 Either party, at its sole discretion, may include by joinder persons or entities substantially involved in a common question of law or fact whose presence is required if complete relief is to be accorded in arbitration, provided

that the party sought to be joined consents in writing to such joinder. Consent to arbitration involving an additional person or entity shall not constitute consent to arbitration of any claim, dispute or other matter in question not described in the written consent.

§ 8.3.4.3 The Owner and Construction Manager grant to any person or entity made a party to an arbitration conducted under this Section 8.3, whether by joinder or consolidation, the same rights of joinder and consolidation as the Owner and Construction Manager under this Agreement.

§ 8.4 The provisions of this Article 8 shall survive the termination of this Agreement.

ARTICLE 9 TERMINATION OR SUSPENSION

§ 9.1 If the Owner fails to make payments to the Construction Manager in accordance with this Agreement, such failure shall be considered substantial nonperformance and cause for termination or, at the Construction Manager's option, cause for suspension of performance of services under this Agreement. If the Construction Manager elects to suspend services, the Construction Manager shall give seven days' written notice to the Owner before suspending services. In the event of a suspension of services, the Construction Manager shall have no liability to the Owner for delay or damage caused the Owner because of such suspension of services. Before resuming services, the Owner shall pay the Construction Manager all sums due prior to suspension and any expenses incurred in the interruption and resumption of the Construction Manager's services. The Construction Manager's fees for the remaining services and the time schedules shall be equitably adjusted.

§ 9.2 If the Owner suspends the Project, the Construction Manager shall be compensated for services performed prior to notice of such suspension. When the Project is resumed, the Construction Manager shall be compensated for expenses incurred in the interruption and resumption of the Construction Manager's services. The Construction Manager's fees for the remaining services and the time schedules shall be equitably adjusted.

§ 9.3 If the Owner suspends the Project for more than 90 cumulative days for reasons other than the fault of the Construction Manager, the Construction Manager may terminate this Agreement by giving not less than seven days' written notice.

§ 9.4 Either party may terminate this Agreement upon not less than seven days' written notice should the other party fail substantially to perform in accordance with the terms of this Agreement through no fault of the party initiating the termination.

§ 9.5 The Owner may terminate this Agreement upon not less than seven days' written notice to the Construction Manager for the Owner's convenience and without cause.

§ 9.6 If the Owner terminates this Agreement for its convenience pursuant to Section 9.5, or the Construction Manager terminates this Agreement pursuant to Section 9.3, the Owner shall compensate the Construction Manager for services performed prior to termination, Reimbursable Expenses incurred, and costs attributable to termination, including the costs attributable to the Construction Manager's termination of consultant agreements.

§ 9.7 In addition to any amounts paid under Section 9.6, if the Owner terminates this Agreement for its convenience pursuant to Section 9.5, or the Construction Manager terminates this Agreement pursuant to Section 9.3, the Owner shall pay to the Construction Manager the following termination fee:
(Set forth below the amount of any termination fee, or the method for determining any termination fee.)

To be mutually agreed upon by the Owner and the Construction Manager at the time of termination.

§ 9.8 Except as otherwise expressly provided herein, this Agreement shall terminate one year from the date of Substantial Completion.

ARTICLE 10 MISCELLANEOUS PROVISIONS

§ 10.1 This Agreement shall be governed by the law of the place where the Project is located, excluding that jurisdiction's choice of law rules. If the parties have selected arbitration as the method of binding dispute resolution, the Federal Arbitration Act shall govern Section 8.3.

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§ 10.2 Terms in this Agreement shall have the same meaning as those in AIA Document A232–2019, General Conditions of the Contract for Construction, except for purposes of this Agreement, the term "Work" shall include the work of all Contractors under the administration of the Construction Manager and the Architect.

§ 10.3 The Owner and Construction Manager, respectively, bind themselves, their agents, successors, assigns, and legal representatives to this Agreement. Neither the Owner nor the Construction Manager shall assign this Agreement without the written consent of the other, except that the Owner may assign this Agreement to a lender providing financing for the Project if the lender agrees to assume the Owner's rights and obligations under this Agreement, including any payments due to the Construction Manager by the Owner prior to the assignment.

§ 10.4 If the Owner requests the Construction Manager to execute certificates, the proposed language of such certificates shall be submitted to the Construction Manager for review at least 14 days prior to the requested dates of execution. If the Owner requests the Construction Manager to execute consents reasonably required to facilitate assignment to a lender, the Construction Manager shall execute all such consents that are consistent with this Agreement, provided the proposed consent is submitted to the Construction Manager for review at least 14 days prior to execution. The Construction Manager shall not be required to execute certificates or consents that would require knowledge, services, or responsibilities beyond the scope of this Agreement.

§ 10.5 Nothing contained in this Agreement shall create a contractual relationship with, or a cause of action in favor of, a third party against either the Owner or Construction Manager.

§ 10.6 Unless otherwise required in this Agreement, the Construction Manager shall have no responsibility for the discovery, presence, handling, removal or disposal of, or exposure of persons to, hazardous materials or toxic substances in any form at the Project site.

§ 10.7 The Construction Manager shall have the right to include photographic or artistic representations of the design of the Project among the Construction Manager's promotional and professional materials. The Construction Manager shall provide professional credit for the Architect and the Contractors in the Construction Manager's promotional materials for the Project. The Construction Manager shall be given reasonable access to the completed Project to make such representations. However, the Construction Manager's materials shall not include the Owner's confidential or proprietary information if the Owner has previously advised the Construction Manager in writing of the specific information considered by the Owner to be confidential or proprietary. The Owner shall provide professional credit for the Construction Manager in the Owner's promotional materials for the Project. This Section 10.7 shall survive the termination of this Agreement unless the Owner terminates this Agreement for cause pursuant to Section 9.4.

§ 10.8 If the Construction Manager or Owner receives information specifically designated as "confidential" or "business proprietary," the receiving party shall keep such information strictly confidential and shall not disclose it to any other person except as set forth in Section 10.8.1. This Section 10.8 shall survive the termination of this Agreement.

§ 10.8.1 The receiving party may disclose "confidential" or "business proprietary" information after 7 days' notice to the other party, when required by law, arbitrator's order, or court order, including a subpoena or other form of compulsory legal process issued by a court or governmental entity, or to the extent such information is reasonably necessary for the receiving party to defend itself in any dispute. The receiving party may also disclose such information to its employees, consultants, or contractors in order to perform services or work solely and exclusively for the Project, provided those employees, consultants and contractors are subject to the restrictions on the disclosure and use of such information as set forth in this Section 10.8.

§ 10.9 The invalidity of any provision of the Agreement shall not invalidate the Agreement or its remaining provisions. If it is determined that any provision of the Agreement violates any law, or is otherwise invalid or unenforceable, then that provision shall be revised to the extent necessary to make that provision legal and enforceable. In such case the Agreement shall be construed, to the fullest extent permitted by law, to give effect to the parties' intentions and purposes in executing the Agreement.

ARTICLE 11 COMPENSATION

§ 11.1 For the Construction Manager's Basic Services described under Article 3, the Owner shall compensate the Construction Manager as follows:

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§ 11.1.1 For Preconstruction Phase Services in Section 3.2:
(Insert amount of, or basis for, compensation, including stipulated sums, multiples or percentages.)

\$20,000.00 (Twenty Thousand Dollars and Zero Cents)

§ 11.1.2 For Construction Phase Services in Section 3.3:
(Insert amount of, or basis for, compensation, including stipulated sums, multiples or percentages.)

Fixed lump sum fee of \$240,000.00 (Two Hundred Forty Thousand Dollars and Zero Cents)

§ 11.2 For the Construction Manager's Supplemental Services designated in Section 4.1.1, and for any Sustainability Services required pursuant to Section 4.1.3, the Owner shall compensate the Construction Manager as follows:
(Insert amount of, or basis for, compensation. If necessary, list specific services to which particular methods of compensation apply.)

Not applicable

§ 11.3 For Additional Services that may arise during the course of the Project, including those under Section 4.2, the Owner shall compensate the Construction Manager as follows:
(Insert amount of, or basis for, compensation.)

To be negotiated by the parties prior to performance of such services, taking into consideration the hourly rates identified in Section 11.5.

§ 11.4 Compensation for Supplemental and Additional Services of the Construction Manager's consultants when not included in Sections 11.2 or 11.3, shall be the amount invoiced to the Construction Manager plus Ten percent (10 %), or as follows:
(Insert amount of, or basis for computing, Construction Manager's consultants' compensation for Supplemental or Additional Services.)

§ 11.5 The hourly billing rates for services of the Construction Manager and the Construction Manager's consultants are set forth below. The rates shall be adjusted in accordance with the Construction Manager's and Construction Manager's consultants' normal review practices.
(If applicable, attach an exhibit of hourly billing rates or insert them below.)

Employee or Category	Rate (\$0.00)
Principal / Manager	\$115.00
Staff Estimator / Project Manager	\$90.00
Staff Site Superintendent	\$85.00
Clerical	\$45.00

§ 11.6 Compensation for Reimbursable Expenses

§ 11.6.1 Reimbursable Expenses are in addition to compensation for Basic, Supplemental, and Additional Services and include expenses incurred by the Construction Manager and the Construction Manager's consultants directly related to the Project, as follows:

- .1 Transportation and authorized out-of-town travel and subsistence;
- .2 Long distance services, dedicated data and communication services, teleconferences, Project web sites, and extranets;
- .3 Permitting and other fees required by authorities having jurisdiction over the Project;
- .4 Printing, reproductions, plots, and standard form documents;
- .5 Postage, handling, and delivery;
- .6 Expense of overtime work requiring higher than regular rates, if authorized in advance by the Owner;
- .7 Professional photography, and presentation materials requested by the Owner;

Init.

- .8 If required by the Owner, and with the Owner's prior written approval, the Construction Manager's consultants' expenses of professional liability insurance dedicated exclusively to this Project, or the expense of additional insurance coverage or limits in excess of that normally maintained by the Construction Manager's consultants;
- .9 All taxes levied on professional services and on reimbursable expenses;
- .10 Site office expenses; and
- .11 Other similar Project-related expenditures.

§ 11.6.2 For Reimbursable Expenses the compensation shall be the expenses incurred by the Construction Manager and the Construction Manager's consultants plus percent (%) of the expenses incurred.

§ 11.7 **Construction Manager's Insurance.** If the types and limits of coverage required in Section 2.8 are in addition to the types and limits the Construction Manager normally maintains, the Owner shall pay the Construction Manager for the additional costs incurred by the Construction Manager for the additional coverages as set forth below.

(Insert the additional coverages the Construction Manager is required to obtain in order to satisfy the requirements set forth in Section 2.8, and for which the Owner shall reimburse the Construction Manager.)

Unknown at time of execution

§ 11.8 **Payments to the Construction Manager**

§ 11.8.1 **Initial Payment**

§ 11.8.1.1 An initial payment of Zero Dollars and Zero Cents (\$ 0.00) shall be made upon execution of this Agreement and is the minimum payment under this Agreement. It shall be credited to the Owner's account in the final invoice.

§ 11.8.2 **Progress Payments**

§ 11.8.2.1 Unless otherwise agreed, payments for services shall be made monthly in proportion to services performed. Payments are due and payable upon presentation of the Construction Manager's invoice. Amounts unpaid Thirty (30) days after the invoice date shall bear interest at the rate entered below, or in the absence thereof at the legal rate prevailing from time to time at the principal place of business of the Construction Manager.

(Insert rate of monthly or annual interest agreed upon.)

5 % per annum. See MCL 438.31

§ 11.8.2.2 The Owner shall not withhold amounts from the Construction Manager's compensation to impose a penalty or liquidated damages on the Construction Manager, or to offset sums requested by or paid to Contractors for the cost of changes in the Work, unless the Construction Manager agrees or has been found liable for the amounts in a binding dispute resolution proceeding.

§ 11.8.2.3 Records of Reimbursable Expenses, expenses pertaining to Supplemental and Additional Services, and services performed on the basis of hourly rates shall be available to the Owner at mutually convenient times.

ARTICLE 12 SPECIAL TERMS AND CONDITIONS

Special terms and conditions that modify this Agreement are as follows:

(Include other terms and conditions applicable to this Agreement.)

ARTICLE 13 SCOPE OF THE AGREEMENT

§ 13.1 This Agreement represents the entire and integrated agreement between the Owner and the Construction Manager and supersedes all prior negotiations, representations or agreements, either written or oral. This Agreement may be amended only by written instrument signed by both the Owner and Construction Manager.

§ 13.2 This Agreement is comprised of the following documents identified below:

- .1 AIA Document C132™-2019, Standard Form Agreement Between Owner and Construction Manager as Adviser

Init.

.2 AIA Document E203™–2013, Building Information Modeling and Digital Data Exhibit, dated as indicated below:

NOT USED

.3 Exhibits:
(Check the appropriate box for any exhibits incorporated into this Agreement.)

AIA Document E235™–2019, Sustainable Projects Exhibit, Construction Manager as Adviser Edition, dated as indicated below:
(Insert the date of the E235-2019 incorporated into this agreement.)

Other Exhibits incorporated into this Agreement:
(Clearly identify any other exhibits incorporated into this Agreement, including any exhibits identified in Section 4.1.2.)

Exhibit A: Proposal dated November 5, 2024
Design Development Drawings by Kingscott dated October 15, 2024

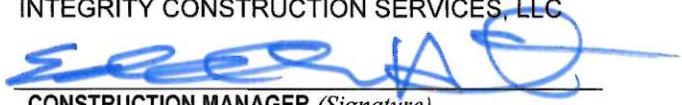
.4 Other documents:
(List other documents, if any, forming part of the Agreement.)

This Agreement is entered into as of the day and year first written above.

C.O.O.R. INTERMEDIATE SCHOOL DISTRICT

INTEGRITY CONSTRUCTION SERVICES, LLC

OWNER (Signature)



CONSTRUCTION MANAGER (Signature)

Shawn Petri, Superintendent
(Printed name and title)

Edmund L. Hunt, President / Manager
(Printed name and title)

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November 5, 2024

Mr. Shawn Petri, Superintendent
C.O.O.R. Intermediate School District
11018 N. Cut Road
Roscommon, MI 48653

RE: C.O.O.R. ISD, Education Center Remodel

Dear Mr. Petri,

We appreciate the opportunity to present this Construction Management proposal for the proposed renovations to the C.O.O.R. Education Center.

Integrity Construction Services is a Design/Build, Construction Management, and General Contracting firm specializing in commercial construction. We service all of Northern Michigan with our office located in Gaylord, Michigan.

Our understanding of the scope of the proposed project is to renovate the area 200 into two (2) new classrooms, a life skills room, teacher work room, conference room, sensory room, multi-purpose room, and large storage room; also includes restrooms and misc. support rooms. The project also includes misc. renovations in areas 100, 300, and 400; including window and door replacement, restroom renovations, partial exterior CMU wall removal and replacement, misc. mechanical and electrical upgrades, etc. This proposal is based on the scope of work per the design development drawings by Kingscott dated October 15, 2024.

Integrity construction can provide full construction management services, including pre-construction and construction phase services.

Pre-construction Phase Services by Construction Manager

Integrity Construction Services puts a great deal of emphasis on solid, pre-construction analysis with Owner and Architect. Through thorough review and consideration of specifications and drawings, the most efficient and economical methods to complete the project without altering the integrity of the building can be determined, and materials available and time-tested to withstand northern Michigan's climate can be identified. These value engineering and material selection decisions begin immediately and continue throughout the duration of the project. The education and experience of our staff gives us a comprehensive knowledge of the building design process and detailing of construction drawings. This allows us to provide valuable input through the design and design development process with technical aspects of construction and constructability of the design, value engineering, construction costs, bidding, and schedules.

We will help assure budget adherence during the design and pre-bidding stages of the project. A line-item budget estimate will be established early in the process and updated as necessary as the design development progresses. If we see during the design development the project budget being compromised, we will offer alternate solutions and value engineering suggestions to the design team for consideration.

Integrity Construction Services will also conduct a formal bidding process of all phases of the work required for this project. Once bids are received, we will conduct post bid interviews with the bidders, evaluate and recommend contractor selections to the owner based on bid results and the qualifications of the bidders.

Our services during the **pre-construction** phase:

- Attend meetings with the Owner, Architect, and Engineers as required/requested.
- Review design, design development, construction drawings, and specifications with Owner, Architect and Engineers.
- Provide line-item budget estimates through the pre-construction process as required.
- Establish bid packages and write a scope of work for each phase of construction.
- Prepare written instructions to bidders.
- Conduct the formal bidding process for all phases of work.
- Help to answer questions and facilitate addenda's that may be required during the bidding process.
- Analyze bids, qualify, and clarify any discrepancies or questions.
- Meet with Owner to go over all bid results and recommend which bids to accept.
- Submit plans and documents to authorities having jurisdiction for permitting.

Construction Phase Services by Construction Manager

Our services during the **construction** phase:

- Write and issue contracts to all contractors.
- Develop a critical path construction progress schedule for all contractors to follow.
- Administer shop drawing review of all aspects of the project.
- Compile all pay requests each month, obtain necessary waivers of lien, etc. and submit to the owner for payment.
- Coordinate any necessary field changes, change orders, etc. and keep the owner informed of all activities.
- Hold regular progress meetings with all contractors and distribute minutes of meetings to all interested parties.
- Provide a qualified jobsite superintendent to manage the construction activities.
- Work with the architect to provide a final punch list at project completion and coordinate with the contractors through completion of punch list.
- Facilitate training of any equipment operations with the Owners maintenance staff.
- Provide close-out documents and "as-built" drawings.

If selected for this project our project approach will be consistent with that of all our projects. We will provide "quality professional services," relieving you (the Owner) of the complexities of the building process and construction. We understand our role as your agent is to coordinate and control all aspects of your building project. Part of the service we provide is managing all the necessary communications

whether it is between Contractor and Construction Manager, Architect and Construction Manager, or Owner and Construction Manager. The approach to managing these communications is by initiating and overseeing regular progress meetings with all pertinent parties. It is at these regular meetings the Owner is kept informed and involved in the day-to-day decisions that take place.

We also maintain an "open door" policy. If at any time the Owner, Architect, Engineer, or any contractor has any concerns or wants to meet on any issue, we will be available.

Fees

Integrity Construction Services proposes to provide the required Construction Management services for the fees as stated below:

<u>Pre-Construction Services Fee</u>	
Lump sum fee of	\$20,000
 <u>Construction Phase Services Fee</u>	
Lump sum fee of	\$240,000

Construction Management Fee includes:

- All pre-construction and construction phase services.
- All Integrity Construction Services personnel, including project superintendent.
- All travel to and from jobsite
- Miscellaneous printing and reproductions, other than printing of final documents for bidding or permit purposes.
- Any postage, handling, and delivery of miscellaneous general correspondence.
- Coordination of general conditions.

Estimated General Conditions are as follows:

Anticipated General Conditions

Insurance (Liability, Work Comp, Auto)	Included in CM Fee
Insurance (Builders Risk)	By Owner
Project Administration	Included in CM Fee
Permits.....	\$7,500.00
Quality Control Testing (Soil compaction, Concrete)	\$7,500.00
Field Office	\$13,500.00
Temporary Barriers/Controls.....	\$15,000.00
Project Identification Signs.....	\$750.00
Temporary Utilities (Power, Gas, Water) connect to existing.....	\$0.00
Construction Dumpsters	\$20,760.00
Temporary Toilets	\$1,240.00
Printing of Plans and Project Manuals.....	\$2,500.00
Construction Staking / Surveying.....	\$7,500.00
Final Cleaning.....	\$5,000.00
Misc Materials.....	\$5,000.00
Total Anticipated General Conditions (Reimbursable Expenses)	\$86,250.00

Note: These costs are reimbursable at cost of item with no additional markup.

Closing

Integrity Construction Services is confident we have the experience and expertise necessary to provide you with the type of professional service you expect and deserve for your construction project. Consider the following bulleted strengths of Integrity Construction Services when making your final selection:

- Educated
- Experienced
- Knowledgeable
- Established Relationships with many Contractors in this region.
- Dedicated
- Proven Track Record
- Fair and Honest
- Integrity

We look forward to working with you again and providing our professional construction management services. If you have any questions regarding this information, please do not hesitate to contact me.

Sincerely,
INTEGRITY CONSTRUCTION SERVICES, LLC



Ed Hunt
President/Manager

11. Information Items
-Social Media Reports for October
-Strategic Planning full-day session
Dec 5th, 2024

241

OCTOBER 2024 SOCIAL MEDIA STATS

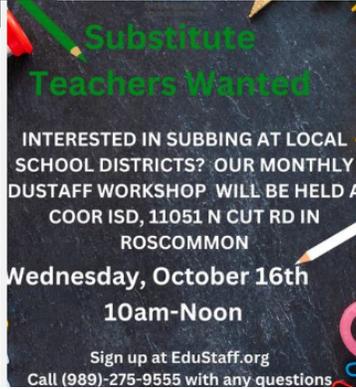


C.O.O.R
INTERMEDIATE
SCHOOL DISTRICT

TOP 6 POSTS OUT OF 12:

MONTHLY REACH: 7,526

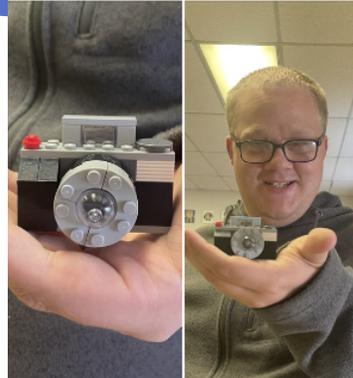
1



REACH: 1,910

October 15th
EduStaff
25 shares - 5 reactions
30 interactions

2



REACH: 1,305

October 10th
Picture Day
4 shares - 41 reactions
52 interactions

3

DOWN FROM 8,414



REACH 1,196

October 4th
Para Position
9 shares - 6 reactions
16 interactions

4



REACH: 1,177

October 1st
Principals Month
2 shares - 47 reactions
56 interactions

5



REACH: 1,073

October 11th
Loss
2 shares - 105 reactions
125 interactions

6

...ween fun at the CEC & ATC today!! We everyone has a safe, fun time trick or treating tonight! #halloween2024 #COOR4Kids



REACH: 1,063

October 31st
Halloween
4 shares - 40 reactions - 45 interactions 241

OCTOBER 2024 SOCIAL MEDIA STATS



C.O.O.R.
Advanced Technical
Innovation Center

TOP 6 POSTS:

MONTHLY REACH: 3,630

1

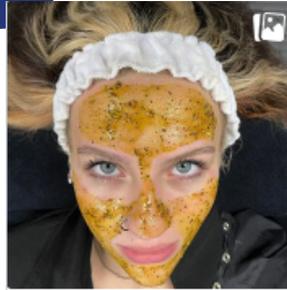


NEW SIGN ALERT!!
When you're out and...

REACH: 3630

October 10
New Sign Alert!
8 shares - 33 reactions
41 interactions

2



**Our second year
cosmetology studen...**

REACH: 887

October 15
Cosmetology Facemasks
2 shares - 7 reactions
9 interactions

3



**Presenting Charlee,
the Cosmetology...**

REACH: 773

October 17
Student of the Month
2 shares - 17 reactions
19 interactions

4



**Proceed with
Caution ⚠️ SFX...**

Mon Oct 28, 10:23am

REACH: 375

October 28
Cosmetology SFX
1 shares - 8 reactions
10 interactions

5



**Our teacher cadets
spent the day sharin...**

REACH: 180

October 15
Teacher Readalouds
1 shares - 8 reactions
9 interactions

6



**Reading aloud is the
foundation for litera...**

REACH: 158

October 23
Read alouds #2
0 shares - 14 reactions
14 interactions

12. Superintendent's Report

-Strategic Planning

-Superintendent Goals

13. Oath of Office for newly re-elected
board members, Jim Gendernalik and Kara
Mularz.

244

**SCHOOL BOARD MEMBER
ACCEPTANCE OF OFFICE AND OATH OF OFFICE**

Within 5 business days after the certification of a school board election, the school district's "election coordinator" is required to issue a "Certificate of Election" to each elected candidate. Within 10 business days after the issuance of the certificate, the newly elected candidate is required to file an "Acceptance of Office" with the secretary of the school board. The secretary of the school board is required to forward a copy of the "Acceptance of Office" to the school district's election coordinator. (MCL 168.308 and 309)

Before entering upon the duties of his or her office, an elected school board member must take and file the oath provided in Article XI, Section 1, of the State Constitution. (MCL 168.310(1)) The oath is filed with the secretary of the school board.

ACCEPTANCE OF OFFICE

I do hereby accept the office of Member of the Board of Education of _____,
(LEGAL NAME OF SCHOOL DISTRICT)

Michigan. Dated _____, 20____. _____
SIGNATURE

CONSTITUTIONAL OATH OF OFFICE

STATE OF MICHIGAN)
) SS
County of _____)

I do solemnly swear (or affirm) that I will support the Constitution of the United States and the Constitution of this State, and that I will faithfully discharge the duties of the office of Member of the Board of Education of _____ according to the best of my ability.
(LEGAL NAME OF SCHOOL DISTRICT)

Signature

Name Printed or Typed

Sworn to and subscribed before me this _____ day of _____ 20____

Signature *

Title *

Name Printed or Typed *

Subscribed and sworn to by _____
before me on the _____ day of _____, _____

Name of Notary _____
Notary Public, State of Michigan, County of _____
My commission expires _____
Acting in the County of _____

Signature of notary public

* This information is requested if Oath of Office is taken before someone other than a notary public.
(October 2009)

14. Communications
- Alternative Educational Academy of
Ogemaw County Nov 11th meeting agenda
and Oct 14th minutes

246

Alternative Educational Academy of Ogemaw County Board Meeting
9:00 a.m.-Michigan Works, West Branch, MI
Minutes-October 14, 2024-DRAFT

Location: Michigan Works Service Center
2389 S. M-76
West Branch MI, 48661

9:03 Call to Order by Tina Williams

Roll Call

Board Present: Mike Ehinger, Gail Hughey, Trisha Zeigler, Mark Berdan, Lisa Bolen
Staff Present: Tina Williams
Guest Present: Shawn Petri

Mission and Vision statement read aloud.

Additions to Agenda:

none

Approval of Agenda:

Motion by Lisa Bolen; Second by Mike Ehinger to approve agenda as presented
Motion passes 5-0

Approval of Minutes from September 9, 2024:

Motion by Mark Berdan; Second by Trisha Ziegler; to approve the minutes.
Motion passes 5-0

Discussion Items:

- a. Tina shared general updates:
 - i. Students attended MiCareer Quest on Friday
 - ii. Career Navigator activities are off to a great start. We have had a Talent Tour to Taylor Door and guest speakers. Students are responsive.
 - iii. IEE will be with us at our October PD to introduce Khan Academy to staff for use in state assessment prep
 - iv. MAEO Stars-student leadership group will be traveling to Lansing for Kick Off event on October 25th.
 - v. 8 students attended a field trip to Whispering Hope Ranch last week
- b. Staffing was discussed; We have all certified positions filled, one para is on leave, and we have one tutor position posted.
- c. Current Enrollment was discussed; WB-RC (43), WP (33), Other (52)/total 128
- d. Enrollment process was discussed; no concerns noted

Personnel Action Items:

- a. Motion by Gail Hughey; Second by Mike Ehinger to approve the travel request for Rick Bowers and Amy Aikens to attend the MiData Hub Conference in Shanty Creek, MI.
Motion passes 5-0

Discussion with Action Items:

none

Next meeting: November 11, 2024 9:00 a.m. at Michigan Works

Community Input

None

Board Comments

Mark Berdan gave an overview of MiCareer Quest and thanked the board for its support.

Adjourned at 9:48 a.m.

Minutes respectfully submitted by Tina Williams

Alternative Educational Academy of Ogemaw County Board Meeting
9:00 a.m.-Michigan Works Service Center in West Branch, MI
Agenda-November 11, 2024

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. Additions to Agenda
5. Approval of Agenda

6. Approval of Minutes from October 14, 2024

7. Discussion Items:

- a. General Updates - *Struggling to get kids to tutoring*
- b. Staffing - *No change*
- c. Current Enrollment - *129 see report attached*
- d. Enrollment Process
- e. 2023-2024 Audit Presentation-Cindy Scott *(Approved presentation & new contract for 5 yrs. (Going to read with students)*

8. Personnel Action Items

- a. 2 Robotics Coach Stipend *About 1800 stipend, First Calary Baptist, St Joe's*
- b. Robotics travel-2024-2025 Season - *AEAOC will be doing first Robotics 4-0 Approved*

9. Discussion Items with Action:

- a. 2023-2024 Audit and Form 990 - *Passed 4-0*
- b. 2024-2025 1st Quarter Account Activity
- c. Engagement Letter - *5 yr ask \$250.00 increase over 5 yrs*
- d. Bowling Club Proposal *Pete Neuman is heading this up. North Star Conference, a team with club status*
- e. School Van Purchase
- f. Parchment Quote - *Parchment would do a digital CA60 to set them up digitally*

10. Future Meeting Date - ~~November 11, 2024~~

December 16th

11. Community Input
12. Board comments

13. Adjournment

Alternative Educational Academy of Ogemaw County Board Meeting
9:00 a.m.-Michigan Works, West Branch, MI
Minutes-October 14, 2024-DRAFT

Location: Michigan Works Service Center
2389 S. M-76
West Branch MI, 48661

9:03 Call to Order by Tina Williams

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Motion passes 5-0

Discussion with Action Items:

none

Next meeting: November 11, 2024 9:00 a.m. at Michigan Works

Community Input

None

Board Comments

Mark Berdan gave an overview of MiCareer Quest and thanked the board for its support.

Adjourned at 9:48 a.m.

Minutes respectfully submitted by Tina Williams

AEA-Ogemaw Enrollment by District

November 11, 2024

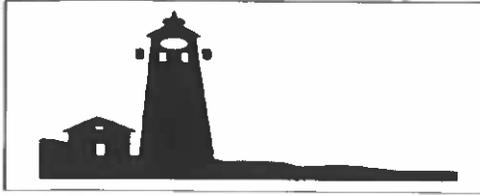
West Branch / Rose City	46
Whittemore-Prescott	33
Other	50

TOTAL	129
--------------	------------

Beaverton	4
Berrien Springs	1
Burton-Flex High	1
Burton Glen	1
Charlton Heston Academy	8
Clare High School	1
Connections Academy	1
D'iberville High School, MS	1
Edwardsburg Alt. Ed	1
Gaylord	1
Gladwin	7
Great Lakes Adventist Academy	1
Great Lakes Cyber Academy	3
Houghton Lake Adult Ed	1
Lakeview High School	1
Michigan International Prep	3
Michigan Online School	2
Michigan Virtual Academy	2
Pinconning	1
Standish Sterling	7
Thomas Walker HS Virginia	1
Vassar Alternative Ed.	1
Other Total	50

Robotics 24/25 Travel Request

Dates	Location	Event	Travelers	Notes
11/9-11/10	Novi	Coach's Workshop	Tina Williams and Kim Kaems	Hotel paid for by First Robotics
12/13-12/14	Grand Rapids	Team Workshop	Coach and up to 4 students (each team)	Other event in Flint on 12/6-12/7
01/04/2024	Flint, MI	Kit and Kickoff	Coach and up to 2 students (each team)	
2/27-3/1	Milford H.S. (or Lake City)	Event 1	Coach and up to 6 students (each team)	
3/13-3/15	Muskegon	Event 2	Coach and up to 6 students (each team)	



IOSCO REGIONAL EDUCATIONAL SERVICE AGENCY
27 N. Rempert Rd.
Tawas City, MI 48763
Phone 989.362.3006/ Fax 989.362.9076
www.ioscoresa.net

**Alternative Education Academy of Ogemaw County
For Activity from July 1, thru September 30, 2024**

Expenses / Accounts Payable:

Paid Accounts Payable - by check & ACH	\$	(62,137.68)
	\$	(62,137.68)

Cash Receipts:

Misc Income - screen replacement fee	\$	100.00
COOR ISD - State Aid (less Auth Fee) - June 2024	\$	123,789.53
COOR ISD - State Aid (less Auth Fee) - July 2024	\$	123,789.51
COOR ISD - State Aid (less Auth Fee) - August 2024	\$	123,817.57
	\$	371,496.61

Amount Owed to AEA Ogemaw by IRESA \$ 309,358.93

Account Activity

Printed: 11/4/2024 1:07 PM

IOSCO RESA

Date Range: 7/1/2024 to 9/30/2024

Account		Account Balance		Budget		Budget Proposed		Budget Approved	
Description	A/R - AEAO	Batch #	Expensed	Amount	Check #	Check	Vendor Name	PO#/Misc Ref	Invoice#
A/R - AEAO(july fares)	11-2-121	171	08/09/2024	216.50	80436	08/09/2024	Ogemaw County Public Transit		8/9/24
A/R - AEAO(july-sept 24')	121230001	171	08/09/2024	7,500.00	80438	08/09/2024	Region 7B Consortium		8/9/24
A/R - AEAO (leadership coaching)		171	08/09/2024	2,500.00	80433	08/09/2024	INSTITUTE for Excellence in Education		8/9/24
A/R - AEAO		2425	08/16/2024	81.42	2288969387	08/16/2024	Verizon Wireless		8/16/24
A/R - AEAO		2425	08/19/2024	131.17	2292843835	08/19/2024	Sams Club		8/19/24
A/R - AEAO		171	08/23/2024	754.49	80447	08/22/2024	Consumers Energy		8/23/24
A/R - AEAO(invoice 1430731)		170	08/30/2024	235.20	24250067	08/30/2024	Arnold Sales		8/30/24
A/R - AEAO		2425	09/03/2024	727.02	2470414717	09/03/2024	AT&T Mobility		9/3/24
Lunch for Last Day of Summer School		163	09/05/2024	35.99	2492611142	09/05/2024	Little Caesars		8/8/24
August monthly charges		163	09/05/2024	224.95	2492611116	09/05/2024	Charter Communications		8/12/24
Postage		163	09/05/2024	176.65	2492611170	09/05/2024	United States Postal Service		8/9/24
Office supplies		163	09/05/2024	26.41	2492611171	09/05/2024	Walmart		8/7/24
Servsafe Course-PD		163	09/05/2024	179.00	2492611150	09/05/2024	National Restaurant Assoc. Solutions LLC		8/7/24
August monthly charges		163	09/05/2024	304.84	2492611173	09/05/2024	WM Corporate Services, Inc.		8/6/24
monthly online support for July 2024		163	09/05/2024	20.50	2492611107	09/05/2024	Adobe Inc.		8/9/24
service filing fee		163	09/05/2024	475.00	2492611163	09/05/2024	Sound E-Rate, Inc.		7/30/24
User License /still need po from		163	09/05/2024	1,561.40	2492611155	09/05/2024	OpenPhone		7/28/24
Grant storage McKinney-Vento		163	09/05/2024	12.93	2492611132	09/05/2024	Home Depot		7/25/24
Postage		163	09/05/2024	146.00	2492611170	09/05/2024	United States Postal Service		8/8/24
Office supplies		163	09/05/2024	204.94	2492611108	09/05/2024	Amazon.com		8/22/24
A/R - AEAO		2425	09/05/2024	220.34	2489266527	09/05/2024	Xerox Financial Services		9/5/24
July 2024 charges		163	09/05/2024	17.28	2492611126	09/05/2024	DTE Energy		8/6/24
August 2024 charges		163	09/05/2024	79.00	2492611122	09/05/2024	Culligan Water Conditioning		8/16/24
on site google training		163	09/05/2024	2,000.00	2492611160	09/05/2024	Quickbooks		8/13/24
PD lunch		163	09/05/2024	112.54	2492611134	09/05/2024	Hungry Howies Properties		8/19/24
Office supplies		163	09/05/2024	97.98	2492611108	09/05/2024	Amazon.com		8/26/24
Office supplies		163	09/05/2024	55.43	2492611108	09/05/2024	Amazon.com		8/26/24
Floor Wax		163	09/05/2024	89.98	2492611132	09/05/2024	Home Depot		8/22/24
Office supplies		163	09/05/2024	482.58	2492611108	09/05/2024	Amazon.com		8/26/24
Office supplies		163	09/05/2024	146.24	2492611108	09/05/2024	Amazon.com		8/21/24
Meal During PD Week		163	09/05/2024	95.39	2492611151	09/05/2024	Neimans Family Market		8/20/24
Office supplies		163	09/05/2024	14.22	2492611108	09/05/2024	Amazon.com		8/20/24

Account Activity

Printed: 11/4/2024 1:07 PM
 IOSCO RESA
 Date Range: 7/1/2024 to 9/30/2024

Account		Account Balance		Budget		Budget		Budget			
Description	Account Number	ASN Number	Batch #	Expensed	Amount	Check #	Check	Vendor Name	PO#/Misc Ref	Invoice#	Invoice
(Continued)											
tech supplies	A/R - AEAO	11-2-121	163	09/05/2024	29.37	2492611108	09/05/2024	Amazon.com		8/19/24	0.00
Conference room table	A/R - AEAO	121230001	163	09/05/2024	499.95	2492611108	09/05/2024	Amazon.com		8/15/24	0.00
A/R - AEAO			2425	09/06/2024	68.40	2494260400	09/06/2024	WEX BANK		9/6/24	0.00
A/R - AEAO(invoice 84268)			170	09/06/2024	90.00	24250085	09/06/2024	Communications Technologies Inc.		9/6/24	0.00
A/R - AEAO(invoice 3243131)			170	09/06/2024	5,082.42	24250088	09/06/2024	edmentum		9/6/24	0.00
A/R - AEAO			171	09/06/2024	199.58	80462	09/06/2024	Cherryroad Media		9/6/24	0.00
A/R - AEAO			2425	09/06/2024	39.38	2531902634	09/09/2024	Pliney Bowes		9/6/24	0.00
A/R - AEAO			2425	09/10/2024	37.10	2534559081	09/10/2024	Chase Card Services		9/10/24	0.00
A/R - AEAO(august mileage)			170	09/13/2024	84.16	24250109	09/13/2024	Tuttle, Wendy		9/13/24	0.00
A/R - AEAO(august mileage)			170	09/13/2024	73.97	24250110	09/13/2024	Williams, Tina M.		9/13/24	0.00
A/R - AEAO			171	09/13/2024	660.00	80471	09/13/2024	Central Michigan Paper		9/13/24	0.00
Void A/R - AEAO			171	09/13/2024	31.50	80474	09/13/2024	Gladwin City County Transit		9/13/24	0.00
A/R - AEAO			171	09/13/2024	240.00	80477	09/13/2024	Ogemaw County Public Transit		9/13/24	0.00
A/R - AEAO			171	09/13/2024	391.05	80470	09/13/2024	Bruning, Raymond		9/13/24	0.00
A/R - AEAO			2425	09/16/2024	10.01	2579439178	09/16/2024	Sams Club		9/16/24	0.00
A/R - AEAO			2425	09/17/2024	88.30	2605147234	09/17/2024	Verizon Wireless		9/17/24	0.00
A/R - AEAO			2425	09/19/2024	303.02	2636910710	09/19/2024	WM Corporate Services, Inc.		9/19/24	0.00
A/R - AEAO			2425	09/19/2024	827.35	2636878129	09/19/2024	Consumers Energy		9/19/24	0.00
A/R - AEAO			170	09/20/2024	276.72	24250111	09/20/2024	Arnold Sales		9/20/24	0.00
A/R - AEAO			2425	09/23/2024	21.49	2674406226	09/23/2024	Xerox Financial Services		9/23/24	0.00
A/R - AEAO(invoice #			160	09/27/2024	1,020.00	24250147	09/27/2024	Student Achievement Systems LLC		9/27/24	0.00
A/R - AEAO			161	09/27/2024	2,500.00	80489	09/27/2024	INSTITUTE for Excellence in Education		9/27/24	0.00
Void A/R - AEAO			9282	09/30/2024	(31.50)	80474	09/30/2024	Gladwin City County Transit		9/13/24	0.00
Total Acct's Payable					\$61,755.31						
Cash Receipt											
A/R - AEAO (June State Aid)			3	07/03/2024	(123,789.53)	202473		Cash			
A/R - AEAO (July State Aid)			1	08/01/2024	(123,789.51)	202481		Cash			
A/R - AEAO (Nat. Soc. of Daughters of			2	08/01/2024	(1,500.00)	202481		Cash			
A/R - AEAO (Student paid for screen			30	08/29/2024	(100.00)	2024829		Cash			
A/R - AEAO (August 24 State Aid)			29	08/29/2024	(123,817.57)	2024829		Cash			
A/R - AEAO (Student paid for Screen			28	09/27/2024	(50.00)	2024927		Cash			
Total Cash Receipt					(\$373,046.61)						

Only Web 5 Activity for Date Range (\$373,046.61)

Account Activity

Printed: 11/4/2024 1:07 PM

IOSCO RESA

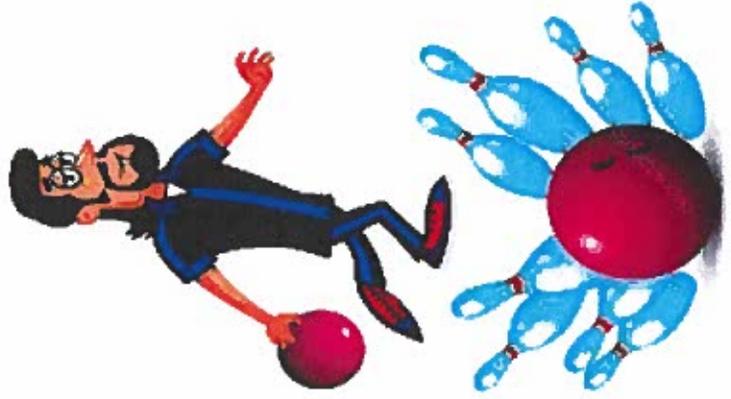
Date Range: 7/1/2024 to 9/30/2024

Account		Account Balance		Budget		Budget Proposed		Budget Approved		Invoice#	
Description	A/R - AEAO	Amount	Posted	Amount	Posted	Amount	Posted	Amount	Posted	PO#/Misc Ref	Invoice#
Journal Source:AJ	(Continued)										
Account Number	11-2-121										
ASN Number	121230001										
Journal Source:AJ		Batch #	Posted	Amount	Transaction#	Vendor Name					
A/R - AEAO (Munetrix)		2	07/02/2024	900.00	1775					July JE#2	
A/R - AEAO		4	08/31/2024	1,500.00	1811					Aug JE#12	
A/R - AEAO (1st Quarter)		28	09/01/2024	309,358.93	1838					Sep-JE#15	
A/R - AEAO		8	09/30/2024	50.00	1827					Sep-JE#14	
A/R - AEAO (MV ARP Exp)		4	09/30/2024	(517.63)	1842					Sep JE#16	
Total Journal Source AJ				\$311,291.30							
Account Balance				\$0.00							
Budget				\$0.00							
Budget Balance								0.00			
Encumbrance								(41,856.58)			
Next Mo. Bills								0.00			
Ecumb. Balance								\$603.20			
								(\$42,459.78)			

Bowling Team Budget

1. Huron Shores Conference Fee	375
2. Lane fees (Hi Skore Lanes--Practice: M, W, F's)	285
3. Bowling Jerseys (9)---[estimated]	450
4. Bowling shoes (3-5 pair)	150
5. Transportation \$15.50/hour + Taxes 6 trips 43 hours	1,330
6. Coaching Salary (2) @ \$1000 +taxes	3,000
7. Bowling Balls (50x4)	200
Total	5790

We get to host one of these meets and can fundraise (bake sales are popular).
Most teams make a few hundred dollars.





The below quote was prepared for [Alternative Education Academy of Iosco County]. This quote is for estimation purposes and is not a guarantee of cost for services. The quote is based on current information & specification from the client. Actual cost may change once image conversion takes place. This quote is valid for 30 days from the date it was generated.

Quote Date
10/8/2024

*Please note that it is the sole financial responsibility of the member [Alternative Education Academy of Iosco County] to pay for shipping of any and all documents both to and from Parchment"

Parchment Records Digitization Cost Summary & Project Estimator				
Service	Cost per unit	Service Description	Quantity	Cost total
Project Management Fee	\$5,000.00	1. Indexing Software configuration to cover records submitted for processing 2. Scanner Configuration for physical records 3. (3) Three Step QA to ensure complete indexing and Data Quality Review 4. Dedicated Project Manager 5. Loading of indexed records into the Credential Library	1	\$5,000.00
Paper Records	Paper 11+ pages per student \$3.12	Price reflects per student rate to convert to .pdf & Automated Indexing	1,500	\$4,680.00
Variable Costs				
Document Prep Work (Folders, Staples, or Paperclips)	\$80.00	This is the per hour rate to prep documents before they can be scanned. There is a 20 hour minimum requirement that will be charged if this service is needed	39	\$3,120.00
Record Destruction	\$20.00	Double Shredding of paper documents and secure destruction of microfilm, microfiche, and aperature cards.		\$0.00
Estimated Subtotal				\$12,800.00

15. **Adjournment**