

**Resolution for Adoption by the School Board of Kent Intermediate School District Amendment for Cooperative Education Appropriation.**

Resolved, That the Cooperative Education appropriations for Kent Intermediate School District for the fiscal year 2025-26 is amended as follows:

**REVENUE: Estimated revenue decreased by \$318,042 with the following adjustments.**

Revenue		Original Budget	Change	25-26 December Revised Budget
0131	0131 TUITION	196,200	(50,200)	146,000
0151	0151 EARNINGS ON INVEST & DEPO	53,600	1,600	55,200
0199	0199 MISCELLANEOUS LOCAL REVEN	129,751	(2,000)	127,751
0311	0311 STATE-UNRESTRICTED	-	-	-
0312	0312 STATE-RESTRICTED	635,648	(38,047)	597,601
0511	0511 TUITION FROM OTHER PUBLIC	1,900,000	(200,000)	1,700,000
0518	0518 COMP RCD IN PMNT OF SER T	1,744,440	(5,947)	1,738,493
0611	0611 FUND MOD-FR FUND 11 GEN	528,448	(37,448)	491,000
0622	0622 FUND MOD-FR FUND 22	119,000	7,000	126,000
0626	0626 FUND MOD-FR FUND 26 CTE	419,000	7,000	426,000
<b>Total Revenue</b>		<b>5,726,087</b>	<b>(318,042)</b>	<b>5,408,045</b>

**EXPENSES - Estimated expenses increased by: \$95,232**

Expense		Original Budget	Change	25-26 December Revised Budget
112	112 MIDDLE SCHOOL/JUNIOR HIGH	83,118	5,167	88,285
113	113 HIGH SCHOOL	1,567,950	70,120	1,638,070
119	119 SUMMER SCHOOL	148,083	1,467	149,550
127	127 VOCATIONAL EDUCATION	-	-	-
212	212 GUIDANCE SERVICES	468,047	21,263	489,310
213	213 HEALTH SERVICES	39,647		37,293
216	216 SOCIAL WORK SERVICES	54,613	(1,725)	52,888
221	221 IMPROVEMENT OF INSTRUCTION	2,500	-	2,500
226	226 SUPERVIS/DIR OF INSTRUCT S	17,458	(457)	17,001
241	241 OFFICE OF THE PRINCIPAL	277,342	33,666	311,008
252	252 FISCAL SERVICES	330,428	7,943	338,371
259	259 OTHER BUSINESS SERVICES	5,000	383	5,383
261	261 OPERATING BUILDING SERVICE	10,970	-	10,970
266	266 SECURITY SERVICES	220,155	(73,101)	147,054
282	282 COMMUNICATION SERVICES	679,523	2,061	681,584
284	284 SUPPORT SERVICES TECHNOLOG	1,750,006	21,245	1,771,251
299	299 OTHER SUPPORT SERVICES	4,000	(500)	3,500
626	626 FUND MODIFICATIONS	135,700	7,700	143,400
641	641 FUND MOD-TO FUND 41 GEN CA	-	-	-
<b>Total Expenses</b>		<b>5,794,540</b>	<b>95,232</b>	<b>5,887,418</b>

## COOPERATIVE EDUCATION FUND BALANCE

7/1/25 Beginning Balance	\$	3,135,446
2025-26 Revenue	+	<u>5,408,045</u>
Total Available	\$	8,543,491
2025-26 Expenditures	-	<u>\$ 5,887,418</u>
Estimated 6/30/26 Balance	\$	<u><u>2,656,073</u></u>

### Fund Balance History

June 30, 2021	\$	2,612,093	(actual)
June 30, 2022	\$	2,900,877	(actual)
June 30, 2023	\$	2,825,369	(actual)
June 30, 2024	\$	3,197,155	(actual)
June 30, 2025	\$	3,135,446	(actual)
June 30, 2026	\$	2,656,073	(Estimated)

KP/kg

12/8/2025

### Three Year Trend Analysis COOPERATIVE EDUCATION

Year ending:	2024-25	2025-26	2025-26	
	Actual	Original	Dec Amend	% chg
Revenue:				
Local sources	328,144	379,551	328,951	-13.33%
State sources	747,373	635,648	597,601	-5.99%
Federal sources	-	-	-	-
Interdistrict	3,530,879	3,644,440	3,438,493	-5.65%
Total revenues	4,606,396	4,659,639	4,365,045	-6.32%
Expenditures:				
Instruction:				
Basic programs	1,868,395	1,799,151	1,875,905	4.27%
Supporting services:				
Pupil services	533,225	562,307	579,491	3.06%
Instructional staff	21,347	19,958	19,501	-2.29%
School administration	242,819	277,342	311,008	12.14%
Business services	312,176	335,428	343,754	2.48%
Operation and maintenance	149,921	231,125	158,024	-31.63%
Transportation services	-	-	-	-
Central services	2,391,311	2,429,529	2,452,835	0.96%
Other services	3,605	4,000	3,500	-12.50%
Total expenditures	5,522,799	5,658,840	5,744,018	1.51%
Revenue over (under) expenditures	(916,403)	(999,201)	(1,378,973)	38.01%
Other financing sources (uses)				
Transfer in	982,600	1,066,448	1,043,000	-2.20%
Transfer out	(127,906)	(135,700)	(143,400)	5.67%
Total other financing uses	854,694	930,748	899,600	-3.35%
Net change in fund balances	(61,709)	(68,453)	(479,373)	
Ending Year Fund Balance	3,135,446	3,066,993	2,656,073	-13.40%