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

Wednesday, November 11, 2026 6:00 PM
C.O.O.R. ISD Central Office, 11051 N Cut Road, Roscommon, MI 48653

1. **Call to order & Roll Call**
   - **Time:**
2. **Opening Ceremonies** **2**

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

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

MISSION STATEMENT

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

3. **Adopt the Agenda**

4. **Audit presentation: COOR ISD and ROOC, Inc. by Heather LaBean, Weinlander Fitzhugh** **4**

Audit presentation: Alternative Educational Academy of Ogemaw County by Cindy Scott, Stephenson & Stephenson (virtual)

R.O.O.C., INC.
ROSCOMMON, MICHIGAN

FINANCIAL STATEMENTS
JUNE 30, 2026

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WEINLANDER FITZHUGH
Certified Public Accountants & Advisors

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INDEPENDENT AUDITOR'S REPORT

October 29, 2026

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, 2026 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, 2026 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.

WEINLANDER FITZHUGH
Certified Public Accountants & Advisors

Supplementary 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 Standard*s

In accordance with *Government Auditing Standards*, we have also issued our report dated October 29, 2026, 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, 2026

	Current Operations	Land, Building and Equipment	Total
ASSETS			
Cash and cash equivalents	$ 967,650	$ 0	$ 967,650
Accounts receivable	238,495	0	238,495
Inventory	127	0	127
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	(905,736)	(905,736)
Total Assets	$ 1,206,272	$ 111,834	$ 1,318,106
LIABILITIES AND NET ASSETS			
Liabilities			
Accounts payable	$ 19,806	$ 0	$ 19,806
Salaries and benefits payable	23,110	0	23,110
Compensated absences	14,615	0	14,615
Total liabilities	57,531	0	57,531
Net Assets			
Without donor restrictions	1,148,741	111,834	1,260,575
Total net assets	1,148,741	111,834	1,260,575
Total Liabilities and Net Assets	$ 1,206,272	$ 111,834	$ 1,318,106

See accompanying notes to financial statements.

R.O.O.C., INC.
Statement of Activities
For the Year Ended June 30, 2026

	Without Donor Restrictions		
	Current Operations	Land, Building and Equipment	Total
Revenue			
Operations:			
Production	$ 32,242	$ 0	$ 32,242
Custodial and other services	81,708	0	81,708
	113,950	0	113,950
State Sources:			
NLCMH	1,148,852	0	1,148,852
Section 147C	57,235	0	57,235
Other sources	44,245	0	44,245
	1,250,332	0	1,250,332
Other Sources:			
Donations	7,697	0	7,697
Interest income	129	0	129
Miscellaneous	6,006	0	6,006
	13,832	0	13,832
Total revenue	1,378,114	0	1,378,114
Expenses			
Program services	670,522	38,555	709,077
Support services	306,187	1,938	308,125
Total expenses	976,709	40,493	1,017,202
Change in net assets	401,405	(40,493)	360,912
Net assets - beginning of the year	747,336	152,327	899,663
Net assets - end of the year	$ 1,148,741	$ 111,834	$ 1,260,575

See accompanying notes to financial statements.

R.O.O.C., INC.
Statement of Functional Expenses
For the Year Ended June 30, 2026

	Program Services					Support Services	
	Transportation Services	Activity Services	Supportive Employment Program	Production	Total Program Services	Management and General	Total
Salaries	$ 0	$ 271,706	$ 46,546	$ 44,178	$ 362,430	$ 138,843	$ 501,273
Employee benefits and insurance	0	211,076	10,366	11,246	232,688	79,317	312,005
Client transportation	59,983	0	0	0	59,983	0	59,983
Supplies and materials	0	843	0	2,398	3,241	16,233	19,474
Professional fees and contracted services	0	844	288	0	1,132	19,159	20,291
Insurance	0	0	0	0	0	19,526	19,526
Utilities	0	0	0	0	0	15,852	15,852
Vehicle expense	11,048	0	0	0	11,048	0	11,048
Repairs	0	0	0	0	0	485	485
Dues	0	0	0	0	0	15,125	15,125
Travel, workshops and conferences	0	0	0	0	0	1,481	1,481
Postage	0	0	0	0	0	166	166
Total before depreciation expense allocation	71,031	484,469	57,200	57,822	670,522	306,187	976,709
Depreciation	4,362	10,095	11,115	12,983	38,555	1,938	40,493
Total functional expenses	$ 75,393	$ 494,564	$ 68,315	$ 70,805	$ 709,077	$ 308,125	$ 1,017,202

See accompanying notes to financial statements.

R.O.O.C., INC.
Statement of Cash Flows
For the Year Ended June 30, 2026

Cash Flows From Operating Activities	
Change in net assets	$ 360,912
Adjustments to reconcile change in net assets to net cash flows from operating activities:	
Depreciation	40,493
Changes in operating assets and liabilities:	
Accounts receivable	(115,889)
Inventory	(48)
Prepaid expenses	2,796
Accounts payable	6,618
Salaries payable	2,793
Deferred revenue	(360)
Net cash flows from operating activities	303,274
Net change in cash and cash equivalents	303,274
Cash and cash equivalents at beginning of year	664,376
Cash and cash equivalents at end of year	$ 967,650

See accompanying notes to financial statements.

R.O.O.C., INC.
Notes to Financial Statements
For the Year Ended June 30, 2026

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.

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.

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:

	2026	2025
Accounts receivable	$238,495	$122,606

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.

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, 2026, 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 2026.

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 - 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, 2026, 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	$	967,650
Accounts receivable		238,495
Total financial assets		1,206,145
Financial assets available to meet cash needs for general expenditures within one year	$	1,206,145

NOTE 3 - ECONOMIC DEPENDENCY

During 2026, R.O.O.C., Inc. received approximately 83% 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, 2026

	Budget	Actual	Variance - Favorable (Unfavorable)
Revenue			
Operations	$ 37,689	$ 113,950	$ 76,261
State sources	1,311,229	1,250,332	(60,897)
Other sources	11,824	13,832	2,008
Total revenue	1,360,742	1,378,114	17,372
Expenses			
Program Services			
Transportation Services:			
Purchased services	59,141	59,983	(842)
Supplies, materials and other	10,958	11,048	(90)
Depreciation expense	4,500	4,362	138
	74,599	75,393	(794)
Activity Services:			
Salaries and wages	271,875	271,706	169
Employee benefits	210,857	211,076	(219)
Purchased services	845	844	1
Supplies, materials and other	243	843	(600)
Depreciation expense	10,000	10,095	(95)
	493,820	494,564	(744)
Supportive Employment Program:			
Salaries and wages	44,291	46,546	(2,255)
Employee benefits	9,283	10,366	(1,083)
Purchased services	288	288	0
Depreciation expense	600	11,115	(10,515)
	54,462	68,315	(13,853)
Production:			
Salaries and wages	43,716	44,178	(462)
Employee benefits	11,208	11,246	(38)
Supplies, materials and other	2,491	2,398	93
Depreciation expense	10,500	12,983	(2,483)
	67,915	70,805	(2,890)
Total program services expenses	690,796	709,077	(18,281)

R.O.O.C., INC.
Statement of Support, Revenue and Expenses -
Budget and Actual
For the Year Ended June 30, 2026

	Budget	Actual	Variance - Favorable (Unfavorable)
Expenses (Continued)			
Support Services			
Management and General:			
Salaries and wages	$ 132,806	$ 138,843	$ (6,037)
Employee benefits	79,296	79,317	(21)
Purchased services	43,964	45,931	(1,967)
Supplies, materials and other	44,130	42,096	2,034
Depreciation expense	11,000	1,938	9,062
Total support services expenses	311,196	308,125	3,071
Total expenses	1,001,992	1,017,202	(15,210)
Change in net assets	$ 358,750	$ 360,912	$ 2,162

WEINLANDER FITZHUGH
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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 29, 2026

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 and for the year ended June 30, 2026 and the related statements of activities, functional expenses and cash flows for the year then ended and the related notes to the financial statements, which collectively comprise R.O.O.C., Inc.' basic financial statements and have issued our report thereon dated October 29, 2026.

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 opinions 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and responses as items 2026-001 that we consider to be a significant deficiency.

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.*

Organization'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 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 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

SECTION II - Financial Statement Findings

2026-001 (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 principals.

Criteria
Internal controls should be in place to provide reasonable assurance to the Organization that management possess 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, 2026

2025-001

Audit Finding
The audit finding listed above ia a repeat finding in the current year.

Corrective Action Taken
The corrective action plan was not implemented properly.

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

FINANCIAL STATEMENTS
JUNE 30, 2026

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Bay City • Clare • West Branch

INDEPENDENT AUDITOR'S REPORT

October 29, 2026

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 unit, each major fund and the aggregate remaining fund information of C.O.O.R Intermediate School District (School District), as of and for the year ended June 30, 2026 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 unit, each major fund and the aggregate remaining fund information of C.O.O.R Intermediate School District as of June 30, 2026 and the respective changes in financial position for the year then ended in accordance with U.S. generally accepted accounting principles.

Basis for Opinions

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

Change in Accounting Principle

As discussed in Note 12 to the financial statements, in 2026, the School District adopted GASB Statement No. 103, *Financial Reporting Model Improvements*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School District's basic financial statements. The combining nonmajor fund financial statements and schedule of bonded indebtedness are presented for the 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 schedule of bonded indebtedness 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 29, 2026, 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, 2026

The purpose of management's discussion and analysis (MD&A) is to help the School District's residents and other readers understand what the financial statements and notes in this financial report say about the School District's financial health and why it changed since last year. It contains information drawn from those other parts of the report, accompanied by explanations informed by the finance staff's knowledge of the School District's finances.

If you have any questions about this report or need any additional information, please contact

Office of the Superintendent
C.O.O.R. Intermediate School District
11051 North Cut Road
P.O. Box 827
Roscommon, MI 48653-082.

OVERVIEW OF THE FINANCIAL STATEMENTS

The School District's financial report contains basic financial statements. Those financial statements present the School District's finance at both an overall and a detailed level. The first two - the government-wide financial statements - cover the School District's governmental activities. (See the diagram in Figure A-1.)

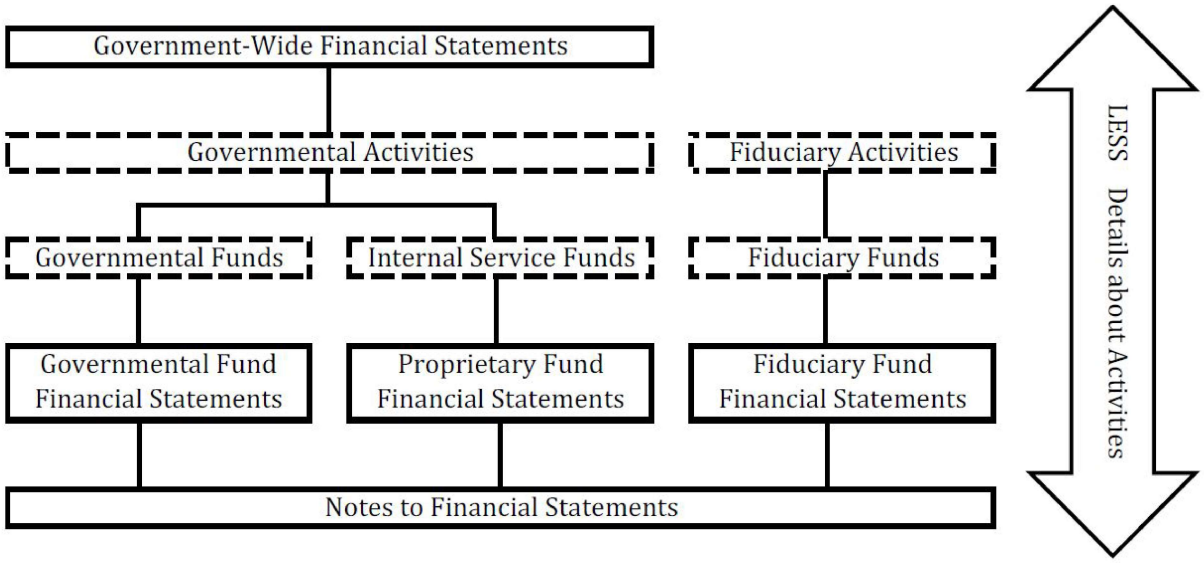
- Governmental activities comprise the School District's most basic functions, such as instruction, support services, and food services. Governmental activities primarily are financed by property taxes from non-personal residence exemption properties, state aid foundation, and federal grants. These statements provide both short-term and long-term information.

The remaining basic financial statements present the School District's finances in greater detail and present fiduciary activities. As their name implies, the fund financial statements disaggregate financial information by separate funds to report on the specific purposes for which resources are used or for which they are restricted. The School District reports one group of funds:

- Governmental fund financial statements report all of the governmental activities except those that involve providing services to School District's departments. In addition to the School District's main operating fund - the general fund - those financial statements report special revenue funds that track the use of restricted or committed funding sources, debt service funds to record the repayment of outstanding bonds, and capital projects funds to account for resources used to acquire or construct long-lived assets.

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Figure A-1. Contents of the School District's Basic Financial Statements



The next section of this financial report contains notes to financial statements, which delve deeper into the School District's finances as reported in the financial statements. The information in the notes is as important to understanding the School District's finances as the information in the financial statements. The School District uses notes to (1) present information in greater detail than is possible within the financial statements themselves, (2) explain the nature of amounts reported in the financial statements and how those amounts were determined, and (3) report certain information that does not meet the requirements for inclusion in the financial statements (such as certain contingencies).

TYPES OF INFORMATION IN THE FINANCIAL STATEMENTS

All of the School District's financial statements, except for the governmental fund financial statements, use the economic resources measurement focus and accrual basis of accounting. (See Figure A-2.) In other words, they comprehensively report all types of financial statement elements:

- Assets - resources the School District's controls, from short-term assets like cash and cash equivalents to long-term assets like buildings and transportation equipment.
- Liabilities - amounts the School District owes, from short-term liabilities such as salaries and related items to long-term liabilities such as outstanding debt and pension obligations.
- Deferred outflows of resources and deferred inflows of resources - flows that occurred during the year, or in prior years, that will not be reported as expenses and revenues until the future year to which they are related.
- Revenues and expenses - inflows and outflows of economic resources, respectively, related to the current year.

Governmental fund financial statements use the current financial resources measurement focus and modified accrual basis of accounting to report on the sources, uses, and balances of current financial resources. The governmental funds do not report nonfinancial assets, such as capital assets, or certain other long-term items, such as general obligation bonds, but they do report the flows of current financial resources related to those long-term items; for example, the proceeds from issuing bonds or selling equipment, as well as principal and interest payments on bonds and spending on construction.

Figure A-2. Types of Information Reported in the School District's Financial Statements

	Financial Statements	
	Government-wide	Governmental Funds
Types of assets and liabilities	*All assets and liabilities, both financial and nonfinancial, short term and long term	* Only current financial resources, such as cash, receivables, and accounts payable
Types of revenue/additions	*All types of revenues/additions that flow into the School District during the year that relate to that year, regardless of when cash is received	* Only revenues that are measurable and available to finance expenditures of that year
Types of expenses/deductions/ expenditures	*All types of expenses/deductions that flow out of the School District during the year that relate to that year, regardless of when cash is paid	* Only expenditures for which the related governmental fund liability is incurred in that year
Types of deferred outflows of resources and deferred inflows of resources	*All types of resources that flow into and out of the School District during the year that relate to a future year	* Current financial resources that flow into and out of the governmental funds during the year that related to a future year

More detail about the measurement focuses and bases of accounting can be found in the first note to financial statements, the summary of significant accounting policies.

District-wide Financial Analysis

Table A-1

	Governmental Activities			
	2026	2025	Dollar Change	Percentage Change
Assets				
Current and other assets	$ 16,198,138	$ 16,904,277	$ (706,139)	(4.18)%
Net OPEB asset	2,517,207	1,989,993	527,214	26.49 %
Capital assets - net of accumulated depreciation	8,944,869	6,465,117	2,479,752	38.36 %
Total assets	27,660,214	25,359,387	2,300,827	9.07 %
Deferred Outflows of Resources				
Related to pensions and OPEB	4,233,703	5,234,124	(1,000,421)	(19.11)%
Liabilities				
Current liabilities	6,027,250	5,873,216	154,034	2.62 %
Long-term liabilities	12,411,581	14,327,598	(1,916,017)	(13.37)%
Total liabilities	18,438,831	20,200,814	(1,761,983)	(8.72)%
Deferred Inflows of Resources				
Related to pensions and OPEB	5,917,719	6,715,024	(797,305)	(11.87)%
Net Position				
Net investment in capital assets	5,700,331	5,631,201	69,130	1.23 %
Restricted	687,127	783,146	(96,019)	(12.26)%
Restricted for net OPEB asset	2,517,207	1,989,993	527,214	26.49 %
Unrestricted	(1,367,298)	(4,726,667)	3,359,369	71.07 %
Total net position	$ 7,537,367	$ 3,677,673	$ 3,859,694	104.95 %

Table A-1 shows that as of June 30, 2026, the School District's net position - assets and deferred outflows minus liabilities and deferred inflows - was $7,537,367 a change of $3,859,694 or 104.95% compared with 2025. This increase is primarily due to a $3,359,369 or 71.07% change in unrestricted net position. All of the increase in net position was the result of financial performance of the governmental activities. The following sections of MD&A analyze the finances of the governmental activities.

GOVERNMENTAL ACTIVITIES

Table A-2 shows that revenues continued to exceed expenses in the current year, resulting in a change of $3,859,694 or 7.01% compared with 2025. Various events contributed to this increase in net position; however, the primary factors affecting the change in net position are as follows:

- Increases in charges for services related to special education services provided.
- Growth in the taxable values of nonpersonal residential exempt properties.
- Increase in expenses for debt services and completion of the CEC construction project.

Table A-2	Governmental Activities			
	2026	2025	Dollar Change	Percentage Change
Revenues				
Program revenue:				
Charges for services	$ 1,369,258	$ 1,162,777	$ 206,481	17.76 %
Grants and categoricals	14,532,069	14,889,671	(357,602)	(2.40)%
General revenue:				
Property taxes	4,416,672	4,184,041	232,631	5.56 %
State aid	909,665	789,400	120,265	15.23 %
Other	1,719,496	1,048,773	670,723	63.95 %
Total revenues	22,947,160	22,074,662	872,498	3.95 %
Function/Program Expenses				
Instruction	2,982,705	2,924,026	58,679	2.01 %
Support services	8,987,921	8,525,830	462,091	5.42 %
Community services	36,821	33,493	3,328	9.94 %
Food services	55,757	61,097	(5,340)	(8.74)%
Capital acquisition construction and improvement	114,923	20,164	94,759	469.94 %
Transfers out to other governmental units	6,327,920	6,386,514	(58,594)	(0.92)%
Debt service	125,333	76,303	49,030	64.26 %
Depreciation/ amortization (unallocated)	456,086	440,343	15,743	3.58 %
Total expenses	19,087,466	18,467,770	619,696	3.36 %
Change in Net Position	$ 3,859,694	$ 3,606,892	$ 252,802	7.01 %

Change in Grants and Categoricals

There were notable decreases in operating grants and contributions compared to the prior year, which account for 63.3% of overall revenues. This decrease mostly relates to decreases in the 31p Trails Grant and 32p Early Childhood Block Grants.

Increase in Other Revenue

The increase in other revenue is attributed to an increase in Medicaid reimbursement revenue with an increase of $656,524 during the year.

Increase in Expenses

Total expenses for the District increased by 3.36% overall. Increases in expenses were offset by a significant reduction was due to a positive pension and OPEB adjustment. The adjustment was to reduce the pension liability and increase the OPEB asset by approximately $1.5 million and $527,000, respectively. The adjustment was a noncash transaction, and a significant portion of the adjustment was in the instruction function. Without the pension and OPEB adjustment, actual expenses would have increased by approximately $2.7 million. The District has no control over the pension and OPEB plans as they are administered by the state.

Governmental Funds

The School District reports three major funds individually in the governmental fund financial statements. These funds are the General Fund, Special Education Fund and Career and Technical Education Fund. Most of the discussions regarding governmental activities is equally applicable to the finances of this governmental fund. However, certain factors that are relevant to the District's current financial health are more apparent in the fund financial statements than in the government-wide statements. The changes are shown in Table A-3 and are discussed in more detail below:

Table A-3

	General Fund Balance		Other Major Funds	
	2026	2025	2026	2025
Revenues	$ 8,876,512	$ 8,685,544	$ 12,226,404	$ 11,641,667
Expenditures	4,261,827	4,219,827	13,073,790	10,425,859
Excess (deficiency) of revenues over expenditures	4,614,685	4,465,717	(847,386)	1,215,808
Other Financing Sources (Uses)	(4,081,949)	(3,909,883)	(783,306)	2,557,592
Net change in fund balance	532,736	555,834	(1,630,692)	3,773,400
Fund balance beginning of year	3,238,792	2,682,958	7,327,091	3,553,691
Fund balance end of year	$ 3,771,528	$ 3,238,792	$ 5,696,399	$ 7,327,091

General Fund

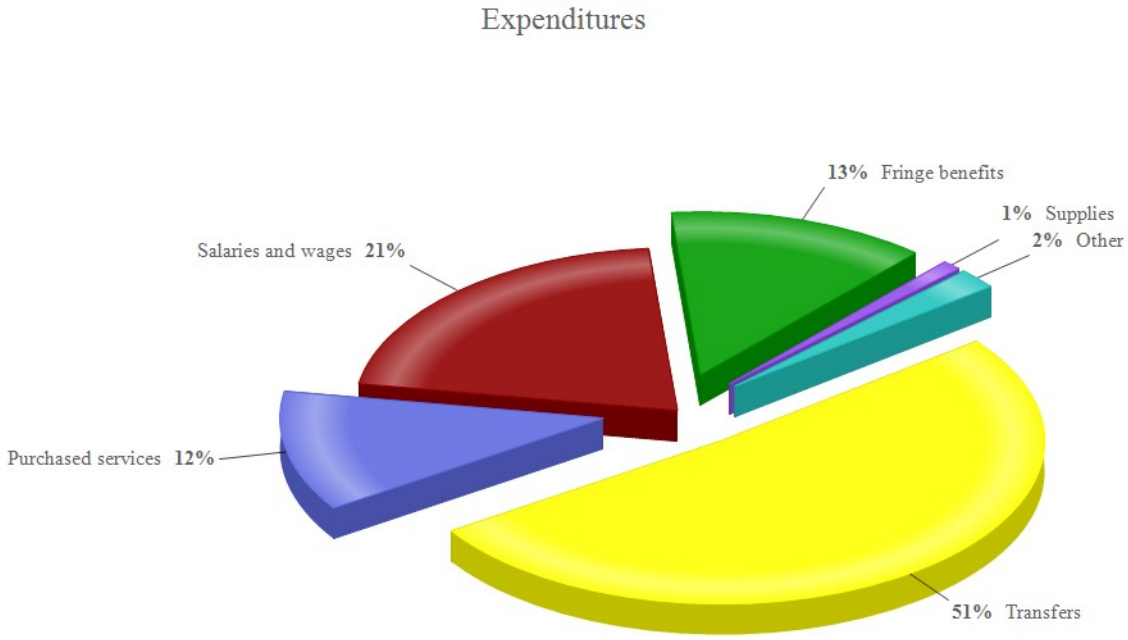
The fund balance of the District’s general fund changed by 16.4%.

The overall fund balance at the end of June 30, 2026, represented approximately 88.5% of operating expenditures. The District aims to have a minimum fund balance of 20% of operating expenditures. Within fund balance, approximately 99% of the balance is considered unassigned. The remaining 1% is considered either restricted, committed, or assigned for other items and is not readily available for use.

Other Major Fund

The fund balance for the other major fund is considered to be 100% restricted. This means that the fund balance can only be used for the restricted purpose of that fund and is not readily available for use. The purpose of the funds is for Special Education and Career and Technical Education programs.

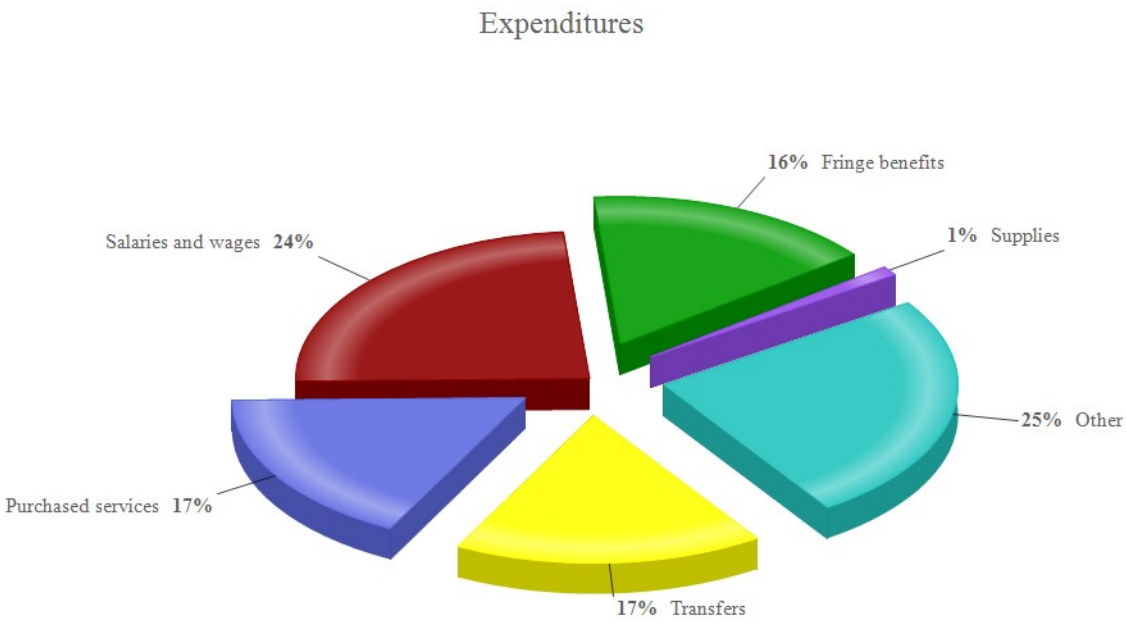
The graph below illustrates the percentage of General Fund expenditures.



	2026	2025
Expenditures by Object		
Salaries and wages	$ 1,784,858	$ 1,739,627
Fringe benefits	1,133,834	1,208,895
Purchased services	995,178	993,849
Supplies	81,605	139,303
Other	196,746	123,768
Transfers	4,366,674	4,204,952
Total	$ 8,558,895	$ 8,410,394

General Fund expenditures have increased by $148,501 due to wage and benefit increases to current staff and to provide more services to the local districts.

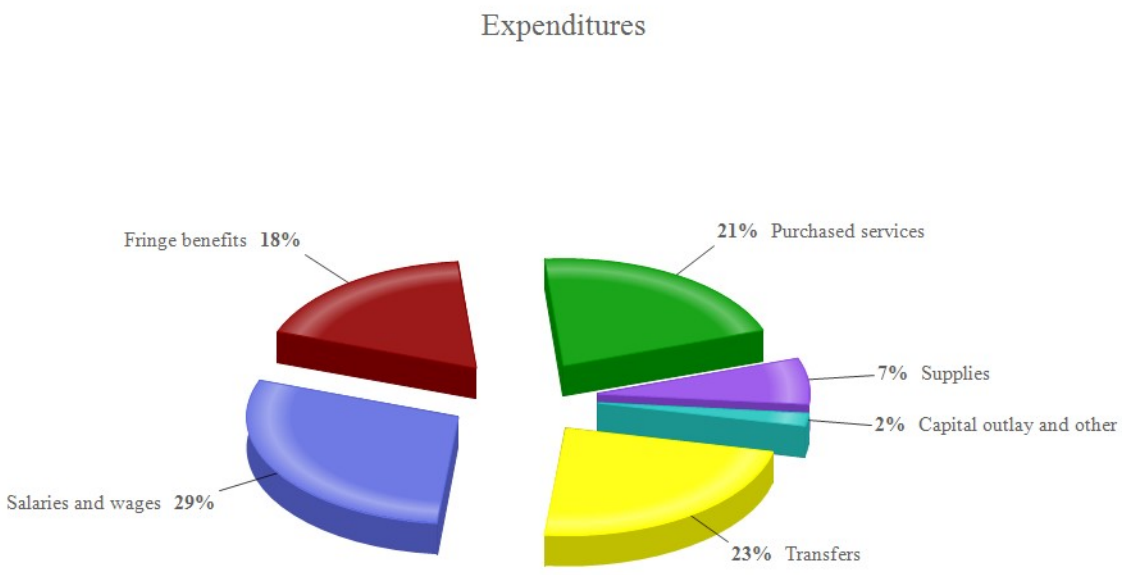
The graph below illustrates the percentage of Special Education Fund expenditures.



	2026	2025
Expenditures by Object		
Salaries and wages	$ 3,384,960	$ 3,044,700
Fringe benefits	2,224,776	2,203,948
Purchased services	2,353,801	2,156,921
Supplies	91,812	112,906
Other	3,448,656	1,321,407
Transfers	2,325,723	2,306,915
Total	$ 13,829,728	$ 11,146,797

Special Education Fund expenditures have increased by approximately $2,682,931 over the prior year mostly due to two areas. The completion of the CEC construction project comprised a great majority of the increased expenditures. The second area was an increase of wage and benefits to staff and additional staff being hired in order to provide more Special Education services to the local districts.

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



	2026	2025
Expenditures by Object		
Salaries and wages	$ 545,935	$ 464,408
Fringe benefits	317,189	340,527
Purchased services	376,340	359,263
Supplies	117,503	106,492
Transfers	406,258	566,485
Capital outlay and other	41,689	150,558
Total	$ 1,804,914	$ 1,987,733

Career and Technical Education Fund expenditures have decreased by $182,819 due to the elimination of the 61c grant and the reduction of 61a and 61b, we had less money to share with the locals to support their programs.

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SIGNIFICANT CAPITAL ASSET AND LONG-TERM OBLIGATIONS

Capital Assets

The discussion thus far has only touched upon certain significant transactions and events during 2026 with respect to capital assets and long-term obligations. Overall, the carrying value of capital assets-original cost minus accumulated depreciation- increased 2,479,752 over 2025. See Table A-4 for the carrying value of capital assets.

Table A-4
Capital Assets

	2026			2025	
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value	Percentage Change
Land	$ 658,986	$ 0	$ 658,986	$ 658,986	0.00 %
Construction in progress	0	0	0	1,074,332	(100.00)%
Buildings and improvements	9,749,040	2,489,618	7,259,422	3,830,547	89.51 %
Buses and other vehicles	1,175,243	681,269	493,974	463,613	6.55 %
Furniture and equipment	1,233,581	723,707	509,874	405,909	25.61 %
Right to use - leased equipment	46,303	23,690	22,613	31,730	(28.73)%
Net capital assets	$ 12,863,153	$ 3,918,284	$ 8,944,869	$ 6,465,117	38.36 %

A significant reason for the increase in the net capital assets relates to the buildings and additions category. During 2026, the District completed and placed in service approximately $3 million for the expansion and renovations of the Special Education building. The building project was started in 2024 and was completed in 2026. The additions of capital assets outpaced the depreciation during the year, resulting in a net increase in capital assets.

Long-term Obligation

Overall, the carrying value of the School District long-term obligations decreased by 9% from the prior year. See Table A-5 for the carrying value of the School District's long term obligations.

Table A-5

	2026	2025	Percentage Change
General obligations bonds	$ 3,220,000	$ 3,500,000	(8.00)%
Notes form direct borrowingsand direct placements	24,538	33,387	(26.50)%
Compensated absences	136,958	175,971	(22.17)%
	$ 3,381,496	$ 3,709,358	(8.84)%

The total amount of principal paid on the general obligation bonds in the current year was $280,000.

Current Known Facts, Decisions or Conditions

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

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

The School District's fiscal management reflects both its conservative approach in projecting revenues and ongoing practice of providing programs and services in collaboration with constituent school districts, Kirkland 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
- 35a Early Literacy Teachers Coaches

The School District's conservative approach in projecting revenues is reflected in its 2025/2026 budget which was adopted in June 2025. Due to the fact that the state did not officially release the state budget until October, the following assumptions were used:

Revenues

- Property Tax - projected to increase 4% from 2024/2025 level.
- General Operations - all areas projected at 2024/2025 levels. Did not include categoricals that we knew we were not renewing and those that we were uncertain if they would be included in the state budget for FY 2025/2026.
- Special Education - all areas projected at 2024/2025 levels. Did not include categoricals that we know we were not renewing and those that we were uncertain if they would be included in the state budget for FY 2025/2026.
- IDEA Flow Thru - same as 2024/2025 level.
- Medicaid fee for service - same as 2024/2025 level.

Expenditures

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

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

The COOR Education Center was completed and placed in service during the year. We are making principal and interest payments of roughly $420,000 annually.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Statement of Net Position
June 30, 2026

	Governmental Activities	Component Unit
Cash and investments	$ 12,333,753	$ 967,650
Receivables - net:		
Accounts receivable	3,858,099	238,495
Prepaid expenses	6,286	0
Inventory	0	127
Capital assets less accumulated depreciation/amortization	8,944,869	111,834
Net OPEB asset	2,517,207	0
Total assets	27,660,214	1,318,106
Deferred Outflows of Resources		
Related to pensions	3,629,133	0
Related to OPEB	604,570	0
Total Deferred Outflows of Resources	4,233,703	0
Liabilities		
Accounts payable	1,451,706	19,806
Due to other governmental units	251,110	0
Unearned revenue	3,540,600	0
Accrued payroll and other liabilities	449,091	37,725
Accrued interest payable	31,286	0
Long-term liabilities:		
Due within one year	303,457	0
Due in more than one year	3,078,039	0
Net pension liability	9,333,542	0
Total liabilities	18,438,831	57,531
Deferred Inflows of Resources		
Related to pensions	3,759,913	0
Related to OPEB	2,157,806	0
Total deferred inflows of resources	5,917,719	0
Net Position		
Net investment in capital assets	5,700,331	0
Restricted for special education	687,127	0
Restricted for net OPEB asset	2,517,207	0
Unrestricted	(1,367,298)	1,260,575
Total net position	$ 7,537,367	$ 1,260,575

See accompanying notes to financial statements.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Statement of Activities
For the Year Ended June 30, 2026

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants/ Contributions	Governmental Activities: Net (Expense) Revenue and Changes in Net Position	Component Unit
Primary government -					
Governmental activities:					
Instruction	$ 2,982,705	$ 0	$ 5,683,180	$ 2,700,475	$ 0
Support services	8,987,921	1,367,409	4,405,924	(3,214,588)	0
Community services	36,821	0	2,700	(34,121)	0
Food services	55,757	1,849	53,148	(760)	0
Capital acquisition construction and improvement	114,923	0	0	(114,923)	0
Transfers out to other governmental units	6,327,920	0	4,387,117	(1,940,803)	0
Debt service	125,333	0	0	(125,333)	0
Depreciation/ amortization (unallocated)	456,086	0	0	(456,086)	0
Total governmental activities	$ 19,087,466	$ 1,369,258	$ 14,532,069	(3,186,139)	0
Component Unit					
R.O.O.C., Inc.					
Support and program services	$ 1,017,202	$ 1,364,282	$ 7,697	0	354,777
General revenues:					
Taxes:					
Property taxes, levied for general purposes				4,416,672	0
State aid				909,665	0
Interest and investment earnings				167,731	129
Other				1,551,765	6,006
Total general revenues				7,045,833	6,135
Change in net position				3,859,694	360,912
Net position - beginning of year				3,677,673	899,663
Net position - end of year				$ 7,537,367	$1,260,575

See accompanying notes to financial statements.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Governmental Funds
Balance Sheet
June 30, 2026

	General	Special Education	Career and Technical Education	Other Nonmajor Governmental Funds	Total
Assets					
Cash and investments	$ 6,526,901	$ 4,767,285	$ 201	$ 1,039,366	$12,333,753
Receivables - net:					
Accounts receivable	1,516,130	2,165,177	173,307	3,485	3,858,099
Prepaid expenditures	4,890	1,396	0	0	6,286
Total assets	$ 8,047,921	$ 6,933,858	$ 173,508	$ 1,042,851	$16,198,138
Liabilities and Fund Balance					
Liabilities					
Accounts payable	$ 530,034	$ 750,180	$ 171,140	$ 352	$ 1,451,706
Due to other governmental units	251,110	0	0	0	251,110
Unearned revenue	3,483,653	385	51,767	4,795	3,540,600
Accrued payroll and other liabilities	11,596	411,984	25,511	0	449,091
Total liabilities	4,276,393	1,162,549	248,418	5,147	5,692,507
Fund Balance					
Nonspendable - prepaid	4,890	1,396	0	0	6,286
Restricted for fund purposes	0	5,769,913	0	1,037,768	6,807,681
Unassigned	3,766,638	0	(74,910)	(64)	3,691,664
Total fund balance	3,771,528	5,771,309	(74,910)	1,037,704	10,505,631
Total liabilities and fund balance	$ 8,047,921	$ 6,933,858	$ 173,508	$ 1,042,851	$16,198,138

See accompanying notes to financial statements.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Reconciliation of Balance Sheet of Governmental Funds to the Statement of Net Position
June 30, 2026

Total fund balance - governmental funds	$ 10,505,631
Amounts reported for governmental activities in the statement of net position are different because:	
Net OPEB Asset is not a current financial resource and therefore is not reported in the funds	2,517,207
Capital assets used in governmental activities are not financial resources and are not reported in the funds	
Cost of the capital assets	12,863,153
Accumulated depreciation/amortization	(3,918,284)
Deferred outflows used in governmental activities are not financial resources and therefore are not reported in governmental funds:	
Related to Pensions	3,629,133
Related to OPEB	604,570
Long-term liabilities are not due and payable in the current period and are not reported in the funds:	
Bonds payable	(3,220,000)
Compensated absences	(136,958)
Lease liability	(24,538)
Net pension liability	(9,333,542)
Accrued interest payable is included as a liability in governmental activities	(31,286)
Deferred inflows used in governmental activities are not recognized as current resources and therefore are not reported in governmental funds:	
Related to pensions	(3,759,913)
Related to OPEB	(2,157,806)
Total net position - governmental activities	$ 7,537,367

See accompanying notes to financial statements.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2026

	General	Special Education	Career and Technical Education	Other Nonmajor Governmental Funds	Total
Revenues					
Local sources	$ 1,674,167	$ 4,548,016	$ 8,014	$ 5,475	$ 6,235,672
State sources	6,331,719	3,918,618	770,507	3,801	11,024,645
Federal sources	870,626	2,818,238	163,011	50,881	3,902,756
Total revenues	8,876,512	11,284,872	941,532	60,157	21,163,073
Expenditures					
Support services:					
Instruction	3,152	2,458,802	880,859	0	3,342,813
Support services	3,328,478	5,806,910	623,148	4,731	9,763,267
Community services	911,480	36,821	0	0	948,301
Food services	0	0	0	55,757	55,757
Capital outlay	18,717	2,841,367	17,825	0	2,877,909
Debt service	0	408,058	0	0	408,058
Total expenditures	4,261,827	11,551,958	1,521,832	60,488	17,396,105
Excess (deficiency) of revenues over expenditures	4,614,685	(267,086)	(580,300)	(331)	3,766,968
Other Financing Sources (Uses)					
Operating transfers in from other governmental units	215,119	1,108,546	389,000	0	1,712,665
Operating transfers out to other governmental units	(3,767,068)	(2,277,770)	(283,082)	0	(6,327,920)
Operating transfers in from other funds	0	0	280,000	250,000	530,000
Operating transfers out to other funds	(530,000)	0	0	0	(530,000)
Total other financing sources (uses)	(4,081,949)	(1,169,224)	385,918	250,000	(4,615,255)
Net change in fund balance	532,736	(1,436,310)	(194,382)	249,669	(848,287)
Fund balance - beginning of year	3,238,792	7,207,619	119,472	788,035	11,353,918
Fund balance - end of year	$ 3,771,528	$ 5,771,309	$ (74,910)	$ 1,037,704	$ 10,505,631

See accompanying notes to financial statements.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2026

Net change in fund balance - total governmental funds	$ (848,287)
Amounts reported for governmental activities in the statements of activities are different because:	
Governmental funds report capital outlays as expenditures; in the statement of activities, these costs are allocated over their estimated useful lives as depreciation/amortization	
Cost of capital outlay	2,935,838
Depreciation/amortization expense	(456,086)
Long-term liabilities are not due and payable in the current year period and are not reported to the funds:	
Repayment of bond principal	280,000
Lease payments	8,849
Decreases in compensated absences are reported as a increase in expenditures when financial resources are used in the governmental fund in accordance with GASB Interpretation No. 6	39,013
Accrued interest is reported as a reduction in expenditures on the Statement of Activities	2,722
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:	
Pension related items	990,240
OPEB related items	907,405
Change in net position of governmental activities	$ 3,859,694

See accompanying notes to financial statements.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Financial Statements
For the Year Ended June 30, 2026

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.

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.

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

Defined Benefit Plan - For purposes of measuring the net pension and other postemployment benefit liability, deferred outflows of resources and deferred inflows of resources related to pensions and other postemployment benefits and pension and other postemployment benefits expense, information about the fiduciary net position of the Michigan Public School Employees Retirement Systems (MPSERS) and additions to/deductions from MPSERS fiduciary net position have been determined on the same basis as they are reported by MPSERS. 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Leases and Subscription Based IT Arrangements (SBITA)

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

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

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

- The School District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the School District generally uses its estimated incremental borrowing rate as the discount rate for leases/SBITA.

- The lease/SBITA term includes the noncancelable period of the lease/subscription. Lease/SBITA payments included in the measurement of the lease/SBITA liability are composed of fixed payments and purchase option price that the School District is reasonably certain to exercise.

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

Deferred Outflows and Inflows of Resources

Deferred Outflows - In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has two items that qualify for reporting in this category. They are the pension and other postemployment benefits related items reported in the government-wide statement of net position. A deferred outflow is recognized for pension and other postemployment benefit related items. These amounts are expensed in the plan year in which they apply.

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 assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has three items that qualify for reporting in this category. The first is restricted section 147c state aid deferred to offset deferred outflows related to section 147c pension contributions subsequent to the measurement period. The second and third items are future resources yet to be recognized in relation to the pension and other postemployment benefit actuarial calculation. These future resources arise from differences in the estimates used by the actuary to calculate the pension and other postemployment benefit liability and the actual results. The amounts are amortized over a period determined by the actuary.

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.

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.

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	$ 12,333,753	$ 967,650	$ 13,301,403

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

	Primary Government	Component Unit
Deposits (checking and savings accounts)	$ 12,333,403	$ 967,400
Petty cash and cash on hand	350	250
Total	$ 12,333,753	$ 967,650

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, 2026, 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, 2026, $13,081,754 of the School District's bank balance of $13,581,754 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.

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.

NOTE 4 - CAPITAL ASSETS

A summary of changes in governmental capital assets follows:

	Balance June 30, 2025	Additions	Disposals and Adjustments	Balance June 30, 2026	Component Unit
Assets not being depreciated:					
Land	$ 658,986	$ 0	$ 0	$ 658,986	$ 0
Construction in progress	1,074,332	2,772,104	3,846,436	0	0
Subtotal	1,733,318	2,772,104	3,846,436	658,986	0
Capital assets being depreciated:					
Buildings and improvements	6,132,992	3,616,048	0	9,749,040	789,977
Buses and other vehicles	1,017,509	157,734	0	1,175,243	137,457
Furniture and equipment	997,193	236,388	0	1,233,581	90,136
Right to use - leased equipment	46,303	0	0	46,303	0
Subtotal	8,193,997	4,010,170	0	12,204,167	1,017,570
Accumulated depreciation/amortization:					
Buildings and improvements	2,302,445	187,173	0	2,489,618	723,925
Buses and other vehicles	553,896	127,373	0	681,269	91,675
Furniture and equipment	591,284	132,423	0	723,707	90,136
Right to use - leased equipment	14,573	9,117	0	23,690	0
Subtotal	3,462,198	456,086	0	3,918,284	905,736
Net capital assets being depreciated/amortized	4,731,799	3,554,084	0	8,285,883	111,834
Net capital assets	$ 6,465,117	$ 6,326,188	$ 3,846,436	$ 8,944,869	$ 111,834

Depreciation/amortization expense for fiscal year ended June 30, 2026 was $456,086. The School District determined that it was impractical to allocate depreciation/amortization to the various governmental activities as the assets serve multiple functions.

Component unit depreciation for fiscal year ended June 30, 2026 amounted to $40,493.

NOTE 5 - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

A summary of interfund transfers made during the year ended June 30, 2026 are as follows:

		Transfers Out
		General Fund
Transfers In	Career and Technical Education	$ 280,000
	Capital Projects	250,000
		$ 530,000

There were no interfund receivable or payable balances for the year ended June 30, 2026.

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

NOTE 6 - RECEIVABLES

Receivables at June 30, 2026 consist of accounts (fees), intergovernmental grants and interest.

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

State aid	$ 2,238,061
Federal grants	716,651
Other	903,387
	$ 3,858,099

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 $3,540,600.

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, 2026:

	Balance June 30, 2025	Additions	Retirements and Payments	Balance June 30, 2026	Current
General obligation bonds	$ 3,500,000	$ 0	$ 280,000	$ 3,220,000	$ 295,000
Notes from direct borrowings and direct placements	33,387	0	8,849	24,538	0
Compensated absences*	175,971	0	39,013	136,958	8,457
	$ 3,709,358	$ 0	$ 327,862	$ 3,381,496	$ 303,457

*Compensated absences are reported as a net change. 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, 2026, the amount of $136,958 has been reflected in the district-wide financial statements.

General obligation bonds:

$3,500,000 2025 School Improvement Bonds, due in annual installments of $280,000 to $430,000 through April 1, 2035 with interest at 3.940%	$ 3,220,000

Notes from direct borrowings and direct placements:

Leased equipment	$ 24,538

	General Obligation Bonds			Notes from Direct Borrowings and Direct Placements		
Year Ended June 30	Principal	Interest	Total	Principal	Interest	Total
2027	$ 295,000	$ 126,868	$ 421,868	$ 8,457	$ 928	$ 9,385
2028	305,000	115,245	420,245	8,842	543	9,385
2029	320,000	103,228	423,228	6,335	176	6,511
2030	340,000	90,620	430,620	904	12	916
2031	355,000	77,224	432,224	0	0	0
2032-2035	1,605,000	160,737	1,765,737	0	0	0
	$ 3,220,000	$ 673,922	$ 3,893,922	$ 24,538	$ 1,659	$ 26,197

NOTE 9 - RISK MANAGEMENT

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

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

NOTE 10 - DEFINED BENEFIT PENSION PLAN AND POSTEMPLOYMENT BENEFITS

Plan Description

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

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

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

Benefits Provided - Overall

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

Plan Name	Plan Type	Plan Status
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

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

Benefits Provided - Pension

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

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

Pension Reform 2010

On May 19, 2010, the Governor signed Public Act 75 of 2010 into law. As a result, any member of the Michigan Public School Employees' Retirement System (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.

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.

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

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

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

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

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

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

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

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

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

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

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

Pension Reform of 2017

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

Pension Reform of 2023

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

Benefits Provided – Other postemployment benefit (OPEB)

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

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

Retiree Healthcare Reform of 2012

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

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

Regular Retirement (no reduction factor for age)

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

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

Member Contributions

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

Employer Contributions

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

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

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

Pension and OPEB contributions made in the fiscal year ending September 30, 2025 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 14-year period beginning October 1, 2024 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, 2025 - September 30, 2026	15.21% - 26.08%	0.00% - 3.83%
October 1, 2024 - September 30, 2025	20.96% - 30.11%	0.00% - 1.25%

The School District's pension contributions for the year ended June 30, 2026 were equal to the required contribution total. Total pension contributions were approximately $2,335,000. Of the total pension contributions approximately $2,265,000 was contributed to fund the Defined Benefit Plan and approximately $70,000 was contributed to fund the Defined Contribution Plan.

The School District's OPEB contributions for the year ended June 30, 2026 were equal to the required contribution total. Total OPEB contributions were approximately $113,000. Of the total OPEB contributions approximately $93,000 was contributed to fund the Defined Benefit Plan and approximately $20,000 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).

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

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

Pension Liabilities

The net pension liability was measured as of September 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation date of September 30, 2024 and rolled-forward using generally accepted actuarial procedures. The School District's proportion of the net pension liability was based on a projection of its long-term share of contributions to the pension plan relative to the projected contributions of all participating reporting units, actuarially determined.

MPSERS (Plan) Non-University Employers:		September 30, 2025		September 30, 2024
Total Pension Liability	$	97,436,103,863	$	95,765,499,515
Plan Fiduciary Net Position	$	77,403,114,236	$	71,283,482,728
Net Pension Liability	$	20,032,989,627	$	24,482,016,787
Proportionate share		0.04659 %		0.04455 %
Net Pension liability for the School District	$	9,333,542	$	10,907,089

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

For the year ended June 30, 2026, the School District recognized pension expense of approximately $2,263,000.

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

At June 30, 2026, 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	$ 361,515	$ (83,133)
Net difference between projected and actual earnings on pension plan investments	0	(2,230,517)
Changes in assumptions	335,008	(493,300)
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,044,234	(62,622)
Unearned revenue related to pension portion of section 147 c	0	(890,341)
School District's contributions subsequent to the measurement date	1,888,376	0
Total	$ 3,629,133	$ (3,759,913)

$1,888,376, 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
2027	$ 347,151
2028	(706,679)
2029	(599,921)
2030	(169,366)
	$ (1,128,815)

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, 2025, and the total OPEB liability used to calculate the net OPEB (asset) liability was determined by an actuarial valuation date of September 30, 2025 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, 2025		September 30, 2024
Total OPEB Liability	$	9,360,649,860	$	9,991,545,923
Plan Fiduciary Net Position	$	15,439,767,833	$	14,295,943,589
Net OPEB (Asset) Liability	$	(6,079,117,973)	$	(4,304,397,666)
Proportionate share		0.04141 %		0.04623 %
Net OPEB (Asset) Liability for the School District	$	(2,517,207)	$	(1,989,993)

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

For the year ended June 30, 2026, the School District recognized OPEB expense of approximately $(897,000).

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

At June 30, 2026, 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	$ (1,723,399)
Net difference between projected and actual plan investments	0	(353,722)
Changes in assumption	335,948	(26,697)
Changes in proportion and differences between employer contributions and proportionate share of contributions	183,877	(53,988)
School District's contributions subsequent to the measurement date	84,745	0
Total	$ 604,570	$ (2,157,806)

$84,745, 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
2027	$ (428,884)
2028	(409,075)
2029	(401,655)
2030	(268,590)
2031	(98,752)
Thereafter	(31,025)
	$ (1,637,981)

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.

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, 2025. 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, 7.75% for year one and graded to 3.5% for year fifteen. Post 65, 6.50% for year one and graded to 3.5% in year fifteen.

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

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

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, 2025 and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

	Target Allocation*		
Investment Category	**Pension**	**OPEB**	**Long-Term Expected Real Rate of Return***
Domestic Equity Pools	21.0%	16.0%	5.8%
International Equity Pools	14.0%	11.0%	5.6%
Private Equity Pools	16.0%	16.0%	9.3%
Real Estate and Infrastructure Pools	8.0%	5.0%	7.0%
Fixed Income Pools	15.0%	26.0%	2.5%
Absolute Return Pools	13.0%	15.0%	4.4%
Real Return/Opportunistic Pools	9.0%	7.0%	7.0%
Short Term Investment Pools	4.0%	4.0%	1.3%
Total	**100.0%**	**100.0%**	

*Long term rate of return are net of administrative expenses and 2.4% inflation.

Rate of return - For fiscal year ended September 30, 2025, the annual money-weighted rate of return on pension and OPEB plan investments, net of pension and OPEB plan investment expense, was 9.81% and 9.24% 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.

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	$14,728,844	$9,333,542	$4,839,946

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	$(2,168,733)	$(2,517,207)	$(2,822,197)

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	$(2,819,414)	$(2,517,207)	$(2,199,899)

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 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.

NOTE 12 - CHANGE IN ACCOUNTING PRINCIPLE

For the year ended June 30, 2026, the School District implemented the following GASB Standards:

GASB Statement No. 103, *Financial Reporting Model Improvements*. The Standard addressed the following areas:.

a. Management's discussion and analysis (MD&A)
b. Unusual or infrequent items
c. Presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position;
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.

GASB Statement No. 104, *Disclosure of Certain Capital Assets*. This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement No. 34. This Statement also requires additional disclosures for capital assets held for sale.

NOTE 13 - TAX ABATEMENTS

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

There are no significant abatements made by the School District.

NOTE 14 - UPCOMING ACCOUNTING PRONOUNCEMENT

In December 2025, the GASB issued Statement No. 105, Subsequent Events. This Statement clarifies the subsequent events that constitute recognized and nonrecognized events and establishes specific note disclosure requirements for nonrecognized events. The School District is currently evaluating the impact this standard will have on the financial statements when adopted during the 2026-2027 fiscal year.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Required Supplemental Information
Budgetary Comparison Schedule - General Fund
For the Year Ended June 30, 2026

	Original Budget	Final Amended Budget	Variance with Original and Final Budget	Actual	Variances with Final Budget Favorable (Unfavorable)
Revenues					
Local sources	$ 1,430,507	$ 1,642,122	$ 211,615	$ 1,674,167	$ 32,045
State sources	6,718,722	6,412,275	(306,447)	6,331,719	(80,556)
Federal sources	974,431	869,253	(105,178)	870,626	1,373
Total revenues	9,123,660	8,923,650	(200,010)	8,876,512	(47,138)
Expenditures					
Instruction:					
Basic programs	0	0	0	(380)	380
Added needs	3,641	3,532	(109)	3,532	0
Support services:					
Pupil	1,134,048	969,996	(164,052)	987,644	(17,648)
Instructional staff	1,374,794	1,167,298	(207,496)	1,008,855	158,443
General administrative	640,550	538,625	(101,925)	538,224	401
Business services	347,393	286,832	(60,561)	285,544	1,288
Operations and maintenance	128,883	104,608	(24,275)	104,695	(87)
Information services	435,602	399,760	(35,842)	398,344	1,416
Support other	3,500	5,048	1,548	5,172	(124)
Community services	1,028,636	912,471	(116,165)	911,480	991
Capital outlay	15,000	18,717	3,717	18,717	0
Total expenditures	5,112,047	4,406,887	(705,160)	4,261,827	145,060
Excess (deficiency) of revenues over expenditures	4,011,613	4,516,763	505,150	4,614,685	97,922
Other Financing Sources (Uses)					
Operating transfers in from other governmental units	329,498	265,925	(63,573)	215,119	(50,806)
Operating transfers out to other governmental units	(3,319,710)	(3,461,112)	(141,402)	(3,767,068)	(305,956)
Operating transfers out to other funds	(530,000)	(530,000)	0	(530,000)	0
Total other financing sources (uses)	(3,520,212)	(3,725,187)	(204,975)	(4,081,949)	(356,762)
Net change in fund balance	491,401	791,576	300,175	532,736	(258,840)
Fund balance - beginning of year	3,238,792	3,238,792	0	3,238,792	0
Fund balance - end of year	$ 3,730,193	$ 4,030,368	$ 300,175	$ 3,771,528	$ (258,840)

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Required Supplemental Information
Budgetary Comparison Schedule - Special Education Fund
For the Year Ended June 30, 2026

	Original Budget	Final Amended Budget	Variance with Original and Final Budget	Actual	Variances with Final Budget Favorable (Unfavorable)
Revenues					
Local sources	$ 7,083,889	$ 4,546,559	$ (2,537,330)	$ 4,548,016	$ 1,457
State sources	3,589,240	3,715,491	126,251	3,918,618	203,127
Federal sources	2,280,994	2,816,290	535,296	2,818,238	1,948
Total revenues	12,954,123	11,078,340	(1,875,783)	11,284,872	206,532
Expenditures					
Instruction:					
Added needs	2,737,348	2,468,464	(268,884)	2,458,802	9,662
Support services:					
Pupil	3,122,206	3,449,444	327,238	3,138,179	311,265
Instructional staff	516,699	489,560	(27,139)	618,353	(128,793)
General administrative	263,825	261,611	(2,214)	40,738	220,873
School administrative	226,494	208,948	(17,546)	202,129	6,819
Business services	12,529	8,786	(3,743)	222,910	(214,124)
Operations and maintenance	295,179	316,067	20,888	319,205	(3,138)
Transportation	1,249,760	1,046,619	(203,141)	1,077,468	(30,849)
Information services	195,560	186,219	(9,341)	186,505	(286)
Support other	2,000	1,206	(794)	1,423	(217)
Community services	40,000	36,868	(3,132)	36,821	47
Debt service	407,558	408,058	500	408,058	0
Capital outlay	3,538,500	2,856,435	(682,065)	2,841,367	15,068
Total expenditures	12,607,658	11,738,285	(869,373)	11,551,958	186,327
Excess (deficiency) of revenues over expenditures	346,465	(659,945)	(1,006,410)	(267,086)	392,859
Other Financing Sources (Uses)					
Operating transfers in from other governmental units	1,558,442	892,494	(665,948)	1,108,546	216,052
Operating transfers out to other governmental units	(2,289,929)	(2,277,770)	12,159	(2,277,770)	0
Total other financing sources (uses)	(731,487)	(1,385,276)	(653,789)	(1,169,224)	216,052
Net change in fund balance	(385,022)	(2,045,221)	(1,660,199)	(1,436,310)	608,911
Fund balance - beginning of year	7,207,619	7,207,619	0	7,207,619	0
Fund balance - end of year	$ 6,822,597	$ 5,162,398	$ (1,660,199)	$ 5,771,309	$ 608,911

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Required Supplemental Information
Budgetary Comparison Schedule - Career and Technical Education Fund
For the Year Ended June 30, 2026

	Original Budget	Final Amended Budget	Variance with Original and Final Budget	Actual	Variances with Final Budget Favorable (Unfavorable)
Revenues					
Local sources	$ 4,600	$ 8,014	$ 3,414	$ 8,014	$ 0
State sources	897,847	817,454	(80,393)	770,507	(46,947)
Federal sources	163,254	163,011	(243)	163,011	0
Total revenues	1,065,701	988,479	(77,222)	941,532	(46,947)
Expenditures					
Instruction:					
Added needs	976,582	864,089	(112,493)	880,859	(16,770)
Support services:					
Pupil	53,500	53,500	0	53,479	21
Instructional staff	10,916	8,162	(2,754)	8,288	(126)
General administrative	268,357	259,921	(8,436)	247,240	12,681
Business services	42,898	41,192	(1,706)	41,220	(28)
Operations and maintenance	103,143	106,424	3,281	107,516	(1,092)
Transportation	128,250	118,730	(9,520)	126,502	(7,772)
Information services	29,692	36,607	6,915	38,200	(1,593)
Support other	4,000	703	(3,297)	703	0
Capital outlay	0	17,825	17,825	17,825	0
Total expenditures	1,617,338	1,507,153	(110,185)	1,521,832	(14,679)
Excess (deficiency) of revenues over expenditures	(551,637)	(518,674)	32,963	(580,300)	(61,626)
Other Financing Sources (Uses)					
Operating transfers in from other governmental units	480,000	389,000	(91,000)	389,000	0
Operating transfers out to other governmental units	(398,265)	(283,082)	115,183	(283,082)	0
Operating transfers in from other funds	280,000	280,000	0	280,000	0
Total other financing sources (uses)	361,735	385,918	24,183	385,918	0
Net change in fund balance	(189,902)	(132,756)	57,146	(194,382)	(61,626)
Fund balance - beginning of year	119,472	119,472	0	119,472	0
Fund balance - end of year	$ (70,430)	$ (13,284)	$ 57,146	$ (74,910)	$ (61,626)

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)

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Reporting unit's proportion of net pension liability (%)	0.04659 %	0.04455 %	0.04327 %	0.04003 %	0.03765 %	0.03873 %	0.03998 %	0.03753 %	0.04012 %	0.03894 %
Reporting unit's proportionate share of net pension liability	$ 9,333,542	$10,907,089	$14,005,172	$15,055,357	$ 8,912,848	$13,303,352	$13,239,363	$11,281,693	$10,397,134	$ 9,714,411
Reporting unit's covered-employee payroll*	$ 5,252,545	$ 4,973,939	$ 4,527,020	$ 4,126,397	$ 3,465,156	$ 3,484,938	$ 3,571,901	$ 3,523,064	$ 3,427,920	$ 3,322,095
Reporting unit's proportionate share of net pension liability as a percentage of its covered-employee payroll	177.69561 %	219.28474 %	309.36846 %	364.85479 %	257.21347 %	381.73856 %	370.65313 %	320.22390 %	303.30737 %	292.41822 %
Plan fiduciary net position as a percentage of total pension liability (Non-university employers)	79.44000 %	74.44000 %	65.91000 %	60.77000 %	72.60000 %	59.72000 %	60.31000 %	62.36000 %	64.21000 %	63.27000 %

* 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)

	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Statutorily required contributions	$ 2,265,135	$ 2,306,345	$ 1,852,447	$ 1,764,559	$ 1,222,142	$ 1,103,778	$ 1,088,622	$ 1,058,389	$ 1,029,255	$ 955,926
Contributions in relation to statutorily required contributions*	2,265,135	2,306,345	1,852,447	1,764,559	1,222,142	1,103,778	1,088,622	1,058,389	1,029,255	955,926
Contribution deficiency (excess)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Reporting unit's covered-employee payroll**	$ 5,494,511	$ 5,031,962	$ 4,827,314	$ 4,400,220	$ 3,704,909	$ 3,321,745	$ 3,687,887	$ 3,525,626	$ 3,494,800	$ 3,539,385
Contributions as a percentage of covered-employee payroll	41.23 %	45.83 %	38.37 %	40.10 %	32.99 %	33.23 %	29.52 %	30.02 %	29.45 %	27.01 %

* 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)

	2025	2024	2023	2022	2021	2020	2019	2018	2017
Reporting unit's proportion of net OPEB (asset) liability (%)	0.04141 %	0.04623 %	0.04460 %	0.04171 %	0.03764 %	0.03890 %	0.04052 %	0.04106 %	0.04021 %
Reporting unit's proportionate share of net OPEB (asset) liability	$ (2,517,207)	$ (1,989,993)	$ (252,327)	$ 883,519	$ 574,528	$ 2,083,726	$ 2,908,737	$ 3,263,720	$ 3,560,782
Reporting unit's covered-employee payroll*	$ 5,252,545	$ 4,973,939	$ 4,527,020	$ 4,126,397	$ 3,465,156	$ 3,484,938	$ 3,571,901	$ 3,523,064	$ 3,427,920
Reporting unit's proportionate share of net OPEB (asset) liability as a percentage of its covered-employee payroll	(47.92357)%	(40.00839)%	(5.57380)%	21.41139 %	16.58015 %	59.79234 %	81.43386 %	92.63868 %	103.87588 %
Plan fiduciary net position as a percentage of total OPEB liability (Non-university employers)	164.94000 %	143.08000 %	105.04000 %	83.09000 %	87.33000 %	59.44000 %	48.46000 %	42.95000 %	32.48000 %

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

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

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

	2026	2025	2024	2023	2022	2021	2020	2019	2018
Statutorily required contributions	$ 93,099	$ 103,030	$ 379,814	$ 333,395	$ 302,607	$ 267,786	$ 289,283	$ 275,194	$ 257,099
Contributions in relation to statutorily required contributions*	93,099	103,030	379,814	333,395	302,607	267,786	289,283	275,194	257,099
Contribution deficiency (excess)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Reporting unit's covered-employee payroll**	$ 5,494,511	$ 5,031,962	$ 4,827,314	$ 4,400,220	$ 3,704,909	$ 3,321,745	$ 3,687,887	$ 3,525,626	$ 3,494,800
Contributions as a percentage of covered-employee payroll	1.69 %	2.05 %	7.87 %	7.58 %	8.17 %	8.06 %	7.84 %	7.81 %	7.36 %

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

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

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

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Notes to Required Supplementary Information
For the Year Ended June 30, 2026

NOTE 1 - BUDGETARY BASIS OF ACCOUNTING

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund and special revenue funds. Other funds do not have appropriated budgets.

Appropriations in all budgeted funds lapse at the end of the fiscal year even if they have related encumbrances. Encumbrances are commitments related to unperformed (executor) contracts for goods or services (i.e., purchase orders, contracts, and commitments). The does not utilize encumbrance accounting.

The School District follows these procedures in establishing the budgetary data reflected in the financial statements:

a. The Superintendent submits to the School Board a proposed operating budget for the fiscal year commencing on July 1. The operating budget includes proposed expenditures and the means of financing them. The level of control for the budgets is at the functional level as set forth and presented as required supplementary information.

b. Public hearings are conducted to obtain taxpayer comments.

c. Prior to July 1, the budget is legally adopted by School Board resolution pursuant to the Uniform Budgeting and Accounting Act (1968 PA 2). The Act requires that the budget be amended prior to the end of the fiscal year when necessary to adjust appropriations if it appears that revenues and other financing sources will be less than anticipated or so that expenditures will not be in excess of original estimates. 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 are noted in the required supplementary information section.

d. Transfers may be made for budgeted amounts between major expenditure functions within any fund; however, these transfers and any revisions that alter the total expenditures of any fund must be approved by the School Board.

e. The final budget was approved prior to June 30, 2026 year-end.

NOTE 2 - BUDGETARY COMPARISON

Significant variances between original and final budget:

	Variance	Explanation
General Fund		
Revenues		
Local Sources	211,615	Increases in Medicaid and property taxes.
State Sources	(306,447)	Adjustments to state revenues due to State Aid budget changes. At the time of the original budget, the State's budget was not approved.
Expenditures		
Instructional staff	(207,496)	There were positions that remained unfilled during the school year.

NOTE 2 - BUDGETARY COMPARISON (CONTINUED)

Special Education Fund		
Revenues		
Local sources	(2,537,330)	Bond proceeds from 24/25 were considered in the original 25/26 budget.
Federal sources	535,296	There was a larger increase in federal grants than originally expected.
Expenditures		
Added needs	(268,884)	There were positions that remained unfilled during the school year.
Pupil	327,238	Positions were filled during the school year.
Capital outlay	(682,065)	Issues on the timing of projects.
Other Financing Sources (Uses)		
Operating transfers in from other governmental units	(665,948)	Increases in Medicaid revenue.
Career and Technical Education Fund		
Revenues		
State sources	(80,393)	Adjustments to state revenues due to State Aid budget changes. At the time of the original budget, the State's budget was not approved.
Expenditures		
Added needs	(112,493)	Adjustments to state expenses due to State Aid budget changes. At the time of the original budget, the State's budget was not approved.
Other Financing Sources (Uses)		
Operating transfers in from other governmental units	(91,000)	Due to a decrease in student enrollment.
Operating transfers out to other governmental units	115,183	The State's budget for 61b was not known during the original budgeting process.

Significant variances between final budget and actual:

	Variance	Explanation
General Fund		
Other Financing Sources (Uses)		
Operating transfers out to other governmental units	(305,956)	GSRP programs failed to make their May and June requests in time for our end of the fiscal year.

NOTE 2 - BUDGETARY COMPARISON (CONTINUED)

Special Education Fund		
Expenditures		
Pupil	311,265	Year end purchased services invoices were late and higher than projected.
Career and Technical Education Fund		
Revenues		
State sources	(46,947)	Adjustments to state revenues due to State Aid budget changes. At the time of the original budget, the State's budget was not approved.

NOTE 3 - PENSION INFORMATION

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

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

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

NOTE 4 - OPEB INFORMATION

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

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

NOTE 4 - OPEB INFORMATION (CONTINUED)

- **2025** - The health care cost trend rate used in the September 30, 2024, actuarial valuation increased by 0.50 percentage points for members under 65. This increased the plan's total OPEB liability by $267 million in 2025.

- **2024** - The healthcare cost trend rate used in the September 30, 2023 actuarial valuation decreased by 0.25 percentage points for members under 65 and increased by 0.25 percentage point for members over 65.

- **2023** - The health care cost trend rate used in the September 30, 2022 actuarial valuation decreased by 0.25 percentage points for members under 65 and increased by 1.00 percentage point for members over 65. In addition, actual per person health benefit costs were lower than projected. The valuation includes the impact of an updated experience study for periods from 2017 to 2022.

- **2022** - The discount rate and investment rate of return used in the September 30, 2021 actuarial valuation decreased by 0.95 percentage points. This resulted in lower than projected per person health benefit costs to reduce the plan's total OPEB liability by an additional $1.1 billion in 2022.

- **2021** - The health care cost trend rate used in the September 30, 2022 actuarial valuation increased by 0.75 percentage points for members under 65 and decreased by 1.75 percentage points for members over 65. In addition, actual per person health benefit costs were lower than projected. This reduced the plan's total OPEB liability by $1.3 billion in 2021.

- **2020** - The health care trend rate used in the September 30, 2019 actuarial valuation decreased by 0.50 percentage points and actual per person health benefit costs were lower than projected. This reduced the plan's total OPEB liability by $1.8 billion in 2020.

- **2019** - The discount rate used in the September 30, 2018 actuarial valuation decreased by 0.20 percentage points. The valuation also includes the impact of an updated experience study for periods from 2012 to 2017. This resulted in lower than projected per person health benefit costs to reduce the plan's total OPEB liability by an additional $1.4 billion in 2019.

- **2018** - The discount rate used in the September 30, 2017 actuarial valuation decreased by 0.35 percentage points. The valuation also includes the impact of an updated experience study for periods from 2012 to 2017. This resulted in lower than projected per person health benefit costs to reduce the plan's total OPEB liability by $1.4 billion in 2018.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Other Supplemental Information
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2026

	Special Revenue Funds			
	Student Activities	Food Service	Capital Projects	Total
	Assets			
Cash and investments	$ 4,795	$ 12,498	$ 1,022,073	$ 1,039,366
Receivables - net:				
Accounts receivable	0	3,485	0	3,485
Total assets	$ 4,795	$ 15,983	$ 1,022,073	$ 1,042,851
	Liabilities and Fund Balance			
Liabilities				
Accounts Payable	$ 64	$ 288	$ 0	$ 352
Deferred revenue	4,795	0	0	4,795
Total liabilities	4,859	288	0	5,147
Fund Balance				
Restricted for fund purposes	0	15,695	1,022,073	1,037,768
Unassigned	(64)	0	0	(64)
Total fund balance	(64)	15,695	1,022,073	1,037,704
Total liabilities and fund balance	$ 4,795	$ 15,983	$ 1,022,073	$ 1,042,851

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, 2026

	Special Revenue Funds		Capital Projects Fund	
	Student Activities	Food Service	Capital Projects	Total
Revenues				
Local sources	$ 4,667	$ 808	$ 0	$ 5,475
State sources	0	3,801	0	3,801
Federal sources	0	50,881	0	50,881
Total revenues	4,667	55,490	0	60,157
Expenditures				
Support services:				
Food services	0	55,757	0	55,757
Support other	4,731	0	0	4,731
Total expenditures	4,731	55,757	0	60,488
Excess (deficiency) of revenues over expenditures	(64)	(267)	0	(331)
Other Financing Sources (Uses)				
Operating transfers in from other funds	0	0	250,000	250,000
Net change in fund balance	(64)	(267)	250,000	249,669
Fund balance - beginning of year	0	15,962	772,073	788,035
Fund balance - end of year	$ (64)	$ 15,695	$ 1,022,073	$ 1,037,704

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Other Supplemental Information
Schedule of Bonded Indebtedness
For the Year Ended June 30, 2026

PURPOSE	2025 School Improvement Bond Issue on April 1, 2025 in the amount of $3,500,000. The principal and interest on this bond issue is to be repaid by future state aid. The bonds bear an interest rate of 3.940% and are due serially through 2035. The bond proceeds were used for the purpose of paying for certain capital expenditures for improvements in and for the District.		
DATE OF ISSUE	April 1, 2025		
AMOUNT OF ISSUE			$ 3,500,000
AMOUNT OF REDEEMED			
	During prior years	$ 0	
	During current years	280,000	280,000
BALANCE OUTSTANDING - June 30, 2026			$ 3,220,000

		Requirements		
Fiscal Year	Interest Rate	Principal	Interest	Total
2027	3.94%	$ 295,000	$ 126,868	$ 421,868
2028	3.94%	305,000	115,245	420,245
2029	3.94%	320,000	103,228	423,228
2030	3.94%	340,000	90,620	430,620
2031	3.94%	355,000	77,224	432,224
2032	3.94%	375,000	63,237	438,237
2033	3.94%	390,000	48,462	438,462
2034	3.94%	410,000	33,096	443,096
2035	3.94%	430,000	16,942	446,942
		$ 3,220,000	$ 674,922	$ 3,894,922

WEINLANDER FITZHUGH
Certified Public Accountants & Advisors

1600 Center Avenue • PO Box 775 • Bay City, MI 48707-0775
1-800-624-2400 • 989-893-5577 • www.wf.cpa
Bay City • Clare • West Branch

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 29, 2026

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

We have audited, in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund and the aggregate remaining fund information of C.O.O.R Intermediate School District (School District), as of and for the year ended June 30, 2026 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 29, 2026.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2026-001 that we consider to be significant deficiency.

WEINLANDER FITZHUGH
Certified Public Accountants & Advisors

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 responses as item 2026-002.

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 responses. C.O.O.R Intermediate School District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Weinlander Fitzhugh

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Schedule of Findings
For the Year Ended June 30, 2026

2026-001 (Repeat Finding 2025-001)

Criteria or Specific Requirement
Establish and maintenance of internal controls over the financial reporting process.

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

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

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

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

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

Views of the Responsible Officials and Planned Corrective Action
The School District will continue to develop the skills of the Director of Finance. Refer to our corrective action plan for additional information.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Schedule of Findings
For the Year Ended June 30, 2026

2026-002 (Repeat Finding 2025-002)

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 Career and Technical 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.

C.O.O.R INTERMEDIATE SCHOOL DISTRICT
Summary Schedule of Prior Year Findings
For the Year Ended June 30, 2026

2025-001, 2025-002

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

Corrective Action Taken
Corrective action plans were not implemented properly.

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October 29, 2026

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

We have audited the financial statements 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 (School District) for the year ended June 30, 2026. Professional standards require that we provide you with information about our responsibilities under U.S. generally accepted auditing standards and *Government Auditing Standards*, 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 26, 2026. 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 2026. 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 estimates affecting the School District's financial statements were:

> Management’s estimate of the depreciation is based on the esimated useful life of fixed assets.. We evaluated the key factors and assumptions used to develop the depreciation in determining that it is reasonable in relation to the financial statements taken as a whole.
>
> Estimates have been used to calculate the net penion liability and the net other postemployment benefit liability (asset).

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.

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. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

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 29, 2026.

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 and the penion 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 combining nonmajor governmental fund financial statements and schedule of bonded indebtedness, which accompanies 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, 2026

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2026-001	Members of the COOR finance department will be attending MSBO training sessions on preparing financial documents in FY 26-27	June 2027	Shawn Petri Superintendent
2026-002	The Director of Finance will work with other COOR staff and LEA staff to understand the importance of getting year end purchases and program reimbursements turned in on time. Additionally I will place emphasis on gathering better details on all the program unknowns at the time when the final budget is being put together.	June 2027	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 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.

5. **Department Updates** **99**
-Career & Technical Education Department
-Early Childhood Department
-Instructional Services Department
-Special Education Department
-R.O.O.C., Inc.
-K12 ETA (Educational Technology Association)
-Human Resources

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Kurt Loll,
Finance Director

Somer Quinlan,
Director of ROOC, Inc.

Jared Socia,
Director of Operations

To: Shawn Petri, Superintendent

From: Mike Evans, Director

Date: November 5, 2026

Subject: CTE Update

Student Field Visits & Program Engagement

- **Kirtland Community College (KCC) Visit:** Medical Occupations and Public Safety students visited Kirtland Community College for hands-on, career-aligned activities.
    - **Medical Occupations:** Met with admissions staff on program criteria and toured the cardiac sonography, medical assistant, surgical technology, and nursing departments while engaging with program faculty.
    - **Public Safety:** Observed defensive tactics training with Kirtland Regional Police Academy cadets, trained on the MILO video firearms simulator, and conducted practical response-time experiments testing the "21-foot rule" for edged weapons.
- **Welding Industry Site Visits:** Welding students toured local manufacturing partners in Grayling, visiting Arauco North America and CSI Manufacturing to observe large-scale industrial fabrication, emergency apparatus assembly, and structural welding applications firsthand.

Community & Family Engagement

- **CATIC Open House & Parent-Teacher Conferences:** Hosted parents, families, and community members at the Roscommon facility on Thursday, October 15, 2026 (4:00 PM – 6:00 PM) for classroom facility tours, staff introductions, and student project demonstrations.
- **Middle School Career Exploration:** Mr. Evans spoke to the Grayling Middle School career exploration class to introduce CATIC program offerings and outline potential career pathways in technical and vocational fields.

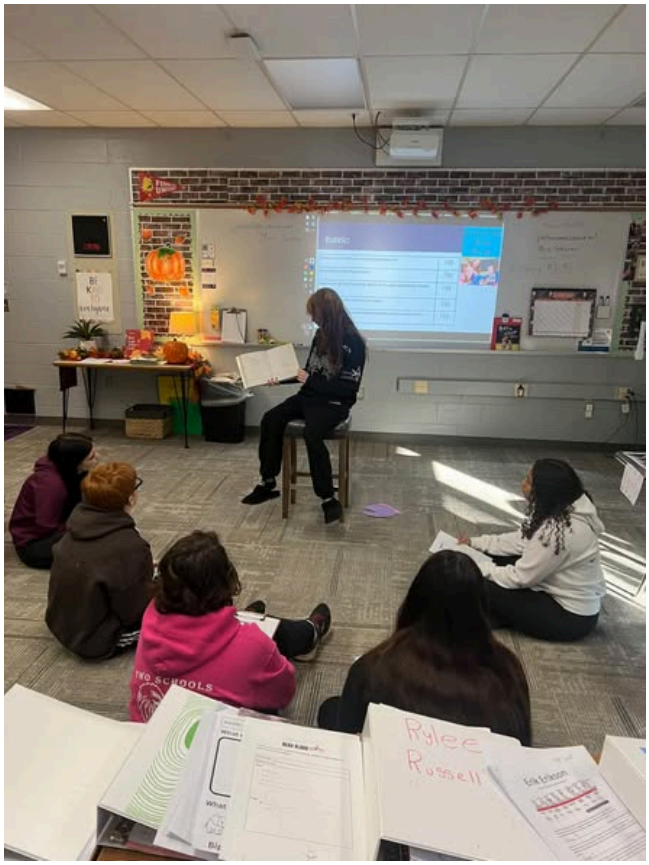
Leadership & Regional Partnerships

- **Perkins Region 6 CTE Alignment:** Met with CTE directors from Clare-Gladwin RESD (CGRESD) and Iosco RESA (IRESA) to discuss regional alignment, potential new program opportunities, and shared operational challenges across neighboring ISDs.

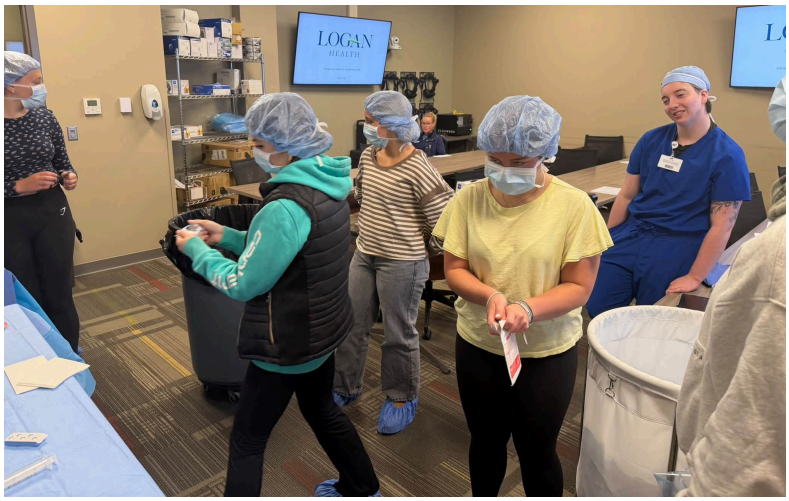
- **Culinary Arts Program Expansion:** COOR CTE leadership met on-site in West Branch with the local Michigan

State Representative to present and discuss plans for the new culinary arts program.

- **College Partner Sync:** Met with KCC leadership to discuss plans for KCC to host regional CTE Advisory Board meetings as well as a joint CTE Job Fair and mock interview day in the spring.






LOGAN
HEALTH




COSMETOLOGY
Makeup Mug Shots
6'0"
5'6"
5'0"
4'6"
4'0"
3'6"
#1
LIP GLOSS BANDIT
• STEALS HEARTS •
NOT JUST LIP GLOSS
#2
GLOSS GANG
• MIXES • CREATES •
• SLAYS •
#3
LIP GLOSS
QUEEN
#4
GLOSS OVER
STRESS
#5
JUST A GIRL
WHO LOVES
LIP GLOSS


C.O.O.R.
Advanced Technical
Innovation Center
OPEN HOUSE
& Parent Teacher Conferences
Thur, Oct 15
4:00 PM - 6:00 PM
Community Members Welcome!
• Tour labs & classrooms
• Meet CTE Instructors
• Learn about FREE college credits and industry credentials
• Discover work-based learning and career pathways
• Discuss your student's options or academic and skill progress
Location: 299H Sunset Dr. Roscommon, MI

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Katie Keith, Director of
Early Childhood

Kurt Loll,
Finance Director

Somer Quinlan,
Director of ROOC, Inc.

Jared Socia,
Director of Operations

To: Shawn Petri, Superintendent

From: Katie Keith, Director of Early Childhood

Date: November 2026

Subject: Early Childhood Update

COOR Community and Family Connection

CCFC hosted the Children's Trust Michigan Regional Meeting in the CEC Multipurpose Room on October 27th. The meeting brought together 17 Local County Child Protection Councils from as far south as Clinton County and as far north as Mackinaw County. This was a great collaboration for CCFC with the new changes to the Help Me Grow Grant. Connections with prevention programs, concrete supports and agency referral systems throughout the state were made, these will be an intricate part of the new Help Me Grow system the CCFC will be moving to very soon. Shawn was able to stop by and enjoy lunch and meet the CTM representatives facilitating the meeting.

Michigan Help Me Grow Summit

Chris and Tammy attended the Help Me Grow Summit on October 19th and 20th. This will be the new framework that was formerly 32p Great Start Collaboratives. The Michigan Help Me Grow Summit brought together early childhood partners, community organizations, health care providers, and stakeholders to strengthen Michigan’s approach to supporting young children and families. The two-day summit focused on building a more coordinated, accessible system that connects families to developmental information, screening, resources, referrals, and ongoing support.

Key discussions centered around the four core components of the Help Me Grow model:

1. Centralized Access Point: Providing families with a trusted place to ask questions, access resources, receive referrals, and obtain follow-up support.
2. Family & Community Outreach: Strengthening community partnerships, increasing awareness, elevating family voices, and making resources easier to access.
3. Child Health Care Provider Outreach: Building stronger

relationships with medical providers to support developmental screening, early identification, and connections to community services.
4. Data & Continuous Improvement: Using data, outcomes, and family feedback to identify gaps, measure impact, and strengthen the overall system.

Major Takeaways

- Collaboration across early childhood systems is essential to creating a seamless experience for families.
- Families should not have to navigate multiple agencies and programs on their own to find support.
- Strong partnerships between health care providers and community organizations help identify developmental concerns earlier.
- Data should be used not just to measure activities, but to identify barriers and drive meaningful improvements.
- Follow-up is critical. Making a referral is only the beginning; ensuring families successfully connect with services is what matters.

Great Start to Quality

We currently have 2 positions that have been posted for a few weeks. We are conducting interviews this week to hopefully fill both positions. One opening is for a Quality Improvement Coach and the other is for an Infant/Toddler Quality Improvement Coach. This month, the coaches will be attending a 2 day training on Practice Based Coaching hosted by MiAEYC. Great Start to Quality is shifting its coaching strategies to align with Practice Based Coaching. This will be a more intensive, deeper dive approach, using video recording and monitoring to bring attention to real behaviors, patterns, and awareness of how the adults and children interact with each other within the program. Another focus will be on reflective discussions.

Helen and Chris attended the TRUE SPEAK training to learn about how to best communicate and approach difficult situations. The strategies given were helpful. We are appreciative of the Professional Development opportunities that C.O.O.R. ISD gives our employees.

The Family Child Care Network (FCCN) had a presenter talk with the 25 licensed programs about business strategies and support, such as software like Brightwheel that helps keep track of data, sign ins, communication of children's development with parents, etc. One of the main topics that the FCCN gets supported on is business practices for sustainability.

Great Start Readiness Program

Enrollment: We have 320 of 364 spots filled for GSRP.

EC PBIS

"Congratulations, C.O.O.R. ISD has received a MiMTSS Recognition award for efforts during the 2025-2026 school year.

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 highlight the positive 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 2025-2026 to reflect a range of successes: 1) MTSS Data Utilization and 2) MTSS Implementation and Impact."

We maintain the continuous improvement cycle for all GSRP programs. Our classrooms are or are becoming model classrooms. Houghton Lake elementary staff asked to observe Grayling Co-op to see Tier 1 social emotional strategies. RAPs will be fully implemented by the end of this year. Next year we are bringing on the remaining classrooms.

November 2026 ETA Report

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

Tickets (ETA Wide):

- Current Open: 538
- Created this month: 3501
- Closed this month: 3459

Trainings Provided:

- Artificial Intelligence
- Cyber Security
- VR Tours

Updates:

- A huge thank you goes out to our Network Operations Center (NOC) team! In response to alerts from MiSecure and the MC3 Cyber Situational Awareness Message (SAM) concerning critical PHP vulnerabilities, the team responded rapidly. Amid widespread industry demands caused by PHP2Shell, our staff successfully applied patches to approximately 25 vulnerable systems. Additionally, urgent firewall patches required immediate attention, team members put in extra hours over the weekend to ensure they were completed.

- We are starting to train districts and work with ISDs on the Federal Title II ADA regulations enforced by the Department of Education's Office for Civil Rights that require public school districts to ensure all public websites, mobile apps, digital documents, and online learning platforms are fully accessible to individuals with disabilities. Enforceable compliance deadlines are tiered based on community population: districts serving 50,000 or more residents must comply by April 2027 (extended from 2026), while districts serving populations under 50,000 have until April 2028.

- 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, share their expertise. A big focus this year was on AI and cyber security.

- E-rate funding approvals for network equipment have begun coming in for most ETA districts. As soon as the equipment is ordered and delivered, installation will be scheduled to keep downtime to a minimum.

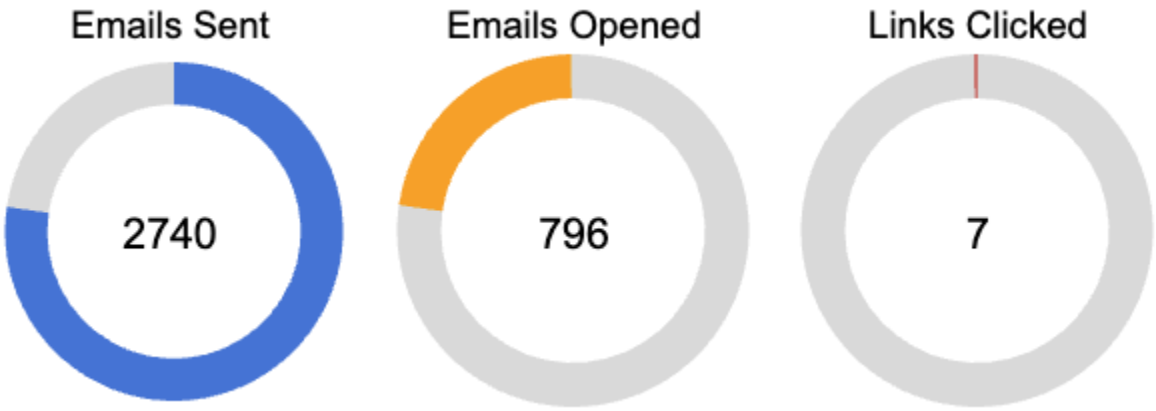
- We have added all of the Clare-Gladwin ESD districts to our phishing campaigns. This is the first time they have been phish tested so we are happy to help educate those districts.

- We continue attending cyber partner meetings (virtually) to stay informed of the newest threats. We then share this information with all the districts within the four ISD support regions of the ETA.

- This month, our external vulnerability scan identified 113 threats across 1056 locations. One open vulnerability was noted and patched.

- All backups have been verified. Google backups were checked at Fairview Area Schools, Bear Lake Schools, Gateway to Success Academy, and Pine River Area Schools. Veeam (server) backups have been checked for Crawford AuSable, Mason County Central, Mesick Consolidated Schools, Manistee ISD, Manton Consolidated Schools, and Baldwin Community Schools.

- Below are the latest results from our phishing campaign.



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Jared Socia,
Director of Operations

To: Shawn Petri, Superintendent

From: Katie Harris

Date: October 2026

Subject: Instructional Services Update

Instructional Services
Director: Katie Harris

COOR-Wide Professional Learning Event
What a great day of professional learning! We had over 530 educators and administrators join us at Grayling HS for three keynote speakers and two breakout sessions. (photos next page)

- Ogemaw Heights teacher

"The inspirational keynote was the perfect reminder of the impact we can have. The speaker's stories were relatable and motivating, and I'm leaving with practical ideas as well as renewed energy."

- Collins Elementary (Houghton Lake) teacher

Instructional Leadership Team Communication
Three Talking Points

- *Team members analyzed exit ticket results from the November 2nd professional learning event*
- *The team started to action plan next steps using the feedback from the PL event. More information to come!*
- *Team members shifted direction to determine a regional MTSS model and researched sample MTSS- Tiered Delivery System models.*

Student Support Network Communication
Three Talking Points

- *Shared what is going on by districts regarding nonacademic needs support*
- *Conducted a data dialogue on regional PBIS data*
- *District-specific data was shared*

K-5 Literacy
K-5 Literacy Coach: Michelle Ewald



Recently participated in a 4-day coaching intensive (hosted at Collins Elementary in Houghton Lake), along with 11 other instructional coaches from across the state. A team of five MAISA professional learning consultants were our facilitators, and participants collaborated with them to refine our coaching skills. It was demanding, but it was definitely a valuable professional learning experience.

- **ISD-Wide Support** - Presented two breakout sessions about spelling instruction at the November 2nd COOR-wide professional learning event. There was at least one teacher present from each of the districts, so the plan is to continue this work at the local level with coaches and teachers in our seven districts.

- **Mio Elementary & Fairview Elementary** - Continued weekly work with K-5 teachers via classroom walkthroughs during ELA instruction, along with ongoing coaching sessions with grade level teams and individual teachers.

31n Team
Behavioral Health Coordinator: Michelle Culton-Ekstrom

The 31n team have been receiving referrals in all districts. There is an increase in individual sessions overall with a total of 113 participants since August 2026. Team members also have provided Tier 1 social emotional education, participated as members of district student support teams, offered suicide prevention training to districts, and responded to crisis situations for individuals and schools. 31n providers are seeing an increase in self-injurious behaviors and gestures and will focus on prevention, intervention, and postvention as a team.

Whole Child Assessments are being scheduled through December at this point, with several students being referred and with continuation of follow up meetings with Dr. Sloane.







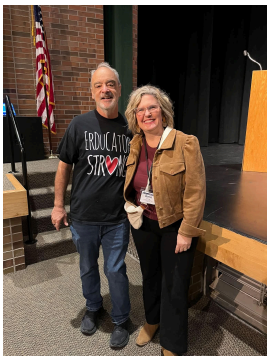




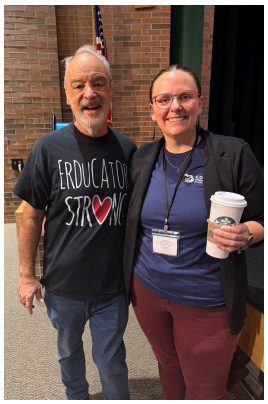

Happy Caveman


I LOVE
YOUR FACE!
Happy Caveman






3




Happy Caveman
JOE BECKMAN

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

11051 North Cut Road
Roscommon, MI 48653
Phone (989) 275-9555

BOARD OF EDUCATION

Dr. James Mangutz,
Board President

Nancy Persing,
Vice President

Jim Gendernalik,
Board Treasurer

Ian Faulkner,
Board Secretary

Trustees:
Anthony Bair
Alyssa Faulkner
Kara Mularz

ADMINISTRATION

Shawn Petri,
Superintendent

Melisa Akers, Director
of Special Education

Mike Evans, Director
of Career and Technical
Education

Dr. Katie Harris, Director
of Instructional Services

Katie Keith, Director of
Early Childhood

Kurt Loll,
Finance Director

Somer Quinlan,
Director of ROOC, Inc.

Jared Socia,
Director of Operations

To: Shawn Petri, Superintendent

From: Alexis Wilson, Director

Date: November 11, 2026

Subject: Human Resource Update

New Hires:

Kate Otwell, Paraprofessional

Amy Scherrer, MoCI Teacher at CEC- Start date to be determined.

Resignations:

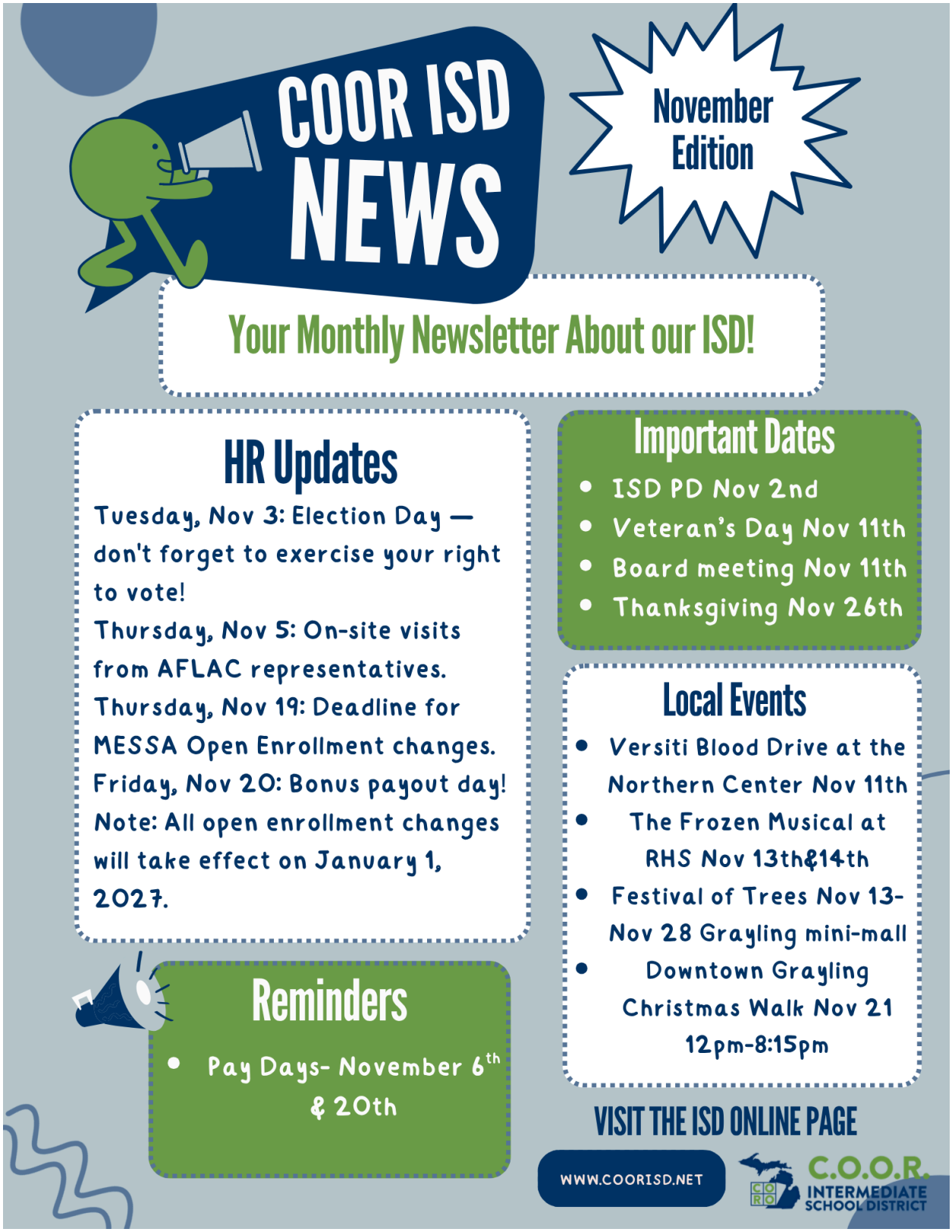
Tracey Stein, Infant and Toddler Coach

Bonuses:

1.5% Non-union staff bonuses to be paid November 20th if approved by the Board.

Staff Newsletter

Included below.


COOR ISD NEWS
November Edition
Your Monthly Newsletter About our ISD!
HR Updates
Tuesday, Nov 3: Election Day — don't forget to exercise your right to vote!
Thursday, Nov 5: On-site visits from AFLAC representatives.
Thursday, Nov 19: Deadline for MESSA Open Enrollment changes.
Friday, Nov 20: Bonus payout day!
Note: All open enrollment changes will take effect on January 1, 2027.
Important Dates
ISD PD Nov 2nd
Veteran's Day Nov 11th
Board meeting Nov 11th
Thanksgiving Nov 26th
Local Events
Versiti Blood Drive at the Northern Center Nov 11th
The Frozen Musical at RHS Nov 13th&14th
Festival of Trees Nov 13-Nov 28 Grayling mini-mall
Downtown Grayling Christmas Walk Nov 21 12pm-8:15pm
Reminders
Pay Days- November 6th & 20th
VISIT THE ISD ONLINE PAGE
WWW.COORISD.NET
C.O.O.R. INTERMEDIATE SCHOOL DISTRICT

Department Updates

Special Education- For the November 2nd PD, all paraprofessionals will be going to the Houghton Lake Junior/Senior High School Auditorium. For all teachers, ancillary staff, and admin- the PD will be held at the Grayling High School. The CEC&ATC Thanksgiving break is from November 25th-27th.

Career Tech- Our medical occupations and public saftey students were hosted by Kirtland Community College where they were able to tour the college and observe college students in those programs.

Early Childhood- We are excited to share that we were awarded the Great Start to Quality Resource Center grant for 5 more years!

Instructional Services- PDs are kicking off. Make sure to check out Learning Stream if you are needing SCECHs.

Finance- All staff bonuses will be paid out Friday November 20th.

ROOC- We collected 775 pairs of shoes for the shoe drive fundraiser!

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 5, 2026

Compliance-Site Visits

The Office of Recipient Rights (ORR) completed its annual site visit on October 14th. We are pleased to report that our organization received a letter on October 19th confirming full compliance. It was a pleasure meeting the newly hired Recipient Rights staff, introducing them to our clients and employees, and providing a brief tour of our facility.

Programming & Community Engagement

October was filled with engaging educational opportunities, community connections, and seasonal activities for the individuals we serve. Highlights included a Social Media & Internet Safety presentation from our local Sheriff's Department and Children's Assessment Center, a visit from Gerrish Township Fire & EMS, a trip to Bart's Pumpkin Patch and ended with a fun filled Halloween Costume & Dance Party at the Artesia Youth Park and Community Center.

Looking ahead, our cooking class will be preparing a complete Thanksgiving meal later this month. This is a favorite activity among both clients and staff, offering an opportunity to build life skills, encourage teamwork, and celebrate the season together.

Gratitude

We are incredibly grateful for the continued support of our community members, volunteers, donors and community partners. Their generosity, involvement, and encouragement make a meaningful difference in the lives of the individuals we serve. It truly takes a village, and we appreciate everyone who is part of ours!

Looking Back - Below are photographs capturing some of October's memorable activities.







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Crawford · Oscoda · Ogemaw · Roscommon

11051 North Cut Road
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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 5, 2026

Subject: Special Education Update

A Message from our Director, Melisa Akers:

I am excited to announce that we have hired a new teacher for the C.O.O.R. Educational Center!

We started the school year one teacher short, which required us to combine two classrooms to accommodate the staffing shortage. I want to take a moment to recognize and thank Emily Gubancsik for stepping up and taking on that additional responsibility. She did so with very little complaint and always kept the best interests of the students at the forefront, despite the added demands it placed on her. I truly appreciate her willingness to do what was needed during a challenging situation.

We are all excited to welcome our new teacher, Amy Scherrer, who will be joining us on November 23rd! Amy comes highly recommended and brings a wealth of experience to COOR. She currently lives in West Branch and has been working as an Emotionally Impaired (EI) teacher for Carrollton Public Schools in Saginaw. However, the long commute and rising gas prices have taken their toll, and she is ready for a change. She also misses the center-based setting, where she spent more than seven years teaching at Genesee ISD prior to her position at Carrollton. We are thrilled to have someone with her background and experience joining our team!

In other good news, we have also received an application for our open school social worker position! We will be interviewing next week and are hopeful that we will find the

right fit. Filling this position would be a huge step forward for our local districts that are still relying on virtual social work services due to the staffing shortage. Fingers crossed that this one works out!

A Message from our Monitor and Technical Assistance, Nicole Grace:

Professional Development: Implicit Bias Training
This month, COOR ISD hosted an implicit bias training for licensed providers across the ISD. We welcomed Dr. Alex Boesch, Principal Consultant of Intercultural Connections LLC, as a new presenter to our professional development offerings. Dr. Boesch brings 15 years of experience facilitating implicit bias and intercultural competence training for healthcare and educational professionals throughout Michigan. He also serves as an executive coach and Director in the Office of Inclusive Excellence at Wayne State University.

Throughout the workshop, Dr. Boesch challenged participants to recognize their own implicit biases and explore practical strategies to mitigate their influence on professional interactions and decision-making. The training emphasized the importance of self-awareness, intentional communication, and culturally responsive practices as we build meaningful relationships with colleagues, students, and families.

Participant feedback was overwhelmingly positive. Of the 22 respondents, 95.5% reported being satisfied with the workshop, while the remaining 4.5% indicated they were somewhat satisfied. Additionally, 100% of respondents indicated they would recommend the training to other healthcare professionals. Dr. Boesch also shared a preliminary glimpse of the pre- and post-assessment data, providing an opportunity to reflect on participant learning and the potential impact of the training.

This professional learning opportunity reinforces our continued commitment to fostering supportive, respectful, and equitable educational environments throughout the ISD.

Strengthening Nonpublic School Partnerships
I also had the opportunity to meet with representatives from one of our local nonpublic schools to strengthen our collaborative relationship and establish a foundation for ongoing communication and support.

Our conversation included special education services, literacy instruction, behavioral supports, and opportunities for continued collaboration. The meeting provided a valuable opportunity to better understand the school's unique needs while identifying ways the ISD can serve as a resource and partner.

Our commitment to meeting the needs of students extends beyond the walls of our public school districts. Building strong relationships with our nonpublic school partners

helps ensure that students and families throughout the COOR ISD service area have access to appropriate resources, support, and educational opportunities.

Graduation and Dropout Prevention: Partnership with MDE

COOR ISD has established a collaborative partnership with the Michigan Department of Education (MDE) focused on examining graduation and dropout data and practices within our local districts. Houghton Lake Community Schools and Crawford AuSable School District (Grayling) have voluntarily committed to participating in this initiative, demonstrating a willingness to engage in meaningful reflection and continuous improvement.

Both districts are dedicating significant time and resources to taking a deeper look at their data, existing practices, and systems of support for students. This work goes beyond reviewing graduation and dropout rates to better understand the factors that influence student outcomes, identify potential barriers to success, and explore opportunities to strengthen practices that support students through graduation.

We appreciate the commitment of both districts to this process and their openness to examining their systems alongside ISD and MDE partners. Their willingness to engage in this level of reflection demonstrates a shared commitment to improving student outcomes and ensuring that every student has the opportunity to successfully complete their educational journey.

A Message from our Early On Coordinator, Kim Young:

Early On currently serves 68 children ages birth to three and has received 48 referrals since July 1, 2026. We continue to follow up with every referral and encourage families to give us the opportunity to assess their child, although some families choose not to pursue an evaluation or services at this time. Referrals come from a variety of sources, including DHHS/CPS, medical providers, Public Health, daycare providers, and parent self-referrals.

When a child does not initially qualify for services because assessment scores fall within the typical developmental range, we offer families the opportunity to schedule a follow-up assessment. This allows us to monitor the child's progress, determine whether any new areas of concern have emerged, and revisit eligibility if appropriate and when the family is ready to consider services.

Professional Development and Specialized Assessment

On October 6, five Early On staff members received training in the Premature and Young Infant Developmental Assessment Tool (PYIDAT), developed by Grand Valley State University. This specialized assessment is designed for premature infants up to

five months of age. The trained staff members are often the first to work directly with families who are open to home visits, including families whose infants have recently been discharged from the NICU and may have complex and unique developmental needs.

The PYIDAT provides specialized insight into this population that is not addressed through other commonly used assessments. Our program has served children born as early as 26 weeks, making this additional training particularly valuable. The training was very well received by our team. Staff participating in this workgroup will meet monthly to revisit key principles and strengthen their skills in supporting this specialized population. Outcomes and progress will also be shared through our grant documentation.

Additionally, I traveled to Lansing October 26–28 to participate in the Essential Instructional Practices in Language and Emergent Literacy: Birth to Age 3 Training of Trainers, presented by the Michigan Association of Intermediate School Administrators (MAISA). The training provided an opportunity to connect and collaborate with early childhood educators from across the state who share a passion for supporting early language and literacy development.

The information and strategies from this training will be shared with Early On families and incorporated into playgroups. Staff will also receive training during the April PLC, allowing us to further strengthen our support of early language and emergent literacy development from birth to age three.

Early On Playgroups and Family Engagement

Our playgroups continue to be a tremendous success! The Grayling playgroup has averaged approximately 18 children and their caregivers, in addition to staff. The Fairview playgroup consistently welcomes 7–10 children, many of whom are infants.

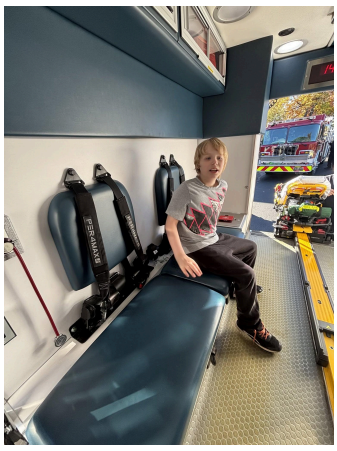
Families have been especially enthusiastic about attending playgroups this year, particularly given the absence of three-year-old Head Start services in Crawford County due to staffing shortages. These gatherings provide valuable opportunities for young children to socialize, explore, and learn while giving parents and caregivers an opportunity to connect and build relationships with other families.

COOR Community and Family Connection continues to support these efforts by providing participating families with a book, recipes, and activities centered around a different topic each month. These resources extend learning beyond the playgroup and give families meaningful opportunities to engage in developmental activities at home.

Overall, our Early On program continues to focus on early identification, family engagement, staff development, and providing meaningful opportunities to support the growth and development of our youngest learners.

A Message from our CEC Principal, Joe Moore:

On October 19th, Gerrish Township Fire/EMS visited the CEC for their annual Fire Safety Day presentation. Students had a wonderful time exploring the fire truck and ambulance, checking out the equipment, and learning important fire safety tips. We extend our sincere thanks to Chief Gilliam and her outstanding crew for taking the time to make this such a fun and educational experience for our students!




The Knights of Columbus Prince of Peace Council #6593 generously donated supplies to Tracy Hendershott's and Cheri Hutek's classrooms. We are incredibly grateful for their continued generosity and ongoing support of our classrooms over the years!




Both the CEC and ATC enjoyed wonderful Halloween celebrations! Students and staff had a great time participating in the festivities and celebrating together. It was another fun-filled opportunity to build connections and create lasting memories!


Birthdays
98


GLU




SCHOOL
GLUE



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.
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.)
A. Approve minutes of previous meeting on October 14, 2026 123

C.O.O.R. Intermediate School District
Board of Education Meeting Minutes
October 14, 2026 at 6:00 PM

11051 N. Cut Road
Roscommon, MI 48653

October Meeting Minutes

A regular meeting of the Board of Education (the "Board") was held at 11051 N Cut Rd, Roscommon, MI, on Wednesday, Oct 14, 2026. President Mangutz called the meeting to order at 6:00 P.M.

Attendance Taken at 5:59 PM. **Present:** Anthony Bair, Alyssa Faulkner, Ian Faulkner, Jim Gendernalik, James Mangutz DDS, Nancy Persing, **Absent:** Kara Mularz.

1. Call to order & Roll Call

2. Opening Ceremonies

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

3. Adopt the Agenda

Adopt the agenda as presented. This motion, made by Nancy Persing and seconded by Jim Gendernalik, Carried.
Kara Mularz: Absent, Anthony Bair: Yes, Alyssa Faulkner: Yes, Ian Faulkner: Yes, Jim Gendernalik: Yes, James Mangutz DDS: Yes, Nancy Persing: Yes
Yes: 6, No: 0, Absent: 1

4. Department Updates were reviewed in advance of the meeting. The shoe drive was a success.

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

5. Public Participation – None.
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.

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

Approve all items on the Consent Agenda. This motion, made by Ian Faulkner and seconded by Anthony Bair, Carried.
Kara Mularz: Absent, Anthony Bair: Yes, Alyssa Faulkner: Yes, Ian Faulkner: Yes, Jim Gendernalik: Yes, James Mangutz DDS: Yes, Nancy Persing: Yes
Yes: 6, No: 0, Absent: 1

6.A. Approve minutes of the previous meeting on Sept 9, 2026

6.B. Approval of Bills for September 2026 totaling $889,812.74

6.C. Approve Revenue & Expenditure Reports and MILAF statement for September

7. Action Items

7.A. *Opt out of 31aa Mental Health Funding for fiscal year 2026-27 Student Mental Health fund and up to $147.06 per pupil Student Safety Funding*. Kurt Loll estimates the maximum payout of $4,200 for Mental Health and $8,500 for Safety.
This motion, made by Alyssa Faulkner and seconded by Nancy Persing, Carried.
Kara Mularz: Absent, Anthony Bair: Yes, Alyssa Faulkner: Yes, Ian Faulkner: Yes, Jim Gendernalik: Yes, James Mangutz DDS: Yes, Nancy Persing: Yes
Yes: 6, No: 0, Absent: 1

Superintendent Petri reported that this year, the state added student mental health funds and they redefined a mass casualty event, but there is still a risk of losing attorney-client privileges if a mass casualty event occurs.

7.B. *Approve an amended contract for True Speaking training on Oct 27, 2026 with 40 participants from local districts and ISD staff in the amount of $22,125. The Kirtland CC meeting room rental will be $240 and catering is $500.* This motion, made by Ian Faulkner and seconded by Anthony Bair, Carried.
Kara Mularz: Absent, Anthony Bair: Yes, Alyssa Faulkner: Yes, Ian Faulkner: Yes, Jim Gendernalik: Yes, James Mangutz DDS: Yes, Nancy Persing: Yes
Yes: 6, No: 0, Absent: 1

7.C. *Approve COOR ISD Student Support Network Transition Plan including district implementation support for Fairview with Cindy Hunt of CMH Educational Consulting with a total of $25,600.* This motion, made by Alyssa Faulkner and seconded by Nancy Persing, Carried.
Kara Mularz: Absent, Anthony Bair: Yes, Alyssa Faulkner: Yes, Ian Faulkner: Yes, Jim Gendernalik: Yes, James Mangutz DDS: Yes, Nancy Persing: Yes
Yes: 6, No: 0, Absent: 1

Superintendent Petri reported that services provided by Cindy Hunt will be transitioned to Naomi Clause. The board wants to help the districts handle the behavioral problems in classrooms. MTSS intervention systems help the teachers. CASD and HLCS have new intervention classrooms this year to address student issues. Our preschools also utilize MTSS. Even in preschools, there has been a major shift in students' development, with

lack of experience and exposure to fair play and other basic skills. Early Childhood Specialists monitor data from each program monthly.

7.D. *Ratify contract renewals with Early On Home Visitors Lillie Meadows and Amber Akin from Oct 1, 2026 to Sept 30, 2027.* This motion, made by Ian Faulkner and seconded by Anthony Bair, Carried.
Kara Mularz: Absent, Anthony Bair: Yes, Alyssa Faulkner: Yes, Ian Faulkner: Yes, Jim Gendernalik: Yes, James Mangutz DDS: Yes, Nancy Persing: Yes
Yes: 6, No: 0, Absent: 1

7.E. *Ratify contract renewals for Early Childhood staff, effective Oct 1, 2026 through Sept 30, 2027: Kaitlyn King, Salena Laskowski, Melissa Maeder, Kymberly Narayana, Helen Shastal, Tracey Stein, Christina Tappan, Tammy Tyler, and Kathryn Vanwormer-Waldie.* This motion, made by Jim Gendernalik and seconded by Ian Faulkner, Carried.
Kara Mularz: Absent, Anthony Bair: Yes, Alyssa Faulkner: Yes, Ian Faulkner: Yes, Jim Gendernalik: Yes, James Mangutz DDS: Yes, Nancy Persing: Yes
Yes: 6, No: 0, Absent: 1

7.F. *Approve title change from Accounting Clerk to Accounting Co-Supervisor and an addendum to Kim Murphy's contract*. This motion, made by Nancy Persing and seconded by Alyssa Faulkner, Carried.
Kara Mularz: Absent, Anthony Bair: Yes, Alyssa Faulkner: Yes, Ian Faulkner: Yes, Jim Gendernalik: Yes, James Mangutz DDS: Yes, Nancy Persing: Yes
Yes: 6, No: 0, Absent: 1
Superintendent Petri reported that cross-training in the finance department will be good insurance for any unexpected personnel absences.

7.G. *Take $35,000 from general fund to cover a shortfall in 32p funding.* This motion, made by Jim Gendernalik and seconded by Anthony Bair, Carried. (action item added)
Kara Mularz: Absent, Anthony Bair: Yes, Alyssa Faulkner: Yes, Ian Faulkner: Yes, Jim Gendernalik: Yes, James Mangutz DDS: Yes, Nancy Persing: Yes
Yes: 6, No: 0, Absent: 1

Early Childhood Director Katie Keith reported that although 32p funding was restored under the new name of Early Learning Partnership, Iosco RESA requested their own Care Coordinator, so the state is sending $68,000 of our hold harmless funding to Iosco. She is asking for $35,000 to cover the cost of current services with hopes that there will be additional funding. This would allow the ISD to continue funding $28,500 in 3-year-old preschool scholarships to local families for private preschool tuition. This typically gives about 25 kids a jump-start on their educational journey.

8. Information Items
- Social Media Report - monthly reach of 4,176
- Alternative Educational Academy of Ogemaw County
    - Sept 14th meeting minutes
    - Oct 12th meeting agenda

- Amended AEAO handbook
  Dr. Mangutz recently heard from AEAO students with positive feedback.

9. Superintendent's Report

- Future presentations:

  COOR, ROOC, and AEAO audits will all be covered in the November regular meeting.

- November Summer Tax Resolution (Mio AuSable & Crawford AuSable Districts)

  The ISD currently plans to maintain summer tax collection for Mio AuSable and Crawford AuSable School Districts and winter collection for the rest.

- Special education pupil accounting position

  The Director of Special Education would like to add pupil accounting reporting duties to her Administrative Assistant to capture some funds that are not currently being captured. Julie Bell has earned the MPAAA certification and could start reviewing data for accuracy before it is certified. She will track the time required for these new responsibilities this year.

- Seal Coating

  Superintendent Petri worked with Thrun Law Firm to send a letter to the seal coating company to pay back the deposit for work not done. The ISD is working out a payment plan for the company to pay it back by May.

- Google package upgrade
  Superintendent Petri is looking to upgrade the district's Google package from the current free version to an upgraded plan with expanded features on Notebook, Gemini, and phishing protection for all district Google accounts. It may increase the speed and accuracy of employees' work with AI tools. He will bring the contract to the board in November.

- Facility update
  Recently, one of the school buses didn't have the parking break set properly and it rolled into the bus garage pole barn, causing damage to the structure. The bus did not sustain any damage. A report is being sent to SET SEG and the district will proceed with estimates for repairs.

- Nov 2nd COOR-Wide Professional Learning events are scheduled at Grayling High School and a Paraprofessional Training will be held in Houghton Lake. Hundreds of local district staff members registered within the first five hours after registration opened. There will be multiple keynote speakers. Board members are invited.

10. Communications

- Policy 3118 was updated for a COOR ISD position title change listed in the policy.

11. Adjournment

Adjourn the meeting. This motion, made by Jim Gendernalik and seconded by Alyssa Faulkner, Carried. Yes: 6, No: 0, Absent: 1; Time: 7:27PM

Respectfully submitted,



Ian Faulkner,
Board secretary



Rebecca Socia,
Recording Secretary

B. Approve 1.5% longevity bonus for non-union staff to be paid November 20th to align with CEA and CESPA union bonuses.
C. Approval of Bills for October 2026 totaling $2,008,783.17 129

A/P Check Register

Printed: 11/03/2026 8:00:21AM
COOR ISD
Check Date: 10/1/2026 to 10/31/2026

Vendor #	Vendor Name	Batch #	Check Date	Check #	Checks	Direct Deposit	Total
142473	ALEXANDRA NUNNALLY	764	10/02/2026	109169	36.00	0.00	36.00
142470	ALINA PENNINGTON	764	10/02/2026	109170	104.00	0.00	104.00
141200	AMAZON CAPITAL SERVICES INC	764	10/02/2026	109171	3,715.62	0.00	3,715.62
141731	AMBER AKIN	764	10/02/2026	109174	188.48	0.00	188.48
141720	AMERICAN UNITED LIFE INSURANCE COMPANY	764	10/02/2026	109175	1,863.79	0.00	1,863.79
141145	AUSABLE MEDIA GROUP LLC	764	10/02/2026	109176	246.00	0.00	246.00
142335	CARIE PAULL	764	10/02/2026	109177	360.00	0.00	360.00
11592	CARRIE MACKO	764	10/02/2026	109178	29.61	0.00	29.61
8392	CHARLTON HESTON ACADEMY	764	10/02/2026	109179	59,244.11	0.00	59,244.11
4100	CONSUMERS ENERGY PAYMENT CENTER	764	10/02/2026	109180	2,833.18	0.00	2,833.18
4470	CRWFD CNTY TRANSP AUTH	764	10/02/2026	109181	1,588.00	0.00	1,588.00
141697	FUN FIRST THERAPY PLLC	764	10/02/2026	109182	0.00	0.00	0.00
			Void by KLM on 10/15/2026				
142113	GOOGLE VOICE INC	764	10/02/2026	109183	141.30	0.00	141.30
141883	HANNAH VANCURA	764	10/02/2026	109184	121.60	0.00	121.60
142191	HIGGINS LAKE STORAGE LLC	764	10/02/2026	109185	100.00	0.00	100.00
8791	HOUGHTON LAKE COMMUNITY SCHOOL	764	10/02/2026	109186	652.00	0.00	652.00
142462	JEFFREY MATHENEY	764	10/02/2026	109187	332.88	0.00	332.88
10020	KEENAN THERAPEUTICS PC	764	10/02/2026	109188	5,484.13	0.00	5,484.13
141492	KERRI SMITZ	764	10/02/2026	109189	71.44	0.00	71.44
142077	MICHELLE CULTON EKSTROM	764	10/02/2026	109190	238.64	0.00	238.64
141576	NAOMI CLOUSE	764	10/02/2026	109191	110.96	0.00	110.96
142	NATL INSTITUTE FOR AUTOMOTIVE SERVICE EXCELLENCE	764	10/02/2026	109192	1,539.00	0.00	1,539.00
14205	NCS PEARSON, INC.	764	10/02/2026	109193	1,860.84	0.00	1,860.84
15078	ORKIN PEST	764	10/02/2026	109194	558.80	0.00	558.80
15149	OTSEGO COUNTY TREASURER	764	10/02/2026	109195	54,713.58	0.00	54,713.58
141711	PURITY CYLINDER GASES INC	764	10/02/2026	109196	2,029.79	0.00	2,029.79
16250	QUILL CORP	764	10/02/2026	109197	54.52	0.00	54.52
16380	RAVEN ANALYTICAL LAB	764	10/02/2026	109198	105.00	0.00	105.00
19081	ROBERT J GORDON DOFAA-INS PLLC	764	10/02/2026	109199	75.00	0.00	75.00
17030	ROSCOMMON COUNTY TRANSPORTATION AU	764	10/02/2026	109200	3,880.00	0.00	3,880.00
17880	SEHI COMPUTER PRODUCTS INC	764	10/02/2026	109201	365.00	0.00	365.00
15685	SHAWN PETRI	764	10/02/2026	109202	380.34	0.00	380.34
18115	SHEFFIELD AUTOMOTIVE INC	764	10/02/2026	109203	315.08	0.00	315.08
18273	SKILLSUSA INC	764	10/02/2026	109204	30.00	0.00	30.00
142365	STATE OF MICHIGAN	764	10/02/2026	109205	417.85	0.00	417.85
18831	STATE OF MICHIGAN	764	10/02/2026	109206	21,038.00	0.00	21,038.00
141511	THALMA HIBBARD	764	10/02/2026	109207	361.36	0.00	361.36
19800	THRUN LAW FIRM P.C.	764	10/02/2026	109208	567.00	0.00	567.00
142471	TIFFANY HUNTLEY	764	10/02/2026	109209	104.00	0.00	104.00
142197	UPLIFT DESK	764	10/02/2026	109210	1,197.00	0.00	1,197.00
142474	VICTORIA KLUMPP	764	10/02/2026	109211	113.32	0.00	113.32
141582	VISION CONSULTING LLC	764	10/02/2026	109212	900.00	0.00	900.00
21181	WEST BRANCH ROSE CITY SCHOOL DISTRICT	764	10/02/2026	109213	900.00	0.00	900.00
141468	WESTERN PSYCHOLOGICAL SERVICES	764	10/02/2026	109214	374.00	0.00	374.00
21770	XEROX CORP	764	10/02/2026	109215	1,422.60	0.00	1,422.60
8392	CHARLTON HESTON ACADEMY	766	10/02/2026	109216	53,263.27	0.00	53,263.27
19631	CHRISTINA TAPPAN	766	10/02/2026	109217	376.40	0.00	376.40
3728	CLINTON COUNTY RESA OIP	766	10/02/2026	109218	4,750.00	0.00	4,750.00
142460	FLEMING FARM	766	10/02/2026	109219	3,144.00	0.00	3,144.00
141941	HELEN SHASTAL	766	10/02/2026	109220	352.24	0.00	352.24

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142278	JETS PIZZA	766	10/02/2026	109221	618.96	0.00	618.96
142329	KAITLYN KING	766	10/02/2026	109222	352.24	0.00	352.24
9950	KAPLAN EARLY LEARNING COMPANY	766	10/02/2026	109223	323.75	0.00	323.75
20457	KATHRYN VANWORMER WALDIE	766	10/02/2026	109224	187.52	0.00	187.52
10030	KATIE KEITH	766	10/02/2026	109225	124.03	0.00	124.03
142036	KYM NARAYANA	766	10/02/2026	109226	606.78	0.00	606.78
11598	MELISSA MAEDER	766	10/02/2026	109227	187.32	0.00	187.32
141186	MONICA`S DAYCARE	766	10/02/2026	109228	180.00	0.00	180.00
141124	REBEKAH SEELOW	766	10/02/2026	109229	159.96	0.00	159.96
142299	SALENA LASKOWSKI	766	10/02/2026	109230	15.00	0.00	15.00
20152	TAMMY TYLER	766	10/02/2026	109231	375.80	0.00	375.80
142097	THE DISCOVERY SOURCE	766	10/02/2026	109232	23,715.67	0.00	23,715.67
21181	WEST BRANCH ROSE CITY SCHOOL DISTRICT	766	10/02/2026	109233	42,389.04	0.00	42,389.04
13220	MICHIGAN STATE DISBURSEMENT UNIT	93	10/09/2026	109234	61.84	0.00	61.84
142447	ORBIT LEASING	93	10/09/2026	109235	284.87	0.00	284.87
142381	POST LAKE LENDING	93	10/09/2026	109236	153.01	0.00	153.01
142218	ELEVATE THERAPY COMPANY	769	10/09/2026	109237	25,510.50	0.00	25,510.50
7552	GRAYLING COOPERATIVE PRESCHOOL, INC.	769	10/09/2026	109238	66,772.68	0.00	66,772.68
8791	HOUGHTON LAKE COMMUNITY SCHOOL	769	10/09/2026	109239	0.00	0.00	0.00
			Void by KLM on 10/9/2026				
7160	ROSCOMMON AREA PUBLIC SCHOOLS	769	10/09/2026	109240	32,911.15	0.00	32,911.15
142185	THE MATH LEARNING CENTER	769	10/09/2026	109241	3,025.00	0.00	3,025.00
21181	WEST BRANCH ROSE CITY SCHOOL DISTRICT	769	10/09/2026	109242	78,204.14	0.00	78,204.14
142025	HOUGHTON LAKE COOPERATIVE PRESCHOOL INC	770	10/09/2026	109243	73,575.78	0.00	73,575.78
12880	MESSA	99	10/12/2026	109244	12,076.40	0.00	12,076.40
142329	KAITLYN KING	771	10/13/2026	109245	172.88	0.00	172.88
141124	REBEKAH SEELOW	771	10/13/2026	109246	183.52	0.00	183.52
141697	FUN FIRST THERAPY PLLC	772	10/15/2026	109247	100,921.88	0.00	100,921.88
141931	CHRISTINA PUDVAN	773	10/16/2026	109248	400.00	0.00	400.00
141186	MONICA`S DAYCARE	773	10/16/2026	109249	180.00	0.00	180.00
142216	ACD.NET	767	10/16/2026	109250	534.75	0.00	534.75
141879	ALEXIS WILSON	767	10/16/2026	109251	241.98	0.00	241.98
142463	ALISHA SPRINGLE	767	10/16/2026	109252	382.81	0.00	382.81
142254	ALYSSA FAULKNER	767	10/16/2026	109253	30.00	0.00	30.00
141200	AMAZON CAPITAL SERVICES INC	767	10/16/2026	109254	3,278.01	0.00	3,278.01
19598	AMBER LARRISON	767	10/16/2026	109255	398.24	0.00	398.24
551	AMERICAN RED CROSS TRAINING SERVICES	767	10/16/2026	109256	126.00	0.00	126.00
142253	ANTHONY BAIR	767	10/16/2026	109257	64.96	0.00	64.96
142378	AVENTRIC TECHNOLOGIES LLC	767	10/16/2026	109258	334.00	0.00	334.00
141990	AYESHA WEBER	767	10/16/2026	109259	330.21	0.00	330.21
2554	BECKY BUNN	767	10/16/2026	109260	123.12	0.00	123.12
11592	CARRIE MACKO	767	10/16/2026	109261	58.70	0.00	58.70
141698	CHG MEDICAL STAFFING INC	767	10/16/2026	109262	12,492.90	0.00	12,492.90
3728	CLINTON COUNTY RESA OIP	767	10/16/2026	109263	25.00	0.00	25.00
142118	CMH EDUCATIONAL CONSULTING LLC	767	10/16/2026	109264	4,650.00	0.00	4,650.00
4100	CONSUMERS ENERGY PAYMENT CENTER	767	10/16/2026	109265	172.51	0.00	172.51
4400	CRAF CENTER	767	10/16/2026	109266	2,500.00	0.00	2,500.00
4440	CRAWFORD AUSABLE SD	767	10/16/2026	109267	72,889.12	0.00	72,889.12

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4480	CRAWFORD COUNTY	767	10/16/2026	109268	264.57	0.00	264.57
11005	CROWNE PLAZA LANSING	767	10/16/2026	109269	0.00	0.00	0.00
			Void by KLM on 10/16/2026				
142124	CRYSTAL DAVIS	767	10/16/2026	109270	128.04	0.00	128.04
4900	DEAN TRANSPORTATION INC	767	10/16/2026	109271	317.58	0.00	317.58
14313	DON NESTER AUTO GROUP	767	10/16/2026	109272	0.00	0.00	0.00
			Void by KLM on 10/16/2026				
141691	EMILY GUBANCSIK	767	10/16/2026	109273	27.70	0.00	27.70
142308	EMILY QUINLAN	767	10/16/2026	109274	44.99	0.00	44.99
6110	FAIRVIEW AREA SCH DIST	767	10/16/2026	109275	20,282.04	0.00	20,282.04
6781	FRONTIER	767	10/16/2026	109276	219.25	0.00	219.25
141738	GILL-ROY`S HARDWARE	767	10/16/2026	109277	313.05	0.00	313.05
142476	GRANT CONSULTING/MCGRATH TRAINING SOLUTIONS	767	10/16/2026	109278	22,125.00	0.00	22,125.00
141969	HARDWOOD HILLS CONSTRUCTION INC	767	10/16/2026	109279	4,533.00	0.00	4,533.00
8791	HOUGHTON LAKE COMMUNITY SCHOOL	767	10/16/2026	109280	44,938.18	0.00	44,938.18
6195	IAN FAULKNER	767	10/16/2026	109281	34.56	0.00	34.56
142142	ILENE SMITH	767	10/16/2026	109282	246.24	0.00	246.24
9160	IMPACT OFFICE PRODUCTS	767	10/16/2026	109283	363.93	0.00	363.93
9220	INGHAM INTERMEDIATE SCHOOL DISTRICT	767	10/16/2026	109284	100.00	0.00	100.00
15344	JESSICA PARTAKA	767	10/16/2026	109285	19.76	0.00	19.76
9025	JIM GENDERNALIK	767	10/16/2026	109286	72.56	0.00	72.56
141506	JOSH MEYER	767	10/16/2026	109287	601.12	0.00	601.12
141203	JULIE BELL	767	10/16/2026	109288	385.16	0.00	385.16
141120	KAREN L POPE	767	10/16/2026	109289	39.25	0.00	39.25
19892	KATHRYN TOONSTRA	767	10/16/2026	109290	118.56	0.00	118.56
141488	KATIE HARRIS	767	10/16/2026	109291	382.28	0.00	382.28
10020	KEENAN THERAPEUTICS PC	767	10/16/2026	109292	6,405.17	0.00	6,405.17
142338	KILEY MORGAN	767	10/16/2026	109293	21.28	0.00	21.28
142442	KIMBERLY YOUNG	767	10/16/2026	109294	83.60	0.00	83.60
141972	LILLIE MEADOWS	767	10/16/2026	109295	404.78	0.00	404.78
8099	MARIE HARRIS	767	10/16/2026	109296	6.08	0.00	6.08
141656	MARK A SLOANE DO PC	767	10/16/2026	109297	1,375.00	0.00	1,375.00
12880	MESSA	767	10/16/2026	109298	90,365.94	0.00	90,365.94
142077	MICHELLE CULTON EKSTROM	767	10/16/2026	109302	464.12	0.00	464.12
141775	MICHELLE EWALD	767	10/16/2026	109303	625.84	0.00	625.84
15351	MICHELLE PATTERSON	767	10/16/2026	109304	38.00	0.00	38.00
13651	MIO AUSABLE SCHOOL DISTRICT	767	10/16/2026	109305	26,406.30	0.00	26,406.30
13160	MSBO	767	10/16/2026	109306	220.00	0.00	220.00
15652	NANCY PERSING	767	10/16/2026	109307	58.88	0.00	58.88
141576	NAOMI CLOUSE	767	10/16/2026	109308	392.52	0.00	392.52
14205	NCS PEARSON, INC.	767	10/16/2026	109309	1,659.70	0.00	1,659.70
21278	NICOLE GRACE	767	10/16/2026	109310	194.50	0.00	194.50
142255	NORTHERN INTENTION LLC	767	10/16/2026	109311	600.00	0.00	600.00
14890	OGEMAW COUNTY PUBLIC TRANSIT	767	10/16/2026	109312	390.00	0.00	390.00
141526	OGEMAW COUNTY TREASURER	767	10/16/2026	109313	176.01	0.00	176.01
15585	PELION BENEFITS, INC.	767	10/16/2026	109314	250.00	0.00	250.00
141263	PRESENCE LEARNING, INC.	767	10/16/2026	109315	32,328.00	0.00	32,328.00
16430	REGION 7B CONSORTIUM	767	10/16/2026	109316	12,500.00	0.00	12,500.00
1911	RITA BISHOP	767	10/16/2026	109317	104.00	0.00	104.00
19081	ROBERT J GORDON DOFAA-INS PLLC	767	10/16/2026	109318	140.00	0.00	140.00
7160	ROSCOMMON AREA PUBLIC SCHOOLS	767	10/16/2026	109319	56,483.05	0.00	56,483.05
7161	ROSCOMMON AREA PUBLIC SCHOOLS	767	10/16/2026	109320	5,667.31	0.00	5,667.31

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142339	ROSCOMMON CENTRAL DISPATCH	767	10/16/2026	109321	87.60	0.00	87.60
16970	ROSCOMMON GLASS	767	10/16/2026	109322	223.72	0.00	223.72
141653	SARAH KAY RONDO	767	10/16/2026	109323	23.14	0.00	23.14
141893	SCHOOL PSYCHOLOGICAL SERVICES PLLC	767	10/16/2026	109324	6,025.00	0.00	6,025.00
17880	SEHI COMPUTER PRODUCTS INC	767	10/16/2026	109325	1,299.60	0.00	1,299.60
141133	SHANNON REA	767	10/16/2026	109326	93.84	0.00	93.84
141992	SHARON MCMILLAN	767	10/16/2026	109327	95.27	0.00	95.27
18115	SHEFFIELD AUTOMOTIVE INC	767	10/16/2026	109328	979.82	0.00	979.82
18273	SKILLSUSA INC	767	10/16/2026	109329	354.00	0.00	354.00
142089	SKILLSUSA MICHIGAN	767	10/16/2026	109330	400.00	0.00	400.00
18555	SPARTAN STORES LLC	767	10/16/2026	109331	126.34	0.00	126.34
18782	STATE OF MICHIGAN	767	10/16/2026	109332	82,300.00	0.00	82,300.00
1415	TAMMY BAUDOUX	767	10/16/2026	109333	388.36	0.00	388.36
141884	TRUGREEN COMMERCIAL	767	10/16/2026	109334	229.99	0.00	229.99
142474	VICTORIA KLUMPP	767	10/16/2026	109335	194.85	0.00	194.85
141582	VISION CONSULTING LLC	767	10/16/2026	109336	1,546.38	0.00	1,546.38
21110	WEINLANDER-FITZHUGH-	767	10/16/2026	109337	10,000.00	0.00	10,000.00
141659	WEST BRANCH OPTIMIST CLUB	767	10/16/2026	109338	120.00	0.00	120.00
21181	WEST BRANCH ROSE CITY SCHOOL DISTRICT	767	10/16/2026	109339	23,938.23	0.00	23,938.23
21235	WEXFORD-MISSAUKEE ISD	767	10/16/2026	109340	120.00	0.00	120.00
141850	WILLARD`S EQUIPMENT COMPANY	767	10/16/2026	109341	311.86	0.00	311.86
20970	WM CORPORATE SERVICES INC	767	10/16/2026	109342	207.81	0.00	207.81
14312	DON NESTER CHEVROLET, INC.	774	10/16/2026	109343	2,182.40	0.00	2,182.40
142209	MICHELLE MACARTHUR	775	10/16/2026	109344	179.00	0.00	179.00
11005	CROWNE PLAZA LANSING	776	10/16/2026	109345	142.04	0.00	142.04
13220	MICHIGAN STATE DISBURSEMENT UNIT	93	10/23/2026	109346	61.84	0.00	61.84
142447	ORBIT LEASING	93	10/23/2026	109347	229.81	0.00	229.81
142381	POST LAKE LENDING	93	10/23/2026	109348	124.68	0.00	124.68
19978	TSA CONSULTING GROUP INC	93	10/23/2026	109349	4,820.00	0.00	4,820.00
225	AFLAC	99	10/21/2026	109350	1,659.40	0.00	1,659.40
142190	CHEF KAYTIE LLC	777	10/21/2026	109351	4,830.00	0.00	4,830.00
14545	NEMCSA	778	10/22/2026	109352	77,633.87	0.00	77,633.87
14631	NMCAA	778	10/22/2026	109353	18,351.67	0.00	18,351.67
141990	AYESHA WEBER	779	10/22/2026	109354	197.40	0.00	197.40
141883	HANNAH VANCURA	779	10/22/2026	109355	82.27	0.00	82.27
141578	JARED SOCIA	779	10/22/2026	109356	500.64	0.00	500.64
141506	JOSH MEYER	779	10/22/2026	109357	18.88	0.00	18.88
141422	MELISA AKERS	779	10/22/2026	109358	30.00	0.00	30.00
141720	AMERICAN UNITED LIFE INSURANCE COMPANY	99	10/26/2026	109359	294.40	0.00	294.40
20571	VERIZON WIRELESS	782	10/27/2026	109360	901.02	0.00	901.02
141200	AMAZON CAPITAL SERVICES INC	781	10/30/2026	109361	3,572.58	0.00	3,572.58
551	AMERICAN RED CROSS TRAINING SERVICES	781	10/30/2026	109364	250.00	0.00	250.00
141720	AMERICAN UNITED LIFE INSURANCE COMPANY	781	10/30/2026	109365	1,647.12	0.00	1,647.12
142235	AT&T MOBILITY	781	10/30/2026	109366	39.73	0.00	39.73
142107	AXIUM SERVICES INC	781	10/30/2026	109367	6,528.25	0.00	6,528.25
142190	CHEF KAYTIE LLC	781	10/30/2026	109368	4,830.00	0.00	4,830.00
141698	CHG MEDICAL STAFFING INC	781	10/30/2026	109369	6,160.50	0.00	6,160.50
19631	CHRISTINA TAPPAN	781	10/30/2026	109370	175.60	0.00	175.60
4440	CRAWFORD AUSABLE SD	781	10/30/2026	109371	55.00	0.00	55.00
141894	CULLIGAN WATER CONDITIONING	781	10/30/2026	109372	147.00	0.00	147.00
5096	DEWEY`S AUTO REPAIR	781	10/30/2026	109373	74.73	0.00	74.73
5385	DTE ENERGY	781	10/30/2026	109374	504.67	0.00	504.67

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5388	DUBOIS LUMBER & RENTAL CENTER	781	10/30/2026	109375	124.27	0.00	124.27
8420	EAST HIGGINS LAKE TRUE VALUE	781	10/30/2026	109376	131.78	0.00	131.78
141691	EMILY GUBANCSIK	781	10/30/2026	109377	82.86	0.00	82.86
6260	FEDEX	781	10/30/2026	109378	11.63	0.00	11.63
141697	FUN FIRST THERAPY PLLC	781	10/30/2026	109379	50,452.04	0.00	50,452.04
141738	GILL-ROY`S HARDWARE	781	10/30/2026	109380	313.25	0.00	313.25
142191	HIGGINS LAKE STORAGE LLC	781	10/30/2026	109381	100.00	0.00	100.00
8791	HOUGHTON LAKE COMMUNITY SCHOOL	781	10/30/2026	109382	2,665.24	0.00	2,665.24
11870	INCOMPASS MICHIGAN	781	10/30/2026	109383	170.00	0.00	170.00
9385	IOSCO RESA	781	10/30/2026	109384	136,999.37	0.00	136,999.37
141203	JULIE BELL	781	10/30/2026	109385	23.28	0.00	23.28
10020	KEENAN THERAPEUTICS PC	781	10/30/2026	109386	6,853.64	0.00	6,853.64
141492	KERRI SMITZ	781	10/30/2026	109387	180.39	0.00	180.39
142036	KYM NARAYANA	781	10/30/2026	109388	283.36	0.00	283.36
5155	LI`L WILLIES	781	10/30/2026	109389	115.00	0.00	115.00
9157	LOUIKO SUNDAY	781	10/30/2026	109390	136.90	0.00	136.90
141422	MELISA AKERS	781	10/30/2026	109391	220.84	0.00	220.84
3753	MICHELE COCHRANE	781	10/30/2026	109392	405.25	0.00	405.25
13776	MICHIGAN VIRTUAL UNIVERSITY	781	10/30/2026	109393	2,414.32	0.00	2,414.32
14205	NCS PEARSON, INC.	781	10/30/2026	109394	320.23	0.00	320.23
21278	NICOLE GRACE	781	10/30/2026	109395	232.56	0.00	232.56
15880	PITNEY BOWES INC	781	10/30/2026	109396	242.34	0.00	242.34
16155	PUBLIC CONSULTING GROUP LLC	781	10/30/2026	109397	20,628.68	0.00	20,628.68
142408	RAYHAVEN GROUP	781	10/30/2026	109398	3,080.00	0.00	3,080.00
19081	ROBERT J GORDON DOFAA-INS PLLC	781	10/30/2026	109399	80.00	0.00	80.00
7160	ROSCOMMON AREA PUBLIC SCHOOLS	781	10/30/2026	109400	391.24	0.00	391.24
16970	ROSCOMMON GLASS	781	10/30/2026	109401	385.00	0.00	385.00
141653	SARAH KAY RONDO	781	10/30/2026	109402	36.04	0.00	36.04
15685	SHAWN PETRI	781	10/30/2026	109403	522.48	0.00	522.48
142202	SHAWN TEEGARDIN	781	10/30/2026	109404	315.00	0.00	315.00
18150	SHRED EXPERTS LLC	781	10/30/2026	109405	138.60	0.00	138.60
18273	SKILLSUSA INC	781	10/30/2026	109406	18.00	0.00	18.00
142089	SKILLSUSA MICHIGAN	781	10/30/2026	109407	100.00	0.00	100.00
142334	SUPERIOR AUTO EQUIPMENT LLC	781	10/30/2026	109408	1,406.71	0.00	1,406.71
141511	THALMA HIBBARD	781	10/30/2026	109409	233.92	0.00	233.92
142262	TIMOTHY EAGLESON	781	10/30/2026	109410	126.71	0.00	126.71
141884	TRUGREEN COMMERCIAL	781	10/30/2026	109411	267.01	0.00	267.01
141582	VISION CONSULTING LLC	781	10/30/2026	109412	1,672.58	0.00	1,672.58
141468	WESTERN PSYCHOLOGICAL SERVICES	781	10/30/2026	109413	72.60	0.00	72.60
21770	XEROX CORP	781	10/30/2026	109414	1,449.68	0.00	1,449.68
21775	XPRESS COPY CENTER	781	10/30/2026	109415	4,078.00	0.00	4,078.00
142479	ZEN & THE ART OF SCHOOL ADMINISTRATION	781	10/30/2026	109416	500.00	0.00	500.00
141103	ORS	94	10/02/2026	20170567[illegible]	0.00	85,087.09	85,087.09
141105	HEALTH EQUITY	94	10/09/2026	20170567[illegible]	0.00	2,568.43	2,568.43
20245	US TREASURY	94	10/09/2026	20170567[illegible]	0.00	52,430.28	52,430.28
142166	JPMORGAN CHASE BANK NA	768	10/05/2026	20170568[illegible]	0.00	137.03	137.03
141103	ORS	94	10/16/2026	20170568[illegible]	0.00	82,112.41	82,112.41
141105	HEALTH EQUITY	94	10/23/2026	20170568[illegible]	0.00	2,568.43	2,568.43
141106	MICHIGAN DEPT OF TREASURY	94	10/23/2026	20170568[illegible]	0.00	17,866.42	17,866.42
20245	US TREASURY	94	10/23/2026	20170568[illegible]	0.00	51,658.38	51,658.38
20245	US TREASURY	96	10/30/2026	20170568[illegible]	0.00	306.72	306.72
141103	ORS	94	10/30/2026	20170568[illegible]	0.00	82,908.21	82,908.21
				Report Totals	$1,631,139.77	$377,643.40	$2,008,783.17

D. Approve Revenue & Expenditure Reports and MILAF statement for October 2026 135

MILAF+
Michigan Liquid
Asset Fund Plus

Account Statement - Transaction Summary

For the Month Ending **October 31, 2026**

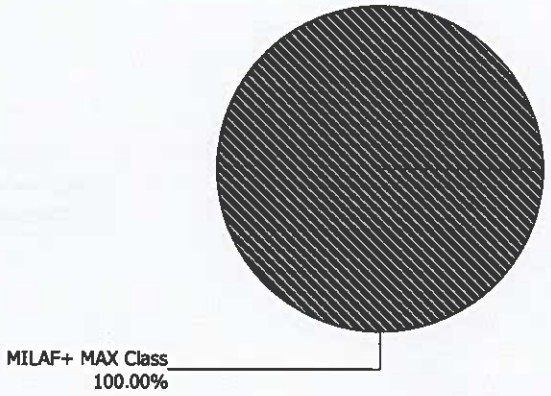
C.O.O.R. INTERMEDIATE SCHOOL DISTRICT - General Fund - 203740

MILAF+ MAX Class	
Opening Market Value	4,331,821.91
Purchases	14,325.19
Redemptions	0.00
Unsettled Trades	0.00
Change in Value	0.00
Closing Market Value	**$4,346,147.10**
Cash Dividends and Income	14,325.19

Asset Summary

	October 31, 2026	September 30, 2026
MILAF+ MAX Class	4,346,147.10	4,331,821.91
Total	**$4,346,147.10**	**$4,331,821.91**

Asset Allocation



MILAF+
Michigan Liquid
Asset Fund Plus

Account Statement

For the Month Ending **October 31, 2026**

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

Trade Date	Settlement Date	Transaction Description	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
MILAF+ MAX Class					
Opening Balance					**4,331,821.91**
10/30/26	11/02/26	Accrual Income Div Reinvestment - Distributions	1.00	14,325.19	4,346,147.10
Closing Balance					**4,346,147.10**

	Month of October	Fiscal YTD July-October
Opening Balance	4,331,821.91	4,291,540.37
Purchases	14,325.19	54,606.73
Redemptions (Excl. Checks)	0.00	0.00
Check Disbursements	0.00	0.00
Closing Balance	**4,346,147.10**	**4,346,147.10**
Cash Dividends and Income	14,325.19	54,606.73

Closing Balance	4,346,147.10
Average Monthly Balance	4,332,746.12
Monthly Distribution Yield	3.89%

Revenue and Expenditure Report
GENERAL FUND
10/31/2026

		October Activity	Open Encumberance	Year to Date	Adopted Budget
Revenue					
100	Revenue from Local Sources	100,023	-	345,013	1,546,242
300	Revenue from State Sources	437,243	-	458,506	6,934,794
400	Revenues from Federal Sources	10,953	-	137,213	729,540
500	LEAs	72,769	-	74,049	355,714
600	Fund Modifications (Transfers In)	-	-	-	-
	Total Revenue	620,989	-	1,014,781	9,566,290
Expense					
125	Compensatory Education	-	-	-	3,750
211	Truancy	-	-	-	-
212	Guidance Services	12,500	-	12,500	30,000
213	Behavioral Services	34,302	2,198	87,022	321,324
216	Social Work Services	91,753	-	128,040	768,318
221	Improvement of Instruction	53,070	2,295	231,409	992,622
226	Supervision of Instructional Staff	27,149	254	109,967	451,791
231	Board of Education	10,366	-	31,223	38,701
232	Executive Administration	39,586	275	195,638	548,119
252	Fiscal Services	19,984	-	95,640	333,199
259	Other Business Services	126	-	2,412	4,066
261	Operations Buildings Services	8,502	-	36,147	163,590
266	Security Services	-	-	-	1500
283	Staff/Personnel Services	39,188	2,000	93,015	194,184
284	Information Management Services	2,946	-	79,887	326,250
285	Pupil Accounting	7,354	-	33,604	105,875
299	Other Support Services	50	185	354	2,500
311	Community Services Direction	14,439	41	50,883	45,138
331	Community Activities	-	200	676	28,500
351	Custody and Care of Children	39,670	3,291	246,582	695,398
411	Payments to LEAs GSRP	(65,195)	-	664,011	3,850,697
456	Building Improvements Services	-	-	19,554	22,500
626	Fund Modifications (Transfers Out)	-	-	-	530,000
	Total Expense	335,790	10,740	2,118,564	9,458,025
	Revenues over Expenses			(1,103,783)	

11/3/2026
10:48 AM

Revenue and Expenditure Report
SPECIAL EDUCATION FUND
10/31/2026

		October Activity	Open Encumberance	Year to Date	Adopted Budget
Revenue					
100	Revenue from Local Sources	277,073	-	936,977	4,419,223
300	Revenue from State Sources	273,552	-	273,552	3,735,268
400	Revenues from Federal Sources	363,505	-	452,041	2,873,424
500	Incoming Transfers and Other Transactions	403	-	100,128	1,057,075
600	Fund Modifications (Other Operating Transfers In)	-	-	-	-
	Total Revenue	914,533	-	1,762,698	12,084,990
Expense					
122	Instruction	208,711	76,314	656,302	2,476,936
212	Early On	8,883	5,577	38,321	595,077
213	Health Services	91,870	24,465	243,722	889,190
214	Psychological Services	52,202	4,787	80,774	420,074
215	Speech Pathology and Audiology Services	179,347	29,800	334,173	1,431,814
216	Social Work Services	68,044	11,986	117,917	441,825
217	Visual Aid Services	4,119	-	5,586	23,000
218	Teacher Consultant-Special Education Programs	-	-	4,153	3,550
221	Improvement of Instruction	738	-	1,435	11,250
226	Supervision and Direction of Instructional Staff	54,274	24,145	259,266	643,049
231, 232, 252	Board of Education, Fiscal, Executive	38,657	8,098	109,323	274,452
241	Office of the Principal	16,806	7,043	76,572	228,593
249	Graduation Supplies and Materials	-	-	-	1,000
259	Other Business Services	315	-	8,051	12,324
261	Operations Buildings Services	19,427	3,095	119,286	353,545
271	Pupil Transportation Services	8,376	2,377	88,657	1,179,911
281	Planning, Research, Development, and Evaluation	12,471	5,927	60,444	193,420
284	Information Management Services	1,561	3,287	18,366	20,000
299	Staff Appreciation	36	-	96	2,000
371	Non-Public School Pupils	-	-	3,693	30,000
411	Payments to LEAs	270,833	-	271,493	2,292,045
441	Payments to Other Govern. Entities	-	-	876	47,000
456	Building Improvements Services	4,757	2,500	33,848	70,000
511	Debt Services	-	-	63,434	422,368
	Total Expense	1,041,427	209,402	2,595,790	12,062,422
	Revenues over Expenses			(833,091)	

11/3/2026
1:19 PM

Revenue and Expenditure Report
CAREER TECH FUND
10/31/2026

Revenue		October Activity	Open Encumberance	Year to Date	Adopted Budget
4000	PERKINS	33,332	-	33,332	160,000
3440	61 A	-	-	-	345,655
3550	61 B	-	-	-	313,308
3790	61 C	-	-	-	-
0000	CTE	45	-	245	902,920
	Total Revenue	33,377	-	33,577	1,721,883

Expense					
4000	PERKINS	22,183.65	485.00	55,515.96	163,011
3440	61 A	12,931.45	11,424.27	43,531.05	345,655
3550	61 B	2,773.52	-	8,320.56	313,308
3790	61 C	-	-	-	-
0000	CTE	75,420.18	-	246,670.01	1,074,429
	Total Expense	113,308.80	11,909.27	354,037.58	1,896,403

Revenues over Expenses (320,460)

11/3/2026
11:24 AM

Revenue and Expenditure Report
ROOC FUND
10/31/2026

Revenue

	October Activity	Open Encumberance	Year to Date	Adopted Budget
INTEREST	-	-	51	125
PRODUCTION	1,640	-	7,920	30,800
DONATIONS	-	-	76	7,500
GRANTS	-	-	-	4,000
SERVICES	119,333	-	336,586	1,189,425
STATE	-	-	-	63,104
Total Revenue	120,972	-	344,633	1,294,954

Expense

232	Program Administration	14,349	6,044	72,443	203,898
252	Fiscal Services	1,466	736	5,943	20,473
259	Other Business Services	-	-	3,425	3,675
261	Operations Buildings Services	4,247	1,194	46,269	113,008
271	Transportation	6,329	-	13,681	91,800
284	Technology	-	-	-	3,000
289	Consumers	4,838	1,379	21,092	85,260
290	Staff Retention	312	-	312	500
321	Summer Work Program	349	173	52,204	69,925
391	Direct Care Workers and Supervision	37,140	19,771	163,423	526,934
	Total Expense	69,030	29,298	378,791	1,118,473

Revenues over Expenses (34,159)

11/3/2026
11:43 AM

E. Update the statewide competitive bidding threshold to **$32,306** 142

STATE OF MICHIGAN
DEPARTMENT OF EDUCATION
LANSING

GRETCHEN WHITMER
GOVERNOR

GLENN M. MALEYKO, Ph.D.
STATE SUPERINTENDENT

MEMORANDUM

DATE: November 5, 2026

TO: Local and Intermediate School District Superintendents
Public School Academy Directors

FROM: Dr. Diane Golzynski, Deputy Superintendent
Division of Business, Health, and Library Service

SUBJECT: Fiscal Year 2027 Thresholds for Competitive Bids, Posting Travel Expenses, and Value of Awards

The Michigan Department of Education is providing updated guidance on the spending limits and requirements for competitive bids, travel costs, and awards.

Michigan law (MCLs 380.623a, 380.1267, and 380.1274 of Michigan's Revised School Code) requires schools to get competitive bids for construction projects, including renovations, repairs, and remodeling, as well as for certain purchases of supplies, materials, and equipment when costs exceed a set dollar amount. This amount is adjusted each year based on changes based on inflation, as measured in the Consumer Price Index (CPI). For fiscal year 2027, the competitive bidding threshold is **$32,306** for both construction-related projects and purchases of supplies, materials, and equipment.

Michigan law (Section 620[1]) of the Revised School Code (MCL 380.620[1]) requires intermediate school districts (ISDs) to post certain travel expenses on their websites when those expenses exceed a set dollar amount. This amount is adjusted each year based on the CPI. For fiscal year 2027, the reporting threshold for travel expenses increased from **$5,128 to $5,290**.

Michigan law (Section 634 of the Revised School Code [MCL 380.634]) limits the value of awards that an ISD can give to employees, volunteers, or students. It also limits the value of gifts that an ISD administrator may accept from a current or potential vendor. These dollar limits are adjusted each year based on inflation. For fiscal year 2027, the maximum value of an award increased from **$180 to $186**, and the maximum value of a gift increased from **$79 to $82**.

The updated thresholds and limits in this notice take effect today, on **November 5, 2026**, and will remain in effect until they are updated in a future communication. A

STATE BOARD OF EDUCATION

PAMELA PUGH – PRESIDENT • ELLEN COGEN LIPTON / TIFFANY D. TILLEY – CO-VICE PRESIDENTS
JUDITH PRITCHETT – SECRETARY • MARSHALL BULLOCK II – TREASURER
MITCHELL ROBINSON – NASBE DELEGATE • TOM MCMILLIN • NIKKI SNYDER

608 WEST ALLEGAN STREET • P.O. BOX 30008 • LANSING, MICHIGAN 48909 • WWW.MICHIGAN.GOV/MDE • 833-633-5788

summary chart of the new amounts, requirements, and related sections of the Revised School Code is provided below.

If you have any questions, please contact Phil Boone, Office of Financial Management, the State Aid and School Finance Unit, at MDE-SASF@Michigan.gov.

	Section	Requirement	Base Amount	2005-06 Base	2025-26 Thresholds	2026-27 Thresholds
ISD travel expenditures	620	Posting	$ 3,000	$ 3,093	$ 5,128	$ 5,290
ISD procurement of supplies, materials, and equipment	623a	Competitive Bid	$ 17,932	$ 18,489	$ 31,321	$ 32,306
ISD award value limit	634, 1814	Award Cap	$ 100	$ 105	$ 180	$ 186
ISD gift value limit (monthly)	634	Gift Cap	$ 44	$ 46	$ 79	$ 82
School building construction, addition, renovation, or repair	1267	Competitive Bid	$ 17,932	$ 18,915	$ 31,321	$ 32,306
School district or PSA procurement of supplies, materials, and equipment	1274	Competitive Bid	$ 17,932	$ 18,489	$ 31,321	$ 32,306

cc: Michigan Education Alliance
Confederation of Michigan Tribal Education Departments

8. **Action Items**

A. Approve a three-year agreement to upgrade the district Google account to Workspace Plus at a cost of $1,550.40 per year — 145

TRAFERA

Coor ISD – 3-Year Workspace Plus

Bill to
Coor ISD
Customer No: 80713
11051 N Cut Road
PO Box 827
Roscommon MI 48653
USA

Estimate No: None

Ship to

Quote Details
Created: October 8, 2026
Expiration: October 30, 2026
Created by: Andrea Frendo
andrea.frendo@trafera.com

Contract
None

Products & Services

Items and Descriptions	Overview	Notes	Qty	Unit Price	Totals
WORKSPACE EDU+ 1USER 3YR MONTHLY <10K	Google Workspace for Education Plus 36 Month Term <10K. This quote reflects the price of licenses for 1 year; this is the amount you will be billed each year of the contract.		323	$4.80	$1,550.40

Subtotal	$1,550.40
Tax	$0.00
Total	**$1,550.40**
Net Terms	**N30**

Terms and Conditions
This quote is confidential and is to be viewed solely by individuals within the organization to whom it is addressed. Unauthorized distribution or disclosure of the contents of this quote is prohibited. If you are not from the organization addressed, please notify us immediately so we can prepare a quote specific to you. Prices and availability may change without notice prior to the quote expiration date due to market conditions, including potential tariff adjustments and available inventory.

Please Remit Checks to:
Trafera LLC
PO Box 208960
Dallas, TX 75320-8960

Questions? Contact me

Andrea Frendo
andrea.frendo@trafera.com

Trafera
1271 Red Fox Rd.
Arden Hills MN 55112
United States
For quick details on returns, learn more here → https://www.trafera.com/return-policy

B. Approve the hiring of Amy Scherrer - CEA member, MA+30 Step 16 prorated for 127 days and approve the hiring of Kate Otwell, CESPA member.
C. Approve the designation of Julie Bell as the COOR ISD Pupil Accounting Specialist and the assignment of a stipend for the 2026-27 school year of $10,000 in recognition of the additional responsibilities associated with this role.
The stipend will be paid in accordance with the district's established payroll procedures.
D. Approve resolution to collect summer taxes in Crawford AuSable School District and Mio AuSable School District with winter tax collection in the rest of the local school districts. 148

Annual Summer Tax Resolution

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

A regular meeting of the board of education of the District (the "Board") was held in the _____, within the boundaries of the District, on the eleventh day of November, 2026, at six o'clock in the p.m. (the "Meeting").

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

Present:
Absent:

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, ONLY upon property located within Crawford AuSable School District and Mio AuSable Schools and continuing from year-to-year until specifically revoked by the Board.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. Pursuant to the Revised School Code, MCL 380.1 et seq., the Board invokes for 2027 its previously-adopted ongoing resolution imposing a summer tax levy of 100% of annual school property taxes, including debt service, upon property located within the District and continuing from year-to-year until specifically revoked by the Board and requests that each city and/or township in which the District is located collect those summer taxes.

2. The Superintendent or designee is authorized and directed to forward to the governing body of each city and/or township in which the District is located a copy of this Board's resolution imposing a summer property tax levy on an ongoing basis and a copy of this resolution requesting that each such city and/or township agree to collect the summer tax levy for 2027 in the amount specified in this resolution. Such forwarding of the resolutions and the request to collect the summer tax levy shall be performed so that they are received by the appropriate governing bodies on or before December 31, 2026.

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

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

Ayes: Members
Nays: Members

Resolution declared adopted.

_____
Secretary, Board of Education

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

_____
Secretary, Board of Education

THRUN LAW FIRM, P.C.

E. Approve contracts with Roosien & Associates Surveying and Engineering as recommended by Fanning Howey for surveying services for our transportation building and administrative office for a total of $12,500. 150

Roosien & Associates
SURVEYING AND ENGINEERING

September 22, 2026

Mr. Kurt Loll – Director of Finance
COOR ISD
11051 N. Cut Rd.
Roscommon, MI 48653
P: 989-275-9584

RE: Proposal for Surveying Services
Transportation Building at 2583 W Pinewood Drive
Roscommon, MI 48653

Dear Mr. Loll:

On behalf of Roosien & Associates, I am pleased to provide this proposal for your upcoming project located in Gerrish Township, Michigan. The property is approximately 21 acres with a proposed project area of less than 10 acres. We understand the owner desires to construct a 7,560 sft building and a canopy for up to ten buses. This will include an expansion of the existing parking lot adding up to 25 parking spaces. We have evaluated the information that was provided to us and have identified the following scope of services that will be necessary for this project.

SCOPE OF SERVICES

Boundary and Partial Topographic Survey

- Perform a boundary survey and a partial topographic survey of the project area meeting requirements set forth in the current zoning code
- Utilize aerial photography and REGIS information to illustrate the surrounding areas

PROPOSED FEE SUMMARY

Boundary and Topographic Survey	$ 6,400.00

We propose to bill for our services on a monthly basis based on percentage of work completed. Any additional services, mutually agreed to, will be billed based on time and material basis in accordance with our standard fee schedule. Invoices shall be paid within 30 days of issuance. This proposal is valid for 30 days.

ADDITIONAL SERVICES OR FEES (Extras)

In addition to what has been discussed above, the following is a list of services that are not included in this proposal, but may be necessary for the successful completion of the project:

- ALTA Survey
- Exhibits for easements

5055 Plainfield Avenue NE, Suite A, Grand Rapids, MI 49525 . Phone (616) 361-7220 . Email mail@roosien-assoc.com

- Tree survey
- Concept plan or due diligence
- Engineering or site plan submittal
- Soil borings, pavement section design, and other geotechnical work
- Traffic Impact Study(s)
- Environmental studies, including wetland evaluation, delineation, and permitting
- Lighting plan, landscape plan, or irrigation plan
- Municipal fees associated with the site plan application and fees associated with reviewing the site plan and construction documents
- Private utility service design (gas, electric, etc.)
- Public road improvements
- Signage and sign permitting
- Variance request
- Materials testing and construction oversight, inspection, and testing
- Construction staking
- As-built survey and record drawing final certification
- Major site plan changes

I look forward to working with you on this project. If adjustments to my proposed scope of services are required, please contact me and I can make the necessary changes in scope and fee. If no changes are desired, please sign below, provide the appropriate billing information, and return a copy as authorization to proceed.

We anticipate the field survey to take 3 weeks to complete from notice to proceed, with an additional 2 weeks to process it in the office.

Should you have any questions, please feel free to contact me at (616) 361-0155.

Sincerely,
ROOSIEN & ASSOCIATES



Matt Cole, P.E., LEED AP
Senior Civil Engineer

Accepted By: _____ Date_____

Billing Entity and Address: _____

5055 Plainfield Avenue NE, Suite A, Grand Rapids, MI 49525 . Phone (616) 361-7220 . Email mail@roosien-assoc.com

Roosien & Associates
SURVEYING AND ENGINEERING

September 22, 2026

Mr. Kurt Loll – Director of Finance
COOR ISD
11051 N. Cut Rd.
Roscommon, MI 48653
P: 989-275-9584

RE: Proposal for Surveying Services
Administration Building at 11051 N Cut Road
Roscommon, MI 48653

Dear Mr. Loll:

On behalf of Roosien & Associates, I am pleased to provide this proposal for your upcoming project located in Gerrish Township, Michigan. The property is approximately 31 acres with a proposed project area of less than 6 acres. We understand the owner desires to construct a single-story administrative building. This will include a new parking lot with around 60 parking spaces and potentially a new driveway. We have evaluated the information that was provided to us and have identified the following scope of services that will be necessary for this project.

SCOPE OF SERVICES

Boundary and Partial Topographic Survey

- Perform a boundary survey and a partial topographic survey of the project area meeting requirements set forth in the current zoning code
- Utilize aerial photography and REGIS information to illustrate the surrounding areas

PROPOSED FEE SUMMARY

Boundary and Partial Topographic Survey	$ 6,100.00

We propose to bill for our services on a monthly basis based on percentage of work completed. Any additional services, mutually agreed to, will be billed based on time and material basis in accordance with our standard fee schedule. Invoices shall be paid within 30 days of issuance. This proposal is valid for 30 days.

ADDITIONAL SERVICES OR FEES (Extras)

In addition to what has been discussed above, the following is a list of services that are not included in this proposal, but may be necessary for the successful completion of the project:

- ALTA Survey
- Exhibits for easements
- Tree survey
- Concept plan or due diligence

5055 Plainfield Avenue NE, Suite A, Grand Rapids, MI 49525 . Phone (616) 361-7220 . Email mail@roosien-assoc.com

- Engineering or site plan submittal
- Soil borings, pavement section design, and other geotechnical work
- Traffic Impact Study(s)
- Environmental studies, including wetland evaluation, delineation, and permitting
- Lighting plan, landscape plan, or irrigation plan
- Municipal fees associated with the site plan application and fees associated with reviewing the site plan and construction documents
- Private utility service design (gas, electric, etc.)
- Public road improvements
- Signage and sign permitting
- Variance request
- Materials testing and construction oversight, inspection, and testing
- Construction staking
- As-built survey and record drawing final certification
- Major site plan changes

I look forward to working with you on this project. If adjustments to my proposed scope of services are required, please contact me and I can make the necessary changes in scope and fee. If no changes are desired, please sign below, provide the appropriate billing information, and return a copy as authorization to proceed.

We anticipate the field survey to take 3.5 weeks to complete from notice to proceed, with an additional 2 weeks to process it in the office.

Should you have any questions, please feel free to contact me at (616) 361-0155.

Sincerely,
ROOSIEN & ASSOCIATES



Matt Cole, P.E., LEED AP
Senior Civil Engineer

Accepted By: _____ Date_____

Billing Entity and Address: _____

5055 Plainfield Avenue NE, Suite A, Grand Rapids, MI 49525 . Phone (616) 361-7220 . Email mail@roosien-assoc.com

F. Approve a resolution concerning the Condo agreement with Roscommon Area Public Schools 155

MASTER DEED

Roscommon Middle School Condominium

(Established Pursuant to Act 59, Public Acts of 1978, as amended)

Roscommon County Condominium Subdivision Plan No. 91

(1) Master Deed establishing Roscommon Middle School Condominium, a Condominium Project.

(2) **Exhibit A** to Master Deed: Condominium Bylaws of Roscommon Middle School Condominium.

(3) **Exhibit B** to Master Deed: Condominium Subdivision Plan for Roscommon Middle School Condominium.

(4) **Exhibit C** to Master Deed: Affidavit of Mailing as to Notices required by Section 71 of the Michigan Condominium Act.

(5) **Exhibit D** to Master Deed: Owner's Consent to Submission.

No interest in real estate being conveyed hereby. No revenue stamps are required.

This Instrument Drafted By and After Recording Return To:

Mackenzie D. Flynn
Thrun Law Firm, P.C.
2900 West Road, Suite 400
East Lansing, Michigan 48823
(517) 374-4529

MASTER DEED

Roscommon Middle School Condominium

This Master Deed is made and executed on this __ day of _____, 2026, by **Roscommon Area Public Schools**, a Michigan general powers school district organized and operating under the provisions of the Revised School Code, MCL 380.1, *et seq*., as amended, of 299H West Sunset Drive, Roscommon, Michigan 48653-6606 (the **"Developer"**), in pursuance of the provisions of the Michigan Condominium Act, as amended (being Act 59 of the Public Acts of 1978, as amended) (the "**Act**").

PREAMBLE

The Developer desires by recording this Master Deed, together with the Condominium Bylaws attached hereto as **Exhibit "A"** and together with the Condominium Subdivision Plan attached hereto as **Exhibit "B"** (both of which are hereby incorporated by reference and made a part hereof) to establish the real property described in Article II below, together with the improvements located and to be located thereon, and the appurtenances thereto, as a commercial condominium project under the provisions of the Act.

The Developer does, upon the recording hereof, establish Roscommon Middle School Condominium, as a condominium project under the Act and does declare that Roscommon Middle School Condominium (hereinafter referred to as the "**Condominium**," "**Project**" or the "**Condominium Project**"), shall, after such establishment, be held, conveyed, hypothecated, encumbered, leased, rented, occupied, improved, or in any other manner utilized, subject to the provisions of the Act, and to the covenants, conditions, restrictions, uses, limitations, and affirmative obligations set forth in this Master Deed and **Exhibits "A" and "B"** hereto, all of which shall be deemed to run with the land and shall be a burden and a benefit to the Developer, its successors and assigns, and any persons acquiring or owning an interest in the said real property, their grantees, successors, heirs, executors, administrators and assigns. In furtherance of the establishment of said Condominium Project, it is provided as follows:

ARTICLE I
TITLE AND NATURE

The Condominium Project shall be known as Roscommon Middle School Condominium, Roscommon County Condominium Subdivision Plan No. 91. The Condominium Project will consist of two (2) units, restricted to educational and related uses. The Condominium Project is established in accordance with the Act. The building contained in the Condominium, including the number, boundaries, dimensions and area of each Unit therein, is set forth completely in the Condominium Subdivision Plan attached as **Exhibit "B"** hereto. The building contains individual units for commercial purposes and each Unit is capable of individual utilization on account of having its own entrance from and exit to a Common Element of the Condominium Project. Each Co-owner in the Condominium Project shall have an exclusive right to his Unit and shall have undivided and inseparable rights to share with other Co-owners the General Common Elements, where applicable, of the Condominium Project.

ARTICLE II
LEGAL DESCRIPTION

The land which is submitted to the Condominium Project established by this Master Deed is particularly described as follows:

> The South 1000 feet of a parcel of land described as follows: Beginning at the Northeast corner of the West 1/2 of the Northeast 1/4 of Section 12, T.24 N. - R.3W.; thence West 264 feet; thence South 1650 feet; thence East 264 feet; thence North 1650 feet to the point of beginning. Same being part of the West 1/2 of the Northeast 1/4 of Section 12, T.24 N. - R.3W.

ARTICLE III
DEFINITIONS

Certain terms are utilized not only in this Master Deed and **Exhibits "A" and "B"** hereto, but are or may be used in various other instruments such as, by way of example and not limitation, the Articles of Incorporation and Corporate Bylaws and Rules and Regulations of Roscommon Middle School Condominium, a Michigan non-profit corporation, and deeds, mortgages, liens, land contracts, easements and other instruments affecting the establishment of, or transfer of, interests in Roscommon Middle School Condominium, as a condominium. Wherever used in such documents or any other instruments, the terms set forth below shall be defined as follows:

A. Act. The "**Act**" means the Michigan Condominium Act, being Act 59 of the Public Acts of 1978, as amended.

B. Arbitration. "**Arbitration Association**" means the American Arbitration Association or its successor.

C. Association. "**Association**" shall mean Roscommon Middle School Condominium, the non-profit corporation organized under Michigan law of which all Co-owners shall be members, which corporation shall administer, operate, manage and maintain the Condominium. Any action required of or permitted to be done by the Association shall be exercisable by its Board of Directors unless specifically reserved to its members by the Condominium Documents or the laws of the State of Michigan.

D. Association Bylaws. "**Association Bylaws**" means the Corporate Bylaws of Roscommon Middle School Condominium, the Michigan non-profit corporation organized to manage, maintain and administer the Condominium.

E. Common Elements. "**Common Elements**," where used without modification, shall mean both the General and Limited Common Elements described in Article IV hereof.

F. Condominium Bylaws. "**Condominium Bylaws**" means **Exhibit "A"** attached hereto, being the Bylaws setting forth the substantive rights and obligations of the Co-owners as required by Sections 3(9) and 53 of the Act to be recorded as part of the Master Deed.

G. Condominium Documents. "**Condominium Documents**" wherever used means and includes this Master Deed and **Exhibits "A" and "B"** attached hereto, the Articles of Incorporation, Bylaws and Rules and Regulations, if any, of the Association.

H. Condominium Premises. "**Condominium Premises**" means and includes the land and the building, all improvements and structures thereon, and all easements, rights and appurtenances belonging to Roscommon Middle School Condominium, as described above.

I. Condominium Project. "**Condominium Project**," "**Condominium**" or "**Project**" means Roscommon Middle School Condominium, as a Condominium Project established in conformity with the provisions of the Act.

J. Condominium Subdivision Plan. "**Condominium Subdivision Plan**" means **Exhibit "B"** attached hereto.

K. Co-owner. "**Co-owner**" means a person, firm, corporation, partnership, association, trust or other legal entity or any combination thereof who or which owns one or more Units in the Condominium Project. The term "**Owner**," wherever used, shall be synonymous with the term "**Co-owner**." Developer is a Co-owner as long as Developer owns one or more Units. Co-owner includes land contract vendees and land contract vendors, who are considered jointly and severally liable under the Act and the Condominium Documents.

L. Developer. "**Developer**" shall mean Roscommon Area Public Schools, a Michigan general powers school district, which has made and executed this Master Deed, and its successors and assigns.

M. Development and Sales Period. "**Development and Sales Period**," for purposes of the Condominium Documents and the rights reserved by the Developer and its successors thereunder, shall be deemed to continue for as long as the Developer continues to own any Unit in the Project.

N. General Common Elements. "**General Common Elements**" means the Common Elements other than the Limited Common Elements.

O. Limited Common Elements. "**Limited Common Elements**" means a portion of the Common Elements reserved in this Master Deed for the exclusive use of less than all of the Co-owners.

P. Master Deed. "**Master Deed**" means this document which, when recorded, shall establish the Condominium and to which the Condominium Bylaws and Condominium Subdivision Plan are attached as Exhibits.

Q. Mortgagee. "**Mortgagee**" means the named mortgagee or owner of any mortgage on all or any portion of the Condominium premises.

R. Percentage of Value. "**Percentage of Value**" means the percentage assigned to each Condominium Unit in Article V of this Master Deed. The Percentages of Value of all Units shall total one hundred (100).

S. Transitional Control Date. "**Transitional Control Date**" means the date on which the Board of Directors of the Association takes office pursuant to an election in which the votes which may be cast by eligible Co-owners unaffiliated with the Developer exceed the votes which may be cast by the Developer.

T. Unit. "**Unit**" or "**Condominium Unit**" each mean the enclosed space constituting a single complete commercial Unit in Roscommon Middle School Condominium, as such

space may be described on **Exhibit "B"** hereto, and shall have the same meaning as the term "Unit" as defined in the Act.

Whenever any reference herein is made to one gender, the same shall include a reference to any and all genders where the same would be appropriate; similarly, whenever a reference is made herein to the singular, a reference shall also be included to the plural where the same would be appropriate.

ARTICLE IV
COMMON ELEMENTS

The Common Elements of the Project described in **Exhibit "B"** attached hereto and the respective responsibilities for maintenance, decoration, repair or replacement thereof are as follows:

A. General Common Elements. The General Common Elements and the responsibility for maintenance, repair and replacement are as follows:

1. Land and Related Improvements. The land described in Article II hereof, including retaining walls, service drives, walkways, landscaped areas, sidewalks, parking areas and parking spaces and not identified as Limited Common Elements.

2. Structure. The foundation, Unit perimeter walls, roof, and any and all other structural components, elements, and features outside of the Unit boundaries identified on **Exhibit B.**

3. Electrical. The electrical wiring network throughout the Project up to the point of connection with electrical outlets within a Unit.

4. Telephone. The telephone wiring network throughout the Project up to the point of connection with telephone equipment within a Unit.

5. Gas. The gas line network throughout the Project up to the point of connection with gas fixtures within a Unit.

6. Water. The water distribution system throughout the Project, up to the point of connection with plumbing fixtures within a Unit.

7. Sewer. The water and waste disposal system throughout the Project, up to the point of connection with plumbing fixtures within any Unit.

8. Storm Sewer. The storm drainage system throughout the Project.

9. HVAC. The heating, ventilating and air conditioning systems serving the Project exclusive of heaters, furnaces, ventilators and air conditioners which exclusively serve a Unit or Limited Common Element appurtenant thereto.

10. Broadband. The cable television and/or broadband internet transmission system, if any, throughout the Project, up to the point of entry into any Unit.

11. Other. Such other Elements of the Project not herein designated as General or Limited Common Elements which are not enclosed within the boundaries of a Unit, and which are intended for common use or necessary to the existence, upkeep and safety of the Project.

The responsibility for maintenance, repair and replacement of any and all General Common Elements shall be the responsibility of the Association, unless the need for maintenance, repair or replacement is due to the act or neglect of a Co-owner or its agents, guests, or invitees, in which case such Co-owner shall be wholly responsible.

B. Limited Common Elements. The Limited Common Elements and the responsibility for maintenance, repair and replacement are as follows:

1. Foundation, Exterior Walls, Windows and Roof. The foundation, exterior walls, windows and roof of a Unit shall be Limited Common Elements.

2. Interior Surfaces/Walls. The interior bearing walls and columns within a Unit, the interior surfaces of Unit perimeter walls, ceilings and floors contained within a Unit, floor construction between Unit levels, windows, screens, sliders and doors shall be Limited Common Elements appurtenant to and subject to the exclusive use and enjoyment of the Co-owner of such Unit.

3. Electrical/Heating/Cooling. The electrical, heating, ventilating, and cooling systems which exclusively serve a Unit shall be a Limited Common Element appurtenant to the Unit it serves. The cost of maintenance, repair and replacement of electrical, heating, ventilating and cooling systems shall be borne by the Co-owner of the Unit to which the Limited Common Element appertains.

The responsibility for maintenance, repair and replacement of any and all Limited Common Elements shall be on the Co-owner of such unit. Notwithstanding the above, the provisions contained in Section 47a(3) of the Act shall govern the relative responsibilities for maintenance, repair and replacement of exterior improvements or modifications made by a Co-owner pursuant to Section 47a of the Act. No Co-owner shall use his Unit or the Common Elements in any manner inconsistent with the purposes of the Project or in any manner which will interfere with or impair the rights of any other Co-owner in the use and enjoyment of his Unit or the Common Elements.

ARTICLE V
UNIT DESCRIPTION AND PERCENTAGE OF VALUE

A. Description of Units. Each Unit in the Condominium Project is described in this paragraph with reference to the Condominium Subdivision Plan of Roscommon Middle School Condominium, as surveyed by Spicer Group, Inc., whose address is 302 River Street, Manistee, Michigan 49660, registered land surveyor, and attached hereto as **Exhibit "B."** Each Unit shall include: all that space contained within the interior finished unpainted walls and ceilings and from the finished subfloor all as shown on the floor plans and sections in **Exhibit "B"** hereto and delineated with heavy outlines. The dimensions shown on foundation plans in **Exhibit "B"** have been physically measured by Patrick G. Bentley, P.S., Spicer Group, Inc.

B. Percentages of Value. The Percentages of Value assigned to each unit are set forth in subparagraph C, below. The Percentage of Value assigned to each unit shall be determinative of the undivided interest of a Co-owner in the Common Elements and of the proportionate share of each of the respective Co-owners in the proceeds and expenses of the administration and the value of such Co-owner's vote at meetings of the Association of Co-owners. The total value of the project is 100. The Percentage of Value allocated to each Unit may be changed only with the unanimous consent of each institutional holder of a first mortgage and all of the Co-owners expressed in an amendment to this Master Deed, duly approved and recorded. The Percentages of Value are based on the relative interior square footage of the Units and their anticipated use of common areas which is equal.

C. Percentages Assigned. The Percentage of Value assigned to Unit 1 is forty percent (40%) and the Percentage of Value assigned to Unit 2 is sixty percent (60%).

ARTICLE VI
SUBDIVISION, CONSOLIDATION AND OTHER MODIFICATIONS OF UNITS; ASSIGNMENT AND REASSIGNMENT OF LIMITED COMMON ELEMENTS

Notwithstanding any other provision of the Master Deed or the Bylaws, Units in the Condominium may be subdivided, consolidated, modified and the boundaries relocated in accordance with Sections 48 and 49 of the Act and this Article and subject to any and all ordinances and approval rights of the Township of Gerrish. Any such changes in an affected Unit or Units shall be promptly reflected in a duly recorded amendment or amendments to this Master Deed.

A. By Developer. Developer reserves the right, with the consent of all of the other Co-owners to take the following action:

1. Subdivide Units. Subdivide or resubdivide any Units which it owns and in connection therewith to construct and install walls, floors, ceilings, utility conduits and connections and any other improvements reasonably necessary to effect the subdivision, any or all of which may be designated by the Developer as General or Limited Common Elements; such construction shall not adversely affect the structural integrity of the building nor disturb any utility connections serving Units other than temporarily. Such subdivision or resubdivision of Units shall be given effect by an appropriate amendment or amendments to this Master Deed in the manner provided by law, which amendment or amendments shall be prepared by and at the sole discretion of Developer, its successors or assigns. Developer shall take no action pursuant to this paragraph without the approval of all of the Co-owners in the Condominium Premises and the Mortgagees who have any interest in the Condominium Premises, either at a special meeting or by written consent.

2. Consolidate Contiguous Units. Consolidate under single ownership two or more Units which are separated only by Unit perimeter walls. In connection with such consolidation, Developer may alter or remove all or portions of the intervening wall, provided that the structural integrity of the building is not affected thereby, and provided that no utility connections serving other Units are disturbed other than temporarily. Such consolidation of Units shall be given effect by an appropriate amendment or amendments to this Master Deed in the manner provided by law, which amendment or amendments shall be prepared by and at the sole discretion of the Developer, its successors or assigns. Developers shall take no action pursuant to this paragraph without approval by all of the Co-owners in the Condominium Premises and affected Mortgagees in the Condominium (i.e., the Mortgagees with mortgage interest in the Units effected by such relocation or consolidation), either at a special meeting or meeting by written consent.

3. Relocate Boundaries. Relocate any boundaries between adjoining Units which are separated only by Unit perimeter walls (including walls inside the Condominium Project which serve as a boundary of a Unit) or other Common Elements not necessary for the reasonable use of Units other than those subject to the relocation. In connection with such relocation, Developer may alter or remove all or portions of the intervening wall, provided that the structural integrity of the building is not affected thereby, and provided that no utility connections serving other Units are disturbed other than temporarily. The relocation of such boundaries shall be given effect by an appropriate amendment or amendments to this Master Deed in the manner provided by law, which amendment or amendments shall be prepared by and

at the sole discretion of the Developer, its successors or assigns. Developers shall take no action pursuant to this paragraph without approval by all of the Co-owners in the Condominium Premises and affected Mortgagees in the Condominium (i.e., the Mortgagees with mortgage interest in the Units affected by such relocation or consolidation), either at a special meeting or meeting by written consent.

4. Amendment to Effectuate Modifications. In any amendment or amendments resulting from the exercise of the rights reserved to Developer above, each portion of the Unit or Units resulting from such subdivision, consolidation or relocation of boundaries shall be separately identified by number and the Percentages of Value for the Unit or Units subdivided, consolidated or as to which boundaries are relocated shall be proportionately allocated to the resultant new Condominium Units in order to preserve a total value of 100% for the entire Project resulting from such amendment or amendments to this Master Deed. The precise determination of the readjustments in Percentages of Value shall be within the sole judgment of Developer. Such readjustments, however, shall reflect a continuing reasonable relationship among Percentages of Value based upon relative size of various Units. Such amendment or amendments to the Master Deed shall also contain such further definitions of General or Limited Common Elements as may be necessary to adequately describe the buildings and Units in the Condominium Project as so subdivided.

Such amendments for the actions set forth in this Article VI.A may be effected without the necessity of rerecording an entire Master Deed or the Exhibits hereto.

B. By Co-owners. One or more Co-owners may undertake:

1. Consolidation of Units; Relocation of Boundaries. Co-owners of adjoining Units may relocate boundaries between their Units or eliminate boundaries between two or more Units upon written request to the Association. Upon receipt of such request, the president of the Association shall cause to be prepared an amendment to the Master Deed duly relocating the boundaries, identifying the Units involved, reallocating Percentages of Value (providing a total percentage of value for the resulting Unit or Units which shall be equal to the total percentages of the originals) and providing for conveyancing between or among the Co-owners involved in relocation of boundaries. The Co-owners requesting relocation of boundaries shall bear all costs of such amendment. Such relocation or elimination of boundaries shall not become effective, however, until the amendment to the Master Deed has been recorded in the office of the Roscommon County Register of Deeds.

2. Governmental and Association Approvals. By inclusion of this Article, Developer does not represent or warrant that the Township of Gerrish will or is required to approve the modification of any Unit. Also, the right of a Co-owner or Co-owners to subdivide, consolidate or relocate Unit boundaries is subject to the right of Association approval pursuant to the Bylaws.

C. Limited Common Elements. Limited Common Elements shall be subject to assignment and reassignment in accordance with Section 39 of the Act and in furtherance of the rights to subdivide, consolidate or relocate boundaries described in this Article VI. Each Limited Common Element shall be initially assigned and may be subsequently reassigned in any recorded deed of conveyance to the Unit to which the Limited Common Element may be appurtenant, or may be individually assigned or reassigned by other recorded instrument purporting to assign or reassign the same.

ARTICLE VII
EASEMENTS

A. Easements Granted to Co-owners.

1. Easement for Maintenance of Encroachments. In the event any portion of a Unit or Common Element encroaches upon another Unit or Common Element due to shifting, settling or moving of a building, or due to survey errors, or construction deviations, reciprocal easements shall exist for the maintenance of such encroachment for so long as such encroachment exists, and for maintenance thereof after rebuilding in the event of any destruction.

2. Utility Easement. There shall be easements to, through and over those portions of the land, structures, buildings, improvements and walls (including interior unit walls) contained therein for the continuing maintenance and repair of all utilities and duct work in the Condominium. There shall exist easements of support with respect to any unit interior wall which supports a Common Element.

B. Statutory Easements. Pursuant to Section 67(3) of the Act, certain utility and access easements may be created through the Project for the benefit of undeveloped portions of the Project.

C. Grant of Easements by Association. The Association, acting through its lawfully constituted Board of Directors, shall be empowered and obligated to grant such easements, licenses, rights-of-entry and rights-of-way over, under and across the Condominium Project for utility purposes, access purposes or other lawful purposes as may be necessary for the benefit of the Condominium.

D. Development Agreements. The Party Wall Agreement is a beneficial agreement benefitting the Condominium Premises and the Condominium Project. The beneficial rights granted by this Agreement shall be deemed General Common Elements hereunder, subject to the management and control of the Association as otherwise provided herein. The costs and expenses incurred by the Association or the Developer in connection with such easements shall be deemed expenses of administration of the common elements, assessable against the Co-owners in accordance with the Condominium Documents.

ARTICLE VIII
AMENDMENT AND TERMINATION

A. If there is no Co-owner other than the Developer, the Developer may unilaterally amend the Condominium Documents or unilaterally terminate the Project. All documents reflecting such amendment or termination shall be recorded in the public records of Roscommon County, Michigan.

B. If there is a Co-owner other than the Developer, the Condominium Documents may be amended for a proper purpose only as follows:

1. The amendment may be made without the consent of any Co-owner if the amendment does not materially alter or change the rights of any Co-owner of a Unit in the Project, including, but not limited to, amendments to modify the dimensions of unsold Units and their appurtenant Limited Common Elements and amendments for the purpose of facilitating conventional mortgage loan financing for existing or prospective Co-owners.

2. The amendment may be made, even if it will materially alter or change the rights of the Co-owners, with the consent of not less than two-thirds (2/3) of the Co-owners;

provided, that a Co-owner's Unit dimensions or Limited Common Elements may not be modified without his consent, nor may the formula used to determine Percentages of Value for the Project or provisions relating to the ability or terms under which a Unit may be rented be modified without the consent of each affected Co-owner and Mortgagee. The affirmative vote of 2/3 of Co-owners is considered 2/3 of all Co-owners entitled to vote as of the record date for such votes. Rights reserved by the Developer herein shall not be amended without the written consent of the Developer so long as the Developer or its successors continue to own or to offer for sale any Unit in the Project.

3. A material amendment may also be made unilaterally by the Developer without the consent of any Co-owner or Mortgagee for the specific purpose(s) reserved by the Developer in this Master Deed, if any.

4. To comply with the Act or rules promulgated thereunder or with any requirements of any governmental or quasi-governmental agency.

5. Notwithstanding any contrary provision of the Condominium Documents, Developer reserves the right to amend materially this Master Deed or any of its exhibits for any of the following purposes:

a. To correct arithmetic errors, typographical errors, survey or plan errors, deviations in construction or any similar errors in the Master Deed, Condominium Subdivision Plan or Condominium Bylaws, or to correct errors in the boundaries or locations of improvements, including revising the Subdivision Plan to fully comply with the applicable regulation unless the error was substantially relied upon by a Co-owner;

b. To clarify or explain the provisions of this Master Deed or its exhibits;

c. To create, grant, make, define or limit easements affecting the Condominium Project;

d. To record an "as built" Condominium Subdivision Plan and/or consolidating Master Deed and/or to designate any improvements shown on the Plan as "must be built," subject to any limitations or obligations imposed by the Act;

e. To terminate or eliminate reference to any right which Developer has reserved to itself herein; and

Except as otherwise provided in Article VIII above, Amendments of the type described in this subsection 5 may be made by the Developer without the consent of the Co-owners or Mortgagees, and any Co-owner or Mortgagee having an interest in a Unit affected by such an amendment shall join with the Developer in amending this Master Deed.

6. A person causing or requesting an amendment to the Condominium Documents shall be responsible for costs and expenses of the amendment, except for amendments proposed by the Board of Directors or based upon the Advisory Committee's decision, the costs of which are expenses of administration. The Co-owners of record shall be notified of proposed amendments under this Section not less than ten (10) days before the amendment is recorded.

C. If there is a Co-owner other than the Developer, the Project may be terminated only with consent of the Developer and not less than fifty percent (50%) of the Co-owners, as follows:

1. Agreement of the required number of Co-owners to termination of the Project shall be evidenced by their execution of a termination agreement and the termination shall become effective only when the agreement is so evidenced of record.

2. Notification of termination by first class mail shall be made to all parties interested in the Project, including escrow agents, land contract vendors, creditors, lien holders, and prospective purchasers who deposited funds.

ARTICLE IX
RIGHT OF FIRST REFUSAL

A. If at any time, a Co-owner receives a bona fide written offer from a third party to purchase a Unit within the Condominium Project or if a Co-owner desires to sell a Unit (an "Offer"), the Co-owner shall so notify the other Co-owner(s) in writing and include a copy of the terms and conditions of the Offer (the "Notice"). The other Co-owner(s) shall have the right for a period of thirty (30) days after receipt of the Notice to elect to purchase for the purchase price set forth in the Offer and on the terms and conditions set forth in the Offer. In the event one of the other Co-owners exercises their right of first refusal as to the Condominium Project or a specific Unit thereof as described in the Offer, the transaction shall proceed in accordance with the terms and conditions stated in the Offer, and the closing shall occur on the closing date set forth in the Offer. If the other Co-owner(s) shall fail to elect to make the purchase as provided in the Offer, the Co-owner may then sell the Unit thereof to the first offeror, provided the sale is on the terms and conditions and for the price set forth in the Offer, and provided that the Unit is for educational and related uses as provided in Article I. In the event the terms of the Offer change in a material way or such sale does not take place, the right of first refusal shall continue in favor of the Co-owner(s), their successors and assigns.

ROSCOMMON AREA PUBLIC SCHOOLS,
a Michigan general powers school district

Date: _____, 2026

By: _____

Its: _____

STATE OF MICHIGAN)
COUNTY OF _____) ss:

The foregoing instrument was acknowledged before me on the ____ day of _____, 2026, by _____, as _____ of Roscommon Area Public Schools, a Michigan general powers school district, on behalf of the School District.

_____(Signature)
_____(Printed)
Notary Public, _____ County, Michigan
My Commission Expires: _____
Acting in _____ County, Michigan

EXHIBIT A

CONDOMINIUM BYLAWS OF
ROSCOMMON MIDDLE SCHOOL CONDOMINIUM

ARTICLE I
ASSOCIATION OF CO-OWNERS

Section 1 Organization. **Roscommon Middle School Condominium,** an educational condominium project located in the Township of Gerrish, Roscommon County, Michigan (the "**Condominium Project**") shall be administered by an association of Co-owners which shall be a nonprofit corporation (the "**Association**"), organized under the applicable laws of the State of Michigan. The Association will be responsible for the management, maintenance, operation and administration of the Common Elements, easements and affairs of the Condominium Project in accordance with the Master Deed, these Condominium Bylaws, the Articles of Incorporation, Bylaws and duly adopted Rules and Regulations of the Association, and the laws of the State of Michigan. All Co-owners in the Condominium Project and all persons using or entering upon or acquiring any interest in any Unit therein or the Common Elements thereof shall be subject to the provisions and terms set forth in the aforesaid Condominium Documents.

Section 2 Membership and Voting. Membership in the Association and voting by members of the Association shall be in accordance with the following provisions:

(a) Each Co-owner shall be a member of the Association and no other person or entity shall be entitled to membership.

(b) The share of a Co-owner in the funds and assets of the Association cannot be assigned, pledged or transferred in any manner except as an appurtenance to his Unit in the Condominium.

(c) Except as limited in these Bylaws, each Co-owner shall be entitled to one vote for each Condominium Unit owned when voting by number and one vote, the value of which shall equal the total of the Percentages of Value allocated to the Unit owned by such Co-owner as set forth in Article V of the Master Deed, when voting by value. Voting shall be by number.

(d) No Co-owner, other than the Developer, shall be entitled to vote at any meeting of the Association until he has presented evidence of ownership of a Unit in the Condominium Project to the Association. The vote of each Co-owner may only be cast by the individual representative designated by such Co-owner in the notice required in subparagraph (e) below or by a proxy given by such individual representative. The Developer shall be entitled to one vote for each Unit which it owns.

(e) Each Co-owner shall file a written notice with the Association designating the individual representative who shall vote at meetings of the Association and receive all notices and other communications from the Association on behalf of such Co-owner. Such notice shall state the name and address of the individual representative designated, the number or numbers of the Condominium Unit or Units owned by the Co-owner, and the name and address of each person, firm, corporation, partnership, association, trust or other entity who is the Co-owner. Such notice shall be signed and dated by the Co-owner. The individual representative designated may be changed by the Co-owner at any time by filing a new notice in the manner herein provided.

(f) There shall be an annual meeting of the members of the Association commencing with the First Annual meeting held as provided in Section 11 of this Article I. Other meetings may be provided for in the Bylaws of the Association. Notice of time, place and subject matter of all meetings as provided in the corporate Bylaws of the Association, shall be given to each Co-owner in the manner specified in the Association's corporate bylaws.

(g) The presence in person or by proxy of fifty-one (51%) percent in number of the Co-owners qualified to vote shall constitute a quorum for holding a meeting of the members of the Association, except for voting on questions specifically required herein to require a greater quorum. The written vote of any person furnished at or prior to any duly called meeting at which meeting said person is not otherwise present in person or by proxy shall be counted in determining the presence of a quorum with respect to the question upon which the vote is cast. A Co-owner may fax (to a designated Association fax number) or mail his/her proxy to the address of the Association as set forth in the Articles of Incorporation for the Association. Service on the Association shall be deemed the day the fax is received by the Association fax or the day that the Association receives the proxy in the mail.

(h) Votes may be cast in person or by proxy or by a writing duly signed by the designated voting representative not present at a given meeting in person or by proxy. Proxies and any written votes must be filed with the Secretary of the Association at or before the appointed time of each meeting of the members of the Association. Cumulative voting shall not be permitted.

(i) A majority, except where otherwise provided herein, shall consist of more than fifty percent (50%) in value (based on the Percentages of Value set forth in Article V(B) of the Master Deed) of those qualified to vote and present in person or by proxy (or written vote, if applicable) at a given meeting of the members of the Association. Whenever provided specifically herein, a majority may be required to exceed the simple majority hereinabove set forth and may require such majority to be one of both number and value of designated voting representatives present in person or by proxy, or by written ballot, if applicable, at a given meeting of the members of the Association.

(j) Other provisions as to voting by members or the Board of Directors, not inconsistent with the provisions herein contained, as may be set forth in the other Condominium Documents.

Section 3 Board of Directors Voting Deadlock. If there is a deadlock on any Board of Directors' vote, the following process to resolve the deadlock shall apply:

(a) Within ten (10) days from the date of the meeting at which the deadlocked vote occurred, the parties shall agree upon a mediator. If the parties are unable to agree upon a mediator within this ten (10) day time period, then each party shall select a mediator.

(b) Each mediator shall be at least thirty (30) years old and have at least ten (10) years experience in the real estate field, which may include experience as a real estate broker, builder, attorney or developer, by way of example. The mediator shall not have any interest in the Condominium Project nor any business or financial association or involvement of any kind (including as a client, business partner, or associate, etc.) with the Director (although the mediator and Director may be referral sources of business to each other).

(c) Each party shall notify the other of its selection of its mediator within twenty (20) days from the date of the meeting at which the deadlocked vote occurred. If only one of the

parties appoints a mediator within this twenty (20) day time period, then the mediator shall be the sole mediator to break the deadlock and shall do so within ten (10) days if reasonably practical. If neither party appoints a mediator, then on the day after, the process shall begin again as set forth in paragraph (a) above.

(d) If two mediators are appointed, they shall jointly agree upon a resolution to the deadlock. If the mediators cannot reach an agreement on a resolution of the deadlock within ten (10) days from the date of their appointment, or such longer time if the Directors agree, then the two mediators shall choose an independent mediator to help break the deadlock. This third, independent mediator shall be chosen within twenty (20) days of the two mediators' appointment. Within ten (10) days after the third mediator is appointed, the mediators shall break all deadlocked issues, by voting on each issue, and a majority of the mediators shall decide the issues. If the two (2) mediators cannot choose a third, independent mediator within the twenty (20) day period, then they shall notify the Board of Directors, and, in that case, any Co-owner in the Condominium shall have the right to seek a resolution of the deadlock in the Roscommon County Circuit Court by filing an appeal within twenty-one (21) days after the mediators' written notice of their inability to choose a third mediator.

(e) If the three mediators cannot reach an agreement on a resolution of any deadlock and issue within ten (10) days from the date of the appointment of the third mediator, then they shall notice the Board of Directors in writing, and any Co-owner may seek a resolution of the deadlock in the Roscommon County Circuit Court by filing an appeal within twenty-one (21) days after the mediators' written notice of their inability to reach an agreement on the deadlocked matter.

(f) Notwithstanding the above, either party may at any time seek a court interpretation of the Condominium Documents, which action shall include serving a copy of the complaint on all co-owners and mortgagees of record.

Section 4 Failure of Board of Directors to Obtain a Majority Vote. In addition to the possibility of a Board of Directors' vote being deadlocked, it is also possible for a Board of Directors' vote to not be deadlocked (i.e., 50% for, and 50% against, an agenda item) but for a majority decision to not be reached. For example, and not by way of limitation, one or more of the Directors might abstain from a vote, or the Co-owners of a Unit may be in default of the Condominium Documents (as set forth under Article II, Section 6(d) of these Condominium Bylaws) and thereby the Unit shall not be entitled to vote; if the Co-owners of a Unit are in default of the Condominium Documents, then the Unit and its designee may not participate in voting, the dispute resolution process, or other activities as discussed herein. As a consequence, there may not be a majority vote reached on a question or issue.

In the event that a majority is not reached on any question or issue, then if a resolution is not reached among the Directors, then the resolution shall be decided by mediation. In such event, the two (2) Board members shall, within ten (10) days from the date of the meeting at which the non-majority vote occurred, agree upon a mediator, as set forth in Section 3(a) of these Condominium Bylaws. If the parties are unable to agree upon a mediator, within this ten (10) day time period, then each party shall select a mediator and the parties shall otherwise follow Section 3. If one of the Board of Directors cannot choose a mediator, because he is a representative of a Unit in default, then the other Board Member's chosen mediator shall decide the issue.

Section 5 Co-owners' Voting Deadlock.

(a) Two Co-owners. Initially, there will be two Co-owners (as set forth above, each Unit designates one person to vote) of the Condominium. If, during an Association annual

meeting or otherwise, a vote by the Co-owners is deadlocked, and there are only two (2) Co-owner designees in the Condominium Project, then the deadlock shall be decided by mediation as set forth in Section 3 of Article I of these Condominium Bylaws. Each of the two (2) Co-owner designees shall agree on a mediator within ten (10) days from the date of the meeting at which the deadlocked vote occurred (as set forth in Section 3 of Article I of these Condominium Bylaws), or select a mediator and otherwise follow Section 3 of Article I as if each Co-owner designee were a member of the Board of Directors.

(b) More Than Two Co-owners. If, during an Association annual meeting or other meeting, a vote by the Co-owners is deadlocked, and there are more than two Co-owners at that time (i.e., there are more than two (2) Units and therefore more than two (2) designees), then if the matter cannot be resolved by the parties, the resolution of the deadlock shall also be decided by mediation. In such event, each of the Co-owner designees (regardless of his/her voting strength based on the Percentage of Value for that Unit and provided the Unit is not in default) shall, within ten (10) days from the date of the meeting at which the deadlock vote occurred, agree upon a mediator. If the Co-owner designees are unable to agree upon a mediator within this ten (10) day time period, then each party shall select a sole mediator as described under Section 3(a) through Section 3(c) of Article I.

The mediators shall meet and to resolve a deadlocked vote of Co-owners, must agree unanimously on a resolution within ten (10) days of their appointment, and without regard to whether there is an even or odd number of mediators. If the mediators cannot reach a unanimous decision on a resolution of the deadlock, then an additional independent mediator shall be unanimously chosen by the previously appointed mediators and the additional appointed mediator shall decide the deadlocked issue. If these previously appointed mediators cannot unanimously agree on an independent mediator within twenty (20) days, then they shall notify the Board of Directors in writing and, in that case, any Co-owner in the Condominium shall have the right to seek a resolution of the deadlock in the Roscommon County Circuit Court by filing an appeal within twenty-one (21) days after the previously appointed mediators' written notice of their inability to choose an additional mediator. If there is an odd number of mediators chosen by the Co-owner designees, then all of the mediators shall vote and a majority vote (based upon number and not on Percentage of Value) shall decide the issue.

Section 6 Failure of Co-owners to Obtain a Majority Vote. If the Co-owners' vote on an issue or question does not result in a majority vote because of, for example, an abstention by a Co-owner designee or the default of a Unit, and if the Co-owner designees are unable to resolve the issue themselves, then the dispute shall be decided by mediation. In such event, each of the Co-owner designees (regardless of his/her voting strength based on the Percentage of Value for that Unit and provided the Unit is not in default) shall, within ten (10) days from the date of the meeting at which the non-majority vote occurred, agree upon a mediator. If the Co-owner designees are unable to agree upon a sole mediator within this ten (10) day time period, then each designee shall select a mediator as described under Section 3(a) through Section 3(c) of Article I.

The mediators shall meet and to resolve a deadlocked vote of Co-owners, must agree unanimously on a resolution within ten (10) days of their appointment, and without regard to whether there is an even or odd number of mediators. If the mediators cannot reach a unanimous decision on a resolution of the deadlock, then an additional independent mediator shall be unanimously chosen by the previously appointed mediators and the appointed mediator shall decide the deadlocked issue. If these previously appointed mediators cannot agree on an independent mediator within twenty (20) days, then they shall notify the Board of Directors and, in that case, any Co-owner in the Condominium shall have the right to seek a resolution of the deadlock in the Roscommon County Circuit Court by filing an appeal within twenty-one (21) days after the previously appointed mediators' written notice of their inability to

choose an additional mediator. If there is an odd number of mediators chosen by the Co-owner designees, then all of the mediators shall vote and a majority vote (based upon number and not on Percentage of Value) shall decide the issue.

Section 7 Books and Account. The Association shall keep or cause to be kept detailed books of account showing all expenditures and receipts of administration which shall specify the maintenance and repair expenses of the Common Elements and any other expenses incurred by or on behalf of the Association and the Co-owners. Such accounts and all other Association records shall be open for inspection by the Co-owners and their Mortgagees during reasonable working hours. The Association shall prepare and distribute to each Co-owner at least once a year a financial statement, the contents of which shall be defined by the Association. The books of account shall be examined at least annually by qualified independent accountants; provided, however, that such accountants need not be certified public accountants nor does such examination need to be a certified audit. Any institutional holder of a first mortgage lien on any Unit in the Condominium shall be entitled to receive a copy of the examination report within ninety (90) days following the end of the Association's fiscal year upon request therefore. The costs of any such examination and any accounting expenses shall be expenses of administration. The Association also shall maintain on file current copies of the Master Deed for the Project, any amendments thereto and all other Condominium Documents and shall permit all Co-owners, prospective purchasers and prospective Mortgagees interested in the Condominium Project to inspect the same during reasonable hours.

Section 8 Board of Directors; Powers and Duties. The affairs of the Association shall be governed by a Board of Directors, all of whom shall serve without compensation and who must be members of the Association or an employee of a member, except for the first Board of Directors designated in the Articles of Incorporation and any successors elected by the Developer prior to the first annual meeting of members held pursuant to Section 11. The number, terms of office, manner of election, removal and replacement, meetings, quorum and voting requirements, and other duties or provisions of or relating to directors, not inconsistent with the following, shall be provided by the Association Bylaws. If a member is a partnership or corporation, then any partner or employee of the partnership, or officer, director or employee of the corporation shall be qualified to serve as a director.

(a) The Board of Directors shall have all powers and duties necessary for the administration of the affairs of the Association and may do all acts and things as are not prohibited by the Condominium Documents or required thereby to be exercised and done by the Co-owners. In addition to the foregoing general duties imposed by these Bylaws, or any further duties which may be imposed by resolution of the members of the Association or which may be set forth in the Association Bylaws, the Board of Directors shall be responsible specifically for the following:

(i) Management and administration of the affairs of and maintenance of the Condominium Project and the Common Elements thereof.

(ii) To collect assessments from the members of the Association and to use the proceeds thereof for the purposes of the Association.

(iii) To carry insurance and collect and allocate the proceeds thereof.

(iv) To restore, repair or rebuild the Condominium, or any portion thereof after casualty, and to negotiate on behalf of all of the Members in connection with any taking of the Condominium by eminent domain.

(v) To contract for and employ persons, firms, corporations or other agents to assist in the management, operation, maintenance and administration of the Condominium Project.

(vi) To acquire, maintain and improve, and to buy, operate, manage, sell, convey, assign, mortgage or lease any real or personal property (including any Unit in the Condominium and easements, rights of way and licenses) on behalf of the Association in furtherance of any of the purposes of the Association, including (but without limitation) the lease or purchase of any Unit in the Condominium for use by a resident manager.

(vii) To borrow money and issue evidences of indebtedness in furtherance of any and all of the purposes of the business of the Association, and to secure the same by mortgage, pledge, or other lien on property owned by the Association; provided, however, that any such action shall also be approved by affirmative vote of more than sixty percent (60%) of all of the members of the Association in number and in value.

(viii) To make rules and regulations in accordance with Article V of these Bylaws.

(ix) To establish such committees as it deems necessary, convenient or desirable and to appoint persons thereto for the purpose of implementing the administration of the Condominium and to delegate to such committees any functions or responsibilities which are not by law or the Condominium Documents required to be performed by the Board.

(x) To make rules and regulations and/or to enter into agreements with institutional lenders the purposes of which are to obtain mortgage financing for Unit Co-owners which is acceptable for purchase by the Federal Home Loan Mortgage Corporation, the Federal National Mortgage Association, the Government National Mortgage Association and/or any other agency of the federal government or the State of Michigan.

(xi) To enforce the provisions of the Condominium Documents.

(xii) To do anything required of or permitted to it as administrator of said Condominium by the Condominium Master Deed or Bylaws or by the Michigan Condominium Act, as amended.

(xiii) In general, to enter into any kind of activity, to make and perform any contract and to exercise all powers necessary, incidental or convenient to the administration, management, maintenance, repair, replacement and operation of the Condominium and to the accomplishment of any of the purposes thereof not forbidden, and with all powers conferred upon nonprofit corporations by the laws of the State of Michigan.

(b) The Board of Directors may employ for the Association a professional management agent (which may include the Developer or any person or entity related thereto) at reasonable compensation established by the Board to perform such duties and services as the

Board shall authorize, including, but not limited to, the duties listed in Section 8(a) of Article I, and the Board may delegate to such management agent any other duties or powers which are not by law or by the Condominium Documents required to be performed by or have the approval of the Board of Directors or the members of the Association. In no event shall the Board be authorized to enter into any contract with a professional management agent, or any other contract providing for services by the Developer, sponsor or builder, in which the maximum term is greater than three (3) years or which is not terminable by the Association upon ninety (90) days' written notice thereof to the other party. A service contract which exists between the Association of Co-owners and the Developer or affiliates of the Developer and a management contract with the Developer or affiliates of the Developer is voidable by the Board of Directors of the Association of Co-owners on the transitional control date or within ninety (90) days thereafter, and on thirty (30) days' notice at any time thereafter for cause. Any service contract between the Association and professional management agent shall be in writing and available to all Co-owners of the Association. To the extent that any management contract extends beyond one (1) year after the transitional control date, the excess period under the contract may be voided by the Board of Directors of the Association of Co-owners by notice to the management agent at least thirty (30) days before the expiration of the one (1) year.

(c) All of the actions (including, without limitation, the adoption of these Bylaws and any Rules and Regulations for the corporation, and any undertakings or contracts entered into with others on behalf of the corporation) of the first Board of Directors of the Association named in its Articles of Incorporation or any successors thereto elected by the Developer before the First Annual Meeting of Members shall be binding upon the Association in the same manner as though such actions had been authorized by a Board of Directors duly elected by the members of the Association at the first or any subsequent annual meeting of members so long as such actions are within the scope of the powers and duties which may be exercised by any Board of Directors as provided in the Condominium Documents.

Section 9 Officers of Association. The Association Bylaws shall provide the designation, number, terms of office, qualifications, manner of election, duties, removal and replacement of the officers of the Association and may contain any other provisions pertinent to officers of the Association in furtherance of the provisions and purposes of the Condominium Documents and not inconsistent therewith. Officers may be compensated but only upon the affirmative vote of more than sixty percent (60%) of all Co-owners in number.

Section 10 Indemnification of Officers and Directors. Every Director and every Officer of the corporation shall be indemnified by the corporation against all expenses and liabilities, including counsel fees, reasonably incurred by or imposed upon him in connection with any proceeding to which he may be a party, or in which he may become involved, by reason of his being or having been a Director or Officer of the corporation, whether or not he is a Director or Officer at the time such expenses are incurred, except in such cases wherein the Director or Officer is adjudged guilty of willful and wanton misconduct or gross negligence in the performance of his duties; provided that, in the event of any claim for reimbursement or indemnification hereunder based upon a settlement by the Director or Officer seeking such reimbursement or indemnification, the indemnification herein shall apply only if the Board of Directors (with the Director seeking reimbursement abstaining) approves such settlement and reimbursement as being in the best interest of the corporation. The foregoing right of indemnification shall be in addition to and not exclusive of all other rights to which such Director or Officer may be entitled. At least ten (10) days prior to payment of any indemnification which it has approved, the Board of Directors shall notify all Co-owners thereof.

Section 11 First Annual Meeting of Members. The date, time and place of the First Annual Meeting shall be set by the Board of Directors at any time after fifty percent (50%) in number of all Units have been sold. In no event shall the First Meeting be held later than 120 days after eighty percent (80%) of all Units have been sold or 54 months after recording of the Master Deed, whichever first occurs, and at least fifteen (15) days' written notice thereof shall be given to each Co-owner. Thereafter, an annual meeting shall be held each year on such date as is specified in the Association Bylaws.

Section 12 Advisory Committee. An advisory committee of non-Developer Co-owners shall be established either 120 days after conveyance of legal or equitable title to non-Developer Co-owners of 1/3 of the Units that may be created, or one (1) year after the initial conveyance of legal or equitable title to a non-Developer Co-owner of a Unit in the Condominium Project, whichever occurs first. The advisory committee shall meet with the Condominium Project Board of Directors for the purpose of facilitating communications and aiding the transition of control to the Association of Co-owners. The advisory committee shall cease to exist when a majority of the Board of Directors of the Association of Co-owners is elected by the non-Developer Co-owners.

Section 13 Appointment and Election of Board of Directors. Not later than 120 days after the conveyance of legal or equitable title to non-Developer Co-owners of twenty-five percent (25%) of the Units that may be created, at least one (1) Director and not less than twenty-five percent (25%) of the Board of Directors of the Association of Co-owners shall be elected by non-Developer Co-owners. Not later than 120 days after conveyance of legal or equitable title to non-Developer Co-owners of fifty percent (50%) of the Units that may be created, not less than thirty-three and one-third percent (33-1/3%) of the Board of Directors shall be elected by non-Developer Co-owners. Not later than 120 days after conveyance of legal or equitable title to non-Developer Co-owners of seventy-five (75%) of the Units that may be created, and before conveyance of ninety percent (90%) of such Units, the non-Developer Co-owners shall elect all Directors on the Board, except that the Developer shall have the right to designate at least one director as long as the Developer owns and offers for sale at least ten percent (10%) of the Units in the project, or as long as ten percent (10%) of the Units remain that may be created.

Section 14 Elections after Fifty-Four Months of First Conveyance. Notwithstanding the formula provided in Section 13, fifty-four (54) months after the first conveyance of legal or equitable title to a non-Developer Co-owner of a Unit in the Condominium Project, if title to not less than seventy-five percent (75%) of the Units that may be created has not been conveyed, the non-Developer Co-owners have the right to elect as provided in the Condominium Documents, a number of members of the Board of Directors of the Association of Co-owners equal to the percentage of Units they hold, and the Developer has the right to elect as provided in the Condominium Documents, a number of members of the Board equal to the percentage of Units which are owned by Developer and for which all assessments are payable by the Developer. This election may increase, but shall not reduce, the minimum election and designation rights otherwise established in Section 13. Application of this Section does not require a change in the size of the Board as determined in the Condominium Documents.

Section 15 Fractional Numbers. If the calculation of the percentage of members of the Board that the non-Developer Co-owners have the right to elect under Section 14Section 13, or if the product of the number of members of the Board multiplied by the percentage of Units held by the non-Developer Co-owners under Section 14 results in a right of non-Developer Co-owners to elect a fractional number of members of the Board, then a fractional election right of 0.5 or greater shall be rounded up to the nearest whole number, which number shall be the number of members of the Board that the non-Developer Co-owners have the right to elect. After application of this formula the Developer shall have the right to elect the remaining members of the Board. Application of this Section shall not eliminate the right of the Developer to designate one (1) member as provided in Section 13.

ARTICLE II
ASSESSMENTS

Section 1 Personal Property. The Association shall be assessed as the person or entity in possession of any tangible personal property of the Condominium owned or possessed in common by the Co-owners, and personal property taxes based thereon shall be treated as expenses of administration.

Section 2 Costs and Receipts to be Common. All costs incurred by the Association in satisfaction of any liability arising within, caused by, or connected with the Common Elements or the administration of the Condominium Project shall constitute expenditures affecting the administration of the Project, and all sums received as the proceeds of, or pursuant to, a policy of insurance securing the interest of the Co-owners against liabilities or losses arising within, caused by, or connected with the Common Elements or the administration of the Condominium Project shall constitute receipts affecting the administration of the Condominium Project, within the meaning of Section 54(4) of the Act.

Section 3 Assessments. Assessments shall be determined in accordance with the following provisions:

(a) The Board of Directors of the Association shall establish an annual budget in advance for each fiscal year and such budget shall project all expenses for the forthcoming year which may be required for the proper operation, management and maintenance of the Condominium Project, including a reasonable allowance for contingencies and reserves and a reasonable fee for the person or entity acting as the manager for the Association. An adequate reserve fund for maintenance, repairs and replacement of those Common Elements that must be replaced on a periodic basis must be established in the budget and must be funded by regular monthly payments as set forth in Section 4 below rather than by special assessments. As a minimum, the reserve fund shall be equal to ten percent (10%) of the Association's current annual budget on a non-cumulative basis. **THE MINIMUM STANDARDS REQUIRED BY THIS SECTION MAY PROVE TO BE INADEQUATE FOR A PARTICULAR PROJECT**.

The Association of Co-owners should carefully analyze their Condominium Project to determine if a greater amount should be set aside, or if additional reserve funds should be established for other purposes. Upon adoption of an annual budget by the Board of Directors, copies of said budget shall be delivered to each Co-owner and the assessment for said year shall be established based upon said budget, although the delivery of a copy of the budget to each Co-owner shall not affect the liability of any Co-owner for any existing or future assessments. Should the Board of Directors at any time determine, in the sole discretion of the Board of Directors, (1) that the assessments levied are or may prove to be insufficient to pay the costs of operation and management of the Condominium, (2) to provide replacements of existing Common Elements, (3) to provide additions to the Common Elements not exceeding $1,000 annually, or (4) in the event of emergencies, the Board of Directors shall have the authority to increase the general assessment or to levy such additional assessment or assessments as it shall deem to be necessary.

(b) Special assessments, in addition to those required in (a) above, may be made by the Board of Directors from time to time and approved by the Co-owners as hereinafter provided to meet other needs or requirements of the Association, including, but not limited to (1) assessments for capital improvements for the replacement of existing improvements and the addition of new improvements, the cost of which the Board of Directors believes will exceed $1,000 in any year, (2) assessments to purchase a Unit upon foreclosure of the lien for assessments described in Section 6 herein, (3) assessments for any other appropriate purpose not elsewhere herein described. Special assessments referred to in this subparagraph (b) (but not including those assessments referred to in Section 3(a) above which shall be levied in the sole

discretion of the Board of Directors) shall not be levied without the prior approval of more than sixty percent (60%) of all Co-owners in value and in number and shall only be assessed if the assessments provided for in Section 3(a) are insufficient to cover the needs for the Project. The special assessments referred to in this Article II, Section 3(b) shall be paid within twenty (20) days of their assessment, and may not be paid on a monthly or other installment basis as set forth in Section 4 below.

Section 4 Collection of Assessments. Assessments levied against the Co-owners to cover expenses of administration shall be apportioned among and paid by the Co-owners in accordance with the Percentages of Value allocated to each Unit in Article V of the Master Deed without increase or decrease for the existence of any rights to the use of Limited Common Elements appurtenant to a Unit. Annual assessments as determined in accordance with Article II, Section 3(a) above shall be payable by Co-owners in twelve (12) equal monthly installments, commencing with acceptance of a deed to a Unit or with acquisition of fee simple title to a Unit by any other means. The payment of an assessment shall be in default if such assessment, or any part thereof, is not paid to the Association in full on or before the due date for such payment. Assessments in default shall bear interest at the rate of seven percent (7%) per annum until paid in full. Each Co-owner (whether one or more persons) shall be, and remain, personally liable for the payment of all assessments pertinent to his Unit which may be levied while such Co-owner is the owner thereof.

Section 5 Nonuse. No Co-owner may exempt himself from liability for his contribution toward the expenses of administration by waiver of the use or enjoyment of any of the Common Elements or by the abandonment of his Unit.

Section 6 Collection of Delinquent Assessments.

(a) The Association may enforce collection of delinquent assessments, together with interest on such sums, collection and late charge advances made by the Association for taxes or other liens to protect its lien, attorney fees and fines ("**other charges**") by a suit at law for a money judgment or by foreclosure of the statutory lien that secures payment of assessments and the other charges. Each Co-owner, and every other person who from time to time has any interest in the Project, shall be deemed to have granted to the Association the unqualified right to elect to foreclose such lien either by judicial action or by advertisement. The redemption period is six (6) months from the date of sale unless the property is abandoned in which event the redemption period is one (1) month from the date of sale.

(b) The provisions of Michigan law pertaining to foreclosure of mortgages by judicial action and by advertisement, as the same may be amended from time to time, are incorporated herein by reference for the purposes of establishing the alternative procedures to be followed in lien foreclosure actions and the rights and obligations of the parties to such actions. Further, each Co-owner and every other person who from time to time has any interest in the Project, shall be deemed to have authorized and empowered the Association to sell or to cause to be sold at public auction the Unit with respect to which the assessment(s) and the other charges, is or are delinquent and to receive, hold and distribute the proceeds of such sale in accordance with the priorities established by applicable law. **EACH CO-OWNER OF A UNIT IN THE PROJECT ACKNOWLEDGES THAT AT THE TIME OF ACQUIRING TITLE TO SUCH UNIT, HE WAS NOTIFIED OF THE PROVISIONS OF THIS SECTION AND THAT HE VOLUNTARILY, INTELLIGENTLY AND KNOWINGLY WAIVED NOTICE OF ANY PROCEEDINGS BROUGHT BY THE ASSOCIATION TO FORECLOSE BY ADVERTISEMENT THE LIEN FOR NONPAYMENT OF ASSESSMENTS AND OTHER**

CHARGES AND A HEARING ON THE SAME PRIOR TO THE SALE OF THE SUBJECT UNIT.

(c) Notwithstanding the foregoing, neither a judicial foreclosure action nor a suit at law for a money judgment shall be commenced, nor shall any notice of foreclosure by advertisement be published, until the expiration of ten (10) days after mailing, by first class mail, postage prepaid, addressed to the delinquent Co-owner(s) at his or their last known address or a written notice that one or more installments of the annual assessment levied against the pertinent Unit is or are delinquent and that the Association may invoke any of its remedies hereunder if the default is not cured within ten (10) days after the date of mailing. Such written notice shall be accompanied by a written affidavit of an authorized representative of the Association that sets forth (i) the affiant's capacity to make the affidavit, (ii) the statutory and other authority for the lien, (iii) the amount outstanding (exclusive of interest, costs, attorney fees and future assessments), (iv) the legal description of the subject Unit(s), and (v) the name(s) of the Co-owner(s) of record. Such affidavit shall be recorded in the Office of the Register of Deeds in Roscommon County in which the Project is located prior to the commencement of any foreclosure proceeding, but it need not have been recorded as of the date of mailing as aforesaid.

(d) If the delinquency is not cured within the ten (10) day period, the Association may take such remedial action as may be available to it hereunder or under Michigan law. In the event the Association elects to foreclose the lien by advertisement, the Association shall so notify the representative designated above and shall inform such representative that he may request a judicial hearing by bringing suit against the Association. The other charges shall be chargeable to the Co-owner in default and shall be secured by the lien on his Unit. In the event of default by any Co-owner in the payment of any installment of the annual assessment levied against his Unit, the Association shall have the right to declare all unpaid installments of the annual assessment for the pertinent fiscal year immediately due and payable. A Co-owner in default shall not be entitled to vote at any meeting of the Association (nor at any Board of Directors' meeting if the defaulting Co-owner is on the Board of Directors) so long as such default continues. In a judicial foreclosure action, a receiver may be appointed to collect a reasonable rental for the Unit from the Co-owner thereof or any persons claiming under him. In a judicial foreclosure action, a receiver may be appointed to collect delinquent fees and charges. A Co-owner who is delinquent shall pay all of the Association's reasonable and actual attorneys' fees and court costs, and all other reasonable cost and expenses, related to the Association's enforcement of the Condominium Documents, including the collection of any assessment or other fees or charges due by any Co-owner.

Section 7 Mortgages. No Mortgage or other liens shall be permitted to be recorded on any Unit.

Section 8 Obligations of Developer for Assessments. The Developer shall be deemed to be a Co-owner with respect to any Units owned by the Developer after the date of the recording of the Master Deed and shall be responsible for the payment of assessments for all Units owned by the Developer in accordance with this Article.

Section 9 Taxes and Special Assessments of Unit. All property taxes and special assessments levied by any public taxing authority shall be assessed in accordance with Section 131 of the Act.

Section 10 Construction Liens. Construction liens shall not be permitted on or against a client.

Section 11 Request for Statement of Unpaid Assessments. Pursuant to provisions of the Act, the Purchaser of any Condominium Unit may request a statement of the Association as to the outstanding amount of any unpaid Association assessments and other charges thereon, whether regular or special. Upon written request to the Association accompanied by a copy of the executed purchase agreement pursuant to which the Purchaser holds right to acquire a Unit, the Association shall provide a written statement of such unpaid assessments and other charges as may exist or a statement that none exist, which statement shall be binding upon the Association for the period stated therein. Upon the payment of that sum within the period stated, the Association's lien for assessments and other charges as to such Unit shall be deemed satisfied; provided, however, that the failure of a Purchaser to request such statement at least five (5) days prior to the closing of the purchase of such Unit, shall render any unpaid assessments and the other charges and the lien securing same, fully enforceable against such Purchaser and the Unit itself, to the extent provided by the Act.

ARTICLE III
INSURANCE

Section 1 Insurance. The Association shall carry fire and extended coverage, vandalism and malicious mischief and liability insurance, and workmen's compensation insurance, if applicable, pertinent to the Building on and the ownership, use and maintenance of the Common Elements of the Condominium Project, and such insurance, other than title insurance, shall be carried and administered in accordance with the following provisions:

(a) All such insurance shall be purchased by the Association for the benefit of the Association, and the Co-owners and their Mortgagees, as their interests may appear, and provision shall be made for the issuance of certificates of mortgagee endorsements to the Mortgagees of Co-owners.

(b) It shall be each Co-owner's responsibility to obtain insurance coverage for the interior and contents of his Unit. Each Co-owner is responsible for obtaining insurance coverage at his own expense for his personal property and improvements located within his Unit or elsewhere on the Condominium and for his personal liability for occurrences within his Unit or upon Limited Common Elements appurtenant to his Unit, and the Association shall have absolutely no responsibility for obtaining such coverage. The Association and all Co-owners shall use their best efforts to see that all property and liability insurance carried by the Association or any Co-owner shall contain appropriate provisions whereby the insurer waives its right of subrogation as to any claims against any Co-owner or the Association.

(c) If a Co-owner makes an exterior improvement or modification allowed under Section 47a of the Act, the Co-owner shall maintain liability insurance as provided in Section 47a(3) underwritten by an insurer authorized to do business in Michigan and naming the Association as an additional insured.

(d) All Common Elements of the Condominium Project shall be insured against fire and other perils covered by a standard "**All Risk**" extended coverage endorsement, in an amount equal to the maximum insurable replacement value, excluding foundation and excavation costs, as determined annually by the Board of Directors of the Association.

(e) All premiums upon insurance purchased by the Association pursuant to these Bylaws shall be expenses of Administration.

(f) Proceeds of all insurance policies owned by the Association shall be received by the Association, held in a separate account and distributed to the Association, and the Co-owners

and their Mortgagees as their interests may appear; provided, however, whenever repair or reconstruction of the Condominium shall be required as provided in Article IV of these Bylaws, the proceeds of any insurance received by the Association as a result of any loss requiring repair or reconstruction shall be applied for such repair or reconstruction and in no event shall hazard insurance proceeds be used for any purpose other than for repair, replacement or reconstruction of the Project unless all of the institutional holders of first mortgages on Units in the Project have given their prior written approval.

(g) The Association shall obtain, as an expense of the administration of the Condominium, and for all Officers and for all Directors of the Condominium, errors and omissions insurance or other insurance coverage, the nature and amount which shall be reasonably satisfactory to the Association, to cover the officers and Directors from their actions and omissions as Officers and Directors. Said insurance coverage shall not cover malfeasance, recklessness or other activities taken outside the scope of these official capacities.

Section 2 Appointment of Association. Each Co-owner, by ownership of a Unit in the Condominium Project, shall be deemed to appoint the Association as his true and lawful attorney in fact to act in connection with all matters concerning the maintenance of fire and extended coverage, vandalism and malicious mischief, liability insurance and workmen's compensation insurance, if applicable, pertinent to the Condominium Project, and the Common Elements appurtenant thereto with such insurer as may, from time to time, provide such insurance for the Condominium Project. Without limitation on the generality of the foregoing, the Association as said attorney shall have full power and authority to purchase and maintain such insurance, to collect and remit premiums therefore, to collect proceeds and to distribute the same to the Association, the Co-owners and respective Mortgagees, as their interests may appear (subject always to the Condominium Documents), to execute releases of liability and to execute all documents and to do all things on behalf of such Co-owner and the Condominium as shall be necessary or convenient to the accomplishment of the foregoing.

ARTICLE IV
RECONSTRUCTION OR REPAIR

Section 1 Decision to Reconstruct or Repair. If any part of the Condominium property shall be damaged, the determination of whether or not it shall be reconstructed or repaired shall be made in the following manner:

(a) If the damaged property is a Common Element or a Unit, the property shall be rebuilt or repaired.

(b) If the Condominium is so damaged that no Unit is tenantable, and if each institutional holder of a first mortgage lien on any Unit in the Condominium has given its prior written approval of the termination of the Condominium, the damaged property shall not be rebuilt and the Condominium shall be terminated, unless seventy-five percent (75%) or more of the Co-owners in value and in number agree to reconstruction by vote or in writing within ninety (90) days after the destruction.

Section 2 Prior Condition. Any such reconstruction or repair shall be substantially in accordance with the Master Deed and the plans and specifications for the Project to a condition as comparable as possible to the condition existing prior to damage unless the Co-owners shall unanimously decide otherwise.

Section 3 Responsibility for Repair. If the damage is to a part of a Unit and/or any Limited Common Elements which is the responsibility of a Co-owner to maintain and repair, it shall be the

responsibility of the Co-owner to repair such damage in accordance with Section 4 hereof. In all other cases, the responsibility for reconstruction and repair shall be that of the Association.

Section 4 Repair of Unit and Limited Common Elements. Each Co-owner shall be responsible for the reconstruction, repair and maintenance of all improvements to his Unit and Limited Common Elements, including, but not limited to, floor coverings, wall coverings, window shades, draperies, interior and exterior walls, windows, roof, foundation, interior trim, furniture, light fixtures and all appliances.

Section 5 Repair of General Common Elements. The Association shall be responsible for the reconstruction, repair and maintenance of the General Common Elements and any incidental damage to a Unit caused by such Common Elements or the reconstruction, repair or maintenance thereof. Provided however, if the need for maintenance, repair or replacement is due to the act or neglect of a Co-owner or his agent, guest, or invitee, such Co-owner shall be responsible for the maintenance, repair or replacement. Immediately after a casualty causing damage to property for which the Association has the responsibility of maintenance, repair and reconstruction, the Association shall obtain reliable and detailed estimates of the cost to replace the damaged property in a condition as good as that existing before the damage. If the proceeds of insurance are not sufficient to defray the estimated costs of reconstruction or repair required to be performed by the Association, or if at any time during such reconstruction or repair, or upon completion of such reconstruction or repair, the funds for the payment of the costs thereof are insufficient, assessments shall be made against all Co-owners for the cost of reconstruction or repair of the damaged property in sufficient amounts to provide funds to pay the estimated or actual cost of repair.

Section 6 Eminent Domain. In the event of any taking by eminent domain, the provisions of Section 133 of the Act shall be controlling.

Section 7 Distribution of Proceeds. Nothing contained in the Condominium Documents shall be construed to give a Co-owner, or any other party, priority over any rights of first mortgagees of Condominium Units pursuant to their mortgages in the case of a distribution to Co-owners of insurance proceeds or condemnation awards for losses to or a taking of Condominium Units and/or Common Elements.

ARTICLE V
RESTRICTIONS

Section 1 Use. No Unit or Common Element in the Project shall be used for any use other than educational and related uses. Notwithstanding anything to the contrary provided herein, the following specific uses shall never be permitted to occur anywhere in the Project.

Section 2 Offensive Activities. No use shall (a) cause or result in dissemination of dust, smoke, gas or fumes, (b) odor, noise, vibration, or excess light beyond the boundaries of the Unit on which the use is conducted; be a menace by reason of fire, explosion, radiation or other physical hazards; or result in harmful discharge of waste materials; or (c) be dangerous to the welfare, health or safety of occupants of surrounding property or the general community.

Section 3 Alterations. No Co-owner shall make any alterations, modifications or improvements to any General Common Element from the way it was originally constructed by the Developer, or as it exists in its natural state, including, without limitation, installing landscaping devices or objects or erecting antennae, lights, aerials, recreational devices, flag poles or other exterior attachments or modification. Notwithstanding the above, a Co-owner may make improvements or modifications to the Co-owner's Unit, including improvements or modifications to Common Elements

and to the route from the public way to the door of the Co- owner's Unit, at his or her expense, if they are made pursuant to the terms and conditions contained in Section 47(a) of the Act.

Section 4 Nuisance. No unlawful or offensive activity shall be carried on within any Unit or upon the Common Elements, nor shall anything be done which may be or become an annoyance or a nuisance to the other Co-owners. No Co-owner shall do or permit anything to be done or keep or permit to be kept in his Unit or on the Common Elements anything that will increase the rate of insurance on the Condominium without the written approval of the Association and each Co-owner shall pay to the Association the increased cost of insurance premiums resulting from any such activity or the maintenance of any such condition.

Section 5 Use of Common Areas. The General Common Elements shall not be used to store supplies, materials, personal property, trash or refuse of any kind. Trash receptacles shall be maintained of a type and in a location approved by the Developer with appropriate screening as approved by the Developer. In general, no activity shall be carried on nor condition maintained by a Co-owner, either in his Unit or upon the Common Elements, which spoils or impairs the appearance of the Condominium. Sidewalks, landscaped areas, driveways, roads, parking areas, and all of the General Common Elements, shall not be obstructed in any way nor shall they be used for purposes other than those for which they are reasonably and obviously intended. No chairs or benches may be left unattended on or about the Common Elements.

Section 6 Unit Maintenance. Each Co-owner shall maintain his Unit and any limited Common Elements appurtenant thereto for which he has maintenance responsibility in a safe, clean and sanitary condition. Each Co-owner shall also use due care to avoid damaging any of the Common Elements including, but not limited to, the telephone, water, gas, plumbing, electrical or other utility conduits and systems and any other elements in any Unit which are appurtenant to or which may affect any other Unit. Each Co-owner shall be responsible for damages or costs to the Association resulting from negligent damage to or misuse of any of the Common Elements by him, or his family, guests, agents or invitees, unless such damages or costs are covered by insurance carried by the Association in which case there shall be no such responsibility (unless reimbursement to the Association is excluded by virtue of a deductible provision, in which case the responsible Co-owner shall bear the expense to the extent of the deductible amount). Any costs or damages to the Association may be assessed to and collected from the responsible Co-owner in the manner provided in Article II hereof.

Section 7 Attachments. Neither television aerials, wireless telecommunication towers or structures, radio aerials nor aerials of any type or nature shall be allowed in the Project without the prior approval of all Co-owners, which may be withheld in its absolute discretion. Satellite dishes of thirty-six (36) inches in diameter or smaller, if they are appropriately screened from view in a manner determined by all of the Co-owners may be permitted.

Section 8 Easements. No easements shall be granted by any Co-owner without the express written approval of the Association.

Section 9 Hazardous Substances. No hazardous substance shall be permitted to be maintained in a Unit without first obtaining the Association’s consent. The term hazardous substances means any hazardous waste, substance or toxic materials regulated under any Federal or State environmental laws or local regulations or ordinances that apply to the Project. Consent shall not be given unless adequate assurances are given that any hazardous substance will be safely handled, stored, or disposed in compliance with any and all applicable laws and regulations.

Section 10 Animals. Except as required by law, no animals shall be maintained in the Condominium project by any Co-owner.

Section 11 Weapons. No Co-owner shall use, or permit the use by any occupant, agent, employee, invitee, or guest of any firearms, air rifles, pellet guns, B-B guns, bows and arrows or other similar dangerous weapons, projectiles or devices anywhere on or about the Condominium Premises.

Section 12 Signs. All signs must first be approved by the Board of Directors.

Section 13 Access. The Association or its duly authorized agents shall have access to each Unit and any Limited Common Elements appurtenant thereto from time to time, during reasonable working hours, upon notice to the Co-owner thereof, as may be necessary for the maintenance, repair or replacement of any of the Common Elements. The Association or its agents shall also have access to each Unit and any Limited Common Elements appurtenant thereto at all times without notice as may be necessary to make emergency repairs to prevent damage to the Common Elements or to another Unit.

Section 14 Rules. Reasonable regulations consistent with the Act, the Master Deed and these Bylaws, concerning the use of the Common Elements may be made and amended from time to time by any Board of Directors of the Association, including the Board of Directors established in the Articles of Incorporation (and its successors). Copies of all such regulations and amendments thereto shall be furnished to all members and shall become effective ten (10) days after mailing or delivery thereof to the designated voting representative of each member. Any such regulation or amendment may be revoked at any time by the affirmative vote of more than sixty (60) percent of all members in number and in value at any duly convened meeting of the Association, except that the members may not revoke any regulation or amendment prior to the first meeting of the Association.

Section 15 Enforcement. Failure to comply with any of the terms of the Act, the Master Deed, these Condominium Bylaws, the Articles of Incorporation, Bylaws or Rules and Regulations of the Association, shall be grounds for relief, which may include, without limitation, an action to recover sums due for such damages, injunctive relief, and any other remedy that may be appropriate to the nature of the breach. The failure of the Association to enforce any right, provision, covenant or condition which may be granted by the Act, the Master Deed, these Bylaws, the Articles of Incorporation, Bylaws or Rules and Regulations of the Association, shall not constitute a waiver of the right of the Association to enforce such right, provisions, covenant or condition in the future.

ARTICLE VI
CONDITIONS REGARDING LEASING OF UNITS

The rental of Units by any Co-owner other than the Developer shall be subject to the following provisions as long as the Association exists, which provisions each Co-owner covenants to observe:

Section 1 Lease. Units may be owned by one or more natural persons or legal entities. A change in the occupancy of a Unit may not be transferred except in accordance with this Article and the Association's Bylaws and upon not less than fifteen (15) days' prior written notice to the Association. Such notice shall include the name and address of the tenant and the terms of the lease.

Section 2 First Right of Refusal. The Co-owner of any Unit shall have the first right of refusal to lease any Unit upon the same terms and conditions as the proposed lease of the Unit.

Section 3 Restriction on Leasing. Units may only be leased for purposes that do not interfere with the education and use of the other Unit(s). All permitted non-owner occupants shall comply with all of the conditions of the Condominium Documents and all of the provisions of the Act, and all leases and rental agreements shall so state. No tenant of a Unit shall be permitted to occupy a Unit, except under a written lease or rental agreement.

Section 4 Non-Owner Compliance.

(a) If the Association determines that a non-owner occupant has failed to comply with the conditions of the Condominium Documents, or the provisions of the Act, the Association may take the following action:

(i) The Association shall advise the appropriate Co-owner by certified mail of the alleged violation by a person occupying his Unit.

(ii) The Co-owner shall have fifteen (15) days after receipt of the notice to investigate and correct the alleged breach or advise the Association that a violation has not occurred.

(iii) If after fifteen (15) days the Association believes that the alleged breach has not been cured or may be repeated, it may institute on its behalf, or derivatively by the members on behalf of the Association if it is under the control of the Developer, an action for eviction against the non-owner occupant and, simultaneously, for money damages against the Co-owner and non-owner occupant for breach of the conditions of the Condominium Documents or of the Act. The relief set forth in this Section may be by any appropriate proceeding. The Association may hold both the non-owner occupant and the Co-owner liable for any damages caused to the Condominium.

(b) When a Co-owner is in arrears to the Association for assessments, the Association may give written notice of the arrearage to a tenant occupying a Co-owner's Unit under a lease or rental agreement and the tenant, after receiving the notice, will deduct from rental payments due the Co-owner the arrearage and future assessments as they fall due and pay them to the Association. The deductions will not constitute a breach of the rental agreement or lease by the tenant. If the tenant fails or refuses to send the rent to the Association, the Association may issue a statutory notice to quit for nonpayment of rent to the tenant and shall have the right to enforce that notice by summary proceedings.

ARTICLE VII
NO MORTGAGES OR SECURITY INTERESTS

Section 1 No Mortgages or Security Interests. No Co-owner shall permit a mortgage or security interest to be recorded on a Unit.

ARTICLE VIII
AMENDMENTS

Section 1 Proposal. Amendments to these Bylaws may be proposed by the Board of Directors of the Association acting upon the vote of the majority of the Directors or by one third or more in number of the Co-owners or by instrument in writing signed by them.

Section 2 Meeting to be Held. Upon any such amendment being proposed, a meeting for consideration of the same shall be duly called in accordance with the provisions of the Association Bylaws.

Section 3 Vote and Consent Required. These Bylaws may be amended according to the terms and conditions contained in the Master Deed.

ARTICLE IX
COMPLIANCE

The Association of Co-owners and all present and future Co-owners, tenants, future tenants, or any other persons acquiring an interest in or using the facilities of the Project in any manner are subject to and shall comply with the Act, as amended, and the mere acquisition, occupancy or rental of any Unit or an interest therein or the utilization of or entry upon the Condominium Premises shall signify that the Condominium Documents are accepted and ratified. In the event the Condominium Documents conflict with the provisions of the Act, the Act will govern.

ARTICLE X
DEFINITIONS

All terms used herein shall have the same meaning as set forth in the Master Deed to which these Bylaws are attached as an Exhibit or as set forth in the Act.

ARTICLE XI
REMEDIES FOR DEFAULT

Section 1 Relief Available. Any default by Co-owner shall entitle the Association or another Co-owner or Co-owners to the following relief:

(a) Failure to comply with any of the terms or provisions of the Condominium Documents or the Act shall be grounds for relief, which may include without intending to limit the same, an action to recover sums due for damages, injunctive relief, foreclosure of lien (if default in payment of an assessment) or any combination thereof, and such relief may be sought by the Association, or, if appropriate, by an aggrieved Co-owner or Co-owners.

(b) In such proceedings, the Association, if successful, shall be entitled to recover the costs of the proceeding and such reasonable attorney fees (not limited to statutory fees) as may be determined by the Court.

(c) The violation of any of the provisions of the Condominium Documents shall also give the Association or its duly authorized agents the right, in addition to the rights set forth above, to enter upon the Comment Elements, Limited or General, or into any Unit, where reasonably necessary, and summarily remove and abate, at the expense of the Co-owner in violation, any structure, thing or condition existing or maintained contrary to the provisions of the Condominium Documents.

(d) The violation of any of the provisions of the Condominium Documents by any Co-owner shall be grounds for assessment by the Association, acting through its duly constituted Board of Directors, of monetary fines for such violations. No fine may be assessed unless Rules and Regulations establishing such fine have first been duly adopted by the Board of Directors of the Association and notice thereof given to all Co-owners in the same manner as prescribed in the Association Bylaws. Thereafter, fines may be assessed only upon a finding by the Board that the violation has occurred after notice to the offending Co-owner as prescribed in said Bylaws and an opportunity for such Co-owner to appear before the Board no less than seven (7) days from the date of the notice and offer evidence in defense of the alleged violation. All fines duly assessed may be collected in the same manner as provided in Article II of these Bylaws. No fine shall be levied for the first violation. No fine shall exceed $25 for the second violation, $50 for the third violation or $100 for any subsequent violation.

Section 2 Failure to Enforce. The failure of the Association or of any Co-owner to enforce any right, provision, covenant or condition which may be granted by the Condominium Documents shall not constitute a waiver of the right of the Association or of any such Co-owner to enforce such right, provisions, covenant or condition in the future.

Section 3 Rights Cumulative. All rights, remedies and privileges granted to the Association or any Co-owner or Co-owners pursuant to any terms, provisions, covenants or conditions of the aforesaid Condominium Documents shall be deemed to be cumulative and the exercise of any one or more shall not be deemed to be constitute an election of remedies, nor shall it preclude the party thus exercising the same from exercising such other and additional rights, remedies or privileges as may be available to such party at law or in equity.

ARTICLE XII
SEVERABILITY

In the event that any of the terms, provisions, or covenants of these Bylaws or the Condominium Documents are held to be partially or wholly invalid or unenforceable for any reason whatsoever, such holding shall not affect, alter, modify or impair in any manner whatsoever any of the other terms, provisions or covenants of such documents or the remaining portions of any terms, provisions or covenants held to be partially invalid or unenforceable.

ARTICLE XIII
CONFLICTING PROVISION

In the event of a conflict between the provisions of the Act (or other laws of the State of Michigan) and any Condominium Document, the Act (or other laws of the State of Michigan) shall govern. In the event of any conflict between the provisions of any one or more Condominium Documents, the following order of priority shall prevail and the provisions of the Condominium Document having the highest priority shall govern:

(a) The Master Deed, including the Condominium Subdivision Plan;

(b) These Condominium Bylaws;

(c) The Articles of Incorporation of the Association;

(d) The Bylaws of the Association; and

(e) The Rules and Regulations of the Association.

ROSCOMMON COUNTY CONDOMINIUM
SUBDIVISION PLAN NO. _____
EXHIBIT B TO THE MASTER DEED OF

ROSCOMMON MIDDLE SCHOOL
CONDOMINIUM SUBDIVISION PLAN

GERRISH TOWNSHIP
ROSCOMMON COUNTY, MICHIGAN

SURVEYOR:

PATRICK G. BENTLEY, P.S.
SPICER GROUP INC.
302 RIVER STREET
MANISTEE, MICHIGAN 49660

SHEET INDEX:

COVER SHEET	*1*
SURVEY & FLOODPLAIN PLAN	*2*
SITE PLAN	*3*
FLOOR PLAN	*4*
BUILDING ELEVATIONS	*5*
BUILDING ELEVATIONS	*6*
CROSS SECTIONS	*7*
CROSS SECTIONS	*8*
CROSS SECTIONS	*9*

SURVEYORS CERTIFICATE:

I, Patrick G. Bentley, Professional Surveyor of the State of Michigan, hereby certify:

That the subdivision plan known as Roscommon Middle School Condominium Subdivision Plan No. , as shown on the accompanying drawings, represents a survey on the ground made under my direction that there are no existing encroachments upon the lands and property herein described.

That the required monuments and iron markers have been located in the ground as required by rules promulgated under Section 142 of Act No. 59 of the public Acts of 1978.

That the accuracy of this survey is within the limits required by the rules promulgated under Section 142 of Act No. 59 of the Public Acts of 1978.

That the bearings as shown, are noted on survey plan as required by the rules promulgated under Section 142 of Act No. 59 of the Public Acts of 1978.

_____

Patrick G. Bentley
Professional Surveyor
Registration No. 4001047944
Spicer Group, Inc.
302 River Street
Manistee, Michigan 49660

LEGAL DESCRIPTION:

Warranty Deed, Liber 542, Page 485

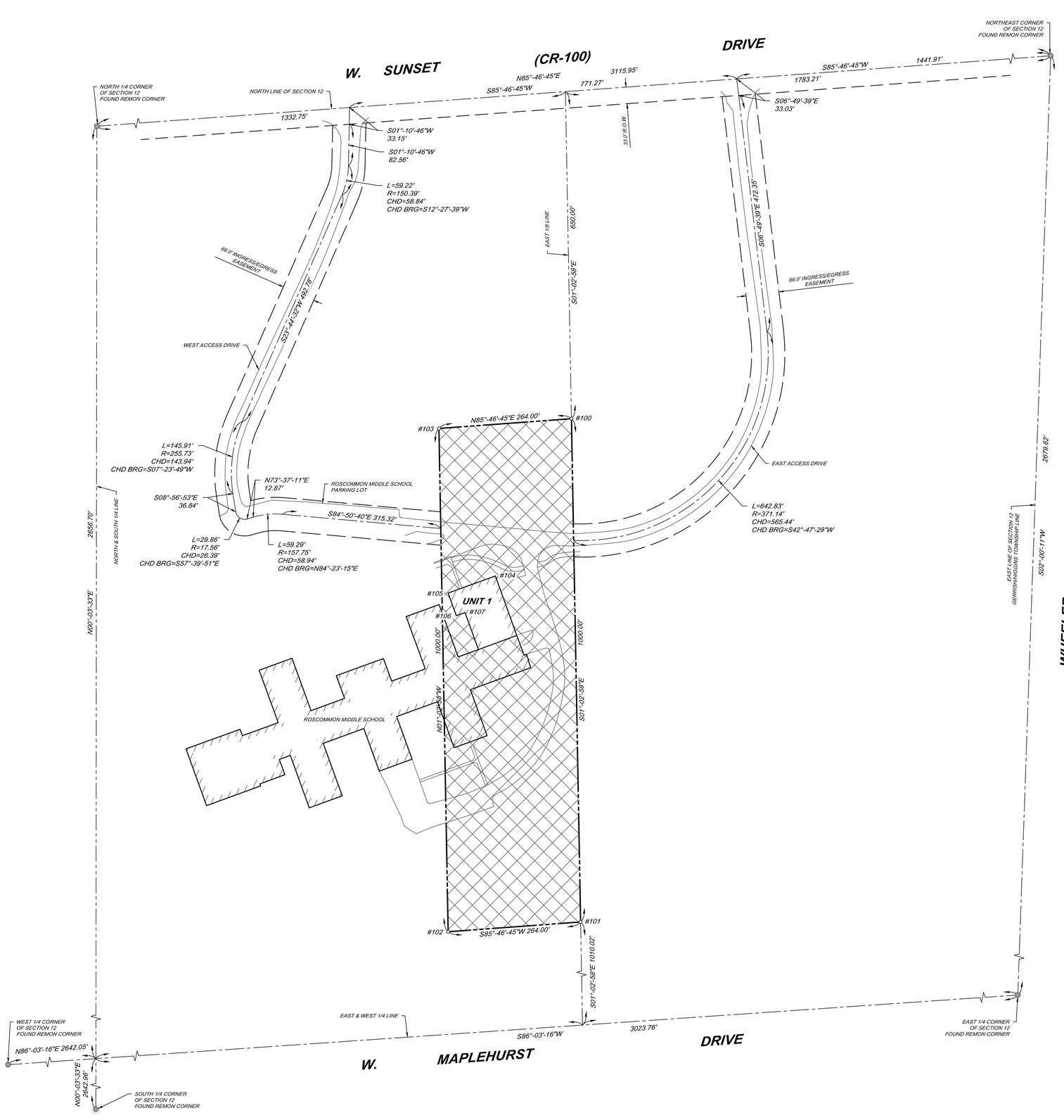
The following described premises situated in the Township of Gerrish, County of Roscommon, and State of Michigan, to-wit:

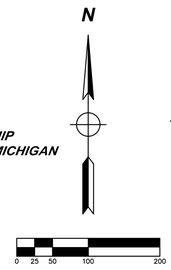
The South 1000 feet of a parcel of land described as follows: Beginning at the Northeast corner of the West 1/2 of the Northeast 1/4 of Section 12, T.24 N. - R.3 W.; thence West 264 feet; thence South 1650 feet; thence East 264 feet; thence North 1650 feet to the point of beginning. Same being part of the West 1/2 of the Northeast 1/4 of Section 12, T.24 N. - R.3 W.

NOTE:

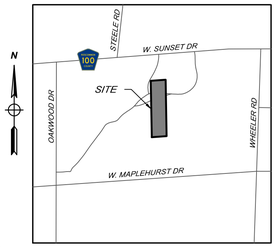
This condominium subdivision plan is not required to contain detailed project design plans prepared by the appropriate licensed design professional. Such project design plans are filed, as part of the construction permit application, with the enforcing agency for the state construction code in the relevant governmental subdivision. The enforcing agency may be a local building department or the state department of licensing and regulatory affairs.

COVER SHEET	***ROSCOMMON MIDDLE SCHOOL CONDOMINIUM SUBDIVISION PLAN***
0 SCALE: N/A	
PREPARED BY: *PATRICK G. BENTLEY* *PROFESSIONAL SURVEYOR* *SPICER GROUP, INC.* *302 RIVER STREET* *MANISTEE, MICHIGAN 49660* *PHONE: (231) 794-5620*	***OCTOBER, 2024***
	SHEET 1 OF 9 — ***D-6254-1***





SECTION 12
T.24 N. - R.3 W.
GERRISH TOWNSHIP
ROSCOMMON COUNTY, MICHIGAN



LOCATION MAP
NOT TO SCALE

EAST INGRESS/EGRESS EASEMENT DESCRIPTION:

A 66.00 foot wide strip of land in the Northeast 1/4 of the Northeast 1/4 of Section 12, T.24 N. - R.3 W., Gerrish Township, Roscommon County, Michigan, the sidelines of said strip of land being 33.00 feet, measured at right angles, each side of the following described centerline: To fix the point of beginning, commence at the Northeast corner of said Section; thence S.85°-46'-45"W., on the North line of said Section, 1441.91 feet; thence S.06°-49'-39"E., 33.03 feet to a point on the South line of County Road 100 (also known as West Sunset Drive) and the point of beginning of said centerline description; thence continuing S.06°-46'-39"E., 472.35 feet to the point of curvature of a 371.14 foot radius curve to the right; thence Southwesterly on the arc of said curve, 642.83 feet, said arc being subtended by a chord bearing and distance of S.42°-47'-29"W., 565.44 feet and there end, the sidelines of said strip of land to be extended or shortened so as to meet at their respective intersections.

WEST INGRESS/EGRESS EASEMENT DESCRIPTION:

A 66.00 foot wide strip of land in the Northwest 1/4 of the Northeast 1/4 of Section 12, T.24 N. - R.3 W., Gerrish Township, Roscommon County, Michigan, the sidelines of said strip of land being 33.00 feet, measured at right angles, each side of the following described centerline: To fix the point of beginning, commence at the Northeast corner of said Section; thence S.85°-46'-45"W on the North line of said Section, 2213.18 feet; thence S.01°-10'-46"W., 33.15 feet to a point on the South line of County Road 100 (also known as West Sunset Drive) and the point of beginning of said centerline description; thence continuing S.01°-10'-46"W., 82.56 feet to the point of curvature of a 150.39 foot radius curve to the right; thence Southwesterly on the arc of said curve, 59.22 feet, said arc being subtended by a chord bearing and distance of S.12°-27'-39"W., 58.84 feet; thence S.23°-44'-32"W., 492.78 feet to the point of curvature of a 255.73 foot radius curve to the left; thence Southerly on the arc of said curve, 145.91 feet, said arc being subtended by a chord bearing and distance of S.07°-23'-49"W., 143.94 feet; thence S.08°-56'-53"E., 36.84 feet to the point of curvature of a 17.56 foot radius curve to the left; thence Southeasterly on the arc of said curve, 29.86 feet, said arc being subtended by a chord bearing and distance of S.57°-39'-51"E., 26.39 feet; thence N.73°-37'-11"E., 12.87 feet to the point of curvature of a 157.75 foot radius curve to the right; thence Easterly on the arc of said curve, 59.29 feet, said arc being subtended by a chord bearing and distance of N.84°-23'-15"E., 58.94 feet; thence S.84°-50'-40"E., 315.32 feet and there end, the sidelines of said strip of land to be extended or shortened so as to meet at their respective intersections.

PROPERTY COORDINATES

POINT TABLE		
POINT #	NORTHING	EASTING
100	428748.39	19619422.29
101	427748.56	19619440.60
102	427729.13	19619177.32
103	428728.96	19619159.00

BUILDING COORDINATES

POINT TABLE		
POINT #	NORTHING	EASTING
104	428435.90	19619271.16
105	428401.99	19619177.27
106	428357.19	19619193.56
107	428363.38	19619210.91

LEGEND

(1)	- CURVE NUMBER
○	- MONUMENTS 1/2 INCH STEEL ROD 36" IN LENGTH ENCASED IN 4" CONCRETE IN DIA.
⊗	- SPIKE IN TREE
◎	- FOUND SURVEY CORNERS
	- BENCHMARK
	- GENERAL COMMON AREA
	- PROPERTY LINES
	- EASEMENT LINES
P.O.B.	- POINT OF BEGINNING
(M)	- MEASURED
(R)	- RECORDED
C	- CONVERTIBLE AREA
D	- DECK (LIMITED COMMON ELEMENT)

FLOODPLAIN NOTE:

The entire condominium lies above the FEMA flood plain at the time of this survey.

UTILITY CALCULATION NOTE:

Unit 1 constitutes approximately 10.3% of the total area of Roscommon Middle School.

ACCESS NOTE:

The property has access to County Road 100 (also known as W. Sunset Drive) via two access drives owned by the Roscommon Area Public Schools. There are no easements and the surrounding properties are owned by the Roscommon Area Public Schools.

BUILDING NOTE:

The building has already been constructed as shown in the drawings.

Patrick G. Bentley
Professional Surveyor
Registration No. 4001047944
Spicer Group, Inc.
302 River Street
Manistee, Michigan 49660

Date: _____

SURVEY PLAN
0 50 100 150
SCALE: 1"=100'

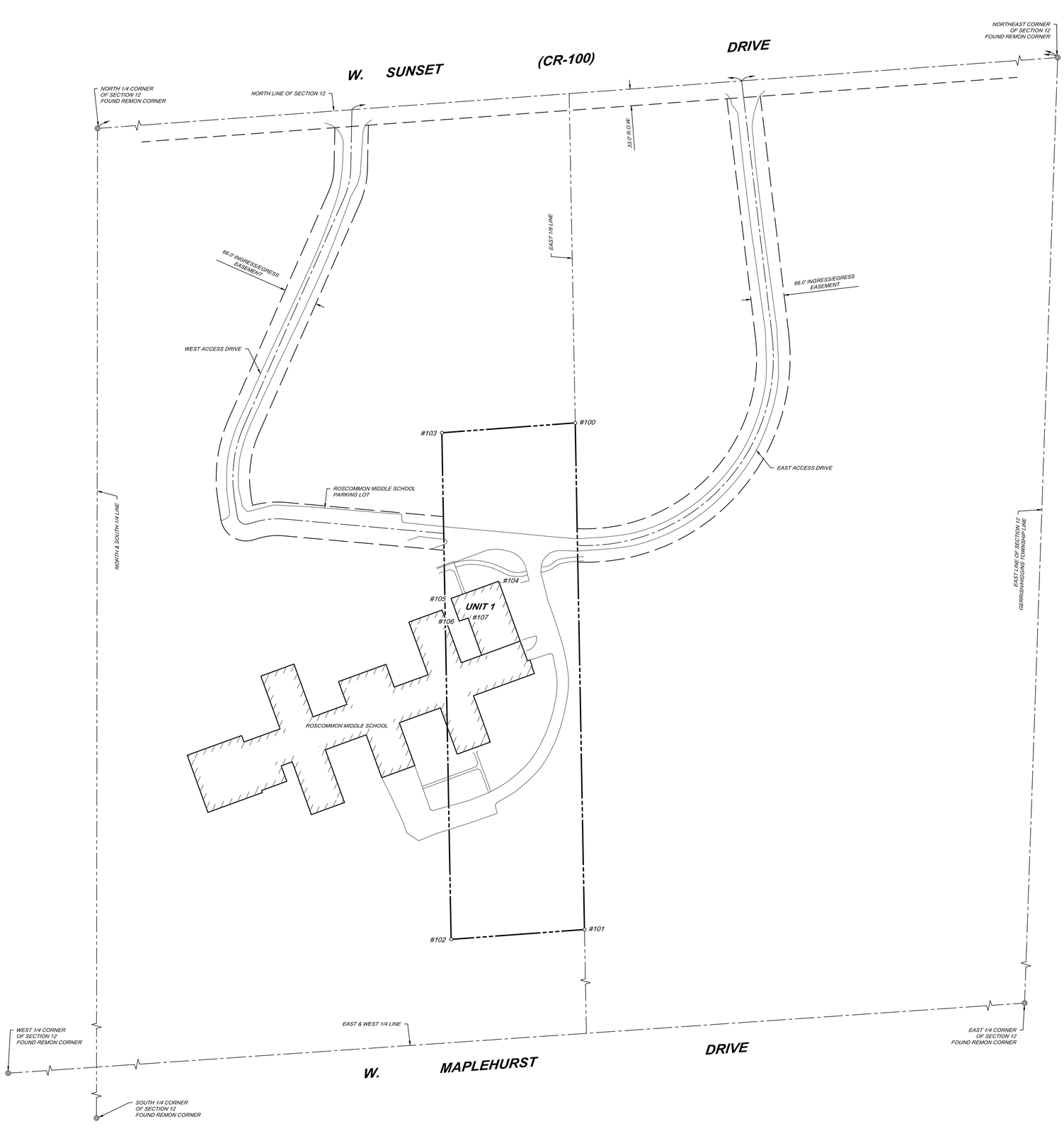
ROSCOMMON MIDDLE SCHOOL CONDOMINIUM SUBDIVISION PLAN

PREPARED BY:
PATRICK G. BENTLEY
PROFESSIONAL SURVEYOR
SPICER GROUP, INC.
302 RIVER STREET
MANISTEE, MICHIGAN 49660
PHONE: (231) 794-5620

OCTOBER, 2024

SHEET 2 OF 9

D-6254-2

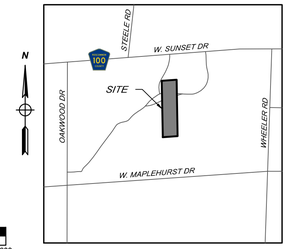


SECTION 12
T.24 N. - R.3 W.
GERRISH TOWNSHIP
ROSCOMMON COUNTY, MICHIGAN

N

0 25 50 100 200

SCALE: 1" = 100'



LOCATION MAP
NOT TO SCALE

PROPERTY COORDINATES

POINT TABLE		
POINT #	NORTHING	EASTING
100	428748.39	19619422.29
101	427748.56	19619440.60
102	427729.13	19619177.32
103	428728.96	19619159.00

BUILDING COORDINATES

POINT TABLE		
POINT #	NORTHING	EASTING
104	428435.90	19619271.16
105	428401.99	19619177.27
106	428357.19	19619193.56
107	428363.38	19619210.91

LEGEND

- (1) - CURVE NUMBER
- ○ - MONUMENTS 1/2 INCH STEEL ROD 36" IN LENGTH ENCASED IN 4" CONCRETE IN DIA.
- ⊗ - SPIKE IN TREE
- ◎ - FOUND SURVEY CORNERS
- - BENCHMARK
- - GENERAL COMMON AREA
- - PROPERTY LINES
- - EASEMENT LINES
- P.O.B. - POINT OF BEGINNING
- (M) - MEASURED
- (R) - RECORDED
- C - CONVERTIBLE AREA
- D - DECK (LIMITED COMMON ELEMENT)

FLOODPLAIN NOTE:

The entire condominium lies above the FEMA flood plain at the time of this survey.

UTILITY CALCULATION NOTE:

Unit 1 constitutes approximately 10.3% of the total area of Roscommon Middle School.

ACCESS NOTE:

The property has access to County Road 100 (also known as W. Sunset Drive) via two access drives owned by the Roscommon Area Public Schools. There are no easements and the surrounding properties are owned by the Roscommon Area Public Schools.

BUILDING NOTE:

The building has already been constructed as shown in the drawings.

Patrick G. Bentley
Professional Surveyor
Registration No. 4001047944
Spicer Group, Inc.
302 River Street
Manistee, Michigan 49660

Date:

SITE PLAN
0 50 100 150
SCALE: 1"=100'

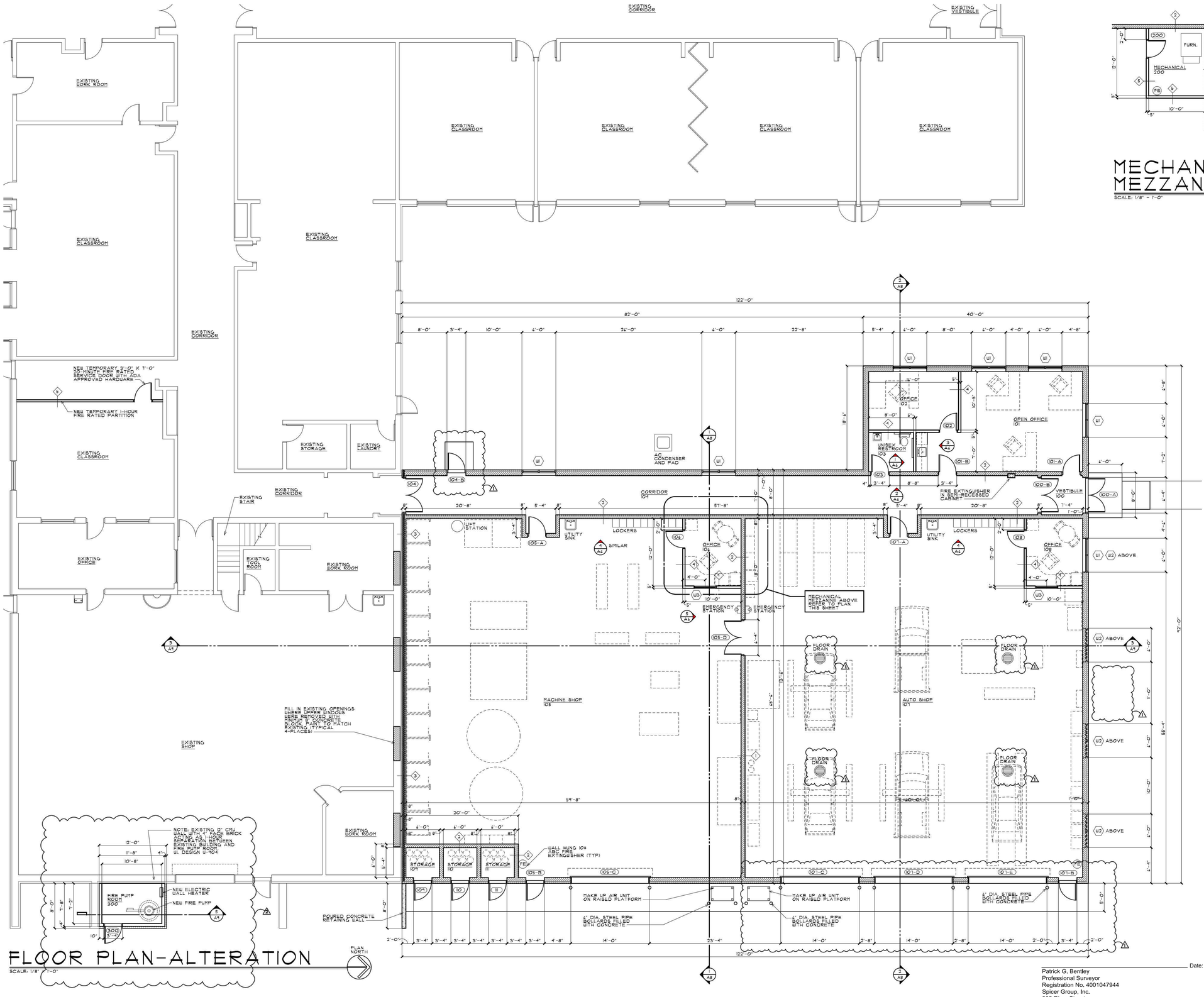
ROSCOMMON MIDDLE SCHOOL CONDOMINIUM SUBDIVISION PLAN

PREPARED BY:
PATRICK G. BENTLEY
PROFESSIONAL SURVEYOR
SPICER GROUP, INC.
302 RIVER STREET
MANISTEE, MICHIGAN 49660
PHONE: (231) 794-5620

OCTOBER, 2024

SHEET 3 OF 9

D-6254-3

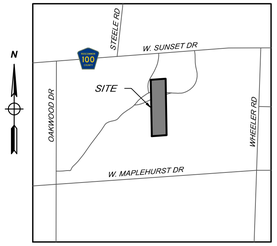


FLOOR PLAN-ALTERATION

SCALE: 1/8" = 1'-0"

MECHANICAL MEZZANINE

SCALE: 1/8" = 1'-0"



LOCATION MAP
NOT TO SCALE

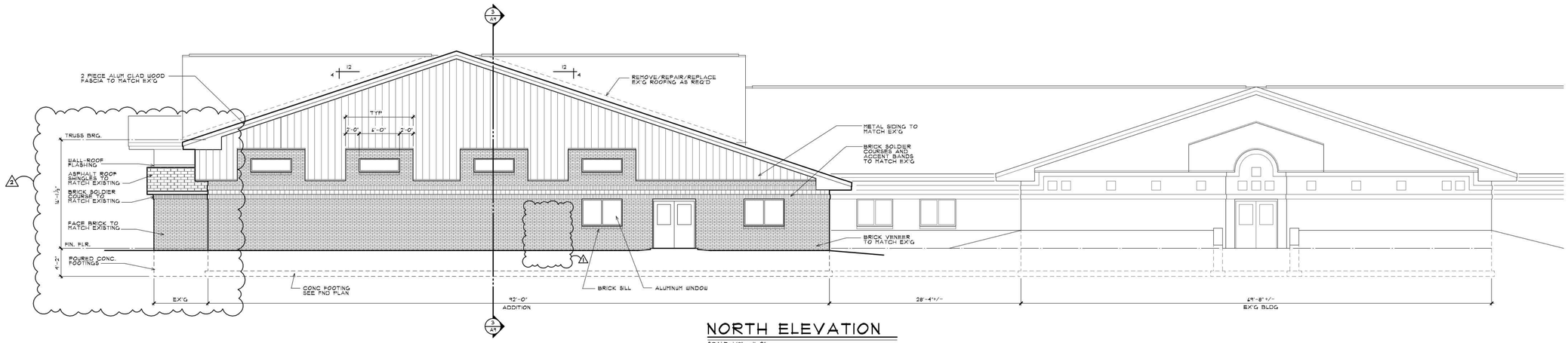
SECTION 12
T.24 N. - R.3 W.
GERRISH TOWNSHIP
ROSCOMMON COUNTY, MICHIGAN

NOTE:
Architectural plans provided by client and prepared by Seidell Architects.

Date: _____

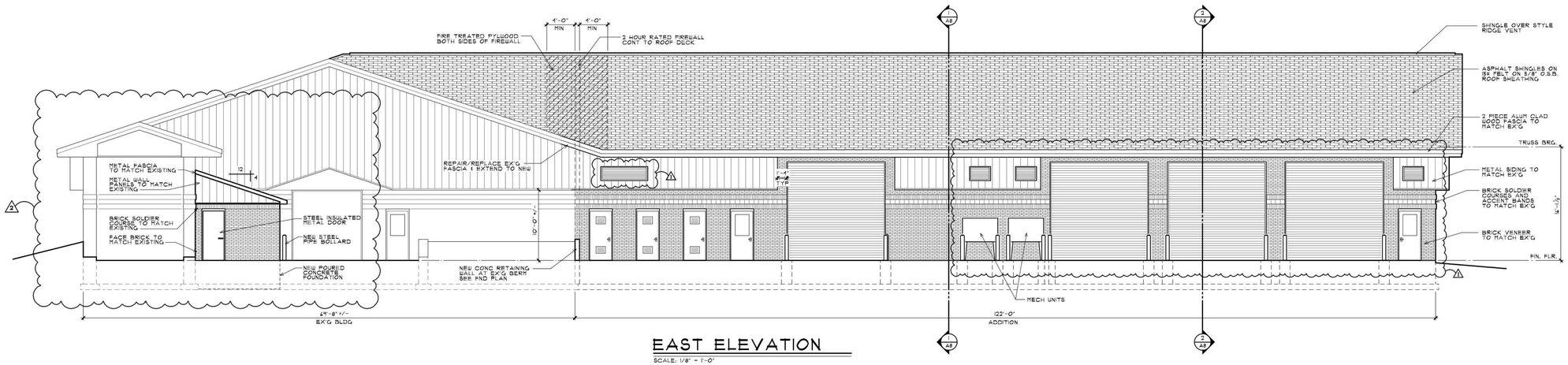
Patrick G. Bentley
Professional Surveyor
Registration No. 4001047944
Spicer Group, Inc.
302 River Street
Manistee, Michigan 49660

FLOOR PLAN 0 50 100 150 SCALE: 1"=100'	***ROSCOMMON MIDDLE SCHOOL CONDOMINIUM SUBDIVISION PLAN***	
PREPARED BY: *PATRICK G. BENTLEY* *PROFESSIONAL SURVEYOR* *SPICER GROUP, INC.* *302 RIVER STREET* *MANISTEE, MICHIGAN 49660* *PHONE: (231) 794-5620*	***OCTOBER, 2024***	
	SHEET 4 OF 9	***D-6254-4***



NORTH ELEVATION

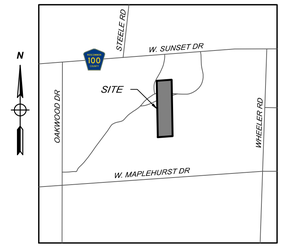
SCALE: 1/8" = 1'-0"



EAST ELEVATION

SCALE: 1/8" = 1'-0"

NOTE: CONCRETE BLOCK CONTROL JOINTS ARE LOCATED ON THE STRUCTURAL PLANS. BRICK CONTROL JOINTS SHALL BE INSTALLED PER THE MICHIGAN MASONRY INSTITUTE GUIDELINES AND REVIEWED WITH MASONRY CONTRACTOR AND ARCHITECT PRIOR TO PLACEMENT



LOCATION MAP
NOT TO SCALE

SECTION 12
T.24 N. - R.3 W.
GERRISH TOWNSHIP
ROSCOMMON COUNTY, MICHIGAN

NOTE:
Architectural plans provided by client and prepared by Seidell Architects.

Patrick G. Bentley
Professional Surveyor
Registration No. 4001047944
Spicer Group, Inc.
302 River Street
Manistee, Michigan 49660

Date: _____

BUILDING ELEVATIONS
0 50 100 150
SCALE: 1"=100'

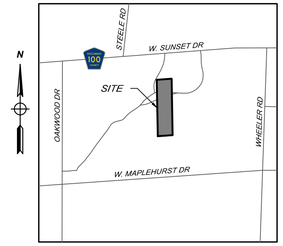
ROSCOMMON MIDDLE SCHOOL CONDOMINIUM SUBDIVISION PLAN

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302 RIVER STREET
MANISTEE, MICHIGAN 49660
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OCTOBER, 2024

SHEET 5 OF 9

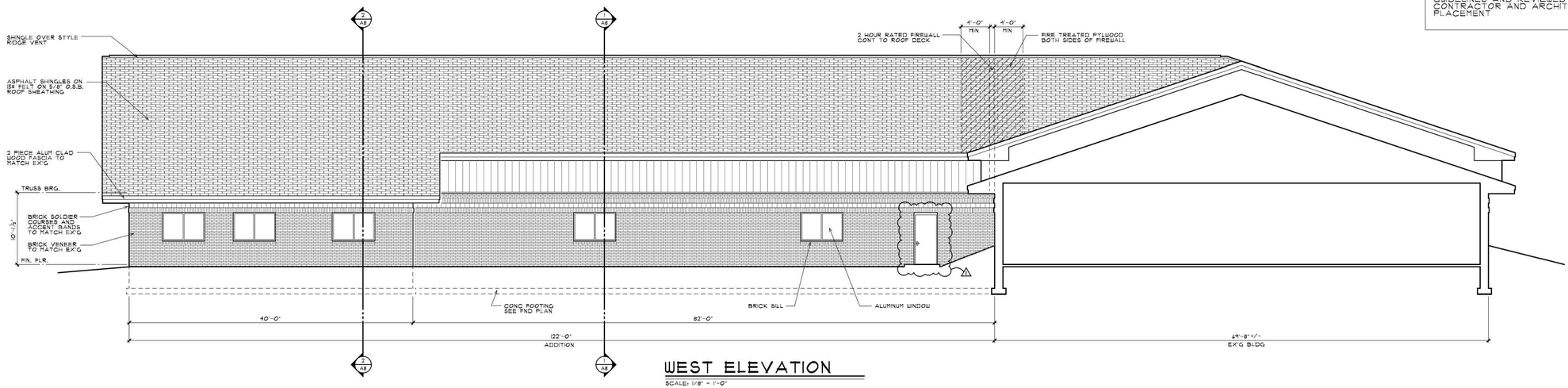
D-6254-5



LOCATION MAP
NOT TO SCALE

SECTION 12
T.24 N. - R.3 W.
GERRISH TOWNSHIP
ROSCOMMON COUNTY, MICHIGAN

NOTE: CONCRETE BLOCK CONTROL JOINTS ARE LOCATED ON THE STRUCTURAL PLANS. BRICK CONTROL JOINTS SHALL BE INSTALLED PER THE MICHIGAN MASONRY INSTITUTE GUIDELINES AND REVIEWED WITH MASONRY CONTRACTOR AND ARCHITECT PRIOR TO PLACEMENT



WEST ELEVATION

SCALE: 1/8" = 1'-0"

NOTE:
Architectural plans provided by client and prepared by Seidell Architects.

Patrick G. Bentley
Professional Surveyor
Registration No. 4001047944
Spicer Group, Inc.
302 River Street
Manistee, Michigan 49660

Date:

BUILDING ELEVATIONS
0 50 100 150
SCALE: 1"=100'

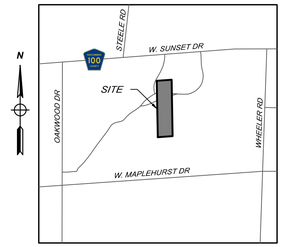
ROSCOMMON MIDDLE SCHOOL CONDOMINIUM SUBDIVISION PLAN

PREPARED BY:
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PROFESSIONAL SURVEYOR
SPICER GROUP, INC.
302 RIVER STREET
MANISTEE, MICHIGAN 49660
PHONE: (231) 794-5620

OCTOBER, 2024

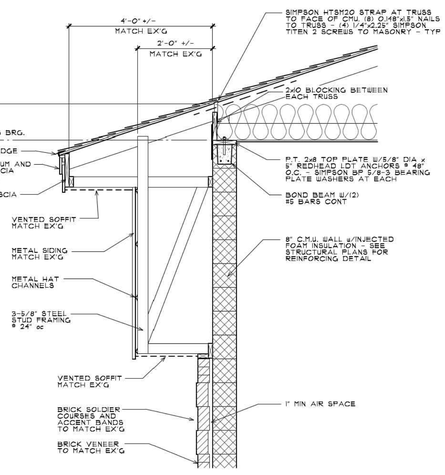
SHEET 6 OF 9

D-6254-6

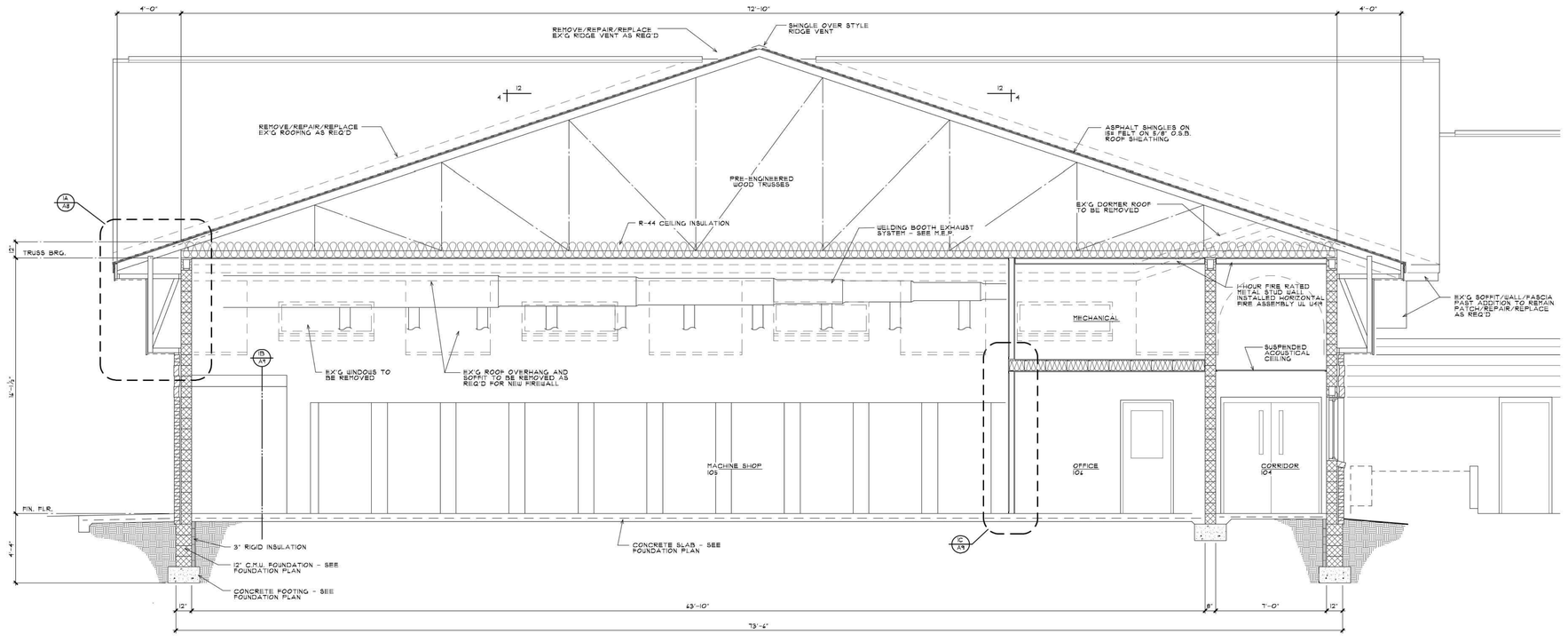


LOCATION MAP
NOT TO SCALE

SECTION 12
T.24 N. - R.3 W.
GERRISH TOWNSHIP
ROSCOMMON COUNTY, MICHIGAN



WALL DETAIL
SCALE: 1/2" = 1'-0"



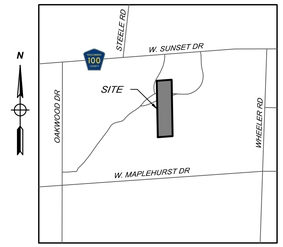
BUILDING SECTION
SCALE: 1/4" = 1'-0"

NOTE:
Architectural plans provided by client and prepared by Seidell Architects.

Patrick G. Bentley
Professional Surveyor
Registration No. 4001047944
Spicer Group, Inc.
302 River Street
Manistee, Michigan 49660

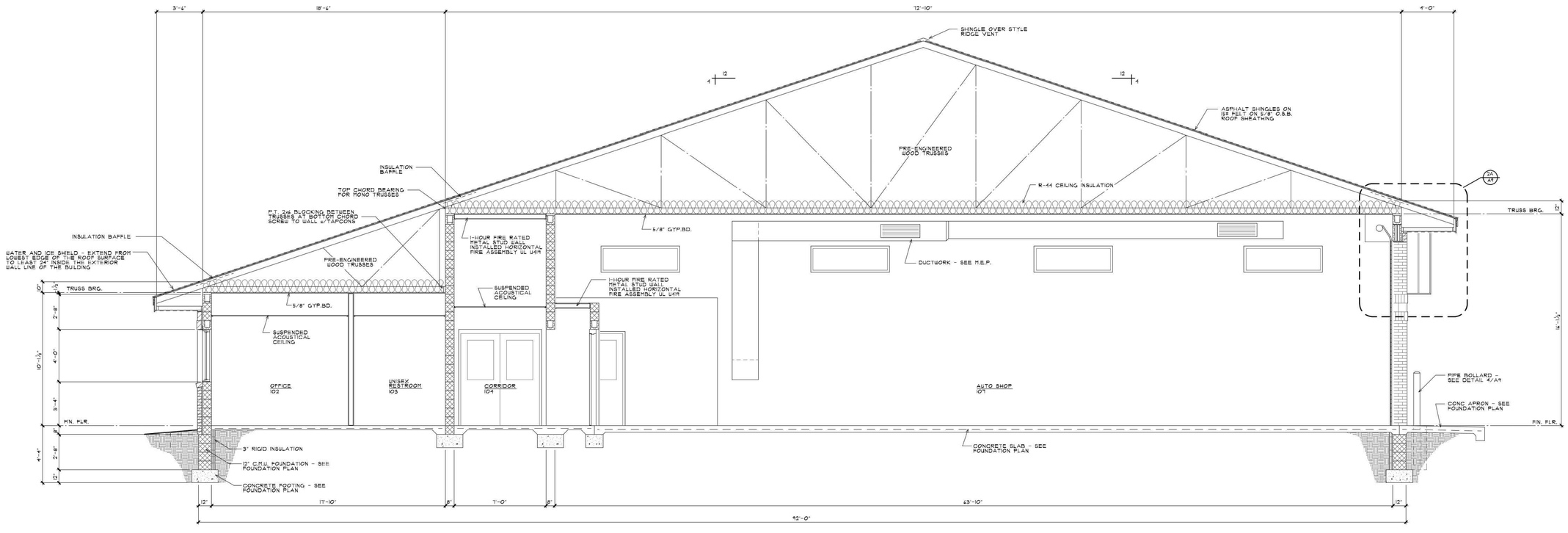
Date: _____

CROSS SECTIONS 0 50 100 150 SCALE: 1"=100'	ROSCOMMON MIDDLE SCHOOL CONDOMINIUM SUBDIVISION PLAN	
PREPARED BY: PATRICK G. BENTLEY PROFESSIONAL SURVEYOR SPICER GROUP, INC. 302 RIVER STREET MANISTEE, MICHIGAN 49660 PHONE: (231) 794-5620	OCTOBER, 2024	
	SHEET 7 OF 9	D-6254-7



LOCATION MAP
NOT TO SCALE

SECTION 12
T.24 N. - R.3 W.
GERRISH TOWNSHIP
ROSCOMMON COUNTY, MICHIGAN



BUILDING SECTION
SCALE: 1/4" = 1'-0"

2
A8

NOTE:
Architectural plans provided by client and prepared by Seidell Architects.

Date: _____

Patrick G. Bentley
Professional Surveyor
Registration No. 4001047944
Spicer Group, Inc.
302 River Street
Manistee, Michigan 49660

CROSS SECTIONS
0 50 100 150
SCALE: 1"=100'

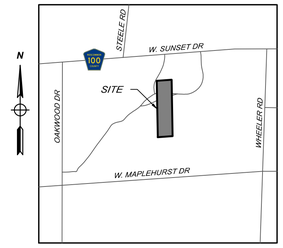
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302 RIVER STREET
MANISTEE, MICHIGAN 49660
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OCTOBER, 2024

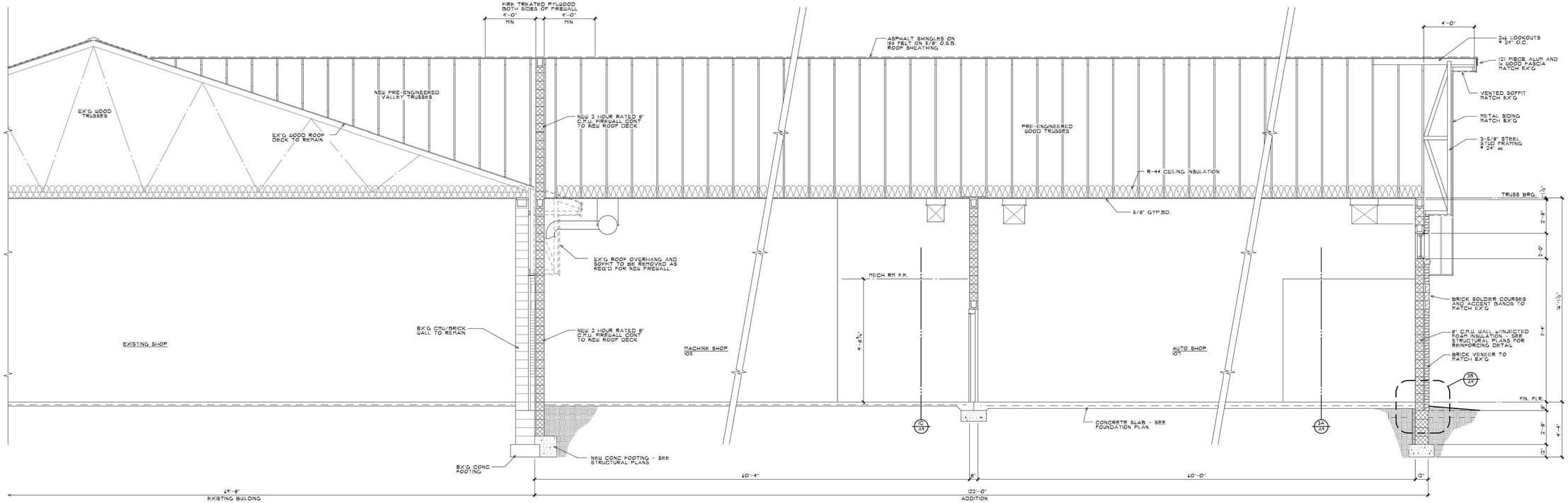
SHEET 8 OF 9

D-6254-8



LOCATION MAP
NOT TO SCALE

SECTION 12
T.24 N. - R.3 W.
GERRISH TOWNSHIP
ROSCOMMON COUNTY, MICHIGAN



BUILDING SECTION 3/A4

SCALE: 1/4" = 1'-0"

NOTE:
Architectural plans provided by client and prepared by Seidell Architects.

Patrick G. Bentley
Professional Surveyor
Registration No. 4001047944
Spicer Group, Inc.
302 River Street
Manistee, Michigan 49660

Date: _____

CROSS SECTIONS 0 50 100 150 SCALE: 1"=100'	***ROSCOMMON MIDDLE SCHOOL CONDOMINIUM SUBDIVISION PLAN***
PREPARED BY: *PATRICK G. BENTLEY* *PROFESSIONAL SURVEYOR* *SPICER GROUP, INC.* *302 RIVER STREET* *MANISTEE, MICHIGAN 49660* *PHONE: (231) 794-5620*	***OCTOBER, 2024***
	SHEET 9 OF 9 ***D-6254-9***

EXHIBIT C

AFFIDAVIT OF MAILING NOTICE OF INTENT TO ESTABLISH CONDOMINIUM PROJECT

STATE OF MICHIGAN)
COUNTY OF ROSCOMMON)

_____, being duly sworn, states that on _____, [he or she] served copies of a Notice of Intent regarding the Roscommon Middle School Condominium Project on the following persons at the addresses listed below by mailing them the Notice of Intent by U.S. mail, certified mail, return receipt requested, first-class postage fully prepaid:

Michigan Department of Environment, Great Lakes, and Energy
Water Resources Division
PO Box 30458
Lansing, Michigan 48909-7958

Roscommon County Drain Commission
Attn: Chase Schepke, Drain Commissioner
500 Lake Street
Roscommon, Michigan 48653

Michigan Department of Transportation
425 W. Ottawa
PO Box 30050
Lansing, Michigan 48909

Roscommon County Road Commission
820 E. West Branch Road
Prudenville, Michigan 48651

Gerrish Township
2997 E. Higgins Lake Drive
Roscommon, Michigan 48653

_____
[Name]

STATE OF MICHIGAN)
COUNTY OF ROSCOMMON)

The foregoing instrument was acknowledged before me on the ____ day of _____, 2026, by _____, as _____ of _____.

_____(Signature)
_____(Printed)
Notary Public, _____ County, Michigan
My Commission Expires: _____
Acting in _____ County, Michigan

EXHIBIT D

OWNER'S CONSENT TO SUBMISSION

Roscommon Area Public Schools, a Michigan general powers school district, ("Developer") is establishing the Roscommon Middle School Condominium ("Condominium") as a condominium project by recordation in the office of the Roscommon County Register of Deeds of the master deed ("Master Deed") of the Condominium, to which this consent is attached, submitting to condominium ownership the real property in the Township of Gerrish, Roscommon County, Michigan, described in the Master Deed as:

> The South 1000 feet of a parcel of land described as follows: Beginning at the Northeast corner of the West 1/2 of the Northeast 1/4 of Section 12, T.24 N. - R.3W.; thence West 264 feet; thence South 1650 feet; thence East 264 feet; thence North 1650 feet to the point of beginning. Same being part of the West 1/2 of the Northeast 1/4 of Section 12, T.24 N. - R.3W

(the "Premises").

Roscommon Area Public Schools, the Owner, holds an interest in the Premises and consents to the submission of the Premises to the Condominium, described and set forth in the Master Deed and consents to the recordation of the Master Deed in office of the Register of Deeds for Roscommon County, Michigan

[Signature on Following Page]

Roscommon Area Public Schools

Dated: _____ _____

_____

Its: _____

STATE OF MICHIGAN)
COUNTY OF ROSCOMMON)

The foregoing instrument was acknowledged before me on the ____ day of _____, 2026, by _____, as _____ of Roscommon Area Public Schools.

_____(Signature)
_____(Printed)
Notary Public, _____ County, Michigan
My Commission Expires: _____
Acting in _____ County, Michigan

Drafted by and when recorded return to:

Mackenzie D. Flynn
Thrun Law Firm, P.C.
2900 West Road, Suite 400
East Lansing, Michigan 48823
(517) 374-4529

9. **Information Items** **198**

- **Social Media Report**
- **Alternative Educational Academy of Ogemaw County:**
  - **Oct 12th minutes**
  - **Nov 9th agenda**
  - **First quarter reports**

OCTOBER SOCIAL MEDIA STATS

C.O.O.R. INTERMEDIATE SCHOOL DISTRICT

TOP 6 POSTS OUT OF 25: 40,318 VIEWS FROM 9,827 VIEWERS

"REACH" IS NO LONGER TRACKED.

1



Oct 21st - 2.4K views
Dean Transportation Hiring
13 shares - 9 reactions
22 interactions

2



Oct 9th - 4.8K views
Knights of Columbus Drive
10 shares - 66 reactions
4 comments

3



Oct 30th - 4.4K views
Halloween at CEC
9 shares - 52 reactions

4



Oct 2nd - 1.7 K views
CATIC open house
5 shares - 3 reactions
1 comment

5



Oct 23rd - 4.8K views
Knights of Columbus Drive
4 shares - 25 reactions
1 comment

6



Oct 20th - 2.5 K views
Fire Safety Day
2 shares - 38 reactions -
2 comments

Alternative Educational Academy of Ogemaw County Board Meeting

9:00 a.m.-Michigan Works, West Branch, MI

Minutes-October 12, 2026

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: Mark Berdan, Gail Hughey, Lisa Bolen, Trisha Ziegler, Bryan Crainer
Staff Present: Tina Williams
Authorizer Present: Shawn Petri
Guest Present: Cindy Scott

Mission and Vision statements read aloud by Mark Berdan.

Public Comment

None

Additions to Agenda:

None

Approval of Agenda:

Motion by Lisa Bolen; Second by Bryan Crainer to approve agenda as presented
Motion passes 5-0

Approval of Minutes from September 14, 2026:

Motion by Mark Berdan; Second by Gail Hughey to approve the minutes.
Motion passes 5-0

Reports:

a. Tina reported the following updates:
   i. AEAO is wrapping up Fall Assessments (NWEA)
   ii. MiCareer Quest Field Trip went well
   iii. MAEO Stars has started; Elks grant to support activities
   iv. Cellphone policy is going well.
   v. Parking lot damage update; no response yet from WB township.
b. Current Enrollment was discussed; WBRC (46), WP (31), Other (39)/total 116
c. Enrollment process was discussed; no concerns noted

Old Business:

none

New Business:

a. Motion by Mark Berdan; Second by Lisa Bolen to approve the 2025-2026 Financial Audit and Form 990.
   Yes: Crainer, Hughey, Ziegler, Bolen, Berdan

Nays: none
Motion passes 5-0

b. Motion by Gail Hughey; Second by Trisha Ziegler to approve the travel request for Rick Bowers to attend the MAEDS conference.
Motion passes 5-0

c. Motion by Gail Hughey; Second by Mark Berdan to approve Tina Williams as Robotics Coach for the 26/27 season.
Motion passes 5-0

d. Motion by Mark Berdan; Second by Trisha Ziegler to approve the handbook amendment.
Motion passes 5-0

Next meeting: November 9, 2026 9:00 am

Community Input:

none

Board Comments:

Berdan shared his gratitude to all the schools that supported MiCareer Quest 2026. 150+ volunteers, 100+ employers, 5,000 students. Also, good job on the audit.

Adjourned at 10:06 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 9, 2026

1. Call to Order

2. Roll Call

3. Mission and Vision Statement

   The mission of the Alternative Educational Academy is to provide innovative and responsive educational experiences through non-traditional programs that effectively meet the needs of at-risk students. The Academy will enhance educational opportunities for students by developing programs based on students' individual needs and circumstances.

   "Recognizing Unlimited Potential"

4. Public Comment (Agenda Items Only)

5. Additions to Agenda

6. Approval of Agenda

7. Approval of Minutes from October 12, 2026

8. Reports:
   a. General Updates
   b. Current Enrollment
   c. Enrollment Process

9. Old Business

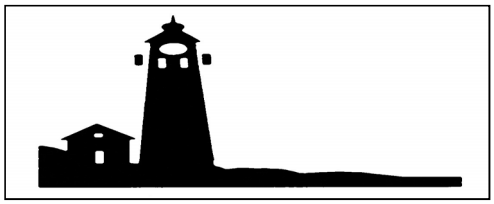
10. New Business:
    a. 2026-2027 1st Quarter Account Activity

11. Future Meeting Date – December 14, 2026

12. Community Input

13. Board Comments

14. Adjournment



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, 2026

Expenses / Accounts Payable:		
Paid Accounts Payable - by check & ACH	$	(157,194.77)
	$	**(157,194.77)**
Cash Receipts:		
COOR ISD - State Aid (less Auth Fee) - July 2026	$	125,459.38
COOR ISD - State Aid (less Auth Fee) - August 2026	$	125,650.22
	$	**251,109.60**
Amount Owed to AEA Ogemaw by IRESA	***$***	***93,914.83***

Account Activity

Printed: 10/22/2026 11:53 AM

IOSCO RESA

Date Range: 7/1/2026 to 9/30/26

Account

Description	A/R - AEAO	**Account Balance**	**$0.00**	**Budget**	0.00	**Budget**	0.00
Account Number	11-2-121			**Budget Balance**	(24,415.61)	**Budget Proposed**	0.00
ASN Number	121230001			**Encumberance**	0.00	**Budget Approved**	0.00
				Next Mo. Bills	$0.00		
				Ecumb. Balance	($24,415.61)		

Acct's Payable	Batch #	Expensed	Amount	Check#	Check	Vendor Name	PO#/Misc Ref	Invoice#	Invoice
A/R - AEAO(acct #65900)	170	07/01/2026	19,159.00	24251708	07/01/2026	MASB-SEG Property Caualty Pool Inc.			7/1/26
A/R - AEAO(inv. 2017446)	170	07/01/2026	924.00	24251716	07/01/2026	Student Achievement Systems LLC			7/1/26
Void A/R - AEAO(06/16-06/26)	9203	07/01/2026	(300.00)	24251719	07/01/2026	TNT Snow & Lawn Care			6/30/26
A/R - AEAO	171	07/10/2026	5,000.00	81363	07/10/2026	Northern Transformation			7/10/26
A/R - AEAO(renewal)	170	07/10/2026	1,521.00	24251725	07/10/2026	DocuSign			7/10/26
A/R - AEAO(inv. 244974)	170	07/10/2026	2,017.80	24251731	07/10/2026	Skyward Accounting Department			7/10/26
A/R - AEAO(inv. 1482970)	170	07/10/2026	276.15	24251720	07/10/2026	Arnold Sales			7/10/26
A/R - AEAO	2627	07/21/2026	255.22	2025316613	07/21/2026	Xerox Financial Services			7/21/26
A/R - AEAO	2627	07/21/2026	482.02	2011253675	07/21/2026	WM Corporate Services, Inc.			7/21/26
A/R - AEAO(07/15)	170	07/24/2026	45.60	24251741	07/24/2026	Newman, Peter			7/24/26
A/R - AEAO	171	07/24/2026	450.00	81378	07/24/2026	TNT Snow & Lawn Care			7/24/26
A/R - AEAO(Inv. 687010)	170	07/24/2026	2,205.00	24251739	07/24/2026	Instructure			7/24/26
A/R - AEAO	2627	08/05/2026	52.06	2177687116	08/05/2026	WEX BANK			8/5/26
carpet cleaner	21	08/05/2026	36.48	2176140838	08/05/2026	Home Depot			7/22/26
rental deposit	21	08/05/2026	50.00	2176140838	08/05/2026	Home Depot			7/20/26
carpet shampoo	21	08/05/2026	25.46	2176140838	08/05/2026	Home Depot			7/20/26
replacement toilet	21	08/05/2026	288.00	2176140838	08/05/2026	Home Depot			7/16/26
July 2026 servcie 26/27 expense	21	08/05/2026	136.86	2176140828	08/05/2026	Charter Communications			7/17/26
07/01-07/31 service 26/27 expense	21	08/05/2026	851.06	2176140828	08/05/2026	Charter Communications			7/17/26
26/27 expense	21	08/05/2026	1,242.00	2176140856	08/05/2026	Quickbooks			7/17/26
annual renewal 26/27 expense	21	08/05/2026	2,000.00	2176140821	08/05/2026	7 Mind Sets			7/16/26
july charges 26/27 expense	21	08/05/2026	46.00	2176140831	08/05/2026	Culligan Water Conditioning			7/16/26
Summer Student of the Month cards	21	08/05/2026	80.00	2176140862	08/05/2026	Walmart			7/9/26
july expenses 26-27 expense	21	08/05/2026	20.50	2176140822	08/05/2026	Adobe Inc.			7/9/26
Monthly subscription	21	08/05/2026	30.00	2176140825	08/05/2026	Canva US Inc.			7/8/26
Replacement toilet	21	08/05/2026	238.96	2176140838	08/05/2026	Home Depot			7/2/26
Kitchen Supplies for Summer School	21	08/05/2026	46.38	2176140862	08/05/2026	Walmart			7/2/26
A/R - AEAO	171	08/07/2026	3,900.00	81386	08/07/2026	A & M Painting			8/7/26
A/R - AEAO(acct #264)	170	08/07/2026	212.58	24251775	08/07/2026	Tawas Hardware			8/7/26
A/R - AEAO	2627	08/10/2026	861.91	2197125776	08/07/2026	Consumers Energy			8/10/26
A/R - AEAO	171	08/14/2026	4.50	81397	08/14/2026	Gladwin City County Transit			8/14/26
A/R - AEAO	171	08/14/2026	1,950.00	81399	08/14/2026	NWEA			8/14/26

Account Activity

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IOSCO RESA

Date Range: 7/1/2026 to 9/30/26

Account

Description	A/R - AEAO	**Account Balance**	**$0.00**	**Budget**	0.00	**Budget**	0.00
Account Number	11-2-121			**Budget Balance**	(24,415.61)	**Budget Proposed**	0.00
ASN Number	121230001			**Encumberance**	0.00	**Budget Approved**	0.00
				Next Mo. Bills	$0.00		
				Ecumb. Balance	($24,415.61)		

Acct's Payable (Continued)	Batch #	Expensed	Amount	Check#	Check	Vendor Name	PO#/Misc Ref	Invoice#	Invoice
Void A/R - AEAO(fingerprints)	170	08/14/2026	60.00	24251784	08/14/2026	Wiltse, Benjamin			8/14/26
A/R - AEAO	2627	08/20/2026	489.75	2326784713	08/20/2026	WM Corporate Services, Inc.			8/20/26
A/R - AEAO	2627	08/20/2026	1,039.31	2327874340	08/20/2026	Xerox Financial Services			8/20/26
A/R - AEAO	171	08/21/2026	82.00	81409	08/21/2026	Ogemaw County Public Transit			8/21/26
A/R - AEAO	2627	08/21/2026	70.88	2332723042	08/21/2026	DTE Energy			8/21/26
Void A/R - AEAO(fingerprints)	9246	08/31/2026	(60.00)	24251784	08/31/2026	Wiltse, Benjamin			8/14/26
A/R - AEAO	170	09/04/2026	145.44	24251824	09/04/2026	Tawas Hardware			9/4/26
A/R - AEAO	171	09/04/2026	393.06	81423	09/04/2026	Jones, Donna			9/4/26
A/R - AEAO(inv. 32675249)	170	09/04/2026	6,319.00	24251809	09/04/2026	edmentum			9/4/26
July 2026 charges 26/27 expense	23	09/08/2026	996.66	2517680066	09/08/2026	AT&T Mobility			7/30/26
VOIP service	23	09/08/2026	2,557.85	2517680114	09/08/2026	OpenPhone			7/28/26
A/R - AEAO	2627	09/08/2026	71.52	2515851339	09/08/2026	WEX BANK			9/8/26
janitorial supply	23	09/08/2026	29.35	2517680062	09/08/2026	Amazon.com			8/26/26
Ogemaw Keychains	23	09/08/2026	13.99	2517680062	09/08/2026	Amazon.com			8/25/26
sub permit fee for Wendy Tuttle	23	09/08/2026	45.00	2517680104	09/08/2026	MDE Educator License			8/25/26
Office supplies	23	09/08/2026	79.23	2517680133	09/08/2026	Walmart			8/24/26
Office supplies	23	09/08/2026	15.78	2517680133	09/08/2026	Walmart			8/21/26
Flip Charts/Markers	23	09/08/2026	24.94	2517680062	09/08/2026	Amazon.com			8/23/26
shop vac tool for floor	23	09/08/2026	31.95	2517680095	09/08/2026	Home Depot			8/19/26
LARA business registry	23	09/08/2026	20.00	2517680097	09/08/2026	LARA			8/20/26
Tina keyboard	23	09/08/2026	80.00	2517680062	09/08/2026	Amazon.com			8/20/26
utility cart	23	09/08/2026	94.97	2517680095	09/08/2026	Home Depot			8/20/26
Vacuum bags	23	09/08/2026	29.35	2517680062	09/08/2026	Amazon.com			8/20/26
1/2 of the Postage for beginning of	23	09/08/2026	66.60	2517680130	09/08/2026	United States Postal Service			8/19/26
Admin pd lunch-EWIMS training	23	09/08/2026	49.60	2517680118	09/08/2026	Route 23 BBQ			8/19/26
Phone Boxes	23	09/08/2026	184.04	2517680062	09/08/2026	Amazon.com			8/19/26
second half Postage for beginning of	23	09/08/2026	66.60	2517680130	09/08/2026	United States Postal Service			8/19/26
phone jacks	23	09/08/2026	29.07	2517680062	09/08/2026	Amazon.com			8/19/26
Office supplies	23	09/08/2026	27.31	2517680133	09/08/2026	Walmart			8/18/26
aed`s	23	09/08/2026	176.85	2517680078	09/08/2026	Coromed			8/18/26
Tina mouse	23	09/08/2026	57.99	2517680062	09/08/2026	Amazon.com			8/18/26
august 2026 charges	23	09/08/2026	38.40	2517680073	09/08/2026	Charter Communications			8/17/26

Account Activity

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IOSCO RESA

Date Range: 7/1/2026 to 9/30/26

Account

Description	A/R - AEAO	**Account Balance**	**$0.00**	**Budget**	0.00	**Budget**	0.00
Account Number	11-2-121			**Budget Balance**	(24,415.61)	**Budget Proposed**	0.00
ASN Number	121230001			**Encumberance**	0.00	**Budget Approved**	0.00
				Next Mo. Bills	$0.00		
				Ecumb. Balance	($24,415.61)		

Acct's Payable (Continued)	**Batch #**	**Expensed**	**Amount**	**Check#**	**Check**	**Vendor Name**	**PO#/Misc Ref**	**Invoice#**	**Invoice**
July 2026 charges	23	09/08/2026	51.68	2517680066	09/08/2026	AT&T Mobility			8/17/26
August 2026 charges	23	09/08/2026	136.86	2517680073	09/08/2026	Charter Communications			8/17/26
driveway markers	23	09/08/2026	82.05	2517680095	09/08/2026	Home Depot			8/14/26
July billing	23	09/08/2026	25.16	2517680132	09/08/2026	Verizon Wireless			8/15/26
monthly charges	23	09/08/2026	13.00	2517680080	09/08/2026	Culligan Water Conditioning			8/15/26
toilet parts	23	09/08/2026	62.44	2517680095	09/08/2026	Home Depot			8/13/26
fuel for truck rental	23	09/08/2026	33.00	2517680101	09/08/2026	Make Way Move All			8/11/26
felt pads	23	09/08/2026	35.94	2517680095	09/08/2026	Home Depot			8/10/26
MAASE dinner	23	09/08/2026	36.04	2517680089	09/08/2026	Grand Traverse Resort			8/9/26
Monthly subscription for August 2026	23	09/08/2026	30.00	2517680069	09/08/2026	Canva US Inc.			8/8/26
August 2026	23	09/08/2026	20.50	2517680060	09/08/2026	Adobe Inc.			8/9/26
MAASE lodging	23	09/08/2026	408.15	2517680089	09/08/2026	Grand Traverse Resort			8/12/26
MAASE dinner	23	09/08/2026	16.00	2517680123	09/08/2026	Sorellina & Slate			8/12/26
inspection for AEAO	23	09/08/2026	433.57	2517680125	09/08/2026	Summit Fire Protection			8/11/26
rental truck	23	09/08/2026	83.93	2517680101	09/08/2026	Make Way Move All			8/11/26
A/R - AEAO	2627	09/09/2026	924.49	2526129140	09/09/2026	Consumers Energy			9/9/26
A/R - AEAO	2627	09/09/2026	17.43	252643261	09/09/2026	Pitney Bowes			9/9/26
A/R - AEAO	160	09/11/2026	440.27	24251825	09/11/2026	Arnold Sales			9/11/26
A/R - AEAO(inv.246778)	160	09/11/2026	350.00	24251830	09/11/2026	Skyward Accounting Department			9/11/26
A/R - AEAO(aug mileage)	160	09/11/2026	83.91	24251833	09/11/2026	Williams, Tina M.			9/11/26
A/R - AEAO(fingerprint reimb)	160	09/11/2026	60.00	24251834	09/11/2026	Wiltse, Benjamin			9/11/26
A/R - AEAO	161	09/11/2026	28.50	81435	09/11/2026	Ogemaw County Public Transit			9/11/26
A/R - AEAO	161	09/11/2026	607.50	81429	09/11/2026	Bruning, Raymond			9/11/26
A/R - AEAO	161	09/11/2026	92,125.00	81428	09/11/2026	Ace-Saginaw Paving Company			9/11/26
A/R - AEAO	161	09/11/2026	110.00	81433	09/11/2026	Iosco County News Herald			9/11/26
A/R - AEAO	2627	09/14/2026	17.72	2573627993	09/14/2026	Pitney Bowes			9/14/26
A/R - AEAO(inv. 96065)	160	09/18/2026	270.00	24251836	09/18/2026	Communications Technologies Inc.			9/18/26
A/R - AEAO	2627	09/21/2026	72.80	2642559404	09/21/2026	DTE Energy			9/21/26
A/R - AEAO	2627	09/22/2026	495.80	2644718818	09/22/2026	WM Corporate Services, Inc.			9/22/26
A/R - AEAO(inv. 2017459)	160	09/25/2026	1,788.00	24251852	09/25/2026	Student Achievement Systems LLC			9/25/26
	Total Acct's Payable		**$156,294.77**						

Cash Receipt	**Batch #**	**Received**	**Amount**	**Receipt#**	**Receipt**	**Vendor Name**	**PO#/Misc Ref**	**Invoice#**	**Invoice**

Account Activity

Printed: 10/22/2026 11:53 AM

IOSCO RESA

Date Range: 7/1/2026 to 9/30/26

Account

Description	A/R - AEAO	**Account Balance**	**$0.00**	**Budget**	0.00	**Budget**	0.00
Account Number	11-2-121			**Budget Balance**	**(24,415.61)**	**Budget Proposed**	0.00
ASN Number	121230001			**Encumberance**	0.00	**Budget Approved**	0.00
				Next Mo. Bills	$0.00		
				Ecumb. Balance	**($24,415.61)**		

Cash Receipt (Continued)	**Batch #**	**Received**	**Amount**	**Receipt#**	**Receipt**	**Vendor Name**	**PO#/Misc Ref**	**Invoice#**	**Invoice**
A/R - AEAO (July State Aid)	29	07/29/2026	(125,459.38)	2026729		Cash			
A/R - AEAO (Aug State Aid)	28	08/28/2026	(125,650.22)	20251222		Cash			
	Total Cash Receipt		**($251,109.60)**				Only Web 5 Activity for Date Range		($251,109.60)

Journal Source:AJ	**Batch #**	**Posted**	**Amount**	**Transaction#**	**Vendor Name**	**PO#/Misc Ref**	**Invoice#**	**Invoice**
A/R - AEAO (July - Sept)	22	09/01/2026	93,914.83	2152		Trans 2149		
A/R - AEAO (Munetrix Billback)	23	09/23/2026	900.00	2138		Sept #2138		
	Total Journal Source:AJ		**$94,814.83**					
	Account Balance		**$0.00**					

10. **Superintendent's Report**
    - **Elections/Write-ins**
    - **School Budgets after election**
    - **Construction**
    - **Sealcoating company repayment**
    - **Nov 2nd PD**
    - **Kirtland Board tour**
11. **Communications** **208**
    - **Board of Commissioners notecard**

ROSCOMMON COUNTY MICHIGAN SEAL

Board of
Commissioners

Shawn,

Many thanks to you & your team for the great tours! You guys have done amazing improvements which have in turn, done amazing changes for the lives of those you serve.

A true testiment to the passion & culture of the entire team. Couldn't be more proud & honored.

Always, Kim Maley

12. **Adjournment**
    - **Time:**