

Kent ISD Regular School Board Meeting

Monday, December 15, 2025 4:00 PM

Kent Conference Center (Lower Level) , 1633 East Beltline NE , Grand Rapids, MI 49525

A. Call to Order

B. Welcome Visitors and Roll Call

C. Presentation

C.1. Leading Learning Awards

C.2. Strategic Plan Lead 2.0 Update- Ron Houtman, Director of Strategic Planning & Organizational Initiatives

D. Action Items

Consent Grouping: Action items may be approved with one motion unless a board member requests that an item or items be removed for separate action.

D.1. Approval of the minutes from the regular school board meeting.

D.2. Approve the Financial Report, allowing bills from November 1, 2025, through November 30, 2025.

D.3. Approve the personnel recommendations and report as presented

D.4. Approve Ammon Consulting Group to conduct a comprehensive assessment of countywide transportation needs.

D.5. Adopt the amended Board Policy #3501-AG Michigan FOIA Procedures and Guidelines.

D.6. Approve the Common Calendar through the 2030-2031 school year.

D.7. Approve the purchase of whiteboards for the ESC renovation from Custer Inc.

D.8. Approve the purchase of five vehicles for the Auto Technology program.

D.9. Approve the purchase of a 2025 Chevrolet Silverado 5500 from Berger Chevrolet.

D.10. Approve the list of surplus items and grant Kent ISD administration to dispose of these items per Kent ISD policies and guidelines.

E. **Approve the December Budget Amendments as outlined in the board packet.**

F. Public Comment

G. Items from Board Members

H. Superintendent's Report

I. **Superintendent's Mid-Year Progress Review - Closed Session (oma Sec 8a)**

J. Adjournment

Leading Learning Award December 2025

Lori Reuben



Lori Demonstrates sustained and exemplary educational leadership through consistent dedication, creativity, and care for all learners.

- Brings deep knowledge of art and fine-arts technique to every lesson, designing instruction that is accessible, meaningful, and developmentally aligned for center-based learners with complex needs.
- Uses a consistent, patient, and intentional instructional approach that supports students in using their hands to paint, draw, and engage in artmaking—even those who traditionally avoid fine-motor or hands-on tasks.
- Seamlessly blends expert artistic skill with a thoughtful pedagogical approach, tailoring every interaction to the individual learner’s abilities, communication needs, and sensory profiles.
- Creates powerful opportunities for non-speaking students to communicate through art, celebrating their unique voices, preferences, and expressive abilities.
- Recently demonstrated extraordinary persistence and leadership by spending months gently building trust with a hard-to-reach student with ASD, ultimately enabling him to work side by side with her on a holiday art project for the very first time.

Lisa Elders



A student was going to be moving from Pine Grove to a local district to maintain LRE. Lisa was great in providing me with the information I needed to make the transfer go smoothly. She went above and beyond by showing up on the student's first day at his new district. She was so helpful and shared a lot of critical information with me, the teacher, paraprofessionals, and the nurse. It made the transition so much better. It would have been a really rough transition had she not shown up that morning. It wasn't required of her, but she went above and beyond and really had a positive impact on everyone involved.

The Kent ISD School Board held a regular meeting at the Kent Conference Center on Monday, November 17, 2025. President Haidle called the meeting to order at 4:00 p.m.

Members Present: Hamming, Featherston, Schottke Haidle.
Member Absent: Drake

Kent ISD Staff Present: Superintendent Gorman, Assistant Superintendents Fee, Finkel, Philipps, Rodgers, Gardner Myers; Directors Arnold, Baine, Bray, Behm, Campbell, Graham, Hofstee, Houtman, Karsten, Larkin, Lienesch, Lillis, Maynard, McClintic, Murphy, Sneider, Store, Nelson, Verwey; Recording Secretary Lovell; Staff Members: Cinnamon Mellema, Anna Schutter, Mary Fedewa, Mark Higgins, Adonia Conrad, Matt Reda, Deborah VanDyke.

Director Danielle Hendry recognized Adonia Conrad with the Leading Learning Award, and her supervisor, Mark Higgins, shared words of appreciation. Director Bryndan Arnold presented the Leading Learning Award to Matt Reda, and Director Gerry Verwey along with Interim Principal Dr. Karl Nelson offered remarks in his honor.

Matthew Kaley, CPA with Maner Costerisan, presented the results of the Kent ISD financial audit. He reported that Kent ISD received an unmodified opinion with no material weaknesses or significant deficiencies. Mr. Kaley highlighted several key items, including significant changes in pension and OPEB, a GASB 101 restatement of Net Position, a \$32.6 million change in net position, and \$12.4 million in capital assets placed into service. He also reviewed the governmental funds and budget comparisons for the General, Special Education, and CTE funds, noting no major changes. In addition, Maner Costerisan completed a single audit of federal awards, which also resulted in an unmodified opinion and a low-risk audit designation.

Upon motion of Member Hamming, supported by Member Schottke, it was resolved to combine and approve action items D.1-D.9.

Ayes: Featherston, Schottke, Hamming, Haidle

Nays: None

Motion declared to have carried.

Upon motion of Member Featherston, supported by Member Schottke, it was resolved to approve the payment to reimburse Dean Transportation for the Section 74(b) State Aid from the 2024 MI Clean School Bus Program.

Ayes: Schottke, Hamming, Featherston, Haidle

Nays: None

Motion declared to have carried.

Upon motion of Member Schottke, supported by Member Hamming, it was resolved to approve Seyferth PR’s contracted services to support the Kent ISD and Local districts’ Enhancement Millage Restore and Renew proposal.

Ayes: Hamming, Featherston, Schottke, Haidle
Nays: None

Motion declared to have carried.

Upon motion of Member Featherston, supported by Member Hamming, it was resolved to approve the purchase of furniture for phase II of the ESC Renovation from Custer Office Environment.

Ayes: Featherston, Schottke, Hamming, Haidle
Nays: None

Motion declared to have carried.

Upon motion of Member Schottke, supported by Member Hamming, it was resolved to approve the change order for the Empower U North Resolution.

Ayes: Hamming, Featherston, Schottke, Haidle
Nays: None

Motion declared to have carried.

Pertaining to the FOIA appeal, upon motion of Member Hamming, supported by Member Featherston, it was resolved to reverse the prior FOIA denial in part and issue a written notice upholding the denial, in part. The Board upheld the cited FOIA exemptions; however, the administration shall produce the investigation records specifically related to Mr. Vincent Truskowski’s own personal statement, interview and incident report and notes from Mr. Truskowski’s interview. The Board upheld the denial of the investigation records related to other employee witness statements, witness interview summaries and witness interview notes based on the frank communication exception, MCL 15.243. The Board upheld the denial as it relates to the FERPA exemption, MCL 15.243; however, solely for the purpose of redaction of student names in the documents to be produced to keep confidential the identify of any student identified in the investigation in the production of public records.

Ayes: Hamming, Featherston, Schottke, Haidle
Nays: None

Motion declared to have carried.

Upon motion of Member Featherston, supported by Member Hamming, it was resolved to approve the resolution to join a lawsuit regarding Section 31aa legislation.

WHEREAS, Kent Intermediate School District (“Kent ISD”) is committed to ensuring the safety, well-being, and mental health of all students, and relies on state funding to provide essential services, personnel, and supports; and

WHEREAS, Section 31aa of the State School Aid Act (2025 PA 15) allocates substantial funding for school safety and mental-health initiatives for the 2025–2026 fiscal year; and

WHEREAS, Section 31aa(9) conditions the receipt of these critical funds on school districts’ agreement to a broad and undefined prospective waiver of “any privilege” in the event of a “mass casualty event,” including legal, statutory, and constitutional privileges; and

WHEREAS, this Privilege Waiver is vague, overbroad, and coercive, exposing Kent ISD and its officials to significant legal uncertainty and potential criminal penalties under MCL 388.1761 for unknowingly failing to comply with unclear statutory requirements; and

WHEREAS, this statutory condition risks forcing Kent ISD to choose between protecting its constitutional rights and accessing funding essential for student mental health and school safety; and

WHEREAS, the Verified Complaint filed on November 13, 2025 in the Michigan Court of Claims outlines multiple independent constitutional concerns with Section 31aa (9), including:

- Violations of substantive due process under Article 1, §17 of the Michigan Constitution;
- Unconstitutional conditions placed upon essential public funding;
- Violations of Article 4, §24 (Title-Object, Single-Object, and Change-of-Purpose Clauses); and
- Impermissible encroachment on the judiciary’s authority in violation of Article 3, §2 and Article 6, §5 of the Michigan Constitution; Verified Complaint for Declarat...

WHEREAS, Kent ISD, along with other intermediate school districts and public-school districts across Michigan, has been named as a plaintiff in litigation seeking declaratory and injunctive relief to prevent enforcement of this unconstitutional funding condition; and

WHEREAS, participation in this litigation is necessary to safeguard the rights of Kent ISD, its board members, administrators, and the students and communities it serves;

NOW, THEREFORE, BE IT RESOLVED, that the Kent ISD School Board hereby authorizes Kent ISD to participate as a plaintiff in litigation challenging Section 31aa (9) of the State School Aid Act;

BE IT FURTHER RESOLVED, that the Board authorizes the Superintendent, or designee, to execute all documents necessary to support Kent ISD’s participation, including but not limited to retention agreements, affidavits, declarations, and related legal filings;

BE IT FURTHER RESOLVED, that the Board authorizes legal counsel, including Miller Canfield Paddock & Stone, PLC, to represent Kent ISD in this matter;

BE IT FURTHER RESOLVED, that the Board affirms its commitment to securing constitutionally sound access to school safety and mental-health funding necessary for the protection and support of students throughout Kent County.

Ayes: Featherston, Schottke, Hamming, Haidle

Nays: None

Motion declared to have carried.

President Haidle offered the opportunity for public comment. No comments were given.

Member Schottke thanked voters for passing the Kent ISD regional enhancement millage on November 4, 2025. Member Schottke also shared her takeaways from the fourth annual Listen. Learn Lead State of the Student event hosted by the Student Leadership Community on Monday, November 17 at Frederik Meijer Gardens & Sculpture Park. President Haidle also commended the Student Leadership Community for sharing their experiences as a high school student and for everyone that helped plan the event.

President Haidle offered remarks on the current legislative environment, including the potential for another government shutdown after the new year. Dan Behm, Director of Education Advocates of West Michigan, also provided his perspective on the future direction of the Department of Education.

Superintendent Gorman expressed his gratitude to everyone involved in organizing the outstanding Listen. Learn. Lead – State of the Student event. He also acknowledged the successful passage of the regional enhancement millage, which will provide approximately \$357 per student annually for the next ten years. In addition, he thanked Dennis and his team for delivering another clean financial audit.

President Haidle adjourned the meeting at 4:49 p.m.

Minutes approved on December 15, 2025

Andrea Haidle, President

Anne Hamming, Secretary

/ml

**CHECKS (DISBURSEMENTS) WRITTEN BY FUND
11/1/25-11/30/25**

11. GENERAL EDUCATION	\$	11,614,941.54
21. SPECIAL EDUCATION-CENTER PROGRAMS	\$	295,820.00
22. SPECIAL EDUCATION	\$	2,406,800.90
23. COMMUNITY SERVICE (ENHANCEMENT MILLAGE)	\$	2,348.42
26. CAREER TECHNICAL EDUCATION	\$	561,950.19
27. COOPERATIVE EDUCATION **	\$	53,931.07
29. STUDENT/SCHOOL ACTIVITY FUND	\$	9,291.56
CAPITAL PROJECTS		
41. GENERAL EDUCATION	\$	17,062.34
42. SPECIAL EDUCATION	\$	260,771.79
46. CAREER TECHNICAL EDUCATION	\$	6,072.82
81. INTERNAL SERVICE FUND	\$	-
TOTAL	\$	15,228,990.63
Total Transfers Out to LEAs (K-12 and Charter Schools)	\$	3,016,191.55

*** Disbursements from fund 28 are included in fund 27-Cooperative Education totals.*

Kent ISD Check Register 11/1/2025 to 11/30/2025

Check #	Vendor Name	Fund	Fund Amount	Check Total	Check Comment
611262501	MICH PUBLIC SCHOOL EMPLOYEES	11	2,156,510.91		
			Check Total	2,156,510.91	NOV 2025 UAAL RATE STABILIZATI
611262502	MICH PUBLIC SCHOOL EMPLOYEES	11	1,240,237.29		
			Check Total	1,240,237.29	ORS 11.14.25
611132501	MICH PUBLIC SCHOOL EMPLOYEES	11	1,224,125.99		
			Check Total	1,224,125.99	ORS 10.31.25 PAYROLL
611212502	NEXT GENERATION ENROLLMENT INC	11	834,551.50		
			Check Total	834,551.50	DECEMBER PREMIUMS
611282520	UNITED STATES TREASURY	11	762,496.44		
			Check Total	762,496.44	PAYROLL TAXES
611142522	UNITED STATES TREASURY	11	758,324.14		
			Check Total	758,324.14	PAYROLL TAXES
300034352	GRAND RAPIDS PUBLIC SCHOOLS	11	662,798.00		
			Check Total	662,798.00	GSRP Thru Oct 2025 - Current Y
64984	MICH EDUC SPECIAL SERVICES	11	590,124.82		
			Check Total	590,124.82	Insurance Premiums - December
300034346	DEAN TRANSPORTATION	22	573,613.01		
			Check Total	573,613.01	JULY 25 REQ 1/2 TRANSPORT
300034389	GRAND RAPIDS PUBLIC SCHOOLS	22	510,825.94		
			Check Total	510,825.94	NOV25 SA SECT 51A SPED
300034341	LEARNING CARE GROUP	11	374,697.00		
			Check Total	374,697.00	GSRP Thru Oct 2025 - Current Y
300034395	KENTWOOD PUBLIC SCHOOLS	22	225,906.82		
			Check Total	225,906.82	NOV25 SA SECT 51A SPED

300034339	BYRON CENTER PUBLIC SCHOOLS	11	199,759.00	
			Check Total	199,759.00 GSRP Thru Oct 2025 - Current Y
81114251	JPMORGAN CHASE BANK NA	11	69,074.64	
	JPMORGAN CHASE BANK NA	21	36,219.10	
	JPMORGAN CHASE BANK NA	22	20,244.31	
	JPMORGAN CHASE BANK NA	26	60,128.22	
	JPMORGAN CHASE BANK NA	27	2,711.31	
	JPMORGAN CHASE BANK NA	28	516.07	
	JPMORGAN CHASE BANK NA	29	1,213.84	
			Check Total	190,107.49 AMAZON.COM*NM9MV6D42
300034323	MICHIGAN SCHOOLS ENERGY COOPERATIVE	11	11,109.41	
	MICHIGAN SCHOOLS ENERGY COOPERATIVE	21	47,278.73	
	MICHIGAN SCHOOLS ENERGY COOPERATIVE	26	67,118.57	
			Check Total	125,506.71 ACCT 41000 NATURAL GAS SEPT25
65072	VIDEOLAND SERVICE CO INC	41	7,938.00	
	VIDEOLAND SERVICE CO INC	42	109,449.54	
	VIDEOLAND SERVICE CO INC	46	5,799.12	
			Check Total	123,186.66 PA PROJECT 1805 FY26
611282522	STATE OF MICHIGAN	11	120,191.00	
			Check Total	120,191.00 PAYROLL TAXES
611142524	STATE OF MICHIGAN	11	118,948.55	
			Check Total	118,948.55 PAYROLL TAXES
300034403	SPARTA AREA SCHOOLS	11	83,118.25	
	SPARTA AREA SCHOOLS	22	32,738.04	
			Check Total	115,856.29 NOV25 SA SECT 51A SPED
300034384	FOREST HILLS PUBLIC SCHOOLS ADMINSTRATION	22	97,488.38	
			Check Total	97,488.38 NOV25 SA SECT 51A SPED
300034402	ROCKFORD PUBLIC SCHOOLS	11	7,864.05	

300034402	ROCKFORD PUBLIC SCHOOLS	22	88,476.09	
			Check Total	96,340.14 NOV25 SA SECT 51A SPED
300034293	SEHI COMPUTER PRODUCTS INC	22	90,236.00	
	SEHI COMPUTER PRODUCTS INC	26	3,869.00	
			Check Total	94,105.00 CO-HP ELITE TOWER 800 G9 DESKT
300034342	LEARNING CARE GROUP	11	89,571.00	
			Check Total	89,571.00 GSRP CO Thru Oct 25 - Carryove
300034405	ZEELAND PUBLIC SCHOOLS	11	89,181.68	
			Check Total	89,181.68 NOV25 SA ADULT ED SECT107A
300034358	LOWELL AREA SCHOOLS	11	82,237.00	
			Check Total	82,237.00 GSRP Thru Oct 2025 - Current Y
64989	OWEN-AMES-KIMBALL CO	42	81,212.50	
			Check Total	81,212.50 KEC-B GENERATOR PROJECT
300034404	WYOMING PUBLIC SCHOOLS	22	80,641.04	
			Check Total	80,641.04 NOV25 SA SECT 51A SPED
300034390	GRANDVILLE PUBLIC SCHOOLS	22	80,602.31	
			Check Total	80,602.31 NOV25 SA SECT 51A SPED
300034351	GR COMMUNITY COLLEGE	11	75,878.00	
			Check Total	75,878.00 GSRP Thru Oct 2025 - Current Y
611142501	CITY OF GRAND RAPIDS	11	69,535.46	
			Check Total	69,535.46 GRAND RAPIDS CITY TAX
65026	YMCA OF GREATER GR	11	68,905.00	
			Check Total	68,905.00 GSRP Thru Oct 2025 - Current Y
64830	COREWELL HEALTH	11	68,361.37	
			Check Total	68,361.37 PALS 32P4-BABY SCHOLARS 09.30.
300034312	HEART OF WEST MICH UNITED WAY	11	67,414.52	
			Check Total	67,414.52 ACCT# 8631 - 32P6 SERVICES SEP

300034380 CEDAR SPRINGS PUBLIC SCHOOLS	22	65,915.67	
		Check Total	65,915.67 NOV25 SA SECT 51A SPED
300034378 BYRON CENTER PUBLIC SCHOOLS	22	62,464.88	
		Check Total	62,464.88 NOV25 SA SECT 51A SPED
300034368 NEW BRANCHES SCHOOL	11	61,367.00	
		Check Total	61,367.00 GSRP CO Thru Oct 25 - Carryove
64968 GRAND RAPIDS EARLY DISCOVERY CENTER	11	60,154.00	
		Check Total	60,154.00 GSRP Thru Oct 2025 - Current Y
300034348 EVERDAY BLOOMS MONTESSORI	11	58,038.00	
		Check Total	58,038.00 GSRP Thru Oct 2025 - Current Y
300034388 GODWIN HEIGHTS PUBLIC SCHOOLS	22	57,218.59	
		Check Total	57,218.59 NOV25 SA SECT 51A SPED
65067 POWERSCHOOL HOLDINGS LLC	22	55,492.00	
		Check Total	55,492.00 POWERSCHOOL REGIONAL CONTROLLE
65060 MICHIGAN STATE UNIVERSITY	11	55,147.95	
		Check Total	55,147.95 MSU EPIC RESEARCH FY26
300034393 KENOWA HILLS PUBLIC SCHOOLS	22	53,973.16	
		Check Total	53,973.16 NOV25 SA SECT 51A SPED
300034375 WEST MICH ACADEMY OF ENVIRONMENTAL SCIENCE	11	51,782.00	
		Check Total	51,782.00 GSRP CO Thru Oct 25 - Carryove
300034392 KELLOGGSVILLE PUBLIC SCHOOLS	22	50,999.73	
		Check Total	50,999.73 NOV25 SA SECT 51A SPED
300034399 ORCHARD VIEW SCHOOLS	11	49,510.31	
		Check Total	49,510.31 NOV25 SA ADULT ED SECT107A
64975 ANSELU LLC	11	49,105.00	
		Check Total	49,105.00 GSRP Thru Oct 2025 - Current Y
300034313 HEART OF WEST MICH UNITED WAY	11	46,212.10	
		Check Total	46,212.10 ACCT# 8631 - 32P SERVICES SEPT

64900 REHMANN LLC	11	46,137.50	
		Check Total	46,137.50 GSRP SUBRECIPIENT AUDIT MONITO
300034332 UNITED COMMERCIAL SERVICES INC	21	41,077.24	
UNITED COMMERCIAL SERVICES INC	26	4,632.00	
		Check Total	45,709.24 EUC JANITORIAL SERVICES
300034382 COMSTOCK PARK PUBLIC SCHOOLS	22	43,425.66	
		Check Total	43,425.66 NOV25 SA SECT 51A SPED
65003 STEEPLETOWN NEIGHBORHOOD SERVICES	11	40,874.00	
		Check Total	40,874.00 GSRP Thru Oct 2025 - Current Y
64997 SAN JUAN DIEGO ACADEMY	11	40,375.00	
		Check Total	40,375.00 GSRP Thru Oct 2025 - Current Y
300034271 ADN ADMINISTRATORS INC	11	39,278.14	
		Check Total	39,278.14 DENTAL CLAIMS
300034398 NORTHVIEW PUBLIC SCHOOLS	22	38,924.45	
		Check Total	38,924.45 NOV25 SA SECT 51A SPED
300034362 MILESTONES CDC LLC	11	37,637.00	
		Check Total	37,637.00 GSRP Thru Oct 2025 - Current Y
300034366 MILESTONES CDC LLC	11	36,467.00	
		Check Total	36,467.00 GSRP CO Thru Oct 25 - Carryove
300034364 MILESTONES CDC LLC	11	36,049.00	
		Check Total	36,049.00 GSRP Thru Oct 2025 - Current Y
300034279 COMSTOCK PARK PUBLIC SCHOOLS	11	36,000.00	
		Check Total	36,000.00 WMTC RESIDENT STIPENDS
64987 NEXT STEP OF WEST MICHIGAN	26	35,064.00	
		Check Total	35,064.00 NEXT STEPS TRAINING AGREEMENT
64888 ASCEND LEARNING HOLDINGS LLC	26	34,704.00	
		Check Total	34,704.00 CPCT/A EXAM AND PREP BUNDLE

64871	KAPLAN INC	11	32,249.00	
			Check Total	32,249.00 GSRP C4L Curriculum
300034396	LOWELL AREA SCHOOLS	22	32,099.68	
			Check Total	32,099.68 NOV25 SA SECT 51A SPED
300034327	SEHI COMPUTER PRODUCTS INC	11	9,840.00	
	SEHI COMPUTER PRODUCTS INC	22	15,958.25	
	SEHI COMPUTER PRODUCTS INC	26	5,587.12	
			Check Total	31,385.37 ADULT ED CHROMEBOOKS & DESKTOP
300034361	MILESTONES CDC LLC	11	31,273.00	
			Check Total	31,273.00 GSRP Thru Oct 2025 - Current Y
64842	POSTMA CORPORATION	27	30,394.86	
			Check Total	30,394.86 WAN MAINTENANCE
300034363	MILESTONES CDC LLC	11	28,698.00	
			Check Total	28,698.00 GSRP Thru Oct 2025 - Current Y
65004	STEEPLETOWN NEIGHBORHOOD SERVICES	11	25,177.00	
			Check Total	25,177.00 GSRP CO Thru Oct 25 - Carryove
64991	THOMAS SKILLING	11	23,977.00	
			Check Total	23,977.00 GSRP Thru Oct 2025 - Current Y
64969	GRAND RAPIDS EARLY DISCOVERY CENTER	11	23,950.00	
			Check Total	23,950.00 GSRP Thru Oct 2025 - Current Y
300034337	BAXTER COMMUNITY CENTER	11	23,651.00	
			Check Total	23,651.00 GSRP Thru Oct 2025 - Current Y
300034377	BELDING AREA SCHOOLS	11	23,570.29	
			Check Total	23,570.29 NOV25 SA ADULT ED SECT107A
64785	ICCF COMMUNITY HOMES	11	23,506.00	
			Check Total	23,506.00 MV REIMBURSEMENT - WELFARE ITE
300034386	FRUITPORT COMMUNITY SCHOOLS	11	22,794.53	
			Check Total	22,794.53 NOV25 SA ADULT ED SECT107A

64918 TYLER TECHNOLOGIES INC	11	22,711.50	
		Check Total	22,711.50 TYLER TECH MUNIS SOFTWARE AGRE
300034385 FREMONT PUBLIC SCHOOLS	11	22,460.78	
		Check Total	22,460.78 NOV25 SA ADULT ED SECT107A
65007 THE VILLAGE LEARNING CENTER INC	11	22,230.00	
		Check Total	22,230.00 GSRP Thru Oct 2025 - Current Y
300034372 SUN LIFE ASSURANCE COMPANY	11	22,090.28	
		Check Total	22,090.28 OCTOBER PREMIUMS
300034365 MILESTONES CDC LLC	11	21,445.00	
		Check Total	21,445.00 GSRP CO Thru Oct 25 - Carryove
64851 GRAFTON SCHOOL INCORPORATED	21	1,313.66	
GRAFTON SCHOOL INCORPORATED	22	20,106.34	
		Check Total	21,420.00 UKERU PADS FOR CENTER PROGRAMS
300034359 MADISON NATIONAL LIFE INS CO INC	11	20,486.85	
		Check Total	20,486.85 DECEMBER PREMIUMS
300034408 CALEDONIA TOWNSHIP	11	20,365.46	
		Check Total	20,365.46 ENHANCEMENT MILLAGE ELECTION E
64764 TREECE HOME CARE INC	22	20,355.00	
		Check Total	20,355.00 COMMUNITY CARE GIVERS BUS NURS
300034381 CENTRAL MONTCALM PUB SCH	11	20,142.44	
		Check Total	20,142.44 NOV25 SA ADULT ED SECT107A
64858 GRAND VALLEY METRO COUNCIL	11	20,000.00	
		Check Total	20,000.00 LGROW DUES FY 2025-2026 NPDES/
65049 GR CHARTER TOWNSHIP	11	19,351.92	
		Check Total	19,351.92 ENHANCEMENT MILLAGE ELECTION E
64865 INTEGRITY BUSINESS SOLUTIONS LLC	26	18,286.68	
		Check Total	18,286.68 CO-FURNITURE FOR E521

65011	UNITED METHODIST COMMUNITY HOUSE	11	17,975.00	
			Check Total	17,975.00 GSRP Thru Oct 2025 - Current Y
300034400	PLAINWELL COMMUNITY SCHOOLS	11	17,877.61	
			Check Total	17,877.61 NOV25 SA ADULT ED SECT107A
64978	LANGLEY CHILD CARE	11	17,873.00	
			Check Total	17,873.00 GSRP Thru Oct 2025 - Current Y
64861	HOLLAND PUBLIC SCHOOLS	11	17,853.03	
			Check Total	17,853.03 WMTC STIPENDS-A.MAATMAN & J.JA
64983	LITTLE EXPLORERS CHILD CARE CENTER LLC	11	16,787.00	
			Check Total	16,787.00 GSRP Thru Oct 2025 - Current Y
64966	GR CHRISTIAN SCHOOLS	11	16,582.00	
			Check Total	16,582.00 GSRP Thru Oct 2025 - Current Y
65027	WHITEHALL DISTRICT SCHOOLS	11	15,856.87	
			Check Total	15,856.87 NOV25 SA ADULT ED SECT107A
64958	TAMIKO TESHIMA	21	15,618.76	
			Check Total	15,618.76 DUNCANLAKESPEECHTHERAPY CONTRA
27151128	EDUSTAFF LLC	11	1,773.68	
	EDUSTAFF LLC	21	7,501.51	
	EDUSTAFF LLC	22	2,104.34	
	EDUSTAFF LLC	26	4,204.37	
			Check Total	15,583.90 EDUSTAFF WEEK OF 112825
64795	MATHISON ARCHITECTS LLC	42	15,350.00	
			Check Total	15,350.00 EU SOUTH RENO - SERVICES THRU
64753	A&B MECHANICAL CONTRACTORS INC	42	15,000.00	
			Check Total	15,000.00 KEC-O BOILER REPLACEMENT
64972	HISPANIC CENTER OF WESTERN MICHIGAN	11	14,864.00	
			Check Total	14,864.00 GSRP CO Thru Oct 25 - Carryove
300034321	ANA L RAMIREZ-SAENZ	21	13,453.05	

300034321	ANA L RAMIREZ-SAENZ	22	1,135.75	
			Check Total	14,588.80 LA FUENTE TRANSLATION SERVICES
300034353	OCTAVIA PACE	11	14,550.00	
			Check Total	14,550.00 GSRP Thru Oct 2025 - Current Y
64937	ALL FLO PLUMBING LLC	42	14,350.00	
			Check Total	14,350.00 KEC-O NEW SEWER LINE
64936	ALDERGATE UNITED METHODIST CHURCH	11	14,308.00	
			Check Total	14,308.00 GSRP Thru Oct 2025 - Current Y
300034376	ALLEGAN PUBLIC SCHOOLS	11	13,969.30	
			Check Total	13,969.30 NOV25 SA ADULT ED SECT107A
300034307	ENVIRO-CLEAN	21	13,928.54	
			Check Total	13,928.54 EU-N CUSTODIAL SERVICES
65070	SPARTA TOWNSHIP	22	13,874.00	
			Check Total	13,874.00 2025 SUMMER TAX COLLECTION
64763	COASTAL BUSINESS SUPPLIES INC	26	13,795.00	
			Check Total	13,795.00 CO-CRIO PRINTER BUNDLE FOR GRA
300034345	CREATIVE TECHNOLOGIES ACADEMY	11	13,692.00	
			Check Total	13,692.00 GSRP Thru Oct 2025 - Current Y
64773	FISHER SCIENTIFIC CO LLC	26	12,786.44	
			Check Total	12,786.44 FISHER ORDER FOR MA AND PHLEBO
64789	EHC INC	26	12,593.00	
			Check Total	12,593.00 CO KECO GPR SYSTEM FOR CTC-E A
611282519	GLP & ASSOCIATES	11	12,342.66	
			Check Total	12,342.66 ANNUITY
611142521	GLP & ASSOCIATES	11	12,342.53	
			Check Total	12,342.53 ANNUITY
611282521	PARADIGM EQUITIES INC	11	12,297.20	
			Check Total	12,297.20 ANNUITY

300034415	KENT COUNTY TREASURER	11	190.03	
	KENT COUNTY TREASURER	22	7,654.20	
	KENT COUNTY TREASURER	23	1,920.09	
	KENT COUNTY TREASURER	26	1,879.81	
	KENT COUNTY TREASURER	42	223.85	
	KENT COUNTY TREASURER	46	223.85	
			Check Total	12,091.83 REFUND OF 2024 TAXES
64814	NEXSTAR BROADCASTING INC	11	12,000.00	
			Check Total	12,000.00 MARANDA PARTNERSHIP 2025/2026
611142523	PARADIGM EQUITIES INC	11	11,977.20	
			Check Total	11,977.20 ANNUITY
64768	DIGICERT INC	26	11,754.40	
			Check Total	11,754.40 DIGICERT SUBSCRIPTION 1 YR (NE
300034416	KENT COUNTY TREASURER	26	11,636.09	
			Check Total	11,636.09 25-26 SRO OFFICER (JULY 2025 -
65024	XEROX CORPORATION	26	11,603.73	
			Check Total	11,603.73 MOS AGREEMENT - KCTC GRAPHICS
271511225	EDUSTAFF LLC	11	1,791.32	
	EDUSTAFF LLC	21	6,048.63	
	EDUSTAFF LLC	22	1,572.58	
	EDUSTAFF LLC	26	1,921.32	
			Check Total	11,333.85 EDUSTAFF WEEK OF 111425
65047	WEST MICH HORTICULTURAL SOCIETY INC	11	11,288.50	
			Check Total	11,288.50 LISTEN LEARN LEAD STATE OF THE
300034355	HOPE ACADEMY OF WEST MICHIGAN	11	11,148.00	
			Check Total	11,148.00 GSRP Thru Oct 2025 - Current Y
300034286	KENT COUNTY TREASURER	26	11,053.30	
			Check Total	11,053.30 25-26 SRO OFFICER (JULY 2025 -

64829	CONSUMERS ENERGY CO	21	10,739.92	
			Check Total	10,739.92 100039595051 (2101 52ND ST SW)
64994	THE REFUGEE EDUCATION CENTER	11	10,684.00	
			Check Total	10,684.00 GSRP Thru Oct 2025 - Current Y
64924	SOLUTIONS PLUS INC	26	10,549.35	
			Check Total	10,549.35 LAKENET FIREWALL SUPPORT 9/20/
300034387	GODFREY LEE PUBLIC SCHOOLS	22	10,501.34	
			Check Total	10,501.34 NOV25 SA SECT 51A SPED
300034394	KENT CITY COMMUNITY SCHOOLS	22	10,424.91	
			Check Total	10,424.91 NOV25 SA SECT 51A SPED
64903	SET INC	22	10,000.00	
			Check Total	10,000.00 DEDUCTIBLE CASE# 24-CV-00833
64863	HOPKINS MECHANICAL SERVICES LLC	26	9,750.00	
			Check Total	9,750.00 KCTC EAST - REPAIR DATA ROOM L
64962	ENHANCE AVL	42	8,884.69	
			Check Total	8,884.69 EUS CAFETERIA AV UPGRADE
64895	COURIERED LLC	11	8,840.90	
			Check Total	8,840.90 Inter and Intra District Couri
300034298	ZEELAND PUBLIC SCHOOLS	11	8,821.02	
			Check Total	8,821.02 WMTC STIPEND - V.ANDERSON
64841	POSTMA CORPORATION	27	8,696.83	
			Check Total	8,696.83 EMERGENCY SPLICING/AERIAL MAIN
64826	CITY OF GRAND RAPIDS	21	4,261.93	
	CITY OF GRAND RAPIDS	26	4,271.72	
			Check Total	8,533.65 WS2177253 (860 CRAHEN NE) 9/23
611142515	GLP & ASSOCIATES - 457	11	8,301.85	
			Check Total	8,301.85 ANNUITY

611282513	GLP & ASSOCIATES - 457	11	8,301.85	
			Check Total	8,301.85 ANNUITY
300034328	SIEMENS INDUSTRY INC	26	8,228.00	
			Check Total	8,228.00 CTC-E REPLACEMENT OF FIRE ALAR
300034369	PROGRESSIVE ARCHITECTURAL ENGINEERS	26	5,041.25	
	PROGRESSIVE ARCHITECTURAL ENGINEERS	41	2,953.75	
			Check Total	7,995.00 ESC RENO-PROF SERVICES THRU 10
300034397	MASON COUNTY CENTRAL SCHOOLS	11	7,975.91	
			Check Total	7,975.91 NOV25 SA SECT 107 ADULT ED
300034304	CUSTER OFFICE ENVIRONMENTS INC	42	7,922.38	
			Check Total	7,922.38 PGLC STAFF OFFICE CHAIRS
64834	DJ'S LANDSCAPE MANAGEMENT	21	7,555.23	
			Check Total	7,555.23 EU-CENTRAL (MAYFIELD) LAWN MAI
65006	SUNSHINE COTTAGE SCHOOL FOR DEAF CHILDREN	21	7,380.00	
			Check Total	7,380.00 Trainers for CASLLS Training-
64941	B&H FOTO & ELECTRONICS CORP	26	4,299.00	
	B&H FOTO & ELECTRONICS CORP	42	3,045.84	
			Check Total	7,344.84 CO DRONES FOR CRIMINAL JUSTICE
300034391	GRANT PUBLIC SCHOOLS	11	7,301.09	
			Check Total	7,301.09 NOV25 SA SECT 107 ADULT ED
64860	HERITAGE-CRYSTAL CLEAN INC	26	6,886.73	
			Check Total	6,886.73 FAC/KCTC - DISPOSAL SERVICE
65028	16 HANDS INC	11	6,817.50	
			Check Total	6,817.50 FIDUCIUS CONSORTIUM AGREEMENT
65069	SOLON TOWNSHIP	11	6,804.65	
			Check Total	6,804.65 ENHANCEMENT MILLAGE ELECTION E
611142520	ASR CORP	11	6,509.97	
			Check Total	6,509.97 KENT ISD FLEX

300034306	EAST GRAND RAPIDS PUBLIC SCHOOLS	11	6,459.00	
			Check Total	6,459.00 WMTC RESIDENT STIPEND-K.SMEDLE
64864	IMPERIAL DADE	21	2,901.15	
	IMPERIAL DADE	26	3,360.62	
			Check Total	6,261.77 MAIN CAMPUS - CUSTODIAL SUPPLI
611282518	ASR CORP	11	6,221.51	
			Check Total	6,221.51 KENT ISD FLEX
64890	US OMNI & TSACG COMPLIANCE SERVICES INC	29	6,000.00	
			Check Total	6,000.00 MRIC HOSTING & LICENSE FEE OCT
64915	TENDER LAWN CARE	11	481.00	
	TENDER LAWN CARE	26	5,392.38	
			Check Total	5,873.38 ESC LAWN CARE AFTER JULY 1
64853	GRAND VALLEY AUTOMATION INC	26	5,854.00	
			Check Total	5,854.00 KCTC-E CWING HVAC CONTROLLER
65002	STEEPLETOWN NEIGHBORHOOD SERVICES	11	5,741.00	
			Check Total	5,741.00 GSRP Thru Oct 2025 - Current Y
65037	CONSUMERS ENERGY CO	21	2,129.28	
	CONSUMERS ENERGY CO	26	3,572.53	
			Check Total	5,701.81 100010917175 (1480 LEFFINGWELL
64990	PEOPLE DRIVEN TECHNOLOGY INC	26	5,632.80	
			Check Total	5,632.80 40TB RUBRIK EXPANSION
64893	POWERSCHOOL HOLDINGS LLC	11	5,502.00	
			Check Total	5,502.00 Powerschool License and Subscr
64935	AUTOMATIC EQUIPMENT SALES & SERVICE INC	21	5,484.58	
			Check Total	5,484.58 PINE GROVE - SERVICE DOOR LOCK
611142505	MG TRUST COMPANY-MIDWEST	11	5,387.72	
			Check Total	5,387.72 ANNUITY

611282503	MG TRUST COMPANY-MIDWEST	11	5,387.72	
			Check Total	5,387.72 ANNUITY
64792	RONALD E KOEHLER	11	5,000.00	
			Check Total	5,000.00 CONSULTATION SERVICES
300034322	MCALVEY MERCHANT & ASSOCIATES	11	5,000.00	
			Check Total	5,000.00 CONSULTATION AND GOVERNMENTAL
611282512	PARADIGM EQUITIES-ROTH	11	4,996.60	
			Check Total	4,996.60 ANNUITY
611142514	PARADIGM EQUITIES-ROTH	11	4,946.60	
			Check Total	4,946.60 ANNUITY
300034273	AMAZON.COM LLC	11	784.16	
	AMAZON.COM LLC	26	1,611.08	
	AMAZON.COM LLC	28	2,489.03	
			Check Total	4,884.27 CO ID MAKER CTCE MSK
64917	TRANE PARTS CTR OF WEST MICH	26	4,806.84	
			Check Total	4,806.84 KCTC-E REFRIGERANT MONITOR CON
64790	DOLLY ANN KELLOGG	11	4,786.30	
			Check Total	4,786.30 Contracted Services for GRSEPN
64970	HARBOR GROUP INCORPORATED	26	4,780.56	
			Check Total	4,780.56 HARBOR GROUP FIRST SEMESTER PO
64816	ADVANTAGE MECHANICAL-REFRIGERATION INC	11	1,380.00	
	ADVANTAGE MECHANICAL-REFRIGERATION INC	21	2,903.75	
	ADVANTAGE MECHANICAL-REFRIGERATION INC	26	431.25	
			Check Total	4,715.00 KCTC EAST - HVAC REPAIRS
300034407	AMAZON.COM LLC	11	337.63	
	AMAZON.COM LLC	26	4,241.38	

300034407			Check Total	4,579.01	KCTC THERAPEUTIC SERVICES-CLAS
300034320	UKG KRONOS SYSTEMS LLC	11	622.17		
	UKG KRONOS SYSTEMS LLC	21	2,910.27		
	UKG KRONOS SYSTEMS LLC	22	414.78		
	UKG KRONOS SYSTEMS LLC	26	622.17		
			Check Total	4,569.39	KRONOS WORKFORCE SOFTWARE FY 2
300034288	UKG KRONOS SYSTEMS LLC	11	610.77		
	UKG KRONOS SYSTEMS LLC	21	2,907.23		
	UKG KRONOS SYSTEMS LLC	22	407.18		
	UKG KRONOS SYSTEMS LLC	26	610.78		
			Check Total	4,535.96	KRONOS WORKFORCE SOFTWARE FY 2
300034330	THRUN MAATSCH AND NORDBERG PC	11	1,510.00		
	THRUN MAATSCH AND NORDBERG PC	22	1,510.00		
	THRUN MAATSCH AND NORDBERG PC	26	1,510.00		
			Check Total	4,530.00	0720-00001 & 0720-00630
300034401	PORTLAND PUBLIC SCHOOLS	11	4,326.18		
			Check Total	4,326.18	NOV25 SA SECT 107 ADULT ED
64771	ESTR PUBLICATIONS	22	4,317.00		
			Check Total	4,317.00	Transition Rating Scales
64873	KATERBERG VERHAGE INC	21	4,292.88		
			Check Total	4,292.88	LINCOLN CAMPUS - DISPOSE OF BR
64823	BARUZZINI CONTRACTING LLC	21	4,211.64		
			Check Total	4,211.64	PGLC POOL UV SENSOR REPLACEMENT
64819	ARTISTS CREATING TOGETHER INC	21	4,200.00		
			Check Total	4,200.00	ARTISTS CREATING TOGETHER - 20
64883	MISDU	11	4,151.03		
			Check Total	4,151.03	GARNISHMENT

65061 MISDU	11	4,151.03	
		Check Total	4,151.03 GARNISHMENT
64891 PAVE EDU INC	11	4,100.00	
		Check Total	4,100.00 PROVIDE ARTIFICIAL INTELLIGENC
300034336 B&V MECHANICAL INC	26	3,995.00	
		Check Total	3,995.00 CTC-E REMOVE AND REPLACE WALL
64960 EDUCATION STATION	11	3,951.00	
		Check Total	3,951.00 GSRP Thru Oct 2025 - Current Y
64855 GRAND VALLEY AUTOMATION INC	26	3,924.00	
		Check Total	3,924.00 AVIGILON UNITY ENTERPRISE VIRT
64848 GOODWILL INDUSTRIES OF GREATER GRAND	21	3,750.00	
		Check Total	3,750.00 GOODWILL-KISD EU NORTH AGREEME
611142504 PLANMEMBER SECURITIES CORP	11	3,709.11	
		Check Total	3,709.11 ANNUITY
611142512 PLANMEMBER-ER	11	3,605.42	
		Check Total	3,605.42 ANNUITY
611282510 PLANMEMBER-ER	11	3,605.42	
		Check Total	3,605.42 ANNUITY
611282502 PLANMEMBER SECURITIES CORP	11	3,509.11	
		Check Total	3,509.11 ANNUITY
300034292 RELAYHUB LLC	22	3,433.33	
		Check Total	3,433.33 RelayHub Monthly Licensing Fee
300034418 SET INC	11	3,391.60	
		Check Total	3,391.60 DECEMBER PREMIUMS
64810 VISION21 SOLUTIONS LLC	26	3,375.00	
		Check Total	3,375.00 LanSchool Subscriptions for KC
64758 AUTO CLINIC	26	3,355.05	
		Check Total	3,355.05 AUTO ACI TEACHING SUPPLIES

64950	COMCAST HOLDINGS CORPORATION	11	1,155.00	
	COMCAST HOLDINGS CORPORATION	21	2,095.59	
			Check Total	3,250.59 MONTHLY INTERNET ACCESS YR 3/3
300034300	BLUUM USA INC	11	3,200.00	
			Check Total	3,200.00 ADULT ED AT EUS CLEVERTOUCH
64786	IMPERIAL DADE	26	3,132.25	
			Check Total	3,132.25 MAIN CAMPUS CUSTODIAL SUPPLIES
300034383	EAST GRAND RAPIDS PUBLIC SCHOOLS	22	3,116.38	
			Check Total	3,116.38 NOV25 SA SECT 51A SPED
64948	CITIZENSHIRT	26	3,095.50	
			Check Total	3,095.50 TEACHER ACADEMY T-SHIRT ORDER
65059	LOWELL TWSP TREASURER	11	3,048.43	
			Check Total	3,048.43 ENHANCEMENT MILLAGE ELECTION E
300034296	JON MICHAEL WASHBURN	11	3,000.00	
			Check Total	3,000.00 CONSULTATION SERVICES
64896	PROPIO LS LLC	11	2,974.49	
			Check Total	2,974.49 PROJ 2025-082968 - TRANSLATE S
611142507	PARADIGM - 457	11	2,940.00	
			Check Total	2,940.00 ANNUITY
611282505	PARADIGM - 457	11	2,940.00	
			Check Total	2,940.00 ANNUITY
65032	BARNES & NOBLE	21	2,938.84	
			Check Total	2,938.84 BOOK PURCHASE KEC OAKLEIGH FRO
64932	KWM ACQUISITION LLC	21	2,899.65	
			Check Total	2,899.65 LINCOLN CAMPUS REPAIRS TO KUBO
64856	GRAND VALLEY AUTOMATION INC	26	2,895.00	
			Check Total	2,895.00 KCTC-E PH 2-MYS OFC ELECT. DOO

65035	CITIZENSHIRT	26	2,728.00	
			Check Total	2,728.00 KCTC CRIMINAL JUSTICE - MISC S
64780	GORDON FOOD SERVICE INC	26	2,682.53	
			Check Total	2,682.53 KCTC CULINARY - RESALE SUPPLIE
64951	CONSTRUCTIVE SHEET METAL INC	26	2,671.07	
			Check Total	2,671.07 SHEET METAL ORDER FOR DIESEL
300034329	SYSCO GRAND RAPIDS LLC	26	2,649.23	
			Check Total	2,649.23 SYSCO RESALE EXPENSES SEMESTER
65062	MOSS AUDIO CORP	26	2,646.00	
			Check Total	2,646.00 ADDITIONAL PHONE LICENSES
300034367	MILESTONES CDC LLC	11	2,638.00	
			Check Total	2,638.00 GSRP CO Thru Oct 25 - Carryove
300034373	SYSCO GRAND RAPIDS LLC	26	2,514.73	
	SYSCO GRAND RAPIDS LLC	29	96.44	
			Check Total	2,611.17 SYSCO CATERING EXPENSES SEMEST
64850	GR COMMUNITY COLLEGE	22	2,094.79	
	GR COMMUNITY COLLEGE	26	501.24	
			Check Total	2,596.03 Kent ISD Special Education
65013	VALLEY CITY SIGN	21	2,432.00	
	VALLEY CITY SIGN	26	128.00	
			Check Total	2,560.00 FENCE GATE SIGNS VARIOUS BLDGS
64787	INTERURBAN TRANSIT PARTNERSHIP	11	2,550.00	
			Check Total	2,550.00 ADULT ED - TRANSPORTATION
64904	SNAP ON EQUIPMENT	26	2,543.19	
			Check Total	2,543.19 INTRO TO AUTO TIRE CHANGER REP
64981	LINCOLN ELECTRIC COMPANY	26	2,529.20	
			Check Total	2,529.20 LINCOLN ELECTRIC FIRST SEMESTE
64885	MR SERVICES AND HANDLING LLC	26	834.00	

64885	MR SERVICES AND HANDLING LLC	41	1,668.00	
			Check Total	2,502.00 ESC AND DISTRICT WIDE STORAGE
300034291	THE PITNEY BOWES BANK INC	11	2,500.00	
			Check Total	2,500.00 8000900002992026 POSTAGE
65029	ADVANTAGE MECHANICAL-REFRIGERATION INC	26	2,455.00	
			Check Total	2,455.00 KCC HVAC REPAIRS
65019	VK ENDEAVOURS LLC	42	2,448.25	
			Check Total	2,448.25 KEC BELTLINE - PAVING
300034299	AMAZON.COM LLC	11	1,101.47	
	AMAZON.COM LLC	26	1,346.36	
			Check Total	2,447.83 GSRP Snacks
611142525	VALIC	11	2,444.57	
			Check Total	2,444.57 ANNUITY
611282523	VALIC	11	2,444.57	
			Check Total	2,444.57 ANNUITY
300034406	CONTINENTAL AMERICAN INSURANCE COMPANY	11	2,424.46	
			Check Total	2,424.46 NOVEMBER PREMIUMS
65068	SCENARIO LEARNING LLC	26	2,394.00	
			Check Total	2,394.00 STUDENT SAFTEY TRAINING MODULE
64806	TELOCIN GROUP INC	21	2,363.88	
			Check Total	2,363.88 LCC GENERATOR MAINTENANCE
65041	DAWN FOOD PRODUCTS INC	26	2,345.80	
			Check Total	2,345.80 DAWN RESALE EXPENSES SEMESTER
300034308	GRAND VALLEY STATE UNIVERSITY	11	2,251.48	
			Check Total	2,251.48 WMTC RESIDENT COHORT 10/23/25
64765	CREATIVE MACHINE REPAIR LLC	26	2,248.00	
			Check Total	2,248.00 KCTC-W MARVEL SAW REPAIRS

65042	DJ'S LANDSCAPE MANAGEMENT	21	2,248.00	
			Check Total	2,248.00 EUN LAWN MAINTENANCE FROM 7/1/
65065	OTTAWA AREA ISD	11	2,201.47	
			Check Total	2,201.47 GRANT CONSULTANT
300034420	SYSCO GRAND RAPIDS LLC	26	2,200.20	
			Check Total	2,200.20 SYSCO RESALE EXPENSES SEMESTER
64847	GLOBAL TEST SUPPLY	26	2,192.27	
			Check Total	2,192.27 CO-AUTO TECH FLUKE 115 MULTIME
64974	KEYSTONE AUTOMOTIVE OPERATIONS	26	2,190.35	
			Check Total	2,190.35 KEYSTONE AUTOMOTIVE TEACHING E
65073	WEST MICHIGAN FOREST PRODUCTS LLC	26	2,129.00	
			Check Total	2,129.00 LUMBER SUPPLIES FOR CLASS ROOM
64965	GORDON FOOD SERVICE INC	26	2,118.29	
			Check Total	2,118.29 GORDON FOOD RESALE 1ST SEMESTE
300034289	NATIONAL BRAILLE PRESS INC	22	2,110.00	
			Check Total	2,110.00 Everyday Mathematics Student R
64777	GEIGLE SAFETY GROUP INC	26	2,078.00	
			Check Total	2,078.00 KCTC ENGINEERING TECH-OSHACADE
64801	OTTAWA AREA ISD	11	2,075.62	
			Check Total	2,075.62 GRANT CONSULTANT
64973	IMPERIAL DADE	21	781.10	
	IMPERIAL DADE	26	1,270.66	
			Check Total	2,051.76 MAIN CAMPUS - CUSTODIAL SUPPLI
611142509	PARADIGM ER	11	2,037.53	
			Check Total	2,037.53 ANNUITY
611282507	PARADIGM ER	11	2,037.53	
			Check Total	2,037.53 ANNUITY

64982	LINDE GAS & EQUIPMENT INC	26	2,036.40	
			Check Total	2,036.40 WELDING SUPPLIES SY25-26
300034301	BROADMOOR PRODUCTS INC	21	2,002.89	
			Check Total	2,002.89 LINCOLN - HVAC CHEMICAL SUPPLI
64998	SOMMER JABBAR	11	2,000.00	
			Check Total	2,000.00 IND CONTRACT - S. JABBAR, CULT
64766	DECKER & SONS APPLIANCES	41	1,998.00	
			Check Total	1,998.00 ESC NEW REFRIGERATORS
64762	CITY OF GRAND RAPIDS	11	650.45	
	CITY OF GRAND RAPIDS	21	694.84	
	CITY OF GRAND RAPIDS	26	646.06	
			Check Total	1,991.35 WS2081155 (1800 LEFFINGWELL NE
65009	THINKING COLLABORATIVE LLC	11	1,936.00	
			Check Total	1,936.00 ADAPTIVE SCHOOLS LEARNING GUID
300034326	DUANE OETMAN	21	300.00	
	DUANE OETMAN	22	1,632.75	
			Check Total	1,932.75 Physician Review & Signatures
64811	VK ENDEAVOURS LLC	42	1,929.85	
			Check Total	1,929.85 KEC BELTLINE PAVING
611142518	GLP ASSOCIATES EE ROTH	11	1,920.00	
			Check Total	1,920.00 ANNUITY
611282516	GLP ASSOCIATES EE ROTH	11	1,920.00	
			Check Total	1,920.00 ANNUITY
64793	LINDE GAS & EQUIPMENT INC	26	1,834.91	
			Check Total	1,834.91 KCTC AUTO TECH - CLASSROOM SUP
300034285	KENDALL ELECTRIC INC	21	90.78	
	KENDALL ELECTRIC INC	26	1,735.25	
			Check Total	1,826.03 KCTC WEST - ELECTRICAL SUPPLIE

64887	NATIONAL AZON INC	26	1,794.00	
			Check Total	1,794.00 HARD DRIVE REPLACMENT FOR GRAP
65015	VANDERHYDE MECHANICAL INC	26	1,793.75	
			Check Total	1,793.75 KCTC CULINARY - EQUIPMENT REPA
64869	JERI WEYHER KESSENICH	22	1,790.25	
			Check Total	1,790.25 Physician Review & Signatures
64828	TREECE HOME CARE INC	22	1,768.00	
			Check Total	1,768.00 COMMUNITY CAREGIVERS BUSNURSE
64846	FUTURE FARMERS OF AMERICA	26	1,750.00	
			Check Total	1,750.00 KCTC FFA EVENT REGISTRATION
64996	RSP INDUSTRIAL LLC	41	1,748.59	
			Check Total	1,748.59 NETWORK CABINET FOR ESC
64813	WORTHINGTON DIRECT HOLDINGS LLC	26	1,725.90	
			Check Total	1,725.90 LOCKERS FOR COLLISION REPAIR
300034343	CLARK HILL PLC	11	569.50	
	CLARK HILL PLC	22	569.50	
	CLARK HILL PLC	26	569.50	
			Check Total	1,708.50 CLIENT 058607 MATTER 0448217-L
65039	COUNTY OF NEWAYGO	11	1,683.74	
			Check Total	1,683.74 ENHANCEMENT MILLAGE ELECTION E
64992	THOMAS SKILLING	11	1,657.00	
			Check Total	1,657.00 GSRP CO Thru Oct 25 - Carryove
300034282	FIRE PROS INC	11	671.35	
	FIRE PROS INC	26	950.20	
			Check Total	1,621.55 ESC - EXTINGUISHER INSPECTIONS
64930	WEST MICHIGAN FOREST PRODUCTS LLC	26	1,616.44	
			Check Total	1,616.44 LUMBER SUPPLIES FOR CLASS ROOM
64988	OTTAWA COUNTY TREASURER	11	25.21	

64988	OTTAWA COUNTY TREASURER	22	1,015.58	
	OTTAWA COUNTY TREASURER	23	254.76	
	OTTAWA COUNTY TREASURER	26	249.42	
	OTTAWA COUNTY TREASURER	42	29.70	
	OTTAWA COUNTY TREASURER	46	29.70	
			Check Total	1,604.37 REFUND 2024 TAXES
300034303	CONTROL SOLUTIONS INC	21	1,027.39	
	CONTROL SOLUTIONS INC	26	572.61	
			Check Total	1,600.00 KCTC EAST - SERVICE BOILER CON
65012	UNIV OF MICHIGAN	21	1,571.70	
			Check Total	1,571.70 U OF M-MICHIGAN MEDICAL AUDIOL
611142503	LEGEND GROUP/ADSERV	11	1,550.00	
			Check Total	1,550.00 ANNUITY
611282501	LEGEND GROUP/ADSERV	11	1,550.00	
			Check Total	1,550.00 ANNUITY
65074	WEST MICHIGAN UNIFORM AND LINEN	26	1,505.79	
			Check Total	1,505.79 KCTC CULINARY - CLASSROOM SUPP
64849	GORDON FOOD SERVICE INC	26	1,288.36	
	GORDON FOOD SERVICE INC	29	197.48	
			Check Total	1,485.84 GORDON FOOD RESALE 1ST SEMESTE
611142510	GLP & ASSOC-ER	11	1,469.99	
			Check Total	1,469.99 ANNUITY
611282508	GLP & ASSOC-ER	11	1,469.99	
			Check Total	1,469.99 ANNUITY
300034309	GRANITE TELECOMMUNICATIONS LLC	11	1,451.20	
			Check Total	1,451.20 EPIK MONTHLY INVOICES FY25
64808	GR MOVING AND STORAGE LLC	11	1,074.00	
	GR MOVING AND STORAGE LLC	26	358.00	

64808			Check Total	1,432.00	FAC/GSRP - ONSITE STORAGE RENT
64913	STATE OF MICHIGAN	11		1,424.00	
			Check Total	1,424.00	CUST# 34870 LIVE SCAN FINGERPR
65048	GORDON FOOD SERVICE INC	26		1,422.69	
			Check Total	1,422.69	GORDON FOOD CATERING EXPENSES
300034357	KENDALL ELECTRIC INC	11		175.94	
	KENDALL ELECTRIC INC	26		1,223.90	
			Check Total	1,399.84	MECHATRONICS KENDALL ELEC. TEA
300034379	CALEDONIA COMMUNITY SCHOOLS	22		1,393.99	
			Check Total	1,393.99	NOV25 SA SECT 51A SPED
611142513	MG TRUST-ROTH 403B	11		1,385.00	
			Check Total	1,385.00	ANNUITY
611282511	MG TRUST-ROTH 403B	11		1,385.00	
			Check Total	1,385.00	ANNUITY
64832	DAWN FOOD PRODUCTS INC	26		1,383.38	
			Check Total	1,383.38	DAWN RESALE EXPENSES SEMESTER
300034410	FOREST HILLS PUBLIC SCHOOLS ADMINSTRATION	26		1,379.25	
			Check Total	1,379.25	KCTC TRANSPORTATION - OCT25
300034317	KATHERINE M LESTER	11		1,359.00	
			Check Total	1,359.00	LIBRARIAN SERVICES FOR 25-26 Y
300034371	SEHI COMPUTER PRODUCTS INC	11		593.52	
	SEHI COMPUTER PRODUCTS INC	26		763.56	
			Check Total	1,357.08	Computer purchase for New CTES
64767	DAVID MICHAEL DEJONGE	27		1,349.88	
			Check Total	1,349.88	SNN Web Maintenance 2025-2026
64782	JEFFREY D HALSTED II	21		1,325.00	
			Check Total	1,325.00	EUN INSTALL BASKETBALL HOOP

611142506	MG TRUST- ER	11	1,324.60	
			Check Total	1,324.60 ANNUITY
611282504	MG TRUST- ER	11	1,324.60	
			Check Total	1,324.60 ANNUITY
64761	CENTRAL MICH PAPER	26	1,320.00	
			Check Total	1,320.00 Copy paper
64946	CENTRAL MICH PAPER	26	1,320.00	
			Check Total	1,320.00 Copy paper
64772	POSTMA CORPORATION	27	1,311.00	
			Check Total	1,311.00 WAN MAINTENANCE
64759	BARNES & NOBLE COLLEGE BOOKSELLERS LLC	26	1,299.88	
			Check Total	1,299.88 1ST SEMESTER LAUNCHU TEXT BOOK
65043	DTE ENERGY	21	1,292.26	
			Check Total	1,292.26 920052222329 (3600 BYRON CTR)
300034316	MORGAN ANN JAREMA	27	1,260.00	
			Check Total	1,260.00 SNN 2025-2026 Contract Agreeeme
300034413	MORGAN ANN JAREMA	27	1,260.00	
			Check Total	1,260.00 SNN 2025-2026 Contract Agreeeme
611142502	CITY OF WALKER	11	1,250.40	
			Check Total	1,250.40 WALKER CITY PAYROLL TAXES
64756	ADVANTAGE MECHANICAL-REFRIGERATION INC	26	1,235.00	
			Check Total	1,235.00 KCTC EAST - HVAC REPAIRS
300034274	BRETT ATWOOD	27	1,233.33	
			Check Total	1,233.33 2025-2026 Contract for Brett A
64909	STATE OF MICHIGAN	27	1,200.00	
			Check Total	1,200.00 CUST 110311 - ITS FIBER SYSTEM
64979	ASHLEY SCOTT GARBER ADOX	21	1,200.00	
			Check Total	1,200.00 PD 8/20/25 AUDITORY STRATEGIES

65021	WESLEY FAMILY SERVICES	21	1,200.00	
			Check Total	1,200.00 HEALTH RELATIONSHIPS CURRICULU
64956	ZACHARY D START	26	1,175.00	
			Check Total	1,175.00 KCTC WEST - INSTALL DOOR LOCK
64878	LINDE GAS & EQUIPMENT INC	26	1,171.25	
			Check Total	1,171.25 KCTC CULINARY - CLASSROOM SUPP
64833	ZACHARY D START	21	185.00	
	ZACHARY D START	26	980.92	
			Check Total	1,165.92 KCTC AUTO TECH - INSTALL THRES
64954	DAWN FOOD PRODUCTS INC	26	1,158.92	
			Check Total	1,158.92 DAWN RESALE EXPENSES SEMESTER
300034338	BROADMOOR PRODUCTS INC	26	1,149.00	
			Check Total	1,149.00 KCC - HVAC BOILER MAINTENANCE
65053	JAMESTOWN CHARTER TOWNSHIP	11	1,134.94	
			Check Total	1,134.94 ENHANCEMENT MILLAGE ELECTION E
65036	CITY OF GRAND RAPIDS	21	1,133.25	
			Check Total	1,133.25 WS2123004 (225 MAYFIELD-FIRE)
64825	CINTAS CORP NO. 2	21	140.00	
	CINTAS CORP NO. 2	26	980.00	
			Check Total	1,120.00 EYEWASH SERVICE AGREEMENT
300034305	DUHADWAY KENDALL & ASSOC INC	26	1,094.30	
			Check Total	1,094.30 OUTSOURCED SECURITY
64840	FAMILY HARMONY INC	21	1,080.00	
			Check Total	1,080.00 ALLEGRO-KINDERMUSIK-ORAL DEAF
64964	FWSBF LLC	21	943.60	
	FWSBF LLC	26	118.08	
			Check Total	1,061.68 KCTC WEST - HVAC SUPPLIES

64815	AAA LEAD INSPECTIONS INC	11	1,050.00	
			Check Total	1,050.00 GSRP Site Inspections
64933	AAA LEAD INSPECTIONS INC	11	1,050.00	
			Check Total	1,050.00 GSRP Site Inspections
65066	PARENTS AS TEACHERS NATL CENTER INC	11	1,035.00	
			Check Total	1,035.00 MODEL CERT SUBSCRIPTION-S.ALEM
64882	MIDWEST STEEL SUPPLY CO INC	26	1,031.83	
			Check Total	1,031.83 MATERIAL TO BUILD EPSON ROBOT
65064	NATIONAL AZON INC	26	1,029.77	
			Check Total	1,029.77 NATION AZON TEACHING SUPPLIES
	12/1/2025 7:19 AM		Grand Total	15,144,294.98

**Analysis of Banking Institutions
11/30/25**

Bank	Account Type	Bank Rating	FDIC Insured	Insured Amount	Government Guaranteed	Uninsured	Total Funds	
Chase	Checking	AA-	Yes	\$ -	\$ -	\$ 2,065,204	\$ 2,065,204	***
Chase	Savings	AA-	Yes	250,000	-	3,650	\$ 253,650	
MILAF	Local Gov't Invest Pool	AAAm/AAAkf	No	-	-	150,042,769	\$ 150,042,769	
MILAF	US Treasury Bonds/Notes	AA+	No	-	-	20,000,000	\$ 20,000,000	****
MILAF	US Treasury Bills	A1+	No	-	-	-	\$ -	****
MILAF	Federal Agency Commercial Mortgage Backed Security	AA+	No	-	-	783,457	\$ 783,457	****
MILAF	Commercial Paper	A1 - A1+	No	-	-	-	\$ -	****
Totals:				\$ 250,000	\$ -	\$ 172,895,080	\$ 173,145,080	

Balances as of 11/30/2025 (unless noted)

*Bank ratings updated December 2025. Bank rating services used:
Standards & Poors (Chase, MILAF and Huntington Bank) and Kroll Bond Rating Agency (MILAF-TERM)*

*** *These funds are fully collateralized by securities allowable under PA 451.*

**** *Reported at par value*

Cash in all Accounts and Investment Assets of the Board as of 11/30/2025

Financial Institution	Type of Account/Investment	Fund #	Balance per Statement (Fair Value)	Insured Balance	Uninsured Balance	Interest Rate Yield	Maturity Date	Rating	Terms
Chase Bank	Consolidated Savings	11-22-26	\$ 253,650	250,000	3,650	1.10%	n/a	AA-	10,000 balance
Chase Bank	Consolidated Checking	11-21-22-23-26-27-29-41-42-46	1,293,976	-	1,293,976	0.00%	n/a	AA-	Sweep
Chase Bank	Checking	81	769,228	-	769,228	0.00%	n/a	AA-	
Chase Bank	Checking	11	2,000	-	2,000	0.00%	n/a	AA-	
Chase Bank	Checking	Disbursement	-	-	-	0.00%	n/a	AA-	Zero Balance Account
Chase Bank	Checking	Payroll	-	-	-	0.00%	n/a	AA-	Zero Balance Account
<i>MILAF Managed Account:</i>									
MILAF	Local Gov't Invest Pool	11-21-22-26-27-29-41-42-46	2,084	-	2,084	3.84%	n/a	AAAm	Cash Management Class
MILAF	Local Gov't Invest Pool	11-21-22-26-27-29-41-42-46	131,465,383	-	131,465,383	3.98%	n/a	AAAm	MAX Class
MILAF	Local Gov't Invest Pool	11-22-26-29-42-46	2,058,767	-	2,058,767	4.29%	12/19/25	AAAf	TERM
MILAF	Local Gov't Invest Pool	11-22-26-29-42-46	2,050,772	-	2,050,772	4.27%	01/20/26	AAAf	TERM
MILAF-Grow Your Own	Local Gov't Invest Pool	11	14,240,709	-	14,240,709	3.98%	n/a	AAAm	MAX Class
MILAF-Extended Core	Local Gov't Invest Pool	11-22-26	204,112	-	204,112	3.84%	n/a	AAAm	Cash Management Class
MILAF-Extended Core	Local Gov't Invest Pool	11-22-26	20,941	-	20,941	3.98%	n/a	AAAm	MAX Class
MILAF-Extended Core	US Treasury Bonds/Notes	11-22-26	20,000,000	-	20,000,000	3.375%-4.875%	10/15/24-10/15/27	AA+	US Treasury Bonds/Notes (Par Value)
MILAF-Extended Core	US Treasury Bills	11-22-26	-	-	-			A1+	US Treasury Bills (Par Value)
MILAF-Extended Core	Federal Agency Commercial	11-22-26	783,457	-	783,457	2.282%-3.430%	07/01/26-06/01/27	AA+	Mortgage Backed Security (Par Value)
MILAF-Extended Core	Commercial Paper	11-22-26	-	-	-			A1 - A1+	Commercial Paper (Par Value)

\$ 173,145,080	\$ 250,000	\$ 172,895,080
-----------------------	-------------------	-----------------------

Disclosures:

Credit Risk-All banks approved by the board have been reviewed using the most recent Bank Annual Report; Auditor Opinion Letters have highest ranking following ratio analysis; Banks are approved by the Board on an annual basis at the July Board Meeting

Concentration of Credit Risk-Investments are spread over numerous banks and various instruments; FDIC insurance is limited to \$250,000 per bank per customer demand deposits and \$250,000 per savings deposits; Board Policy limits securities, other than US Treasuries, to no more than 50% of the total portfolio consists of any one type of security.

Investment Risk-State Law limits types of allowable investments and maturities as well as Board Policy; Exposure to fair value losses arising from increasing interest rates are monitored.

Foreign Currency Risk-There is no risk as State Law prohibits investing in Banks not authorized to operate in the State of Michigan.

Local Government Investment Pool (MILAF) is a collateralized deposit account.

Board Policy 6144 Finances

**PERSONNEL RECOMMENDATIONS AS OF 12/8/2025
FOR BOARD MEETING OF 12/15/2025**

RESIGNATIONS AND TERMINATIONS

1. Andrea Arizola, Career and Talent Development, Secondary Programs, Kent Career Tech Center, Instructor, resignation, effective 12/19/2025.
2. Ronald Haga, Instructional Services, Early Childhood, Great Start Readiness Program, Instructor, resignation, effective 11/04/2025.
3. Nicolas Morse, Technology Services, Information Security, Security Consultant, resignation, effective 12/18/2025.
4. Sophia Stevens, Student Services, Special Education Center Programs, Lincoln School, Speech and Language Pathologist, resignation, effective 1/23/2026.

APPOINTMENTS

None.

NEW ASSIGNMENTS AND CONTRACT ADJUSTMENTS

None.

BOARD AGENDA ITEM

Information/Discussion ___X___
Future Action _____
Action _____

Item: Ammon Consulting Group – Transportation Study

Submitted by: Joe Lienesch

Date: _11/25/25___

Recommended by: Sue Gardner

Board Meeting Date: 12/15/25___

RECOMMENDATION:

The purpose of this memo is to inform the Board of the district’s intent to engage Ammon Consulting Group (ACG) to conduct a comprehensive assessment of countywide transportation needs in support of our planned expansion of instructional sites. The total cost for this assessment is \$44,000.

BACKGROUND:

Kent Intermediate School District plans to expand career and technical education programs across multiple sites. This expansion requires a detailed review of transportation operations to determine how districts and the ISD can collaborate to improve service efficiency, reduce costs, and ensure student access.

ACG proposes a comprehensive transportation review focused on:

- Understanding current transportation costs and practices
- Identifying opportunities for shared or collaborative transportation services
- Recommending operational models that support expanded program access

BOARD AGENDA ITEM

Information/Discussion _____

Future Action _____

Action X

Item: Board Policy Amendment

Submitted by: Dave Rodgers, Asst. Superintendent of Human Resources

Date: 11-19-25

Recommended by: Dave Rodgers

Board Meeting Date: 12-15-25

RECOMMENDATION:

On behalf of the Leadership Team, it is recommended that the Board of Education take the appropriation Board actions to adopt the amended #3501 - AG Michigan FOIA Procedures and Guidelines, as presented.

BACKGROUND:

The existing Administrative Guideline, within Section 5, specifies that appeals under FOIA are heard by the Board of Education. The administration recommends that Section 5 be amended to designate the Superintendent as the party to review and respond to any FOIA appeals.

Please feel free to reach out with any questions.

Series 3000: Operations, Finance, and Property

3500 FOIA Requests and Record Retention

3501-AG Michigan Freedom of Information Act Procedures and Guidelines

The Michigan Freedom of Information Act (FOIA) provides for public access to certain public records, permits the charging of prescribed fees and deposits, and provides remedies and penalties for non-compliance. A person has a right to inspect, copy, or receive copies of certain requested public records. Some public records are permitted or required not to be disclosed. The District is a public body that must comply with FOIA. The District has established the following Procedures and Guidelines to implement FOIA. For purposes of these Procedures and Guidelines, terms have the same meaning as defined in FOIA. A complete copy of FOIA is available on the Michigan Legislature's website at www.legislature.mi.gov.

These Procedures and Guidelines (which include a Public Summary and a Fee Itemization Form) are available on the District's website at: www.kentisd.org. This link or a physical copy of these Procedures and Guidelines will be included in each of the District's FOIA responses. Paper copies of these Procedures and Guidelines are available upon request by a visitor at the District's Central Administration Offices, located at 2930 Knapp St. NE Grand Rapids, MI 49525.

A. Written Public Summary

1. How to Submit Written Requests

A written request to inspect, copy, or review a public record should be submitted to the District's FOIA Coordinator.

FOIA requests can be sent via U.S. Mail to:

Kent ISD - Office of the Superintendent
2930 Knapp St. NE Grand Rapids, MI 49525

FOIA requests sent via email should be sent to: FOIA@kentisd.org

FOIA requests sent via fax should be faxed to: 616-364-1488

A request must describe the public record in sufficient detail to enable the District to find the requested record. A sample Request Form is included with these Procedures and Guidelines as Form 3501-F-1.

A request must include the requester's (1) complete name (first and last name), (2) mailing address, and (3) either phone number or email address. A request made by an organization must include the contact information of its agent or representative. Any mailing address provided must be in a format that complies with United States Postal Service addressing standards. This information is not required for a request by an individual who qualifies as indigent under FOIA (i.e., by submitting an affidavit that describes the individual's indigence).

A person may subscribe to future issuances of public records created, issued, or disseminated by the District *on a regular basis*, such as notices of board meetings. A subscription is valid for up to 6 months and may be renewed by the subscriber.

In lieu of paper copies, the requester may stipulate that the District provide non-exempt public records on non-paper physical media, electronically mailed, or otherwise electronically provided. The District is not required to produce non-exempt public records on non-paper physical media if the District lacks the technological capability necessary to provide the requested records on the particular non-paper physical media stipulated in the particular instance. The District is not required to use non-paper physical media provided *by the requester* and, to safeguard the District's information technology infrastructure, will not do so.

A person may request a certified copy of a public record.

2. Explanation of Written Responses

The District will respond to a written request under FOIA within 5 business days (excluding weekends and legal holidays) after the District receives the written request, unless otherwise agreed to in writing by the requester. FOIA defines the date of receipt by the District differently depending upon how the request was delivered to the District (e.g., hand-delivery, U.S. Mail, email, facsimile).

The District will respond to a request by doing one of the following: (a) granting the request; (b) issuing a written notice denying the request; (c) granting the request in part and issuing a written notice denying the request in part; or (d) issuing a notice extending for not more than 10 business days the period during which the District will respond to the request. The District will not issue more than 1 notice of extension for a particular request.

If a requester asks for information that is available on the District's website, the District will notify the requester in its response where to find the records on its website. Paper copies of public records available on the District's website will be made available upon request, but a fee may be charged as explained in Section B.4 and on the detailed Fee Itemization Form.

The District will provide reasonable facilities for a requester to inspect non-exempt public records. The facilities will be available during the District's normal business hours. The FOIA Coordinator will establish rules regulating the manner in which a requester may inspect records to protect the District's records from loss, alteration, mutilation, or destruction or to prevent undue interference with the District's normal operations.

If a request is denied in whole or in part, the District will include in the written notice of denial an explanation of the basis for the denial and, if applicable, a certificate that the public record does not exist under the name given by the requester or by another name reasonably known to the District. A sample

Certificate of Non-Existence of Public Record is included as Form 3501-F-2. If a public record or information is separated and exempt from disclosure (redacted), the District will describe generally the material exempted unless that description would reveal the contents of the exempt information and thus defeat the purpose of the exemption.

3. Deposit Requirements

Where the District estimates that the fee authorized under the FOIA and these Procedures and Guidelines for responding to a request will exceed \$50, the District may require a good-faith deposit from the requester before processing the request. A good-faith deposit will not exceed half of the total estimated fee and will include a detailed itemization of estimated fee amounts. The FOIA Coordinator will provide the requester with a detailed itemization of the allowable fees estimated to be incurred by the District to process the request as well as notice of the date by which the deposit must be received, which is 48 days after the notice is sent by any means of transmission. The District will include with its request for a good-faith deposit a best efforts estimate of the time frame within which the District will provide the requested public records. The time frame estimate is not binding on the District but will be made in good faith, and the District will strive to be reasonably accurate.

If a requester previously requested public records from the District and if the District made the requested public records available on a timely basis but was not paid in full the total estimated fee for that previous request, the District may, to the extent permitted by the FOIA, require a deposit of up to 100% of the estimated fee for the subsequent request(s).

If a requester fails to pay the good-faith deposit within 48 days after the date of the deposit notice and if the requester has not appealed the deposit amount, the request will be considered abandoned and the District will no longer be required to fulfill the request.

4. Fee Calculations

The FOIA permits the District to charge 6 fee components: (a) labor costs of searching for, locating, and examining public records; (b) labor costs of separating or deleting (redacting) exempt information from non-exempt information; (c) labor costs to duplicate or publish requested public records; (d) actual costs of paper copies (not to exceed 10 cents per sheet for standard 8-1/2 by 11-inch sheets of paper or 8-1/2 by 14-inch sheets of paper); (e) actual costs of non-paper physical media (e.g., flash drive, CD), if requested and if the District has the technological capability to comply; and (f) actual costs of postal delivery. For more detailed information about the District's fee calculations, including fee reductions for untimely responses, see Section B.4. of these Procedures and Guidelines and Form 3501-F-3, Fee Itemization Form. The FOIA Coordinator will require that payment be made in full for the allowable fees before the requested records are made available.

- a. **Fee Waivers.** A search for a public record may be conducted or copies of public records may be furnished without charge or at a reduced charge if the District determines that a waiver or reduction of the fee is in the public interest because searching for or furnishing copies of the public records can be considered as primarily benefiting the general public.
- b. **Discounts.** Under the following circumstances, a public record search will be made by the District and a copy of a non-exempt public record will be furnished without charge for the first \$20 of the fee:
 - i. If an individual who is entitled to information under the FOIA:
 - submits an affidavit stating that the individual is receiving specific public assistance or is unable to pay the fee because of indigence and stating that the individual is not making the request in conjunction with outside parties in exchange for payment or other remuneration; and
 - that individual has not previously received discounted copies of public records from the District twice during the same calendar year.
 - ii. If a nonprofit corporation formally designated by the State of Michigan to carry out activities under subtitle C of the Developmental Disabilities Assistance and Bill of Rights Act of 2000, Public Law 106-402, and the Protection and Advocacy for Individuals with Mental Illness Act, Public Law 99-319, or their successors, submits a request that meets all of the following requirements:
 - is made directly on behalf of the organization or its clients;
 - is made for a reason wholly consistent with the mission and provisions of those laws under section 931 of the Mental Health Code, 1974 PA 258, MCL 330.1931; and
 - is accompanied by documentation of its designation by the state, if requested by the District.

5. Avenues for Challenge and Appeal

- a. **Challenge to Record Denial.** If the District fails to respond to a FOIA request or makes a final determination to deny all or a portion of a request, the requester may submit an appeal to the Board or may commence an action in the circuit court for the county in which the public record or the District's office is located. See Section B.5.a. of these Procedures and Guidelines for a more detailed explanation of the procedures and timelines for appealing a record denial.
- b. **Challenge to Fee.** If the District requires a fee that the requester believes exceeds the amount permitted under FOIA or the District's publicly available procedures and guidelines, the requester may commence an action in the circuit court for the county in which the public record or the District's office

is located. See Section B.5.b. of these Procedures and Guidelines for a more detailed explanation of the procedures and timelines for a fee appeal.

B. Procedures and Guidelines

1. Requests

- a. All “persons,” except those persons incarcerated in state or local correctional facilities, are entitled to submit a FOIA request to the District. A “person” is defined for purposes of the FOIA to mean “an individual, corporation, limited liability company, partnership, firm, organization, association, governmental entity, or other legal entity.” A request made by a “person,” other than an individual (e.g., a corporation, firm, governmental entity) must include the requester’s complete name (first and last name), mailing address, and either the phone number or email address of the “person’s” agent who is an individual. Any mailing address provided must comply with United States Postal Service addressing standards.
- b. A FOIA request is a written request to inspect, copy, or receive copies of a public record. A request must describe the public record in sufficient detail to enable the District to find the requested record. The District suggests that requesters use the sample Request Form (Form 3501-F-1).
- c. FOIA requests must be in writing. If, however, a person makes an oral request for information that is available on the District’s website and if the employee to whom the request is directed knows that the information is available on the District’s website, that employee must inform the requester that the information is available on the District’s website.
- d. The District’s FOIA Coordinator is responsible to process requests to inspect, copy, or receive copies of public records. FOIA requests should be sent to the District’s FOIA Coordinator.
 - i. FOIA requests can be sent via U.S. Mail to:

Kent ISD - Office of the Superintendent 2930 Knapp St. NE Grand Rapids, MI 49525
 - ii. FOIA requests sent via email should be sent to: FOIA@kentisd.org
 - iii. FOIA requests sent via fax should be faxed to: 616-364-1488

If an employee of the District receives a written request to inspect, copy, or receive copies of a public record, the employee should promptly forward the request to the District’s FOIA Coordinator. A requester is not required to use the District’s sample Request Form or to include the word “FOIA” in the request. Therefore, all written requests to inspect, copy, or receive copies of records should be promptly forwarded to the FOIA Coordinator for review.

- e. The FOIA Coordinator will keep a copy of all written requests for public records received by the District on file for a period of at least 1 year.
- f. A person may subscribe to future issuances of public records created, issued, or disseminated on a regular basis, such as notices or agendas of board meetings. In all other respects, if the requested public record does not exist as of the date requested, the District has no obligation under the FOIA to create the requested record or to provide a copy if created on a later date. A subscription is valid for up to 6 months and may be renewed by the subscriber.
- g. The FOIA Coordinator will, upon written request, furnish a certified copy of a public record to the requester.

2. Responses

- a. Unless otherwise agreed to in writing by the person making the request, the District must respond to a written request under FOIA within 5 business days (excluding weekends and legal holidays) after the District receives the request by doing one of the following:
 - i. granting the request;
 - ii. sending written notice denying the request;
 - iii. granting the request in part and issuing a written notice denying the request in part; or
 - iv. issuing a notice extending for not more than 10 business days the period during which the District will respond to the request. The District will not issue more than 1 notice of extension for a particular request.
- b. If a request is denied in whole or in part, the District must include in the written notice of denial an explanation of the basis for the denial and, if applicable, a certificate that the public record does not exist under the name given by the requester or by another name reasonably known to the District. A sample Certificate of Non-Existence of Public Record is included as Form 3501-F-2.
 - i. Exemptions to disclosure are set forth in Section 13 of the FOIA, MCL 15.243, which is available on the Michigan Legislature's website at www.legislature.mi.gov.
 - ii. If a public record or information is separated and exempt from disclosure (redacted), the District will describe generally the material exempted unless that description would reveal the contents of the exempt information and thus defeat the purpose of the exemption.
- c. The date for responding to a FOIA request depends upon the manner in which the request was delivered. A request sent by mail or delivered by

hand is received for purposes of FOIA on the day it arrives at the District. A request sent by email, fax, or other electronic means is received for purposes of FOIA 1 business day after the date on which it was electronically transmitted. If a request is sent by email and is diverted to the District spam or junk mail folder, the request is not received until 1 day after the date it is discovered in the spam or junk mail folder. The FOIA Coordinator will include in the District's records both the time that a written request was delivered to its spam or junk-mail folder and the time that the District first became aware of that request. The District will review the FOIA Coordinator's spam or junk mail folder at least once every 30 days.

- d. If a request is fully granted, the District will provide copies of, or an opportunity to inspect, all the public records that were requested upon payment of the appropriate fee (if any). No pages will be left out, and nothing will be redacted.
- e. The District will provide reasonable facilities for a requester to inspect non-exempt public records. The facilities will be available during the District's normal business hours. The FOIA Coordinator will establish rules regulating the manner in which records may be inspected to protect the District's records from loss, alteration, mutilation, or destruction or to prevent undue interference with the District's normal operations.
- f. The FOIA identifies numerous specific exemptions to disclosure. If a request includes information that is exempt from disclosure, the District will provide a written response and list the reason(s) why the record(s) or portions of records will not be disclosed. The District will include a link to, or a copy of, these Procedures and Guidelines (including the Public Summary and Forms 3501-F-1, 3501-F-2, and 3501-F-3) with each denial.
- g. If a request is partially denied, it means that some records or parts of records will be disclosed, and that some records or parts of records will not be disclosed. The District will provide copies of, or an opportunity to inspect, the non-exempt records, but exempt information (which may consist of entire documents, pages, or information on a page) may be withheld or redacted. The District will include in the written notice of denial-in-part an explanation of the basis for the denial-in-part and, if applicable, a certificate that one or more of the public records does not exist under the name given by the requester or by another name reasonably known to the District. The District will include a link to, or a copy of, these Procedures and Guidelines (including the Public Summary and Forms 3501-F-1, 3501-F-2, and 3501-F-3) with each denial.
- h. Failure of the District to respond to a FOIA request within the prescribed timelines constitutes denial of the request. The fee the District is permitted to charge will be reduced by 5% per day, up to a 50% reduction, if the failure to timely respond was willful or intentional or if the request included

language described in FOIA as readily conveying a FOIA request. (See Section B.4., Fees).

- i. The FOIA does not require the District to create any records or to make compilations, summaries, or reports of existing records. If a request seeks records that do not exist, the District will certify that no records responsive to the request exist under the name or description provided in the request or another name known to the District. (See sample Certificate of Non-Existence of Public Record included as Form 3501-F-2).
 - j. If a request asks for information that is available on the District's website, the District will notify the requester in its response where the records may be found. If a requester seeks paper copies of information available on the website, the District may charge the fees noted below and on the Fee Itemization Form, except that there will be no charge for separating exempt from non-exempt material.
 - k. In lieu of paper copies, the requester may stipulate that the District provide non-exempt public records on non-paper physical media, by electronic mail, or other electronic means. The District is not required to produce non-exempt public records on non-paper physical media if the District lacks the technological capability necessary to provide the requested records on the particular non-paper physical media stipulated in the particular instance. The District is not required to use non-paper physical media provided by the requester and, to safeguard the District's information technology infrastructure, will not do so.
3. Deposit Requirements
- a. Where the District estimates that the fee authorized under the FOIA and these Procedures and Guidelines for responding to a request will exceed \$50, the District may require a good-faith deposit from the requester before processing the request. A good-faith deposit will not exceed half of the total estimated fee and will include a detailed itemization of estimated fee amounts. The FOIA Coordinator will provide the requester with a detailed itemization of allowable fees estimated to be incurred by the District to process the request as well as notice of the date by which the deposit must be received, which is 48 days after the notice is sent by any means of transmission. The District will include with its request for a good-faith deposit a best efforts estimate of the time frame within which the District will provide the requested public records. The timeframe estimate is not binding on the District, but the estimate will be made in good faith and the District will strive to be reasonably accurate.
 - b. If a requester fails to pay the good-faith deposit within 48 days of the date of notice and if the requester has not filed an appeal of the deposit amount, the request will be considered abandoned by the requester and the District is no longer required to fulfill the request.

- c. If a requester previously requested public records from the District and if the District made the requested public records available on a timely basis but was not paid in full the total estimated fee for that previous request, the District may, to the extent permitted by the FOIA, require a deposit of up to 100% of the estimated fee for the subsequent request(s).

4. Fees

- a. A fee will not be charged for the cost to search, examine, review, and delete/separate/redact exempt from non-exempt information unless failure to charge a fee would result in unreasonably high costs to the District. In determining whether such costs are “unreasonably high,” the District will consider, on a case-by-case basis, the estimated costs given the volume and complexity of the request relative to the usual or typical costs incurred by the District in responding to FOIA requests.
- b. Fees are calculated using the Fee Itemization Form included with these Guidelines and Procedures as Form 3501-F-3. The District charges the following fees:
 - i. Labor costs incurred for searching for, locating, and examining public records. Labor costs are calculated in 15-minute increments (rounded down) and will not exceed the hourly rate of the lowest-paid employee capable of searching for, locating, and examining the public records. No overtime will be charged unless requested by the requester, approved by the District, and included on the Fee Itemization Form. The hourly rate of the lowest-paid employee capable of searching for, locating, and examining particular records may vary depending upon the nature of the records sought and the corresponding qualifications or authorizations required to search for, locate, or examine the requested record. All charges will be noted on the Fee Itemization Form.
 - ii. Labor costs for separating and deleting exempt information from non-exempt information. Labor costs are calculated in 15-minute increments (rounded down) and will not exceed the hourly rate of the lowest-paid employee capable of separating and deleting material that is exempt from disclosure from information that is non-exempt from disclosure. No overtime will be charged unless requested by the requester, approved by the District, and included on the Fee Itemization Form. The hourly rate of the lowest-paid employee capable of separating and deleting exempt information from non-exempt information may vary depending upon the nature of the records sought and the corresponding qualifications or authorizations required to separate and redact exempt information from non-exempt information. If the District FOIA Coordinator determines on a case-by-case basis that no employee of the District is capable of separating and deleting exempt from non-exempt material, the District may engage a contracted services provider and charge labor costs. Such labor costs will be calculated in 15-minute

increments (rounded down), and the hourly rate will not exceed 6 times the state minimum wage. All charges will be noted on the Fee Itemization Form.

- iii. Costs for non-paper physical media. A requester may stipulate that records be produced on non-paper physical media (e.g., a flash drive or CD). If the District has the technological capability to comply with the request for production on non-paper physical media, the District may charge the actual and most reasonably economical cost of the requested non-paper physical media, and the cost of non-paper physical media will be included on the Fee Itemization Form.
 - iv. Actual cost of duplication for paper records. The District will charge the actual cost of duplication (not to exceed 10 cents per sheet) for 8-1/2 by 11-inch sheets of paper or 8-1/2 by 14-inch sheets of paper. The actual cost of duplication will be charged for non-standard-sized sheets of paper and may exceed 10 cents per sheet. The District will utilize the most economical means available for making copies of public records, including using double-sided printing, if cost saving and available.
 - v. Actual labor costs for duplication or publication. The District's charges for duplication or publication will not exceed the hourly rate of the lowest-paid employee capable of duplicating or publishing the records. The hourly rate of the lowest-paid employee capable of duplicating or publishing records may vary depending on the nature of the records sought. Duplication or publication fees are calculated in 15-minute increments (rounded down). All charges will be noted on the Fee Itemization Form.
 - vi. Postal delivery charges. The District may charge the costs of the least expensive form of postal delivery. If a requester asks for expedited mailing and if the District agrees to provide expedited mailing, the actual cost of the expedited mailing may be charged and must be included on the Fee Itemization Form.
 - vii. Fringe benefits. The District may add to the labor charges described above the actual cost of the public employee's fringe benefits, up to 50% of the labor costs. Fringe benefits must be noted on the Fee Itemization Form.
 - viii. Overtime wages. No overtime will be charged unless requested by the requester, approved by the District, and included on the Fee Itemization Form.
- c. Each of the fee components described above must be specifically listed on the Fee Itemization Form. A completed copy of the Fee Itemization Form will be included with the response to the request. A copy of the Fee

Itemization Form is included with these Procedures and Guidelines as Form 3501-F-3.

- d. Fee reductions. If the FOIA Coordinator does not respond to a written request within the time frames required by FOIA, the District will reduce the charges for labor costs otherwise permitted under FOIA and these Procedure and Guidelines by 5% for each day the District exceeds the time permitted for a response to the request, up to a maximum 50% reduction, if either of the following applies:
 - i. The late response was willful and intentional.
 - ii. The written request included language that conveyed a request for information within the first 250 words of the body of a letter, facsimile, electronic mail, or electronic mail attachment or specifically included the words, characters, or abbreviations for “freedom of information,” “information,” “FOIA,” “copy,” or a recognizable misspelling of such, or appropriate legal code reference for the FOIA, on the front of an envelope or in the subject line of an electronic mail, letter, or facsimile cover page.

If a fee reduction is required, the District will fully note the fee reduction on the detailed Fee Itemization Form (Form 3501-F-3).

- e. Payment. The FOIA Coordinator will require that payment be made in full for the allowable fees before the requested records are made available.
- f. Fee waivers. A search for a public record may be conducted, or copies of public records may be furnished, without charge or at a reduced charge if the District determines, in its discretion, that a waiver or reduction of the fee is in the public interest because searching for or furnishing copies of the public records can be considered as primarily benefiting the general public.
- g. Discounts. Under the following circumstances, a public record search will be made by the District and a copy of a non-exempt public record will be furnished without charge for the first \$20 of the fee:
 - i. if an individual who is entitled to information under the FOIA:
 - submits an affidavit stating that the individual is receiving specific public assistance or is unable to pay the fee because of indigence and stating that the individual is not making the request in conjunction with outside parties in exchange for payment or other remuneration; and
 - that individual has not previously received discounted copies of public records from the District twice during the same calendar year.
 - ii. if a nonprofit corporation formally designated by the State of Michigan to carry out activities under subtitle C of the Developmental Disabilities

Assistance and Bill of Rights Act of 2000, Public Law 106-402, and the Protection and Advocacy for Individuals with Mental Illness Act, Public Law 99-319, or their successors, submits a request that meets all of the following requirements:

- is made directly on behalf of the organization or its clients;
- is made for a reason wholly consistent with the mission and provisions of those laws under Mental Health Code Section 431, 1974 PA 258, MCL 330.1931; and
- is accompanied by documentation of its designation by the state, if requested by the District.

5. Appeals

A requester may appeal any denial of records or any fee charged for public records.

a. Challenge to Record Denial.

i. If the District denies a request for records, the requester may either:

A) appeal to the District's Superintendent; or

B) commence an action in the circuit court in Kent County within 180 days of the denial.

ii. If the requester appeals to the Superintendent, the appeal must specifically state the word "appeal" and state the reason(s) that the denial should be reversed. The following rules apply to record denial appeals to the Superintendent:

A) Within 10 business days after receiving the appeal, the Superintendent will do one of the following:

- reverse the denial;
- issue written notice upholding the denial;
- reverse the denial in part and issue written notice upholding the denial, in part; or
- issue written notice extending the time for response by not more than 10 business days.

B) If the Superintendent fails to respond in a timely manner to the written appeal or upholds all or a portion of the disclosure denial that is the subject of the written appeal, the requester may seek judicial review by commencing a civil action in circuit court.

iii. A requester is not required to submit an appeal to the Superintendent before commencing a civil action in circuit court to challenge a disclosure denial. If a circuit court determines that the requested record is not exempt from disclosure, the court will order the District to cease

withholding or to produce all or a portion of the public record determined to have been wrongfully withheld. If the court determines that a disclosure denial was arbitrary and capricious, willful and intentional, or made in bad faith, the court will order that the District pay a civil fine to the state and punitive damages to the requester. If a person asserting the right to inspect, copy, or receive a copy of all or a portion of a public record prevails in an action commenced in the circuit court, the court will also require the District to pay the requester's reasonable attorneys' fees, costs, and disbursements. If the requester or the District prevails in part, the court may, in its discretion, award the District all or an appropriate portion of reasonable attorneys' fees, costs, and disbursements.

- b. Challenge to fee. If the District requires a fee (defined to include a deposit) that the requester believes exceeds the amount permitted under the FOIA or these publicly available Procedures and Guidelines, the requester may, within 45 days after receiving notice of the required fee, commence an action in the circuit court for the county in which the public record or the District's office is located.
 - i. If a court determines that the fee exceeds the amount permitted under the FOIA or these Procedures and Guidelines, the court will reduce the fee to the permissible amount (if any).
 - ii. If the requester prevails in an action commenced under this section by receiving a reduction of 50% or more of the total fee, the court may, in its discretion, award all or an appropriate portion of reasonable attorneys' fees, costs, and disbursements.
 - iii. If the court determines that the District arbitrarily and capriciously violated FOIA by charging an excessive fee, or by acting in bad faith, the court will order that the District pay a civil fine to the state and punitive damages to the requester.

6. Questions

Any questions about these Procedures and Guidelines should be directed to the District's FOIA Coordinator.

7. Related Forms

- a. 3501-F-1 Sample FOIA Request Form
- b. 3501-F-2 Sample Certificate of Non-Existence of Public Record
- c. 3501-F-3 Standard Form for Detailed Itemization of Fee Amounts

Date adopted: August 15, 2022

Date revised: August 19, 2024

Date revised: December 15, 2025



Kent County Common School Calendar

Start of School for Students	
2026-2027	Two weeks prior to Labor Day
2027-2028	Two weeks prior to Labor Day
2028-2029	Two weeks prior to Labor Day
2029-2030	TBD – subject to future MDE waiver
2030-2031	TBD – subject to future MDE waiver

Thanksgiving Break is Wednesday – Sunday. *Center programs do not operate on Wednesday prior to Thanksgiving. The goal is no students attending in local districts on Wednesday. Local districts determine whether staff attend on Wednesday.*

Winter Break		
	Begins end of the school day:	School Resumes:
2026-2027	Friday, December 18 th	January 4 th
2027-2028	Friday, December 17 th	January 3 rd
2028-2029	Friday, December 22 nd	January 8 th
2029-2030	Friday, December 21 st	January 7 th
2030-2031	Friday, December 20 th	January 6 th

Mid-Winter Break, if scheduled, is intended to be held during the third full week of February (week beginning with President’s Day)

Spring Break	
	<i>Friday before - Center programs do not operate. No students at local districts. Local districts determine whether staff attend on that Friday.</i>
2026-2027	Monday, April 5 th – Friday, April, 9 th
2027-2028	Monday, April 3 rd – Friday, April 7 th
2028-2029	Monday, April 2 nd – Friday, April 6 th
2029-2030	Monday, April 1 st – Friday, April 5 th
2030-2031	Monday, April 7 th – Friday, April 11 th

Kent County Common Calendar Agreement

In recognition of the existing Kent County Common Calendar (2025-26 – 2029-30,) the parties agree to update and extend the current 5-year calendar, adding the 2030-31 school year, per the attachment.

***Alternative Calendar Schedule schools** must apply to the Michigan Department of Education.



For Kent ISD
Dave Rodgers, Asst. Superintendent

For KCEA
KCEA President

Date: _____

Date: 11/18/25 _____

BOARD AGENDA ITEM

Information/Discussion _____
Future Action _____
Action X

Item: ESC White Board Purchase

Submitted by: Russell Bray

Date: 12/05/2025

Recommended by: Kevin Philipps *VP*

Board Meeting Date: 12/15/2025

RECOMMENDATION:

It is recommended that the Kent ISD board approve white board purchase for the ESC renovation in the amount of \$41,600.08 from Custer, Inc.

A 5% contingency on this project is recommended to accommodate minor changes and adds to layout and function during installation.

Custer, Inc. Quote	\$39,619.12
5% Contingency	<u> \$1,980.96 </u>
Total Approved:	\$41,600.08

BACKGROUND:

Furniture plans were developed with input and approval from multiple departments in cooperation with the Facilities Office: This purchase will furnish white boards for offices, conference rooms, and collaboration spaces through the ESC building.

All white boards are purchased through Omnia Partners, satisfying state bidding requirements, and will be funded through the ESC project budget.

Attachment:

- Custer Quote #251344 for \$39,619.12

**GRAND RAPIDS**

217 Cesar E Chavez SW, Suite 200
 Grand Rapids, MI 49503
 Phone: 616.458.8322
 Fax: 616.458.1117

FORT WAYNE

104 W Superior, Suite A
 Fort Wayne, IN 46802
 Phone: 260.423.3482

TRAVERSE CITY

10850 E Traverse Highway, Suite 400
 Traverse City, MI 49684
 Phone: 231.360.9694

KALAMAZOO

155 West Michigan Ave, Suite 1501
 Kalamazoo, MI 49007
 Phone: 269.342.3819

Quotation: 251344**Quote Date: 11/03/25****Project 250976****Customer: K2375****Terms: NET DUE WITH INVOICE****Custer Salesperson: EMILY HEILIG - CMD****Quote To:**

Facilities
 KENT INTERMEDIATE SCHOOL DST
 2930 KNAPP N.E.
 GRAND RAPIDS MI 49505

Ship To:

KENT INTERMEDIATE SCHOOL DST
 2930 KNAPP N.E.
 GRAND RAPIDS MI 49505

Phone: +1 (616) 365-2201
 facilities@kentisd.org

Tax 38-1712500

ESC PH 1&2 markerboards

The prices quoted in this bid are based on current governmental laws and regulations. In the event of any changes in laws, regulations, tariffs, taxes, or other governmental mandates that increase the cost of goods, materials, or services, the seller reserves the right to adjust pricing accordingly. Any such price adjustments will be communicated in writing and supported by relevant documentation. Quote valid for 30 days, subject to change thereafter due to current Supply Chain conditions. This is a special order restocking fees could apply if cancelled/returned. Credit cards will incur 3% processing fee if combined invoices total over \$10,000

Contracts:
 STEELCASE - E&I No. EI00140-2021MA

Description	Quantity	Unit Price	Extended Price
PH 1 markerboards			
1 PVTLBMINI - ToolBar Mini Accessory kit Kit: Standard Marker Kit STEELCASE Tag For PH 1 markerboards MINI TOOLBAR	20	85.92	1,718.40
2 PWBWTBRD - Whiteboard-Premium Size Option: Modular Trim Type: Edge Series Height: 48.25000 Width: 48.25000 Surface Finish: Ceramic 7655 - E3 ENVIRONMENTAL CERAMICS Trim Finish: Anodized Aluminum 8043 - CLEAR ANODIZED ALUM Mount Option: Wall Mount	11	381.19	4,193.09



GRAND RAPIDS

217 Cesar E Chavez SW, Suite 200
Grand Rapids, MI 49503
Phone: 616.458.8322
Fax: 616.458.1117

FORT WAYNE

104 W Superior, Suite A
Fort Wayne, IN 46802
Phone: 260.423.3482

TRAVERSE CITY

10850 E Traverse Highway, Suite 400
Traverse City, MI 49684
Phone: 231.360.9694

KALAMAZOO

155 West Michigan Ave, Suite 1501
Kalamazoo, MI 49007
Phone: 269.342.3919

Description	Quantity	Unit Price	Extended Price
2 Tray Option: No Tray Graphic: No Graphic STEELCASE Tag For PH 1 markerboards WB/48.25000/48.25000			
3 PWBWTBRD - Whiteboard-Premium * Size Option: Modular Trim Type: Edge Series Height: 48.25000 Width: 72.25000 Surface Finish: Ceramic 7655 - E3 ENVIRONMENTAL CERAMICS Trim Finish: Anodized Aluminum 8043 - CLEAR ANODIZED ALUM Mount Option: Wall Mount Tray Option: No Tray Graphic: No Graphic STEELCASE Tag For PH 1 markerboards WB/72.25000/48.25000	5	493.63	2,468.15
4 PWBWTBRD - Whiteboard-Premium * Size Option: Modular Trim Type: Edge Series Height: 48.25000 Width: 96.25000 Surface Finish: Ceramic 7655 - E3 ENVIRONMENTAL CERAMICS Trim Finish: Anodized Aluminum 8043 - CLEAR ANODIZED ALUM Mount Option: Wall Mount Tray Option: No Tray Graphic: No Graphic STEELCASE Tag For PH 1 markerboards WB/96.25000/48.25000	4	590.68	2,362.72
Sub Total			10,742.36
TAX EXEMPT - GOVERNMENT			0.00
Total			10,742.36

PH 2 markerboards



GRAND RAPIDS

217 Cesar E Chavez SW Suite 200
Grand Rapids, MI 49503
Phone: 616.458.6322
Fax: 616.458.1117

FORT WAYNE

104 W Superior, Suite A
Fort Wayne, IN 46802
Phone: 280.423.3482

TRAVERSE CITY

10850 E Traverse Highway, Suite 400
Traverse City, MI 49684
Phone: 231.360.9894

KALAMAZOO

155 West Michigan Ave, Suite 1501
Kalamazoo, MI 49007
Phone: 269.342.3918

Description	Quantity	Unit Price	Extended Price
5 PVTLBMINI - ToolBar Mini Accessory kit Kit: Standard Marker Kit STEELCASE Tag For PH 2 markerboards MINI TOOLBAR	*	29	85.92 2,491.68
6 PWBWTBRD - Whiteboard-Premium Size Option: Modular Trim Type: Edge Series Height: 48.25000 Width: 48.25000 Surface Finish: Ceramic 7655 - E3 ENVIRONMENTAL CERAMICS Trim Finish: Anodized Aluminum 8043 - CLEAR ANODIZED ALUM Mount Option: Wall Mount Tray Option: No Tray Graphic: No Graphic STEELCASE Tag For PH 2 markerboards WB/48.25000/48.25000	*	16	381.19 6,099.04
7 PWBWTBRD - Whiteboard-Premium Size Option: Modular Trim Type: Edge Series Height: 48.25000 Width: 72.25000 Surface Finish: Ceramic 7655 - E3 ENVIRONMENTAL CERAMICS Trim Finish: Anodized Aluminum 8043 - CLEAR ANODIZED ALUM Mount Option: Wall Mount Tray Option: No Tray Graphic: No Graphic STEELCASE Tag For PH 2 markerboards WB/72.25000/48.25000	*	7	493.63 3,455.41
8 PWBWTBRD - Whiteboard-Premium Size Option: Modular Trim Type: Edge Series Height: 48.25000 Width: 96.25000	*	6	590.68 3,544.08



GRAND RAPIDS

217 Cesar E Chavez SW, Suite 200
Grand Rapids, MI 49503
Phone: 616.458.6322
Fax: 616.458.1117

FORT WAYNE

104 W Superior, Suite A
Fort Wayne, IN 46802
Phone: 260.423.3482

TRAVERSE CITY

10850 E Traverse Highway, Suite 400
Traverse City, MI 49684
Phone: 231.380.9694

KALAMAZOO

155 West Michigan Ave, Suite 1501
Kalamazoo, MI 49007
Phone: 269.342.3919

Description	Quantity	Unit Price	Extended Price
8 Surface Finish: Ceramic 7655 - E3 ENVIRONMENTAL CERAMICS Trim Finish: Anodized Aluminum 8043 - CLEAR ANODIZED ALUM Mount Option: Wall Mount Tray Option: No Tray Graphic: No Graphic STEELCASE Tag For PH 2 markerboards WB/96.25000/48.25000			
Sub Total			15,590.21
TAX EXEMPT - GOVERNMENT			0.00
Total			15,590.21
9 CUSTER SERVICES FOR DESIGN, PROJECT MANAGEMENT, DELIV & INSTALLATION OF THE ABOVE PRODUCT AT CLIENT FACILITY. TO BE DONE DURING NORMAL BUSINESS HOURS. (LOT)	1	10,874.00	10,874.00

Quotation Totals	
Sub Total	37,206.57
STEELCASE Steelcase SURCHARGE	1,359.24
Warehouse Handling Fee	789.98
Recycle/Refuse Fee	263.33
TAX EXEMPT - GOVERNMENT	0.00
MICHIGAN - NON TAXABLE	0.00
Grand Total	39,619.12

* Steelcase Surcharge

End of Quotation



GRAND RAPIDS

217 Cesar E Chavez SW, Suite 200
Grand Rapids, MI 49503
Phone: 616.458.6322
Fax: 616.458.1117

FORT WAYNE

104 W Superior, Suite A
Fort Wayne, IN 46802
Phone: 260.423.3482

TRAVERSE CITY

10850 E Traverse Highway, Suite 400
Traverse City, MI 49684
Phone: 231.380.9694

KALAMAZOO

155 West Michigan Ave, Suite 1501
Kalamazoo, MI 49007
Phone: 269.342.3919

Quotes are subject to the Terms and Conditions found on our website custerinc.com/terms.

These terms are considered to be the most recent and take precedent over any other previously written or implied terms. By proceeding, you acknowledge that you have read and agree to the terms.

Job site will be clean and clear of all obstructions prior to installation. Buyer will provide adequate facilities and space for unloading, staging, moving, handling and storing product at job site. Buyer will furnish electrical current, heating, lighting, and elevator service at job site without charge to Seller. If the job site is not available on the mutually agreed upon customer required date, charges will be assessed to the Buyer for additional handling or redirecting of product at standard hourly rates or actual charges if performed by a third party. Any special packaging, handling, or storage at other than Seller's warehouse that is required, but that had not been provided in the quotation, will be invoiced to Buyer.

Name

Title

Signature

Date

BOARD AGENDA ITEM

Information/Discussion _____

Future Action _____

Action X

Item: Auto Technology Capital Outlay Vehicle Purchase

Submitted by: Russell Bray

Date: 12/05/2025

Recommended by: Kevin Philipps *KP*

Board Meeting Date: 12/15/2025

RECOMMENDATION:

It is recommended that the Kent ISD Board approve the purchase of five vehicles for the Auto Technology program at a total of \$70,185.00

BACKGROUND:

As part of the annual Capital Outlay process, the Auto Technology identified specific vehicles needed to support specialized instruction. Each of these vehicles was estimated to cost \$15,000. Finding these used vehicles with exact specifications to support targeted instruction is difficult. For the past many years, Kent ISD has utilized Forest Grove Paint and Collision that finds these vehicles across the country. Purchase price for each vehicle is compared to J.D. Power and Kelly Blue Book valuation to ensure competitive pricing.

CTE Capital Outlay funds will be used to fund these purchases.

Year	Make/Model	Milage	Cost
2017	Toyota Corolla	70,847	\$14,915
2017	Chevy Colorado 4x4	115,280	\$14,815
2018	Jeep Wrangler	106,000	\$16,155
2020	Chevy Malibu	87,647	\$10,015
2020	Toyota Corolla	64,754	\$14,285
		Total	\$70,185

BOARD AGENDA ITEM

Information/Discussion _____
Future Action _____
Action X

Item: Capital Outlay Equipment – Maintenance Box Truck

Submitted by: Russell Bray

Date: 12/05/25

Recommended by: Kevin Philipps *KP*

Board Meeting Date: 12/15/25

RECOMMENDATION:

It is recommended that the Kent ISD Board approve the purchase of a 2025 Chevrolet Silverado 5500 from Berger Chevrolet for \$85,036.00.

BACKGROUND

This vehicle will allow facilities to accomplish tasks internally that currently require hiring outside contractors to accomplish. It will also allow us to purchase supplies in bulk and transport them, saving operating costs. This vehicle will be purchased using the MiDeal Extended Purchasing Program. The MiDeal program satisfies all of the bid requirements for the State of Michigan and allows us to purchase this equipment without doing our own bid process. This purchase utilizes CTE capital outlay funds.

QUOTE PER ENCLOSED SPECIFICATIONS

Municipal Sale Tax Exempt

MI Deal

KENT ISD
IN STOCK

Priced based on Municipal Discount in the State of Michigan

SUBJECT TO PRIOR SALE

Cost per vehicle	\$84,997.00
State Title	\$39
	\$85,036.00

Vehicle Description:

Year 2025
Make Chevrolet
Model Low Cab Forward
CP63003 5500XG WT
Color Artic White
Engine L8T 6.6L V8 Gas
Transmission MW7 Allison 1000 6Speed
GVWR \$19,500
Seating 3 PAX
Radio I08 , Bluetooth, Rear Camera
Safey Equipment Fire Ex, Triangle Kit,
Back Up Alarm, Rear View Camera, LED Lighting
Box 16' L X96" WX 91" H Morgan 16' Gold Series
1 Row E Track Per Side Plywood Sides and Front
Lift Gate Tommy Gate 2000 lb. capacity rail type
89" wide x 55" deep plus 12" fixed ramp
platform to lower below floor
height and back up to loading dock.

Vendor:
Berger Chevrolet Inc.

Address 2525 28th Street S.E.

Grand Rapids, MI 49512

Phone (616) 949-5200

Direct (616) 575-9627

Fax (616) 988-9178

Signature *DALE R. KRAMER*

Printed Signature DALE R. KRAMER
Date

11/24/2025

Quote accepted to order

SPECIFICATIONS

Berger Chevrolet
Kramer, Dale
2525 28 th St.
Grand Rapids, MI 49512
Bus: (616) 575-9627
Mobile: (616) 340-2680
Email: dkramer@bergerchevy.com

Quote Date: 11/22/2025
Order Date:

Estimated delivery: 4 weeks
From receipt of order

Chassis info from customer: Chevy 5500XD LCF 150" WB
Stock # 25LC1F
V.I.N. 54DEEW1DXSSR00077

Morgan 91" high x 16' long x 96" wide aluminum van body

Note: height and length are *inside* dimensions, width is *outside* dimension.

Note: All dimensions are nominal. If any dimensional requirements are critical please confirm prior to order.

Standard overall van body height above the truck frame is the body model height plus 12" .

Aerodynamic aluminum front radiuses.

Heavy duty, structural, front wall stiffener beam across the front. Tied into the side walls at the top rail.

Maintenance free stainless steel rear door frame to prevent rust and loading dock abrasion of pair

Rain trough across the top of the rear door to prevent dripping on product.

Premium roll-up rear door with 2" track with larger 2" nylon rollers.

Rear door with stainless steel rivets and stainless steel cables to eliminate rust staining on the door.

"E" coated door hinges and hardware to reduce rust.

Clamp type brackets for easy replacement of door rollers.

Actual rear door opening size: 88" wide x 85" high

Note: roll up doors can hang into the door opening a small amount at the top. Contact us if this is a critical dimension.

No side doors

Translucent roof instead of aluminum.

Crossmembers are high-tensile steel "I" beam crossmembers on 16" centers.

Stainless steel bottom rail bolts to eliminate corrosion.

Heavy duty aluminum hat shaped posts on 16" centers, in lieu of standard "Z" posts for stronger walls.

.040" thick aluminum panels, pre-painted white. Paint code: Imron N0006HN white.

1-1/8" laminated hardwood flooring with 5/16" floor screws and over lapping joints.

3/8" plywood liner full height on side walls.
1/2" plywood liner full height on front wall.
No scuff liner.
One row of surface mounted "E" track on the side walls, 36" from the center of track to the floor.
L.E.D. clearance lighting with return ground system.
L.E.D. dome light with lighted switch in the cab.
Two grab handles, one on each side of the rear door.
Mud flaps.
Heavy duty, 4" tubular rear bumper with punched traction surface on the top.
Red & white reflective conspicuity tape per FMVSS standards

OEM back up camera mounted at rear of body.

Completed unit to come with 2nd stage MSO.

Tommy Gate 2000 lb. capacity rail type liftgates.
89" wide x 55" deep extruded aluminum platform plus a 12" fixed ramp.
Power platform closure eliminate the operator lifting the platform up to fold.
Platform folds up against the rear door when in the stowed position.
Platform travels above floor height of body to reach loading docks.
Dual split cart stops.
Fixed control on passenger side.
Hand held remote pendant, mounted inside of can body on passenger side.
High Cycle design includes steel rollers with sealed bearings top and bottom of rail track for smooth travel
Improved lowering. Eliminating the common sticking and binding issues common with plastic slides.
High Cycle design uses leaf chain design instead of typical roller chain.
Safety switch bar to prevent toe pinching when gate is raised.
Integrated LED tail light kit.
200 amp circuit breaker to protect truck electrical system.
Winter grade hydraulic oil for use in cold climates.
Two piece platform, allowing platform to lower below floor height and back up to loading dock.
89" wide x 45" deep extruded aluminum platform plus 12" fixed ramp.



Specifications accepted as an order _____ Date _____

Printed name: _____

Standard installation does not include movement or modifications of chassis components. This will be extra.

Thank you very much, Dale Kramer

BOARD AGENDA ITEM

Information/Discussion _____
 Future Action _____
 Action X

Item: Surplus Equipment

Submitted by: Russell Bray

Date: 12/05/2025

Recommended by: Kevin Philipps *KP*

Board Meeting Date: 12/15/2025

RECOMMENDATION:

It is recommended that the Kent ISD School Board declares the items in the attached list as surplus, approves the removal of these items from the Kent ISD inventory, and grants permission to the Kent ISD administration to dispose of these items per all applicable Kent ISD policies and/or guidelines.

BACKGROUND:

The following listing of various equipment and other items are Kent ISD properties that are no longer being used. These items have been removed from their respective locations, as requested by the department supervisors, in accordance with the Kent Intermediate School District procedure for disposal of surplus property.


After Board approval, the Facilities staff will arrange donations to area school districts. District representatives are reminded that any equipment received from Kent ISD is for school use only. A detailed list of equipment donated is provided to Kevin Philipps, Assistant Superintendent. Remaining equipment is sold at auction, donated to non-profits, recycled, or properly disposed of.

The Aviation Technology program has relocated to the Beltline Campus and vacated the hangar at Gerald R. Ford International Airport. Aircraft remaining in the airport hangar are currently being evaluated for reuse in possible educational settings. In addition, we are exploring market value for possible sale of remaining aircraft. All reusable tools and equipment are being relocated to the Beltline Campus.

Quantity	Description	Building/Program	Approximate age - years	Current value (if over \$100)
1	Conveyor	KCTC – West	10+	\$1,500
1	Pallet – Old stock electrical fixtures	Maintenance	3+	\$100/ea
4	Small aircraft shell	Airport/Aviation	10+	
1	Army Helicopter	Airport/Aviation	10+	\$3,000+
1	Piper Cherokee aircraft	Airport/Aviation	10+	\$2,000
1	Jet	Airport/Aviation	10+	\$3,000+
2	Cessna aircraft	Airport/Aviation	10+	\$2,000/ea
1.	Piper aircraft	Airport/Aviation	10+	\$2,000



December 15, 2025

TO: Ron Gorman, Superintendent
FROM: Kevin Philipps 
RE: December Budget Amendment

Each fiscal year, we propose amendments to our budgets three times. The first of those amendments is in December (the other two are in April and June).

Prior to getting into the individual fund detail, I would like to highlight major overall issues to keep in mind when reviewing the amended budget detail:.

Transfers to Capital Project Funds - The 2025-26 budget includes significant transfers to our capital project funds from our operating funds. The various transfers are detailed below:

- \$10 million transfer from the Special Education Fund to the Spec Ed Cap Projects Fund
- \$10 million transfer from the CTE Fund to the CTE Capital Projects Fund
- \$1.5 million transfer from the General Fund to the General Capital Projects Fund
- \$1.5 million transfer from the CTE Capital Projects Fund to the General Capital Projects Fund

The \$1.5 million transfers are to provide funding for the ESC renovation project and the \$10 million transfer to the CTE Capital Projects Fund is for the KCTC satellite campus.

Enhancement Millage Election Costs - The General Fund includes a one time budget of \$512,000 for the cost of the election in November. It's very possible this budget will be increased in the next amendment.

Health Insurance Expenses (Original to Amended) - Health insurance costs are 8.9% lower (\$1,275,000) in the amended budget than the original budget. The original budget assumed that House Bill 6058 would be implemented, which called for a 7% one time increase to the employer maximum contribution cap. The amended budget has removed the impact of HB 6058, which is currently still being contested in court, with the House Speaker appealing to the Supreme Court.

State Retirement Funding/Costs - There were many changes to state retirement funding and costs for 2025-26. A summary of those are:

- Elimination of Section 147a(3) funding: **Reduction of \$1,066,753 (true budget impact)**
- Elimination of Section 147a(4) funding: Reduction of \$5,648,916
 - Offset by 5.75% reduction in employer contribution rate towards unfunded liabilities (**net zero budget impact**)
- Employer Contribution normal cost rate increase: **Approximate increase in cost of \$2,100,000**
 - 1.5% to 1.7% increase to pension normal cost
 - 2.58% increase to health care normal cost
- **Total budgetary impact of approximately \$3,200,000**

Provided below is summary detail of the proposed amendments by fund.

General Fund

	<u>Original Budget</u>	<u>Amended Budget</u>
Revenues/Transfers In	\$87,970,247	\$132,291,648
Expenses/Transfers Out	<u>\$88,142,708</u>	<u>\$134,159,337</u>
Change in Fund Balance	(\$172,461)	(\$1,867,689)
Projected Fund Balance	\$9,540,172	\$7,844,944

The proposed amended General Fund budget would **reduce fund balance by \$1,867,689**. This is an increase in the use of fund balance from the original budget's projected reduction of \$172,461. The amended budget would result in a fund balance at the end of the fiscal year of **\$7,844,944, 6.00% of total expenditures, or 45.8% of non-grant expenditures.**

Revenues/Transfers In increased by \$44,379,719 in the proposed agreement. The majority of the increase can be attributed to grant funding, which increased \$44,788,043 and will have a corresponding increase in projected expenses. Non-grant revenues decreased by \$408,324. The decrease represents a reduction in state revenue to offset retirement expenses (\$1.0 million), offset by an increase in investment earnings from the West Michigan teacher collaborative grant (\$564,000).

The increase in grant revenues is attributed to a \$40.2 million increase for the Great Start Readiness Program, \$3.6 million for the West Michigan Teacher Collaborative, \$780,000 for Literacy professional development, \$575,000 for Title I Regional Assistance, and \$442,000 for Great Start to Quality. This was offset by a \$530,000 reduction in the 32p Bright Beginning grant. *Although we have been allocated an additional \$40 million in GSRP funding, as of this budget amendment, we believe the state will recoup \$36.4 million of the increase due to unfilled student slots around the county.*

Expenses/Transfers Out in the proposed amendment increased by \$45,980,737. Grant expenses increased by the corresponding increase in revenue. Non-grant expenses increased \$1,262,896 from the original budget. \$564,000 of that increase is setting aside the investment income from the West Michigan Teacher collaborative. MDE has not provided guidance on whether we can utilize the investment income.

The increase in the use of fund balance from the original budget (\$1,695,228) can be summarized into the categories below:

- Reduction in Section 147c expenses for grants: \$1,005,720
- General Fund Subsidy of GSRP grant: \$232,000
- Increase in Gen Fund Subsidy of Bright Beginnings: \$199,000
- Increase in Howard Christensen Nature Center maintenance: \$160,000
- Other Capital Outlay: \$40,000

Section 147c is school aid fund dollars used to support the state retirement system. The funding is provided to districts, who then return those dollars to the state retirement system (governmental accounting requirement). MDE guidance is to charge 147c expense for grant funded employees against grant funding. State funding provided for 147c then becomes a duplication of revenue. Due to the financial strain of some of our grants, we are starting to reduce the effect of how much 147c expense is charged against grants, which results in a negative impact on the General Fund.

Transfers into the General Fund increased by \$199,251 to \$4,920,609. Transfers out of the General Fund increased by \$2,690 to \$3,000,267. Transfers out include a \$1,500,000 transfer to capital projects for the ESC renovation project.

The General Fund budget remains balanced on a structural basis. Although the fund is projected to use \$1,867,689 of fund balance this year, it is important to remember that \$1.5 million is being transferred to the capital projects fund for the ESC renovation project, and \$512,000 is budgeted for the cost of the enhancement millage election. **Without those two one time expenses, the general fund would project an approximate \$150,000 addition to fund balance.** Looking ahead, we need to keep in mind that 86% of the General Fund is grant related. Ensuring that larger grants are managed so the expenditures of those grants stay within funding for those grants will be crucial to maintain the structural financial strength of the General Fund. An example would be the Bright Beginnings program. With the loss of 32p funding this fiscal year, the subsidization of the program increased to over \$700,000 for this fiscal year.

Special Education

	<u>Original Budget</u>	<u>Amended Budget</u>
Revenues/Transfers In	\$222,406,925	\$232,410,237
Expenses/Transfers Out	<u>\$229,489,668</u>	<u>\$237,440,197</u>
Change in Fund Balance	(\$7,082,743)	(\$5,029,960)
Projected Fund Balance	\$14,862,182	\$16,914,965

The proposed amended Special Education Fund budget would **reduce fund balance by \$5,029,960**. This is an improvement from the original budget's projected reduction of \$7,082,743. The amended budget would result in a fund balance at the end of the fiscal year of **\$16,914,965, 7.12% of total expenditures, 11.1% of non-grant expenditures, and 69.3% of operational expenditures.** It should be noted that the special education fund is transferring **\$10,000,000** to the special education capital projects fund.

Revenues/Transfers In increased by \$10,003,312 in the proposed amendment. Revenue from grants increased by \$1,831,093 and will have a corresponding increase in expenses. Non-grant revenues increased by \$8,172,219.

The increase in grant revenues can be attributed to a \$800,000 increase in IDEA funds and \$800,000 increase in funds for the Clean School Bus grant on behalf of Dean Transportation.

Non-grant revenues increased by \$8,172,219. The increase can be attributed to increases in state transportation funding (\$3.5 million), Medicaid funding (\$2.15 million), payments for the use of Powerschool by other ISD's (\$750,000), state funding (\$660,000), and investment earnings (\$342,000). Accounting rules regarding leases and subscriptions increased revenue by \$2.0 million, but are offset by an expense of the same amount.

Expenses/Transfers Out in the proposed amendment increased by \$7,950,529. Grant expenses changed by the corresponding change in revenue. Non-grant expenses increased by \$6,119,462.

The increase in non-grant expenses is summarized below:

Salaries/Wages:	Decrease of \$491,674
Employee Benefits:	Decrease of \$496,348
Purchased Services:	Increase of \$1,306,247
Supplies:	Increase of \$138,315
Lease/Subscription:	Increase of \$1,982,622
Capital Outlay:	Decrease of \$141,556
Medicaid Distribution:	Increase of \$2,185,670
State Transp Distrib:	Increase of \$1,810,425
Act 18 expense:	Decrease of \$1,188,055

Transfers into the Special Education Fund decreased \$40,790 to \$292,643. Transfers out of the Special Education Fund increased \$270,109 to \$47,008,143. The transfers out of the fund include **\$10 million to the special education capital projects fund for facility improvements.**

The special education fund remains in an excellent financial position and has benefited greatly from the growth in taxable values in recent years. The special education fund balance has increased from \$1.9 million in 2013-14 to the current projection of \$16.9 million. Although over \$5 million in fund balance is projected to be used this year, it includes \$4 million in supplemental Act 18 distributions to LEA's and PSA's in addition to the \$10 million transfer to capital projects. **Removing those additional payments leaves the fund with an approximate \$9 million structural surplus.**

Center Programs

The proposed amendment for center programs includes expenses, and transfers of \$71,745,802, with revenues exceeding expenses by **\$671,228**. The original budget projected expenses exceeding revenues by \$311,861. This does include a projected local district contribution of \$3,299,100.

Revenues in the proposed amendment decreased by \$642,286. The decrease is fundamentally due to a reduction in state revenues to offset retirement expenses.

Expenses decreased by \$1,625,375 in the proposed amendment. Salaries/Wages were reduced by \$1,099,309, and employee benefits by \$1,120,216. The reduction in benefits does reflect a significant reduction in health benefits due to removing the impact of House Bill 6058 on the state employer contribution cap. The reduction in personnel costs were offset by an increase in transfers to the CTE fund to represent a more accurate share of facility department expenses.

Career Technical Education

	<u>Original Budget</u>	<u>Amended Budget</u>
Revenues/Transfers In	\$44,240,314	\$44,721,889
Expenses/Transfers Out	<u>\$51,959,270</u>	<u>\$52,491,391</u>
Change in Fund Balance	(\$7,718,956)	(\$7,769,502)
Projected Fund Balance	\$17,588,024	\$17,537,478

The proposed amended CTE budget projects a **reduction in fund balance of \$7,769,502**. This is a slight increase from the original budget, which projected a reduction of \$7,718,956. The amended budget would result in a fund balance at the end of the fiscal year of **\$17,537,478, or 33.4% of projected expenditures.**

Revenues/Transfers In increased by \$481,575 in the proposed amendment. Revenues from grants increased \$54,000 from the original budget, and non-grant revenues increased by \$427,575. The increase in non-grant revenues is attributed to a larger transfer in from center programs to cover facility personnel costs, revenue from the MEERA program, and increase in investment earnings, offset by a reduction in state funding to support retirement expenses.

Expenses/Transfers Out in the proposed amendment increased by \$532,121. Non-grant expenses increased by \$478,121.

The increase in non-grant expenses is summarized below:

Salaries/Wages:	Increase of \$97,639
Employee Benefits:	Decrease of \$45,681
Purchased Services:	Increase of \$275,620 (primarily Dual Enrollment Tuition)
Supplies:	Increase of \$9,293
Capital Outlay:	Decrease of \$192,232
Miscellaneous:	Increase of \$6,693

The decrease in benefit costs is a result of reduction in projected health benefits.

Transfers into the CTE fund increased \$636,000, to \$4,318,700. Transfers out of the CTE fund increased \$264,109 to \$13,923,503. This includes the \$10,000,000 transfer to capital projects for the satellite campus project.

The CTE fund is in excellent financial position currently as a result of the significant increases in property tax valuations over the last several years. The fund balance has increased from \$4.5 million in 2014-15 to the projected \$17.5 million. The increase in fund balance provides flexibility to supplement the 0.1 mill set aside for the satellite campus project as well as support the efforts of our CareerPrep 2030 initiative and potential regional programming. **Structurally, the CTE fund has a \$2.2 million positive variance after removing the \$10 million transfer to capital projects.**

Cooperative Education

As a reminder, this fund houses our IT and business services in Region 1, our data warehouse collaborative, School News Network, and MySchool. The proposed amendment for the Cooperative Education fund is an increase to the original deficit of \$68,453 to \$479,373. The increase primarily can be attributed to a \$250,000 reduction in projected revenue for MySchool at Kent. MySchool expenses increased by \$43,000. The projected year-end fund balance is \$2,656,073 (46% of expenditures), which is split amongst the different programs within this fund.

Community Service Fund

This fund is where the enhancement dollars are budgeted. It will always net to zero as 100% of the money is paid to locals. The total revenue in this amendment is projected to be \$31,540,508, a decrease of \$31,322 from the original budget. The decrease can be attributed to a slight reduction in projected property taxes from the enhancement millage compared to the original estimate. LEA's will receive approximately \$358 per student this year from the enhancement millage. The original distribution in 2017 was \$210 per student.

Capital Projects

The General Fund and Special Education capital projects funds have minor changes compared to the original budget. In the General Fund, the budget for the ESC renovation project was increased by \$542,000, primarily due to an increase in the expected cost of furniture for Phase 2 of the project. In the Special Education capital project fund, additional funds were added for parking lot improvements this upcoming June, as well as additional funds to complete the security camera renovation project. The Career Technical capital project fund has the largest change from the original budget. \$3 million in expense was added for the purchase of the Dutton Elementary site as well as the cost to demolish the building and parking lot at Dutton.

As mentioned earlier in the memo, the Special Education and Career Technical capital funds are receiving \$10 million dollar transfers from their respective operational funds. The Career Technical transfer is the first infusion of funding to begin the new satellite campus project. The Special Education transfer is to assist with continued renovations at our center program facilities, specifically Empower U Central and South, as well as the Lincoln campus.

The General Capital Projects Fund goes from a surplus of \$31 to a reduction in fund balance of \$342,381, with a projected ending fund balance of **\$360,971**. **The Special Education Capital Projects Fund** goes from a surplus of \$8,523,970 to a surplus of \$7,832,228, with a projected ending fund balance of **\$14,065,248**. **The Career Technical Capital Projects Fund** goes from a surplus of \$12,675,095 to a surplus of \$9,668,303, with a projected ending fund balance of **\$12,665,229**.

As always, if you have any questions or would like additional information, please let me know.

KP/kg

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

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

REVENUE: Estimated revenue increased by \$44,379,719 with the following adjustments.

REVENUE		Original Budget	Change	25-26 December Revised Budget
0111	0111 PROPERTY TAX LEVY	3,054,000	(2,080)	3,051,920
0114	0114 TIFA	-	-	-
0119	0119 PENALTY/INTEREST DELQ TAX	4,700	-	4,700
0128	0128 REVENUE IN LIEU OF TAXES	21,000	(800)	20,200
0129	0129 OTHER TAXES	1,533,606	23,790	1,557,396
0131	0131 TUITION	-	-	-
0151	0151 EARNINGS ON INVEST & DEPO	587,900	552,100	1,140,000
0191	0191 RENTALS	17,000	(2,000)	15,000
0192	0192 PRIVATE CONTRIBUTIONS	174,012	11,941	185,953
0199	0199 MISCELLANEOUS LOCAL REVEN	434,794	(304)	434,490
0212	0212 RESTRICTED REVENUES	257,976	58,197	316,173
0311	0311 STATE-UNRESTRICTED	3,002,194	17,503	3,019,697
0312	0312 STATE-RESTRICTED	67,720,732	42,128,267	109,848,999
0315	0315 STATE-RESTR-SUBGRANT	109,749	112,920	222,669
0321	0321 STATE-PMTS IN LIEU OF TAX	48,642	(4,536)	44,106
0413	0413 FED-RESTRICTED	114,729	45,220	159,949
0414	0414 FED-RESTR-THRU MI	4,320,730	925,370	5,246,100
0415	0415 FED-RESTR-THRU OTH GOVT	100,363	(59,048)	41,315
0417	0417 FED-RESTR-THRU OTH ISD/SC	826,736	(826,736)	-
0419	0419 FED-OTHER REVENUE	168,100	1,208,057	1,376,157
0511	0511 TUITION FROM OTHER PUBLIC S	65,000	-	65,000
0518	0518 COMP RCD IN PMNT OF SER T	504,716	8,394	513,110
0519	0519 OTH DISTRI RCVD FR OTH PU	182,210	(74,105)	108,105
0611	0611 FUND MOD-FR FUND 11 GEN	130,717	58,318	189,035
0622	0622 FUND MOD-FR FUND 22	1,540,964	51,533	1,592,497
0626	0626 FUND MOD-FR FUND 26 CTE	3,180,394	147,718	3,328,112
0627	0627 FUND MOD-FR FUND 27 COOP	-	-	-

Total Revenue

88,100,964

44,379,719

132,480,683

EXPENSES - Increase the estimated expenses by \$46,074,947

EXPENSES		Original Budget	Change	25-26 December Revised Budget
113	113 HIGH SCHOOL	365,906	(381)	365,525
118	118 PRE-SCHOOL	14,340,100	34,469,327	48,809,427
119	119 SUMMER SCHOOL	-	-	-
122	122 SPECIAL EDUCATION	17,340	(15,298)	2,042
125	125 COMPENSATORY EDUCATION	51,098	(18,520)	32,578
127	127 VOCATIONAL EDUCATION	14,124	(13,422)	702
131	131 BASIC ADULT/CONTINUING EDUC	788,130	(23,567)	764,563
132	132 SECONDARY ADLT/CONTINUING EDU	339,049	12,352	351,401
135	135 OCCUPA TRAIN/UPGRADING RET	153,709	50,434	204,143
211	211 TRUANCY/ABSENTEEISM SERVIC	442,617	3,883	446,500
212	212 GUIDANCE SERVICES	2,413,773	62,804	2,476,577
213	213 HEALTH SERVICES	15,312	97,258	112,570
214	214 PSYCHOLOGICAL SERVICES	4,800	(4,800)	-
215	215 SPEECH PATHOLOGY/AUDIOLOG	14,124	(14,124)	-
216	216 SOCIAL WORK SERVICES	125,682	(17,846)	107,836
217	217 VISUAL AID SERVICES	2,808	(2,808)	-
219	219 OTHER PUPIL SUPPORT SERVIC	6,631	(3,631)	3,000
221	221 IMPROVEMENT OF INSTRUCTION	13,067,305	1,845,670	14,912,975
222	222 EDUCATIONAL MEDIA SERVICES	600	-	600
225	225 TECHNOLOGY ASSISTED INSTRU	452,648	29,409	482,057
226	226 SUPERVIS/DIR OF INSTRUCT S	2,976,249	5,823	2,982,072
227	227 ACADEMIC STUDENT ASSESSMENT	223,050	1,139	224,189
229	229 OTHER INSTRUCTIONAL STAFF	-	-	-
231	231 BOARD OF EDUCATION	586,484	(7,482)	579,002
232	232 EXECUTIVE ADMINISTRATION	760,480	26,088	786,568
233	233 GRANT WRITER/GRANT PROCURE	224,523	358	224,881
249	249 OTHER SCHOOL ADMINISTRATION	550	-	550
252	252 FISCAL SERVICES	657,175	111,558	768,733
257	257 INTERNAL SERVICES	137,646	(12,233)	125,413
259	259 OTHER BUSINESS SERVICES	71,285	5,001	76,286
261	261 OPERATING BUILDING SERVICE	1,654,120	266,763	1,920,883
266	266 SECURITY SERVICES	532,665	66,023	598,688
271	271 PUPIL TRANSPORTATION SERVI	641,903	(495,474)	146,429
281	281 PLAN RESEARCH DEVELOP & EV	1,207,768	100,366	1,308,134
282	282 COMMUNICATION SERVICES	1,259,069	(11,343)	1,247,726
283	283 STAFF/PERSONNEL SERVICES	905,498	(112,523)	792,975
284	284 SUPPORT SERVICES TECHNOLOG	288,032	68,653	356,685
285	285 PUPIL ACCOUNTING	819,175	(39,788)	779,387
289	289 OTHER CENTRAL SERVICES	554,436	(7,292)	547,144
311	311 COMMUNITY SERVICES DIRECTI	409,798	145,647	555,445

321	321 COMMUNITY RECREATION	3,000	(3,000)	-
331	331 COMMUNITY ACTIVITIES	3,272,981	276,508	3,549,489
361	361 WELFARE ACTIVITIES	57,336	36,447	93,783
391	391 OTHER COMMUNITY SERVICES	-	-	-
411	411 PAYMNTS TO OTH P S IN MICH	17,841,831	6,092,388	23,934,219
445	445 PAYMENTS TO NOT FOR PROFIT	17,212,497	2,972,577	20,185,074
452	452 SITE IMPROVEMENT SERVICES	-	20,000	20,000
459	459 OTH FACIL ACQUIS & CONSTR	-	-	-
511	511 DEBT SERVS-LONG TERM-PRINC	231,824	50,995	282,819
611	611 FUND MODIFICATIONS	130,717	58,318	189,035
621	621 FUND MOD-TO FUND 21 SE CEN	219,129	(2,462)	216,667
626	626 FUND MODIFICATIONS	750,000	42,600	792,600
627	627 FUND MODIFICATIONS	528,448	(37,448)	491,000
641	641 FUND MODIFICATIONS	1,500,000	-	1,500,000

Total Expenses

88,273,425

46,074,947

134,348,372

GENERAL EDUCATION FUND BALANCE

7/1/25 Beginning Balance	\$	9,712,633
2025-26 Revenue	+	<u>132,480,463</u>
Total Available	\$	142,193,096
2025-26 Expenditures	-	<u>\$ 134,348,372</u>
Estimated 6/30/26 Balance	\$	<u><u>7,844,724</u></u>

Note: Calculations for 2025-26 assume a millage rate of 0.0841 mills for the general fund.

Fund Balance History

June 30, 2021	\$	4,783,220	(actual)
June 30, 2022	\$	6,450,908	(actual)
June 30, 2023	\$	8,276,432	(actual)
June 30, 2024	\$	10,072,602	(actual)
June 30, 2025	\$	9,712,633	(actual)
June 30, 2026	\$	7,844,944	(estimate)

KP/kg
12/8/2025

**Three Year Trend Analysis
GENERAL FUND**

Year ending:	2024-25 <u>Actual</u>	2025-26 <u>Original</u>	2025-26 <u>Dec Amend</u>	% chg
Revenue:				
Local sources	6,968,673	6,084,988	6,725,832	10.53%
State sources	62,480,399	70,881,317	113,135,471	59.61%
Federal sources	5,339,771	5,530,658	6,823,521	23.38%
Interdistrict	779,142	751,926	686,215	-8.74%
Total revenues	<u>75,567,985</u>	<u>83,248,889</u>	<u>127,371,039</u>	53.00%
Expenditures:				
Instruction:				
Basic programs	13,307,618	14,706,006	49,174,952	234.39%
Student instruc & added needs	38,700	82,562	35,322	-57.22%
Adult continuing ed	1,219,496	1,280,888	1,320,107	3.06%
Supporting services:				
Pupil services	2,722,214	3,025,747	3,146,483	3.99%
Instructional staff	14,279,035	16,719,852	18,601,893	11.26%
General administration	1,165,828	1,571,487	1,590,451	1.21%
School administration	5,390	550	550	0.00%
Business services	833,290	866,106	970,432	12.05%
Operation and maintenance	1,993,373	2,186,785	2,519,571	15.22%
Transportation services	515,283	641,903	146,429	-77.19%
Central services	5,579,167	5,033,978	5,032,051	-0.04%
Other services	-	-	-	-
Community services	1,960,060	3,743,115	4,198,717	12.17%
Interdistrict transactions	34,156,954	35,054,328	44,119,293	25.86%
Capital outlay	-	-	20,000	-
Debt service	309,489	231,824	282,819	22.00%
Total expenditures	<u>78,085,897</u>	<u>85,145,131</u>	<u>131,159,070</u>	54.04%
Revenue over (under) expenditures	(2,517,912)	(1,896,242)	(3,788,031)	99.77%
Other financing sources (uses)				
Sale of Capital Assets	-	-	-	-
Other financing sources	561,963	-	-	-
Prior period adjustment	-	-	-	-
Transfer in	4,453,469	4,721,358	4,920,609	4.22%
Transfer out	(2,857,489)	(2,997,577)	(3,000,267)	0.09%
Total other financing uses	<u>2,157,943</u>	<u>1,723,781</u>	<u>1,920,342</u>	11.40%
Net change in fund balances	(359,969)	(172,461)	(1,867,689)	
Ending Year Fund Balance	9,712,633	9,540,172	7,844,944	-17.77%

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

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

REVENUE: Estimated revenue increase by \$9,341,026 with the following adjustments.

REVENUE		Original Budget	Change	25-26 December Revised Budget
0111	0111 PROPERTY TAX LEVY	123,009,360	(111,120)	122,898,240
0114	0114 TIFA	-	-	-
0119	0119 PENALTY/INTEREST DELQ TAX	189,870	30	189,900
0128	0128 REVENUE IN LIEU OF TAXES	660,080	(39,780)	620,300
0131	0131 TUITION	-	-	-
0151	0151 EARNINGS ON INVEST & DEPO	2,245,600	413,400	2,659,000
0172	0172 MERCHANDISE SALES	-	-	-
0181	0181 COMMUNITY SERVICE ACTIVIT	10,313,675	2,085,780	12,399,455
0191	0191 RENTALS	-	20,000	20,000
0192	0192 PRIVATE CONTRIBUTIONS	47,060	4,066	51,126
0199	0199 MISCELLANEOUS LOCAL REVEN	88,195	93,435	181,630
0311	0311 STATE-UNRESTRICTED	-	-	-
0312	0312 STATE-RESTRICTED	63,239,710	1,985,358	65,225,068
0315	0315 STATE-RESTR-SUBGRANT	-	-	-
0317	0317 STATE-RESTR-THRU ISD/SCH	-	80,000	80,000
0321	0321 STATE-PMTS IN LIEU OF TAX	1,958,473	(182,038)	1,776,435
0414	0414 FED-RESTR-THRU MI	34,112,920	1,039,290	35,152,210
0415	0415 FED-RESTR-THRU OTH GOVT	-	-	-
0417	0417 FED-RESTR-THRU OTH ISD/SC	-	-	-
0511	0511 TUITION FROM OTHER PUBLIC S	3,299,100	-	3,299,100
0512	0512 TRANSPORT PMNTS FR OTH PU	22,233,187	1,687,058	23,920,245
0518	0518 COMP RCD IN PMNT OF SER T	-	-	-
0519	0519 OTH DISTRI RCVD FR OTH PU	2,249,855	293,579	2,543,434
0552	0552 REFUND OF PRIOR YEAR EXPE	-	-	-
0597	0597 OTH FIN SOURCES-SBITA'S	-	1,982,622	1,982,622
611	0611 FUND MOD-FR FUND 11 GEN	219,129	(2,462)	216,667
0621	0621 FUND MOD-FR FUND 21 SE CE	333,433	(40,790)	292,643
0622	0622 FUND MOD-FR FUND 22 SPEC ED	31,022,570	52,876	31,075,446
0623	0623 FUND MOD-FR FUND 23 ENHANCE	274,024	(278.00)	273,746
627	0627 FUND MOD-FR FUND 27 COOP	-	-	-

Total Revenue

295,496,241

9,361,026

304,857,267

EXPENSES - Increased the estimated expenses by \$6,325,154

Expense		Original Budget	Change	25-26 Dec Revised Budget
122	122 SPECIAL EDUCATION	38,710,736	(1,428,273)	37,282,463
212	212 GUIDANCE SERVICES	164,153	(199)	163,954
213	213 HEALTH SERVICES	10,331,213	(429,667)	9,901,546
214	214 PSYCHOLOGICAL SERVICES	1,258,416	(40,609)	1,217,807
215	215 SPEECH PATHOLOGY/AUDIOLOG	6,995,621	(1,716)	6,993,905
216	216 SOCIAL WORK SERVICES	3,414,708	(59,654)	3,355,054
217	217 VISUAL AID SERVICES	616,510	3,943	620,453
218	218 TEACHER CONSULTANT	5,033,707	69,109	5,102,816
219	219 OTHER PUPIL SUPPORT SERVIC	2,479,152	(128,208)	2,350,944
221	221 IMPROVEMENT OF INSTRUCTION	3,254,747	46,802	3,301,549
225	225 TECHNOLOGY ASSISTED INSTRU	1,600	(1,600)	-
226	226 SUPERVIS/DIR OF INSTRUCT S	7,593,681	65,097	7,658,778
229	229 OTHER INSTRUCTIONAL STAFF	238,140	17,812	255,952
231	231 BOARD OF EDUCATION	57,500	10,000	67,500
241	241 OFFICE OF THE PRINCIPAL	274,451	13,470	287,921
252	252 FISCAL SERVICES	1,253,556	(13,198)	1,240,358
257	257 INTERNAL SERVICES	-	-	-
259	259 OTHER BUSINESS SERVICES	128,796	3,825	132,621
261	261 OPERATING BUILDING SERVICE	4,540,947	(132,145)	4,408,802
266	266 SECURITY SERVICES	338,095	(153,761)	184,334
271	271 PUPIL TRANSPORTATION SERVI	22,695,574	1,608,889	24,304,463
281	281 PLAN RESEARCH DEVELOP & EV	382,617	(1,937)	380,680
283	283 STAFF/PERSONNEL SERVICES	791,953	1,814	793,767
284	284 SUPPORT SERVICES TECHNOLOG	903,084	1,511,504	2,414,588
289	289 OTHER CENTRAL SERVICES	365	(365)	-
299	299 OTHER SUPPORT SERVICES	139,900	(600)	139,300
311	311 COMMUNITY SERVICES DIRECTI	-	-	-
331	331 COMMUNITY ACTIVITIES	5,000	-	5,000
371	371 NONPUBLIC SCHOOL PUPILS	-	-	-
391	391 OTHER COMMUNITY SERVICES	-	-	-
411	411 PAYMNTS TO OTH P S IN MICH	142,161,770	3,398,229	145,559,999
431	431 PMNTS TO ST SCH FOR DEAF&B	-	-	-
441	441 PAYMENTS TO OTH GOVT ENTIT	102,508	60,000	162,508
445	445 PAYMENTS TO NOT FOR PROFIT	1,502,608	802,000	2,304,608
455	455 BLDG ACQUIS & CONSTRUCT SE	-	-	-
456	456 BUILDING IMPROVEMENT SERVI	-	-	-
459	459 OTH FACIL ACQUIS & CONSTR	-	-	-
511	511 DEBT SERVS-LONG TERM-PRINC	207,270	447,773	655,043
611	611 FUND MODIFICATIONS	1,540,964	51,533	1,592,497
621	621 FUND MOD-TO FUND 21 SE CEN	31,022,570	52,876	31,075,446
622	622 FUND MOD-TO FD 22 SE	333,433	(40,790)	292,643
626	626 FUND MODIFICATIONS	2,796,500	586,200	3,382,700
627	627 FUND MODIFICATIONS	119,000	7,000	126,000
641	641 FUND MOD-TO FUND 41 GEN CA	1,500,000	-	1,500,000
642	642 FUND MOD-TO FUND 42 SE CAP	10,000,000	-	10,000,000
Total Expenses		302,890,845	6,325,154	309,215,999

SPECIAL EDUCATION FUND BALANCE

7/1/25 Beginning Balance	\$	23,493,885
2025-26 Revenue	+	<u>304,857,267</u>
Total Available	\$	328,351,152
2025-26 Expenditures	-	<u>309,215,999</u>
Estimated 6/30/26 Balance	\$	<u>19,135,153</u>

Note: Calculations for 2025-26 assume a millage rate of 3.4866 mills for the general fund.

3.3866 mills - SE Operations
0.1000 mills - SE Cap Project
TOTAL 3.4866 mills

Fund Balance History

June 30, 2021	\$	10,154,530	(actual)
June 30, 2022	\$	16,403,359	(actual)
June 30, 2023	\$	14,315,532	(actual)
June 30, 2024	\$	18,003,444	(actual)
June 30, 2025	\$	23,493,885	(actual)
June 30, 2026	\$	19,135,153	(Estimated)

KP/kg
12/8/2025

Three Year Trend Analysis
SPECIAL EDUCATION CENTER PROGRAMS FUND

Year ending:	2024-25	2025-26	2025-26	% chg
	Actual	Original	Dec Amend	
Revenue:				
Local sources	199,360	124,635	191,011	53.26%
State sources	37,824,349	36,481,723	35,612,215	-2.38%
Federal sources	1,603,801	1,668,135	1,778,845	6.64%
Interdistrict	(167,585)	3,299,100	3,299,100	0.00%
Total revenues	39,459,925	41,573,593	40,881,171	-1.67%
Expenditures:				
Instruction:				
Student instruc & added needs	36,555,976	38,499,575	37,090,197	-3.66%
Supporting services:				
Pupil services	21,001,311	22,697,061	22,235,948	-2.03%
Instructional staff	5,127,217	6,473,304	6,502,357	0.45%
General administration	-	-	-	-
School administration	192,181	178,525	193,767	8.54%
Business services	2,790	3,043	3,043	0.00%
Operation and maintenance	4,306,787	4,643,557	4,358,701	-6.13%
Transportation services	157,671	112,600	162,674	44.47%
Central services	50,819	59,771	49,350	-17.43%
Other services	143,622	139,900	139,300	-0.43%
Community services	-	1,000	1,000	0.00%
Interdistrict transactions	18,408	18,408	78,322	325.48%
Capital outlay	-	-	-	-
Debt service	-	-	-	-
Total expenditures	67,556,782	72,826,744	70,814,659	-2.76%
Revenue over (under) expenditures	(28,096,857)	(31,253,151)	(29,933,488)	-4.22%
Other financing sources (uses)				
Transfer in	30,124,265	31,515,723	31,565,859	0.16%
Transfer out	(478,448)	(574,433)	(961,143)	67.32%
Total other financing uses	29,645,817	30,941,290	30,604,716	-1.09%
Net change in fund balances	1,548,960	(311,861)	671,228	
Ending Year Fund Balance	1,548,960	1,237,099	2,220,188	79.47%

**Three Year Trend Analysis
SPECIAL EDUCATION FUND**

Year ending:	2024-25	2025-26	2025-26	%
	Actual	Original	Dec Amend	chg
Revenue:				
Local sources	132,844,633	136,429,205	138,828,640	1.76%
State sources	29,807,558	28,716,460	31,469,288	9.59%
Federal sources	32,904,873	32,444,785	33,373,365	2.86%
Interdistrict	24,162,265	24,483,042	26,463,679	8.09%
Total revenues	219,719,329	222,073,492	230,134,972	3.63%
Expenditures:				
Instruction:				
Student instruc & added needs	95,695	211,161	192,266	-8.95%
Supporting services:				
Pupil services	7,026,712	7,596,419	7,470,531	-1.66%
Instructional staff	4,393,817	4,614,864	4,713,922	2.15%
General administration	77,838	57,500	67,500	17.39%
School administration	91,563	95,926	94,154	-1.85%
Business services	1,301,627	1,379,309	1,369,936	-0.68%
Operation and maintenance	14,033	235,485	234,435	-0.45%
Transportation services	22,741,943	22,582,974	24,141,789	6.90%
Central services	2,372,839	2,018,248	3,539,685	75.38%
Other services	-	-	-	-
Community services	1,173	4,000	4,000	0.00%
Interdistrict transactions	143,454,440	143,748,478	147,948,793	2.92%
Capital outlay	207,270	207,270	655,043	216.03%
Debt service	-	-	-	-
Total expenditures	181,778,950	182,751,634	190,432,054	4.20%
Revenue over (under) expenditures	37,940,379	39,321,858	39,702,918	0.97%
Other financing sources (uses)				
Sale of Capital Assets	-	-	-	-
Other financing sources	410,476	-	1,982,622	-
Transfer in	253,448	333,433	292,643	-12.23%
Transfer out	(34,662,822)	(46,738,034)	(47,008,143)	0.58%
Total other financing uses	(33,998,898)	(46,404,601)	(44,732,878)	-3.60%
Net change in fund balances	3,941,481	(7,082,743)	(5,029,960)	
Ending Year Fund Balance	21,944,925	14,862,182	16,914,965	13.81%

**Resolution for Adoption by the School Board of Kent Intermediate School District
Amendment for Community Service Appropriation.**

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

REVENUE: Estimated revenue decrease by \$31,322 with the following adjustments.

Revenue		Original Budget	Change	25-26 December Revised Budget
0111	0111 PROPERTY TAX LEVY	30,857,380	-18,630	30,838,750
0119	0119 PENALTY/INTEREST DELQ TAX	47,630	-30	47,600
0128	0128 REVENUE IN LIEU OF TAXES	212,620	-8,520	204,100
0199	0199 MISCELLANEOUS LOCAL REVEN	19,000	-4,142	14,858
0312	0312 STATE-RESTRICTED	435,200	-	435,200
0321	0321 STATE-PMTS IN LIEU OF TAX	-	-	-

Total Revenue	31,571,830	(31,322)	31,540,508
----------------------	-------------------	-----------------	-------------------

EXPENSES - Decreased the estimated expenses: \$31,322

Expense		Original Budget	Change	25-26 December Revised Budget
259	259 OTHER BUSINESS SERVICES	16,824	-	16,824
411	411 PAYMNTS TO OTH P S IN MICH	31,280,982	(31,044)	31,249,938
621	621 FUND MOD-TO FUND 21 SE CEN	274,024	(278)	273,746

Total Expenses	31,571,830	(31,322)	31,540,508
-----------------------	-------------------	-----------------	-------------------

COMMUNITY SERVICE FUND BALANCE

7/1/25 Beginning Balance		-
2025-26 Revenue	+	<u>31,540,508</u>
Total Available	\$	31,540,508
2025-26 Expenditures	-	<u>31,540,508</u>
Estimated 6/30/26 Balance	\$	<u><u>-</u></u>

Note: Calculations for 2025-26 assume a millage rate of 0.8498 mills for the community service fund.

Fund Balance History

June 30, 2021	\$	-	(actual)
June 30, 2022	\$	-	(actual)
June 30, 2023	\$	-	(actual)
June 30, 2024	\$	-	(actual)
June 30, 2025	\$	-	(actual)
June30, 2026	\$	-	(Estimated)

KP/kg
12/8/2025

**Three Year Trend Analysis
COMMUNITY SERVICE FUND**

Year ending:	2024-25 Actual	2025-26 Original	2025-26 Dec Amend	% chg
Revenue:				
Local sources	29,569,786	31,136,630	31,105,308	-0.10%
State sources	393,543	435,200	435,200	0.00%
Total revenues	29,963,329	31,571,830	31,540,508	-0.10%
Expenditures:				
Supporting services:				
Business services	16,657	16,824	16,824	0.00%
Interdistrict transactions	29,686,319	31,280,982	31,249,938	-0.10%
Total expenditures	29,702,976	31,297,806	31,266,762	-0.10%
Revenue over (under) expenditures	260,353	274,024	273,746	-0.10%
Other financing sources (uses)				
Transfer in	-	-	-	-
Transfer out	(260,353)	(274,024)	(273,746)	-0.10%
Total other financing uses	(260,353)	(274,024)	(273,746)	-0.10%
Net change in fund balances	-	-	-	-
Ending Year Fund Balance	-	-	-	-

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

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

REVENUE: Estimated revenue increase by 481,575 with the following adjustments.

REVENUE		Original Budget	Change	25-26 December Revised Budget
0111	0111 PROPERTY TAX LEVY	30,209,900	(53,470)	30,156,430
0119	0119 PENALTY/INTEREST DELQ TAX	46,600	-	46,600
0128	0128 REVENUE IN LIEU OF TAXES	50,500	(11,600)	38,900
0131	0131 TUITION	170,000	7,372	177,372
0151	0151 EARNINGS ON INVEST & DEPO	1,142,500	87,500	1,230,000
0172	0172 MERCHANDISE SALES	168,250	12,700	180,950
0191	0191 RENTALS	-2,373	10,284	7,911
192	0192 PRIVATE CONTRIBUTIONS	1,750	8,108	9,858
194	0194 ROOM RENTALS	41,578	-10,284	31,294
199	0199 MISCELLANEOUS LOCAL REVEN	154,420	45,493	199,913
311	0311 STATE-UNRESTRICTED	174	-174	-
312	0312 STATE-RESTRICTED	6,268,454	-181,041	6,087,413
321	0321 STATE-PMTS IN LIEU OF TAX	481,216	(44,999)	436,217
413	0413 FED-RESTRICTED	-	-	-
414	0414 FED-RESTR-THRU MI	1,531,144	52,500	1,583,644
415	0415 FED-RESTR-THRU OTH GOVT	-	-	-
511	0511 TUITION FROM OTHER PUBLIC S	138,900	31,600	170,500
518	0518 COMP RCD IN PMNT OF SER T	31,187	-	31,187
519	0519 OTH DISTRI RCVD FR OTH PU	-	-	-
593	0593 PROCEEDS FR SALE CAPITAL	15,869	-869	15,000
594	0594 OTH FIN SOURCES-LEASES	108,045	-108,045	-
597	0597 OTH FIN SOURCES-SBITA'S	-	-	-
611	0611 FUND MOD-FR FUND 11 GEN	750,000	42,600	792,600
621	0621 FUND MOD-FR FUND 21 SE CE	241,000	427,500	668,500
622	0622 FUND MOD-FR FUND 22	2,555,500	158,700	2,714,200
628	0628 FUND MOD-FR FUND 28 COOP	135,700	7,700	143,400
TOTAL REVENUE		44,240,314	481,575	44,721,889

EXPENSES - Estimated revenue increased by \$536,373

Expense		Original Budget	Change	25-26 December Revised Budget
127	127 VOCATIONAL EDUCATION	15,473,665	1,281,986	16,755,651
212	212 GUIDANCE SERVICES	1,081,920	(64,053)	1,017,867
213	213 HEALTH SERVICES	92,175		87,923
216	216 SOCIAL WORK SERVICES	109,777	(3,427)	106,350
218	218 TEACHER CONSULTANT	474,515	(71,009)	403,506
219	219 OTHER PUPIL SUPPORT SERVIC	66,359	(34)	66,325
221	221 IMPROVEMENT OF INSTRUCTION	2,499,328	(155,994)	2,343,334
225	225 TECHNOLOGY ASSISTED INSTRU	35,500	4,873	40,373
226	226 SUPERVIS/DIR OF INSTRUCT S	850,243	21,691	871,934
227	227 ACADEMIC STUDENT ASSESSMENT	70,000	37,663	107,663
229	229 OTHER INSTRUCTIONAL STAFF	-	-	-
231	231 BOARD OF EDUCATION	58,000	-	58,000
232	232 EXECUTIVE ADMINISTRATION	-	-	-
241	241 OFFICE OF THE PRINCIPAL	1,618,000	(71,783)	1,546,217
252	252 FISCAL SERVICES	690,907	(37,834)	653,073
257	257 INTERNAL SERVICES	93,580	(22,829)	70,751
259	259 OTHER BUSINESS SERVICES	61,401	770	62,171
261	261 OPERATING BUILDING SERVICE	7,645,435	(1,489,838)	6,155,597
266	266 SECURITY SERVICES	364,239	168,073	532,312
271	271 PUPIL TRANSPORTATION SERVI	94,001	68,286	162,287
281	281 PLAN RESEARCH DEVELOP & EV	-	57,378	57,378
282	282 COMMUNICATION SERVICES	74,443	1,057	75,500
283	283 STAFF/PERSONNEL SERVICES	305,589	9,164	314,753
284	284 SUPPORT SERVICES TECHNOLOG	5,970,949	(71,835)	5,899,114
289	289 OTHER CENTRAL SERVICES	-	-	-
411	411 PAYMNTS TO OTH P S IN MICH	244,750	6,608	251,358
445	445 PAYMENTS TO NOT FOR PROFIT	-	-	-
452	452 SITE IMPROVEMENT SERVICES	-	180,000	180,000
455	455 BLDG ACQUIS & CONSTRUCT SE	25,000	35,000	60,000
456	456 BUILDING IMPROVEMENT SERVI	-	385,132	385,132
459	459 OTH FACIL ACQUIS & CONSTR	-	-	-
511	511 DEBT SERVS-LONG TERM-PRINC	300,100	3,219	303,319
611	611 FUND MODIFICATIONS	3,180,394	147,718	3,328,112
627	627 FUND MODIFICATIONS	119,000	7,000	126,000
628	628 TRANSFER TO COOP-NTH	300,000	-	300,000
646	641 FUND MOD-TO FUND 41 GEN CA	10,060,000	109,391	10,169,391

Total Expenses

51,959,270

536,373

52,491,391

CAREER TECHNICAL EDUCATION FUND BALANCE

7/1/25 Beginning Balance	\$	25,306,980
2025-26 Revenue	+	44,721,889
Total Available	\$	70,028,869
2025-26 Expenditures	-	52,491,391
Estimated 6/30/26 Balance	\$	17,537,478

Note: Calculations for 2025-26 assume a millage rate of 0.9310 mills which would be split as follows:

	0.8310 mills - CTE Operations
	<u>0.1000 mills - CTE Cap Projects</u>
TOTAL	0.9310 mills

Fund Balance History

June 30, 2021	\$	12,847,739	(actual)
June 30, 2022	\$	14,120,402	(actual)
June 30, 2023	\$	15,909,570	(actual)
June 30, 2024	\$	21,193,354	(actual)
June 30, 2025	\$	25,306,980	(actual)
June 30, 2026	\$	17,537,478	(Estimated)

KP/kg
12/8/2025

Three Year Trend Analysis
CAREER TECHNICAL EDUCATION FUND

Year ending:	2024-25 Actual	2025-26 Original	2025-26 Dec Amend	% chg
Revenue:				
Local sources	30,819,221	31,983,125	32,079,228	0.30%
State sources	7,479,519	6,749,844	6,523,630	-3.35%
Federal sources	1,401,589	1,531,144	1,583,644	3.43%
Interdistrict	193,933	170,087	201,687	18.58%
Total revenues	39,894,262	40,434,200	40,388,189	-0.11%
Expenditures:				
Instruction:				
Student instruc & added needs	16,021,632	15,473,665	16,755,651	8.28%
Adult continuing ed	-	-	-	-
Supporting services:				
Pupil services	1,730,026	1,824,746	1,681,971	-7.82%
Instructional staff	3,045,825	3,455,071	3,363,304	-2.66%
General administration	47,598	58,000	58,000	0.00%
School administration	1,556,505	1,618,000	1,546,217	-4.44%
Business services	693,619	845,888	785,995	-7.08%
Operation and maintenance	5,569,330	8,009,674	6,687,909	-16.50%
Transportation services	95,103	94,001	162,287	72.64%
Central services	5,804,624	6,350,981	6,346,745	-0.07%
Other services	-	-	-	-
Community services	-	-	-	-
Interdistrict transactions	254,498	244,750	251,358	2.70%
Capital outlay	545,649	25,000	625,132	2400.53%
Debt service	414,289	300,100	303,319	1.07%
Total expenditures	35,778,698	38,299,876	38,567,888	0.70%
Revenue over (under) expenditures	4,115,564	2,134,324	1,820,301	-14.71%
Other financing sources (uses)				
Sale of capital assets	16,711	15,869	15,000	-5.48%
Other financing sources	563,330	108,045	-	-
Prior period adjustment	-	-	-	-
Transfer in	3,469,734	3,682,200	4,318,700	17.29%
Transfer out	(4,051,713)	(13,659,394)	(13,923,503)	1.93%
Total other financing uses	(1,938)	(9,853,280)	(9,589,803)	-2.67%
Net change in fund balances	4,113,626	(7,718,956)	(7,769,502)	
Ending Year Fund Balance	25,306,980	17,588,024	17,537,478	-0.29%

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

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

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

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

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

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

COOPERATIVE EDUCATION FUND BALANCE

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

Fund Balance History

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

KP/kg
12/8/2025

Three Year Trend Analysis COOPERATIVE EDUCATION

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

**Resolution for Adoption by the School Board of Kent Intermediate School District
Amendment for Student/School Activity Appropriation.**

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

REVENUE: Estimated revenue increased/decreased by \$0.00 with the following adjustments.

Revenue		Original Budget	Change	25-26 December Revised Budget
0151	0151 EARNINGS ON INVEST & DEPO	47,000	(2,300)	44,700
0179	0179 OTHER STUDENT ACTIVITY REVENUE	148,950	3,849	152,799
0312	0312 STATE-RESTRICTED	4,050	(1,549)	2,501
Total Revenue		200,000	-	200,000

EXPENSES - Estimated expenses decreased by: \$5,000

Expense		Original Budget	Change	25-26 December Revised Budget
296	296 STUDENT/SCHOOL ACTIVITY EXPEND	230,000	(5,000)	225,000
Total Expenses		230,000	-5,000	225,000

STUDENT/SCHOOL FUND BALANCE

7/1/25 Beginning Balance	\$	1,232,656
2025-26 Revenue	+	<u>200,000</u>
Total Available	\$	1,432,656
2025-26 Expenditures	-	<u>\$ 225,000</u>
Estimated 6/30/26 Balance	\$	<u><u>1,207,656</u></u>

Fund Balance History

June 30, 2021	\$	957,907	(actual)
June 30, 2022	\$	1,100,247	(actual)
June 30, 2023	\$	1,100,247	(actual)
June 30, 2024	\$	1,159,439	(actual)
June 30, 2025	\$	1,232,656	(actual)
June 30, 2026	\$	1,207,656	(Estimated)

KP/kg
12/8/2025

**Three Year Trend Analysis
STUDENT/SCHOOL ACTIVITY FUND**

Year ending:	2024-25	2025-26	2025-26	% chg
	Actual	Original	Dec Amend	
Revenue:				
Local sources	252,688	195,950	197,499	0.79%
State sources	1,839	4,050	2,501	-38.25%
Total revenues	254,527	200,000	200,000	0.00%
Expenditures:				
Supporting services:				
Transportation services	-	-	-	-
Other services	181,310	230,000	225,000	-2.17%
Total expenditures	181,310	230,000	225,000	-2.17%
Revenue over (under) expenditures	73,217	(30,000)	(25,000)	-16.67%
Other financing sources (uses)				
Prior period adjustment	-	-	-	-
Transfer in	-	-	-	-
Transfer out	-	-	-	-
Total other financing uses	-	-	-	-
Net change in fund balances	73,217	(30,000)	(25,000)	
Ending Year Fund Balance	1,232,656	1,202,656	1,207,656	0.42%

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

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

REVENUE: Estimated revenue increased by \$128,323 with the following adjustments.

Revenue		Original Budget	Change	25-26 December Revised Budget
0151	0151 EARNINGS ON INVEST & DEPO	56,700	(14,700)	42,000
0199	0199 MISCELLANEOUS LOCAL REVEN	-	22,748	22,748
0611	0611 FUND MOD-FR FUND 11 GEN	1,500,000	-	1,500,000
622	0622 FUND MOD-FR FUND 22	1,500,000	-	1,500,000
642	0642 FUND MOD-FR FUND 42 SE CA	-	85,535	85,535
646	0646 FUND MOD-FR FUND 46 CTE C	-	34,740	34,740

Total Revenue **3,056,700** **128,323** **3,185,023**

EXPENSES - Estimated expenses increased by: \$470,735

Expense		Original Budget	Change	25-26 December Revised Budget
261	261 OPERATING BUILDING SERVICE	14,000	13,000	27,000
456	456 BUILDING IMPROVEMENT SERVI	2,774,134	438,277	3,212,411
459	459 OTH FACIL ACQUIS & CONSTR SERV	-	-	-
642	642 FUND MOD-TO FUND 42 SE CAP	268,535	19,458	287,993

Total Expenses **3,056,669** **470,735** **3,527,404**

GENERAL EDUCATION CAPITAL PROJECTS FUND BALANCE

7/1/25 Beginning Balance	\$	703,352
2025-26 Revenue	+	<u>3,185,023</u>
Total Available	\$	3,888,375
2025-26 Expenditures	-	<u>\$ 3,527,404</u>
Estimated 6/30/26 Balance	\$	<u><u>360,971</u></u>

Fund Balance History

June 30, 2021	\$	1,040,071	(actual)
June 30, 2022	\$	1,702,849	(actual)
June 30, 2023	\$	981,054	(actual)
June 30, 2024	\$	2,104,431	(actual)
June 30, 2025	\$	703,352	(actual)
June 30, 2026	\$	360,971	(Estimated)

KP/kg
12/8/2025

Three Year Trend Analysis
GENERAL EDUCATION CAPITAL PROJECTS

Year ending:	2024-25	2025-26	2025-26	% chg
	Actual	Original	Dec Amend	
Revenue:				
Local sources	75,163	56,700	64,748	14.19%
Total revenues	75,163	56,700	64,748	14.19%
Expenditures:				
Capital outlay	4,321,728	2,788,134	3,239,411	16.19%
Total expenditures	4,321,728	2,788,134	3,239,411	16.19%
Revenue over (under) expenditures	(4,246,565)	(2,731,434)	(3,174,663)	16.23%
Other financing sources (uses)				
Transfer in	3,301,754	3,000,000	3,120,275	4.01%
Transfer out	(456,268)	(268,535)	(287,993)	7.25%
Total other financing uses	2,845,486	2,731,465	2,832,282	3.69%
Net change in fund balances	(1,401,079)	31	(342,381)	
Ending Year Fund Balance	703,352	703,383	360,971	-48.68%

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

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

REVENUE: Estimated revenue increased by \$177,576 with the following adjustments.

Revenue		Original Budget	Change	25-26 December Revised Budget
0111	0111 PROPERTY TAX LEVY	3,597,180	31,650	3,628,830
0119	0119 PENALTY/INTEREST DELQ TAX	5,600	-	5,600
0128	0128 REVENUE IN LIEU OF TAXES	24,800	(900)	23,900
0151	0151 EARNINGS ON INVEST & DEPO	205,700	32,300	238,000
0199	0199 MISCELLANEOUS LOCAL REVEN	-	99,887	99,887
0312	0312 STATE-RESTRICTED	50,700	-	50,700
0321	0321 STATE PAYMENT IN LIEU OF	56,846	(4,819)	52,027
0622	0622 FUND MOD-FR FUND 22	10,000,000	-	10,000,000
0641	0641 FUND MOD-FR FUND 41 GE CA	268,535	19,458	287,993
Total Revenue		14,209,361	177,576	14,386,937

EXPENSES - Estimated expenses increased by: \$869,318

Expense		Original Budget	Change	25-26 December Revised Budget
259	259 OTHER BUSINESS SERVICES	2,231	-	2,231
452	452 SITE IMPROVEMENT SERVICES	1,610,000	37,882	1,647,882
456	456 BUILDING IMPROVEMENT SERVI	4,013,160	310,570	4,323,730
459	459 OTH FACIL ACQUIS & CONSTR	60,000	435,331	495,331
641	641 FUND MOD-TO FUND 41 GEN CA	-	85,535	85,535
Total Expenses		5,685,391	869,318	6,554,709

SPECIAL EDUCATION CAPITAL PROJECTS FUND BALANCE

7/1/25 Beginning Balance	\$	6,233,020
2025-26 Revenue	+	14,386,937
 Total Available	 \$	 20,619,957
2025-26 Expenditures	-	6,554,709
 Estimated 6/30/26 Balance	 \$	 <u>14,065,248</u>

Milage Levy History

2023-24	2024-25	2025-26
.1 mil	.1 mil	.1 mil

Fund Balance History

June 30, 2021	\$	1,919,805	(actual)
June 30, 2022	\$	2,975,277	(actual)
June 30, 2023	\$	3,775,350	(actual)
June 30, 2024	\$	5,240,468	(actual)
June 30, 2025	\$	6,233,020	(actual)
June 30, 2026	\$	14,065,248	(Estimated)

KP/kg
12/8/2025

Three Year Trend Analysis
SPECIAL EDUCATION CAPITAL PROJECTS

Year ending:	2024-25 Actual	2025-26 Original	2025-26 Dec Amend	% chg
Revenue:				
Local sources	3,733,899	3,833,280	3,996,217	4.25%
State sources	117,117	107,546	102,727	-4.48%
Total revenues	3,851,016	3,940,826	4,098,944	4.01%
Expenditures:				
Business Services	-	-	-	-
Capital outlay	4,191,618	5,685,391	6,469,174	13.79%
Total expenditures	4,191,618	5,685,391	6,469,174	13.79%
Revenue over (under) expenditures	(340,602)	(1,744,565)	(2,370,230)	35.86%
Other financing sources (uses)				
Transfer in	1,456,268	10,268,535	10,287,993	0.19%
Transfer out	(123,114)	-	(85,535)	-
Total other financing uses	1,333,154	10,268,535	10,202,458	-0.64%
Net change in fund balances	992,552	8,523,970	7,832,228	
Ending Year Fund Balance	6,233,020	14,756,990	14,065,248	-4.69%

CTE CAPITAL PROJECTS FUND BALANCE

7/1/25 Beginning Balance	\$	2,996,926
2025-26 Revenue	+	14,135,277
 Total Available	 \$	 17,132,203
2025-26 Expenditures	-	4,466,974
 Estimated 6/30/26 Balance	 \$	 <u>12,665,229</u>

Milage Levy History

2023-24	2024-25	2025-26
.1 mil	.1 mil	.1 mil

Fund Balance History

June 30, 2021	\$	4,409,965	(actual)
June 30, 2022	\$	6,422,379	(actual)
June 30, 2023	\$	3,390,172	(actual)
June 30, 2024	\$	2,822,261	(actual)
June 30, 2025	\$	2,996,926	(actual)
June 30, 2026	\$	12,665,229	(Estimated)

KP/kg
12/08/2025

Three Year Trend Analysis
CAREER TECHNICAL EDUCATION CAPITAL PROJECTS

Year ending:	2024-25	2025-26	2025-26	
	Actual	Original	Dec Amend	% chg
Revenue:				
Local sources	3,623,552	3,769,780	3,863,159	2.48%
State sources	102,598	107,546	102,727	-4.48%
Total revenues	3,726,150	3,877,326	3,965,886	2.28%
Expenditures:				
Capital outlay	2,528,060	1,262,231	4,432,234	251.14%
Total expenditures	2,528,060	1,262,231	4,432,234	251.14%
Revenue over (under) expenditures	1,198,090	2,615,095	(466,348)	-117.83%
Other financing sources (uses)				
Transfer in	529,998	10,060,000	10,169,391	1.09%
Transfer out	(1,553,423)	-	(34,740)	-
Total other financing uses	(1,023,425)	10,060,000	10,134,651	0.74%
Net change in fund balances	174,665	12,675,095	9,668,303	
Ending Year Fund Balance	2,996,926	15,672,021	12,665,229	-19.19%