



*Regular  
Board Meeting*

*Board Room*

*January 19, 2026*



**Fruitport Community Schools  
BOARD OF EDUCATION MEETING  
Board Room  
3255 E. Pontaluna Rd, Fruitport 49415  
Monday, January 19, 2026 - 7:00 p.m.**

**I. CALL to ORDER**

**II. PLEDGE of ALLEGIANCE**

**III. ROLL CALL**

**IV. APPROVAL OF AGENDA**

**V. PRESENTATIONS**

1. School Board Recognition Month
2. 2025-2026 General Fund / School Service Fund Budget Amendment – Mark Mesbergen

**VI. COMMUNICATIONS**

1. Letter from MAISD Superintendents to Legislators – School Budget and Process

**VII. SUPERINTENDENT/ADMINISTRATIVE REPORTS**

1. National AASA Conference on Education – Nashville, TN; February 11-15, 2026
2. Update on Schematic Design of Edgewood Elementary School
3. Crafting Coherence and Alignment Across Complex District Systems

**VIII. REMARKS FROM THE PUBLIC\***

**IX. CONSENT AGENDA**

1. Approval of November and December 2025 Bill Listings (attachment IX-1)

<u>Fund</u>	<u>Amount</u>
<b>General Fund:</b>	\$323,746.93
<b>Other Funds:</b>	
Early Childhood Center	\$323.25
Food Service	\$102,201.94
Cooperative Education (ISD) – Tech Millage	\$15,738.36
Credit Cards (All Funds)	\$127,233.68
<b>Total Bill List:</b>	<b>\$569,244.16</b>

2. Acceptance of November and December 2025 General Fund Financial Reports (attachment IX-2)
3. Acceptance of November and December 2025 Investments Reports (attachment IX-3)
4. Approval of Personnel Report (includes confirmation of new hires, resignations, retirees, and transfers) (attachment IX-4)
5. Approval of Regular Meeting Minutes from December 8, 2025 (attachment IX-5)
6. Approval of Special Meeting Minutes from December 29, 2025 (attachment IX-6)

**X. GENERAL BOARD BUSINESS**

1. Michigan Statewide Energy Audit Study Results – Fruitport (attachment X-1); No action

**XI. BUSINESS & FINANCE COMMITTEE REPORTS & RECOMMENDATIONS**

**JB Meeuwenberg, Chairperson**

1. Report of Committee Meeting held January 12, 2026 (attachment XI-1)
2. Annual Financial Audit Report (attachment XI-2)
3. 2025-2026 General Fund Budget Amendment (attachment XI-3)
4. 2025-2026 School Service Fund Budget Amendment (attachment XI-4)
5. Technology and Physical Security Systems Design – Edgewood Elementary (attachment XI-5)

**XII. PERSONNEL COMMITTEE REPORTS & RECOMMENDATIONS**

**Steve Kelly, Chairperson**

1. Report of Committee Meeting held January 12, 2026 (attachment XII-1)

**XIII. STUDENT AFFAIRS COMMITTEE REPORTS & RECOMMENDATIONS**

**Tim Burgess, Chairperson**

1. Report of Committee Meeting held January 12, 2026 (attachment XIII-1)
2. Second Reading: High School Handbook Addendum (attachment XIII-2)
3. Overnight Field Trip Request: Varsity Baseball Team – Traverse City, MI (attachment XIII-3)
4. Overnight Field Trip Request: DECA State Competition – Detroit, MI (attachment XIII-4)

**XIV. BOARD MEMBER REPORTS AND DISCUSSIONS**

**XV. AGENDA ITEMS FOR FUTURE MEETINGS**

The Board will need to confirm the following tentative dates and times:

1. Business & Finance Committee Meeting: February 2, 2026 at 5:00 p.m.
2. Personnel Committee Meeting: February 2, 2026 at 5:30 p.m.
3. Student Affairs Committee Meeting: February 2, 2026 at 4:30 p.m.
4. Board of Education Regular Meeting: February 9, 2026 at 7:00 p.m.

**XVI. REMARKS FROM THE PUBLIC\***

**XVII. ADJOURNMENT**

\*Time is provided for members of the audience to address the Board of Education regarding any topic including items on the agenda. The Board is providing two opportunities for the public to comment during the meeting. The first is for people who wish to bring issues to the Board of Education for board consideration. At the end of the meeting, the Board will provide a brief opportunity for community members to comment on activities and/or discussion that took place during the Board meeting. Time limits may be placed if a large number of individuals would like to address the Board.

Note: Upon request to the Superintendent, the District shall make reasonable accommodation for a person with disabilities to be able to participate in this meeting.



**Fruitport Community Schools**  
**Superintendent's Office**  
3255 E. Pontaluna Road  
Fruitport, MI 49415  
Phone: (231) 865-4100

January 19, 2026

Dear Parents, Students, Staff, and Members of the Fruitport Community:

Fruitport Community Schools is proud to join school districts across Michigan in recognizing January as School Board Recognition Month. This annual observance provides an important opportunity to express our sincere appreciation for the dedication and service of our Board of Education, and the vital role they play in supporting our students, families, and community.

Our school board members serve as the voice of our community while navigating the complex responsibilities of governing a public school system. Their work often takes place behind the scenes, yet their decisions and leadership have a lasting impact on student learning and the overall success of our District. It is fitting that we take a minute to publicly thank them for their commitment and service.

At the heart of the Board's work is a shared focus on student achievement and positive outcomes. In support of this mission, the Board works collaboratively to:

- Establish a clear vision for the District that places students first.
- Set expectations for what students should know and be able to do.
- Monitor progress to ensure schools are meeting goals and students are learning.
- Provide accountability for decisions and results.
- Ensure responsible alignment of human and financial resources.
- Maintain safe and supportive learning environments.
- Work together to address challenges and celebrate successes.
- Promote continuous improvement through thoughtful reflection and review.

While January offers a special opportunity for recognition, the service of our board members is truly a year-round commitment. As we look ahead to the challenges and opportunities of 2026, our Board of Education remains steadfast in its dedication to strong governance, student success, fiscal responsibility, and providing an excellent education for every child in our community.

Please join me in thanking our Board of Education members. They are: Tim Burgess, Kris Cole, Dave Hazekamp, Steve Kelly, JB Meeuwenberg, Josh Mueller, and Kathy Six. I am grateful to work alongside such a dedicated and thoughtful Board, and I deeply appreciate their service to Fruitport Community Schools. If you see them out and about, please be sure to say thank you for their service to our community's children!

Respectfully,

Jason J. Kennedy  
Superintendent

# STATE OF MICHIGAN



## CERTIFICATE OF PROCLAMATION

ON BEHALF OF THE PEOPLE OF MICHIGAN,  
I, Gretchen Whitmer, governor of Michigan, do hereby proclaim

January 2026  
as  
**SCHOOL BOARD RECOGNITION MONTH**

**WHEREAS**, Michigan is home to nearly 600 locally elected local school boards that work to enrich the lives of Michigan's students through education and directly influencing instruction in Michigan's public schools; and,

**WHEREAS**, local school board members are exceptional public servants who have dedicated and committed themselves to this duty by governing school districts, listening to parent voices, and advancing student achievement and well-being in the schools and communities they serve; and,

**WHEREAS**, during this month, we join with the Michigan Association of School Boards, Michigan Department of Education, local school districts and community organizations to recognize and raise awareness of the countless efforts and contributions of local school boards and school board members throughout Michigan; and,

**NOW, THEREFORE**, I, Gretchen Whitmer, governor of Michigan, do hereby proclaim January 2026 as School Board Recognition Month in Michigan.

A blue ink signature of "Gretchen Whitmer" is written in cursive script.

Gretchen Whitmer  
Governor





# CERTIFICATE *of* APPRECIATION

**FOR YOUR DEDICATION TO OUR CHILDREN  
AND PUBLIC EDUCATION IN MICHIGAN**

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BOARD MEMBER

---

SUPERINTENDENT

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DISTRICT

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A handwritten signature in black ink that reads "Dale S. Wingerd".

*Dale Wingerd, President*

A handwritten signature in black ink that reads "Don P. Wotruba".

*Don P. Wotruba, CAE, Executive Director*

SCHOOL BOARD  
RECOGNITION MONTH  
**JANUARY 2026**





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SCHOOL BOARD  
RECOGNITION MONTH  
**JANUARY 2026**



January 13, 2026

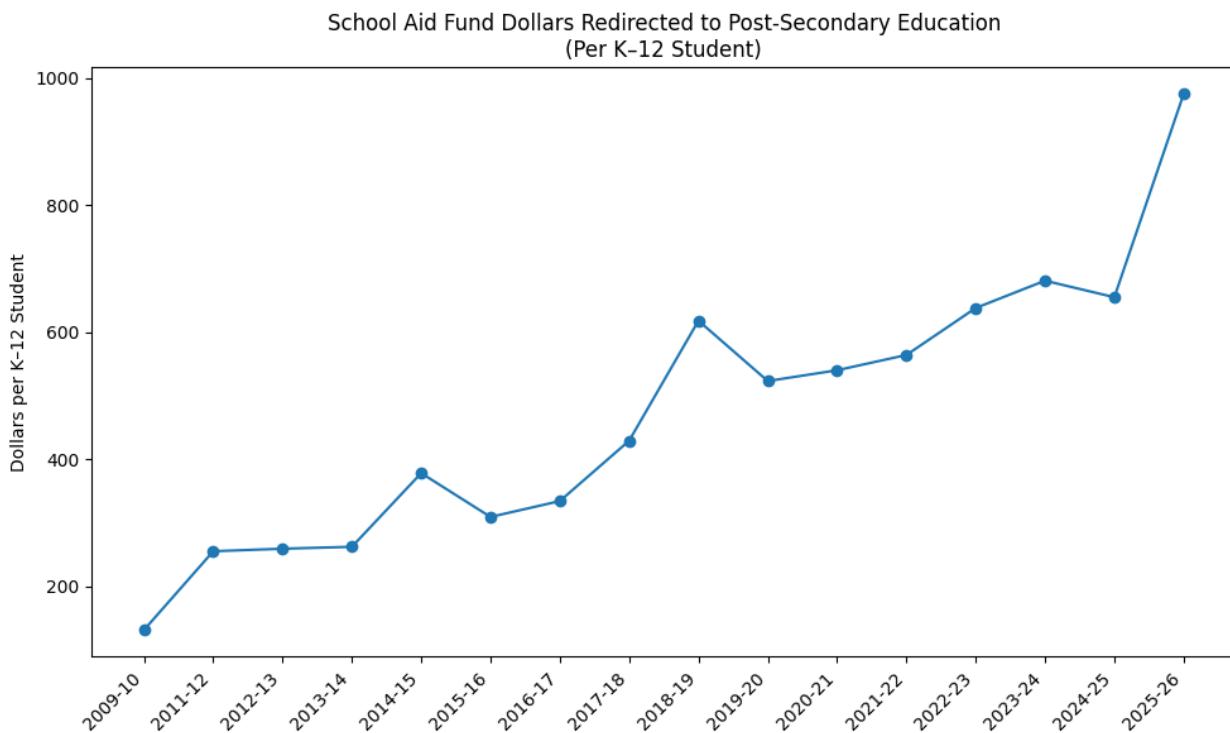
Subject: Considerations for the Upcoming State Budget Process

Dear Senator/Representative [Last Name]:

As you and your colleagues begin the important work of shaping Michigan's upcoming state budget, we want to thank you for your continued service and engagement on behalf of our students, schools, and communities. Early dialogue and thoughtful planning during the budget process are critical to ensuring that public schools are positioned for success in the next school year.

As superintendents serving the schools in Muskegon County, we respectfully encourage you to keep several key considerations at the forefront as budget discussions move forward.

First, it is essential that the School Aid Fund remain focused on its original purpose, which is supporting K-12 education. Michigan voters established the School Aid Fund through Proposal A to provide stable and equitable funding for public schools. Continued and growing use of these funds for post-secondary purposes places additional strain on K-12 systems and reduces the resources available for classrooms, staffing, and student supports. Protecting the integrity of the School Aid Fund is foundational to the success of our public education system. As illustrated in the data below, School Aid Fund diversions to post-secondary education now exceed \$975 per K-12 student. Resources that would otherwise directly support classrooms, staffing, and student services.



Second, we urge you to ensure that K-12 funding increases at least keep pace with inflation. While headlines this fall celebrated “record funding” for K-12 schools, the actual per-pupil increases were far more modest when viewed in context. After accounting for changes to MPSERS reimbursements and other adjustments, Muskegon County districts saw an average net increase of only 1.57%, well below inflation. Schools experience the impact of rising costs in real and immediate ways, through utilities, transportation, staffing, benefits, instructional materials, and student services. Funding that does not meet inflation effectively limits schools’ ability to maintain programs and services for students.

**FY26 Changes in Foundation and MPSERS per Pupil**

Local School Districts (LEA)	State Aid per Pupil Foundation	147(a)4 & MPSERS Loss	147a(1) Loss	Net Impact per Pupil	Overall % increase
Fruitport	442.00	(200.31)	(75.33)	166.36	1.73%
Holton	442.00	(229.19)	(74.20)	138.61	1.44%
Mona Shores	442.00	(222.17)	(76.16)	143.67	1.50%
Montague	442.00	(205.21)	(74.48)	162.31	1.69%
Muskegon	442.00	(204.82)	(74.36)	162.82	1.69%
North Muskegon	442.00	(222.95)	(71.42)	147.63	1.54%
Oakridge	442.00	(197.76)	(70.91)	173.33	1.80%
Orchard View	442.00	(251.13)	(92.29)	98.58	1.03%
Ravenna	442.00	(184.52)	(72.86)	184.62	1.92%
Reeths-Puffer	442.00	(198.88)	(70.77)	172.35	1.79%
Whitehall	442.00	(241.06)	(92.78)	108.16	1.13%
Average LEA				<b>150.77</b>	<b>1.57%</b>

**Public School Academies (PSA)\***

Muskegon Covenant	442.00	-	-	442.00	4.60%
Muskegon Heights	442.00	-	-	442.00	4.60%
Muskegon Maritime	442.00	-	-	442.00	4.60%
Muskegon Montessori	442.00	-	-	442.00	4.60%
Three Oaks	442.00	-	-	442.00	4.60%
Timberland	442.00	-	-	442.00	4.60%
Average PSA				<b>442.00</b>	<b>4.60%</b>

CPI - Inflation (Bureau of Labor Statistics July 2024 - Aug 2025)

**3.00%**

Finally, we cannot overstate the importance of completing the state budget in a timely manner. School districts are required to make staffing, programming, and contractual decisions months in advance of the school year. When the state budget is delayed, districts are forced into a reactive posture, postponing decisions, creating uncertainty for employees, and limiting our ability to plan responsibly for students and families. A timely budget supports stability, transparency, and good stewardship at the local level.

Our public schools are committed to being strong partners in the state’s future. Thoughtful, predictable, and K-12 focused budget decisions allow us to plan effectively, retain talented educators, and deliver the high-quality education our communities expect and deserve.

Thank you for your attention to these priorities as you begin work on the upcoming budget. We all would welcome the opportunity to share additional local context or continue this conversation with you or your staff.

Sincerely,

**Muskegon County Superintendents:**



Randy Lindquist, Superintendent  
Muskegon Area ISD



Jason Kennedy, Superintendent  
Fruitport Community Schools



Adam Bayne, Superintendent  
Holton Public Schools



Bill O'Brien, Superintendent  
Mona Shores Public Schools



Jeff Johnson, Superintendent  
Montague Area Public Schools



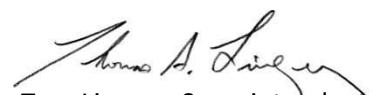
Matt Cortez, Superintendent  
Muskegon Public Schools



LaKisha Loudermill, Superintendent  
Muskegon Heights Public School Academy



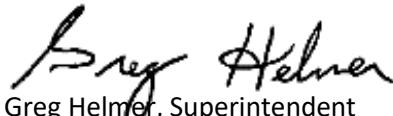
Curt Babcock, Superintendent  
North Muskegon Public Schools



Tom Livezey, Superintendent  
Oakridge Public Schools



Tom Hamilton, Superintendent  
Orchard View Public Schools



Greg Helmer, Superintendent  
Ravenna Public Schools



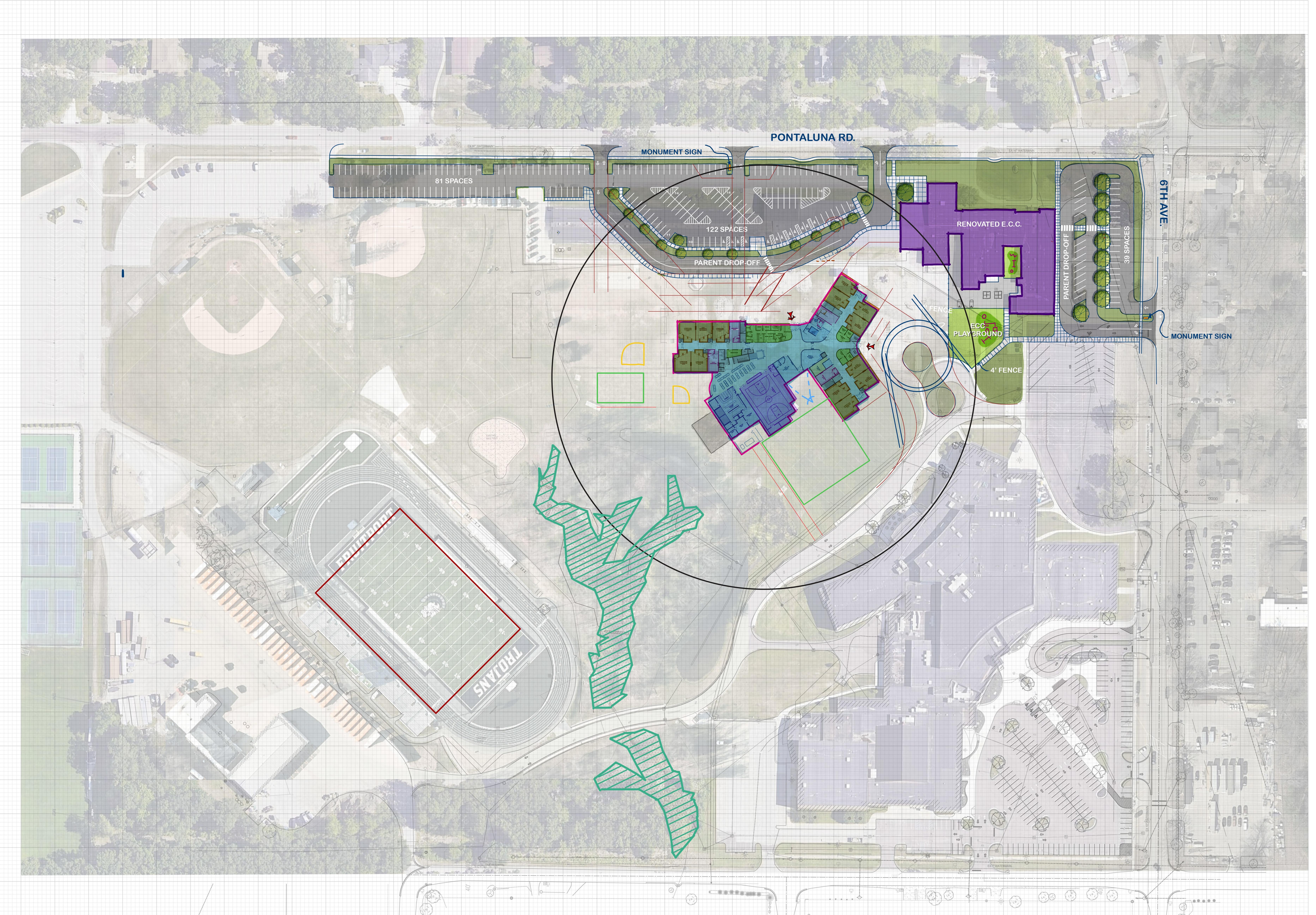
Steve Edwards, Superintendent  
Reeths-Puffer Schools



C.J. VanWieren, Superintendent  
Whitehall District Schools







1:60



FRUITPORT COMMUNITY SCHOOLS  
COUNTIES OF MUSKEGON AND OTTAWA, STATE OF MICHIGAN  
2026 SCHOOL BUILDING AND SITE BONDS  
SCHEDULE OF EVENTS – JANUARY 9, 2026

JANUARY   2026						
SU	M	T	W	TH	F	SA
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

FEBRUARY   2026						
SU	M	T	W	TH	F	SA
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

MARCH   2026						
SU	M	T	W	TH	F	SA
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

DATE	EVENT	MEMBER
November 17, 2025 (M)	<b>Board of Education Adopts Delegating Resolution</b>	S
January 9, 2026 (F)	Distribute Distribution List and Schedule of Events	U
January 19, 2026 (M)	<b>DISTRICT / MARKET CLOSED (MLK Day)</b>	S;U
January 20, 2026 (T)	Distribute Draft Preliminary Official Statement ("POS")	MA;U
January 26, 2026 (M)	<b>Due Diligence Virtual Meeting to Review POS @ 3:00 PM ET</b>	All Parties
Week of January 26, 2026	<b>Submit Credit Packages Rating Agency*</b>	MA
February 16 – 20, 2026	<b>DISTRICT CLOSED (Mid-Winter Break)</b>	S
Week of February 16 <sup>th</sup>	<b>Conference Call with Rating Agency</b>	MA;S
February 23, 2026 (M)	Distribute Revised POS	MA;U
February 26, 2026 (TH)	Receive Bond Rating / Write Up*	MA
March 2, 2026 (M)	Send POS to Printer	MA;U
March 3, 2026 (T)	Printer Distributes POS	U
March 3, 2026 (T)	Distribute Preliminary Bond Purchase Agreement	UC
March 11, 2026 (W)	<b>Pricing of the Bonds*</b>	S;MA;U
March 12, 2026 (TH)	<b>Superintendent or Designee Executes Bond Purchase Agreement by 12 Noon (ET)*</b>	S;BC;U
March 12, 2026 (TH)	Distribute Draft Final Official Statement ("OS")*	MA;U
March 12, 2026 (TH)	File Final Qualification Application with Treasury	BC
March 16, 2026 (M)	<b>Board of Education Adopts Ratifying Resolution at Regular Board Meeting</b>	S
March 17, 2026 (T)	Comments Due on Final OS*	All Parties
March 18, 2026 (W)	Print and Distribute Final OS*	MA;U
March 23, 2026 (M)	Distribute Draft Closing Letter*	MA
March 26, 2026 (TH)	Final Comments Due on Closing Letter*	All Parties
March 27, 2026 (F)	Receive Final Qualification from Treasury	BC;S
March 27, 2026 (F)	<b>Pre-Closing Virtual Meeting @ 12:00 PM ET*</b>	All Parties
March 27, 2026 (F)	District Executes Closing Letter*	S;U
March 31, 2026 (T)	<b>Closing</b>	All Parties

S Fruitport Community Schools, Issuer

BC Thrun Law Firm, P.C., Bond Counsel

MA PFM Financial Advisors LLC, Municipal Advisor

U Stifel, Underwriter

UC Miller, Canfield, Paddock and Stone, P.L.C., Underwriter's Counsel

\* Subject to Market Conditions

## Fruitport Community Schools - Edgewood Elementary Design Schedule

	SD Mtg #2	SD Mtg #3	SD Mtg #4	SD Mtg #5	DD Mtg #1	DD Mtg #2	DD Mtg #3	DD Mtg #4	DD Mtg #5			
TIME / DATE	January 07	January 28	February 11	March 04	March 25	April 15	May 06	May 13	May 27			
<b>7:00 AM</b>												
<b>7:30 AM</b>												
<b>8:00 AM</b>	Typical Classrooms	Review Updated Floor Plan	Building Floor Plan Review	SD Page Turn	SD Budget Review & Revisions	Typical Classrooms	Review Updated Floor Plan	DD Page Turn	DD Budget Review & Revisions			
<b>8:30 AM</b>						Specials - Music	Building Exteriors					
<b>9:00 AM</b>	Specials - Music	Building Exteriors	Site			Specials - Art	Building Exteriors					
<b>9:30 AM</b>	Specials - Art					Specials - STEM	Building Interiors					
<b>10:00 AM</b>	Specials - STEM	Building Interiors	Interiors			Specials - Gym						
<b>10:30 AM</b>	Specials - Gym											
<b>11:00 AM</b>	Media Center	Site	Building Ext. /Massing			Media Center	Site					
<b>11:30 AM</b>	Administration					Administration						
<b>12:00 PM</b>	Lunch	Lunch	Lunch			Lunch	Lunch					
<b>12:30 PM</b>	Itinerant Staff	Technology	Building Operations			Itinerant Staff	Technology					
<b>1:00 PM</b>						Special Education	Mechanical					
<b>1:30 PM</b>	Special Education	Mechanical	Next Steps			Playgorunds	Building Operations					
<b>2:00 PM</b>						Cust./Maint.	Electrical					
<b>2:30 PM</b>	Playgorunds	Building Operations				Playgorunds	Building Operations					
<b>3:00 PM</b>	Cust./Maint.	Electrical				Cust./Maint.	Electrical					
<b>3:30 PM</b>	Next Steps	Next Steps				Next Steps	Next Steps					
<b>4:00 PM</b>				March 12th -SD package to OAK					May 21st -SD package to OAK			
<b>4:30 PM</b>												

**BOARD ACTION REQUEST FORM**

**Meeting Date:** January 19, 2026

To: Board of Education

Attachments # IX-1 through IX-6

From: Jason Kennedy

**Subject to be Discussed and Policy Reference:**

- Bill Listing
- November / December 2025 General Fund Financial Reports
- November / December 2025 Investment Reports
- Personnel Report
- Approval of Regular Meeting Minutes from December 8, 2025
- Approval of Special Meeting Minutes from December 29, 2025

**Background Information:**

See attached

**Financial Impact:**

**Recommended Action:**

Approval of the Consent Agenda, as presented.

**Action Taken:**

**Vote:**  Burgess       Cole       Hazekamp       Kelly  
 Meeuwenberg       Mueller       Six



**FRUITPORT COMMUNITY SCHOOLS  
BILL LIST  
Month of December 2025**

<u>FUND</u>	<u>AMOUNT</u>
GENERAL FUND	\$323,746.93
EARLY CHILDHOOD CENTER	\$323.25
FOOD SERVICE	\$102,201.94
COOPERATIVE EDUC (ISD) - TECH MILLAGE	\$15,738.36
CREDIT CARDS (ALL FUNDS)	\$127,233.68
<b>GRAND TOTAL</b>	<b><u>\$569,244.16</u></b>



**FRUITPORT COMMUNITY SCHOOLS  
BILL LIST  
Month of November 2025**

<u>FUND</u>	<u>AMOUNT</u>
GENERAL FUND	\$387,507.32
EARLY CHILDHOOD CENTER	\$213.85
FOOD SERVICE	\$116,511.55
COOPERATIVE EDUC (ISD) - TECH MILLAGE	\$4,201.50
DEBT SERVICE FUND 2016	\$570.31
2010 DEBT RETIREMENT	\$168.10
DEBT SERVICE FUND 2021	\$120.79
BUILDING & SITE	\$189,930.00
CREDIT CARDS (ALL FUNDS)	\$182,496.53
<b>GRAND TOTAL</b>	<b><u>\$881,719.95</u></b>



## DECEMBER 2025 GENERAL FUND FINANCIAL REPORT

	2026 ORIGINAL BUDGET	2026 YTD ACTUAL	DEC MTD FY26	% YTD SPENT	2024 YTD ACTUAL
<b>Revenues:</b>					
100 LOCAL	4,657,953.00	2,983,276.27	5,910.55	64.05%	4,525,220.72
300 STATE	30,962,526.00	12,878,280.08	3,248,156.86	41.59%	32,141,457.37
400 FEDERAL	1,714,602.00	127.64	-	0.01%	4,165,108.39
500 TRANSFERS	2,560,391.00	319,157.05	305,530.01	12.47%	1,814,526.38
<b>TOTAL</b>	<b>39,895,472.00</b>	<b>16,180,841.04</b>	<b>3,559,597.42</b>	<b>40.56%</b>	<b>42,646,312.86</b>

### Expenses:

111 ELEMENTARY	(6,885,880.00)	(2,306,474.75)	(510,147.74)	33.50%	(6,628,979.05)
112 MIDDLE SCHOOL/JUNIOR HIGH	(3,532,894.00)	(1,078,555.70)	(262,096.51)	30.53%	(3,342,477.12)
113 HIGH SCHOOL	(4,920,438.00)	(1,526,675.29)	(363,451.12)	31.03%	(4,882,023.05)
122 SPECIAL EDUCATION	(5,749,827.00)	(1,799,585.62)	(437,190.08)	31.30%	(5,190,619.12)
125 COMPENSATORY EDUCATION	(1,306,947.00)	(595,479.52)	(120,047.58)	45.56%	(1,306,919.86)
127 VOCATIONAL EDUCATION	(174,949.00)	(47,944.97)	(11,738.00)	27.41%	(175,641.27)
131 BASIC ADULT/CONTINUING ED	(22,767.00)	(5,550.00)	(5,175.00)	24.38%	(17,275.19)
135 OCCUPA TRAIN/UPGRADING RETRAIN	(100,000.00)			0.00%	
132 SECONDARY ADLT/CONTINUING EDUC	(167,412.00)	(49,035.06)	(11,807.55)	29.29%	(138,228.24)
211 TRUANCY/ABSENTEEISM SERVICES	(5,302.00)	(1,166.60)	(1,166.60)	22.00%	(5,000.00)
212 GUIDANCE SERVICES	(554,379.00)	(178,830.07)	(40,873.94)	32.26%	(480,291.92)
213 HEALTH SERVICES	(888,837.00)	(303,528.15)	(78,943.91)	34.15%	(715,911.85)
214 PSYCHOLOGICAL SERVICES	(383,028.00)	(116,224.56)	(28,791.89)	30.34%	(409,836.78)
215 SPEECH PATHOLOGY/AUDIOLOG SERV	(1,243,871.00)	(399,461.23)	(89,260.89)	32.11%	(884,438.60)
216 SOCIAL WORK SERVICES	(830,698.00)	(263,573.18)	(65,097.22)	31.73%	(698,603.07)
218 TEACHER CONSULTANT	-	-	-	100.00%	(385.92)
219 OTHER PUPIL SUPPORT SERVICES	(973,444.00)	(377,639.10)	(93,017.67)	38.79%	(734,571.16)
221 IMPROVEMENT OF INSTRUCTION	(470,319.00)	(260,776.91)	(22,930.56)	55.45%	(383,452.14)
222 EDUCATIONAL MEDIA SERVICES	(237,940.00)	(106,354.93)	(20,850.65)	44.70%	(249,951.16)
225 TECHNOLOGY ASSISTED INSTRUCTED	(5,282.00)	(50,957.96)	(6,176.39)	964.75%	(120,771.93)
226 SUPERVIS/DIR OF INSTRUCT STAFF	(799,723.00)	(402,586.26)	(68,067.10)	50.34%	(835,956.53)
227 ACADEMIC STUDENT ASSESSMENT	(21,500.00)	(9,688.83)	(489.06)	45.06%	(16,745.82)
231 BOARD OF EDUCATION	(59,993.00)	(40,980.66)	(920.50)	68.31%	(49,451.70)
232 EXECUTIVE ADMINISTRATION	(586,540.00)	(290,087.26)	(40,247.04)	49.46%	(557,252.05)
241 OFFICE OF THE PRINCIPAL	(2,167,043.00)	(862,803.80)	(161,830.47)	39.81%	(2,072,447.16)
249 OTHER SCHOOL ADMINISTRATION	(2,600.00)	(263.11)	-	10.12%	(8,579.09)
252 FISCAL SERVICES	(551,294.00)	(371,668.99)	(49,939.18)	67.42%	(504,255.70)
257 INTERNAL SERVICES	(24,178.00)	(6,600.07)	(509.33)	27.30%	(23,163.99)
259 OTHER BUSINESS SERVICES	(97,956.00)	(30,953.99)	(7,826.01)	31.60%	(91,049.69)
261 OPERATING BUILDING SERVICES	(3,545,274.00)	(1,828,512.03)	(280,945.95)	51.58%	(3,612,688.13)
266 SECURITY SERVICES	(88,909.00)	-	-	0.00%	(95,217.50)
271 PUPIL TRANSPORTATION SERVICES	(2,544,218.00)	(1,358,845.44)	(236,315.18)	53.41%	(2,642,233.02)
282 COMMUNICATION SERVICES	(14,800.00)	(10,195.14)	-	68.89%	(9,251.54)
283 STAFF/PERSONNEL SERVICES	(13,000.00)	(5,319.88)	(1,100.00)	40.92%	(33,739.12)
284 SUPPORT SERVICES TECHNOLOGY	(503,117.00)	(234,494.30)	(35,858.59)	46.61%	(664,717.13)
285 PUPIL ACCOUNTING	(5,429.00)	-	-	0.00%	(5,703.19)
293 ATHLETIC ACTIVITIES	(852,127.00)	(488,052.72)	(69,782.92)	57.27%	(783,501.61)
299 OTHER SUPPORT SERVICES	(15,315.00)	-	-	0.00%	(13,434.69)
311 COMMUNITY SERVICES DIRECTION	(75,570.00)	(23,653.47)	(6,783.22)	31.30%	(99,562.95)
331 COMMUNITY ACTIVITIES	(3,800.00)	(492.76)	-	12.97%	(1,263.78)
371 NON-PUBLIC SCHOOL PUPILS	(21,535.00)	(5,235.08)	(1,767.96)	24.31%	(28,986.69)
511 DEBT SERVS-LONG TERM-PRINCIPAL	(40,416.00)	-	-	0.00%	(40,416.72)
611 FUND MODIFICATIONS (GF)	(29,100.00)	-	-	0.00%	-
642 FUND MODIFICATIONS (B&S)	(100,000.00)	-	-	0.00%	(735,000.00)
<b>TOTAL</b>	<b>(40,618,651.00)</b>	<b>(15,445,989.94)</b>	<b>(3,131,145.81)</b>	<b>38.03%</b>	<b>(39,313,695.44)</b>
<b>SURPLUS (DEFECIT)</b>	<b>(723,179.00)</b>	<b>734,851.10</b>			<b>3,332,617.42</b>
<b>FUND BALANCE</b>	<b>7,977,714.00</b>	<b>9,435,744.10</b>			<b>8,700,893.00</b>



## NOVEMBER 2025 GENERAL FUND FINANCIAL REPORT

	2026 ORIGINAL BUDGET	2026 YTD ACTUAL	NOV MTD FY26	% YTD SPENT	2024 YTD ACTUAL
<b>Revenues:</b>					
100 LOCAL	4,657,953.00	2,977,365.72	2,057,259.74	63.92%	4,525,220.72
300 STATE	30,962,526.00	9,630,123.22	3,593,775.60	31.10%	32,141,457.37
400 FEDERAL	1,714,602.00	127.64	-	0.01%	4,165,108.39
500 TRANSFERS	2,560,391.00	13,627.04	1,291.59	0.53%	1,814,526.38
<b>TOTAL</b>	<b>39,895,472.00</b>	<b>12,621,243.62</b>	<b>5,652,326.93</b>	<b>31.64%</b>	<b>42,646,312.86</b>

### Expenses:

111 ELEMENTARY	(6,885,880.00)	(1,796,327.01)	(511,955.55)	26.09%	(6,628,979.05)
112 MIDDLE SCHOOL/JUNIOR HIGH	(3,532,894.00)	(816,459.19)	(262,409.16)	23.11%	(3,342,477.12)
113 HIGH SCHOOL	(4,920,438.00)	(1,163,224.17)	(390,179.54)	23.64%	(4,882,023.05)
122 SPECIAL EDUCATION	(5,749,827.00)	(1,362,395.54)	(441,914.38)	23.69%	(5,190,619.12)
125 COMPENSATORY EDUCATION	(1,306,947.00)	(475,431.94)	(127,816.69)	36.38%	(1,306,919.86)
127 VOCATIONAL EDUCATION	(174,949.00)	(36,206.97)	(12,131.45)	20.70%	(175,641.27)
131 BASIC ADULT/CONTINUING ED	(22,767.00)	(375.00)	-	1.65%	(17,275.19)
135 OCCUPA TRAIN/UPGRADING RETRAIN	(100,000.00)			0.00%	
132 SECONDARY ADLT/CONTINUING EDUC	(167,412.00)	(37,227.51)	(12,710.05)	22.24%	(138,228.24)
211 TRUANCY/ABSENTEEISM SERVICES	(5,302.00)	-	-	0.00%	(5,000.00)
212 GUIDANCE SERVICES	(554,379.00)	(137,956.13)	(40,916.02)	24.88%	(480,291.92)
213 HEALTH SERVICES	(888,837.00)	(224,584.24)	(64,971.69)	25.27%	(715,911.85)
214 PSYCHOLOGICAL SERVICES	(383,028.00)	(87,432.67)	(28,371.99)	22.83%	(409,836.78)
215 SPEECH PATHOLOGY/AUDIOLOG SERV	(1,243,871.00)	(310,200.34)	(111,000.36)	24.94%	(884,438.60)
216 SOCIAL WORK SERVICES	(830,698.00)	(198,475.96)	(65,104.67)	23.89%	(698,603.07)
218 TEACHER CONSULTANT	-	-	-	100.00%	(385.92)
219 OTHER PUPIL SUPPORT SERVICES	(973,444.00)	(284,621.43)	(97,142.20)	29.24%	(734,571.16)
221 IMPROVEMENT OF INSTRUCTION	(470,319.00)	(237,846.35)	(33,637.16)	50.57%	(383,452.14)
222 EDUCATIONAL MEDIA SERVICES	(237,940.00)	(85,504.28)	(19,499.18)	35.94%	(249,951.16)
225 TECHNOLOGY ASSISTED INSTRUCTED	(5,282.00)	(44,781.57)	(6,168.86)	847.81%	(120,771.93)
226 SUPERVIS/DIR OF INSTRUCT STAFF	(799,723.00)	(334,519.16)	(63,987.09)	41.83%	(835,956.53)
227 ACADEMIC STUDENT ASSESSMENT	(21,500.00)	(9,199.77)	-	42.79%	(16,745.82)
231 BOARD OF EDUCATION	(59,993.00)	(40,060.16)	(8,534.01)	66.77%	(49,451.70)
232 EXECUTIVE ADMINISTRATION	(586,540.00)	(249,840.22)	(40,101.75)	42.60%	(557,252.05)
241 OFFICE OF THE PRINCIPAL	(2,167,043.00)	(700,973.33)	(164,376.80)	32.35%	(2,072,447.16)
249 OTHER SCHOOL ADMINISTRATION	(2,600.00)	(263.11)	-	10.12%	(8,579.09)
252 FISCAL SERVICES	(551,294.00)	(321,729.81)	(37,539.97)	58.36%	(504,255.70)
257 INTERNAL SERVICES	(24,178.00)	(6,090.74)	(685.18)	25.19%	(23,163.99)
259 OTHER BUSINESS SERVICES	(97,956.00)	(23,127.98)	(5,177.86)	23.61%	(91,049.69)
261 OPERATING BUILDING SERVICES	(3,545,274.00)	(1,547,566.08)	(275,931.12)	43.65%	(3,612,688.13)
266 SECURITY SERVICES	(88,909.00)	-	-	0.00%	(95,217.50)
271 PUPIL TRANSPORTATION SERVICES	(2,544,218.00)	(1,122,530.26)	(227,166.57)	44.12%	(2,642,233.02)
282 COMMUNICATION SERVICES	(14,800.00)	(10,195.14)	(3,727.28)	68.89%	(9,251.54)
283 STAFF/PERSONNEL SERVICES	(13,000.00)	(4,219.88)	-	32.46%	(33,739.12)
284 SUPPORT SERVICES TECHNOLOGY	(503,117.00)	(198,635.71)	(40,344.41)	39.48%	(664,717.13)
285 PUPIL ACCOUNTING	(5,429.00)	-	-	0.00%	(5,703.19)
293 ATHLETIC ACTIVITIES	(852,127.00)	(418,269.80)	(78,664.82)	49.09%	(783,501.61)
299 OTHER SUPPORT SERVICES	(15,315.00)	-	-	0.00%	(13,434.69)
311 COMMUNITY SERVICES DIRECTION	(75,570.00)	(16,870.25)	(4,255.87)	22.32%	(99,562.95)
331 COMMUNITY ACTIVITIES	(3,800.00)	(492.76)	-	12.97%	(1,263.78)
371 NON-PUBLIC SCHOOL PUPILS	(21,535.00)	(3,467.12)	(1,971.32)	16.10%	(28,986.69)
511 DEBT SERVS-LONG TERM-PRINCIPAL	(40,416.00)	-	-	0.00%	(40,416.72)
611 FUND MODIFICATIONS (GF)	(29,100.00)	-	-	0.00%	-
642 FUND MODIFICATIONS (B&S)	(100,000.00)	-	-	0.00%	(735,000.00)
<b>TOTAL</b>	<b>(40,618,651.00)</b>	<b>(12,314,844.13)</b>	<b>(3,179,663.00)</b>	<b>30.32%</b>	<b>(39,313,695.44)</b>
<b>SURPLUS (DEFECIT)</b>	<b>(723,179.00)</b>	<b>306,399.49</b>			<b>3,332,617.42</b>
<b>FUND BALANCE</b>	<b>7,977,714.00</b>	<b>9,007,292.49</b>			<b>8,700,893.00</b>



## DECEMBER 2025 INVESTMENTS

### General Fund

#### Liquid Investments

Amount	Interest Rates
\$ 5,783,717.21	Variable

#### Long Term Investments

Amount	Interest Rates	Maturity Dates
\$ -	N/A	N/A

Total General Fund Investments	\$ <u>5,783,717.21</u>
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### Building & Site

#### Liquid Investments

Amount	Interest Rates
\$ 2,470,378.59	Variable

#### Long Term Investments

Amount	Interest Rates	Maturity Dates
\$ -	N/A	N/A

Total Building & Site Investments	\$ <u>2,470,378.59</u>
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### Trust & Agency

#### Liquid Investments

Amount	Interest Rates
\$ 430,923.60	Variable

#### Long Term Investments

Amount	Interest Rates	Maturity Dates
\$ -	N/A	N/A

Total Building & Site Investments	\$ <u>430,923.60</u>
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### Bond

#### Liquid Investments

Amount	Interest Rates
\$ 177,700.63	Variable

#### Long Term Investments

Amount	Interest Rates	Maturity Dates
\$ -	N/A	N/A

Total Building & Site Investments	\$ <u>177,700.63</u>
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## NOVEMBER 2025 INVESTMENTS

### General Fund

#### Liquid Investments

Amount	Interest Rates
\$ 5,057,047.47	Variable

#### Long Term Investments

Amount	Interest Rates	Maturity Dates
\$ 700,000.00	4.31%	12/25

Total General Fund Investments \$ 5,757,047.47

### Building & Site

#### Liquid Investments

Amount	Interest Rates
\$ 2,107,474.16	Variable

#### Long Term Investments

Amount	Interest Rates	Maturity Dates
\$ 350,000.00	4.31%	12/25

Total Building & Site Investments \$ 2,457,474.16

### Trust & Agency

#### Liquid Investments

Amount	Interest Rates
\$ 430,923.60	Variable

#### Long Term Investments

Amount	Interest Rates	Maturity Dates
\$ -	N/A	N/A

Total Building & Site Investments \$ 430,923.60

### Bond

#### Liquid Investments

Amount	Interest Rates
\$ 177,126.24	Variable

#### Long Term Investments

Amount	Interest Rates	Maturity Dates
\$ -	N/A	N/A

Total Building & Site Investments \$ 177,126.24

## **Personnel Report – January 19, 2026**

It is recommended that the following candidates be offered contracts and/or salary increases pending final approval from the Board of Education:

Kyle Fialek – Grounds / Maintenance / Central Receiving  
Colleen Halloran-Vander Wier – Physical Therapist  
Brian Horacek Sr. – Transportation  
Emily Rogers – Library Media Center Clerk (Beach / Shettler)  
Jonathan Shipley – Varsity Football Coach  
Kate Simons – Library Media Center Clerk (High School)  
Taylor Thomas – Transportation  
Megan Vanata – Instructional Assistant (Edgewood)

The following staff members will Resign/Retire/Reduce Hours/Transfer:

Nicole Bayle – Girls Varsity Volleyball Coach  
Aaron Gregory – Boys Varsity Golf Coach  
Melissa Shulmier – Transferred from a Noon Aide position to an Instructional Assistants position (Shettler)

The following positions are currently posted:

Boys Varsity Golf Coach  
Food Service Server / Cashier – Middle School  
Instructional Assistant – High School MOCI  
Junior Varsity Softball Coach  
Middle School Tennis Coach  
Premier Substitute Teacher  
Supervisor – Special Education  
School Bus Driver  
Transportation Dispatcher  
Year Round Childcare Assistant



Klug, Abby <aklug@fruitportschools.net>

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## New Hire recommendation

1 message

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**Winskas, John** <jwinskas@fruitportschools.net>

Tue, Dec 30, 2025 at 1:28 PM

To: Mark Mesbergen <mmesbergen@fruitportschools.net>, Jason Kennedy <jkennedy@fruitportschools.net>, Abby Klug <aklug@fruitportschools.net>, Katie Shawl <kshawl@fruitportschools.net>

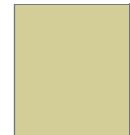
I recommend hiring Kyle Fialek for the Grounds/Central Reception maintenance position. Kyle is a Fruitport graduate and an 8-year Navy veteran. Kyle has both logistical and grounds experience. I want to start Kyle on January 5, 2026. Kyle has passed his background check and is ready to begin with us.

John

# KYLE FIALEK

515 HOLTON-WHITEHALL RD. WHITEHALL, MI

231-571-7725 • kylefialek@gmail.com •



## Objectives

Find a meaningful and fulfilling job as I transition out of the Navy and look to put my skills to use for my community.

## Experience

Navy Police Officer • 11/20/2017 – 12/12/2025

US Navy •

While serving for 8 years I was a Supervisor for 47 people, trained 467 personnel in firearms handling and firing, was tasked with loading and unloading cargo from semis and aircraft via forklift. As well as did patrol work for over 5 years where I worked with the community and responded to over 560 calls to service.

Load manager/ Yard Worker • 08/2016 – 10/2017

Menards •

In my time at Menards I started as a yard hand, helping people with everything from construction needs to home and gardening while also unloading cargo via forklift. In my last few months I worked as a load builder ensuring deliveries were loaded or packaged up for delivery daily.

Shipping/Receiving • 06/2015 – 08/2016

Fogg Filler •

While working at Fogg I was instrumental in ensuring all deliveries were sent out daily as well as receiving shipments via semis. I was responsible for tracking and ensuring new parts were ordered for all inventory as stock dropped and ensuring we always had a steady supply of the over 2,200 parts in inventory.

## Skills

- Forklift Operator
- Range Safety Officer – Ensuring the safe operations and handling of firearms for all personnel
- Field Training Officer – Ensuring training for new officers and communicating with supervisors on the progress of trainees

## Education

Fruitport High School

2014 • High school Diploma

Finlandia University

2015 • Studied Criminal Justice for a year

## References

Scott Terry - Chief Supervisor (540) 742-5725

Jacob Parmley – Watch Commander (360) 720-9464

Kendall Dragseth – Supervisor (920) 412-4949

# **COLLEEN F. HALLORAN-VANDER WIER, MSPT**

**Physical Therapist  
State of Michigan License #5501005694  
2342 Estes Street  
Muskegon, Michigan 49441  
(231) 855-0303  
colleenvanderwier@gmail.com**

## **Profile**

- ◆ Experienced Physical Therapist with wide range of clinical skills, 20+years as a school based physical therapist providing case management for students with complex disabilities
- ◆ Effective communication skills in team settings
- ◆ Extensive teaching experience including instructor, as well as, staff and family education
- ◆ Advocate for life-long learning, personal growth and personal autonomy

## **Education**

ONERO Academy Accredited Practitioner: Coorparoo, Australia: May 2025

Certified Guiding Mindful Change Health and Wellness Coach: Jan 2024-March 2024

Master of Science in Physical Therapy, Grand Valley State University, Allendale, Michigan; 1990-1993

Bachelor of Science in Health Science, Grand Valley State University, Allendale, Michigan; 1989-1991

Associate of Arts, Muskegon Community College, Muskegon, Michigan; 1987-1989

## **Work Experience**

October 2025-present  
i'move Physical Therapy/OAM  
18000 Cove St. Suite 202  
Spring Lake, MI 49456

June 2025-present  
Community Therapy Schools  
Physical Therapist  
Toledo, OH

August 2019-June 2024  
Allied Health Sciences Instructor, MAISD/ Career Tech Center  
Muskegon, Michigan

August 1999-August 2019  
Staff Physical Therapist, Muskegon Public Schools  
Muskegon, Michigan

June 2015-June 2016  
Staff Physical Therapist (Contingent), Visiting Nurses Association  
Muskegon, Michigan

June 2001-August 2001  
Adjunct Faculty (Pediatrics), Grand Valley State University  
Allendale, Michigan

April 1999-August 1999  
Rehabilitation Site Supervisor/Physical Therapist; Gary Nederveld and Associates  
Grand Haven, Michigan

August 1997-January 1999  
Vice-President/Physical Therapist, InHealth Corporation  
Rockford, Michigan

January 1996-April 1996  
Staff Physical Therapist (Contingent), Fruitport Schools  
Muskegon, Michigan

June 1995-August 1997  
Academic Coordinator of Clinical Education for the PTA Program, Baker College  
Muskegon, Michigan

June 1995-August 1997  
Staff Physical Therapist (Contingent), Visiting Nurses Association  
Muskegon, Michigan

April 1995-September 1996  
Staff Physical Therapist (Contingent), Gary Nederveld and Associates  
Grand Haven, Michigan

March 1995-August 1997  
Instructor in the PTA Program, Baker College  
Muskegon, Michigan

June 1993-January 1994  
Staff Physical Therapist, Mary Free Bed Hospital  
Grand Rapids, Michigan

# Brian Horacek

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Muskegon, MI • 231-737-4354 • brianhoracek1@gmail.com

## Objective

Dedicated professional with nearly 30 years of experience as a self-employed business owner seeking to transition into a school bus driver role. Committed to ensuring the safety, well-being, and respectful transport of students. Brings integrity, patience, and strong problem-solving skills to every responsibility.

## Education

Ludington High School — High School Diploma, June 1985

## Professional Experience

### Owner / Sole Proprietor — Custom Painting Plus

Self-Employed | March 1996 – Present

- Successfully managed all aspects of a small business, including scheduling, client communication, budgeting, and project completion.
- Performed detailed preparation and finishing of residential and commercial buildings.
- Maintained a reputation for reliability, integrity, and quality workmanship, leading to long-term customer relationships and referrals.
- Safely operated company vehicles and transported equipment to job sites.
- Oversaw safety practices for self and team members on diverse job sites.

### Paint Application Engineer — Gravlin Painting

North Shores, MI | June 1987 – March 1996

- Assisted in preparation and painting of residential and commercial properties.
- Safely transported tools, materials, and equipment between workshop and job sites.
- Contributed to company growth by maintaining quality standards and client satisfaction.

## Skills

- Safety and compliance focused
- Vehicle operation and maintenance awareness
- Excellent communication and customer service
- Time management and reliability
- Independent problem solving
- Strong attention to detail

## References

Kim Pierce

Daycare Owner

Muskegon, MI 49444

231-737-3292

Cheryl Beeggren

Retired Wall-covering Specialist

Muskegon, MI 49440

James Pancy

Pharmacist

Fruitport, MI 49415

616-745-9269

# JONATHAN SHIPLEY

1840 Mackinaw Trail, Muskegon, MI  
49445

C: 810-394-1952  
shipleyj@reeths-puffer.org

## ACCOMPLISHMENTS

### Reeths-Puffer Schools

- > 2 Division 2 Region 1 All-Region Wide Receivers (2024 & 2025)

### Conifer High

- > 2023 Mountain Bowl Champions
- > 11 student athletes signed at the D1-NAIA level since 2019
- > 2020 'BUILT' Assistant Coach of the Month
- > 2019 Mountain Metro Conference Champions
- > 2019 CHSAA Quarterfinalists
- > 2016 CHSAA Playoff Appearance
- > 2016 West Metro Conference Champions

### Springfield High

- > 2015 Arkansas Valley League Champions
- > 2015 CHSAA 8-man Quarterfinalists
- > Colorado leading rusher Rafe Hutchens-2,737 yards & 36 TD
- > 2015 Players- 3 8 man All-State recipients, 1 11 man All-State recipient

### Mount Pleasant High School

2013 Team:

- > 2013 Saginaw Valley (red) Conference Champions
- > 2013 MHSAA District Champions
- > 2013 MHSAA Regional Finalists

## EXPERIENCE

01/2024-Present

### Reeths-Puffer High – Muskegon, MI

#### *Offensive Coordinator/Wide Receivers coach*

- > Design and implement offensive game plans and playbooks
- > Coach and develop wide receivers to improve route running, technique, blocking, and execution
- > Analyze game film and opponent defenses to adjust strategies
- > Collaborate with coaching staff to coordinate offensive and overall team strategy
- > Mentor players on performance, discipline, and academic success

07/ 2020-01/2024

### Conifer High – Conifer, CO

#### *Head Varsity Football Coach*

- > 19-18 overall record during 4-year head coaching span, 2020-2023
- > Planned and directed all aspects of the football program, including practices, boosters club, youth camps, and game strategy
- > Developed players' athletic and leadership skills on and off the field.
- > Supervised assistant coaches and support staff
- > Recruited and mentored student-athletes to meet academic and athletic goals
- > Managed team budgets, equipment, and compliance with league rules
- > Promoted a positive team culture and represented the program within the community

07/ 2016-07/2020

### Conifer High – Conifer, CO

#### *Varsity Assistant Football Coach, Co-Head/Offensive Coordinator Junior Varsity & Level 3*

- > Coached defensive backs on varsity 2016-2020
- > Offensive coordinator for junior varsity and level 3 20016-2020
- > Assisted in scout and game planning
- > Worked extensively with Hudl for film uploading, breakdown, and opponent scout
- > Attended and assisted in coordinating practices, games, film, team events, summer and spring camps & coach's meetings
- > Helped implement creation of off-season weight and speed training program

08/2015-05/2015

### Springfield High – Springfield, CO

#### *Varsity Assistant/Offensive Coordinator & Junior High Defensive Coordinator*

- > Offensive coordinator during 2015
- > Coached defensive backs during 2015
- > Trained fundamental football skills for running backs, quarterbacks, wide receivers, tight ends, and defensive backs
- > Assisted in coordinating practices, games, social team events, as well as coach & player meetings
- > Offensive coordinator for junior varsity during 2015
- > Defensive coordinator for junior high program during 2015 season

## EDUCATION

### **Bachelor of Science in Education**

**May 2014**

### **Major: Physical Education Minor: School Health Education**

**Central Michigan University – Mount Pleasant, MI**

## OTHER COACHING EXPERIENCE

11/2016 TO 03/2018

### CONIFER HIGH – CONIFER, CO

*VARSITY ASSISTANT BOYS BASKETBALL, JUNIOR VARSITY HEAD COACH*

- > Head coached junior varsity boys basketball
- > Ran and assisted in coordinating practices, games, social team events, as well as coach and player meetings
- > Assisted in breaking down film and analyzing scout team
- > 2018 Colorado 7v7 conference champions (1<sup>st</sup> in school history)

### **Conferences & Camps**

#### **CMU 7v7**

*Mount Pleasant, MI 2025*

#### **Glazier Football Clinic**

*Chicago, IL February 2025*

#### **Alma Team Camp**

*Alma, MI 2024-2025*

#### **Big Lake Camp**

*Holland, MI 2024-2025*

#### **Hope 7v7**

*Holland, MI 2024-2025*

#### **Englewood 7v7**

*Englewood, CO June 2023*

#### **Western State University Football Camp**

*Gunnison, CO June 2016-2023*

#### **Glazier Football Clinic**

*Denver, CO February 2018-2023*

#### **Glazier Football Clinic**

*Detroit, MI 2013*

08/2013 to 11/2013

### **Mount Pleasant High School – Mount Pleasant, MI**

*Junior Varsity Football Defensive Back & Running Back Coach*

- > Coached defensive and running backs during 2013 season for junior varsity
- > Attended and assisted in coordinating practices, games, social team events, coach meetings, and coaching clinics
- > Worked with Hudl to analyze opponent scout and tendencies and breakdown opponent varsity scout
- > Assisted in breaking down and running scout offense during 2013 playoff run

## REFERENCES

Cliff Sandee, Reeths-Puffer High Athletic Director  
(626) 560-1111

Greg Manier, Conifer High Principal  
(303) 842-6594

Justin Sweeney, Northwood Defensive Coordinator  
(989) 323-1018

Matt Steinfeldt, Conifer High Head Football Coach  
(414) 460-7602

Eric Kragel, Former Conifer High Defensive Coordinator/Assistant Principal  
(303) 883-3084

# Memo

**To:** FCS Board of Education  
**From:** Allison Camp, Curriculum Director  
**Date:** December 30, 2025  
**Re:** Recommendations for Hire

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A team of people from Beach and Shettler met to interview applicants for the shared media center position at Beach and Shettler. Staff that were included in the interview process were Janelle Duffey, Alisa Swenson, Jason Bogue, Chis Strom and myself. Additionally, there was a student representative from each building on the committee. We interviewed four candidates and the team unanimously decided to offer the job to Emily Rogers.

Emily previously worked for us in a clerical position at Shettler and has been a consistent sub in various capacities in the district.

For the high school media center position, the interview team was comprised of Lauren Chesney, Joanna Buboltz, Jenn Finnerty-Reed, and myself. We met with 3 candidates for the position and, after reference checks, offered the job to Kate Simons. Kate comes to us with a Bachelor degree from Grand Valley State University and previous educational work experience at Aquinas College and East Grand Rapids Public Schools.

I am excited to have both of them join the FCS Team!

# KATE SIMONS

## HUMAN RESOURCES AND COMMUNICATION PROFESSIONAL

katemsimons@gmail.com, 616-723-4658 (call or text)

CORNELL UNIVERSITY  
Certificate, Employment Law

GRAND VALLEY STATE UNIVERSITY  
B.S. Visual Communication

COLUMBIA COLLEGE CHICAGO  
Studied Visual Art, Photography

GRAND RAPIDS COMMUNITY COLLEGE  
A.A. General Studies

## WORK EXPERIENCE

### Curo Cleaning Services

Human Resources Specialist

MARCH 2025 — CURRENT

Recruit and hire new employees, conduct employee onboarding and offboarding, research and implement employee training and professional development, maintain all employee records, assist and backup weekly payroll, oversee benefits administration, maintain legal compliance: OSHA, FMLA, ADA, and Workers' Comp claims, implemented and currently maintain E-Verify procedure, write and communicate company policies and procedures, create and maintain company handbook, lead general communication to all employees

### East Grand Rapids Public Schools

Learning Commons Coordinator

FEB 2024 — MARCH 2025

Oversaw the daily operations of the high school learning commons, provided technological and library services to high school students, assisted teachers, wrote grant proposals, compiled data to track book popularity and inventory, communicated with other employees and community members regarding reservations, maintained the space and all equipment in it, managed all book inventory for the school, managed purchasing and budgets

### Aquinas College

Human Resources Director

AUG 2023 — FEB 2024

### Aquinas College

Human Resources Generalist

OCT 2021 — AUG 2023

Managed day-to-day HR Department activities at the college, including implementing and tracking employee training, leaves of absence (FMLA, ADA, and short-term disability), compiled requested data for cabinet, led full cycle employee recruitment, maintained all employee records for compliance, responded to unemployment claims, managed employee benefits, maintained department processes, assisted the payroll department as needed, built relationships and trust with employees

### Aquinas College

Project Manager and Visual Communication Designer

FEB 2016 — OCT 2021

Established and maintained department processes and procedures, created and enforced project timelines, led project status meetings, communicated college brand standards, designed promotional print and digital materials for the college in alignment with ADA standards, collaborated with academic department leaders to create posters, graphics, catalogs, etc, offered guidance to students on the creation of graphics for presentations and projects, proactively maintained marketing department archives, coordinated projects with vendors

### Design Design

Brand Communication Director

JAN 2007 — FEB 2016

Oversaw a department of artists, on-boarded new employees, art-directed photo shoots, created catalogs, sell sheets, promotional direct mail items, trade show materials, retail store signage, print, and web advertising, and many types of e-marketing, such as e-blasts, e-vites to special events, and digital creation of print materials, co-planned POGs for major retailers, managed project timelines and budgets, coordinated production with printers

# Taylor Thomas

**Full Name** Taylor Thomas  
**Address**  
**Phone** 1 (231) 375-7369  
**Email** nicoletyler01061992@gmail.com

## School Bus Driver

**Location** Transportation  
**Category** Transportation  
**Position Type** Part Time  
**Remote/Hybrid** Not Available  
**Pay Type**  
**School Year**

### Welcome!

Your answers will be automatically saved. You can pause and return to complete this application at any time. To begin, click "Next" below.

### Resume

Upload resume

No files uploaded

### Contact Info

#### Contact Info

**Name** Taylor Thomas  
**Phone** 1 (231) 375-7369  
**Address** 1779 pontaluna rd  
Spring lake MI 49456

### Education

Education

Muskegon

**Degree** Hs diploma  
**Dates** 03/08/2006 - 03/06/2010  
**GPA**

**Institution Type**  
**Graduate?** No

Highest degree attained

Certifications or licensures held.

## Employment History

### Employment History

Bus driver

**Employer** Mats transit

**Dates** 17/07/2025 - 15/12/2025

### Location

### Position Type

**Salary** 19

**Job Duties** Bus driver

**Reason For Leaving** Still present

### Supervisor Name

### Supervisor Phone

### Supervisor Email

**Can Contact?** No

Please explain how your past personal and professional experience qualifies you for this position.

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## References

### References

Ashlee Payne

**Relationship** Personal

### Time Known

**Email** Maysas@mail.gvsu.edu

**Phone** 231-343-6286

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## Disclosures and Legal Items

Have you ever failed to be rehired, been asked to resign a position, resigned to avoid termination, or terminated from employment?

No

Can you perform all the essential job function(s) of the position(s) for which you are applying, with or without reasonable accommodation?

Yes

Are you eligible to work in the United States?

Yes

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Have you ever been convicted of a criminal offense other than a minor traffic violation? If yes, please provide details of all convictions including date of conviction(s), city & state, misdemeanor/felony, and nature of conviction.

No

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Have you ever had any indicated finding of child abuse filed in your name?

No

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Does your name appear on any Sex Offender Database in any state or country?

No

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## Equal Opportunity

Equal Opportunity Employer

Not answered

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## Applicant Acknowledgment and Agreement

By checking the box below, I authorize the school district to conduct background investigations and authorize release of information

in connection with my application for employment and the school district shall not be liable for any damages, which may result from

such inquiry or verification. These investigations may include inquiries to and regarding criminal or civil convictions, driving records,

previous employers and educational institutions, personal references, professional references and other appropriate sources. I waive

my rights of access to any such information and without limitation hereby release the school district and the reference source from

any liability in connection with its release or use. This release includes the sources cited above and specific examples as follows: the

local Sheriff, Central Criminal Records Exchange, Michigan or other State Departments of Social Services, Child Protection Services

Unit and any locality to which they may refer for release of information pertaining to any findings of child abuse or neglect

investigations involving me.

Candidate hereby authorizes the school district to conduct an investigation of candidate pursuant to the School Code to determine

whether candidate has been convicted of any criminal or drug offenses as set forth in such statute, and upon request, agrees to execute

an investigation authorization form as a condition for candidate's employment. The School Code also stipulates that the School

District perform a check on the Statewide Sex Offender Database. Candidate may not be employed unless such investigations have been initiated.

I certify that I have made true, correct and complete answers and statements on this application in the knowledge that they may be

relied upon in considering my application; and I understand that any omission, falsely answered statement made by me on this

application, or any supplement to it, will be sufficient grounds for denial of employment or discharge. I have read, understand and

agree to the statements and conditions of employment as contained in this application, and understand that this application will become a permanent part of my personnel records if accepted for employment.

Agree

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## Referrals

How did you hear about this employment opportunity?

Indeed

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Thank you for your application!

Thank you for your application! We will be in contact with you as soon as possible, but it may take some time. If you have any questions, please contact the Administrative Office at 231-865-3154.

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# MEGAN VANATA, B.S.

Spring Lake, MI | (224) 237-0815

[megan.vanata@gmail.com](mailto:megan.vanata@gmail.com)

Enthusiastic, creative, and hardworking individual with a passion for helping others.

## EXPERIENCE

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### **Registered Behavior Technician at The Shoreline Center** (May 2024-September 2025)

- Provided 1:1 Applied Behavior Analysis (ABA) therapy to children ages 3–12 with autism.
- Implemented individualized behavior plans while remaining calm and supportive during challenging behaviors.
- Supported nonverbal students using AAC devices, visual aids, and other communication tools to promote functional communication.
- Collected and documented behavior and skill acquisition data to track progress and guide interventions.
- Applied reinforcement strategies, prompting hierarchies, and behavior reduction techniques to build independence.
- Collaborated with BCBAs, families, and interdisciplinary teams to support growth and consistency across settings.

### **Assistant Preschool Teacher at GVSU Children's Enrichment Center** (April 2021-February 2022)

- Supported a safe, nurturing, and developmentally appropriate classroom environment.
- Assisted teachers with instruction, classroom management, and individualized student support.
- Reinforced social, emotional, and academic skills through structured play and activities.
- Supervised children during classroom, play, and transition times to ensure safety and engagement.
- Maintained professional communication and positive relationships with families

## EDUCATION

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### **Grand Valley State University '24**

B.S. in Psychology and Minor in Music

### **Group Presenter/Author | Practicing Resilience Through Relationship Building Conference**

*“Strengthening Community Environments Through Relationship Building”*

Grand Rapids, MI | April 2023

### **Extracurriculars/Leadership**

- Laker Marching Band
  - Clarinet Section Leader
  - Recruitment Chair
- Move to the Beat Dance Team
  - Treasurer

Dear Fruitport Staff and Families,

January 4, 2026

It is with many emotions that I announce my retirement from the Fruitport Volleyball Program. Serving our student-athletes for the past 22 years (2 years as a varsity assistant, 1 year as JV Head Coach, and 19 years as Varsity Head Coach) has helped mold me professionally and personally into the educator I am today.

I am incredibly proud of what this program has become. The way it has evolved over the years alongside the ever-changing sport of volleyball has been amazing. A continued culture of grit and championships does not happen overnight. The success of this program comes from committed athletes, a community that buys in, and a cohesive group of coaches. I have been fortunate during my tenure at Fruitport to be a part of that magic formula.

Beyond wins and championships, this program consistently produces young women who lead, serve, and give back to our community. Whether through youth camps, mentoring younger players, representing Fruitport with pride, or simply being positive role models, our athletes leave a lasting impact on everyone they encounter.

Thank you to the families and athletes who have trusted me and supported me over the years. Thank you to our administration for their constant support and belief in our program. Thank you to the coaches who have been part of the Fruitport Volleyball staff for their dedication, collaboration, and willingness to challenge me along the way. Thank you to Trojan fans and alumni who bleed Blue and White and show up year after year with pride and unwavering support.

I am confident that our administration will choose the right leader to continue building the strong culture of this program and guide it into its next chapter. Fruitport Volleyball will always hold a special place in my heart.

I look forward to continuing to support you all, just from the other side of the gym.

GO BLUE!

Coach Bayle

**Melissa Scarbrough**

94 N Densmore

Muskegon, MI 49442

(231)329-3050

melissa.shulmier@yahoo.com

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**Melissa Shulmier**

**2334 Tryon Ave**

**Muskegon Mi 49444**

**Melissa\_shulmier2920@yahoo.com**

**Employment Experience**

**Student Supervisor Fruitport Middle School**

**Student Supervisor**

September 2019 - January 2020

- Responsible for supervising the students during their lunch period
- Wiping down the tables in the cafeteria
- Responsible for watching the students during their rec time
- Making sure the students were behaving in the lunch line and acting appropriate

**Production Lead**

July 2014- 2016

Muskegon, MI

Creative Dining- Muskegon Community College

- Food Preparation; Catering; Food Ordering

**Ministry Leader**

August 2013- June 2014

Culiacan, Sinaloa, MX

Mision De Paz

- Lead cook for soup kitchen ministry
- Mentored children in homework, relationships, and life circumstances

**English Teacher Assistant**

July 2011- May 2012

Culiacan, Sinaloa, MX

Colegio Supera

- Worked in Spanish speaking English classes with students 1st-4th grade.
- Taught vocabulary lessons and helped lesson planning

**Camp Counselor**

June 2008- August 2009

Hopkins, MI

Mel Trotter Ministries

- Overnight camp counselor for campers ages 7-17 years
- Nature Center leader and Barn Staff

**Day Care Worker**

West Shore Lutheran Schools

- Toddlers through 1-3 years
- 2015- April 2016

**Volunteer Experience**

**Youth Group Leader**

September 2005- May 2010

Muskegon, MI

Orchard View Congregational Church

**Melissa Scarbrough**

94 N Densmore

Muskegon, MI 49442

(231)329-3050

[melissa.shulmier@yahoo.com](mailto:melissa.shulmier@yahoo.com)

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- Assisted with game planning, lesson planning and event planning
- Mentored students 6th to 12th grade

**Education**

**Mision De Paz Institute**

Indigenous Ministry Studies

August 2007- January 2008

Culiacan, Sinaloa, MX

- Learning trips working with Indigenous farm workers in Culican, MX
- Crusade student in Oaxaca, MX
- Performed skits as mimes and clowns for native children

**Baker College**

Sign Language Interpretation

September 2006- August 2007

Muskegon, MI

- Curriculum focused on sign language vocabulary and communication techniques

**References**

**Amanda Wheless**

Co- Counselor at Camp Mel Trotter

(616) 633-0932

[amandalucille@live.com](mailto:amandalucille@live.com)

(616)335-0091

**Jon Wolters**

Camp Mel Trotter Camp Director

52(667)216-6321

**Rebekah Shirk de Uribe**

Base Director of Mision de Paz

**Michelle Okerlund. 231-2151308**

*6th grade teacher*



Fruitport Community Schools  
**REGULAR BOARD MEETING MINUTES**  
Monday, December 8, 2025 – 7:00 p.m.

**Meeting Location:**

Fruitport Community Schools Central Office  
Board of Education Meeting Room  
3255 E. Pontaluna Rd.  
Fruitport, MI 49415

- I. **CALL TO ORDER:** The Regular meeting of the Board of Education was called to order at 7:00 p.m. by Board Vice President, Kris Cole.
- II. **PLEDGE OF ALLEGIANCE:** The Pledge of Allegiance was recited by those present at the meeting.
- III. **ROLL CALL:** Present: Tim Burgess, Kris Cole, Josh Mueller, Kathy Six. Absent: Dave Hazekamp, JB Meeuwenberg, Steve Kelly.

*Note: In the absence of Steve Kelly, Kathy Six was appointed acting Secretary for this meeting by Board Vice President Kris Cole, who was presiding over the meeting in the absence of the Board President.*

**IV. APPROVAL OF AGENDA**

Item 25-142. MOTION by Burgess, SECOND by Mueller to approve the agenda, as presented.

MOTION CARRIED: 4-0, 3 absent (Hazekamp, Meeuwenberg, Kelly).

**V. PRESENTATIONS:** None

**VI. COMMUNICATIONS:**

- Superintendent Kennedy offered praise to Allison Camp, Kelly Whittaker, and our entire team of principals and staff who supported the work of the District's English Language Learner audit with the Michigan Department of Education

recently. Superintendent Kennedy discussed a communication that the District received from the Michigan Department of Education indicating that there were zero (0) findings from the audit review. Additionally, there were no areas identified as "change required" on the District's compliance plan for Title III due to the audit review.

## **VII. SUPERINTENDENT/ADMINISTRATIVE REPORTS:**

### **1. 2026 School Building and Site Bonds, Series I Authorizing Resolution and Key Dates**

District Business Manager, Mark Mesbergen, discussed the 2026 School Building and Site Bonds, Series I Authorizing Resolution. He also discussed key dates associated with the bond closing of Series I. Discussion on the preliminary official statement, the ratings call, bond rating and pricing, the bond purchase agreement, the ratification resolution, and bond closing were discussed. The bonds are set to be priced on March 11, 2026, with a closing date of March 31, 2026 set for Series I.

### **2. Elementary School Site Visits and Discovery Tours: Design Benchmarking**

Superintendent Kennedy discussed the elementary school site visits and discovery tours that took place with members of the design team and staff in the Grand Rapids and Kalamazoo regions. The first site visits took place on November 25, 2025, and the second site visits took place on December 8, 2025. Tour overviews were provided to the Board of Education.

### **3. Elementary School Schematic Design Schedule**

Superintendent Kennedy reviewed a preliminary design schedule for Edgewood Elementary School. Site visits with staff took place on November 25, 2025 and December 8, 2025. A kick-off meeting to develop the design schedule was held on December 4, 2025, and schematic design meetings are scheduled to take place on January 7, 2026, January 28, 2026, and February 11, 2026. The Schematic Design page turn is scheduled for March 4, 2026.

The first design development phase meeting to review the schematic design budget and revisions will take place on March 25, 2026. Additional design development phase meetings will take place on April 15, 2026 and May 6, 2026. The design development phase page turn will take place on May 13, 2026, with the design development phase budget review taking place on May 27, 2026.

### **4. Release of MDE School Accountability Index Reports**

Superintendent Kennedy reviewed the recently released MDE School Accountability Index Reports with the Board of Education. Tremendous gains and improvements have been made by many of our schools in the District.

#### **5. Submission of State School Aid Act Section 31aa Opt-in Questionnaire**

Superintendent Kennedy shared the confirmation receipt email that was received by the Michigan Department of Education as it pertains to the submission of the State School Aid Act Section 31aa Opt-in Questionnaire by the District. The District will now wait to see the outcome of the court rulings on this matter that are expected to be issued on December 19, 2025 before determining whether to rescind the submission and acceptance of Section 31aa funds.

#### **6. Michigan State Police Criminal Justice Information Services (CJIS) Audit - Compliant**

The District received notification from the Michigan State Police Criminal Justice Information Center (CJIS) that the recent on-site audit of the District's criminal history records processes that was conducted on November 4, 2025 found the District to be compliant and in good standing.

*Note: JB Meeuwenberg entered the meeting at 7:20 p.m. and was present for the remainder of the meeting.*

#### **VIII. REMARKS FROM THE PUBLIC: None**

#### **IX. CONSENT AGENDA**

Item 25-143. MOTION by Burgess SECOND by Six to approve the Consent Agenda as listed below:

1. Approval of Bill Listing in the amount of \$881,719.95
2. Approval of Personnel Report (includes confirmation of new hires, resignations, retirees, and transfers)
3. Approval of Regular Meeting Minutes from November 17, 2025
4. Approval of Special Meeting Minutes from December 1, 2025

MOTION CARRIED: 5-0; 2 absent (Hazekamp, Kelly)

#### **X. GENERAL BOARD BUSINESS: None**

#### **XI. BUSINESS AND FINANCE COMMITTEE REPORTS & RECOMMENDATIONS**

##### **1. Report of committee meeting held on December 1, 2025**

*Note: A Committee report was not provided, as there were no committee meetings during the month of December 2025. In lieu of committee meetings for December 2025, a special meeting of the Board of Education was properly noticed, posted, and held.*

**2. Personal Computer (PC) Purchase Recommendation**

Item 25-144. MOTION by Meeuwenberg SECOND by Six to approve the purchase of sixty (60) computers from Sehi Computer Products in the amount of \$160,740.46 using funds allocated from the Technology-Security Millage, as presented.

MOTION CARRIED: 5-0; 2 absent (Hazekamp, Kelly).

**3. 2026 School Building and Site Bonds, Series I Authorizing Resolution**

Item 25-145. MOTION by Meeuwenberg, SECOND by Mueller to approve the 2026 School Building and Site Bonds, Series I Authorizing Resolution, as discussed.

*Note: The first series of bonds aggregating the principal sum of not to exceed Twenty Million Dollars (\$20,000,000) will be issued for the purpose of paying costs of the Project and costs of issuance of the Bonds.*

**ROLL CALL VOTE:**

Yes: Burgess, Cole, Meeuwenberg, Mueller, Six

No: None

Absent: Hazekamp, Kelly

MOTION CARRIED: 5-0; 2 absent (Hazekamp, Kelly)

**XII. PERSONNEL COMMITTEE REPORTS & RECOMMENDATIONS:**

**1. Report of committee meeting held on December 1, 2025**

*Note: A Committee report was not provided, as there were no committee meetings during the month of December 2025. In lieu of committee meetings for December 2025, a special meeting of the Board of Education was properly noticed, posted, and held.*

**XIII. STUDENT AFFAIRS COMMITTEE REPORTS & RECOMMENDATIONS**

## **1. Report of committee meeting held on December 1, 2025**

*Note: A Committee report was not provided, as there were no committee meetings during the month of December 2025. In lieu of committee meetings for December 2025, a special meeting of the Board of Education was properly noticed, posted, and held.*

## **2. Appointment of a Student Reinstatement Hearing Committee**

Item 25-146. MOTION by Burgess, SECOND by Mueller to approve the Board Resolution to appoint the Student Reinstatement Hearing Committee, as discussed.

*Note: Tim Burgess and Josh Mueller will serve as the Board designees to serve on the Student Reinstatement Hearing Committee, with Dave Hazekamp serving as an alternate in the event that either Board member can not participate in the Student Reinstatement Hearing once it is scheduled.*

### **ROLL CALL VOTE:**

Yes: Burgess, Cole, Meeuwenberg, Mueller, Six

No: None

Absent: Hazekamp, Kelly

MOTION CARRIED: 5-0; 2 absent (Hazekamp, Kelly)

*Note: Dave Hazekamp entered the meeting at 7:38 p.m. and was present for the remainder of the meeting.*

## **3. First Reading: High School Handbook Addendum**

The Board of Education conducted a first reading of the recommendations made by the high school administration as it pertains to student behavior and disciplinary consequences. A second reading will occur at the January 2026 Board meeting. The Board will be asked to approve the recommendation.

## **4. Second Reading: Thrun Law Firm Policy Updates - October 2025**

Item 25-147. MOTION by Burgess SECOND by Six to approve the October 2025 Thrun Law Firm Policy Updates, as discussed.

MOTION CARRIED: 6-0; 1 absent (Kelly).

#### **XIV. BOARD MEMBER REPORTS AND DISCUSSIONS:**

Kris shared that Fruitport Robotics continues to have a huge impact on the State robotics community after recently having hosted a middle school robotics qualifier event at Fruitport High School on November 21-22, 2025. He also shared that the middle school state robotics championship at Trinity Health Arena in Muskegon will be hosted by Fruitport again this year. He shared that they are still seeking volunteers for each of the events. Kris also shared that the Lion's Club Old Fashioned Christmas will take place this weekend on Friday, December 12, 2025 and Saturday, December 13, 2025.

JB Meeuwenberg shared that he attended the play at the high school. He shared that the play went very well.

Kathy Six shared that she announced the Lion's Club Fruitport Old Fashioned Days parade and series of events on her radio show.

#### **XV. AGENDA ITEMS for FUTURE MEETINGS & SCHEDULING OF ANY SPECIAL MEETINGS**

1. The Business and Finance Committee will meet on January 12, 2026 at 5:00 p.m.
2. The Personnel Committee will meet on January 12, 2026 at 5:30 p.m.
3. The Student Affairs Committee will meet on January 12, 2026 at 4:30 p.m.
4. The Board of Education will meet on January 19, 2026 at 7:00 p.m. for the regular meeting.

#### **XVI. REMARKS FROM THE PUBLIC:**

- John Winskas was present at the Board meeting and shared that he also attended the play. He shared that the students and staff did a great job in putting on the performance.

#### **XVII. ADJOURNMENT**

Item 25-148. MOTION by Burgess, SECOND by Meeuwenberg to adjourn.

MOTION CARRIED: 6-0, 1 absent (Kelly)

The meeting adjourned at 7:54 p.m.

Respectfully submitted,

Kathy Six, Acting Board Secretary

Jason J. Kennedy, Acting Recording Secretary



Fruitport Community Schools  
**SPECIAL BOARD MEETING MINUTES**  
Monday, December 29, 2025 – 5:30 p.m.

**Meeting Location:**

Fruitport Community Schools Central Office  
Board of Education Meeting Room  
3255 E. Pontaluna Rd.  
Fruitport, MI 49415

- I. **CALL TO ORDER:** The Regular meeting of the Board of Education was called to order at 5:30 p.m. by Board President, Dave Hazekamp.
- II. **ROLL CALL:** Present: Dave Hazekamp, Steve Kelly, JB Meeuwenberg, Josh Mueller. Absent: Kris Cole, Kathy Six; Absent: Tim Burgess.

**III. APPROVAL OF AGENDA**

Item 25-149. MOTION by Cole, SECOND by Meeuwenberg to approve the agenda, as presented.

MOTION CARRIED: 6-0, 1 absent (Burgess).

**IV. REMARKS FROM THE PUBLIC:** None

**V. GENERAL BOARD BUSINESS:**

**1. State School Aid Act Section 31aa Funding Resolution - Rescission**

At a Special Meeting of the Board of Education on December 1, 2025, the Board of Education approved Thrun Law Firm's Section 31aa Resolution D: Opt-In Subject to Rescission. Thrun Law Firm provided this resolution regarding State School Aid Act (SSAA) Section 31aa funding for fiscal year 2025 - 2026 for boards to consider. This resolution was designed to address the evolving situation created by ongoing litigation challenging the privilege-waiver requirement of accepting the school safety and mental health money from the State.

The resolution allowed the District to provisionally opt in to receive Section 31aa funding by the December 4, 2025 deadline, preserving eligibility. The Resolution provides that if the litigation is unsuccessful and the privilege-waiver requirement remains in effect, the opt-in will be automatically rescinded. In that event, the Superintendent is required to notify MDE of the rescission by the stipulated deadline of December 30, 2025 at 11:59 p.m., in the form and manner established by MDE.

The total allocated to Fruitport Community Schools through Section 31aa of the State School Aid Act for the 2025-2026 school year is approximately \$395,781, which represents an increase in Section 31aa funding of approximately \$94,813 over the 2024-2025 allocation.

On December 17, 2025, the Court of Claims issued an order dismissing the lawsuit filed in that court. The Court of Claims reasoned that although the SSAA Section 31aa privilege waiver is broad and coercive, it is not unlawful. The plaintiffs in that case have appealed the Court of Claims order to the Michigan Court of Appeals. A federal lawsuit is still pending.

Accordingly, a school that opted in to receive SSAA Section 31aa funds must consider whether to rescind its opt in given the December 17 Court of Claims decision. The rescission deadline for districts is December 30, 2025. In deciding how to proceed, the Board of Education weighed its need for SSAA Section 31aa funds against the risk of potentially waiving every school privilege (including the attorney-client privilege) if a school mass casualty event occurs.

The Board was provided with the option to consider Thrun Law Firm's Resolution A, which would continue the District's opt-in and waiver of every school privilege, or to take no action and follow the directives in the already Board approved resolution, which automatically rescinds acceptance of the Section 31aa funds, as the privilege-waiver requirement remains in effect and enforceable as of the rescission deadline.

With no action being taken by the Board of Education, the Superintendent of Schools, or designee, shall have no authority or obligation to accept 31aa funding. Therefore, the Superintendent of Schools, or designee, shall notify MDE, in the form and manner required by MDE and no later than the rescission deadline, that the District's opt in is rescinded.

**2. Other:** None

**VI. ADJOURNMENT**

Item 25-150. MOTION by Meeuwenberg, SECOND by Kelly to adjourn.

MOTION CARRIED: 6-0, 1 absent (Burgess)

The meeting adjourned at 6:43 p.m.

Respectfully submitted,

Steve Kelly, Board Secretary

Jason Kennedy, Acting Recording Secretary

# Michigan Statewide Energy Audit Study

District-Level Report:

## FRUITPORT COMMUNITY SCHOOLS

Plante Moran Realpoint  
*in collaboration with* Strategic Energy Solutions and  
Barton Malow Builders

Sponsored by:  
School Finance Research Foundation

December 2025

**District-Wide Report:**  
**FRUITPORT COMMUNITY SCHOOLS**

The on-site facility energy audits included in this study were completed by:  
**Synergy Consulting Engineers**

#### **Use and Limitations for the Report**

1. Representative ASHRAE energy models were used for Energy Efficiency Measures (EEM) as well as energy and cost impact calculations rather than building-specific energy models.
2. This study relies heavily on utility bill data provided by districts, and did not include independent verification to confirm the information is complete. Energy audit firms reviewed the data provided by the districts, and entered it into the data collection tool. Long-term metering and detailed data collection on specific individual building energy use was not performed.
3. While information was gathered on HVAC controls and setpoints (when available) at the on-site visits, detailed information on the building schedules and operation throughout the year, which may have significant influence on energy use, were not collected.
4. The building components observed for this study were limited to instructional spaces and did not include other areas, such as exterior systems, auxiliary buildings, or outdoor lighting.
5. Some participating districts could not provide utility bills for a full 12-month operating period. In those cases, estimated utility data was utilized. The effect of the estimated utility data should be considered when reviewing the results of this study. More information about the utility bill assumption methods used can be found in the building table description section of this report.
6. The National Renewable Energy Laboratory's PVWatts Calculator was used to identify potential solar array locations and energy output. The study did not assess roof condition, parking lot or ground suitability, or whether the building's electrical systems could accommodate a solar connection.
7. While this study provides insight into potential improvements that could impact energy consumption and costs, it should be noted that all EEM values are based on information available at the time of this study. The decision to invest in energy improvements lies with each school district and a variety of factors should be considered, including, but not limited to, additional capital improvement costs, current utilization, pupil enrollment projections, ongoing operating and maintenance costs, and energy-related incentives.

# Project Roles

The following organizations were involved with the project's development and execution.

## Sponsor



The School Finance Research Foundation is a 501(c)(3) organization, governed by a diverse group of Intermediate School Districts (ISD) superintendents representing the 10 Michigan Association of Intermediate School Administrators (MAISA) regions across the state, and was formed to operationalize the school facility and energy studies commissioned by the Michigan State Legislature.

## Project Team



Plante Moran Realpoint is the leading K-12 owner's representation and real estate consulting firm in Michigan. PMR has extensive K-12 bond planning and project management experience, helping more than 100 Michigan school districts complete billions of dollars in K-12 capital projects over the past 30+ years.



Strategic Energy Solutions focuses on sustainable design and energy conservation. The firm delivers customized mechanical and electrical engineering solutions on a wide range of projects, serving clients in the architectural and construction industries.



Barton Malow Builders has been at the forefront of the K-12 construction landscape since 1925. Its team has expanded to over 116 school construction management specialists, including planners, builders, and technology design experts, all dedicated to meeting the distinct needs of the school districts across the nation.

## Participant

FRUITPORT COMMUNITY SCHOOLS

### Synergy Consulting Engineers



Architectural/engineering firm, located in Michigan with experience in energy audits, conducted on-site Modified Level 2 ASHRAE energy audits for all buildings included in the study.

# Executive Summary

## Study Overview

In 2023, the State of Michigan passed legislation, Section 11aa of the State School Aid Act of 1979, which allocated \$20 million to an intermediate school district (ISD) or a consortium of ISDs to oversee ASHRAE Level 2 or similar energy audits to the statewide school facilities study under section 11y. In addition to the energy audit, the funds could also be used for solar potential studies or data collection for solar potential. These funds were awarded to Oakland Schools, who was the recipient of the 11y funds. Similar to the study conducted under section 11y, the School Finance Research Foundation (SFRF), a consortium of ISD superintendents from across Michigan, representing each region of the state, administered and oversaw the work.

The study spanned 28 months, from August 2023 through November 2025. During this period, architectural and engineering firms performed 1,897 on-site energy audits of K-12 buildings throughout Michigan. Through these assessments, the project team was able to identify an extensive list of potential energy efficiency measures (EEMs). Additionally, the project team identified potential solar array locations and preliminary installation cost estimates based on array size, excluding any potential necessary site or electrical upgrades. These findings highlight opportunities for schools to reduce energy usage and costs.

While this study provides a comprehensive list of EEMs and estimated cost to the SFRF and participating districts, it does not prescribe specific investment amounts or infrastructure improvement actions. Districts can use the comprehensive list of EEMs and associated investment cost data as a reference when evaluating potential energy efficiency projects, prioritizing possible improvements based on their unique needs, available resources, and a variety of related factors, including, but not limited to, current utilization, pupil enrollment projections, ongoing operating and maintenance costs, and the scale of the investment. Unlike the facilities study, the results from the energy audit cannot be quantitatively summarized into a single statewide figure. Although some EEMs are complementary, they are not cumulatively applicable and should be considered separately when analyzing.

### This Study Is:

-  Intended for the purpose of identifying energy efficiency measures and associated energy and cost savings that are available to the district
-  A high-level, noninvasive assessment of building energy efficiency conditions focused on potential improvements to envelope, HVAC, plumbing, lighting, and large appliances
-  A Modified ASHRAE Level 2 Audit performed by licensed architectural and engineering firms providing estimated savings for individually identified energy efficiency measures
-  An assessment of estimated solar potential for each building, including possible roof, site and parking lot arrays

### This Study Is Not:

-  A cumulative energy and cost savings breakdown for multiple energy efficiency measures
-  An energy assessment for use in the Department of Treasury's energy bond application process
-  A full scope ASHRAE Level 2 study inclusive of all building systems inventory with recommendations based on a unique energy model
-  An assessment of building readiness for solar array installation

Note. The abbreviation "ASHRAE" stands for American Society of Heating, Refrigerating, and Air-Conditioning Engineers. "HVAC" stands for heating, ventilation and air conditioning.

# Approach

The project team approached the study in three phases: strategic planning, data collection, and analysis.

During strategic planning, the team established the study scope, including district participation, qualifying buildings, and the building components to be observed. The team developed a modified American Society of Heating, Refrigerating, and Air-Conditioning Engineers (ASHRAE) Level 2 audit scope to align with available resources, created the data collection tool with its underlying models and calculations, and procured the architectural and engineering firms that conducted the energy audits.

Data collection focused on gathering information from participating districts regarding building conditions, including monthly utility data, square footage, building age, and educational programming. Where available, data from previously conducted Facility Condition Assessments (FCAs) was incorporated. During the on-site energy audits, the architectural and engineering firms recorded building observations and verified building square footage.

During the data collection phase, Energy Audit firms collaborated with districts to schedule and conduct noninvasive energy audits of building components, following general ASHRAE industry standards. On-site observations allowed Energy Audit firms to inventory major building systems.

During the analysis phase, Energy Audit firms used collected data to identify energy inefficiencies and EEMs tailored to each building. Firms also used the National Renewable Energy Laboratory's PVWatts Calculator to identify potential solar array installations and estimate energy output. Identifying arrays enabled firms to estimate implementation costs for each building.



## Phase 1: Strategic Planning

**67%** District participation

**1,897** Buildings included



## Phase 2: Data Collection

District-provided building information such as size, profile, and energy usage

Conducted Energy Audits to observe and confirm conditions



## Phase 3: Analysis

**1** Energy usage trends reported

**2** Energy efficiency measure opportunities identified

**3** Best practice energy efficiency measure opportunities identified

**4** Solar potential estimated

# Energy Audit Certification Dates

Below is a list of dates on which the energy audit firm certified the observations and recommendations for each building. A form was signed for each building confirming that it was walked through and that the observations were correct to the best of the energy audit firm's knowledge.

## FRUITPORT COMMUNITY SCHOOLS - CERTIFICATION DATES

Building Name	Cert. Date	Building Name	Cert. Date
Beach Elementary School	5/12/2025	Edgewood Elementary School and Fruitport Adult Education	6/3/2025
Fruitport High School and Fruitport Alternative High School	6/3/2025	Fruitport Middle School	6/3/2025
Shettler School	5/12/2025		

# District-Level Data – Table Descriptions

An overview of the energy audit findings for this district can be found in the District Results Section of this report. The Results section includes two tables, which are described in more detail below:

## Table 1 – District Summary

Table 1 provides an overview of all the buildings within each district that met the study criteria. This table is broken down into three sections as detailed below.

### *Building Profile*

This section includes information gathered during the study to help assign buildings into one of nine energy model categories. The two inputs that determine this energy model classification are Energy Audit Climate Zone, which is determined by geographic location, and ASHRAE Building Size Class, which is determined by square footage. Energy model categories serve as the basis for all EEM metric calculations, such as energy reduction and cost savings, as well as facilitating comparisons across the state between buildings with similar attributes.

ASHRAE Programming Classification is used to assign the ASHRAE Target Energy Use Intensity (EUI) value within the Building Energy Usage section of the table. Buildings are categorized as either Elementary/Middle or High School, based on the educational profile defined by the State of Michigan's Center for Educational Performance and Information.

### *Building Energy Usage*

This section includes Energy Use Intensity (EUI) data for each building. This calculation is determined by dividing a building's total energy consumption by its total square footage. In this study, EUI values generally range from 25-120, with lower scores indicating more efficient energy performance.

The ASHRAE Target EUI is an industry metric used for buildings to compare their energy efficiency to a common standard for buildings in their energy audit climate zone and ASHRAE Programming Classification. Building EUI can be compared to this target metric to understand building energy efficiency vs. industry standards.

Total Annual Energy Consumption Cost is the sum of all electricity, natural gas, or other fuel expenses for each district's provided utility bills, including any assumed values.

## Utility Data

To complete the energy audit, districts were asked to provide 12 consecutive months of utility bill data (January 2023-December 2024). In some instances, this information was not available, and assumptions were used to complete the analysis. If applicable, the assumption method is shown in the utility data selection. The project team used three assumption methods to complete this analysis, which are detailed in the table below:

Method	Name	Methodology
1	Average Missing Data	If a building has two or fewer sequential months of missing data, average the prior and following months' utility data and use the calculated amounts.
2	Similar Building Usage	If a building has three or more consecutive months of data, identify a building in the same climate zone, energy profile, and building size and duplicate its utility data.
3	Average Utility Use	If a similar building cannot be identified, use a table of statewide averages of buildings that match the building profile and size to populate the missing months of utility data.

## Table 2 – EEM List – Best Practices

Table 2 presents a list of industry Best Practice EEMs. The project team selected these EEMs to recommend during on-site energy audits. Best Practice EEMs represent established industry methods for building management and maintenance that typically require minimal or no capital investment. While this study did not calculate the exact energy and cost savings of these measures, their implementation can enhance energy efficiency.

# District Results

Table 1 – District Summary

Building Name	Building Profile				Building Energy Usage			Utility Data				
	EA Climate Zone	ASHRAE Building Size Class	ASHRAE Programming Classification	Square Footage	Current EUI	ASHRAE Target EUI	Total Annual Energy Consumption Cost	UB Assumptions	Option Used:	None	1	2
Beach Elementary School	SLP	B25K	Elementary/Middle School	47,560	65	38	\$50,647	X				
Edgewood Elementary School and Fruitport Adult Education	SLP	B25K	Elementary/Middle School	73,800	63	38	\$67,709	X				
Fruitport High School and Fruitport Alternative High School	SLP	B150K	High School	226,450	65	57	\$183,933	X				
Fruitport Middle School	SLP	B75K	Elementary/Middle School	136,772	52	38	\$117,986	X				
Shettler School	SLP	B25K	Elementary/Middle School	43,600	59	38	\$45,307	X				

## Table 2 - EEM List - Best Practices

<b>HVAC</b>
Eliminate outdoor air (OA) ventilation during unoccupied building warm up
Provide static pressure reset controls on variable air volume (VAV) systems
Insulate HVAC ductwork
Insulate HVAC piping
Replace standard fan belts with fan belts designed for minimum energy efficiency losses (i.e., cog belts)
Insulate fan coil units and avoid their installation in unconditioned spaces
Revise vestibule control setpoints to run when OA is less than 45°F and setpoint is maximum of 60°F
Clean heat exchangers of evaporators and condensers of refrigeration equipment on a seasonal basis
Clean dirty filters
Clean hydronic strainers
Prevent chilled water or condenser water flowing through the offline chiller
Clean evaporative and condenser surfaces of fouling
Optimize multiple chiller sequencing
Optimize condenser water temperature control to achieve best combination of chiller and tower efficiency
Retro-commission and rebalance system
Install building HVAC controls
Provide heating hot water (HHW) temperature rest on boiler system
Provide VAV system supply air temperature reset controls
Clean louvers of debris
<b>Electric</b>
Provide lighting controls
Provide daylighting controls
Upgrade all exit signs to LED
Provide occupancy sensors
Provide vampire switch to shut off 50% plug loads during unoccupied times
<b>Plumbing</b>
Install water heater blankets on water heaters
Insulate plumbing piping
<b>Large Appliance</b>
Replace clothes washers with ENERGY STAR® appliances
Replace clothes dryers with ENERGY STAR® appliances
Replace dishwashers with ENERGY STAR® appliances
Replace refrigerators with ENERGY STAR® appliances
Replace freezers with ENERGY STAR® appliances
Replace desktop computers with ENERGY STAR® appliances

## Building Results Table Descriptions

An overview of the energy audit findings for each building can be found in the Building Results Section of this report. The results section includes five sections of tables, which are described in more detail below:

### Table 1 – Space Usage Entry Table

The Space Usage Entry Table details how different sections of a building draw on various energy sources. These sources are grouped into four main categories: All Electric, All Electric – Heating Only, Gas and Electric, and Gas and Electric – Heating Only. Energy audit firms assigned the applicable square footage of each facility to each of these categories. This classification provided information for the selection of energy efficiency measures (EEMs), and their potential impact on energy usage.

### Table 2 – Utility Consumption Data Tables

This table details the utility consumption and cost data provided by districts for each building. Participating districts submitted utility bills for all fuel sources over 12 consecutive months of utility bill data (ranging from June 2022 to December 2024) to document historical energy usage consumption and cost. A monthly overview of utility usage and cost can be found in this table. If a district was unable to provide 12 consecutive months of utility bills, estimated data was used for the energy audit. If assumed utility data was used, an indication of the method can be found in the Utility Data section of the District Summary Table. This information was used to calculate building EUI and potential energy and cost reductions for firm-identified EEMs.

The “All Consumption Totals” Table provides a total cost amount for all utility fuel sources for the 12-month period of utility bills.

### Table 3 – Firm-Identified EEMs

This table represents the building specific energy audit firm-identified EEMs during this study. Energy audit firms reviewed building systems and recorded potential building improvements to improve energy efficiency and reduce EUI, energy consumption, and costs. These firm-identified EEMs were categorized into four building components: HVAC, Electrical, Envelope, and Plumbing. The fifth building component observed in this study, Large Appliances, is not included in Table 3, as those observations were only needed for inventory reporting and do not have associated firm-identified EEMs.

This table is a comprehensive list of all identified opportunities, regardless of financial feasibility. Although some of these EEMs are complementary, these measures are not cumulatively applicable and should be analyzed individually. The EEMs provide estimated energy and cost savings that should be considered when evaluating potential capital improvement programs. A description of the calculations found in Table 3 is below:

## Firm Identified EEMs Glossary

Data	Explanation
EEM	Energy Efficiency Measure. Action, technology, or operational change implemented to reduce energy consumption and improve efficiency.
% Area Affected	The amount of square footage that would be impacted by the implementation of this EEM divided by total building square footage.
Calculated EUI Reduction	The potential energy usage intensity reduction by the implementation of this EEM.
Annual Total Dollars Saved	The annual utility bill cost reduction by the implementation of this EEM.
Estimated Install Cost	The estimated capital investment needed to implement this EEM. Cost was calculated using RSMeans data available at the time of this study.
Added Cost	Added cost of replacing existing systems at the end of life with more energy-efficient systems as opposed to a like-for-like replacement (Estimated Install Cost – Replace Like-for-Like).
Full ROI % (Total Saved per Year/Est. Install Cost)	Return on investment as calculated comparing annual EEM savings to the cost to implement this EEM (Annual Total Dollars Saved/Estimated Install Cost)
Incremental ROI % (Total Saved per Year/Added Cost)	Return on investment as calculated comparing annual EEM savings to the added cost of implementing this EEM (Annual Total Dollars Saved/Added Cost)
% Current Bills Saved	The percentage of annual utility bills reduction caused by the implementation of this EEM.
Payback in Years (Est. Install Cost/Total Saved per Year)	The amount of years for annual total dollars saved to equal the capital investment cost to implement this EEM (Estimated Install Cost/Annual Total Dollars Saved).
Payback in Years (Added Cost/Total Saved per Year)	The amount of years for annual total dollars saved to equal the added cost to implement this EEM (Added Cost/Annual Total Dollars Saved).
Useful Life of EEM	The estimated useful life of this EEM implementation.
Justification	Notes from the energy audit firm that were recorded during on-site energy audit.

## Tables 4.1 – 4.5 – Building Inventory

Energy audit firms documented the primary building systems during their on-site energy audit. The building inventory tables provide detailed information about each major component that influences the facility's energy consumption. This collection serves as a resource for districts and their facility teams, helping them identify and evaluate opportunities to improve energy efficiency. Building inventory is categorized into the same five building components as EEMs: HVAC, Envelope, Plumbing, Electric, and Large Appliances. HVAC building inventory is further divided into four additional subcategories for more detailed documentation of features unique to certain HVAC systems. These subcategories are: Unitary Equipment, Air Handling, Controls, and Plants. Envelope, Plumbing, Electric, and Large Appliance inventory are consolidated into a single category called Other. An overview of these building inventory categories can be found in the table below:

## Building Inventory Categories

Table	Category	Definition
4.1	HVAC – Unitary Equipment	HVAC unitary equipment consists of one or more factory-assembled components that house all major heating, cooling, and air handling functions into a single unit or a few modular sections, simplifying installation and maintenance. These systems, including packaged rooftop units (RTUs) and split systems (with separate indoor and outdoor components), are common in commercial and residential spaces, providing efficient temperature control.
4.2	HVAC – Air Handling	HVAC air handling equipment, or air handling units (AHUs), are large, complex components in an HVAC system that regulate, condition, and circulate air throughout a building. They feature a fan to move air, coils for heating and cooling, filters for cleaning, and often humidifiers for moisture control. AHUs connect to a ductwork system to distribute conditioned air and return it for further processing, playing a vital role in maintaining a building's temperature, humidity, and air quality.
4.3	HVAC - Controls	HVAC control equipment comprises devices like thermostats, sensors, controllers, and actuators that automate, regulate, and monitor the performance of heating, ventilation, and air conditioning systems. These components work together as a system to maintain comfortable indoor conditions and optimize energy use by adjusting functions such as temperature, humidity, and airflow based on real-time data, schedules, and pre-set commands.
4.4	HVAC – Plants	HVAC plant equipment consists of the large, centralized components that control temperature, humidity, and air quality in industrial and commercial facilities, such as boilers, chillers, cooling towers, AHUs, and large fans and ductwork. Unlike smaller, self-contained residential units, HVAC plants are complex systems designed to manage the climate for an entire building or facility, supporting critical processes, and protecting sensitive equipment.
4.5	Other (Envelope, Plumbing, Electric, Large Appliance)	<p>A building envelope is the physical shell of a building including the foundation, walls, roof, windows, and doors that separate the conditioned interior from the exterior environment.</p> <p>Plumbing refers to the system of pipes, fixtures, and apparatus used for supplying potable water, removing wastewater and sewage, and distributing gases.</p> <p>Electric systems are the networks and equipment that safely and efficiently deliver electrical power from an external source to all parts of a building, enabling lights, appliances, and other systems to function. They include the incoming service, main distribution panel, internal wiring, outlets, switches, protective devices like circuit breakers and GFCIs, and specialized systems for lighting, communications, and safety.</p> <p>Building "large appliances" refers to the process of installing or integrating large, heavy electrical devices like refrigerators, washing machines, or ovens into a building.</p>

The definitions for the terms listed in tables 4.1 through 4.5 are provided in the glossary tables below.

## Glossaries of Building Inventory

**Table 4.1 - Inventory Observed Report: HVAC - Unitary Equipment Glossary**

Term	Definition
Unit ID	A unique identifier assigned to catalog each piece of equipment observed.
Location	Indicates the physical location of the equipment or system.
Unitary Equipment Type	Indicates the type of standalone HVAC equipment, such as split system, cabinet unit heater (CUH), unit heater (UH), finned tube, unit ventilator (UV), or similar.
Conditioning Provided	Indicates whether the equipment supplies only heating, only cooling, or both heating and cooling to the served space.
Heat and Cool Description	Indicates the method the equipment uses to provide heating only (such as natural gas, hot water (HHW), steam (STM), or heat pump systems), cooling only (such as direct expansion (DX), chilled water (CHW), variable refrigerant flow (VRF), or water-source heat pump systems), or combination of heating and cooling (such as hot water heating with direct expansion (HHW/DX) cooling).
Horiz. Sq. Ft.	Indicates the floor area (in square feet) served by the equipment.
Linear Sq. Ft. (Finned Tube/Convector Only)	Indicates the total length, in linear feet, of finned tube or convector heating elements included in the system.
Equipment Quantity	Indicates the number of units of this type and configuration observed.
Observation Notes	Any additional notes regarding the location, condition, and/or function or observation of the equipment or system.
Approximate Year of Installation	Indicates the year the equipment was installed or last replaced, providing an estimate of its age and remaining service life.
Heating Capacity (MBH)	Indicates the rated heating output of the equipment in thousands of British thermal units (BTUs) per hour (MBH), showing how much heat the system can deliver to the air.
Cooling Capacity (MBH)	Indicates the rated cooling output of the equipment in MBH, showing how much heat the system can remove from the air.
Heating Rated Efficiency/Method	Indicates how efficiently the equipment provides heating, with higher values representing greater efficiency. Indicates the measurement standard used to express heating efficiency, such as annual fuel utilization efficiency (AFUE), thermal efficiency, or coefficient of performance (COP).
Cooling Rated Efficiency/Method	Indicates the measurement standard used to express cooling efficiency, either COP or energy efficiency ratio (EER).

Table 4.2 - Inventory Observed Report: HVAC - Air Handling Glossary

Term	Definition
Unit ID	A unique identifier assigned to catalog each piece of equipment observed.
Location	Indicates the physical location of the equipment or system.
Air Handling Type	Indicates whether the air handling system provides only heating, only cooling, or both heating and cooling functions.
Description	Firm-provided description of the observed building inventory.
Volume Type	Indicates whether the air handling system delivers a constant airflow at all times (constant volume) or adjusts the airflow as needed to meet changing heating or cooling demands (variable volume).
Vent System Type	Indicates whether the air handling system serves a single zone (one area or room with the same air conditions) or multiple zones (different areas with separately controlled temperatures).
Economizer Present?	Indicates whether the air handling system includes an economizer, which allows the unit to use cool outdoor air to reduce the need for mechanical cooling and save energy.
Energy Recovery Present?	Indicates whether the air handling system includes an energy recovery device, which captures heat or moisture from exhaust air and transfers it to incoming outdoor air to reduce heating or cooling energy use.
Horizontal Sq. Ft.	Indicates the floor area (in square feet) served by the equipment.
Equipment Quantity	Indicates the number of units of this type and configuration observed.
Observation Notes	Any additional notes regarding the location, condition, and/or function or observation of the equipment or system.
Approximate Year of Installation	Indicates the year the equipment was installed or last replaced, providing an estimate of its age and remaining service life.
Heating Capacity (MBH)	Indicates the rated heating output of the equipment in thousands of British thermal units (BTUs) per hour (MBH), showing how much heat the system can deliver to the air.
Cooling Capacity (MBH)	Indicates the rated cooling output of the equipment in MBH, showing how much heat the system can remove from the air.
Heating Rated Efficiency/Method	Indicates how efficiently the equipment provides heating, with higher values representing greater efficiency. Indicates the measurement standard used to express heating efficiency, such as annual fuel utilization efficiency (AFUE), thermal efficiency, or coefficient of performance (COP).
Cooling Rated Efficiency/Method	Indicates how efficiently the equipment provides cooling, with higher values representing greater efficiency. Indicates the measurement standard used to express cooling efficiency, either COP or energy efficiency ratio (EER).

*Table 4.3 - Inventory Observed Report: HVAC – Controls Glossary*

Term	Definition
Location	Indicates the physical location of the equipment or system.
HVAC Control System/Setpoint?	Indicates either the type of control system in use (such as digital or manual) or the temperature setpoint reported for the HVAC equipment, depending on the data available.
HVAC Control System Type	Indicates the type of control technology used for the HVAC system, such as digital, pneumatic, or analog controls.
HVAC Controls Type	Indicates how the heating, ventilation, and air conditioning system is controlled, such as by a building management system (BMS), local thermostat, or manual operation.
Control Setpoint Description	Identifies whether the listed temperature setpoint applies to heating or cooling for the associated equipment.
Control Heating Setpoint	Indicates the heating temperature setpoint reported to the auditor, representing the temperature at which the system is set to begin heating the space.
Control Cooling Setpoint	Indicates the cooling temperature setpoint reported to the auditor, representing the temperature at which the system is set to begin cooling the space.
Horizontal Sq. Ft.	Indicates the floor area (in square feet) served by the equipment.
Vertical Sq. Ft.	Indicates the wall area (in square feet) of building envelope components, such as windows or walls, to which the item applies.
Observation Notes	Any additional notes regarding the location, condition, and/or function or observation of the equipment or system.
Approximate Year of Installation	Indicates the year the equipment was installed or last replaced, providing an estimate of its age and remaining service life.

**Table 4.4 - Inventory Observed Report: HVAC – Plants Glossary**

Term	Definition
Unit ID	A unique identifier assigned to catalog each piece of equipment observed.
Location	Indicates the physical location of the equipment or system.
Plant Type	Indicates whether the central plant serves heating (boiler) or cooling (chiller) functions.
Description	Indicates the boiler's design classification, such as steam, mass (standard hot water), or condensing, which affects its operating efficiency and heat transfer method. Indicates the type of chiller system used to produce chilled water for cooling, such as air-cooled, water-cooled, or absorption.
Boiler Fuel Type	Indicates the type of fuel used to operate the boiler plant, such as natural gas, propane, fuel oil, or electricity.
Plant VFD Present?	Indicates whether a variable frequency drive (VFD) is installed on plant equipment, which allows motor speed to adjust automatically for improved energy efficiency.
Plant Distribution Pump Type	Indicates the type of pump used to circulate heating or cooling water in the plant distribution system, such as constant speed or variable speed.
Horizontal Sq. Ft.	Indicates the floor area (in square feet) served by the equipment.
Equipment Quantity	Indicates the number of units of this type and configuration observed.
Observation Notes	Any additional notes regarding the location, condition, and/or function or observation of the equipment or system.
Approximate Year of Installation	Indicates the year the equipment was installed or last replaced, providing an estimate of its age and remaining service life.
Heating Capacity (MBH)	Indicates the rated heating output of the equipment in thousands of British thermal units (BTUs) per hour (MBH), showing how much heat the system can deliver to the air.
Cooling Capacity (MBH)	Indicates the rated cooling output of the equipment in MBH, showing how much heat the system can remove from the air.
Heating Rated Efficiency/Method	Indicates how efficiently the equipment provides heating, with higher values representing greater efficiency. Indicates the measurement standard used to express heating efficiency, such as annual fuel utilization efficiency (AFUE), thermal efficiency, or coefficient of performance (COP).
Cooling Rated Efficiency/Method	Indicates how efficiently the equipment provides cooling, with higher values representing greater efficiency. Indicates the measurement standard used to express cooling efficiency, either COP or energy efficiency ratio (EER).

*Table 4.5 - Inventory Observed Report: Other Glossary*

Term	Definition
Sub-Element	Indicates the category of the equipment or system, being one of Envelope, Plumbing, Electric or Large Appliance.
Unit ID	A unique identifier assigned to catalog each piece of equipment observed.
Location	Indicates the physical location of the equipment or system.
Description	Firm-provided description of the observed building inventory.
Horizontal Sq. Ft.	Indicates the floor area (in square feet) served by the equipment.
Vertical Sq. Ft.	Indicates the wall area (in square feet) of building envelope components, such as windows or walls, to which the item applies.
Approximate Year of Installation	Indicates the year the equipment was installed or last replaced, providing an estimate of its age and remaining service life.
Equipment Quantity	Indicates the number of units of this type and configuration observed.
Observation Notes	Any additional notes regarding the location, condition, and/or function or observation of the equipment or system.

## Table 5 – Solar Potential

Energy audit firms evaluated available roof, parking, and site areas for potential solar array installation. Using the National Renewable Energy Laboratory's PVWatts Calculator, they estimated annual solar production. Because solar arrays generate the most electricity in summer when demand is often lower, and because no on-site energy storage was assumed, the estimated annual output was divided in half to represent a more realistic "Effective Output." This "Effective Output" figure is a study adjustment used for illustration purposes, not an official standard, and is intended to reflect expected seasonal variation in solar generation and building use.

When interpreting these results, it's essential to keep in mind that the analysis focused on identifying available space only. It did not include detailed checks of roof condition, parking lot or ground suitability, or whether the building's electrical systems could accommodate a solar connection. Estimated costs represent full installation of the arrays, assuming the sites and existing electrical infrastructure could support the installations without major upgrades. While the effective output may equal or exceed current annual electricity use, this does not mean solar alone would eliminate the need for purchased power year-round, since solar generation fluctuates month to month and drops significantly during winter. A detailed overview of the solar potential assessment can be found in the Results section of the statewide report.

For additional information regarding the specific solar arrays identified during the study, please contact the SFRF.

# Beach Elementary School Results

Table 1 – Space Usage Entry Table

*Beach Elementary School*

Consumption Type	% of Area	Consumption Type Area (Horizontal Sq. Ft.)
All Electric	1.1%	500
All Electric (Heating Only)	0.0%	0
Gas & Electric	49.7%	23,650
Gas & Electric (Heating Only)	49.2%	23,410
<b>Total Area</b>	<b>100%</b>	<b>47,560</b>

## Table 2 – Utility Consumption Data Tables

### Beach Elementary School

ELECTRIC CONSUMPTION DATA				GAS CONSUMPTION DATA			
Start Date	End Date	Electric Consumption Usage (kWh)	Electric Consumption Cost (\$)	Start Date	End Date	Gas Consumption Usage (Cubic Feet)	Gas Consumption Cost (\$)
1/1/2023	1/31/2023	19,319	\$2,863	1/26/2023	2/27/2023	398,000	\$3,479
2/1/2023	2/28/2023	19,196	\$2,616	2/28/2023	3/26/2023	346,000	\$2,990
3/1/2023	3/31/2023	19,751	\$2,749	3/27/2023	4/25/2023	242,800	\$2,189
4/1/2023	4/30/2023	16,056	\$2,396	4/26/2023	5/26/2023	126,800	\$1,153
5/1/2023	5/31/2023	16,804	\$2,430	5/27/2023	6/26/2023	8,100	\$211
6/1/2023	6/30/2023	13,835	\$2,060	6/27/2023	7/26/2023	2,900	\$171
7/1/2023	7/31/2023	12,289	\$1,875	7/27/2023	8/26/2023	3,500	\$174
8/1/2023	8/31/2023	14,256	\$2,142	8/27/2023	9/26/2023	10,100	\$224
9/1/2023	9/30/2023	18,268	\$2,639	9/27/2023	10/26/2023	77,900	\$743
10/1/2023	10/31/2023	18,699	\$2,685	10/27/2023	11/26/2023	307,600	\$2,690
11/1/2023	11/30/2023	18,729	\$2,688	11/27/2023	12/26/2023	352,000	\$3,109
12/1/2023	12/31/2023	19,376	\$2,767	12/27/2023	1/26/2024	412,900	\$3,603
<b>Total</b>		<b>206,578</b>	<b>\$29,910</b>			<b>2,288,600</b>	<b>\$20,737</b>

ALL CONSUMPTION TOTALS		
Utility Type	Date Range	Total Cost
Electric	01/01/2023 - 12/31/2023	\$29,910
Natural Gas	01/26/2023 - 01/26/2024	\$20,737
<b>Total</b>		<b>\$50,647</b>

### Table 3 – Firm-Identified EEMs

#### Beach Elementary School

EEMs	% Area Affected (Based on Total Area)	Calculated EUI Reduction	Annual Total Dollars Saved	Estimated Install Cost	Added Cost	Full ROI % (Total Saved per Year/Est. Install Cost)	Incremental ROI % (Total Saved per Year/Added Cost)	% Current Bills Saved	Payback in Years (Est. Install Cost/Total Saved per Year)	Payback in Years (Added Cost/Total Saved per Year)	Useful Life of EEM (Years)	EEM Justifications
<strong>Envelope</strong>												
Increase Building Envelope R-Value from Deficient Wall (R-5) to Code Minimum (R-11.1 - 5A)	95%	2.3	\$1,088	\$1,032,500	\$309,750	0.1%	0.4%	2.1%	948.9	284.7	100	Adding insulation to exterior walls slows heat transfer through the building envelope, reducing heating and cooling loads. Improved wall performance enhances comfort by minimizing cold surfaces and drafts, and it decreases HVAC energy use throughout the year. Benefits scale with the size of the upgrade.
Increase Window Performance from Double Pane (Alum, Clear, Air) to Code Minimum Window (Alum, Low-E, 1/2" Air)	100%	1.9	\$1,041	\$175,788	\$1,028	0.6%	101.3%	2.1%	168.9	1.0	40	Higher-performance windows reduce heat loss, solar gains, air leakage, and drafts. Low-E coatings and gas fills increase thermal resistance, improving comfort and lowering HVAC loads. Upgrades typically reduce winter heat loss, moderate summer cooling demand, and improve glare and condensation performance.
Provide Air Barrier	84%	7.2	\$3,339	\$2,003,000	\$2,003,000	0.2%	0.2%	6.6%	599.9	599.9	100	Improving air-sealing reduces uncontrolled infiltration and exfiltration, which cuts heating and cooling loads, improves temperature stability, and reduces drafts. A tight envelope also enhances indoor air quality by enabling intentional, filtered ventilation rather than relying on leakage paths.
<strong>HVAC</strong>												
Add Pump VFD to Condensing Boiler System Distribution Pump (Gas)	25%	0.1	\$166	\$5,883	\$588	2.8%	28.3%	0.3%	35.4	3.5	25	Variable frequency drives reduce pump speed during part-load conditions, where full flow is rarely required. Because pump power scales with the cube of speed, even modest reductions in flow generate large energy savings. VFDs also improve system control, reduce noise, and extend pump life.
Add Pump VFD to Mass Boiler System Distribution Pump (Gas)	74%	0.2	\$499	\$17,648	\$1,765	2.8%	28.3%	1.0%	35.4	3.5	25	Variable frequency drives reduce pump speed during part-load conditions, where full flow is rarely required. Because pump power scales with the cube of speed, even modest reductions in flow generate large energy savings. VFDs also improve system control, reduce noise, and extend pump life.
Change Cooling Setpoint from 72 to 76	51%	0.4	\$751	\$242	\$242	310.9%	310.9%	1.5%	0.3	0.3	100	Raising the cooling setpoint reduces the amount of mechanical cooling required by narrowing the indoor-outdoor temperature differential. This reduces compressor and fan energy use, lowers demand charges, and is one of the most cost-effective operational strategies.
For Single Zone Units, Revise Fan/Control to Variable Volume, Variable Temperature	12%	0.5	\$495	\$11,000	\$11,000	4.5%	4.5%	1.0%	22.2	22.2	25	Converting a constant-volume single-zone unit to variable-volume, variable-temperature control allows the system to reduce airflow and adjust supply-air temperature during part-load conditions. Lower airflow cuts fan energy directly, and conditioning less air reduces heating and cooling loads. This improves efficiency while maintaining required comfort and ventilation.
Provide Demand Control Ventilation	12%	1.6	\$712	\$5,500	\$5,500	13.0%	13.0%	1.4%	7.7	7.7	40	DCV adjusts outdoor airflow based on occupancy or CO <sub>2</sub> concentration, reducing unnecessary ventilation during low-occupancy periods. This lowers heating, cooling, and fan energy while maintaining appropriate indoor air quality.
Replace Mass Boiler with Condensing Boiler	74%	9.1	\$4,179	\$141,180	\$17,648	3.0%	23.7%	8.3%	33.8	4.2	25	Condensing boilers extract additional heat by condensing water vapor in the exhaust stream, achieving much higher efficiency than mass or steam boilers. This reduces fuel consumption, lowers heating costs, and improves system responsiveness and turndown capability.

EEMs	% Area Affected (Based on Total Area)	Calculated EUI Reduction	Annual Total Dollars Saved	Estimated Install Cost	Added Cost	Full ROI % (Total Saved per Year/Est. Install Cost)	Incremental ROI % (Total Saved per Year/Added Cost)	% Current Bills Saved	Payback in Years (Est. Install Cost/Total Saved per Year)	Payback in Years (Added Cost/Total Saved per Year)	Useful Life of EEM (Years)	EEM Justifications
Replace Small (<65) Split-Unitary Equipment with High-Efficiency Unitary Equipment (From SEER 10 to SEER 20)	50%	0.1	\$268	\$709,500	\$118,250	0.0%	0.2%	0.5%	2,649.1	441.5	25	Higher-SEER equipment reduces electrical consumption for the same cooling output due to more efficient compressors, fans, and heat exchangers. The upgrade lowers summer peak loads, improves comfort control, and extends equipment life through reduced cycling.
<b>Plumbing</b>												
Replace Water Heater with High-Efficiency Condensing Water Heater (From 80% Efficient to 95% Efficient)	100%	0.6	\$353	\$19,024	\$2,378	1.9%	14.8%	0.7%	53.9	6.7	15	Condensing water heaters recover heat from exhaust gases that conventional units waste. This increases thermal efficiency, reduces fuel consumption, and lowers operating cost while maintaining the same hot water output.

## Tables 4.1 – 4.5 – Building Inventory

### Table 4.1 – Inventory Observed Report: HVAC - Unitary Equipment (UE)

#### Beach Elementary School

Unit ID	Location	Unitary Equipment Type	Conditioning Provided	Heat and Cool Description	Horizontal Sq. Ft.	Linear Sq. Ft. (Finned Tube/Convector Only)	Equipment Quantity	Observation Notes	Approximate Year of Installation	Heating Capacity (MBH)	Cooling Capacity (MBH)	Heating Rated Efficiency/ Method	Cooling Rated Efficiency/ Method
CUH/UH 1-10	Entire Building	CUH/UH	Heating Only	HHW	8,000		10	Located throughout building in hallways, mechanical rooms, and small rooms	1999	<65			
FCU-1/ CU-1	B122/ Roof	Fan Coils	Heat and Cool	HHW/DX	1,000		1	Ceiling mounted unit / Trane-TTB024C100A1	1998	65-135	<65		10 / SEER
FCU-2/ CU 2	Office/ Roof	Fan Coils	Cooling Only	DX	750		1	Ceiling mounted FC and Heil N4A324AKG101/ Area heated by FT-office /serves office	2022		<65		13 / SEER
FT-CLASSROOM	A116/C105/C106	Finned Tube/Convector	Heating Only	HHW	6,200	50		REDUNDANT Classrooms with UV, FT, AND PTAC	1999	135-240			
FT-HALL/BATH	Hallway/Bathrooms/Small Rooms	Finned Tube/Convector	Heating Only	HHW	8,310	300		Located in bathrooms, hallways, and small rooms	1960	240-760			
FT-LOUNGE	B118/B135/B132	Finned Tube/Convector	Heating Only	HHW	800	30		Teachers Lounge cooled by PTAC 001-003	1999	65-135			
FT-OFFICE	Office	Finned Tube/Convector	Heating Only	HHW	750	20		Serves office cooled by FC-2	1999	65-135			
HP1&2	Office/A125	Split System	Heat and Cool	HP	500		2	Heat and cool small space	2022	<65	<65	3 / COP	20 / SEER
PTAC 1-3	A116/ C105/ C106	PTAC	Cooling Only	DX	6,200		3	Classrooms with UV, FT, AND PTAC	1999		<65		10 / SEER
PTAC 001-003	B118/B135/B132	PTAC	Cooling Only	DX	800		3	Area heated by FT-LOUNGE			<65		10 / SEER
PTAC 4-20	Classrooms	PTAC	Cooling Only	DX	14,000		17	Classroom with UV and PTAC units			<65		10 / SEER
RCP-1	Corridor	Radiant Floor/Ceiling	Heating Only	HHW	1,600	60		Located in connector	1999	135-240			
UV 1-3	A116/C105/C106	UV (Unit Ventilator)	Heating Only	HHW	6,200		3	Classrooms with UV, FT, and PTAC	1999	65-135			
UV 4-20	Classrooms	UV (Unit Ventilator)	Heating Only	HHW	14,000		17	Classrooms with UV and PTAC units	1999	65-135			
UV-21/ CU-21	B126	UV (Unit Ventilator)	Heat and Cool	HHW/DX	900		1	TRANE CU-TTB036C100A1	1998	65-135	<65		10 / SEER

## Table 4.2 – Inventory Observed Report: HVAC - Air Handling (AH)

### Beach Elementary School

Unit ID	Location	Air Handling Type	Description	Volume Type	Vent System Type	Economizer Present?	Energy Recovery Present?	Horizontal Sq. Ft.	Equipment Quantity	Observation Notes	Approximate Year of Installation	Heating Capacity (MBH)	Cooling Capacity (MBH)	Heating Rated Efficiency/ Method	Cooling Rated Efficiency/ Method
AHU 1&2	Gym	Heating Only	HHW	Constant Volume	Single Zone	Economizer	No Energy Recovery	5,500	2	Ceiling mounted units no access/ Serves Gym	1960	240-760			

Table 4.3 – Inventory Observed Report: HVAC - Controls

*Beach Elementary School*

Location	HVAC Control System/Setpoint?	HVAC Control System Type	HVAC Controls Type	Control Setpoint Description	Control Heating Setpoint	Control Cooling Setpoint	Horizontal Sq. Ft.	Vertical Sq. Ft.	Observation Notes	Approximate Year of Installation
Beach Elem	Setpoint			Cooling		72	24,150			2025
Beach Elem	Setpoint			Heating	70		47,560			2025
Beach Elem	System	Pneumatic	No BMS				47,560			

Table 4.4 – Inventory Observed Report: HVAC - Plants

Beach Elementary School

Unit ID	Location	Plant Type	Description	Boiler Fuel Type	Plant VFD Present?	Plant Distribution Pump Type	Horizontal Sq. Ft.	Equipment Quantity	Observation Notes	Approximate Year of Installation	Heating Capacity (MBH)	Cooling Capacity (MBH)	Heating Rated Efficiency/ Method	Cooling Rated Efficiency/ Method
B1&2	Boiler Room Gym	Boiler Plant	Mass	Gas	No VFD	Primary/Secondary System Dist. Pump	23,530	2	Lochinvar CHN1441	2004	760-2500		80 / %EFFc	
B3	Boiler Room #2	Boiler Plant	Condensing	Gas	No VFD	Primary/Secondary System Dist. Pump	11,765	1	Laars-NTH750NJK2	2010	240-760		90 / %EFFc	
B4	Boiler Room #2	Boiler Plant	Mass	Gas	No VFD	Primary/Secondary System Dist. Pump	11,765	1	Laars-MT2H0750NACK	2009	240-760		80 / %EFFc	

## Table 4.5 – Inventory Observed Report: Other

### Beach Elementary School

Sub-Element	Unit ID	Location	Description	Horizontal Sq. Ft.	Vertical Sq. Ft.	Approximate Year of Installation	Equipment Quantity	Observation Notes
<b>Envelope</b>								
Infiltration			Does not have air barrier	40,060	16,450	1950		
Infiltration			Has air barrier	7,500	4,324	2015		
Roof			R-31 (Code Minimum)	47,560		2025		
Wall			R-11.1 (Code Minimum for Southern Lower Peninsula)	2,500	124	2015		
Wall			R-5	45,060	20,650	1999		
Window			Double Pane (Alum, Clear, 1/4" Air)	47560	2056	2015		
<b>Plumbing</b>								
Water Heater	DWH-1	Boiler Room Gym	Gas	23,780		2024	1	Bradford White mid-efficiency
Water Heater	DWH-2	Boiler Room #2	Gas	23780		2023	1	Bradford White-mid-efficiency
<b>Electric</b>								
Lighting			LED	47,560		2020		
<b>Large Appliance</b>								
Commercial Freezer	WALK-IN-2	Kitchen	Electric				1	Imperial brown walk in freezer
Commercial Fridge	WALK-IN-1	Kitchen	Electric			2023	1	Imperial Brown walk in cooler
Large Printer/ Copier	COPY	Office	Electric				2	Xerox
Other	AIR	Boiler Room	Electric				2	Air compressor
Other	BUFFET	Kitchen	Electric				2	Delfield SH-4-NU/ food buffet
Other	WARMER	Kitchen	Electric				3	Metro C5 food warmer
Oven	OVEN	Kitchen	Electric			2022	1	Garland- MCO-ES-10S/ stack
Server Rack (Sm-Hung)	Server	IT closet/ boiler room	Electric				3	

## Table 5 – Solar Potential

### *Beach Elementary School*

Total Area (M <sup>2</sup> )	Total System Size (kW)	Effective Annual Output (kWh/Year)	Estimated Install Cost (\$)
3,877	582	358,466	1,745,400

# Edgewood Elementary School and Fruitport Adult Education Results

Table 1 – Space Usage Entry Table

*Edgewood Elementary School and Fruitport Adult Education*

Consumption Type	% of Area	Consumption Type Area (Horizontal Sq. Ft.)
All Electric	0.5%	350
All Electric (Heating Only)	0.0%	0
Gas & Electric	70.5%	52,050
Gas & Electric (Heating Only)	29.0%	21,400
<b>Total Area</b>	<b>100%</b>	<b>73,800</b>

## Table 2 – Utility Consumption Data Tables

Edgewood Elementary School and Fruitport Adult Education

ELECTRIC CONSUMPTION DATA				GAS CONSUMPTION DATA			
Start Date	End Date	Electric Consumption Usage (kWh)	Electric Consumption Cost (\$)	Start Date	End Date	Gas Consumption Usage (Cubic Feet)	Gas Consumption Cost (\$)
1/1/2023	1/31/2023	34,589	\$4,191	1/1/2023	2/1/2023	672,900	\$4,409
2/1/2023	2/28/2023	32,949	\$3,751	2/2/2023	3/1/2023	536,000	\$3,517
3/1/2023	3/31/2023	34,166	\$3,867	3/2/2023	4/1/2023	482,700	\$3,225
4/1/2023	4/30/2023	30,783	\$3,688	4/2/2023	5/1/2023	180,900	\$1,515
5/1/2023	5/31/2023	34,763	\$3,951	5/2/2023	6/1/2023	103,000	\$547
6/1/2023	6/30/2023	34,523	\$3,942	6/2/2023	7/1/2023	0	\$121
7/1/2023	7/31/2023	34,260	\$3,983	7/2/2023	8/1/2023	0	\$121
8/1/2023	8/31/2023	36,842	\$4,181	8/2/2023	9/1/2023	0	\$121
9/1/2023	9/30/2023	34,521	\$4,048	9/2/2023	10/1/2023	0	\$121
10/1/2023	10/31/2023	34,490	\$4,056	10/2/2023	11/1/2023	233,200	\$628
11/1/2023	11/30/2023	31,609	\$3,796	11/2/2023	12/1/2023	435,400	\$2,826
12/1/2023	12/31/2023	32,798	\$3,860	12/2/2023	1/1/2024	533,200	\$3,241
<b>Total</b>		<b>406,292</b>	<b>\$47,315</b>			<b>3,177,300</b>	<b>\$20,394</b>

ALL CONSUMPTION TOTALS			
Utility Type	Date Range	Total Cost	
Electric	01/01/2023 - 12/31/2023	\$47,315	
Natural Gas	01/01/2023 - 01/01/2024	\$20,394	
<b>Total</b>		<b>\$67,709</b>	

### Table 3 – Firm-Identified EEMs

#### Edgewood Elementary School and Fruitport Adult Education

EEMs	% Area Affected (Based on Total Area)	Calculated EUI Reduction	Annual Total Dollars Saved	Estimated Install Cost	Added Cost	Full ROI % (Total Saved per Year/Est. Install Cost)	Incremental ROI % (Total Saved per Year/Added Cost)	% Current Bills Saved	Payback in Years (Est. Install Cost/Total Saved per Year)	Payback in Years (Added Cost/Total Saved per Year)	Useful Life of EEM (Years)	EEM Justifications
<b>Envelope</b>												
Increase Building Envelope R-Value from Deficient Wall (R-5) to Code Minimum (R-11.1 - 5A)	100%	2.3	\$1,275	\$1,829,500	\$548,850	0.1%	0.2%	1.9%	1,435.3	430.6	100	Adding insulation to exterior walls slows heat transfer through the building envelope, reducing heating and cooling loads. Improved wall performance enhances comfort by minimizing cold surfaces and drafts, and it decreases HVAC energy use throughout the year. Benefits scale with the size of the upgrade.
Increase Roof R-Value from Deficient Roof (R-20) to Code Minimum Roof (R-31.25)	73%	1.2	\$755	\$807,000	\$107,600	0.1%	0.7%	1.1%	1,068.6	142.5	20	Increasing roof insulation reduces conductive heat loss through one of the largest envelope surfaces. Higher R-values improve thermal stability, lower heating demand, reduce utility costs, and ease HVAC load. Any improvement is beneficial, and larger increases provide proportionally greater savings.
Increase Window Performance from Double Pane (Alum, Clear, Air) to Code Minimum Window (Alum, Low-E, 1/2" Air)	98%	1.5	\$1,070	\$171,342	\$1,002	0.6%	106.8%	1.6%	160.1	0.9	40	Higher-performance windows reduce heat loss, solar gains, air leakage, and drafts. Low-E coatings and gas fills increase thermal resistance, improving comfort and lowering HVAC loads. Upgrades typically reduce winter heat loss, moderate summer cooling demand, and improve glare and condensation performance.
Increase Window Performance from Single Pane to Code Minimum Window (Alum, Low-E, 1/2" Air)	2%	0.1	\$89	\$18,468	\$5,508	0.5%	1.6%	0.1%	207.5	61.9	40	Higher-performance windows reduce heat loss, solar gains, air leakage, and drafts. Low-E coatings and gas fills increase thermal resistance, improving comfort and lowering HVAC loads. Upgrades typically reduce winter heat loss, moderate summer cooling demand, and improve glare and condensation performance.
Provide Air Barrier	100%	7.7	\$4,139	\$3,690,000	\$3,690,000	0.1%	0.1%	6.1%	891.4	891.4	100	Improving air-sealing reduces uncontrolled infiltration and exfiltration, which cuts heating and cooling loads, improves temperature stability, and reduces drafts. A tight envelope also enhances indoor air quality by enabling intentional, filtered ventilation rather than relying on leakage paths.
<b>HVAC</b>												
Add Energy Recovery Wheels to Single Zone Units	10%	2.0	\$1,111	\$15,000	\$15,000	7.4%	7.4%	1.6%	13.5	13.5	25	Energy recovery wheels transfer heat and moisture between exhaust and incoming outdoor air using a rotating enthalpy wheel. By pre-conditioning the ventilation air, they reduce both the heating and cooling loads required to maintain indoor conditions. This increases overall HVAC efficiency while preserving required ventilation rates for indoor air quality.
Add Pump VFD to Mass Boiler System Distribution Pump (Gas)	98%	0.4	\$994	\$36,275	\$3,627	2.7%	27.4%	1.5%	36.5	3.6	25	Variable frequency drives reduce pump speed during part-load conditions, where full flow is rarely required. Because pump power scales with the cube of speed, even modest reductions in flow generate large energy savings. VFDs also improve system control, reduce noise, and extend pump life.
Change Cooling Setpoint from 72 to 76	0%	0.0	\$0	\$0	\$0	353.3%	353.3%	0.0%	0.3	0.3	100	Raising the cooling setpoint reduces the amount of mechanical cooling required by narrowing the indoor-outdoor temperature differential. This reduces compressor and fan energy use, lowers demand charges, and is one of the most cost-effective operational strategies.

EEMs	% Area Affected (Based on Total Area)	Calculated EUI Reduction	Annual Total Dollars Saved	Estimated Install Cost	Added Cost	Full ROI % (Total Saved per Year/Est. Install Cost)	Incremental ROI % (Total Saved per Year/Added Cost)	% Current Bills Saved	Payback in Years (Est. Install Cost/Total Saved per Year)	Payback in Years (Added Cost/Total Saved per Year)	Useful Life of EEM (Years)	EEM Justifications
For Single Zone Units, Revise Fan/Control to Variable Volume, Variable Temperature	23%	1.1	\$1,418	\$34,600	\$34,600	4.1%	4.1%	2.1%	24.4	24.4	25	Converting a constant-volume single-zone unit to variable-volume, variable-temperature control allows the system to reduce airflow and adjust supply-air temperature during part-load conditions. Lower airflow cuts fan energy directly, and conditioning less air reduces heating and cooling loads. This improves efficiency while maintaining required comfort and ventilation.
Provide Demand Control Ventilation	22%	2.7	\$1,435	\$16,400	\$16,400	8.7%	8.7%	2.1%	11.4	11.4	40	DCV adjusts outdoor airflow based on occupancy or CO <sub>2</sub> concentration, reducing unnecessary ventilation during low-occupancy periods. This lowers heating, cooling, and fan energy while maintaining appropriate indoor air quality.
Replace Mass Boiler with Condensing Boiler	98%	10.9	\$5,777	\$290,196	\$36,275	2.0%	15.9%	8.5%	50.2	6.3	25	Condensing boilers extract additional heat by condensing water vapor in the exhaust stream, achieving much higher efficiency than mass or steam boilers. This reduces fuel consumption, lowers heating costs, and improves system responsiveness and turndown capability.
Replace Old Small (<135) DX Cooling System in Air-Handler (or Rooftop Unit) with Code Minimum DX System	12%	0.0	\$122	\$75,650	\$4,450	0.2%	2.8%	0.2%	618.0	36.4	25	Replacing older DX equipment with modern code-minimum systems improves cooling efficiency, reduces peak electrical demand, and lowers maintenance costs. New systems typically have better compressors, controls, and refrigerants, which provide reliable cooling at lower operating cost.
Replace Small (<65) Split-Unitary Equipment with High-Efficiency Unitary Equipment (From SEER 10 to SEER 20)	57%	0.3	\$676	\$1,254,000	\$209,000	0.1%	0.3%	1.0%	1,855.3	309.2	25	Higher-SEER equipment reduces electrical consumption for the same cooling output due to more efficient compressors, fans, and heat exchangers. The upgrade lowers summer peak loads, improves comfort control, and extends equipment life through reduced cycling.

## Tables 4.1 – 4.5 – Building Inventory

### Table 4.1 – Inventory Observed Report: HVAC - Unitary Equipment (UE)

Edgewood Elementary School and Fruitport Adult Education

Unit ID	Location	Unitary Equipment Type	Conditioning Provided	Heat and Cool Description	Horizontal Sq. Ft.	Linear Sq. Ft. (Finned Tube/Convector Only)	Equipment Quantity	Observation Notes	Approximate Year of Installation	Heating Capacity (MBH)	Cooling Capacity (MBH)	Heating Rated Efficiency/ Method	Cooling Rated Efficiency/ Method
ACCU-1	A106	Split System	Cooling Only	DX	450		1	Area heated by FT-A106	2021		<65		20 / SEER
CONV-ADMIN	Admin Wing	Finned Tube/Convector	Heating Only	HHW	6,800	300		Located in hallways, bathrooms, and small rooms	1950	240-760			
CONV-ADMIN	Admin offices	Finned Tube/Convector	Heating Only	HHW	8,000	100		Area cooled by RTU 3-5	1950	240-760			
CONV-C122,C123,C124	C122/C123/C124	Finned Tube/Convector	Heating Only	HHW	2,900	90		Area cooled by PTAC	1950	135-240			
CUH-A119,A123	A119/A120	CUH/UH	Heating Only	HHW	900		2	Ceiling mounted no access/ area cooled by PTAC UNITS		<65			
CUH-B135	B135	CUH/UH	Heating Only	HHW	900		2	Area cooled by RTU 1		<65			
CUH-EDUCATION WING	Hallways and exits	CUH/UH	Heating Only	HHW	5,100		1	Located in hallways and exits	1999	<65			
FT-A106	A106	Finned Tube/Convector	Heating Only	HHW	450	20		Area cooled by ACCU-1		65-135			
FT-EDUCATION	Education wing	Finned Tube/Convector	Heating Only	HHW	2,000	200		Located in hallways, bathrooms and small rooms		240-760			
HP-1	A116	Split System	Heat and Cool	HP	350		1	Fujitsu unit serves A116	2021	<65	<65	3 / COP	20 / SEER
PTAC 1-37	Classrooms	PTAC	Cooling Only	DX	38,000		37	Area heated by UV	2021		<65		10 / SEER
PTAC A119,A120	A119/A120/A123	PTAC	Cooling Only	DX	900		3	Area heated by CUH	2021		<65		10 / SEER
PTAC-C122/C123/C124	C122/C123/C124	PTAC	Cooling Only	DX	2,900		3	Area heated by CONV	2021		<65		10 / SEER
UV 1-37	Classrooms	UV (Unit Ventilator)	Heating Only	HHW	38,000		37	Area heated by UV and cooled by PTAC units	1999	65-135			

## Table 4.2 – Inventory Observed Report: HVAC - Air Handling (AH)

Edgewood Elementary School and Fruitport Adult Education

Unit ID	Location	Air Handling Type	Description	Volume Type	Vent System Type	Economizer Present?	Energy Recovery Present?	Horizontal Sq. Ft.	Equipment Quantity	Observation Notes	Approximate Year of Installation	Heating Capacity (MBH)	Cooling Capacity (MBH)	Heating Rated Efficiency/ Method	Cooling Rated Efficiency/ Method
AHU CAFE	Cafeteria	Heating Only	HHW	Constant Volume	Single Zone	Economizer	No Energy Recovery	4,500	1	Ceiling mounted unit	1960	240-760			
AHU-GYM	Gym	Heating Only	HHW	Constant Volume	Single Zone	Economizer	No Energy Recovery	3,000	1	No data tag	1960	240-760			
RTU 3,4,5	ADMIN OFFICES	Cooling Only	DX	Constant Volume	Single Zone	No Economizer	Energy Recovery	8,000	3	area cooled by RTUS heated by CONV			<65		10 / SEER
RTU-1	Roof	Cooling Only	DX	Constant Volume	Single Zone	No Economizer	No Energy Recovery	900	1	Carrier-50G3-012/ area heated by CUH/ Serves B135 area	2005		<65		10 / SEER
RTU-2	B142	Heat and Cool	Gas/DX	Constant Volume	Single Zone	Economizer	No Energy Recovery	900	1	Trane-tag not readable		65-135	<65	80 / %EFFc	13 / SEER

## Table 4.3 – Inventory Observed Report: HVAC - Controls

Edgewood Elementary School and Fruitport Adult Education

Location	HVAC Control System/Setpoint?	HVAC Control System Type	HVAC Controls Type	Control Setpoint Description	Control Heating Setpoint	Control Cooling Setpoint	Horizontal Sq. Ft.	Vertical Sq. Ft.	Observation Notes	Approximate Year of Installation
Edgewood	Setpoint			Cooling		72	1			2025
Edgewood	Setpoint			Heating	70		73,800			2025
Edgewood	System	Pneumatic	No BMS				73,800			

## Table 4.4 – Inventory Observed Report: HVAC - Plants

Edgewood Elementary School and Fruitport Adult Education

Unit ID	Location	Plant Type	Description	Boiler Fuel Type	Plant VFD Present?	Plant Distribution Pump Type	Horizontal Sq. Ft.	Equipment Quantity	Observation Notes	Approximate Year of Installation	Heating Capacity (MBH)	Cooling Capacity (MBH)	Heating Rated Efficiency/ Method	Cooling Rated Efficiency/ Method
B1&2	Boiler Room #1	Boiler Plant	Mass	Gas	No VFD	Primary/Secondary System Dist. Pump	24,183	2	PK-N-1200	2004	760-2500		80 / %EFFc	
B3&4	Boiler Room #2	Boiler Plant	Mass	Gas	No VFD	Primary/Secondary System Dist. Pump	24,183	2	Weil McLain-LBG-11	1999	760-2500		80 / %EFFc	
B5&6	Boiler Room #3	Boiler Plant	Mass	Gas	No VFD	Primary/Secondary System Dist. Pump	24,183	2	Weil McLain		240-760		80 / %EFFc	

## Table 4.5 – Inventory Observed Report: Other

### Edgewood Elementary School and Fruitport Adult Education

Sub-Element	Unit ID	Location	Description	Horizontal Sq. Ft.	Vertical Sq. Ft.	Approximate Year of Installation	Equipment Quantity	Observation Notes
<b>Envelope</b>								
Infiltration			Does not have air barrier	73,800	36,590	1950		
Roof			R-20	53,800				
Roof			R-31 (Code Minimum)	20,000		2022		
Wall			R-5	73,800	36,590	1950		
Window			Double Pane (Alum, Clear, 1/4" Air)	72,000	2,004			
Window			Single Pane	1800	216			
<b>Plumbing</b>								
Water Heater	DHW-1	Boiler Room #1	Electric	24,600			1	Lochinvar
Water Heater	DWH-2	Cafeteria	Electric	24600			1	Lochinvar 3 phase
Water Heater	DWH-3	Boiler Room #3	Electric	24600			1	Lochinvar
<b>Electric</b>								
Lighting			LED	73,800		2021		
<b>Large Appliance</b>								
Commercial Freezer	FREEZER	Kitchen	Electric				1	Continental- 2FN double door
Commercial Fridge	BEVCOOLER	Kitchen	Electric				3	Beverage coolers
Commercial Fridge	FRIDGE	Kitchen	Electric				1	Continental 2RN double door
Dishwasher	DW	Cafeteria	Electric			2023	1	Hobert-AM15T-BASX
Kiln	KLIN	Art Room	Electric				1	KLIN
Large Printer/ Copier	COPY	Office/ Work Rooms	Electric				5	
Other	AIR	Boiler Room 1&2	Electric				2	Air compressor
Other	BUFFET	Kitchen	Electric				3	Hot and cold food buffet
Server Rack (Lrg-Floor)	SERVER-1	Admin office	Electric				1	
Server Rack (Sm-Hung)	SERVER-2	IDF CLOSET	Electric				2	
Vending Machine	VENDING	Lounge	Electric				2	

## Table 5 – Solar Potential

### *Edgewood Elementary School and Fruitport Adult Education*

Total Area (M <sup>2</sup> )	Total System Size (kW)	Effective Annual Output (kWh/Year)	Estimated Install Cost (\$)
6,487	974	602,332	2,920,500

# Fruitport High School and Fruitport Alternative High School Results

Table 1 – Space Usage Entry Table

*Fruitport High School and Fruitport Alternative High School*

Consumption Type	% of Area	Consumption Type Area (Horizontal Sq. Ft.)
All Electric	0.0%	0
All Electric (Heating Only)	0.0%	0
Gas & Electric	70.3%	159,270
Gas & Electric (Heating Only)	29.7%	67,180
<b>Total Area</b>	<b>100%</b>	<b>226,450</b>

## Table 2 – Utility Consumption Data Tables

Fruitport High School and Fruitport Alternative High School

ELECTRIC CONSUMPTION DATA				GAS CONSUMPTION DATA			
Start Date	End Date	Electric Consumption Usage (kWh)	Electric Consumption Cost (\$)	Start Date	End Date	Gas Consumption Usage (Cubic Feet)	Gas Consumption Cost (\$)
1/8/2023	2/6/2023	105,800	\$12,819	1/1/2023	2/1/2023	1,725,800	\$10,408
2/7/2023	3/6/2023	100,786	\$11,474	2/2/2023	3/1/2023	1,191,000	\$6,911
3/7/2023	4/6/2023	104,509	\$11,829	3/2/2023	4/1/2023	909,800	\$5,281
4/7/2023	5/6/2023	94,160	\$11,281	4/2/2023	5/1/2023	408,200	\$2,165
5/7/2023	6/8/2023	106,333	\$12,086	5/2/2023	6/1/2023	143,300	\$631
6/2/2023	7/10/2023	105,601	\$12,059	6/2/2023	7/1/2023	27,900	\$159
7/11/2023	8/8/2023	104,797	\$12,184	7/2/2023	8/1/2023	19,800	\$125
8/9/2023	9/7/2023	112,692	\$12,790	8/2/2023	9/1/2023	36,700	\$197
9/8/2023	10/9/2023	105,592	\$12,381	9/2/2023	10/1/2023	56,000	\$278
10/10/2023	11/7/2023	105,498	\$12,406	10/2/2023	11/1/2023	3,905,000	\$2,835
11/8/2023	12/6/2023	96,687	\$11,613	11/2/2023	12/1/2023	813,400	\$5,093
12/7/2023	1/7/2024	100,322	\$11,806	12/2/2023	1/1/2024	868,500	\$5,121
<b>Total</b>		<b>1,242,776</b>	<b>\$144,728</b>			<b>10,105,400</b>	<b>\$39,205</b>

ALL CONSUMPTION TOTALS		
Utility Type	Date Range	Total Cost
Electric	01/08/2023 - 01/07/2024	\$144,728
Natural Gas	01/01/2023 - 01/01/2024	\$39,205
<b>Total</b>		<b>\$183,933</b>

### Table 3 – Firm-Identified EEMs

Fruitport High School and Fruitport Alternative High School

EEMs	% Area Affected (Based on Total Area)	Calculated EUI Reduction	Annual Total Dollars Saved	Estimated Install Cost	Added Cost	Full ROI % (Total Saved per Year/Est. Install Cost)	Incremental ROI % (Total Saved per Year/Added Cost)	% Current Bills Saved	Payback in Years (Est. Install Cost/Total Saved per Year)	Payback in Years (Added Cost/Total Saved per Year)	Useful Life of EEM (Years)	EEM Justifications
<b>Envelope</b>												
Increase Building Envelope R-Value from Deficient Wall (R-5) to Code Minimum (R-11.1 - 5A)	11%	0.3	\$313	\$819,600	\$245,880	0.0%	0.1%	0.2%	2,616.5	784.9	100	Adding insulation to exterior walls slows heat transfer through the building envelope, reducing heating and cooling loads. Improved wall performance enhances comfort by minimizing cold surfaces and drafts, and it decreases HVAC energy use throughout the year. Benefits scale with the size of the upgrade.
Provide Air Barrier	11%	0.8	\$939	\$1,220,000	\$1,220,000	0.1%	0.1%	0.5%	1,299.2	1,299.2	100	Improving air-sealing reduces uncontrolled infiltration and exfiltration, which cuts heating and cooling loads, improves temperature stability, and reduces drafts. A tight envelope also enhances indoor air quality by enabling intentional, filtered ventilation rather than relying on leakage paths.
<b>HVAC</b>												
Add Energy Recovery Wheels to Single Zone Units	76%	15.8	\$17,816	\$344,786	\$344,786	5.2%	5.2%	9.7%	19.4	19.4	25	Energy recovery wheels transfer heat and moisture between exhaust and incoming outdoor air using a rotating enthalpy wheel. By pre-conditioning the ventilation air, they reduce both the heating and cooling loads required to maintain indoor conditions. This increases overall HVAC efficiency while preserving required ventilation rates for indoor air quality.
Change Cooling Setpoint from 72 to 76	70%	0.2	\$1,430	\$1,593	\$1,593	89.8%	89.8%	0.8%	1.1	1.1	100	Raising the cooling setpoint reduces the amount of mechanical cooling required by narrowing the indoor-outdoor temperature differential. This reduces compressor and fan energy use, lowers demand charges, and is one of the most cost-effective operational strategies.
For Single Zone Units, Revise Fan/Control to Variable Volume, Variable Temperature	3%	0.1	\$325	\$11,414	\$11,414	2.8%	2.8%	0.2%	35.1	35.1	25	Converting a constant-volume single-zone unit to variable-volume, variable-temperature control allows the system to reduce airflow and adjust supply-air temperature during part-load conditions. Lower airflow cuts fan energy directly, and conditioning less air reduces heating and cooling loads. This improves efficiency while maintaining required comfort and ventilation.
Provide Demand Control Ventilation	17%	1.8	\$1,888	\$39,341	\$39,341	4.8%	4.8%	1.0%	20.8	20.8	40	DCV adjusts outdoor airflow based on occupancy or CO <sub>2</sub> concentration, reducing unnecessary ventilation during low-occupancy periods. This lowers heating, cooling, and fan energy while maintaining appropriate indoor air quality.

## Tables 4.1 – 4.5 – Building Inventory

### Table 4.1 – Inventory Observed Report: HVAC - Unitary Equipment (UE)

Fruitport High School and Fruitport Alternative High School

Unit ID	Location	Unitary Equipment Type	Conditioning Provided	Heat and Cool Description	Horizontal Sq. Ft.	Linear Sq. Ft. (Finned Tube/Convector Only)	Equipment Quantity	Observation Notes	Approximate Year of Installation	Heating Capacity (MBH)	Cooling Capacity (MBH)	Heating Rated Efficiency/ Method	Cooling Rated Efficiency/ Method
ACCU 1-5 IDF/MDF	MDF&IDF Rooms	Split System	Cooling Only	DX	2,000		5	REDUNDANT / Provide cooling for servers	2020		<65		20 / SEER
ACCU 1-11 SCE	Science Wing	Split System	Cooling Only	DX	18,000		11	Area heated by UV 1-11 SCE	2020		<65		20 / SEER
CUH/ UH 1-19	Entire building	CUH/UH	Heating Only	HHW	12,223		19	Located in hallways, storage areas, vestibules, and mechanical rooms	2020	<65			
FT-ENTIRE BUILDING	Entire building	Finned Tube/Convector	Heating Only	HHW	28,000	520		REDUNDANT/ Located under windows throughout building	2020	240-760			
FT-TRAINING & SCENE	Scene shop and Training Room	Finned Tube/Convector	Heating Only	HHW	1,500	60		Heat only FT	2020	65-135			
UV 1-11	Science Wing Classrooms	UV (Unit Ventilator)	Heating Only	HHW	18,000		11	Area cooled by ACCU 1-11 SCE/ no access to rooms	2020	65-135			
VUV 1-5 F Wing	Classrooms F Wing	UV (Unit Ventilator)	Heat and Cool	HHW/DX	10,000		5	Located in Drafting, Art, and Robotics	2020	65-135	<65		13 / SEER

## Table 4.2 – Inventory Observed Report: HVAC - Air Handling (AH)

### Fruitport High School and Fruitport Alternative High School

Unit ID	Location	Air Handling Type	Description	Volume Type	Vent System Type	Economizer Present?	Energy Recovery Present?	Horizontal Sq. Ft.	Equipment Quantity	Observation Notes	Approximate Year of Installation	Heating Capacity (MBH)	Cooling Capacity (MBH)	Heating Rated Efficiency/ Method	Cooling Rated Efficiency/ Method
AHU E113	Area e locker room	Heating Only	HHW	Variable Volume	Single Zone	No Economizer	Energy Recovery	2,979	1	Hot water heating pump with coil/serves locker room	2020	65-135			
AHU-001	Gym	Heating Only	HHW	Variable Volume	Single Zone	Economizer	No Energy Recovery	18,000	1	Hot water heating coil with pump/serves main gym	1998	760-2500			
AHU-004	Athletic entrance	Heating Only	HHW	Constant Volume	Single Zone	Economizer	No Energy Recovery	2,800	1	Hot water heating pump with coil/serves athletic entrance	1999	65-135			
AHU-008	Weight room	Heating Only	HHW	Constant Volume	Single Zone	Economizer	No Energy Recovery	2,907	1	Hot water heating pump with coil/serves gym	2020	65-135			
AHU-010	AUX GYM	Heating Only	HHW	Variable Volume	Single Zone	Economizer	No Energy Recovery	10,402	1	Hot water heating pump with coil/serves aux gym	2020	240-760			
AHU-A101	Classroom penthouse	Heat and Cool	HHW/DX	Variable Volume	Single Zone	Economizer	No Energy Recovery	30,000	1	Hot water heating pump with coil/4stg DX, 2rf 2sf	2020	240-760	240-760		14 / SEER
AHU-B101	First floor b commons	Heat and Cool	HHW/DX	Variable Volume	Single Zone	Economizer	No Energy Recovery	8,874	1	Hot water heating pump with coil/6stg DX, 4rf 2sf	2020	240-760	>760		14 / SEER
AHU-B108	FIRST FLOOR SERVING	Heat and Cool	HHW/DX	Variable Volume	Single Zone	Economizer	No Energy Recovery	3,210	1	Hot water heating pump with coil/2stg DX 1 rf 1 sf	2020	135-240	65-135		14 / SEER
AHU-B135	Woodshop	Heat and Cool	HHW/DX	Variable Volume	Single Zone	Economizer	No Energy Recovery	1,960	1	Hot water heating pump with coil/2stg DX, 1 ref and sf	2020	65-135	65-135		14 / SEER
AHU-B141	Auditorium	Heat and Cool	HHW/DX	Variable Volume	Single Zone	Economizer	No Energy Recovery	9,547	1	Hot water heating pump with coil/2 stg DX, 4 return fans 2 supply fan	2020	240-760	240-760		14 / SEER
AHU-B142	AUDITORIUM STAGE	Heat and Cool	HHW/DX	Variable Volume	Single Zone	Economizer	No Energy Recovery	2,903	1	Hot water heating pump with coil/2 stg DX, 2 return fans, 2 supply fans	2020	65-135	240-760		14 / SEER
AHU-B143	First floor b Woodshop	Heating Only	HHW	Variable Volume	Single Zone	Economizer	Energy Recovery	3,155	1	Hot water heating pump with coil, 1 ef 1 sf	2020	65-135			
AHU-B214	Area b classrooms	Heat and Cool	HHW/DX	Variable Volume	Single Zone	Economizer	No Energy Recovery	19,700	1	Hot water heating pump with coil/2stg DX, 2rf 2sf	2020	240-760	240-760		14 / SEER
AHU-C101	AREA C COMMONS AREA	Heating Only	HHW	Variable Volume	Single Zone	Economizer	No Energy Recovery	1,014	1	Hot water heating pump with coil	2020	65-135			
AHU-C102	FIRST FLOOR C COMMONS	Heat and Cool	HHW/DX	Variable Volume	Single Zone	Economizer	No Energy Recovery	30,000	1	Hot water heating pump with coil/ 6 stage DX, 4 return fans 2 supply fans	2020	760-2500	>760		14 / SEER
AHU-C122	Front office/media	Heat and Cool	HHW/DX	Variable Volume	Single Zone	Economizer	No Energy Recovery	10,878	1	Hot water heating pump with coil/4 stage DX, 2 return fans 2 supply fans	2020	240-760	240-760		14 / SEER
AHU-C133	AUX GYM 2	Heating Only	HHW	Variable Volume	Single Zone	Economizer	No Energy Recovery	6,000	1	Hot water heating pump with coil supply and return fan	2020	135-240			
AHU-C141	Choir/Music area	Heat and Cool	HHW/DX	Variable Volume	Single Zone	Economizer	No Energy Recovery	6,644	1	Hot water heating pump with coil/2 stages of DX cooling/return and supply fan vfd	2020	135-240	65-135		14 / SEER
AHU-C147	Computer lab	Heat and Cool	HHW/DX	Variable Volume	Single Zone	Economizer	No Energy Recovery	1,295	1	Hot water heating pump with coil/2 stg DX	2020	65-135	65-135		14 / SEER
AHU-C148	Area C band room	Heat and Cool	HHW/DX	Variable Volume	Single Zone	Economizer	No Energy Recovery	2,959	1	Hot water heating pump with coil/ 2stage DX cooling supply and return vfd	2020	65-135	65-135		14 / SEER
AHU-E124	AREA E LOCKER ROOM	Heating Only	HHW	Variable Volume	Single Zone	Economizer	Energy Recovery	6,200	1	Hot water heating pump with coil/serves area e locker room/sf and ef vfds	2020	135-240			
MAU2	Roof	Heating Only	Gas	Constant Volume	100% OA	No Economizer	No Energy Recovery	3,300	1	Accurex XDG-112-H20 serves kitchen REDUNDANT/SERVES KITCHEN VENTILATION	2020	240-760		80 / %EFFc	
MAU-B143	First floor area b	Heating Only	Gas	Constant Volume	Single Zone	No Economizer	No Energy Recovery	3,100	1	REDUNDANT/MAU SERVES WOODSHOP	2020	760-2500		80 / %EFFc	
RTU-B109	Roof	Heat and Cool	Gas/DX	Constant Volume	Single Zone	Economizer	No Energy Recovery	3,300	1	Serves Kitchen	2020	240-760	135-240	80 / %EFFc	13 / SEER

Table 4.3 – Inventory Observed Report: HVAC - Controls

Fruitport High School and Fruitport Alternative High School

Location	HVAC Control System/Setpoint?	HVAC Control System Type	HVAC Controls Type	Control Setpoint Description	Control Heating Setpoint	Control Cooling Setpoint	Horizontal Sq. Ft.	Vertical Sq. Ft.	Observation Notes	Approximate Year of Installation
Fruitport HS	Setpoint			Cooling		72	159,270			2025
Fruitport HS	Setpoint			Heating	70		226,450			2025
Fruitport HS	System	Digital	BMS				226,450		Niagara	2020

## Table 4.4 – Inventory Observed Report: HVAC - Plants

Fruitport High School and Fruitport Alternative High School

Unit ID	Location	Plant Type	Description	Boiler Fuel Type	Plant VFD Present?	Plant Distribution Pump Type	Horizontal Sq. Ft.	Equipment Quantity	Observation Notes	Approximate Year of Installation	Heating Capacity (MBH)	Cooling Capacity (MBH)	Heating Rated Efficiency/ Method	Cooling Rated Efficiency/ Method
B-1-4	Boiler room	Boiler Plant	Condensing	Gas	VFD	Variable Primary System Dist. Pump	223,150	4	Viessmann vitocrossal 300 ca3d4.0	2020	>2500		95 / %EFFc	

## Table 4.5 – Inventory Observed Report: Other

### Fruitport High School and Fruitport Alternative High School

Sub-Element	Unit ID	Location	Description	Horizontal Sq. Ft.	Vertical Sq. Ft.	Approximate Year of Installation	Equipment Quantity	Observation Notes
<b>Envelope</b>								
Infiltration			Does not have air barrier	24,400	16,392	1962		
Infiltration			Has air barrier	202,050	72,818	2020		
Roof			R-31 (Code Minimum)	226,450		2020		
Wall			R-11.1 (Code Minimum for Southern Lower Peninsula)	202,050	72,818	2020		
Wall			R-5	24,400	16,392	1962		
Window			Code Minimum (Alim, Low E, 1/2", Air)	226,450	7020	2020		
<b>Plumbing</b>								
Water Heater	DWH-1	Boiler Room	Gas	196,450		2020	1	Lochinvar AWN400PM/ Storage tank
Water Heater	DWH-2	Aux Gym 2 Mechanical	Gas	30000		2020	1	Lochinvar-AWN400PM/ Storage tank/ serves locker rooms
<b>Electric</b>								
Lighting			LED	226,450		2020		
<b>Large Appliance</b>								
Commercial Freezer	FREEZER-CONCESSIONS	Concessions	Electric				1	True-double door
Commercial Freezer	WALK-IN FREEZER	Kitchen	Electric				1	Kolpack walk-in freezer
Commercial Fridge	FRIDGE-1	Kitchen	Electric				2	Continental Fridge
Commercial Fridge	FRIDGE-2	Kitchen	Electric				3	Continental short fridge food chiller
Commercial Fridge	FRIDGE-CONCESSION	Concessions	Electric				2	True-STG2R-2G-HC
Commercial Fridge	WALK-IN COOLER	Kitchen	Electric				1	Kolpack walk-in cooler
Dishwasher	DW	Kitchen	Electric				1	Meiko dishwasher with booster heater
Dust Collector	DUST-1	Wood shop	Electric			2020	1	
Dust Collector	DUST-2	Robotics	Electric				1	Jet-Dust Collector
Kiln	KLIN	Art Room	Electric			2020	2	LL Kilns
Large Printer/ Copier	Copy	Work rooms	Electric				2	Xerox
Other	Band-2	Woodshop	Electric				2	Band saw
Other	BANDSAW-ROBO	Robotics	Electric				1	Band saw
Other	BUFFETT	Cafeteria	Electric				9	Delfield-SCSC-50-BP/ hot and cold food buffet
Other	CNC	Robotics	Electric				1	CNC wood
Other	DRILL-1	Wood shop	Electric				6	Drill press
Other	DRILL-ROBO	Robotics	Electric				1	Drill press
Other	FRIDGE-CAFE	Cafeteria	Electric				4	Coolers
Other	HOTDAWG	Concessions	Electric				1	HATCO-HOT DOG WARMER
Other	ICE	Athletics/Kitchen	Electric				2	Vevor-ice machine
Other	JOINER	Woodshop	Electric				3	Joiner
Other	LATHE-1	Woodshop	Electric				1	Wood lathe
Other	Lathe-Robo	Robotics	Electric				2	Lathe
Other	MOTOMAN	Robotics	Electric				1	MOTOMAN-FD3049
Other	PIZZA OVEN	Kitchen	Natural Gas				1	Gas fired pizza oven
Other	PLANNER	Woodshop	Electric				2	Planner
Other	SANDER	Woodshop	Electric				4	Sander
Other	SANDER-ROBO	Robotics	Electric				1	Jet belt sander
Other	SAW-2	Woodshop	Electric				2	Table saw
Other	SAW-3	Woodshop	Electric				1	Chop saw
Other	SAW-ROBO	Robotics	Electric				1	Jet band saw
Other	WARMER-1	Kitchen	Electric				3	Food Warmer
Other	WARMER-CONCESSIONS	Concessions	Electric				1	MetroC5-Food Warmer
Oven	OVEN	Kitchen	Natural Gas				3	Southbend stack oven
Oven	PIZZAOVEN	Kitchen	Electric				2	Merrychef-pizza oven
Range	RANGE	Kitchen	Natural Gas				1	Gas range
Server Rack (Lrg-Floor)	SERVER-2	MDF/IDF	Electric				5	
Server Rack (Sm-Hung)	SERVER-1	IDF	Electric				1	
Steamer	STEAMER	Kitchen	Natural Gas				1	Eloma Steamer
Vending Machine	VENDING	Cafeteria	Electric				2	Vending Machines

## Table 5 – Solar Potential

### *Fruitport High School and Fruitport Alternative High School*

Total Area (M <sup>2</sup> )	Total System Size (kW)	Effective Annual Output (kWh/Year)	Estimated Install Cost (\$)
11,532	1,729	1,069,896	5,187,600

# Fruitport Middle School Results

Table 1 – Space Usage Entry Table

*Fruitport Middle School*

Consumption Type	% of Area	Consumption Type Area (Horizontal Sq. Ft.)
All Electric	0.0%	0
All Electric (Heating Only)	0.0%	0
Gas & Electric	42.7%	58,412
Gas & Electric (Heating Only)	57.3%	78,360
<b>Total Area</b>	<b>100%</b>	<b>136,772</b>

## Table 2 – Utility Consumption Data Tables

### Fruitport Middle School

ELECTRIC CONSUMPTION DATA				GAS CONSUMPTION DATA			
Start Date	End Date	Electric Consumption Usage (kWh)	Electric Consumption Cost (\$)	Start Date	End Date	Gas Consumption Usage (Cubic Feet)	Gas Consumption Cost (\$)
1/1/2023	2/1/2023	63,073	\$7,642	1/1/2023	2/1/2023	987,500	\$5,947
2/2/2023	3/1/2023	60,084	\$6,840	2/2/2023	3/1/2023	787,600	\$4,750
3/2/2023	4/1/2023	62,303	\$7,052	3/2/2023	4/1/2023	666,600	\$4,163
4/2/2023	5/1/2023	56,134	\$6,725	4/2/2023	5/1/2023	226,300	\$1,887
5/2/2023	6/1/2023	63,391	\$7,205	5/2/2023	6/1/2023	127,500	\$1,482
6/2/2023	7/1/2023	62,954	\$7,189	6/2/2023	7/1/2023	22,200	\$965
7/2/2023	8/1/2023	62,475	\$7,264	7/2/2023	8/1/2023	23,000	\$969
8/2/2023	9/1/2023	67,182	\$7,625	8/2/2023	9/1/2023	23,500	\$969
9/2/2023	10/1/2023	62,949	\$7,381	9/2/2023	10/1/2023	42,500	\$1,031
10/2/2023	11/1/2023	62,893	\$7,396	10/2/2023	11/1/2023	259,000	\$1,197
11/2/2023	12/1/2023	57,640	\$6,923	11/2/2023	12/1/2023	576,200	\$3,984
12/2/2023	1/1/2024	59,807	\$7,038	12/2/2023	1/1/2024	692,800	\$4,360
<b>Total</b>		<b>740,886</b>	<b>\$86,280</b>			<b>4,434,700</b>	<b>\$31,706</b>

ALL CONSUMPTION TOTALS			
Utility Type	Date Range	Total Cost	
Electric	01/01/2023 - 01/01/2024	\$86,280	
Natural Gas	01/01/2023 - 01/01/2024	\$31,706	
<b>Total</b>			<b>\$117,986</b>

### Table 3 – Firm-Identified EEMs

#### Fruitport Middle School

EEMs	% Area Affected (Based on Total Area)	Calculated EUI Reduction	Annual Total Dollars Saved	Estimated Install Cost	Added Cost	Full ROI % (Total Saved per Year/Est. Install Cost)	Incremental ROI % (Total Saved per Year/Added Cost)	% Current Bills Saved	Payback in Years (Est. Install Cost/Total Saved per Year)	Payback in Years (Added Cost/Total Saved per Year)	Useful Life of EEM (Years)	EEM Justifications
<b>Envelope</b>												
Increase Building Envelope R-Value from Deficient Wall (R-5) to Code Minimum (R-11.1 - 5A)	100%	1.2	\$1,351	\$2,657,450	\$797,235	0.1%	0.2%	1.1%	1,967.1	590.1	100	Adding insulation to exterior walls slows heat transfer through the building envelope, reducing heating and cooling loads. Improved wall performance enhances comfort by minimizing cold surfaces and drafts, and it decreases HVAC energy use throughout the year. Benefits scale with the size of the upgrade.
Increase Roof R-Value from Deficient Roof (R-25) to Code Minimum Roof (R-31.25)	100%	0.4	\$432	\$2,051,580	\$136,772	0.0%	0.3%	0.4%	4,747.5	316.5	20	Increasing roof insulation reduces conductive heat loss through one of the largest envelope surfaces. Higher R-values improve thermal stability, lower heating demand, reduce utility costs, and ease HVAC load. Any improvement is beneficial, and larger increases provide proportionally greater savings.
Increase Window Performance from Double Pane (Alum, Clear, Air) to Code Minimum Window (Alum, Low-E, 1/2" Air)	100%	0.7	\$1,118	\$247,865	\$1,450	0.5%	77.1%	0.9%	221.8	1.3	40	Higher-performance windows reduce heat loss, solar gains, air leakage, and drafts. Low-E coatings and gas fills increase thermal resistance, improving comfort and lowering HVAC loads. Upgrades typically reduce winter heat loss, moderate summer cooling demand, and improve glare and condensation performance.
Provide Air Barrier	100%	5.3	\$6,305	\$6,838,600	\$6,838,600	0.1%	0.1%	5.3%	1,084.6	1,084.6	100	Improving air-sealing reduces uncontrolled infiltration and exfiltration, which cuts heating and cooling loads, improves temperature stability, and reduces drafts. A tight envelope also enhances indoor air quality by enabling intentional, filtered ventilation rather than relying on leakage paths.
<b>HVAC</b>												
Add Energy Recovery Wheels to Single Zone Units	20%	3.1	\$3,452	\$55,024	\$55,024	6.3%	6.3%	2.9%	15.9	15.9	25	Energy recovery wheels transfer heat and moisture between exhaust and incoming outdoor air using a rotating enthalpy wheel. By pre-conditioning the ventilation air, they reduce both the heating and cooling loads required to maintain indoor conditions. This increases overall HVAC efficiency while preserving required ventilation rates for indoor air quality.
Change Cooling Setpoint from 72 to 76	43%	0.1	\$496	\$584	\$584	84.9%	84.9%	0.4%	1.2	1.2	100	Raising the cooling setpoint reduces the amount of mechanical cooling required by narrowing the indoor-outdoor temperature differential. This reduces compressor and fan energy use, lowers demand charges, and is one of the most cost-effective operational strategies.
For Single Zone Units, Revise Fan/Control to Variable Volume, Variable Temperature	20%	0.7	\$1,749	\$55,024	\$55,024	3.2%	3.2%	1.5%	31.5	31.5	25	Converting a constant-volume single-zone unit to variable-volume, variable-temperature control allows the system to reduce airflow and adjust supply-air temperature during part-load conditions. Lower airflow cuts fan energy directly, and conditioning less air reduces heating and cooling loads. This improves efficiency while maintaining required comfort and ventilation.
Provide Demand Control Ventilation	11%	0.8	\$858	\$14,512	\$14,512	5.9%	5.9%	0.7%	16.9	16.9	40	DCV adjusts outdoor airflow based on occupancy or CO <sub>2</sub> concentration, reducing unnecessary ventilation during low-occupancy periods. This lowers heating, cooling, and fan energy while maintaining appropriate indoor air quality.

EEMs	% Area Affected (Based on Total EUI Reduction Area)	Calculated	Annual Total Dollars Saved	Estimated Install Cost	Added Cost	Full ROI % (Total Saved per Year/Est. Install Cost)	Incremental ROI % (Total Saved per Year/Added Cost)	% Current Bills Saved	Payback in Years (Est. Install Cost/Total Saved per Year)	Payback in Years (Added Cost/Total Saved per Year)	Useful Life of EEM (Years)	EEM Justifications
Replace Mass Boiler with Condensing Boiler	0%	0.0	\$0	\$4	\$1	1.7%	13.8%	0.0%	58.0	7.2	25	Condensing boilers extract additional heat by condensing water vapor in the exhaust stream, achieving much higher efficiency than mass or steam boilers. This reduces fuel consumption, lowers heating costs, and improves system responsiveness and turndown capability.
Replace Small (<65) Split-Unitary Equipment with High-Efficiency Unitary Equipment (From SEER 10 to SEER 20)	2%	0.0	\$31	\$96,000	\$16,000	0.0%	0.2%	0.0%	3,132.6	522.1	25	Higher-SEER equipment reduces electrical consumption for the same cooling output due to more efficient compressors, fans, and heat exchangers. The upgrade lowers summer peak loads, improves comfort control, and extends equipment life through reduced cycling.
<b>Plumbing</b>												
Replace Water Heater with High-Efficiency Condensing Water Heater (From 80% Efficient to 95% Efficient)	100%	0.4	\$748	\$54,709	\$6,839	1.4%	10.9%	0.6%	73.2	9.1	15	Condensing water heaters recover heat from exhaust gases that conventional units waste. This increases thermal efficiency, reduces fuel consumption, and lowers operating cost while maintaining the same hot water output.

## Tables 4.1 – 4.5 – Building Inventory

### Table 4.1 – Inventory Observed Report: HVAC - Unitary Equipment (UE)

#### Fruitport Middle School

Unit ID	Location	Unitary Equipment Type	Conditioning Provided	Heat and Cool Description	Horizontal Sq. Ft.	Linear Sq. Ft. (Finned Tube/Convector Only)	Equipment Quantity	Observation Notes	Approximate Year of Installation	Heating Capacity (MBH)	Cooling Capacity (MBH)	Heating Rated Efficiency/ Method	Cooling Rated Efficiency/ Method
ACCU-1-58	Classrooms, media center	Split System	Cooling Only	DX	48,000		58	Provides cooling space heated by UV1-58	2022		<65		20 / SEER
BCU-1	Office/roof	Fan Coils	Cooling Only	DX	3,200		1	Cool's office heated by finned tube			<65		10 / SEER
CUH-1-40	Hallways, small rooms, vestibules	CUH/UH	Heating Only	HHW	39,360		40	Located in hallways, small rooms throughout the building	1997	<65			
FT ENTIRE BUILDING	Hallways, storage areas, bathrooms	Finned Tube/Convector	Heating Only	HHW	7,500	300		Located in small rooms and hallways	1997	240-760			
FT for media center	Media center	Finned Tube/Convector	Heating Only	HHW	3,800	56		REDUNDANT area heated by UV	1997	65-135			
FT OFFICE	Office	Finned Tube/Convector	Heating Only	HHW	3,200	96		Heated by FT cooled by BCU-1	1997	65-135			
FT-SECOND FL CLASSROOMS	Second floor classrooms	Finned Tube/Convector	Heating Only	HHW	3,500	180		REDUNDANT area heated by UV	1997	135-240			
HV-1-4	Locker rooms	UV (Unit Ventilator)	Heating Only	HHW	6,900		4	Heating only units no access	1997	65-135			
UV 1-2 CAFE	Cafeteria	UV (Unit Ventilator)	Heating Only	HHW	4,200		2	Heating only UV	1997	65-135			
UV 1-58	Classrooms/ Media Center	UV (Unit Ventilator)	Heating Only	HHW	48,000		58	UV heat only space cooled by ACCU 1-58	1998	65-135			

## Table 4.2 – Inventory Observed Report: HVAC - Air Handling (AH)

### Fruitport Middle School

Unit ID	Location	Air Handling Type	Description	Volume Type	Vent System Type	Economizer Present?	Energy Recovery Present?	Horizontal Sq. Ft.	Equipment Quantity	Observation Notes	Approximate Year of Installation	Heating Capacity (MBH)	Cooling Capacity (MBH)	Heating Rated Efficiency/ Method	Cooling Rated Efficiency/ Method
AHU-3-5	AUX GYM/GYM	Heating Only	HHW	Constant Volume	Single Zone	Economizer	No Energy Recovery	8,000	2	TRANE TORRVENT	1969	<65			
AHU-4	AUX gym	Heating Only	HHW	Constant Volume	Single Zone	Economizer	No Energy Recovery	5,000	1	HHW with pump		<65			
AHU-AUT	Auditorium	Heating Only	HHW	Constant Volume	Single Zone	Economizer	No Energy Recovery	7,300	1	TRANE	1969	240-760			
DELETE	Wrestling room	Heating Only	HHW	Constant Volume	Single Zone	Economizer	No Energy Recovery		1	Trane torrent	1969	<65			
MAU-3	ROOF	Heating Only	Gas	Constant Volume	100% OA	No Economizer	No Energy Recovery	100	1	A4-D 1000-920		<65		80 / %EFFc	
RTU-01	Roof	Heat and Cool	HHW/DX	Constant Volume	Single Zone	Economizer	No Energy Recovery	7,212	1	TRANE TSD300F4R0A07D		<65	<65		13 / SEER

Table 4.3 – Inventory Observed Report: HVAC - Controls

*Fruitport Middle School*

Location	HVAC Control System/Setpoint?	HVAC Control System Type	HVAC Controls Type	Control Setpoint Description	Control Heating Setpoint	Control Cooling Setpoint	Horizontal Sq. Ft.	Vertical Sq. Ft.	Observation Notes	Approximate Year of Installation
Fruitport middle school	System	Digital	BMS				136,772		Niagara	
Fruitport Middle	Setpoint			Cooling		72	58,412			2025
Fruitport Middle	Setpoint			Heating	70		136,772			2025

## Table 4.4 – Inventory Observed Report: HVAC - Plants

### Fruitport Middle School

Unit ID	Location	Plant Type	Description	Boiler Fuel Type	Plant VFD Present?	Plant Distribution Pump Type	Horizontal Sq. Ft.	Equipment Quantity	Observation Notes	Approximate Year of Installation	Heating Capacity (MBH)	Cooling Capacity (MBH)	Heating Rated Efficiency/ Method	Cooling Rated Efficiency/ Method
B-1	Fruitport middle school	Boiler Plant	Condensing	Gas	VFD	Primary/Secondary System Dist. Pump	136,671	1	viessmann 7736172030264220	2020	760-2500		90 / %EFFc	
B-2-3	Boiler room	Boiler Plant	Mass	Gas	VFD	Primary/Secondary System Dist. Pump	1	2	LAARS PNCH1500NACL2CJN / REDUNDANT	2010	760-2500		80 / %EFFc	

## Table 4.5 – Inventory Observed Report: Other

### Fruitport Middle School

Sub-Element	Unit ID	Location	Description	Horizontal Sq. Ft.	Vertical Sq. Ft.	Approximate Year of Installation	Equipment Quantity	Observation Notes
<b>Envelope</b>								
Infiltration			Does not have air barrier	136,772	53,149	1969		
Roof			R-25	136,772		2010		
Wall			R-5	136,772	53,149	1969		
Window			Double Pane (Alum, Clear, 1/4" Air)	136,772	2,899	2010		
<b>Plumbing</b>								
Water Heater	DHW-1	Boiler Room	Gas	108,872		1997	1	Laars-TL-80-199NSKC/ mid-efficiency/ primary water heater
Water Heater	DWH-2	Aux Gym	Electric	27900		2005	1	Lochinvar-CFN1801PM/ mid-efficiency/ serves locker rooms and kitchen
<b>Electric</b>								
Lighting			LED	136,772		2020		
<b>Large Appliance</b>								
Commercial Freezer	WALK-IN-2	Kitchen	Electric				1	Walk-in freezer
Commercial Fridge	FRIDGE-1	Kitchen	Electric				1	True-double door/ energy star
Commercial Fridge	FRIDGE-2	Kitchen	Electric				2	Display cooler
Commercial Fridge	WALK-IN-1	Kitchen	Electric				1	Walk-in Cooler
Dishwasher	DW	Kitchen	Electric				1	Hobart-CL44EN
Dust Collector	DUST	Woodshop	Electric				1	
Kiln	KILN	Art room	Electric				1	SKUTT KM-1218-3"
Large Printer/ Copier	COPIER	Main office, work room	Electric				2	Xerox
Other	Band Saw	Woodshop	Electric				2	Band saw
Other	BUFFET	Kitchen	Electric				4	SH-2-RH/ food buffet
Other	DRILL	Woodshop	Electric				2	Drill Press
Other	GRINDER	Woodshop	Electric				2	Bench grinder
Other	ICE	Gym	Electric				1	Ice machine
Other	LAMINATE	Office	Electric				1	Laminator
Other	SANDER	Woodshop	Electric				2	Sander
Other	SAW	Woodshop	Electric				3	Table saw/ Chop saw
Other	WARMER	Kitchen	Electric				5	Food warmer
Other	WARMER-2	Kitchen	Electric				2	Food Warmer
Oven	OVEN-1	Kitchen	Natural Gas				6	BLODGETT/VULCAN
Oven	OVEN-2	Kitchen	Natural Gas				1	RATIONAL ICOMBI PRO
Range	RANGE	Kitchen	Natural Gas				2	VULCAN
Range	RANGE	Kitchen	Natural Gas				2	Range
Server Rack (Lrg-Floor)	SERVER-LG	Trojan Zone	Electric				1	
Server Rack (Sm-Hung)	SERVER-SM	IT Closet, computer lab	Electric				2	
Steamer	STEAM	Kitchen	Natural Gas				1	Steamer

## Table 5 – Solar Potential

### *Fruitport Middle School*

Total Area (M <sup>2</sup> )	Total System Size (kW)	Effective Annual Output (kWh/Year)	Estimated Install Cost (\$)
9,053	1,358	840,038	4,073,100

# Shettler School Results

Table 1 – Space Usage Entry Table

*Shettler School*

Consumption Type	% of Area	Consumption Type Area (Horizontal Sq. Ft.)
All Electric	1.1%	500
All Electric (Heating Only)	0.0%	0
Gas & Electric	70.0%	30,500
Gas & Electric (Heating Only)	28.9%	12,600
<b>Total Area</b>	<b>100%</b>	<b>43,600</b>

## Table 2 – Utility Consumption Data Tables

### Shettler School

ELECTRIC CONSUMPTION DATA				GAS CONSUMPTION DATA			
Start Date	End Date	Electric Consumption Usage (kWh)	Electric Consumption Cost (\$)	Start Date	End Date	Gas Consumption Usage (Cubic Feet)	Gas Consumption Cost (\$)
1/1/2023	1/31/2023	19,102	\$2,828	1/26/2023	2/27/2023	306,900	\$2,608
2/1/2023	2/28/2023	19,162	\$2,617	2/28/2023	3/26/2023	224,300	\$1,921
3/1/2023	3/31/2023	20,007	\$2,779	3/27/2023	4/25/2023	171,400	\$1,482
4/1/2023	4/30/2023	16,805	\$2,492	4/26/2023	5/26/2023	94,900	\$580
5/1/2023	5/31/2023	18,582	\$2,661	5/27/2023	6/26/2023	8,900	\$102
6/1/2023	6/30/2023	13,384	\$2,018	6/27/2023	7/26/2023	7,000	\$87
7/1/2023	7/31/2023	10,085	\$1,608	7/27/2023	8/26/2023	7,200	\$90
8/1/2023	8/31/2023	16,479	\$2,413	8/27/2023	9/26/2023	12,000	\$125
9/1/2023	9/30/2023	18,612	\$2,687	9/27/2023	10/26/2023	104,900	\$654
10/1/2023	10/31/2023	19,728	\$2,824	10/27/2023	11/26/2023	245,800	\$2,080
11/1/2023	11/30/2023	19,710	\$2,810	11/27/2023	12/26/2023	270,100	\$2,321
12/1/2023	12/31/2023	19,484	\$2,782	12/27/2023	1/26/2024	323,000	\$2,742
<b>Total</b>		<b>211,140</b>	<b>\$30,517</b>			<b>1,776,400</b>	<b>\$14,790</b>

ALL CONSUMPTION TOTALS		
Utility Type	Date Range	Total Cost
Electric	01/01/2023 - 12/31/2023	\$30,517
Natural Gas	01/26/2023 - 01/26/2024	\$14,790
<b>Total</b>		<b>\$45,307</b>

Table 3 – Firm-Identified EEMs

## *Shettler School*

EEMs	% Area Affected (Based on Total Area)	Calculated EUI Reduction	Annual Total Dollars Saved	Estimated Install Cost	Added Cost	Full ROI % (Total Saved per Year/Est. Install Cost)	Incremental ROI % (Total Saved per Year/Added Cost)	% Current Bills Saved	Payback in Years (Est. Install Cost/Total Saved per Year)	Payback in Years (Added Cost/Total Saved per Year)	Useful Life of EEM (Years)	EEM Justifications
<strong>Envelope</strong>												
Increase Building Envelope R-Value from Deficient Wall (R-5) to Code Minimum (R-11.1 - 5A)	90%	1.8	\$752	\$812,300	\$243,690	0.1%	0.3%	1.7%	1,080.1	324.0	100	Adding insulation to exterior walls slows heat transfer through the building envelope, reducing heating and cooling loads. Improved wall performance enhances comfort by minimizing cold surfaces and drafts, and it decreases HVAC energy use throughout the year. Benefits scale with the size of the upgrade.
Increase Roof R-Value from Deficient Roof (R-20) to Code Minimum Roof (R-31.25)	100%	1.6	\$728	\$654,000	\$87,200	0.1%	0.8%	1.6%	898.2	119.8	20	Increasing roof insulation reduces conductive heat loss through one of the largest envelope surfaces. Higher R-values improve thermal stability, lower heating demand, reduce utility costs, and ease HVAC load. Any improvement is beneficial, and larger increases provide proportionally greater savings.
Increase Window Performance from Double Pane (Alum, Clear, Air) to Code Minimum Window (Alum, Low-E, 1/2" Air)	100%	1.4	\$739	\$83,106	\$486	0.9%	152.0%	1.6%	112.5	0.7	40	Higher-performance windows reduce heat loss, solar gains, air leakage, and drafts. Low-E coatings and gas fills increase thermal resistance, improving comfort and lowering HVAC loads. Upgrades typically reduce winter heat loss, moderate summer cooling demand, and improve glare and condensation performance.
Provide Air Barrier	90%	6.6	\$2,665	\$1,968,100	\$1,968,100	0.1%	0.1%	5.9%	738.5	738.5	100	Improving air-sealing reduces uncontrolled infiltration and exfiltration, which cuts heating and cooling loads, improves temperature stability, and reduces drafts. A tight envelope also enhances indoor air quality by enabling intentional, filtered ventilation rather than relying on leakage paths.
<strong>HVAC</strong>												
Add Energy Recovery Wheels to Single Zone Units	11%	2.1	\$875	\$9,800	\$9,800	8.9%	8.9%	1.9%	11.2	11.2	25	Energy recovery wheels transfer heat and moisture between exhaust and incoming outdoor air using a rotating enthalpy wheel. By pre-conditioning the ventilation air, they reduce both the heating and cooling loads required to maintain indoor conditions. This increases overall HVAC efficiency while preserving required ventilation rates for indoor air quality.
Change Cooling Setpoint from 72 to 76	71%	0.6	\$1,194	\$310	\$310	385.0%	385.0%	2.6%	0.3	0.3	100	Raising the cooling setpoint reduces the amount of mechanical cooling required by narrowing the indoor-outdoor temperature differential. This reduces compressor and fan energy use, lowers demand charges, and is one of the most cost-effective operational strategies.
Provide Demand Control Ventilation	11%	1.3	\$518	\$4,900	\$4,900	10.6%	10.6%	1.1%	9.5	9.5	40	DCV adjusts outdoor airflow based on occupancy or CO <sub>2</sub> concentration, reducing unnecessary ventilation during low-occupancy periods. This lowers heating, cooling, and fan energy while maintaining appropriate indoor air quality.
Replace Small (<65) Split-Unitary Equipment with High-Efficiency Unitary Equipment (From SEER 10 to SEER 20)	10%	0.0	\$79	\$135,000	\$22,500	0.1%	0.4%	0.2%	1,699.0	283.2	25	Higher-SEER equipment reduces electrical consumption for the same cooling output due to more efficient compressors, fans, and heat exchangers. The upgrade lowers summer peak loads, improves comfort control, and extends equipment life through reduced cycling.

EEMs	% Area Affected (Based on Total EUI Reduction Area)	Calculated	Annual Total Dollars Saved	Estimated Install Cost	Added Cost	Full ROI % (Total Saved per Year/Est. Install Cost)	Incremental ROI % (Total Saved per Year/Added Cost)	% Current Bills Saved	Payback in Years (Est. Install Cost/Total Saved per Year)	Payback in Years (Added Cost/Total Saved per Year)	Useful Life of EEM (Years)	EEM Justifications
Replace Water Heater with High-Efficiency Condensing Water Heater (From 80% Efficient to 95% Efficient)	100%	0.5	\$293	\$17,440	\$2,180	1.7%	13.4%	0.6%	59.6	7.4	15	Condensing water heaters recover heat from exhaust gases that conventional units waste. This increases thermal efficiency, reduces fuel consumption, and lowers operating cost while maintaining the same hot water output.

## Tables 4.1 – 4.5 – Building Inventory

### Table 4.1 – Inventory Observed Report: HVAC - Unitary Equipment (UE)

#### Shettler School

Unit ID	Location	Unitary Equipment Type	Conditioning Provided	Heat and Cool Description	Horizontal Sq. Ft.	Linear Sq. Ft. (Finned Tube/Convector Only)	Equipment Quantity	Observation Notes	Approximate Year of Installation	Heating Capacity (MBH)	Cooling Capacity (MBH)	Heating Rated Efficiency/ Method	Cooling Rated Efficiency/ Method
ACCU 1-16	Classrooms	Split System	Cooling Only	DX	25,000		16	Area heated by UV 1-16	2022		<65		20 / SEER
ACCU 17,18,19	Offices	Split System	Cooling Only	DX	1,000		3	Offices heated by FT-OFFICES			<65		20 / SEER
CUH/UH entire building	Entire building	CUH/UH	Heating Only	HHW	2,800		12	Located in hallways, mechanical room			<65		
FT HEAT ONLY	Bathrooms, and kitchen	Finned Tube/Convector	Heating Only	HHW	4,900	100		Serves bathrooms and kitchen			240-760		
FT OFFICES	Offices	Finned Tube/Convector	Heating Only	HHW	1,000	50		Heats offices/ Area cooled by ACCU 17-19			65-135		
HP-1	Classroom	Split System	Heat and Cool	HP	500		1				<65	<65	3 / COP
PTEC-1-4	Classrooms	PTAC	Cooling Only	DX	4,500		4	Area heated by UV 17-20			<65		10 / SEER2
UV 1-16	Classrooms	UV (Unit Ventilator)	Heating Only	HHW	25,000		16	Area cooled by ACCU 1-16	1999		65-135		
UV-17-20	Classrooms	UV (Unit Ventilator)	Heating Only	HHW	4,500		4	Area cooled by PTEC-1-4			65-135		

## Table 4.2 – Inventory Observed Report: HVAC - Air Handling (AH)

### Shettler School

Unit ID	Location	Air Handling Type	Description	Volume Type	Vent System Type	Economizer Present?	Energy Recovery Present?	Horizontal Sq. Ft.	Equipment Quantity	Observation Notes	Approximate Year of Installation	Heating Capacity (MBH)	Cooling Capacity (MBH)	Heating Rated Efficiency/ Method	Cooling Rated Efficiency/ Method
AHU-1&2	Gym	Heating Only	HHW	Constant Volume	Single Zone	Economizer	No Energy Recovery	4,900	2	Ceiling mounted units	1961	135-240			
MAU-1	Roof	Heating Only	HHW	Constant Volume	100% OA	Economizer	No Energy Recovery	100	1	Redundant// serves kitchen hood		65-135			

Table 4.3 – Inventory Observed Report: HVAC - Controls

*Shettler School*

Location	HVAC Control System/Setpoint?	HVAC Control System Type	HVAC Controls Type	Control Setpoint Description	Control Heating Setpoint	Control Cooling Setpoint	Horizontal Sq. Ft.	Vertical Sq. Ft.	Observation Notes	Approximate Year of Installation
Shettler	System	Digital	BMS				43,600		NIAGRA	
Shettler Elem	Setpoint			Cooling		72	31,000			2025
Shettler Elem	Setpoint			Heating	70		43,600			2025

## Table 4.4 – Inventory Observed Report: HVAC - Plants

### Shettler School

Unit ID	Location	Plant Type	Description	Boiler Fuel Type	Plant VFD Present?	Plant Distribution Pump Type	Horizontal Sq. Ft.	Equipment Quantity	Observation Notes	Approximate Year of Installation	Heating Capacity (MBH)	Cooling Capacity (MBH)	Heating Rated Efficiency/ Method	Cooling Rated Efficiency/ Method
B-1-2	Boiler room	Boiler Plant	Condensing	Gas	VFD	Variable Primary System Dist. Pump	43,600	2	VIESSMANN	2024	760-2500		95 / %EFFc	

## Table 4.5 – Inventory Observed Report: Other

### Shettler School

Sub-Element	Unit ID	Location	Description	Horizontal Sq. Ft.	Vertical Sq. Ft.	Approximate Year of Installation	Equipment Quantity	Observation Notes
<b>Envelope</b>								
Infiltration			Does not have air barrier	39,362	16,246	1961		
Infiltration			Has air barrier	4,238	2,772	1999		
Roof			R-20	43,600		1999		
Wall			R-11.1 (Code Minimum for Southern Lower Peninsula)	4,238	2,772	1999		
Wall			R-5	39,362	16,246	1961		
Window			Double Pane (Alum, Clear, 1/4" Air)	43600	972	1999		
<b>Plumbing</b>								
Water Heater	DWH-1	Boiler Room	Gas	43,600		2019	1	Bradford White D100T1993N/ mid-efficiency
<b>Electric</b>								
Lighting			LED	43,600		2022		
<b>Large Appliance</b>								
Commercial Freezer	WALK-IN-2	Kitchen	Electric				1	Walk-in freezer
Commercial Fridge	COOLER-1	Kitchen	Electric				1	Cooler
Commercial Fridge	WALK-IN-1	Kitchen	Electric				1	Walk-in cooler
Dishwasher	DW	Kitchen	Electric				1	Hobert-CL44EN/ booster heater/ energy star
Large Printer/ Copier	COPY	Office	Electric				2	Xerox
Other	BUFFET	Kitchen	Electric				2	Hot and cold food buffet
Other	Laminate	Media center	Electric				1	Laminator
Other	WARMER	Kitchen	Electric				2	Food warmer
Oven	OVEN-1	Kitchen	Natural Gas				1	Vulcan-stack
Oven	OVEN-2	Kitchen	Natural Gas				1	Rational Combi
Range	RANGE	Kitchen	Natural Gas				1	Vulcan-flat top with 4 burners
Server Rack (Lrg-Floor)	SERVER-2	MDF	Electric				1	
Server Rack (Sm-Hung)	SERVER-1	IDF	Electric				1	
Vending Machine	VENDING	Office	Electric				1	

## Table 5 – Solar Potential

### Shettler School

Total Area (M <sup>2</sup> )	Total System Size (kW)	Effective Annual Output (kWh/Year)	Estimated Install Cost (\$)
2,993	449	274,126	1,346,700



Business and Finance Committee

Monday, January 12, 2026

5:00 p.m.

**MEETING MINUTES**

**Meeting Location:**

Fruitport Community Schools Central Office  
3255 E. Pontaluna Rd.  
Fruitport, MI 49415

**Attendance:**

The meeting was called to order at 5:07 p.m. with Kris Cole, Dave Hazekamp, Jason Kennedy, JB Meeuwenberg, Jessica Wiseman, and Mark Mesbergen present.

1. **2025-2026 General Fund / School Service Fund Budget Amendment** – Mark presented the budget amendments to all funds in detail. Mark will present to the entire board during the January board meeting.
2. **2026 School Building and Site Bonds (Schedule of Events and Bond Closing Procedures)** – Jason shared a timeline for the first series of bond sale. Jason also discussed that there will be a couple of staff attending the sale in St. Louis.
3. **ECC Pay Increase Recommendation** – Mark presented the recommendation is tabled for the future as the new director is learning the program. Mark will discuss to the full board during his presentation.
4. **Single Audit** - Mark presented the federal government has released the audit documents so Rehmann now has the ability to send Fruitport the final revision of our single audit. During the board meeting, there will be an action item to approve the audit (financials and single audit).
5. **TowerPinkster Technology Recommendation** – Mark presented a proposal from TowerPinkster to provide technology services for the design, bidding and build of Edgewood Elementary. During the High School build, the district used a third party but now TowerPinkster has their own technology division that can provide the service. Kyle has already met with the lead if the district approves. The cost will come out of the reimbursable fee budget.

6. **Public Comment:** None

7. **Adjournment:** The meeting was adjourned at 5:49 p.m.

Respectfully submitted by Mark Mesbergen, Director of Business Services

**BOARD ACTION REQUEST FORM**

**Meeting Date:** January 19, 2026

To: Board of Education

Attachment # XI-2

From: Mark Mesbergen

**Subject to be Discussed and Policy Reference:**

2024-2025 Annual Financial Audit Report

**Background Information:**

Representatives from Rehmann audited the 2024-2025 financial reports for the District and have presented the audit at the Business and Finance committee meeting held in the Fall. The financial audit is a clean, unmodified opinion, and in accordance with the generally accepted government auditing standards. The single audit (audit on federal funds) has now been released so the District has all documents in order to take action.

**Financial Impact:**

Audit fees were according to the Board approved audit agreement, and were paid out of the General Fund.

**Recommended Action:**

To approve the acceptance of the 2024-2025 annual financial audit report, as presented by Rehmann.

**Action Taken:**

**Vote:**  Buckner  Burgess  Cole  Franklin

Hazekamp  Kelly  Meeuwenberg

Fruitport  
Community Schools



Year Ended  
June 30, 2025

Financial  
Statements and  
Supplementary  
Information

**Rehmann**

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# FRUITPORT COMMUNITY SCHOOLS

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# FRUITPORT COMMUNITY SCHOOLS

## ADMINISTRATIVE PERSONNEL

**For the Year Ended June 30, 2025**

### BOARD OF EDUCATION

Dave Hazekamp  
*President*

Kris Cole  
*Vice-President*

Elroy Buckner	Treasurer
Susan Franklin	Secretary
JB Meeuwenberg	Trustee
Steve Kelly	Trustee
Tim Burgess	Trustee

### ADMINISTRATIVE STAFF

Jason Kennedy	Superintendent
Mark Mesbergen	Director of Business Services

### PRINCIPALS

Lauren Chesney	High School
Monte Kelly	Middle School
Jason Bogue	Beach Elementary
Christian Doctor	Edgewood Elementary
Janelle Duffey	Shettler Elementary

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## INDEPENDENT AUDITORS' REPORT

October 13, 2025

Board of Education  
Fruitport Community Schools  
Fruitport, Michigan

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of **Fruitport Community Schools** (the "District"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2025, and the respective changes in financial position thereof, and the budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Implementation of GASB Statement No. 101***

As described in Note 16, the District implemented the provisions of GASB Statement No. 101, *Compensated Absences*, in the current year. Accordingly, beginning net position of the governmental activities was restated. Our opinion is not modified with respect to this matter.

#### ***Basis for Opinions***

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



📍 570 Seminole Rd., Suite 200, Muskegon, MI 49444 ☎ 231.739.9441

### ***Responsibilities of Management for the Financial Statements***

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

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

### ***Independent Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the schedules for the pension and other postemployment benefit plans, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Supplementary Information***

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

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued, under separate cover, our report dated October 13, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Lehmann Johnson LLC". The signature is fluid and cursive, with "Lehmann" on the first line and "Johnson LLC" on the second line.

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

# FRUITPORT COMMUNITY SCHOOLS

## Management's Discussion and Analysis

The discussion and analysis of Fruitport Community Schools' (the "District") financial performance provides an overall review of the District's financial activities for the fiscal year ended June 30, 2025. The intent of this discussion and analysis is to provide, in layman's terms, a look at the District's performance, including past and current position. Readers are encouraged to consider all the information that is presented.

### Financial Highlights

· Total net position	\$ (12,274,065)
· Change in total net position	10,137,374
· Fund balances, governmental funds	16,577,210
· Change in fund balances, governmental funds	(1,134,622)
· Unassigned fund balance, general fund	7,822,543
· Change in fund balance, general fund	(66,371)
· Installment debt outstanding	49,111,019
· Change in installment debt	(2,943,468)

### Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements, including management's discussion and analysis, required schedules for the pension and other postemployment benefits plan, and combining statements for nonmajor funds.

**Government-wide financial statements.** These statements are full accrual basis statements and provide information about the District's overall financial status. The full accrual basis means that all assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the District are recorded, regardless of when related cash is received or paid. This is the basis of accounting utilized by most private sector companies. These financial statements are used to help determine whether or not the District is better off or worse off as the result of the year's activities. It is important to keep in mind that while we are required to report financial information in this manner, it is not the goal of the District to generate a profit. Financial reports are just one indicator of the overall health of the District.

The *statement of net position* reports all of the District's assets, deferred outflows of resources, liabilities (both short-term and long-term, regardless if they are "currently available" or not), and deferred inflows of resources. The residual balance is net position, an indicator of a District's financial health. Capital assets and long-term obligations of the District are reported in this statement.

All of the current year's revenues and expenses are accounted for in the *statement of activities* regardless of when cash is received or paid. The total revenue less the total expense is referred to as the change in net position for the current year. Sustained, positive change in net position may indicate improving financial health, while decreasing change in net position may indicate deteriorating financial condition.

The two government-wide statements report the District's net position and how it has changed. Net position – the difference between the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources – is one way to measure the District's financial health or position. However, to assess the District's overall health, one needs to consider additional non-financial factors such as changes in the District's property tax base, the quality of the education provided, and the condition of the District's buildings.

# FRUITPORT COMMUNITY SCHOOLS

## Management's Discussion and Analysis

In the government-wide statements, the District's activities are classified as *governmental activities*. This includes the District's basic services, such as regular and special education, food service, athletics, transportation, and administration. Property taxes and state aid finance most of these services.

**Fund financial statements.** The fund financial statements focus on individual parts of the District, reporting the District's operations in more detail than the government-wide statements. The fund level statements are reported on a modified accrual basis and include only current assets and current liabilities of the District. Only those assets that are "measurable" and "currently available" are reported. Liabilities are recognized to the extent they are normally expected to be paid with current financial resources.

The fund statements are formatted to comply with the legal requirements of the Michigan Department of Education's "Accounting Manual." In the State of Michigan, the District's major instructional and instructional support activities are reported in the General Fund. Additional activities are reported in their relevant funds including: Special Revenue Funds for Food Service, Child Care, Tech Millage, and the Student/School Activity, Debt Service Funds, and Capital Project Funds.

In the fund financial statements, capital asset purchases are reported as expenditures in the year of acquisition. No asset is reported. The issuance of debt is recorded as a financial resource. The current year's payments of principal and interest on long-term obligations are recorded as expenditures. Future year's debt obligations are not recorded.

**Notes to financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information*. This is limited to this management's discussion and analysis and the schedules for the Michigan Public School Employee's Retirement System (MPSERS) pension and other postemployment benefits plan immediately following the notes to the financial statements. The combining statements in connection with nonmajor governmental funds are presented immediately following the required supplementary information.

### Government-wide Financial Analysis

The District's net position as of June 30, 2025 was a deficit of approximately \$12.3 million. This represents the accumulation of all past years' operations of the District. Included in this amount is a deficit of approximately \$39.0 million of unrestricted net position, primarily the result of the net pension liability of \$40.8 million. The table on the following page shows a condensed breakdown of the statement of net position.

A portion of the District's net position reflects its net investment in capital assets (e.g., land, construction in progress, buildings and improvements, furniture and equipment, and vehicles, less any related debt used to acquire those assets that is still outstanding). The District uses these capital assets to provide services to the students it serves; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The remaining portion of the District's net position of \$10.5 million represents resources that are subject to other external restrictions on how they may be used.

## FRUITPORT COMMUNITY SCHOOLS

### Management's Discussion and Analysis

	<b>Net Position</b>	
	<b>Governmental Activities</b>	
	<b>2025</b>	<b>2024</b>
Current and other assets	\$ 33,820,893	\$ 28,342,071
Capital assets, net	69,836,601	69,078,339
<b>Total assets</b>	<b><u>103,657,494</u></b>	<b><u>97,420,410</u></b>
 <b>Deferred outflows of resources</b>	 <b><u>15,185,957</u></b>	 <b><u>20,141,123</u></b>
Long-term liabilities	99,208,412	112,323,233
Other liabilities	10,458,597	10,120,308
<b>Total liabilities</b>	<b><u>109,667,009</u></b>	<b><u>122,443,541</u></b>
 <b>Deferred inflows of resources</b>	 <b><u>21,450,507</u></b>	 <b><u>14,128,069</u></b>
 Net position:		
Net investment in capital assets	16,226,597	14,564,557
Restricted	10,521,576	3,230,169
Unrestricted (deficit)	(39,022,238)	(36,804,803)
<b>Total net position</b>	<b><u>\$ (12,274,065)</u></b>	<b><u>\$ (19,010,077)</u></b>

The net position of the District increased by approximately \$10.1 million during the 2024-25 year. The table on the following page shows the breakdown of this change. The statement of activities, presented later in the government-wide financial statements, provides greater detail on the District's annual activity. The cost of the District's governmental activities for the year was \$42.6 million. Certain activities were partially funded from those who benefited from the programs (charges for services) in the amount of \$1.9 million, or by other governments and organizations that subsidized certain programs with grants and contributions in the amount of \$17.9 million. The remaining "public benefit" portion of governmental activities was primarily funded with \$10.1 million, \$21.6 million, \$0.5 million, and \$0.7 million in taxes, state foundation allowance, unrestricted grants, and investment earnings, respectively.

Current year revenues decreased as compared to the prior year by approximately \$455,000, or 1.0%, primarily due to the District received operating grants expended and reported as revenue related to the COVID-19 pandemic in the previous year but not in fiscal year 2025.

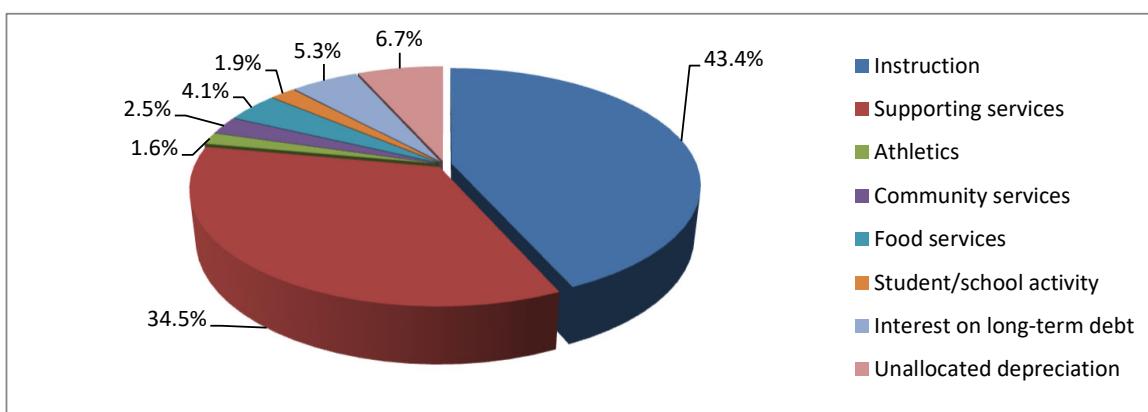
Current year expenses decreased as compared to the prior year by approximately \$680,327, or 1.5%, primarily due to decreases in capital improvement projects (when compared to FY 2024) and also the decrease in expenses that were spent using COVID federal/state grants in FY 2024 but eliminated in FY 2025.

# FRUITPORT COMMUNITY SCHOOLS

## Management's Discussion and Analysis

	Change in Net Position	
	Governmental Activities	
	2025	2024
Program revenues:		
Charges for services	\$ 1,939,041	\$ 2,066,187
Operating grants and contributions	17,929,114	19,192,894
General revenues:		
Property taxes	10,119,153	9,134,653
State of Michigan aid - unrestricted	21,580,314	21,881,806
Unrestricted grants	484,411	270,145
Gain on sale of capital assets	-	3,105
Investment earnings	706,352	664,575
<b>Total revenues</b>	<b>52,758,385</b>	<b>53,213,365</b>
Expenses:		
Instruction	18,461,162	19,619,172
Supporting services	14,749,231	14,403,382
Athletics	698,787	737,221
Community services	1,054,605	1,126,104
Food services	1,744,625	1,718,535
Student/school activity	827,921	799,241
Interest on long-term debt	2,239,139	2,372,095
Unallocated depreciation	2,845,541	2,525,588
<b>Total expenses</b>	<b>42,621,011</b>	<b>43,301,338</b>
<b>Change in net position</b>	<b>10,137,374</b>	<b>9,912,027</b>
Net position:		
Beginning of year	(19,010,077)	(28,922,104)
Restatement for implementation of GASB 101	(3,401,362)	-
<b>Net position, end of year</b>	<b>\$ (12,274,065)</b>	<b>\$ (19,010,077)</b>

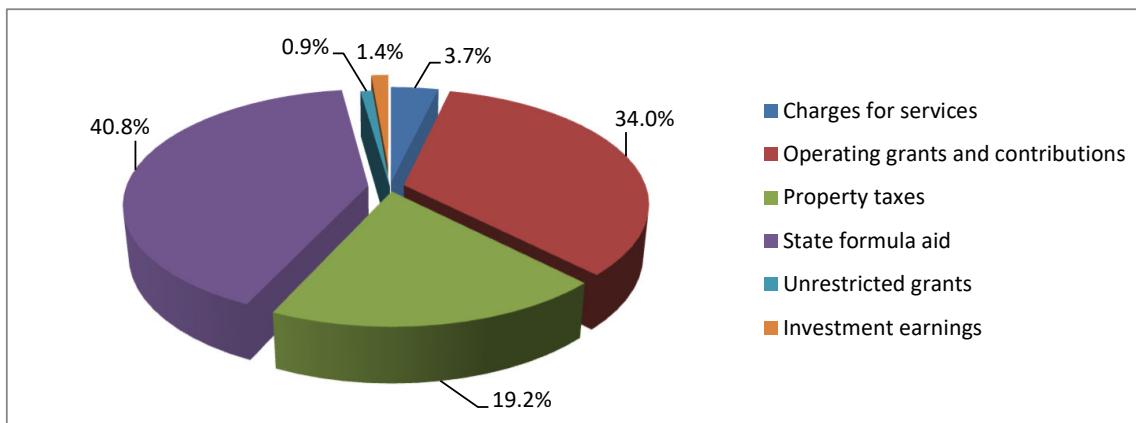
Expenses by Program - Governmental Activities



## FRUITPORT COMMUNITY SCHOOLS

### Management's Discussion and Analysis

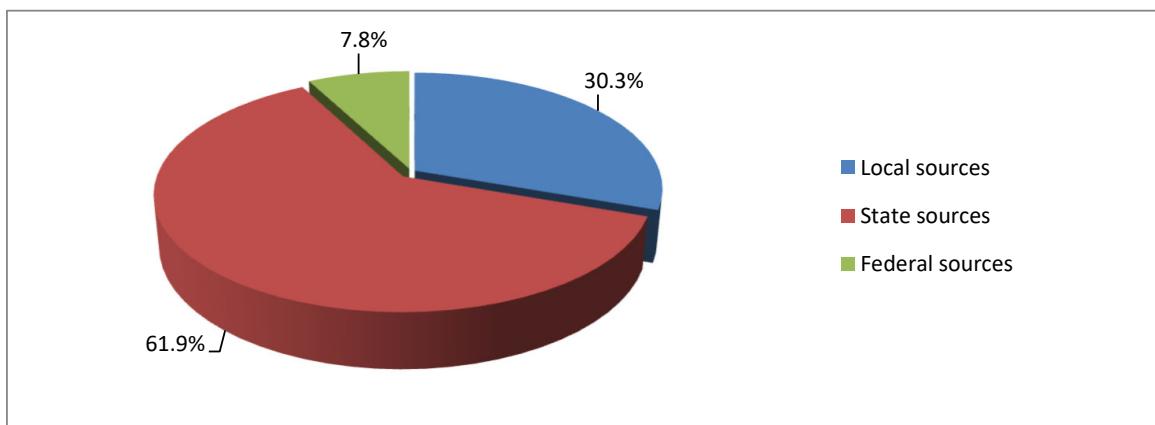
Revenues by Source - Governmental Activities



### Financial Analysis of the District's Funds

A substantial portion (approximately \$32.6 million) of the District's governmental fund revenues are received from state sources. This means that the financial stability of the District rests primarily with the economic health of the State of Michigan. Overall revenues increased as compared to the previous year, primarily due to federal grants received related to the COVID-19 pandemic along with additional state funded grants.

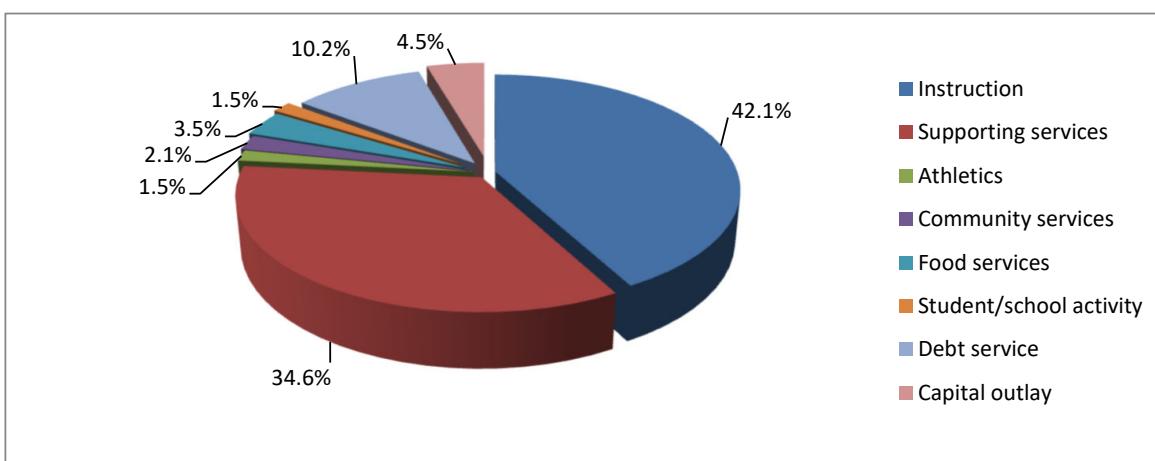
The table below depicts the breakdown of the source of revenues for the District's governmental funds which totaled \$52.8 million.



## FRUITPORT COMMUNITY SCHOOLS

### Management's Discussion and Analysis

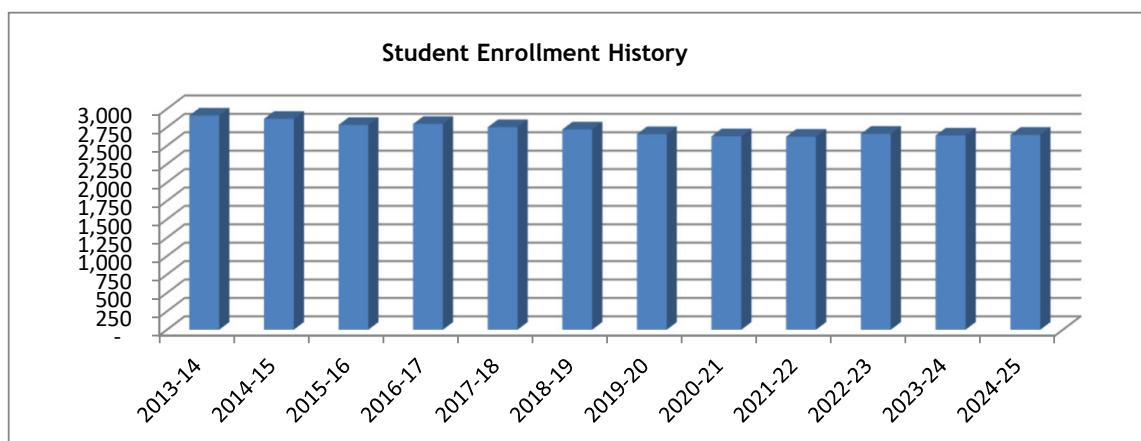
The table below reflects the breakdown by functional category of approximately \$53.9 million in expenditures for the District's governmental funds for 2024-25. Direct classroom instruction totaling approximately \$22.7 million is the largest category. Support services includes library services, counselors, special education services, administration, clerical staff, maintenance/custodial staff, utilities, insurance, and transportation services, which totaled approximately \$18.6 million. Athletic expenditures totaled approximately \$0.8 million. Community services, which includes all early childhood tuition and day care program expenses, totaled approximately \$1.1 million, food service costs approximated \$1.9 million, while student/school activity costs approximated \$0.8 million. Debt service costs related to the District's outstanding debt issuances totaled approximately \$5.5 million. The District also reported \$2.4 million in capital outlay related to building and site bond proceeds expended during the year.



### Factors Impacting/Changes in Fund Equity

*Property Taxes* – Property values increased slightly from the prior year, resulting in property tax revenues for operations and debt service increasing from approximately \$9.1 to \$10.1 million for 2023-24 and 2024-25, respectively.

*Enrollment* – The actual blended student count for which the District receives state aid was 2,647.58 in 2024-25 as compared to the previous year of 2,639.26 (see below), a increase of 0.3%. Internal estimates show the District enrollment starting to stabilize.



# FRUITPORT COMMUNITY SCHOOLS

## Management's Discussion and Analysis

*State revenues* – The State of Michigan's per student membership base foundation allowance was \$9,608 in both the current and in the previous year. In addition, the District received approximately \$1.0 million and \$1.8 million for MPSERS cost offset and MPSERS rate stabilization.

*Retirement rate change* – The mandatory retirement rate was increased from 31.34% in 2023-2024 to 31.36% for 2024-2025.

*Employee contracts* – The District has agreements with all unions and associations. The contracts all have one more year, all of them are ending in the summer of 2026. The district expects to start to meet with all unions during the winter/early spring to start discussing the upcoming contract.

*Health insurance* – With all staff subject to medical plan annual cost limitations, the cost of health insurance benefits increased as the CAP's increased from the previous year. The rate of increase in health insurance spent from the previous year was greater than the CAP increase so additional staff has elected to take insurance. The employee's portion has also increased a large amount so our new employees are electing not to take the insurance and receive the non health insurance benefits along with getting a monthly cash payment. Staff that retired or left the district combined with newly hired staff electing to not take the insurance was the cause of a flat comparison from the previous year.

**General Fund.** The General Fund is the chief operating fund of the District. At the end of the current fiscal year, unassigned fund balance of the general fund was \$7,822,543, while the total fund balance was \$8,634,522. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance and total fund balance represent 18.8% and 20.7%, respectively, of total general fund expenditures.

The fund balance of the District's General Fund decreased by \$66,371, or 0.8% from the prior year, as a result of getting back to the normal fiscal year without receiving any state or federal grants related to COVID. Additionally, the District has had to increase support throughout the buildings as our needs of the students have increased.

**2021 Capital Projects Fund.** The fund incurred expenditures in the current year of \$2,387,569 for various bond capital improvements related to the 2021 building and site bonds issued in a prior year. Restricted fund balance at year-end totaled \$571,483. The District expects to have fully spent the 2021 fund by the end of the 2026 fiscal year.

### General Fund Budgetary Highlights

The Uniform Budget Act of the State of Michigan requires that the local Board of Education approve the original budget for the upcoming fiscal year prior to July 1, the start of the fiscal year. As a matter of practice, the District amends its budget periodically during the year. These revisions are made in order to deal with unexpected changes in revenues and expenditures which could not have been anticipated when the original budget was adopted. The final amendment to the operating budget was adopted by the Board in June 2025. A statement showing the District's original and final adopted budgets, as well as final actual revenues and expenditures, is provided in the annual report. The following analysis describes the major reasons for changes in the budget during the year.

# FRUITPORT COMMUNITY SCHOOLS

## Management's Discussion and Analysis

**Revenues.** The final budget was amended with a 9.2% increase from the original budget. The adjustments to the general operating budget which more accurately reflect current revenues can be summarized as follows:

- The budget for state revenues increased \$1,852,002. This increase was mainly caused by new state grants that were not known when the original budget was approved. The State of Michigan's budget was passed in the summer so the district created a state revenue budget using the Governor's proposal. Without knowing the approved budget in terms of the grants and foundation allowance, the original budget showed a lot less in revenue due to all of the new sections that were added during the budget process at the state level such as Sections 147a4 and 147g.
- The budget for federal revenues increased \$339,506. This increase was due in part of Fruitport receiving a federal grant called Title 4: Stronger Connections for over than \$100,000. The other reason for the increase is the larger allocation for Fruitport's IDEA grant than expected.

**Expenditures.** The amended final budget for General Fund expenditures increased by 7.4% from the beginning to the end of the year. The adjustments to the general operating budget to more accurately reflect current expenditures are summarized as follows:

- Basic programs instruction budget increase from the original by \$631,869 or 4.3%. The increase was caused by the original budget being based on an estimated increase for salaries. During the summer, the contracts were all approved and the average staff increase was larger than what was in the original budget.
- Operations and maintenance budget increased from the original by \$744,544, or 21.9%. The changes included an insurance claim for Beach's roof. The claim was over \$190,000 which was offset by a revenue amount that was not expected. Another reason for the increase in expenditures for grants and special education that were not expected. Lastly, the repairs and care of grounds were more than originally budgeted.
- The transfers out budget increased from the original by \$263,000. The changes included an increase in anticipated transfers to the Building and Site Fund.

### Final Budget to Actual Variance

**Revenues.** There was a \$24,920 variance between the final budget and the actual amounts. The analysis below describes the major components of the variance.

- State sources had a variance of 0.5% (\$147,208) due to additional portion of the grants being used instead of being carried over in the next fiscal year. Another reason was the property tax system was updated after the final budget so the property taxes were higher than actual meaning the State's property of Pro A was less.

**Expenditures.** There was a 0.5% (\$214,373) variance between the final budget and the actual amounts. This variance appears to be the result of actual costs coming in under budget for most all general fund departments. The reasons for this is detailed below:

- With federal grants not being completely spent, the expenditure line items were not spent as well, causing some of the variance. Also, At-Risk was not fully spent; therefore, expenditure line items were not spent.

# FRUITPORT COMMUNITY SCHOOLS

## Management's Discussion and Analysis

- The retirement line items saw a large variance due to a correction from the ORS grant that is Fruitport receiving from the State of Michigan and expending to the Office of Retirement Services. With this adjustment, the District saw a decrease in the expenditures only which caused the larger than normal variance at the bottom line.
- Expenditure line items that underspent the line budget included department supply budget, the transportation department, and other departments spent less than their budget.

### Capital Asset and Debt Administration

**Capital Assets.** A summary of the District's capital assets, net of depreciation, at year end is outlined below. Additional information on the District's capital assets can be found in Note 7 of the notes to the financial statements. Primary activity for capital assets during the current year included stadium lighting at the football and soccer fields, renovation at the bus parking lot, upgraded cameras in multiple buildings, Middle School furniture and flooring, and bus lifts. The District also purchased additional assets such as a couple of school buses, mowers, and vehicles for transportation.

	Capital Assets (Net of Depreciation)	
	2025	2024
Land	\$ 225,303	\$ 225,303
Construction in progress	329,998	215,252
Buildings and improvements	64,651,730	65,146,045
Furniture and equipment	3,071,457	2,085,160
Vehicles	1,558,113	1,406,579
<b>Total capital assets, net</b>	<b>\$ 69,836,601</b>	<b>\$ 69,078,339</b>

**Long-term Debt.** A comparative summary of the District's indebtedness at year end is outlined below.

	Long-term Debt	
	2025	2024
General obligation bonds	\$ 48,720,000	\$ 51,645,000
Township sewer project debt	391,019	409,487
Deferred issuance premiums	5,110,032	5,414,012
Compensated absences	4,168,049	3,849,884
<b>Total long-term debt</b>	<b>\$ 58,389,100</b>	<b>\$ 61,318,383</b>

The District's total debt decreased by \$2,929,283 during the current fiscal year due to the District making its scheduled principal payments. Additional information on the District's long term debt can be found in Note 9.

# FRUITPORT COMMUNITY SCHOOLS

## Management's Discussion and Analysis

### Economic Factors and Next Year's Budget and Rates

The District's enrollment seems to have stabilized which improves the bottom line and projections moving forward. Student needs have increased since the 2021 school year which is pushing the District to meet the students where they are at. This has increased the number of special education staff, behavior staff or other support staff throughout the district. Some of these staffs can be funded by grants that are a couple year as in length so that is a short-term solution. With additional staff, space is becoming an issue in many of our buildings. The district is asking for a capital projects ballot proposal in November to build a new Edgewood Elementary and renovate a section of the current building to free up space in all of the other school buildings. Legislative efforts in the area of benefits (2011 PA 152 health insurance caps) and retirement reform (greatly reducing the impact of unfunded pension costs) have helped to stabilize our expenditures. The District continues to look to find ways to save money without hurting instruction while promoting Fruitport throughout the County.

All employment group contracts are currently settled as of June 30. All contracts are expiring over the 2026 summer. The District will need to start to talk with some of the unions and the contracts are expected to have a large increase in compensation or other monetary items that will impact the bottom line (impacting FY 2027). The District is expecting more than the normal number of teachers/staff to retire during the next couple of years, however, that was not factored in during the bargaining process.

The District has started to see an increase in housing development around the District. This is a positive sign as enrollment is one of the largest impacts to the budget. The net loss of school of choice has stabilized which is another positive trend for Fruitport. Fruitport's educational staff is at a perfect spot so an increase in students would most likely require the District to increase the number of educational staff employed, thus decreasing the positive impact to the fund balance. As stated above, our student population are coming with more needs/supports so the District is looking to meet the students where they are at.

All of these factors place a burden on the District's General Fund equity. Projections for the 2025-26 fiscal year show an expected \$723,179 unassigned deficit, reducing fund balance to \$7,883,728. The State of Michigan has just passed a School Aid Fund Budget meaning Fruitport, and all school districts, just received their largest portion of the revenue's budget known in late September. Districts were running over a month into school without knowing anything regarding grants, retirement, and foundation which is a huge economic factor since it is hard to make mid-year cuts due to funding.

### Requests for Information

This financial report is designed to provide the District's citizens, taxpayers, parents, students, investors and creditors with a general overview of the District's finances, and to show how the District is accountable for the money it receives. Questions concerning any of the information provided in this report, or requests for additional financial information should be addressed to Mark Mesbergen, Director of Business Services, Fruitport Community Schools, 3255 East Pontaluna Rd., Fruitport, MI 49415, telephone number 231.865.4005.

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## **BASIC FINANCIAL STATEMENTS**

# FRUITPORT COMMUNITY SCHOOLS

## Statement of Net Position

June 30, 2025

	Governmental Activities
<b>Assets</b>	
Cash and investments	\$ 18,653,531
Receivables	7,720,108
Inventory	32,340
Prepaid and other assets	223,104
Net other postemployment benefit asset	7,191,810
Capital assets not being depreciated	555,301
Capital assets being depreciated, net	<u>69,281,300</u>
<b>Total assets</b>	<u>103,657,494</u>
<b>Deferred outflows of resources</b>	
Deferred charge on advance bond refundings	39,564
Deferred pension amounts	13,111,643
Deferred other postemployment benefit amounts	<u>2,034,750</u>
<b>Total deferred outflows of resources</b>	<u>15,185,957</u>
<b>Liabilities</b>	
Accounts payable and accrued liabilities	6,981,785
Unearned revenue	3,476,812
Bonds, notes and other long-term liabilities:	
Due in one year	4,528,475
Due in more than one year	53,860,625
Net pension liability (due in more than one year)	<u>40,819,312</u>
<b>Total liabilities</b>	<u>109,667,009</u>
<b>Deferred inflows of resources</b>	
Deferred pension amounts	11,885,647
Deferred other postemployment benefit amounts	<u>9,564,860</u>
<b>Total deferred inflows of resources</b>	<u>21,450,507</u>
<b>Net position</b>	
Net investment in capital assets	16,226,597
Restricted for:	
Debt service	1,938,736
Food service	545,184
Technology improvements	845,846
Other postemployment benefits	7,191,810
Unrestricted (deficit)	<u>(39,022,238)</u>
<b>Total net position</b>	<u>\$ (12,274,065)</u>

The accompanying notes are an integral part of these basic financial statements.

## FRUITPORT COMMUNITY SCHOOLS

### Statement of Activities

For the Year Ended June 30, 2025

Functions / Programs	Expenses	Program Revenues			Capital Grants and Contributions	Net (Expense) Revenues
		Charges for Services	Operating Grants and Contributions			
<b>Governmental activities</b>						
Instruction	\$ 18,461,162	\$ 8,177	\$ 14,955,642	\$ -	\$ (3,497,343)	
Supporting services	14,749,231	-	957,071	-	(13,792,160)	
Athletics	698,787	127,981	-	-	(570,806)	
Community services	1,054,605	849,871	-	-	(204,734)	
Food services	1,744,625	94,146	1,937,485	-	287,006	
Student/school activity	827,921	858,866	-	-	30,945	
Interest on long-term debt	2,239,139	-	78,916	-	(2,160,223)	
Depreciation - unallocated	2,845,541	-	-	-	(2,845,541)	
<b>Total governmental activities</b>	<b>\$ 42,621,011</b>	<b>\$ 1,939,041</b>	<b>\$ 17,929,114</b>	<b>\$ -</b>	<b>(22,752,856)</b>	
General revenues:						
Property taxes for:						
District operations					3,929,221	
Debt service					6,189,932	
State of Michigan aid - unrestricted					21,580,314	
Grants and contributions not restricted to specific programs					484,411	
Unrestricted investment earnings					706,352	
Total general revenues					<u>32,890,230</u>	
<b>Change in net position</b>					<u>10,137,374</u>	
Net position, beginning of year, as previously reported					(19,010,077)	
Restatement (Note 16)					<u>(3,401,362)</u>	
Net position, beginning of year, as restated					<u>(22,411,439)</u>	
<b>Net position, end of year</b>					<u><b>\$ (12,274,065)</b></u>	

The accompanying notes are an integral part of these basic financial statements.

## FRUITPORT COMMUNITY SCHOOLS

### Balance Sheet

Governmental Funds

June 30, 2025

	General Fund	2021 Capital Projects Fund	Nonmajor Governmental Funds	Total
<b>Assets</b>				
Cash and investments	\$ 11,343,113	\$ 571,483	\$ 6,738,935	\$ 18,653,531
Receivables:				
Accounts	67,918	-	24,340	92,258
Due from other governments	7,372,420	-	255,430	7,627,850
Due from other funds	147,644	-	490,229	637,873
Inventory	-	-	32,340	32,340
Prepaid and other assets	88,800	-	134,304	223,104
<b>Total assets</b>	<b>\$ 19,019,895</b>	<b>\$ 571,483</b>	<b>\$ 7,675,578</b>	<b>\$ 27,266,956</b>
<b>Liabilities</b>				
Accounts payable	\$ 713,614	\$ -	\$ 95,270	\$ 808,884
Accrued liabilities	5,747,648	-	18,529	5,766,177
Due to other funds	490,229	-	147,644	637,873
Unearned revenue	3,433,882	-	42,930	3,476,812
<b>Total liabilities</b>	<b>10,385,373</b>	<b>-</b>	<b>304,373</b>	<b>10,689,746</b>
<b>Fund balances</b>				
Nonspendable	88,800	-	166,644	255,444
Restricted	-	571,483	3,569,846	4,141,329
Committed	-	-	3,634,715	3,634,715
Assigned	723,179	-	-	723,179
Unassigned	7,822,543	-	-	7,822,543
<b>Total fund balances</b>	<b>8,634,522</b>	<b>571,483</b>	<b>7,371,205</b>	<b>16,577,210</b>
<b>Total liabilities and fund balances</b>	<b>\$ 19,019,895</b>	<b>\$ 571,483</b>	<b>\$ 7,675,578</b>	<b>\$ 27,266,956</b>

The accompanying notes are an integral part of these basic financial statements.

## FRUITPORT COMMUNITY SCHOOLS

### Reconciliation

Fund Balances of Governmental Funds  
to Net Position of Governmental Activities  
June 30, 2025

<b>Fund balances - total governmental funds</b>	\$ 16,577,210
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Amounts reported for *governmental activities* in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources  
and therefore are not reported in the funds.

Capital assets not being depreciated	555,301
Capital assets being depreciated, net	69,281,300

Certain liabilities, such as bonds payable, are not due and payable in the  
current period and therefore are not reported in the funds.

General obligation bonds	(48,720,000)
Other installment debt	(391,019)
Deferred issuance premiums	(5,110,032)
Unamortized deferred charge on bond refunding	39,564
Compensated absences	(4,168,049)
Accrued interest on bonds, notes and long-term liabilities	(406,724)

Certain pension and other postemployment benefit-related amounts, such as  
the net pension liability, net other postemployment benefit asset, and deferred  
amounts are not due and payable in the current period or do not represent current  
financial resources and therefore are not reported in the funds.

Net pension liability	(40,819,312)
Deferred outflows related to the net pension liability	13,111,643
Deferred inflows related to the net pension liability	(11,885,647)
Net other postemployment benefit asset	7,191,810
Deferred outflows related to the net other postemployment benefit asset	2,034,750
Deferred inflows related to the net other postemployment benefit asset	<u>(9,564,860)</u>

<b>Net position of governmental activities</b>	<u>\$ (12,274,065)</u>
------------------------------------------------	------------------------

The accompanying notes are an integral part of these basic financial statements.

## FRUITPORT COMMUNITY SCHOOLS

### Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Year Ended June 30, 2025

	General Fund	2021 Capital Projects Fund	Nonmajor Governmental Funds	Total
<b>Revenues</b>				
Local sources	\$ 7,126,337	\$ 57,863	\$ 8,837,151	\$ 16,021,351
State sources	32,236,170	-	407,227	32,643,397
Federal sources	2,461,288	-	1,632,349	4,093,637
<b>Total revenues</b>	<b>41,823,795</b>	<b>57,863</b>	<b>10,876,727</b>	<b>52,758,385</b>
<b>Expenditures</b>				
Current:				
Instruction	22,664,491	-	-	22,664,491
Supporting services	18,020,705	-	606,131	18,626,836
Athletics	826,923	-	-	826,923
Community services	126,368	-	997,120	1,123,488
Food services	-	-	1,908,610	1,908,610
Student/school activity	-	-	827,921	827,921
Debt service:				
Principal	18,468	-	2,925,000	2,943,468
Interest and other charges	21,949	-	2,530,952	2,552,901
Capital outlay	5,368	2,387,569	28,085	2,421,022
<b>Total expenditures</b>	<b>41,684,272</b>	<b>2,387,569</b>	<b>9,823,819</b>	<b>53,895,660</b>
Revenues over (under) expenditures	139,523	(2,329,706)	1,052,908	(1,137,275)
<b>Other financing sources (uses)</b>				
Transfers in	136,692	-	345,239	481,931
Transfers out	(345,239)	-	(136,692)	(481,931)
Proceeds from sale of capital assets	2,653	-	-	2,653
<b>Total other financing sources (uses)</b>	<b>(205,894)</b>	<b>-</b>	<b>208,547</b>	<b>2,653</b>
<b>Net change in fund balances</b>	<b>(66,371)</b>	<b>(2,329,706)</b>	<b>1,261,455</b>	<b>(1,134,622)</b>
Fund balances, beginning of year	8,700,893	2,901,189	6,109,750	17,711,832
<b>Fund balances, end of year</b>	<b>\$ 8,634,522</b>	<b>\$ 571,483</b>	<b>\$ 7,371,205</b>	<b>\$ 16,577,210</b>

The accompanying notes are an integral part of these basic financial statements.

## FRUITPORT COMMUNITY SCHOOLS

### Reconciliation

Net Change in Fund Balances of Governmental Funds  
To Change in Net Position of Governmental Activities  
For the Year Ended June 30, 2025

**Net change in fund balances - total governmental funds** \$ (1,134,622)

Amounts reported for *governmental activities* in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital assets purchased/constructed	3,697,482
Depreciation expense	(2,845,541)
Loss on sale of capital assets	(91,026)
Proceeds from sale of capital assets	(2,653)

Bond proceeds provide current financial resources to governmental funds in the period issued, but issuing bonds increases long-term liabilities in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but a reduction in long-term debt on the statement of net position.

Principal payments on bonds, notes and other long-term liabilities	2,943,468
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Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the funds.

Amortization of bond premiums	303,980
Amortization of deferred charge on bond refunding	(13,964)
Change in accrued interest payable on bonds	23,746
Change in the accrual for compensated absences	(318,165)
Change in the net pension liability and related deferred amounts	4,595,234
Change in the net other postemployment benefit asset/liability and related deferred amounts	<u>2,979,435</u>

**Change in net position of governmental activities** \$ 10,137,374

The accompanying notes are an integral part of these basic financial statements.

## FRUITPORT COMMUNITY SCHOOLS

### Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - General Fund

For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance From Final Budget
<b>Revenues</b>				
Local sources:				
Property taxes	\$ 3,503,000	\$ 3,896,700	\$ 3,929,221	\$ 32,521
Interdistrict	1,488,321	1,735,322	1,838,498	103,176
Investment earnings	50,000	395,000	435,572	40,572
Charges for services	139,059	133,769	147,655	13,886
Operating grants	104,000	290,000	290,980	980
Other	190,500	370,355	484,411	114,056
Total local sources	5,474,880	6,821,146	7,126,337	305,191
State sources	30,531,376	32,383,378	32,236,170	(147,208)
Federal sources	2,254,845	2,594,351	2,461,288	(133,063)
<b>Total revenues</b>	<b>38,261,101</b>	<b>41,798,875</b>	<b>41,823,795</b>	<b>24,920</b>
<b>Expenditures</b>				
Current:				
Instruction:				
Basic programs	14,795,948	15,427,817	15,340,186	(87,631)
Added needs	6,920,770	7,082,984	7,080,129	(2,855)
Adult and continuing education	164,781	234,173	244,176	10,003
Total instruction	21,881,499	22,744,974	22,664,491	(80,483)
Supporting services:				
Pupil	4,154,754	4,677,669	4,769,768	92,099
Instructional staff	1,717,250	1,886,416	1,956,612	70,196
General administration	627,853	649,508	674,499	24,991
School administration	2,102,340	2,169,164	2,180,696	11,532
Business	624,924	889,131	632,091	(257,040)
Operations and maintenance	3,406,839	4,151,383	4,398,961	247,578
Pupil transportation services	2,592,070	2,580,600	2,685,847	105,247
Central services	538,695	721,014	722,231	1,217
Total supporting services	15,764,725	17,724,885	18,020,705	295,820
Athletics	817,281	847,218	826,923	(20,295)
Community services	101,005	112,405	126,368	13,963
Debt service:				
Principal	17,528	18,468	18,468	-
Interest and other charges	22,888	21,949	21,949	-
Total debt service	40,416	40,417	40,417	-
Capital outlay	4,680	-	5,368	5,368
<b>Total expenditures</b>	<b>38,609,606</b>	<b>41,469,899</b>	<b>41,684,272</b>	<b>214,373</b>

continued...

The accompanying notes are an integral part of these basic financial statements.

## FRUITPORT COMMUNITY SCHOOLS

### Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - General Fund

For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance From Final Budget
Revenues over (under) expenditures	\$ (348,505)	\$ 328,976	\$ 139,523	\$ (189,453)
<b>Other financing sources (uses)</b>				
Transfers in	75,000	75,000	136,692	61,692
Transfers out	(237,000)	(500,000)	(345,239)	(154,761)
Proceeds from sale of capital assets	2,000	2,000	2,653	653
<b>Total other financing sources (uses)</b>	<b>(160,000)</b>	<b>(423,000)</b>	<b>(205,894)</b>	<b>217,106</b>
<b>Net change in fund balance</b>	<b>(508,505)</b>	<b>(94,024)</b>	<b>(66,371)</b>	<b>27,653</b>
Fund balance, beginning of year	8,700,893	8,700,893	8,700,893	-
<b>Fund balance, end of year</b>	<b>\$ 8,192,388</b>	<b>\$ 8,606,869</b>	<b>\$ 8,634,522</b>	<b>\$ 27,653</b>

concluded

The accompanying notes are an integral part of these basic financial statements.

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## **NOTES TO FINANCIAL STATEMENTS**

# FRUITPORT COMMUNITY SCHOOLS

## Notes to Financial Statements

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

#### ***The Reporting Entity***

The District is governed by an elected seven-member Board of Education, which has decision-making authority, the authority to levy taxes and determine its budget, the power to designate management, and primary accountability for fiscal matters. The financial statements of the District contain all funds controlled by the District's Board of Education.

#### ***Government-wide and Fund Financial Statements***

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. The District had no *business-type activities* during the year ended June 30, 2025.

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

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

#### ***Measurement Focus, Basis of Accounting, and Financial Statement Presentation***

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

# FRUITPORT COMMUNITY SCHOOLS

## Notes to Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement* focus and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period or within one year for expenditure-driven grants. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Property taxes, State school aid, expenditure-driven grant revenue and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports the following major governmental fund:

The *general fund* is the District's primary operating fund. It accounts for all financial resources of the District, except those accounted for and reported in another fund.

The *2021 capital projects fund* is used to account for and report the proceeds of specific revenue sources that are restricted to expenditure in connection with the building and site bonds issued in 2021.

Additionally, the District reports the following fund types:

The *special revenue funds* are used to account for and report financial resources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.

The *debt service funds* are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

The *capital projects funds* are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Restricted net position includes assets that are subject to restrictions beyond the District's control. The restrictions may be externally imposed or imposed by law. When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

The effect of interfund activity has been eliminated from the government-wide financial statements.

# FRUITPORT COMMUNITY SCHOOLS

## Notes to Financial Statements

### ***Budgets and Budgetary Accounting***

The District follows these procedures in establishing the budgetary data as reflected in the financial statements.

Budgets are adopted for general and special revenue funds as required by state law and are adopted on a basis consistent with generally accepted accounting principles (GAAP). The District considers the debt service payment schedule to be an adequate budgetary control. The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Superintendent submits to the Board a proposed operating budget for the fiscal year commencing the following July 1.
2. Public hearings are conducted to obtain taxpayer comments.
3. The budget is legally enacted through passage of a resolution.
4. Formal budgetary integration is employed as a management control device during the year for all governmental funds requiring budgets.
5. Adoption and amendments of all budgets used by the District are governed by Public Act 621, which was followed for the year ended June 30, 2024. Expenditures may not exceed appropriations at the function level. The appropriations resolutions are based on the projected expenditures budget of the department heads of the District. Any amendment to the original budget must meet the requirements of Public Act 621. Any revisions that alter the total expenditures of any fund must be approved by the Board of Education.

### **Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Equity**

#### ***Cash and Investments***

The District invests in external investment pools ("Pools"), which consist of "qualified" investments for Michigan school districts. The Pools are not regulated nor are they registered with the SEC. In accordance with GASB 79, *Certain External Investment Pools and Pool Participants*, the District's shares in the external investment pools and other investments are recorded at amortized cost, which approximates fair value.

Michigan law authorizes the District to invest in:

Bonds, bills or notes of the United States; obligations, the principal and interest of which are fully guaranteed by the United States; or obligations of the State. In a primary or fourth class school district, the bonds, bills or notes shall be payable at the option of the holder upon no more than 90 days notice or, if not so payable, shall have maturity dates not more than 5 years after the purchase date.

# FRUITPORT COMMUNITY SCHOOLS

## Notes to Financial Statements

Certificates of deposit issued by a State or national bank, savings accounts of a state or federal savings and loan association, or certificates of deposit or share certificates of a state or federal credit union organized and authorized to operate in this State.

Commercial paper rated at the time of purchase and maturing not more than 270 days after the date of purchase.

Securities issued or guaranteed by agencies or instrumentalities of the United States, United States government or federal agency obligation repurchase agreements, and bankers' acceptance issued by a bank that is a member of the federal deposit insurance corporation.

Mutual funds composed entirely of investment vehicles that are legal for direct investment by a school district.

Investment pools, as authorized by the surplus funds investment pool act, composed entirely of instruments that are legal for direct investment by a school district.

### ***Receivables***

The District follows the practice of recording receivables for revenues that have been earned but not yet received. Receivables consist primarily of State School Aid payments from the State of Michigan and Federal grant funds earned but not yet collected. No amounts have been identified as potentially uncollectible by management, and therefore, no amount has been recorded as a provision for bad debts.

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

### ***Inventory***

Inventories are stated at cost using the first-in, first-out method, and consist primarily of food and cafeteria supplies. USDA donated commodities in the food service fund are recorded at fair value.

### ***Prepaid and Other Assets***

Payments to vendors for services that will benefit periods beyond a fund's fiscal year-end are recorded as prepaid items in both government-wide and fund financial statements. Deposits held by vendors according to contract are recorded as other assets.

# FRUITPORT COMMUNITY SCHOOLS

## Notes to Financial Statements

### *Capital Assets*

Capital assets, which include land, buildings, equipment, and vehicles, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 (and certain computer equipment below this threshold if the aggregate purchase is over \$5,000) and an estimated useful life in excess of one year. Capital assets are stated at historical cost or estimated historical cost where actual cost information is not available. Donated capital assets are recorded at their estimated acquisition cost as of the donation date.

The costs of normal repair and maintenance that do not add to the value or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Capital assets of the primary government are depreciated using the straight-line method over the following estimated useful lives:

Years	
Buildings and improvements	7-50
Furniture and equipment	5-20
Vehicles	5-10

### *Deferred Outflows of Resources*

In addition to assets, the statement of financial position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District reports deferred outflows for the deferred charge on advance bond refundings, which results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The District also reports deferred outflows of resources related to the net pension and other postemployment benefit assets/liabilities. A portion of these costs represent contributions to the plans subsequent to the plan measurement date.

### *Accrued Liabilities*

A liability is recorded at June 30 for those amounts owed to teachers and other employees of the District who do not work during the summer when school is not in session but have elected to have their salaries paid over an entire year. This has the effect of properly charging their salaries to expenditures in the fiscal year in which their services are received, even though they are not paid until July and August of the following fiscal year.

# FRUITPORT COMMUNITY SCHOOLS

## Notes to Financial Statements

The liability for accrued retirement and the employer share of FICA related to the salaries payable has been recorded as has the liability for employee health insurances for the months of July, August, and September. The District pays these insurances for this period as a part of the compensation for services rendered in the preceding school year.

### ***Compensated Absences***

The District recognized a liability for compensated absences for leave time the (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled during or upon separation from employment. Based on the criteria listed, three types of leave qualify for liability recognition for compensated absences - sick, personal, and vacation. The liability for compensated absences is reported as incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example as a result of employee resignations and retirements. The liability for compensated absences includes salary-related benefits where applicable.

### ***Deferred Inflows of Resources***

In addition to liabilities, the statement of financial position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to one or more future periods and so will not be recognized as an inflow of resources (revenue) until that time. The District's deferred inflows of resources are related to the net pension and other postemployment benefit assets/liabilities.

### ***Long-term Obligations***

In the government-wide financial statements, long-term obligations are reported as liabilities in the governmental activities statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received in debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual proceeds received, are reported as debt service expenditures.

# FRUITPORT COMMUNITY SCHOOLS

## Notes to Financial Statements

### ***Fund Equity***

Governmental funds report nonspendable fund balance for amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. Restricted fund balance is reported when externally imposed constraints are placed on the use of resources by grantors, contributors, or laws or regulations of other governments. Committed fund balance is reported for amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority, the Board of Education. A formal resolution of the Board of Education is required to establish, modify, or rescind a fund balance commitment. The District reports assigned fund balance for amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. The Board of Education has delegated the authority to assign fund balance to the Superintendent or his/her designee. Unassigned fund balance is the residual classification for the general fund.

The Board of Education has adopted a minimum fund balance policy in which the total fund balance of the general fund will be equal to at least 6 percent of the prior year's expenditures.

When the District incurs an expenditure for purposes for which various fund balance classifications can be used, it is the District's policy to use restricted fund balance first, then committed fund balance, assigned fund balance, and finally unassigned fund balance.

### ***Property Taxes***

Property taxes are recognized as revenue in the General and Debt Service funds on a levy year basis. The 2024 levy amounts are recognized as current property tax revenue to the extent they are collected during the year or within sixty days after year end. Collections of delinquent taxes in subsequent years are recognized as property tax revenues in the year collected. Property taxes are levied on July 1 and December 1 on the assessed valuation of property located in the District as of the preceding December 31, the lien date. Assessed values are established annually by the various governmental units within the District and are equalized by the State of Michigan.

### ***Interfund Transactions***

During the course of normal operations, the District has numerous transactions between funds, including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying financial statements generally reflect such transactions as transfers. Operating subsidies are also recorded as transfers. The amounts recorded as subsidies or advances are determined by the District.

# FRUITPORT COMMUNITY SCHOOLS

## Notes to Financial Statements

### *Pensions and Other Postemployment Benefits*

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

### *Use of Estimates*

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

## 2. STATE OF MICHIGAN SCHOOL AID

The District reports State of Michigan school aid in the fiscal year in which the District is entitled to the revenue as provided by State of Michigan school aid appropriation acts. State funding represented 77% of the District's general fund revenue during the 2025 fiscal year.

## 3. EXCESS OF EXPENDITURES OVER APPROPRIATIONS IN BUDGETARY FUNDS

### **Excess of Expenditures over Appropriations in Budgetary Funds**

During the year ended June 30, 2025, the District incurred expenditures in certain budgetary funds which were in excess of the amounts appropriated, as follows:

	Total Appropriations	Amount of Expenditures	Budget Variance
<b>General Fund</b>			
Current:			
Instruction:			
Adult and continuing education	\$ 234,173	\$ 244,176	\$ 10,003
Supporting services:			
Pupil	4,677,669	4,769,768	92,099
Instructional staff	1,886,416	1,956,612	70,196
General administration	649,508	674,499	24,991
School administration	2,169,164	2,180,696	11,532
Operations and maintenance	4,151,383	4,398,961	247,578
Pupil transportation services	2,580,600	2,685,847	105,247
Central services	721,014	722,231	1,217
Community services	112,405	126,368	13,963
Capital outlay	-	5,368	5,368

# FRUITPORT COMMUNITY SCHOOLS

## Notes to Financial Statements

### 4. DEPOSIT AND INVESTMENTS

The captions on the government-wide statement relating to cash and investments are as follows:

#### Statement of Net Position

#### Governmental Activities

Cash and investments	\$ <u>18,653,531</u>
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The composition of cash and investments is as follows:

Deposits in checking and savings accounts	\$ 8,015,837
Investments	10,636,894
Cash on hand	<u>800</u>
<b>Total</b>	<b>\$ <u>18,653,531</u></b>

The District's deposits are in three (3) financial institutions located in Michigan. State policy limits the District's investing options to financial institutions located in Michigan. All accounts are in the name of the District and a specific fund or common account.

The District chooses to disclose its investments by specifically identifying each. As of June 30, 2025, the District had the following investments:

	Maturity	Carrying Value	Rating
<b>External investment pools:</b>			
Michigan Liquid Asset Fund (MILAF):			
MILAF + Portfolio:			
Cash management class	N/A	\$ 1,065,210	AAAm S&P
MAX class	N/A	823,422	AAAm S&P
MILAF Term	7/31/2025	1,000,000	AAAm S&P
MILAF Term	8/25/2025	1,000,000	AAAm S&P
MILAF Term	9/29/2025	1,000,000	AAAm S&P
MILAF Term	10/29/2025	1,000,000	AAAm S&P
MILAF Term	11/28/2025	525,000	AAAm S&P
MILAF Term	11/28/2025	475,000	AAAm S&P
MILAF Term	7/31/2025	350,000	AAAm S&P
MILAF Term	10/29/2025	300,000	AAAm S&P
MILAF Term	8/25/2025	250,000	AAAm S&P
MILAF Term	9/29/2025	250,000	AAAm S&P
Goldman Sachs GS Financial Sq Government Inst.	N/A	<u>2,598,262</u>	AAAm S&P
<b>Total investments</b>		<b><u>\$ 10,636,894</u></b>	

# FRUITPORT COMMUNITY SCHOOLS

## Notes to Financial Statements

### *Investment and Deposit Risk*

*Interest Rate Risk* - State law limits the allowable investments and the maturities of some of the allowable investments as identified in Note 1 of the summary of significant accounting policies. The District's investment policy does not have specific limits in excess of state law on investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The maturities for the District's investments are reported above.

*Credit Risk* - State law limits investments to specific government securities, certificates of deposits and bank accounts with qualified financial institutions, commercial paper with specific maximum maturities and ratings when purchased, bankers acceptances of the District's specific financial institutions, qualified mutual funds, and qualified external investment pools as identified in Note 1 (summary of significant accounting policies). The District's investment policy does not have specific limits in excess of state law on investment credit risk. The ratings for each investment are identified above for investments held at year end.

*Custodial Credit Risk - Deposits* - Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned. The District minimizes this risk by pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisors to be in compliance with the requirements set forth in the District's investment policy. As of year end, \$7,868,214 of the District's bank balance of \$8,118,214 was exposed to custodial credit risk because it was uninsured and uncollateralized.

*Custodial Credit Risk - Investments* - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District minimizes this risk by pre-qualifying the financial institutions, brokers/dealers, intermediaries and advisors to be in compliance with the requirements set forth in the District's investment policy. In accordance with the District's investment policy, all investments are held in the name of the District and are evidenced by a safekeeping receipt confirmation, and thus not exposed to custodial credit risk.

*Concentration of Credit Risk* - State law limits allowable investments but does not limit concentration of credit risk as identified in Note 1 of the summary of significant accounting policies. The District's investment policy does not have specific limits in excess of state law on concentration of credit risk. All investments held at year end are reported above.

## 5. RECEIVABLES

Receivables are comprised of the following at year-end:

Governmental Activities	
Accounts	\$ 92,258
Due from other governments	<u>7,627,850</u>
<b>Total receivables</b>	<b><u>\$ 7,720,108</u></b>

# FRUITPORT COMMUNITY SCHOOLS

## Notes to Financial Statements

### 6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities are comprised of the following at year-end:

Governmental Activities	
Accounts payable	\$ 808,884
Accrued liabilities	5,766,177
Accrued interest payable	<u>406,724</u>
<b>Total</b>	<b><u>\$ 6,981,785</u></b>

### 7. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2025, was as follows:

	Beginning Balance	Additions	Disposals	Transfers	Ending Balance
<b>Governmental Activities</b>					
Capital assets, not being depreciated:					
Land	\$ 225,303	\$ -	\$ -	\$ -	\$ 225,303
Construction in progress	<u>215,252</u>	<u>175,937</u>	<u>-</u>	<u>(61,191)</u>	<u>329,998</u>
	<u>440,555</u>	<u>175,937</u>	<u>-</u>	<u>(61,191)</u>	<u>555,301</u>
Capital assets, being depreciated:					
Buildings & improvements	83,736,393	1,734,250	(355,269)	-	85,115,374
Furniture & equipment	<u>3,737,657</u>	<u>1,297,332</u>	<u>(118,248)</u>	<u>61,191</u>	<u>4,977,932</u>
Vehicles	<u>3,397,701</u>	<u>489,963</u>	<u>(217,600)</u>	<u>-</u>	<u>3,670,064</u>
	<u>90,871,751</u>	<u>3,521,545</u>	<u>(691,117)</u>	<u>61,191</u>	<u>93,763,370</u>
Less accumulated depreciation for:					
Buildings & improvements	(18,590,348)	(2,134,886)	261,590	-	(20,463,644)
Furniture & equipment	<u>(1,652,497)</u>	<u>(372,226)</u>	<u>118,248</u>	<u>-</u>	<u>(1,906,475)</u>
Vehicles	<u>(1,991,122)</u>	<u>(338,429)</u>	<u>217,600</u>	<u>-</u>	<u>(2,111,951)</u>
	<u>(22,233,967)</u>	<u>(2,845,541)</u>	<u>597,438</u>	<u>-</u>	<u>(24,482,070)</u>
Total capital assets being depreciated, net	<u>68,637,784</u>	<u>676,004</u>	<u>(93,679)</u>	<u>61,191</u>	<u>69,281,300</u>
<b>Governmental activities capital assets, net</b>	<b><u>\$ 69,078,339</u></b>	<b><u>\$ 851,941</u></b>	<b><u>\$ (93,679)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 69,836,601</u></b>

Depreciation expense for the fiscal year ended June 30, 2025 amounted to \$2,845,541. The District determined that it was impractical to allocate depreciation to the various functions as the assets serve multiple functions.

# FRUITPORT COMMUNITY SCHOOLS

## Notes to Financial Statements

At June 30, 2025, the District has approximately \$425,000 in commitments related to the construction in progress reported above.

### 8. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

At June 30, 2025, interfund receivables and payables consisted of the following:

	Due from Other Funds	Due to Other Funds
General fund	\$ 147,644	\$ 490,229
Nonmajor governmental funds	<u>490,229</u>	<u>147,644</u>
<b>Total</b>	<b><u>\$ 637,873</u></b>	<b><u>\$ 637,873</u></b>

The District reports interfund balances between many of its funds. The sum of all balances presented in the tables above agrees with the sum of interfund balances presented in the balance sheet for the governmental funds. These interfund balances resulted primarily from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Transfers are used to: (1) move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them, and (2) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

For the year ended June 30, 2025 interfund transfers consisted of the following:

Transfers in	Transfers Out		
	General Fund	Nonmajor Governmental Funds	Total
General fund	\$ -	\$ 136,692	\$ 136,692
Nonmajor governmental funds	<u>345,239</u>	-	<u>345,239</u>
	<b><u>\$ 345,239</u></b>	<b><u>\$ 136,692</u></b>	<b><u>\$ 481,931</u></b>

Transfers relate to: 1) indirect charges received by the general fund from the food service and child care special revenue funds, and 2) a transfer from the general fund to the building and site fund for capital projects.

# FRUITPORT COMMUNITY SCHOOLS

## Notes to Financial Statements

### 9. BONDS, NOTES AND OTHER LONG-TERM LIABILITIES

The District issues bonds and other notes to provide for the acquisition and construction of major capital facilities and the acquisition of certain equipment. General obligation bonds are direct obligations and pledge the full faith and credit of the District. Notes from direct borrowing and direct placements include an obligation to Fruitport Township for improvements to the local sewer system. Other long-term debt consists of bond issuance premiums and compensated absences. The following is a summary of bonds, notes and other long-term liability transactions of the District for the year ended June 30, 2025:

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
<b>Governmental activities</b>					
General obligation bonds	\$ 51,645,000	\$ -	\$ (2,925,000)	\$ 48,720,000	\$ 3,050,000
Notes from direct borrowings and direct placements:					
Township sewer project debt	409,487	-	(18,468)	391,019	19,458
Total installment debt	52,054,487	-	(2,943,468)	49,111,019	3,069,458
Deferred amounts:					
For issuance premiums	5,414,012	-	(303,980)	5,110,032	303,980
Compensated absences	3,849,884	318,165	-	4,168,049	1,155,037
	<b>\$ 61,318,383</b>	<b>\$ 318,165</b>	<b>\$ (3,247,448)</b>	<b>\$ 58,389,100</b>	<b>\$ 4,528,475</b>

The change in compensated absences above is a net change for the year.

The District's general obligation bonds consist of the following items:

	Ending Balance	Due Within One Year
<b>Governmental activities</b>		
General obligation bonds:		
\$8,125,000 2010 General Obligation Bonds (Building and Site), due in annual installment of \$185,000 to \$1,000,000 plus interest ranging from 3.20% to 6.30%, payable semi-annually, through May 1, 2027.	\$ 2,000,000	\$ 1,000,000
\$17,885,000 2017 General Obligation Building and Site Bonds, due in annual installments of \$90,000 to \$1,250,000 plus interest ranging from 4.00% to 5.00%, payable semi-annually, through May 1, 2046.	15,575,000	275,000

continued...

# FRUITPORT COMMUNITY SCHOOLS

## Notes to Financial Statements

	Ending Balance	Due Within One Year
<b>Governmental activities (concluded)</b>		
General obligation bonds (concluded):		
\$3,005,000 2017 General Obligation Refunding Bonds, due in annual installments (beginning in 2021) of \$360,000 to \$395,000 plus interest ranging from 4.00% to 5.00%, payable semi-annually, through May 1, 2028.	\$ 1,095,000	\$ 370,000
\$27,945,000 2018 General Obligation Building and Site Bonds, due in annual installments of \$180,000 to \$1,270,000 plus interest ranging from 4.00% to 5.00%, payable semi-annually, through May 1, 2046.	25,540,000	820,000
\$7,005,000 2021 General Obligation Building and Site Bonds, due in annual installments of \$100,000 to \$700,000 plus interest ranging from 3.00% to 4.00%, payable semi-annually, through May 1, 2036.	<u>4,510,000</u>	<u>585,000</u>
<b>Total</b>	<b><u>\$ 48,720,000</u></b>	<b><u>\$ 3,050,000</u></b>

concluded

The District's notes from direct borrowings and direct placements consists of the following item:

	Ending Balance	Due Within One Year
Other installment debt:		
\$549,633 Fruitport Township Sewer Connection Charges, due in annual installments of \$40,417 including interest at 5.36%, through February 1, 2039.	<u>\$ 391,019</u>	<u>\$ 19,458</u>

# FRUITPORT COMMUNITY SCHOOLS

## Notes to Financial Statements

Annual debt service requirements to maturity for long-term debt are as follows:

Year Ended June 30,	Governmental Activities				
	General Obligation Bonds		Notes from Direct Borrowings and Direct Placements		
	Principal	Interest	Principal	Interest	
2026	\$ 3,050,000	\$ 2,387,950	\$ 19,458	\$ 20,959	
2027	3,235,000	2,234,750	20,501	19,916	
2028	2,060,000	2,072,900	21,600	18,817	
2029	2,175,000	1,970,900	22,758	17,659	
2030	2,280,000	1,863,750	23,977	16,439	
2031-2035	12,600,000	7,569,500	140,600	61,484	
2036-2040	10,900,000	4,674,000	142,125	19,542	
2041-2045	10,350,000	2,070,000	-	-	
2046	<u>2,070,000</u>	<u>103,500</u>	<u>-</u>	<u>-</u>	
	<u><u>\$ 48,720,000</u></u>	<u><u>\$ 24,947,250</u></u>	<u><u>\$ 391,019</u></u>	<u><u>\$ 174,816</u></u>	

## 10. RISK MANAGEMENT

The District is a member of the MASB SET/SEG Risk Pool (the "Pool"), a self-insurance program, owned by the members, with 480 other districts pooling together to insure property, liability and auto exposure. Contributions from members of the Pool are determined through standard underwriting procedures. The members of the Pool have contributed amounts sufficient to fund individual losses of \$500,000 per occurrence. Reinsurance up to \$750,000,000 per occurrence has been purchased to cover claims exceeding this amount. The District is responsible for the first \$1,000 per occurrence for property losses. The District paid \$142,520 in contributions to the Pool for the year ended June 30, 2025. Settled claims relating to the commercial insurance have not exceeded the amount of coverage in any of the past three fiscal years.

The District is also a member of the MASB SET/SEG Workers Compensation Fund (the "Fund"), a self-insurance program, owned by the members, with 482 other districts pooling together to insure workers' compensation and employers' liability exposures. The Fund pays the first \$500,000 of any workers' compensation or employers' liability loss out of the loss fund collected from members. Excess insurance has been purchased to cover claims exceeding those amounts. As of June 30, 2024, there were no material pending claims against the District. The District paid \$63,643 in premiums to the Fund for the year ended June 30, 2025. Each year, the Fund returns net position to each member in the form of a premium reduction.

Health, life and other employee insurance is provided by private insurance carriers. No settlements have occurred in excess of coverage for June 30, 2025 or any of the previous three years.

# FRUITPORT COMMUNITY SCHOOLS

## Notes to Financial Statements

### 11. PENSION AND OTHER POSTEMPLOYMENT BENEFITS PLANS

#### *Plan Description*

The Michigan Public School Employees' Retirement System (the "System" or MPSERS) is a cost-sharing, multiple employer, state-wide, defined benefit public employee retirement plan governed by the State of Michigan (the "State") originally created under Public Act 136 of 1945, recodified and currently operating under the provisions of Public Act 300 of 1980, as amended. Section 25 of this act establishes the board's authority to promulgate or amend the provisions of the System. The board consists of twelve members - eleven appointed by the Governor and the State Superintendent of Instruction, who serves as an ex-officio member.

The System's pension plan was established by the State to provide retirement, survivor and disability benefits to public school employees. In addition, the System's health plan provides all retirees with the option of receiving health, prescription drug, dental and vision coverage under the Michigan Public School Employees' Retirement Act (1980 PA 300 as amended).

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

The System's financial statements are available at the ORS website at [www.michigan.gov/orsschools](http://www.michigan.gov/orsschools).

#### *Pension Benefits Provided*

Benefit provisions of the defined benefit pension plan are established by State statute, which may be amended. Public Act 300 of 1980, as amended, establishes eligibility and benefit provisions for the defined benefit (DB) pension plan. Depending on the plan option selected, member retirement benefits are determined by final average compensation, years of service, and a pension factor ranging from 1.25% to 1.50%. DB members are eligible to receive a monthly benefit when they meet certain age and service requirements. The System also provides disability and survivor benefits to DB plan members.

A DB member plan member who leaves Michigan public school employment may request a refund of his or her member contributions to the retirement system account if applicable. A refund cancels a former member's rights to future benefits. However, returning members who previously received a refund of their contributions may reinstate their service through repayment of the refund upon satisfaction of certain requirements.

# FRUITPORT COMMUNITY SCHOOLS

## Notes to Financial Statements

Participants in the defined contribution plan consist of one of the following: (1) members who worked for a Michigan public school on or after September 4, 2012 and elected to be enrolled in the defined contribution plan; (2) members who elected to transfer from the defined benefit plan to the defined contribution plan under the reform (P.A. 300) of 2012; or (3) members who worked for a Michigan public school on or after February 1, 2018 and did not elect participation in the Pension Plus 2 plan. Members who worked for a Michigan public school on or after September 4, 2012 and elected to be enrolled in the defined contribution plan receive a 100% match of the member contribution rate up to a maximum of 3% based on the member's gross earnings. Additionally, there is a mandatory employer contribution of 4% of the member's gross earnings for MPSERS members who elected to convert from a Basic or MIP benefit plan to the defined contribution benefit plan. Members electing the Pension Plus or Pension Plus 2 benefit plan receive a 50% match of the member's contribution percent up to a maximum of 1% based on the member's gross earnings. Effective October 1, 2017, there is a mandatory employer contribution of 4% of the member's gross earnings for members who elect the Defined Contribution benefit plan. The employer must match 100% of the employee contribution for any member who elected the Personal Healthcare Fund up to a maximum of 2% of the member's gross earnings. For all members with a Personal Health Care Fund (PHF), the first 2% of DC contributions must go into the PHF and must be matched 100% by the employer.

### ***Other Postemployment Benefits Provided***

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

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

# FRUITPORT COMMUNITY SCHOOLS

## Notes to Financial Statements

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

### ***Contributions***

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

Employer contributions to the System are determined on an actuarial basis using the entry age normal actuarial cost method. Under this method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated on a level basis over the service of the individual between entry age and assumed exit age. The portion of this cost allocated to the current valuation year is called the normal cost. The remainder is called the actuarial accrued liability. Normal cost is funded on a current basis. The unfunded (overfunded) actuarial accrued liability as of the September 30, 2023 valuation will be amortized over a 15-year period beginning October 1, 2023 and ending September 30, 2038.

The table below summarizes pension contribution rates in effect for fiscal year 2025:

Benefit Structure	Member Rates	Employer Rates
Basic	0.00% - 4.00%	23.03% - 30.11%
Member Investment Plan (MIP)	3.00% - 7.00%	23.03% - 30.11%
Pension Plus	3.00% - 6.40%	19.17% - 26.27%
Pension Plus 2	6.20%	20.10% - 27.16%
Defined Contribution	0.00%	13.90% - 20.96%

For the year ended June 30, 2025, required and actual contributions from the District to the pension plan were \$7,250,141, which included \$1,841,114, the amount received from the State and remitted to the System to fund the MPSERS unfunded actuarial accrued liability ("UAAL") stabilization rate. In addition, the District had additional contributions of \$418,493, which was a one-time, state payment toward the MPSERS unfunded liability.

# FRUITPORT COMMUNITY SCHOOLS

## Notes to Financial Statements

The table below summarizes OPEB contribution rates in effect for fiscal year 2025:

Benefit Structure	Member Rates	Employer Rates
Premium Subsidy	3.00%	1.25% - 8.31%
Personal Healthcare Fund (PHF)	0.00%	0.00% - 7.06%

For the year ended June 30, 2025, required and actual contributions from the District to the OPEB plan were \$301,198.

The table below summarizes defined contribution rates in effect for fiscal year 2025:

Benefit Structure	Member Rates	Employer Rates
Defined Contribution	0.00% - 3.00%	0.00% - 7.00%
Personal Healthcare Fund (PHF)	0.00% - 2.00%	0.00% - 2.00%

For the year ended June 30, 2025, required and actual contributions from the District for those members with a defined contribution benefit were \$452,428.

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

At June 30, 2025, the District reported a liability of \$40,819,312 for its proportionate share of the MPSERS net pension liability. The net pension liability was measured as of September 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation rolled forward from September 2023. The District's proportion of the net pension liability was determined by dividing each employer's statutorily required pension contributions to the system during the measurement period by the percent of pension contributions required from all applicable employers during the measurement period. At September 30, 2024, the District's proportion was 0.16673%, which was a decrease of 0.00137% from its proportion measured as of September 30, 2023.

## FRUITPORT COMMUNITY SCHOOLS

### Notes to Financial Statements

For the year ended June 30, 2025, the District recognized pension expense of \$3,052,012. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
Differences between expected and actual experience	\$ 1,107,457	\$ 443,507	\$ 663,950
Changes in assumptions	4,255,655	2,990,765	1,264,890
Net difference between projected and actual earnings on pension plan investments	-	7,790,055	(7,790,055)
Changes in proportion and differences between employer contributions and proportionate share of contributions	484,433	661,320	(176,887)
	5,847,545	11,885,647	(6,038,102)
District contributions subsequent to the measurement date	7,264,098	-	7,264,098
<b>Total</b>	<b>\$ 13,111,643</b>	<b>\$ 11,885,647</b>	<b>\$ 1,225,996</b>

The amount reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Amount
2026	\$ (1,319,938)
2027	293,698
2028	(2,939,608)
2029	(2,072,254)
<b>Total</b>	<b><u>\$ (6,038,102)</u></b>

# FRUITPORT COMMUNITY SCHOOLS

## Notes to Financial Statements

### ***OPEB Assets/Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB***

At June 30, 2025, the District reported an asset of \$7,191,810 for its proportionate share of the MPSERS net OPEB asset. The net OPEB asset was measured as of September 30, 2024, and the total OPEB liability used to calculate the net OPEB asset was determined by an actuarial valuation rolled forward from September 2023. The District's proportion of the net OPEB asset was determined by dividing each employer's statutorily required OPEB contributions to the system during the measurement period by the percent of OPEB contributions required from all applicable employers during the measurement period. At September 30, 2024, the District's proportion was 0.16708% which was an increase of 0.00084% from its proportion measured as of September 30, 2023.

For the year ended June 30, 2025, the District recognized OPEB benefit of \$2,686,597. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
Differences between expected and actual experience	\$ -	\$ 7,621,122	\$ (7,621,122)
Changes in assumptions	1,570,795	180,550	1,390,245
Net difference between projected and actual earnings on OPEB plan investments	-	1,361,492	(1,361,492)
Changes in proportion and differences between employer contributions and proportionate share of contributions	<u>322,327</u>	<u>401,696</u>	<u>(79,369)</u>
	<u>1,893,122</u>	<u>9,564,860</u>	<u>(7,671,738)</u>
District contributions subsequent to the measurement date	<u>141,628</u>	-	<u>141,628</u>
<b>Total</b>	<b>\$ 2,034,750</b>	<b>\$ 9,564,860</b>	<b>\$ (7,530,110)</b>

# FRUITPORT COMMUNITY SCHOOLS

## Notes to Financial Statements

The amount reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as an adjustment to the net OPEB asset in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30,	Amount
2026	\$ (2,523,831)
2027	(1,538,231)
2028	(1,421,615)
2029	(1,326,904)
20230	(727,408)
Thereafter	<u>(133,749)</u>
<b>Total</b>	<b><u>\$ (7,671,738)</u></b>

### ***Actuarial Assumptions***

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. The total pension and OPEB liabilities in the September 30, 2023 actuarial valuation were determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial cost method	Entry age, normal
Wage inflation rate	2.75%
Investment rate of return:	
MIP and Basic plans (non-hybrid)	6.00%
Pension Plus plan (hybrid)	6.00%
Pension Plus 2 plan (hybrid)	6.00%
OPEB plans	6.00%
Projected salary increases	2.75% - 11.55%, including wage inflation at 2.75%
Cost of living adjustments	3% annual non-compounded for MIP members
Healthcare cost trend rate	Pre-65: 7.25% Year 1 graded to 3.5% Year 15 Post-65: 6.50% Year 1 graded to 3.5% Year 15
Mortality	Retirees: PubT-2010 Male and Female Retiree Mortality Tables scaled by 116% for males and 116% for females and adjusted for mortality improvements using projection scale MP-2021 from 2010. Active: PubT-2010 Male and Female Employee Mortality Tables scaled 100% and adjusted for mortality improvements using projection scale MP-2021 from 2010.

# FRUITPORT COMMUNITY SCHOOLS

## Notes to Financial Statements

Other OPEB assumptions:

Opt-out assumptions

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

Survivor coverage

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

Coverage election at retirement

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

Assumption changes as a result of an experience study for the period 2017 through 2022 have been adopted by the System for use in the annual pension and OPEB valuations beginning with the September 30, 2023 valuation. The total pension and OPEB liabilities as of September 30, 2024, are based on the results of an actuarial valuation date of September 30, 2023, and rolled forward using generally accepted actuarial procedures, including the experience study. The recognition period for pension liabilities is 4.4612 years which is the average of the expected remaining service lives of all employees. The recognition period for OPEB liabilities is 6.2834 years which is the average of the expected remaining service lives of all employees. The recognition period for assets is 5 years.

*Changes in assumptions.* The method for amortizing UAAL transitioned from the level percent of payroll to the level dollar method. In addition, healthcare cost trend rates for pre-65 decreased from 7.50% to 7.25% and post-65 increased from 6.25% to 6.50%.

# FRUITPORT COMMUNITY SCHOOLS

## Notes to Financial Statements

### *Long-term Expected Return on Pension and OPEB Plan Assets*

The long-term expected rate of return on pension and OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension/OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension and OPEB plans' target asset allocation as of September 30, 2024, are summarized in the following table:

#### *Pension*

Asset Class	Target Allocation	Long-term Expected Real Rate of Return	Expected Money-Weighted Rate of Return
Domestic equity pools	25.00%	5.02%	1.26%
Private equity pools	16.00%	8.53%	1.36%
International equity pools	15.00%	6.16%	0.92%
Fixed income pools	13.00%	2.08%	0.27%
Real estate and infrastructure pools	10.00%	6.73%	0.67%
Absolute return pools	9.00%	4.93%	0.44%
Real return/opportunistic pools	10.00%	6.54%	0.65%
Short-term investment pools	2.00%	1.33%	0.03%
	<u>100.00%</u>		5.60%
Inflation			2.30%
Risk adjustment			-1.90%
<b>Investment rate of return</b>			<b>6.00%</b>

# FRUITPORT COMMUNITY SCHOOLS

## Notes to Financial Statements

### *OPEB*

Asset Class	Target Allocation	Long-term Expected Real Rate of Return	Expected Money-Weighted Rate of Return
Domestic equity pools	25.00%	5.02%	1.26%
Private equity pools	16.00%	8.53%	1.36%
International equity pools	15.00%	6.16%	0.92%
Fixed income pools	13.00%	1.88%	0.24%
Real estate and infrastructure pools	10.00%	6.73%	0.67%
Absolute return pools	9.00%	4.93%	0.44%
Real return/opportunistic pools	10.00%	6.54%	0.65%
Short-term investment pools	2.00%	1.33%	0.03%
	<u><u>100.00%</u></u>		<u><u>5.57%</u></u>
Inflation			2.30%
Risk adjustment			<u><u>-1.87%</u></u>
<b>Investment rate of return</b>			<b><u><u>6.00%</u></u></b>

### *Rate of Return*

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

### *Discount Rate*

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

# FRUITPORT COMMUNITY SCHOOLS

## Notes to Financial Statements

### *Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*

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

	1% Decrease (5.00%)	Current Discount Rate (6.00%)	1% Increase (7.00%)
District's proportionate share of the net pension liability	\$ 59,841,550	\$ 40,819,312	\$ 24,979,639

### *Sensitivity of the District's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate*

The following presents the District's proportionate share of the net OPEB asset calculated using the discount rate of 6.00%, as well as what the District's proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher:

	1% Decrease (5.00%)	Current Discount Rate (6.00%)	1% Increase (7.00%)
District's proportionate share of the net OPEB asset	\$ (5,557,890)	\$ (7,191,810)	\$ (8,604,506)

### *Sensitivity of the District's Proportionate Share of the Net OPEB Asset to Healthcare Cost Trend Rate*

The following presents the District's proportionate share of the net OPEB asset calculated using the assumed trend rates, as well as what the District's proportionate share of the net OPEB asset would be if it were calculated using a trend rate that is 1 percentage point lower or 1 percentage point higher:

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
District's proportionate share of the net OPEB asset	\$ (8,604,522)	\$ (7,191,810)	\$ (5,676,684)

### *Pension and OPEB Plans Fiduciary Net Position*

Detailed information about the pension and OPEB plan's fiduciary net position is available in the separately issued MPSERS financial statements available on the State of Michigan Office of Retirement Services website at [www.michigan.gov/orsschools](http://www.michigan.gov/orsschools).

# FRUITPORT COMMUNITY SCHOOLS

## Notes to Financial Statements

### *Payable to the Pension Plan*

At June 30, 2025, the District reported a payable of \$1,251,343 for the outstanding amount of pension contributions to the Plan required for the year ended June 30, 2025.

### *Payable to the OPEB Plan*

At June 30, 2025, the District reported a payable of \$34,885 for the outstanding amount of OPEB contributions to the Plan required for the year ended June 30, 2025.

## 12. FUND BALANCES - GOVERNMENTAL FUNDS

The District classifies fund balances based primarily on the extent to which it is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Detailed information on fund balances of governmental funds is as follows:

	General Fund	2021 Capital Projects Fund	Nonmajor Governmental Funds	Total
<b>Nonspendable:</b>				
Inventory	\$ -	\$ -	\$ 32,340	\$ 32,340
Prepaid and other assets	88,800	-	134,304	223,104
<b>Total nonspendable</b>	<b>88,800</b>	<b>-</b>	<b>166,644</b>	<b>255,444</b>
<b>Restricted for:</b>				
Debt service	-	-	2,345,460	2,345,460
Food services	-	-	387,249	387,249
Technology improvements	-	-	837,137	837,137
Capital projects (unexpended bond proceeds)	-	571,483	-	571,483
<b>Total restricted</b>	<b>-</b>	<b>571,483</b>	<b>3,569,846</b>	<b>4,141,329</b>
<b>Committed for:</b>				
Child care	-	-	498,587	498,587
Student/school activity	-	-	712,302	712,302
Capital projects	-	-	2,423,826	2,423,826
<b>Total committed</b>	<b>-</b>	<b>-</b>	<b>3,634,715</b>	<b>3,634,715</b>
<b>Assigned for:</b>				
Subsequent year's budget	723,179	-	-	723,179
<b>Unassigned</b>	<b>7,822,543</b>	<b>-</b>	<b>-</b>	<b>7,822,543</b>
<b>Total fund balances, governmental funds</b>	<b>\$ 8,634,522</b>	<b>\$ 571,483</b>	<b>\$ 7,371,205</b>	<b>\$ 16,577,210</b>

# FRUITPORT COMMUNITY SCHOOLS

## Notes to Financial Statements

### 13. NET INVESTMENT IN CAPITAL ASSETS

The composition of net investment in capital assets as of June 30, 2025 was as follows:

Capital assets:

Capital assets not being depreciated	\$ 555,301
Capital assets being depreciated, net	<u>69,281,300</u>
	<u>69,836,601</u>

Related debt:

General obligation bonds	48,720,000
Other installment debt	391,019
Deferred charge on advance refundings	(39,564)
Deferred issuance premiums	5,110,032
Unexpended bond proceeds	(571,483)
	<u>53,610,004</u>

<b>Net investment in capital assets</b>	<u>\$ 16,226,597</u>
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### 14. CONTINGENCIES

***Federal Grant Programs***

The District participates in federally assisted grant programs, which are subject to program compliance audits by the grantor or its representatives. Such audits of these programs may be performed at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the District expects such amounts, if any, not to be material.

***Litigation***

In the normal course of its activities, the District is a party in various legal actions and subject to certain asserted and unasserted claims and assessments. Management of the District is of the opinion that the outcome of such actions will not have a material effect on the financial position of the District and, therefore, has not reflected loss reserves in the financial statements.

### 15. BOND CONSTRUCTION COSTS

The 2021 Capital Projects Fund includes capital project activities funded with bonds. For this capital project, the school district has complied with the applicable provisions of Section 1351a of the Revised School Code. The fund is not yet considered substantially complete and a subsequent year audit is expected.

# FRUITPORT COMMUNITY SCHOOLS

## Notes to Financial Statements

### 16. RESTATEMENT TO BEGINNING BALANCES

During the current year, the District Implemented GASB Statement No. 101, *Compensated Absences*. The effects of the change in accounting principle are summarized below:

Governmental Activities	
Net position, beginning of year, as previously reported	\$ (19,010,077)
Restatement - GASB 101 implementation	<u>(3,401,362)</u>
Net position, beginning of year, as restated	<u>\$ (22,411,439)</u>



## **REQUIRED SUPPLEMENTARY INFORMATION**

## FRUITPORT COMMUNITY SCHOOLS

### Required Supplementary Information

MPSERS Cost-Sharing Multiple-Employer Plan

Schedule of the District's Proportionate Share of the Net Pension Liability

	Year Ended June 30,			
	2025	2024	2023	2022
District's proportionate share of the net pension liability	\$ 40,819,312	\$ 54,406,212	\$ 62,543,022	\$ 38,915,957
District's proportion of the net pension liability	0.16673%	0.16810%	0.16630%	0.16437%
District's covered payroll	\$ 17,708,372	\$ 16,633,475	\$ 16,479,736	\$ 14,561,125
District's proportionate share of the net pension liability as a percentage of its covered payroll	230.51%	327.09%	379.51%	267.26%
Plan fiduciary net position as a percentage of the total pension liability	74.44%	65.91%	60.77%	72.60%

See notes to required supplementary information.

2021 2020 2019 2018 2017 2016

Year Ended June 30,					
2021	2020	2019	2018	2017	2016
\$ 58,220,340	\$ 56,621,506	\$ 51,832,456	\$ 44,723,662	\$ 43,673,036	\$ 43,964,215
0.16949%	0.17098%	0.17242%	0.17258%	0.17505%	0.18000%
\$ 15,043,187	\$ 14,861,530	\$ 14,710,639	\$ 14,445,589	\$ 14,584,395	\$ 14,964,758
387.02%	380.99%	352.35%	309.60%	299.45%	293.79%
59.72%	60.31%	62.36%	64.21%	63.27%	63.17%

## FRUITPORT COMMUNITY SCHOOLS

### Required Supplementary Information

MPSERS Cost-Sharing Multiple-Employer Plan  
Schedule of District Contributions - Pension

	Year Ended June 30,			
	2025	2024	2023	2022
Statutorily required contribution	\$ 7,250,141	\$ 6,987,004	\$ 6,062,329	\$ 5,493,505
Contributions in relation to the statutorily required contribution	<u>(7,250,141)</u>	<u>(6,987,004)</u>	<u>(6,062,329)</u>	<u>(5,493,505)</u>
Contribution deficiency (excess)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
District's covered payroll	\$ 20,137,071	\$ 17,871,955	\$ 16,580,084	\$ 15,445,085
Contributions as a percentage of covered payroll	36.00%	39.09%	36.56%	35.57%

See notes to required supplementary information.

Year Ended June 30,					
2021	2020	2019	2018	2017	2016
\$ 4,924,992	\$ 4,662,814	\$ 4,551,630	\$ 4,684,814	\$ 4,051,351	\$ 4,014,379
<u>(4,924,992)</u>	<u>(4,662,814)</u>	<u>(4,551,630)</u>	<u>(4,684,814)</u>	<u>(4,051,351)</u>	<u>(4,014,379)</u>
<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
\$ 14,760,934	\$ 14,867,082	\$ 15,027,617	\$ 14,530,163	\$ 14,430,669	\$ 14,520,164
33.37%	31.36%	30.29%	32.24%	28.07%	27.65%

## FRUITPORT COMMUNITY SCHOOLS

### Required Supplementary Information

MPSERS Cost-Sharing Multiple-Employer Plan

Schedule of the District's Proportionate Share of the Net OPEB (Asset) Liability

	Year Ended June 30,			
	2025	2024	2023	2022
District's proportionate share of the net OPEB (asset) liability	\$ (7,191,810)	\$ (940,401)	\$ 3,592,831	\$ 2,459,294
District's proportion of the net OPEB asset/liability	0.16708%	0.16624%	0.16963%	0.16112%
District's covered payroll	\$ 17,708,372	\$ 16,633,475	\$ 16,479,736	\$ 14,561,125
District's proportionate share of the net OPEB (asset) liability as a percentage of its covered payroll	-40.61%	-5.65%	21.80%	16.89%
Plan fiduciary net position as a percentage of the total OPEB liability	143.08%	105.04%	83.09%	87.33%

See notes to required supplementary information.

Year Ended June 30,			
2021	2020	2019	2018
\$ 9,087,423	\$ 12,200,112	\$ 13,721,368	\$ 15,280,008
0.16963%	0.16997%	0.17262%	0.17255%
\$ 15,043,187	\$ 14,861,530	\$ 14,710,639	\$ 14,445,589
60.41%	82.09%	93.28%	105.78%
59.44%	48.46%	42.95%	36.39%

## FRUITPORT COMMUNITY SCHOOLS

### ■ Required Supplementary Information

MPSERS Cost-Sharing Multiple-Employer Plan  
Schedule of District Contributions - OPEB

	Year Ended June 30,			
	2025	2024	2023	2022
Statutorily required contributions	\$ 301,198	\$ 1,405,568	\$ 1,299,204	\$ 1,228,613
Contributions in relation to the statutorily required contributions	<u>(301,198)</u>	<u>(1,405,568)</u>	<u>(1,299,204)</u>	<u>(1,228,613)</u>
Contribution deficiency (excess)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
District's covered payroll	\$ 20,137,071	\$ 17,871,955	\$ 16,580,084	\$ 15,445,085
Contributions as a percentage of covered payroll	1.50%	7.86%	7.84%	7.95%

See notes to required supplementary information.

Year Ended June 30,			
2021	2020	2019	2018
\$ 1,189,427	\$ 1,201,198	\$ 1,167,353	\$ 1,084,484
<u>(1,189,427)</u>	<u>(1,201,198)</u>	<u>(1,167,353)</u>	<u>(1,084,484)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 14,760,934	\$ 14,867,082	\$ 15,027,617	\$ 14,530,163
8.06%	8.08%	7.77%	7.46%

# FRUITPORT COMMUNITY SCHOOLS

## Notes to Required Supplementary Information

### Pension Information

The amounts presented in the schedule of the District's Proportionate Share of the Net Pension Liability were determined as of September 30 of the preceding year (the plan year).

The significant changes in assumptions for each of the fiscal years ended June 30 were as follows:

- 2025 - The method for amortizing UAAL transitioned from the level percent of payroll to the level dollar method.
- 2024 - The payroll growth assumption for amortization purposes used in determining the fiscal year 2025 and 2026 employer contributions decreased from 2.00% to 1.50% and 1.50% to 0.75%, respectively. In addition, the PubT-2010 mortality tables were used in the September 2022 valuation compared to the RP-2014 mortality tables used in the September 2021 valuation.
- 2023 - The payroll growth assumption for amortization purposes used in determining the fiscal year 2024 employer contributions decreased from 2.5% to 2.0%. Additionally, the discount rate used in the September 30, 2021 actuarial valuation decreased to 6.00% for the MIP and Basic plans, and 6.00% for the Pension Plus Plan.
- 2022 - The payroll growth assumption for amortization purposes used in determining the fiscal year 2023 employer contributions decreased from 3.0% to 2.5%.
- 2021 - The payroll growth assumption for amortization purposes used in determining the fiscal year 2022 employer contributions decreased from 3.5% to 3.0%.
- 2020 - The discount rate used in the September 30, 2018 actuarial valuation decreased to 6.80% for the MIP and Basic plans, 6.80% for the Pension Plus Plan, and 6.00% for the Pension Plus 2 Plan.
- 2019 - The discount rate used in the September 30, 2017 actuarial valuation decreased to 7.05% for the MIP and Basic plans, 7.00% for the Pension Plus plan, and 6.00% for the Pension Plus 2 plan.
- 2018 - The discount rate used in the September 30, 2016 actuarial valuation decreased to 7.50% for the MIP and Basic plans and 7.00% for the Pension Plus plan.

### OPEB Information

GASB 75 was implemented in fiscal year 2018. The OPEB plan schedules are being built prospectively. Ultimately, 10 years of data will be presented.

The amounts presented in the schedule of the District's Proportionate Share of the Net OPEB (Asset) Liability were determined as of September 30 of the preceding year (the plan year).

The significant changes in assumptions for each of the fiscal years ended June 30 were as follows:

- 2025 - The method for amortizing UAAL transitioned from the level percent of payroll to the level dollar method. In addition, healthcare cost trend rates for pre-65 decreased from 7.50% to 7.25% and post-65 increased from 6.25% to 6.50%.
- 2024 - The payroll growth assumption for amortization purposes used in determining the fiscal year 2025 and 2026 employer contributions decreased from 2.00% to 1.50% and 1.50% to 0.75%, respectively. In addition, the PubT-2010 mortality tables were used in the September 2022 valuation compared to the RP-2014 mortality tables used in the September 2021 valuation. Finally, healthcare cost trend rates for pre-65 decreased from 7.75% to 7.50% and post-65 increased from 5.25% to 6.25%.

# FRUITPORT COMMUNITY SCHOOLS

## ■ Notes to Required Supplementary Information

### OPEB Information (Concluded)

- 2023 - The payroll growth assumption for amortization purposes used in determining the fiscal year 2024 employer contributions decreased from 2.5% to 2.0%. Additionally, the discount rate used in the September 30, 2021 actuarial valuation decreased to 6.00%.
- 2022 - The payroll growth assumption for amortization purposes used in determining the fiscal year 2023 employer contributions decreased from 3.0% to 2.5%. The healthcare cost trend rate used in the September 30, 2020 actuarial valuation increased to 7.75%.
- 2021 - The payroll growth assumption for amortization purposes used in determining the fiscal year 2022 employer contributions decreased from 3.5% to 3.0%. The healthcare cost trend rate used in the September 30, 2019 actuarial valuation decreased to 7.0%.
- 2020 - The discount rate used in the September 30, 2018 actuarial valuation decreased to 6.95%.
- 2019 - The discount rate used in the September 30, 2017 actuarial valuation decreased to 7.15%.

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## **COMBINING FUND FINANCIAL STATEMENTS**

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## **NONMAJOR GOVERNMENTAL FUNDS**

## FRUITPORT COMMUNITY SCHOOLS

### Combining Balance Sheet

Nonmajor Governmental Funds

June 30, 2025

	Special Revenue			
	Food Service	Child Care	Tech Millage	Student/School Activity
<b>Assets</b>				
Cash and investments	\$ 335,996	\$ 547,471	\$ 839,461	\$ 861,196
Receivables:				
Accounts	1,706	-	-	-
Due from other governments	119,353	-	33,465	-
Due from other funds	-	-	-	-
Inventory	32,340	-	-	-
Prepaid and other assets	125,595	-	8,709	-
<b>Total assets</b>	<b>\$ 614,990</b>	<b>\$ 547,471</b>	<b>\$ 881,635</b>	<b>\$ 861,196</b>
<b>Liabilities</b>				
Accounts payable	\$ 31,136	\$ 33,260	\$ 28,624	\$ 2,250
Accrued liabilities	6,042	5,322	7,165	-
Due to other funds	-	-	-	146,644
Unearned revenue	32,628	10,302	-	-
<b>Total liabilities</b>	<b>69,806</b>	<b>48,884</b>	<b>35,789</b>	<b>148,894</b>
<b>Fund balances</b>				
Nonspendable	157,935	-	8,709	-
Restricted	387,249	-	837,137	-
Committed	-	498,587	-	712,302
<b>Total fund balances</b>	<b>545,184</b>	<b>498,587</b>	<b>845,846</b>	<b>712,302</b>
<b>Total liabilities and fund balances</b>	<b>\$ 614,990</b>	<b>\$ 547,471</b>	<b>\$ 881,635</b>	<b>\$ 861,196</b>

Debt Service			Capital Projects		
2010 Debt	2017 Debt	2021 Debt	Building and Site	Total	
\$ 373,067	\$ 1,544,928	\$ 325,853	\$ 1,910,963	\$ 6,738,935	
-	-	-	22,634	24,340	
19,891	68,392	14,329	-	255,430	
-	-	-	490,229	490,229	
-	-	-	-	32,340	
-	-	-	-	134,304	
<b>\$ 392,958</b>	<b>\$ 1,613,320</b>	<b>\$ 340,182</b>	<b>\$ 2,423,826</b>	<b>\$ 7,675,578</b>	
\$ -	\$ -	\$ -	\$ -	\$ 95,270	
-	-	-	-	18,529	
-	500	500	-	147,644	
-	-	-	-	42,930	
<b>-</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>304,373</b>	
-	-	-	-	166,644	
392,958	1,612,820	339,682	-	3,569,846	
<b>-</b>	<b>-</b>	<b>-</b>	<b>2,423,826</b>	<b>3,634,715</b>	
<b>392,958</b>	<b>1,612,820</b>	<b>339,682</b>	<b>2,423,826</b>	<b>7,371,205</b>	
<b>\$ 392,958</b>	<b>\$ 1,613,320</b>	<b>\$ 340,182</b>	<b>\$ 2,423,826</b>	<b>\$ 7,675,578</b>	

## FRUITPORT COMMUNITY SCHOOLS

### Combining Statement of Revenues, Expenditures

and Changes in Fund Balances - Nonmajor Governmental Funds  
For the Year Ended June 30, 2025

	Special Revenue			
	Food Service	Child Care	Tech Millage	Student/ School Activity
<b>Revenues</b>				
Local sources:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fees and charges	94,146	834,851	3,523	-
Interdistrict	-	-	642,916	-
Student/school activity grants and fees	-	-	-	858,866
Investment income	-	-	-	-
Total local sources	94,146	834,851	646,439	858,866
State sources	393,783	-	-	-
Federal sources	1,543,702	-	9,731	-
<b>Total revenues</b>	<b>2,031,631</b>	<b>834,851</b>	<b>656,170</b>	<b>858,866</b>
<b>Expenditures</b>				
Current:				
Supporting services	-	-	606,131	-
Community services	-	997,120	-	-
Food services	1,908,610	-	-	-
Student/school activity	-	-	-	827,921
Debt service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>1,908,610</b>	<b>997,120</b>	<b>606,131</b>	<b>827,921</b>
Revenues over (under) expenditures	123,021	(162,269)	50,039	30,945
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Transfers out	(111,692)	(25,000)	-	-
<b>Total other financing sources (uses)</b>	<b>(111,692)</b>	<b>(25,000)</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>11,329</b>	<b>(187,269)</b>	<b>50,039</b>	<b>30,945</b>
Fund balances, beginning of year	533,855	685,856	795,807	681,357
<b>Fund balances, end of year</b>	<b>\$ 545,184</b>	<b>\$ 498,587</b>	<b>\$ 845,846</b>	<b>\$ 712,302</b>

2010-2021 DEBT AND CAPITAL PROJECTS

Debt Service			Capital Projects		
2010 Debt	2017 Debt	2021 Debt	Building and Site	Total	
\$ 1,211,180	\$ 4,109,155	\$ 869,597	\$ -	\$ 6,189,932	
-	-	-	-	932,520	
-	-	-	-	642,916	
-	-	-	-	858,866	
25,177	85,315	18,052	84,373	212,917	
1,236,357	4,194,470	887,649	84,373	8,837,151	
2,631	8,924	1,889	-	407,227	
78,916	-	-	-	1,632,349	
<u>1,317,904</u>	<u>4,203,394</u>	<u>889,538</u>	<u>84,373</u>	<u>10,876,727</u>	
				606,131	
				997,120	
				1,908,610	
				827,921	
1,000,000	1,335,000	590,000	-	2,925,000	
190,001	2,151,801	189,150	-	2,530,952	
-	-	-	28,085	28,085	
<u>1,190,001</u>	<u>3,486,801</u>	<u>779,150</u>	<u>28,085</u>	<u>9,823,819</u>	
<u>127,903</u>	<u>716,593</u>	<u>110,388</u>	<u>56,288</u>	<u>1,052,908</u>	
			345,239	345,239	
			-	(136,692)	
			345,239	208,547	
127,903	716,593	110,388	401,527	1,261,455	
<u>265,055</u>	<u>896,227</u>	<u>229,294</u>	<u>2,022,299</u>	<u>6,109,750</u>	
<u>\$ 392,958</u>	<u>\$ 1,612,820</u>	<u>\$ 339,682</u>	<u>\$ 2,423,826</u>	<u>\$ 7,371,205</u>	

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Fruitport  
Community Schools



Year Ended  
June 30, 2025

Single Audit Act  
Compliance

**Rehmann**

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# FRUITPORT COMMUNITY SCHOOLS

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**INDEPENDENT AUDITORS' REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REQUIRED BY THE UNIFORM GUIDANCE**

December 11, 2025

Board of Education  
Fruitport Community Schools  
Fruitport, Michigan

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of **Fruitport Community Schools** (the "District"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated October 13, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Rehmann Johnson LLC*



📍 570 Seminole Rd., Suite 200, Muskegon, MI 49444 ☎ 231.739.9441

# FRUITPORT COMMUNITY SCHOOLS

## Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2025

Federal Agency / Cluster / Program Title	Assistance Listing Number	Passed Through	Pass-through / Grantor Number	Approved Grant Award Amount
<b>U.S. Department of Agriculture</b>				
Child Nutrition Cluster:				
School Breakfast Program:				
National School Breakfast Program	10.553	MDE	241960-2324	\$ 272,078
National School Breakfast Program	10.553	MDE	241960-2425	35,917
National School Breakfast Program	10.553	MDE	251970-2425	270,979
National School Lunch Program:				
National School Lunch Program	10.555	MDE	241960-2324	851,862
National School Lunch Program	10.555	MDE	241960-2425	128,890
National School Lunch Program	10.555	MDE	251960-2425	910,727
Entitlement Commodities (non-cash)	10.555	MDE	N/A	120,084
Bonus commodities (non-cash)	10.555	MDE	N/A	190
Summer Food Service Program for Children:				
Summer Food Service Program for Children	10.559	MDE	240900-2324	5,231
Summer Food Service Program for Children	10.559	MDE	240900-2425	10,374
Summer Food Service Program for Children	10.559	MDE	250900-2425	6,731
Total Child Nutrition Cluster				
Child and Adult Care Food Program (CACFP):				
CACFP	10.558	MDE	241920-2324	45,792
CACFP	10.558	MDE	241920-2425	8,106
CACFP	10.558	MDE	251920-2425	49,363
CACFP - Cash in Lieu	10.558	MDE	242010-2324	2,087
CACFP - Cash in Lieu	10.558	MDE	242010-2425	359
CACFP - Cash in Lieu	10.558	MDE	252010-2425	1,982
<b>Total U.S. Department of Agriculture</b>				
<b>U.S. Department of Treasury</b>				
COVID-19 - Grow Your Own Program	21.027	MDE	232423-2425	211,683
<b>U.S. Department of Education</b>				
Adult Basic Education	84.002A	MDE	241130-2324	55,763
Adult Basic Education	84.002A	MDE	251130-2425	55,750
Title I, Part A	84.010	MDE	241530-2324	411,866
Title I, Part A	84.010	MDE	251530-2425	429,077

Accrued (Unearned) Revenue July 1, 2024	Current Year Cash Received	Expenditures (Memo Only) Prior Year(s)	Expenditures Year Ended June 30, 2025	Accrued (Unearned) Revenue June 30, 2025
--------------------------------------------------	-------------------------------	----------------------------------------------	---------------------------------------------	---------------------------------------------------

\$ 8,318	\$ 8,318	\$ 272,078	\$ -	\$ -
-	35,917	-	35,917	-
-	256,817	-	270,979	14,162
8,318	301,052	272,078	306,896	14,162

15,509	15,509	851,862	-	-
-	128,890	-	128,890	-
-	880,554	-	910,727	30,173
-	120,084	-	120,084	-
-	190	-	190	-
15,509	1,145,227	851,862	1,159,891	30,173

5,231	5,231	5,231	-	-
-	10,374	-	10,374	-
-	-	-	6,731	6,731
5,231	15,605	5,231	17,105	6,731
29,058	1,461,884	1,129,171	1,483,892	51,066

1,524	1,524	45,792	-	-
-	8,106	-	8,106	-
-	45,784	-	49,363	3,579
69	69	2,087	-	-
-	359	-	359	-
-	1,850	-	1,982	132
1,593	57,692	47,879	59,810	3,711
30,651	1,519,576	1,177,050	1,543,702	54,777

-	4,989	-	23,830	18,841
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23,307	23,307	55,763	-	-
-	52,383	-	55,750	3,367
23,307	75,690	55,763	55,750	3,367

114,582	114,582	411,866	-	-
-	159,065	-	317,588	158,523
114,582	273,647	411,866	317,588	158,523

continued...

# FRUITPORT COMMUNITY SCHOOLS

## Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2025

Federal Agency / Cluster / Program Title	Assistance Listing Number	Passed Through	Pass-through / Grantor Number	Approved Grant Award Amount
<b>U.S. Department of Education (Concluded)</b>				
Special Education Cluster:				
Special Education Flowthrough	84.027A	MAISD	240450-2324	\$ 1,544,058
Special Education Flowthrough	84.027A	MAISD	240450-2425	4,732
Special Education Flowthrough	84.027A	MAISD	250450-2425	1,725,388
Special Education - Preschool	84.173A	MAISD	230460-2324	95,207
Special Education - Preschool	84.173A	MAISD	240460-2425	106,578
Total Special Education Cluster				
Title III	84.365A	MAISD	2024-25	360
Title II, Part A	84.367	MDE	240520-2324	141,058
Title II, Part A	84.367	MDE	250520-2425	102,321
Title IV	84.424	MDE	240750-2324	38,279
Title IV	84.424	MDE	250750-2425	40,225
Title IV - Stronger Connections	84.424F	MAISD	234010-2425	104,619
Education Stabilization Fund:				
Elementary and Secondary School Emergency Relief (ESSER) Fund:				
COVID-19 - ESSER III - Formula Funds	84.425U	MDE	213713-2324	2,936,626
COVID-19 - EANS II - Section 11b	84.425U	MDE	221037-2425	35,557
COVID-19 - ARP Homeless II	84.425W	MDE	211012-2324	4,849
<b>Total U.S. Department of Education</b>				
<b>Total Federal Financial Assistance</b>				

See notes to schedule of expenditures of federal awards.

Accrued (Unearned) Revenue July 1, 2024	Current Year Cash Received	Expenditures (Memo Only) Prior Year(s)	Expenditures Year Ended June 30, 2025	Accrued (Unearned) Revenue June 30, 2025
\$ 471,484	\$ 471,484	\$ 1,544,058	\$ -	\$ -
-	4,732	-	4,732	-
-	1,224,317	-	1,706,159	481,842
<u>471,484</u>	<u>1,700,533</u>	<u>1,544,058</u>	<u>1,710,891</u>	<u>481,842</u>
95,207	95,207	95,207	-	-
-	66,464	-	106,578	40,114
<u>95,207</u>	<u>161,671</u>	<u>95,207</u>	<u>106,578</u>	<u>40,114</u>
<u>566,691</u>	<u>1,862,204</u>	<u>1,639,265</u>	<u>1,817,469</u>	<u>521,956</u>
-	360	-	360	-
97,644	97,644	97,644	-	-
-	5,372	-	84,852	79,480
<u>97,644</u>	<u>103,016</u>	<u>97,644</u>	<u>84,852</u>	<u>79,480</u>
10,572	10,572	38,279	-	-
-	10,613	-	21,263	10,650
-	-	-	104,619	104,619
<u>10,572</u>	<u>21,185</u>	<u>38,279</u>	<u>125,882</u>	<u>115,269</u>
672,934	672,934	2,936,626	-	-
-	35,557	-	35,557	-
4,849	4,849	4,849	-	-
<u>677,783</u>	<u>713,340</u>	<u>2,941,475</u>	<u>35,557</u>	<u>-</u>
<u>1,490,579</u>	<u>3,054,431</u>	<u>5,184,292</u>	<u>2,461,288</u>	<u>897,436</u>
<u>\$ 1,521,230</u>	<u>\$ 4,574,007</u>	<u>\$ 6,361,342</u>	<u>\$ 4,004,990</u>	<u>\$ 952,213</u>

concluded

# FRUITPORT COMMUNITY SCHOOLS

## Notes to Schedule of Expenditures of Federal Awards

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of **Fruitport Community Schools** (the "District"), under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position or changes in net position of the District.

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting, which is described in Note 1 to the District's financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance or other applicable guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

Cash received is recorded on the cash basis; expenditures are recorded on the modified accrual basis of accounting. Revenues are recognized when the qualifying expenditures have been incurred and all grant requirements have been met.

The Schedule has been arranged to provide information on both actual cash received and the revenue recognized. Accordingly, the effects of accruals of accounts receivable, unearned revenue and accounts payable items at both the beginning and end of the fiscal year have been reported.

Expenditures are in agreement with amounts reported in the financial statements and the financial reports. The amounts reported on the Grant Auditor Report reconcile with this Schedule.

### 2. 10% DE MINIMIS COST RATE

For purposes of charging indirect costs to federal awards, the District has not elected to use the 10 percent de minimis cost rate as permitted by §200.414 of the Uniform Guidance.

### 3. RECONCILIATION TO THE BASIC FINANCIAL STATEMENTS

A reconciliation of revenues from federal sources per governmental funds financial statements and expenditures per single audit act compliance Schedule of Expenditures of Federal Awards is as follows:

Federal revenue as reported in the financial statements:

General fund	\$ 2,461,288
Other governmental funds (includes food service fund)	1,632,349
Less: ERATE revenue not subjected to single audit act	(9,731)
Less: qualified school construction bond interest credit	<u>(78,916)</u>
<b>Expenditures per schedule of expenditures of federal awards</b>	<b>\$ 4,004,990</b>

# FRUITPORT COMMUNITY SCHOOLS

## ■ Notes to Schedule of Expenditures of Federal Awards

### 4. PASS-THROUGH AGENCIES

The District receives certain federal grants as subawards from non-federal entities. Pass-through entities, where applicable, have been identified in the Schedule with an abbreviation, defined as follows:

Pass-through Agency Abbreviation	Pass-through Agency Name
MDE	Michigan Department of Education
MAISD	Muskegon Area Intermediate School District



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

October 13, 2025

Board of Education  
Fruitport Community Schools  
Fruitport, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of **Fruitport Community Schools** (the "District"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 13, 2025.

**Report on Internal Control Over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.



📍 570 Seminole Rd., Suite 200, Muskegon, MI 49444 ☎ 231.739.9441

## **Report on Compliance and Other Matters**

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

### **Purpose of this Report**

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

A handwritten signature in black ink that reads "Lehmann Lohman LLC". The signature is fluid and cursive, with "Lehmann" and "Lohman" connected by a horizontal line, and "LLC" written in a smaller, separate area.

## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

December 11, 2025

Board of Education  
Fruitport Community Schools  
Fruitport, Michigan

### **Report on Compliance for the Major Federal Program**

#### ***Opinion on the Major Federal Program***

We have audited the compliance of **Fruitport Community Schools** (the "District"), with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the District's major federal program for the year ended June 30, 2025. The District's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2025.

#### ***Basis for Opinion on Each Major Federal Program***

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

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



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### ***Responsibilities of Management for Compliance***

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

### ***Independent Auditors' Responsibilities for the Audit of Compliance***

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

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

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

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

## **Report on Internal Control Over Compliance**

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

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

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

### ***Purpose of this Report***

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

A handwritten signature in black ink that reads "Rehmann Loham LLC". The signature is fluid and cursive, with "Rehmann" and "Loham" stacked vertically and "LLC" to the right.

# FRUITPORT COMMUNITY SCHOOLS

## Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

### SECTION I - SUMMARY OF AUDITORS' RESULTS

#### Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? \_\_\_\_\_ yes  no

Significant deficiency(ies) identified? \_\_\_\_\_ yes  none reported

Noncompliance material to financial statements noted? \_\_\_\_\_ yes  no

#### Federal Awards

Internal control over major programs:

Material weakness(es) identified? \_\_\_\_\_ yes  no

Significant deficiency(ies) identified? \_\_\_\_\_ yes  none reported

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200 § 200.516? \_\_\_\_\_ yes  no

Identification of major programs and type of auditor's report issued on compliance for each major program:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>	<u>Type of Report</u>
10.553, 10.555, & 10.559	Child Nutrition Cluster	Unmodified
Dollar threshold used to distinguish between Type A and Type B programs:	\$ <u>750,000</u>	
Auditee qualified as low-risk auditee?	<input checked="" type="checkbox"/> yes	_____ no

## FRUITPORT COMMUNITY SCHOOLS

### ■ **Schedule of Findings and Questioned Costs**

For the Year Ended June 30, 2025

#### **SECTION II – FINANCIAL STATEMENT FINDINGS**

None reported.

## FRUITPORT COMMUNITY SCHOOLS

### ■ Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

#### SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

## FRUITPORT COMMUNITY SCHOOLS

### ■ **Summary Schedule of Prior Audit Findings**

For the Year Ended June 30, 2025

None reported.



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**BOARD ACTION REQUEST FORM**

**Meeting Date:** January 19, 2026

To: Board of Education

Attachment # XI-3

From: Mark Mesbergen

**Subject to be Discussed and Policy Reference:**

Approval of Budget Appropriations Act of the 2025-26 General Fund.

**Background Information:**

Budgets are reviewed periodically as funding information becomes available, and as events occur during the fiscal year. Budgets are amended to align with projected revenues and expenditures.

**Financial Impact:**

Provides for proper authority to expend these funds.

**Recommended Action:**

Approval of general fund budget amendment as presented in attached document. **Roll Call Vote...**

**Action Taken:**

**Vote:**  Burgess       Cole       Hazekamp       Kelly  
 Meeuwenberg       Mueller       Six

**GENERAL APPROPRIATIONS ACT**  
**Resolution for Adoption by the Board of Education of the**  
**Fruitport Community Schools District**

RESOLVED, that this resolution shall be the GENERAL APPROPRIATIONS ACT of the Fruitport Community Schools district for the fiscal year 2025-26, an ACT to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by the Fruitport Community Schools district.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the GENERAL FUND of the Fruitport Community Schools district for fiscal year 2025-26 is as follows:

**Code #**

		<b>Original</b>	<b>Proposed Amendment</b>
<b>REVENUES:</b>			
100	Local	\$ 4,657,953	\$ 5,052,190
300	State	\$ 30,962,526	\$ 32,294,618
400	Federal	\$ 1,714,602	\$ 1,727,224
500-600	Incoming Transfers	<u>\$ 2,560,391</u>	<u>\$ 2,565,884</u>
<b><u>Total Revenues</u></b>		<b><u>\$ 39,895,472</u></b>	<b><u>\$ 41,639,916</u></b>
<b>EXPENDITURES:</b>			
<b>Instruction -</b>			
110	Basic Program	\$ 15,339,212	\$ 15,559,560
120	Added Needs	\$ 7,231,723	\$ 7,578,000
130	Adult & Continuing	<u>\$ 290,179</u>	<u>\$ 194,200</u>
Total Instruction:		<b><u>\$ 22,861,114</u></b>	<b><u>\$ 23,331,760</u></b>
<b>Support Services -</b>			
210	Pupil	\$ 4,879,559	\$ 4,842,116
220	Instructional Staff	\$ 1,534,764	\$ 1,801,747
230	General Administration	\$ 646,533	\$ 646,459
240	School/Building Administration	\$ 2,169,643	\$ 2,211,640
250	Business	\$ 673,428	\$ 1,158,264
260	Operations & Maintenance of Plant	\$ 3,634,183	\$ 3,752,755
270	Transportation	\$ 2,544,218	\$ 2,633,772
280-290	Other	\$ 537,346	\$ 610,964
293	Athletics	<u>\$ 867,442</u>	<u>\$ 884,100</u>
Total Support Services:		<b><u>\$ 17,487,116</u></b>	<b><u>\$ 18,541,817</u></b>
300	Community Service	\$ 100,905	\$ 118,145
400-600	Outgoing Transfer & Fund Modifications	<u>\$ 169,516</u>	<u>\$ 247,485</u>
<b><u>Total Expenditures</u></b>		<b><u>\$ 40,618,651</u></b>	<b><u>\$ 42,239,207</u></b>
Excess Expenditures Over Revenues		<b><u>\$ (723,179)</u></b>	<b><u>\$ (599,291)</u></b>

GENERAL APPROPRIATIONS ACT  
 Resolution for Adoption by the Board of Education of the  
 Fruitport Community Schools District

	<u>Original</u>	<u>Proposed Amendment</u>		
<b>Fund Balance Information</b>				
Fund Balance 7/1/25				
Unassigned	\$ 8,606,907	\$ 8,634,705		
Assigned	\$ -	\$ -		
Fund Balance Impact Surplus/Deficit				
Unassigned	\$ (723,179)	\$ (599,291)		
Assigned	\$ -	\$ -		
Projected Ending Fund Balance 2025-26				
Unassigned	\$ 7,883,728	19.4%	\$ 8,035,414	19.0%
Assigned	\$ -		\$ -	

FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted. Changes in the amount appropriated shall require approval by the Board.

BE IT FURTHER RESOLVED, that the Superintendent is hereby charged with general supervision of the execution of the budget adopted by the Board and shall hold the department heads responsible for performance of their responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board of Education.

This act is to take effect on January 19, 2026.

MOTION by  
 SUPPORT by  
 ROLL CALL VOTE:

Motion

**BOARD ACTION REQUEST FORM**

**Meeting Date:** January 19, 2026

To: Board of Education

Attachment # XI-4

From: Mark Mesbergen

**Subject to be Discussed and Policy Reference:**

Approval of the School Service Fund (Early Childhood & Preschool, Food Service Program and Technology and Security Millage) Budget Amendment for 2025-2026.

**Background Information:**

Budgets are reviewed periodically as funding information becomes available, and as events occur during the fiscal year. Budgets are amended to align with projected revenues and expenditures.

**Financial Impact:**

Provides for proper authority to expend these funds.

**Recommended Action:**

Approval of 2025-2026 School Service Fund budget amendment as presented in attached document. **Roll Call Vote...**

**Action Taken:**

**Vote:**  Burgess       Cole       Hazekamp       Kelly  
 Meeuwenberg       Mueller       Six

2025-2026 SCHOOL SERVICE FUND Resolution for Adoption by the Board of Education of Fruitport Community Schools.

RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the SCHOOL SERVICE FUND of Fruitport Community Schools for fiscal year 2025-26 be adopted as follows:

<b>Code #</b>	<b>Original Budget</b>				<b>Proposed Amendment</b>			
	<b>Food Service</b>	<b>ECC</b>	<b>Tech Millage</b>	<b>Fiduciary Act.</b>	<b>Food Service</b>	<b>ECC</b>	<b>Tech Millage</b>	<b>Fiduciary Act.</b>
<b>REVENUES:</b>								
100 Local	\$ 77,500	\$ 902,000	\$ 4,500	\$ 855,000	\$ 63,500	\$ 892,000	\$ 4,500	\$ 865,000
300 State	\$ 358,621	\$ -	\$ -	\$ -	\$ 401,971	\$ -	\$ -	\$ -
400 Federal	\$ 1,464,796	\$ -	\$ -	\$ -	\$ 1,547,684	\$ -	\$ 48,071	\$ -
500-600 Incoming Transfers	\$ -	\$ -	\$ 651,978	\$ -	\$ -	\$ -	\$ 655,000	\$ -
<b>Total Revenues</b>	<b>\$ 1,900,917</b>	<b>\$ 902,000</b>	<b>\$ 656,478</b>	<b>\$ 855,000</b>	<b>\$ 2,013,155</b>	<b>\$ 892,000</b>	<b>\$ 707,571</b>	<b>\$ 865,000</b>

BE IT FURTHER RESOLVED, that the amount designated below of the total available to appropriate in the SCHOOL SERVICE FUND is hereby appropriated in the amounts and for the purposes set forth below:

<b>Code #</b>	<b>Original Budget</b>				<b>Proposed Amendment</b>			
	<b>Food Service</b>	<b>ECC</b>	<b>Tech Millage</b>	<b>Fiduciary Act.</b>	<b>Food Service</b>	<b>ECC</b>	<b>Tech Millage</b>	<b>Fiduciary Act.</b>
<b>EXPENDITURES:</b>								
220 Instructional Staff	\$ -	\$ -	\$ 342,700	\$ -	\$ -	\$ -	\$ 456,200	\$ -
250 Business	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ -
260 Operations & Maintenance	\$ -	\$ 1,200	\$ -	\$ -	\$ -	\$ 1,200	\$ -	\$ -
270 Transportation	\$ -	\$ 6,750	\$ -	\$ -	\$ -	\$ 5,250	\$ -	\$ -
280-290 Other	\$ 1,937,146	\$ -	\$ 75,287	\$ 825,000	\$ 1,952,446	\$ -	\$ 42,970	\$ 835,000
300 Community Service	\$ -	\$ 1,085,790	\$ -	\$ -	\$ -	\$ 1,046,330	\$ -	\$ -
400 Building Improvements	\$ -	\$ -	\$ 141,918	\$ -	\$ -	\$ -	\$ 80,000	\$ -
600 Fund Modifications	\$ 50,000	\$ 25,000	\$ -	\$ -	\$ 50,000	\$ 25,000	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 1,987,146</b>	<b>\$ 1,118,990</b>	<b>\$ 559,905</b>	<b>\$ 825,000</b>	<b>\$ 2,002,446</b>	<b>\$ 1,078,030</b>	<b>\$ 579,170</b>	<b>\$ 835,000</b>

	Original Budget				Proposed Amendment			
	Food Service	ECC	Tech Millage	Fiduciary Act.	Food Service	ECC	Tech Millage	Fiduciary Act.
<b>Fund Balance Information</b>								
Fund Balance 7/1/25								
Committed fund balance								
Undesignated	\$ 507,377	\$ 482,526	\$ 928,054	\$ 711,357	\$ 533,855	\$ 498,587	\$ 795,807	\$ 681,357
Total Beginning Fund Balance	\$ 507,377	\$ 482,526	\$ 928,054	\$ 711,357	\$ 533,855	\$ 498,587	\$ 795,807	\$ 681,357
Surplus/Deficit	\$ (86,229)	\$ (216,990)	\$ 96,573	\$ 30,000	\$ 10,709	\$ (186,030)	\$ 128,401	\$ 30,000
Projected Ending Fund Balance								
2025-26	\$ 421,148	\$ 265,536	\$ 1,024,627	\$ 741,357	\$ 544,564	\$ 312,557	\$ 924,208	\$ 711,357

FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted. Changes in the amount appropriated shall require approval by the Board.

BE IT FURTHER RESOLVED, that the Superintendent is hereby charged with general supervision of the execution of the budget adopted by the Board and shall hold the department heads responsible for performance of their responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board of Education. This act is to take effect on January 19, 2026.

MOTION by

SUPPORT by

ROLL CALL VOTE:

Motion:

---

President, Fruitport Board of Education

**BOARD ACTION REQUEST FORM**

**Meeting Date:** January 19, 2026

To: Board of Education

Attachment # XI-5

From: Mark Mesbergen

**Subject to be Discussed and Policy Reference:**

Technology Services for the Edgewood Elementary Design and Build

**Background Information:**

TowerPinkster's proposal outlines the design and administration of technology and physical security systems for the new Edgewood Elementary School within the Fruitport Community Schools district. The comprehensive scope of work includes structured cabling, audiovisual systems for classrooms and common areas, paging and clock systems, and enhanced physical security features such as IP cameras and access control. Kyle has already met with the lead professional to ensure he is ok with the lead. This services is roughly the same as we will get with the kitchen design consultant.

**Financial Impact:**

\$88,179 coming out of the 2025 Bond. This fee is coming out of the reimbursable portion of the AE fees.

**Recommended Action:**

To approve TowerPinkster's proposal for technology and physical security systems services for the Edgewood Elementary design and build, as discussed.

**Action Taken:**

**Vote:**  Buckner  Burgess  Cole  Franklin  
 Hazekamp  Kelly  Meeuwenberg

December 9, 2025

Mark Mesbergen  
Director of Business Services  
Fruitport Community Schools  
Fruitport, MI 49415

Re: New Edgewood Elementary School – Technology and Physical Security Design Services

Dear Mark:

TowerPinkster is pleased to present the following proposal for Technology and Physical Security design services for the new Edgewood Elementary School. Our professional designers are qualified by education and experience to provide creative solutions which are responsive to your goals. We understand the importance of proper technology and security design as an integrated part of the school design and overall function.

We are committed to working together with you and your team to design technology systems that exceed your goals and expectations. The following is our understanding of the project and a description of our services.

## I. PROJECT UNDERSTANDING

The project consists of professional Technology and Physical Security design services for the new Edgewood Elementary School.

## II. TECHNOLOGY AND PHYSICAL SECURITY DESIGN SERVICES

TowerPinkster proposes to perform the following services as outlined in this proposal.

### Codes and Standards

- Technology design will adhere to the 2023 National Electrical Code.
- Technology design will be based on current TIA and BICSI Standards.

### Telecommunication Rooms

- Telecommunication Rooms [TR] will be placed throughout the new school to provide full coverage for copper data cabling.
- Each TR, quantity TBD, will have the following:
  - Racks and/or cabinets to house network electronics, patch panels, cable management, servers, UPS, etc.
  - Plywood on a minimum of 2 walls for wall-mounted equipment.

- Adequate power for each network rack/cabinet and power on walls for equipment [we will coordinate with our electrical engineers]
- Cooling within room [we will work with our mechanical engineering team to size the AC unit]
- Overhead ladder rack for cable management

## Structured Cabling

### Fiber Optic Cabling

- Fiber optic cabling will be designed to interconnect all TRs.
- Fiber will be:
  - Singlemode
  - Minimum of 6 strands
  - Terminated with LC connectors, or Fruitport's preferred connector

### CAT6 Cabling

- CAT6 cabling for the following network devices, but not limited to:
  - Computers.
  - Printers.
  - Wireless Access Points.
  - Security Cameras.
  - IP Phones.
  - Building Automation System.
  - Electrical monitoring devices.
- Cabling to support PoE devices which will meet State of Michigan code requirements.
- Patch panels and patch cables.
- Cable termination, labeling and certification.

### Pathways

- Cable tray will be designed for the main corridors of the building
- J-hooks will be specified to be utilized beyond the cable tray.
- Sleeves and conduits will be designed as needed and coordinated with our electrical engineers.

## Paging & Clock System(s)

- A paging system will be designed for the entire building
- The paging system can match the other school buildings in the district, if desired
- If desired, the paging system can also be incorporated into the clock system [it can operate as a single system] or the clock system can be a stand-alone system. Further discussion between Fruitport & TowerPinkster will be required.
- Clocks will be placed in classrooms, corridors, gyms, café, media center, office areas, etc.

## AV Systems

- Each classroom will have an AV system consisting of the following:
  - Projector or wall-mount display

- Overhead speakers
- Wireless microphone for teachers use
- AV controller
- AV cabling
- The gym will have an AV system consisting of the following:
  - Projector and screen
  - Audio system
  - Wireless microphones
  - Bluetooth connectivity
  - Touchscreen controller
  - AV cabling
- Conference Room will have an AV system consisting of the following:
  - Wall-mounted display
  - Soundbar with integrated camera for video conferencing
  - AV cabling
- Media Center
  - Typically, the media center will have an AV system similar to a standard classroom
- Digital Signage:
  - There will be digital signage displays in corridors as directed by Fruitport.
  - Each location will have a wall-mounted display and a digital signage player.

## Physical Security

### Security Cameras

- Layout IP security cameras to provide coverage in common spaces and entry areas.
- The security cameras will integrate with the district's existing VMS [video management servers]
- Exterior doors to be covered by security cameras.
- Parking lots, bus loop and playground areas will be covered by security cameras.

### Access Control

- The access control system will be an extension of the existing system being used within the district, unless the district prefers a new system.
- Entry doors will be secured by the access control system
- Secure vestibule will have audio/video intercom that will ring main office phones.
- The office and principal's office will have lockdown buttons to secure the office doors.

## Drawings and Specifications

- Provide complete technology drawings with details of systems.
- Specifications for technology systems that will include installation standards, installer requirements, manufacturer requirements & warranties.

## Construction Administration

- Respond to pre-bid RFIs.
- Review contractor provided submittals and shop drawings.

- Respond to RFIs during construction.
- Perform punch list at end of installation.

## **ERCES [Emergency Responder Communication Enhancement System]**

### What is ERCES?

An ERCES is a building system designed to improve in-building radio coverage for first responders. It ensures that police, fire, and emergency medical personnel can maintain reliable two-way radio communication inside structures where signals may otherwise be blocked by concrete, steel, or low-emissivity glass.

### Preliminary Design & Testing

TowerPinkster will design an Emergency Responder Communication Enhancement System (ERCES) to ensure full radio coverage throughout the new Edgewood Elementary Building. Preliminary design drawings and specifications will be prepared, prior to testing, and submitted to the construction manager for bidding, enabling the construction manager and Fruitport Community Schools to establish an accurate budget number for project planning.

The Preliminary Design includes the following:

- Model the building in iBwave software.
- Coordination with the architect, electrical & mechanical engineers.
  - Power requirements
  - Pathways
  - Headend equipment locations
  - Donor antenna location
- Work with local Authority Having Jurisdiction (AHJ) to identify radio signal types, locations of towers and understand local codes/requirements for the ERCES.
- Create drawings that will be utilized for bidding/budgeting.
- Create specifications to accompany the drawings.

The Testing includes the following:

- At 80% construction completion, perform full building testing of radio coverage for first responders.
- Utilize drawings of the new Edgewood Elementary Building to identify critical spaces such as:
  - Stairways/Landings
  - Exits & Corridors
  - Elevator Lobbies, shafts and machine rooms
  - Critical use areas
  - Other areas designated by the AHJ
- Generate reports after the test has been completed identifying areas that may require ERCES coverage.

## Test Results

Once testing is complete and the reports are finalized, we will review the results with Fruitport Community Schools to determine the appropriate next steps. There are two possible outcomes:

1. If testing confirms that the building meets all requirements and the AHJ provides approval, no further action will be required. A successful test indicates that an ERICES installation is not necessary.
2. If testing identifies a failure—either building-wide or within specific portions of it—an ERICES will be required. At that stage, the preliminary design will be refined to provide coverage only in the areas that did not pass testing.

## Final Design & Testing

Final Design and Post Commissioning Testing will only be required if the building fails the initial coverage test, as outlined above. In that case, the preliminary ERICES design will be refined to provide coverage only in the areas identified as deficient. This process will include final coordination with the architect and engineering team involved in the design of the new Edgewood Elementary Building. Once the final design is complete, it will be submitted to the construction manager for either final bidding or issuance as a bulletin, in coordination with the CM.

The Final Design includes the following:

- Refinement of the Preliminary Design to provide ERICES coverage only in areas identified during the Testing Phase.
- Completion of final drawings and specifications.
- Coordination with the local AHJ to ensure full code compliance.
- Final collaboration with the architect, electrical engineer, and mechanical engineer.
- Issuance of either 100% construction documents or release of a bulletin, in coordination with the construction manager.

Post Commissioning Testing is the final phase of the ERICES project, confirming that the system operates as designed and provides reliable communication coverage for emergency responders. The Post Commissioning Testing includes the following:

- Conducting radio coverage testing in all areas of the building where ERICES was required.
- Generating a final report documenting measured signal strength.
- Coordinating with the local AHJ to obtain final approval.
- Addressing any outstanding items in coordination with the installation contractor.

## **Network Equipment**

- TowerPinkster will collaborate closely with Fruitport Community Schools to define the specific network switch requirements for the new elementary.
- Design drawings and specifications will outline the required performance standards and features for the network switches.
- It is assumed that Fruitport Community Schools has a preferred network switch manufacturer, and our design documents will align with those standards and preferences.

## Wireless Network

- A preliminary wireless access point layout will be included in the design drawings to guide system planning.
- A final wireless site survey will be the responsibility of the installation contractor to ensure optimal coverage and performance.
- In addition to layout, our design documents will specify performance requirements for the wireless access points.
- It is assumed that Fruitport Community Schools has a preferred manufacturer for wireless access points, and the design will be coordinated to reflect those preferences.

## IP Phone System

- An IP phone system will be designed in collaboration with Fruitport Community Schools to meet the operational needs of the new elementary.
- The system will include handsets, server infrastructure, software, and related components.
- It is assumed that Fruitport Community Schools has a preferred manufacturer, and the design will be aligned with those standards and specifications.

## Not Included in this Proposal

The design and/or procurement of the following systems, equipment, and devices are excluded from this proposal fee.

1. Printers
2. Computers for staff and/or students.

These devices and equipment are typically procured by the client; however.

## III. PROPOSED SCHEDULE

Our team understands that if the proposal is acceptable, our agreement to begin working on this project immediately upon acceptance and execution of the proposal.

## IV. COMPENSATION – TECHNOLOGY & PHYSICAL SECURITY DESIGN SERVICES

TowerPinkster will work on a percentage fee of 6% based on the Technology Budget, plus reimbursable expenses. The technology budget for the new Edgewood Elementary School is \$1,381,467, and when combined with the \$88,179 design fee, the total technology budget included in the bond application is \$1,469,646.

This fee proposal is made with the following assumptions:

1. If the scope changes, compensation will be adjusted accordingly.
2. The project is a single-phase design and construction effort.
3. Our fee does not include the costs of providing the normal types of Owner provided information such as surveys, soil borings, testing for hazardous materials, and construction testing.

4. The project will commence and conclude per the proposed schedule and work plan extensions and/or expansions will generate a discussion regarding additional required effort and value.
5. We will provide digital .PDF files to the Client for reproduction. Often our Clients are able to reproduce documents at more cost-effective rates and without sales tax.

Reimbursable expenses are in addition to the compensation for the professional services and include actual expenditures incurred by TowerPinkster in connection with the project. Expenses will be invoiced using a multiplier of 1.1 to cover the costs of administration. These expenses may include:

1. Transportation in connection with the project, authorized out of town travel, and subsistence.
2. Reproduction, postage and handling of drawings, specifications, reports and other presentation and review documents, not including final bid documents.
3. Renderings, marketing materials, models, and mock-ups requested by the Client.
4. Three-dimensional building scanning including existing building modeling.
5. Additional Consultants other than those specified in the proposal.

We estimate the cost of TowerPinkster's reimbursable expenses at approximately One Thousand Dollars (\$1,000.00).

Invoices will be submitted monthly based on the percentage of work completed during each phase, and payment is due upon receipt of invoice. A service charge of 1½% per month (18% per year) is applied to accounts unpaid after thirty (30) days from date of invoice. There is no initial payment due in advance to secure our services.

## **V. TERMS & CONDITIONS**

The terms and conditions set forth in the AIA Document B132-2009 contract, between Fruitport Community Schools and Tower Pinkster Titus Associates, Inc. shall apply.

- All work products are copyrighted by TowerPinkster and may only be used with specific written consent.
- If the Client suspends the Project, TowerPinkster shall be compensated for services performed prior to notice of such suspension.
- If invoices are unpaid after 30 days, then the Client will be liable for all collection costs and expenses, including reasonable attorneys' fees incurred to collect fees.
- Limitation of Liability - Our liability for any and all claims shall be limited to the compensation amount per project agreed to in this proposal.

Thank you for the opportunity to present this proposal for your consideration. If it meets your approval, please sign and return one copy to our office within **seven [7]** calendar days from the date of this proposal to honor the terms and conditions contained herein. We appreciate your selection of our TowerPinkster team for your professional design needs and look forward to working with you on this project. Please contact me if you have any questions.

Sincerely,  
TowerPinkster



Eric Rinehart, RCDD  
Manager of Technology



Matt Wakely, AIA, LEED AP, NCARB  
Principal | Director of K-12 Education

I hereby authorize Tower Pinkster Titus Associates, Inc to provide the professional services as described above. This proposal will serve as the agreement between Fruitport Community Schools and TowerPinkster on the project.

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Fruitport Community Schools

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Date

cc:      Bjorn Green, TowerPinkster  
          Adam Doublestein, TowerPinkster  
          Jill Overacker, TowerPinkster



Personnel Committee  
Monday, January 12, 2026  
5:30 p.m.

## MEETING MINUTES

### **Meeting Location:**

Fruitport Community Schools Central Office  
3255 E. Pontaluna Rd.  
Fruitport, MI 49415

### **Attendance:**

The meeting was called to order at 5:52 p.m. Dave Hazekamp, Steve Kelly, Kathy Six, and Jason Kennedy were present.

- 1. January 2026 Personnel Report:** The Committee reviewed the Personnel Report for January 2026. This report included each of the recommendations for new hire, resignations, retirement notices, transfers, and positions that are still posted and vacant in the District.
- 2. Update on Hiring of Varsity Football Coach:** An update on the hiring process for the next Varsity Football Coach was discussed with the Committee. The Committee was informed that an offer of employment was being made to the identified top candidate for the position.
- 3. Early Childhood Center (ECC) Pay Increase Recommendation:** The Committee discussed a recommendation to increase the compensation of employees at the Early Childhood Center.
- 4. Other:** The Committee was provided an update on an instructional assistant at Beach Elementary that did not successfully complete their probationary period, and it discussed disciplinary action taken to address an issue with a teacher at the Early Childhood Center.
- 5. Public Comment:** None
- 6. Adjournment:** The meeting was adjourned at 6:20 p.m.

Respectfully submitted by Jason Kennedy, Superintendent



Student Affairs Committee  
Monday, January 12, 2026  
4:30 p.m.

## MEETING MINUTES

**Meeting Location:**

Fruitport Community Schools Central Office  
3255 E. Pontaluna Rd.  
Fruitport, MI 49415

**Attendance:**

The meeting was called to order at 4:30 p.m. with Tim Burgess, Dave Hazekamp, Josh Mueller, and Jason Kennedy present.

1. **Second Reading: High School Handbook Addendum:** The Committee reviewed the second reading of the High School Handbook Addendum that was previously presented to the Board of Education for a first reading at the regularly scheduled Board meeting in December 2025. The Board will now be asked to consider approving the addendum to the Student Handbook.
2. **Overnight Field Trip Request: Varsity Baseball - Traverse City:** The Committee reviewed an overnight field trip request from varsity baseball coach Nick Reed. The request is for the team to play games against Traverse City on Friday, May 22, 2026, stay the night in Traverse City, and then stay the night again on Saturday, May 23rd as part of a team building retreat. Costs will be covered by the program through fundraising.
3. **Discussion on Sunday Events:** The Committee continued to discuss a concern that had been brought to a Board member where events, such as band concerts, are being held on Sundays.
4. **Adult Education Programming:** The Committee discussed the District's adult education program and potential issues with pupil accounting requirements with the flexible way in which students have been allowed to complete program requirements.
5. **Other:** The Committee was provided an update on the progress of calendar negotiations with the FEA for the 2026-2027 school year, and was provided an update on the process to hire a new varsity football coach.
6. **Public Comment:** None
7. **Adjournment:** The meeting was adjourned at 5:04 p.m.

Respectfully submitted by Jason Kennedy, Superintendent

**BOARD ACTION REQUEST FORM**

**Meeting Date:** January 19, 2026

To: Board of Education

Attachment #XIII-2

From: Jason Kennedy

**Subject to be Discussed and Policy Reference:**

Second Reading: High School Handbook Addendum

**Background Information:** The high school administration has proposed changes to the student handbook to take immediate effect. These changes pertaining to the handling of racially derogatory or discriminatory language have been discussed in a first reading, and now in a second reading before the Board of Education. It is recommended that the Board approve these updates to the student handbook.

**Financial Impact:** None

**Recommended Action:**

To approve the second reading of the proposed addendum to the high school student handbook and code of conduct to be given immediate effect, as discussed.

**Action Taken:**

**Vote:**  Burgess       Cole       Hazekamp       Kelly

Meeuwenberg       Mueller       Six

## Racially Derogatory or Discriminatory Language

Fruitport High School enforces a **zero-tolerance policy** for the use of racially derogatory, discriminatory, or hate-based language, including racial slurs such as the “N-word.” This rule applies regardless of intent—whether said jokingly or deliberately.

### **Consequences:**

- **1st Offense:** In-School Suspension, parent contact, formal disciplinary letter, and restorative assignment.
- **2nd Offense:** Out-of-School Suspension, formal disciplinary letter and parent meeting with High School administration.
- **3rd Offense:** Suspension pending meeting with Superintendent, who may determine to extended suspension or recommend expulsion.

This policy supports **School Board Policy** and aligns with the *Student Handbook Notice of Non-Discrimination*.

**BOARD ACTION REQUEST FORM**

**Meeting Date:** January 19, 2026

To: Board of Education

Attachment #XIII-3

From: Jason Kennedy

**Subject to be Discussed and Policy Reference:**

Overnight Field Trip Request – Varsity Baseball Games in Traverse City

**Background Information:** The Varsity Baseball Team has requested an overnight trip from Varsity Baseball Coach Nick Reed for students to stay the night in Traverse City, MI on May 22-24, 2026. The team will be playing Traverse City Central in a double header, then staying the night on Saturday evening to participate in team building activities.

**Financial Impact:**

Costs are covered through fundraising.

**Recommended Action:**

To approve the overnight trip request from Varsity Baseball Coach Nick Reed to stay the night in Traverse City, MI on May 22-24, 2026, as discussed.

**Action Taken:**

**Vote:**  Burgess       Cole       Hazekamp       Kelly

Meeuwenberg       Mueller       Six



# Overnight Field Trip Request

To the Board of Education

[Print Form](#)

1. Group Requesting Permission: Varsity Baseball

2. Staff Person(s) in Charge: Nicholas Reed, Jamey Newsted, Ethan Reynolds

3. Destination: Traverse City, Michigan  
(Address & Phone Contact for Destination)

4. Dates: May 22nd- 24th

5. Purpose of trip:

Please **ATTACH** the rationale that indicated how this activity will promote learning for students. Please include how the success of the trip will be evaluated and reported and what follow-up activities are planned. This should have your Administrator's approval signature.

6. Lodging Accommodations: Air BNB  
(Address & Phone Contact for Lodging)

7. Transportation Arrangements: **ATTACH** a travel itinerary and a schedule of activities for the field trip.

8. Chaperone/Student ratio: 4 to 1

9. Funding Sources: Baseball Fundraiser, T shirt Sales

10. What is the total cost per student? \$50

11. Are all students in the group/class participating? Yes

12. What behavioral expectations (Rules) will be shared with students and chaperones?  
**ATTACH** a written copy of those expectations.

13. Who will be the emergency contact on the trip and what is the contact number? Have student and chaperone emergency and medical forms been completed and filed before the trip? Nicholas Reed 6164052875

14. **ATTACH** a copy of the parent notification letter.

# **TROJAN BASEBALL**

**Players and Coaches will adhere to the Athletic code of conduct and Student Handbook along with the Baseball Team's Standards.**

**Traverse City Weekend Itinerary:**

**Friday May 22nd:**

10:30 am- Depart Fruitport  
11:30 am- Stop to stretch and Lunch (Ludington)-Players will need money for lunch.  
12:30 pm depart from Ludington to Traverse City  
330 pm Arrive for Game against TC  
5 pm Game Time  
11 pm In house

**Game Information**

(950 Airport Access Rd)-Field address

**Saturday May 23rd:**

8 am Breakfast Team  
9 am Team Activity (Baseball Player and Coaches)  
11 am Lunch  
1230- Team Building Activity ( Baseball Players and Coaches)  
2pm -Team Games  
4 pm Family Fun Food and Fire (Family and Friends of the program)  
-Meat, Bread, Condiments will be provided by Program

**Sunday: May 24th**

Breakfast  
730 am Depart for Home

**BOARD ACTION REQUEST FORM**

**Meeting Date:** January 19, 2026

To: Board of Education

Attachment #: XIII-4

From: Jason Kennedy

**Subject to be Discussed and Policy Reference:**

Overnight Trip Request: DECA State Competition – Huntington Place: Detroit, MI

**Background Information:**

High school teacher and DECA advisor, Danielle Hershey, has requested an overnight field trip on March 5-7, 2026 to the Huntington Place Convention Center in Detroit for our DECA students to participate in the DECA state competition. Students winning at this competition will move on to the International Competition. It is recommended that the Board approve the overnight trip request.

**Financial Impact:**

Costs are covered through CTE funding, fundraising, and student contributions, with the total dollar amount that students need to fundraise or cover being \$250.

**Recommended Action:**

To approve the overnight trip request from Danielle Hershey for students to participate in the DECA State Competition at the Huntington Place in Detroit, as discussed.

**Action Taken:**

**Vote:**  Burgess       Cole       Hazekamp       Kelly  
 Meeuwenberg       Mueller       Six



# Overnight Field Trip Request

To the Board of Education

[Print Form](#)

1. Group Requesting Permission: DECA

2. Staff Person(s) in Charge: Danielle Hershey/Hannah Rizor

3. Destination: Huntington Place 1 Washington Blvd, Detroit, MI 48226 313-877-8777  
(Address & Phone Contact for Destination)

4. Dates: March 5-7

5. Purpose of trip:

Please **ATTACH** the rationale that indicated how this activity will promote learning for students. Please include how the success of the trip will be evaluated and reported and what follow-up activities are planned. This should have your Administrator's approval signature.

6. Lodging Accommodations: TBD: We are in a hotel lottery, they assigned hotel will be within walking distance to Huntington. My first pick is always the Courtyard by Marriott on Jefferson  
(Address & Phone Contact for Lodging)

7. Transportation Arrangements: **ATTACH** a travel itinerary and a schedule of activities for the field trip.

8. Chaperone/Student ratio: 1:10

9. Funding Sources: School store, CTE funds, student funded

10. What is the total cost per student? \$250

11. Are all students in the group/class participating? No, only winners advancing from District Comp

12. What behavioral expectations (Rules) will be shared with students and chaperones?  
**ATTACH** a written copy of those expectations.

13. Who will be the emergency contact on the trip and what is the contact number? Have student and chaperone emergency and medical forms been completed and filed before the trip? Danielle Hershey 231-638-3324 Medical Forms will be filled out and brought to the conference

14. **ATTACH** a copy of the parent notification letter.



## Purpose of State Competition Field Trip

The purpose of this field trip is to allow students to represent FHS at the DECA state competition. In order to attend, students must have won at the district competition.

Students will engage by competing in business-related competitive events that reinforce curriculum, promote career readiness, develop leadership skills and engage in learning opportunities beyond the classroom.

*Ron Rogan*  
HS AP



Dear DECA Parents/Guardians,

Congratulations! Your student has taken top honors at our DECA District competition! As an overall medal finalist, your student has advanced to the next level of competition, the State Career Development Conference. The competition will be held at Huntington Place (former Cobo Hall) in Detroit from March 5-7. We are in a housing lottery, so I do not know exactly what hotel we will be staying in quite yet. My first choices are always the Courtyard Marriot, Westin, or Doubletree due to proximity.

***Conference Costs (breakdown on back):***

The cost to attend the competition is \$250 per student. This includes 2 nights lodging in a quad room, T-shirt, conference registration, hotel security, charter-bus transportation, 2 food vouchers for the food court at Huntington Place, and 1 dinner at Nikki's Pizza in Greektown. ***Please note that this does not include all meals and spending.*** Checks should be made payable to Fruitport DECA.

***Fundraising:***

Your student has the opportunity to fundraise to help alleviate costs through a Double Good Popcorn sale. This is a 4 day online flavored popcorn fundraiser. No money collection, no product handling, no delivery as it will be shipped to supporter's doorstep! Students will use social media and links to sell and will receive 50% of their sales toward their individual costs. The fundraiser will start 1/22 and close 1/26. Other fundraising options could include pop can drives or chocolate bar sales.

***Payment Dates:***

The school will be paying all the costs for the competition up front; therefore, I ask that you and your student sign below to confirm that your student will be attending the conference and return to me by 1/20/2025. Your signature acknowledges that the conference fee must be paid. Final payment is due before Feb 8. Payment plans may be made if needed, don't hesitate to ask!

***Refund for the conference:***

Michigan DECA offers refunds if cancelled before certain dates outlined below:

<b>If Notified:</b>	<b>Amount of Refund</b>
By February 3	Full Refund
By February 10	50% Refund
By February 19	25% Refund
After February 19	No Refund

In order to attend the conference, students need to be in good academic and attendance standing. Students must be passing all classes and not exceed the attendance policy. Please let me know if you have any questions or concerns. I can be reached at 231-865-4041 or by email at [dhershey@fruitportschools.net](mailto:dhershey@fruitportschools.net). I will send more information as it becomes available. This is a great experience and I sincerely hope your student can attend!

Regards,

Danielle Hershey  
DECA Advisor



## DELEGATE CODE OF CONDUCT

Name \_\_\_\_\_

Chapter Fruitport

Conference Districts \_\_\_\_\_

Conference Date 12/15/2025

Attendance at any DECA sponsored conference or activity is a privilege. The following conduct policies will apply to all delegates: students, adults, and any other authorized persons attending the conference. This form must be signed by each student, and the student's parent or guardian, attending a DECA conference or activity (including, but not limited to; conferences, meetings, workshops, etc.) and brought to the conference by the chapter advisor.

Delegates shall abide by the rules and practices of DECA at all times, including to and from the designated point of origin of the activity. Delegates shall respect and abide by the authority vested in Michigan DECA. Determination of penalties for violations will be at the discretion of Michigan DECA. Additional penalties may be imposed by the local school district.

The following shall be regarded as major violations of the DECA Code of Conduct and will result in the student being sent home and not being allowed to participate in any DECA activities for the remainder of the school year. Determination of other penalties for violations will be at the discretion of Michigan DECA, the DECA chapter advisor or local school district.

1. Alcohol, drugs, and tobacco: A student shall not possess, use, transmit, be under the influence of, or show evidence of having used an alcoholic beverage, other drugs, substances or tobacco products capable of or intended, purported, or presumed to be capable of altering a student's mood, perception, behavior or judgment; other than properly used, over-the-counter pain relievers and medication prescribed by a physician for an individual student and must be on record with the advisor. Nor shall the student possess, use, sell or transmit paraphernalia associated with drugs, alcohol or chemical substances in any form (including tobacco), at any time, or under any circumstances, on public or private properties. All local and state laws concerning personal behavior will be honored.
2. Willful companionship: Being in the willful companionship of someone who violates any portion of the Code of Conduct, or failing to report any direct knowledge (other than hearsay) of the Code of Conduct violations.
3. Personal conduct: Conducting acts and/or possession of weapons capable of causing bodily harm or fear of life, defacing or stealing any public or private property (for which financial responsibility will rest solely with offending individuals or their chapter); throwing objects out the window or into the hallway; other serious violations of personal conduct regulations.
4. Private transportation: No driving or riding in a private automobile during a conference, unless accompanied by an authorized advisor (delegates are required to stay at state selected hotels). Occasionally a chapter advisor, under special circumstances, may allow a student to drive or ride in a private automobile to a conference. Once a driving/riding delegate has arrived at the conference site, s/he shall not be in a private automobile again until leaving the site at the end of the conference.
5. Abusive behavior and lewd conduct: A student shall not engage in any lewd, indecent, sexual or obscene act or expression. A student shall not engage in written, verbal, physical or electronic activities that may lead to harassment, hazing or bullying. The use of any harassment against anyone on the basis of race, color, creed, national origin, ancestry, age, gender, sexual orientation, or disability is prohibited.
6. Violations of the student's school district code of conduct.
7. Plagiarism and cheating shall result in the student being disqualified from competition.

Should a code of conduct violation occur for the following items, regardless of when exposed, the violating student(s) may be sent home and may not be allowed to participate in any DECA activities for the remainder of the school year. Determination of other penalties for violations will be at the discretion of Michigan DECA, the DECA chapter advisor or local school district.

7. Conference Conduct: Failing to wear the supplied conference ID badge and wristband (when provided) at all times from arrival at the conference until departure at the end of the conference; leaving sessions prior to their conclusion (except in the case of emergency); failing to attend all general sessions and assigned activities (including workshops, competitive events, committee meetings, etc.) for which a delegate is registered (unless engaged in a specific assignment taking place at the same time). Delegates displaying rude or unprofessional behavior during conference sessions or activities will be subject to disciplinary action.
8. Curfew: Failing to be in your assigned sleeping room from the curfew time designated until 6 a.m.; causing any noise or other disturbance audible by anyone in the hallway after designated curfew time; ordering or receiving any food after the designated curfew time; causing any other unnecessary disturbance or participating in any other inappropriate activity after the designated curfew time.
9. Failing to abide by the dress regulations established for the conference, as outlined in the Dress Code.
10. Personal Conduct: Failing to keep adult advisors informed of activities and whereabouts at all times; participating in unapproved social activities; having a member of the opposite sex in a room if no adult chaperone is present or for behavior unbecoming of a delegate.
11. Hotel Conduct: Failing to meet the professional standards of housing facilities; accruing incidental room charges (i.e., phone calls, room service, pay-per-view movies, etc.) without settling the account prior to check-out; moving hotel furniture from rooms (e.g., onto the balcony); failing to follow hotel rules and regulations; inappropriate noise or verbal abuse; and not demonstrating respect for other hotel guests not participating with the DECA conference.
12. Unregistered individuals are not permitted at DECA conferences.
13. Cell phones and electronic devices are not permitted at meetings or conference activities, sessions, or competitions. Students may use them during free-time.
14. The chapter advisor shall be responsible for their chapter delegates' conduct. Delegates that do not follow the Code of Conduct may subject their entire delegation to be sent home at the individual's and/or chapter's expense.
15. Advisors are responsible for room checks. No group or chapter activities are to be scheduled by advisors after curfew.
16. Delegates shall allow Michigan DECA to use conference photographs, video footage, and their names for promotional purposes.

Be sure to pin on our Remind! Text 81010  
and in the msg area type @d 6097



## DELEGATE CODE OF CONDUCT

DECA is committed to creating and maintaining a healthy and respectful environment for all of our emerging leaders and entrepreneurs. Our philosophy is to ensure all members, regardless of race, color, religion, sex, national origin, age, disability, sexual orientation, or socio-economic status, are treated equally and respectfully. Any behavior in the form of discrimination, harassment or bullying will not be tolerated. It is the responsibility of all members to uphold and contribute to this climate.

As parent/guardian, I have reviewed the Delegate Code of Conduct with our son/daughter, and he/she agrees to abide by the rules. The Chapter Advisors and/or Michigan DECA has the right to send the delegate home from the activity, at my expense, provided that he/she has violated the Delegate Code of Conduct and I have been notified of the violation and transportation arrangements.

The delegate has my permission to attend the Michigan DECA activity. I understand the delegate will be supervised by the DECA chapter advisor. I, the parent/guardian, will not hold the school, the advisor, the Board of Education, Michigan DECA, nor the conference staff responsible for any injuries while attending or while en-route to and from the DECA sponsored activity.

In the event of accident or illness requiring emergency medical treatment, occurring while in attendance at this DECA activity, I, the under-signed parent/guardian hereby authorizes the DECA chapter advisor to procure suitable medical treatment for the below signed delegate, and I will provide for the payment of those costs on behalf of the named delegate. I also expect the DECA chapter advisor to contact me by telephone, as soon as possible, if medical services are necessary.

Districts

12/15/2025

Conference or Activity

Date

Fruitport

Name of School

Name of Delegate (your name)

Date of Birth

Address

City

State

Zip

Daytime Phone

Evening Phone

Emergency Contact

Emergency Contact's Phone



Please list any medications or physical limitations:

Parent/Guardian's Signature

Date

Delegate's Signature

Date

Advisor's Signature

Date

Principal's Signature

Date

Medical Insurance Company

Policy Number

**The DECA Chapter Advisor must bring a signed form for each delegate to each conference.**

It is recommended that this form be notarized for out-of-state travel.

# 2026 State Conference Competitive Event Schedule

All times are subject to change <b>EVENT</b>	<b>ADVISOR AND EVENT ASSISTANT ORIENTATION</b>	<b>STUDENT ORIENTATION AND TESTING</b>	<b>COMPETITION</b>
Business Growth Plan (EBG) Business Services Operations Research (BOR) Business Solutions Project (PMBS) Buying & Merchandising Operations Research (BMOR) Career Development Project (PMCD) Chapter Award Program (MICAP) Community Awareness Project (PMCA) Community Giving Project (PMCG) Financial Literacy Project (PMFL) Financial Operations Research (FOR) Franchise Business Plan (EFB) Gold Merit Awards Program (MIGMAP) Hospitality & Tourism Operations Research (HTOR) Independent Business Plan (EIB) Innovation Plan (EIP) Integrated Marketing Campaign - Event (IMCE) Integrated Marketing Campaign - Product (IMCP) Integrated Marketing Campaign - Service (IMCS) International Business Plan (IBP) Sales Project (PMSP) Sports & Entertainment Operations Research (SEOR) Start-Up Business Plan (ESB)	<b>Thursday</b>  <b>Thursday</b> 1:00 p.m. to 1:45 p.m.	<b>Thursday</b> 2:00 p.m. to 2:45 p.m.  <i>Integrated Marketing Campaigns (Event, Product, and Service) will take their comprehensive exam on Friday; time to be announced</i>	<b>Thursday</b> 3:00 p.m. to 7:00 p.m.
Automotive Services Marketing (ASM) Business Finance (BFS) Business Law & Ethics Team Decision Making (BLTDM) Buying & Merchandising Team Decision Making (BTDM) Financial Consulting (FCE) Financial Services Team Decision Making (FTDM) Hospitality & Tour Professional Selling (HTPS) Leadership & Teamwork (MILTW) Marketing Management Team Decision Making (MTDM) Personal Financial Literacy (PFL) Principles of Business Management (PBM) Principles of Entrepreneurship (PEN) Principles of Finance (PFN) Principles of Hospitality & Tourism (PHT) Principles of Marketing (PMK) Professional Selling Event (PSE) Quick Serve Restaurant Management (QSRM) Retail Merchandising (RMS) School Based Enterprise (MISBE)	<b>Thursday</b>  one hour prior to student orientation	<b>Thursday</b> 4:00 p.m. to 6:45 p.m.  <i>specific times will be posted online in March</i>	<b>Friday Morning</b> 8:30 a.m. to 1:00 p.m.
Accounting Applications (ACT) Apparel & Accessories Marketing (ASM) Business Services Marketing (BSM) Entrepreneurship Series (ENT) Entrepreneurship Team Decision Making (ETDM) Ethics Team Event (MIETH) Food Marketing (FMS) Hospitality Services Team Decision Making (HTDM) Hotel & Lodging Management (HLM) Human Resources Management (HRM) Marketing Communications (MCS) Restaurant & Food Service Management (RFSM) Sports & Entertainment Series (SEM) Sports & Entertainment Team Decision Making (STDM) Travel & Tourism Team Decision Making (TTDM)	<b>Thursday</b>  one hour prior to student orientation	<b>Thursday</b> 4:00 p.m. to 6:45 p.m.  <i>specific times will be posted online in March</i>	<b>Friday Afternoon</b> 12:30 p.m. to 5:30 p.m.



Dear DECA Parents/Guardians,

Congratulations! Your student has taken top honors at our DECA District competition! As an overall medal finalist, your student has advanced to the next level of competition, the State Career Development Conference. The competition will be held at Huntington Place (former Cobo Hall) in Detroit from March 5-7. We are in a housing lottery, so I do not know exactly what hotel we will be staying in quite yet. My first choices are always the Courtyard Marriot, Westin, or Doubletree due to proximity.

***Conference Costs (breakdown on back):***

The cost to attend the competition is \$250 per student. This includes 2 nights lodging in a quad room, T-shirt, conference registration, hotel security, charter-bus transportation, 2 food vouchers for the food court at Huntington Place, and 1 dinner at Nikki's Pizza in Greektown. ***Please note that this does not include all meals and spending.*** Checks should be made payable to Fruitport DECA.

***Fundraising:***

Your student has the opportunity to fundraise to help alleviate costs through a Double Good Popcorn sale. This is a 4 day online flavored popcorn fundraiser. No money collection, no product handling, no delivery as it will be shipped to supporter's doorstep! Students will use social media and links to sell and will receive 50% of their sales toward their individual costs. The fundraiser will start 1/22 and close 1/26. Other fundraising options could include pop can drives or chocolate bar sales.

***Payment Dates:***

The school will be paying all the costs for the competition up front; therefore, I ask that you and your student sign below to confirm that your student will be attending the conference and return to me by 1/20/2025. Your signature acknowledges that the conference fee must be paid. Final payment is due before Feb 8. Payment plans may be made if needed, don't hesitate to ask!

***Refund for the conference:***

Michigan DECA offers refunds if cancelled before certain dates outlined below:

<b>If Notified:</b>	<b>Amount of Refund</b>
By February 3	Full Refund
By February 10	50% Refund
By February 19	25% Refund
After February 19	No Refund

In order to attend the conference, students need to be in good academic and attendance standing. Students must be passing all classes and not exceed the attendance policy. Please let me know if you have any questions or concerns. I can be reached at 231-865-4041 or by email at [dhershey@fruitportschools.net](mailto:dhershey@fruitportschools.net). I will send more information as it becomes available. This is a great experience and I sincerely hope your student can attend!

Regards,

Danielle Hershey  
DECA Advisor



## ***Tentative Schedule-subject to change!***

### **Thursday March 5**

8:00-Report to Cafeteria for bag check  
8:30-Board Charter Bus shared with Montague DECA  
Lunch on own once arrive in Detroit  
1:00-5:00 Mrs. Hershey Working (subject to change)  
2:00-Written event orientation  
3:00-7:00 Written Event Presentations  
4:00-Role-play event orientation and testing  
6:00 Dinner on your own  
9:00-10:30 Opening Session Huntington Place  
11:00 Chapter Meeting (bring your event time)  
11:30 Curfew (must be in own room and no food delivery allowed)

### **Friday March 6**

Breakfast/Lunch on own (Huntington food court open 8:00-5:00)  
8:30-1:00 Competitive Events (see program for list of events)  
9:00-2:00 Check out the vendors in Huntington  
9:30-2:30 Math, Ethic, and Econ Exams (must chose 1 to take)  
1:00-5:00 Competitive Events (see program for list of events)  
6:15 Dinner at Nikki's Pizza (We will ride people mover to Greektown)  
9:00 Entertainment provided by DECA at Huntington Place  
11:00 Chapter meeting  
11:30 Curfew

### **Saturday March 7**

7:30-11:00 Breakfast on Own (Huntington Food Court open)  
9:00am Grand Award Session (See program for schedule)  
Grab lunch on own before 12:30  
1:00'ish Leave for home



**Yes! My student will be attending DECA's State Career Development Competition in Detroit Mar 5-7. I understand there is a fee for this competition of \$250 due by 2/8/2026 and also understand the refund policy stated below if my student cannot attend the conference due to illness or other reasons.**

**Refund Policy per Michigan DECA:**

<b>If Notified:</b>	<b>Amount of Refund</b>
By February 3	Full Refund
By February 10	50% Refund
By February 19	25% Refund
After February 19	No Refund

**Student Name** \_\_\_\_\_

**Parent/Guardian Signature** \_\_\_\_\_ **Date** \_\_\_\_\_



## DELEGATE CODE OF CONDUCT

Name \_\_\_\_\_

Chapter Fruitport

Conference State and ICDC \_\_\_\_\_

Conference Date 3/5-7 and 4/24-30

Attendance at any DECA sponsored conference or activity is a privilege. The following conduct policies will apply to all delegates: students, adults, and any other authorized persons attending the conference. This form must be signed by each student, and the student's parent or guardian, attending a DECA conference or activity (including, but not limited to; conferences, meetings, workshops, etc.) and brought to the conference by the chapter advisor.

Delegates shall abide by the rules and practices of DECA at all times, including to and from the designated point of origin of the activity. Delegates shall respect and abide by the authority vested in Michigan DECA. Determination of penalties for violations will be at the discretion of Michigan DECA. Additional penalties may be imposed by the local school district.

The following shall be regarded as major violations of the DECA Code of Conduct and will result in the student being sent home and not being allowed to participate in any DECA activities for the remainder of the school year. Determination of other penalties for violations will be at the discretion of Michigan DECA, the DECA chapter advisor or local school district.

1. Alcohol, drugs, and tobacco: A student shall not possess, use, transmit, be under the influence of, or show evidence of having used an alcoholic beverage, other drugs, substances or tobacco products capable of or intended, purported, or presumed to be capable of altering a student's mood, perception, behavior or judgment; other than properly used, over-the-counter pain relievers and medication prescribed by a physician for an individual student and must be on record with the advisor. Nor shall the student possess, use, sell or transmit paraphernalia associated with drugs, alcohol or chemical substances in any form (including tobacco), at any time, or under any circumstances, on public or private properties. All local and state laws concerning personal behavior will be honored.
2. Willful companionship: Being in the willful companionship of someone who violates any portion of the Code of Conduct, or failing to report any direct knowledge (other than hearsay) of the Code of Conduct violations.
3. Personal conduct: Conducting acts and/or possession of weapons capable of causing bodily harm or fear of life, defacing or stealing any public or private property (for which financial responsibility will rest solely with offending individuals or their chapter); throwing objects out the window or into the hallway; other serious violations of personal conduct regulations.
4. Private transportation: No driving or riding in a private automobile during a conference, unless accompanied by an authorized advisor (delegates are required to stay at state selected hotels). Occasionally a chapter advisor, under special circumstances, may allow a student to drive or ride in a private automobile to a conference. Once a driving/riding delegate has arrived at the conference site, s/he shall not be in a private automobile again until leaving the site at the end of the conference.
5. Abusive behavior and lewd conduct: A student shall not engage in any lewd, indecent, sexual or obscene act or expression. A student shall not engage in written, verbal, physical or electronic activities that may lead to harassment, hazing or bullying. The use of any harassment against anyone on the basis of race, color, creed, national origin, ancestry, age, gender, sexual orientation, or disability is prohibited.
6. Violations of the student's school district code of conduct.
7. Plagiarism and cheating shall result in the student being disqualified from competition.

Should a code of conduct violation occur for the following items, regardless of when exposed, the violating student(s) may be sent home and may not be allowed to participate in any DECA activities for the remainder of the school year. Determination of other penalties for violations will be at the discretion of Michigan DECA, the DECA chapter advisor or local school district.

7. Conference Conduct: Failing to wear the supplied conference ID badge and wristband (when provided) at all times from arrival at the conference until departure at the end of the conference; leaving sessions prior to their conclusion (except in the case of emergency); failing to attend all general sessions and assigned activities (including workshops, competitive events, committee meetings, etc.) for which a delegate is registered (unless engaged in a specific assignment taking place at the same time). Delegates displaying rude or unprofessional behavior during conference sessions or activities will be subject to disciplinary action.
8. Curfew: Failing to be in your assigned sleeping room from the curfew time designated until 6 a.m.; causing any noise or other disturbance audible by anyone in the hallway after designated curfew time; ordering or receiving any food after the designated curfew time; causing any other unnecessary disturbance or participating in any other inappropriate activity after the designated curfew time.
9. Failing to abide by the dress regulations established for the conference, as outlined in the Dress Code.
10. Personal Conduct: Failing to keep adult advisors informed of activities and whereabouts at all times; participating in unapproved social activities; having a member of the opposite sex in a room if no adult chaperone is present or for behavior unbefitting of a delegate.
11. Hotel Conduct: Failing to meet the professional standards of housing facilities; accruing incidental room charges (i.e., phone calls, room service, pay-per-view movies, etc.) without settling the account prior to check-out; moving hotel furniture from rooms (e.g., onto the balcony); failing to follow hotel rules and regulations; inappropriate noise or verbal abuse; and not demonstrating respect for other hotel guests not participating with the DECA conference.
12. Unregistered individuals are not permitted at DECA conferences.
13. Cell phones and electronic devices are not permitted at meetings or conference activities, sessions, or competitions. Students may use them during free-time.
14. The chapter advisor shall be responsible for their chapter delegates' conduct. Delegates that do not follow the Code of Conduct may subject their entire delegation to be sent home at the individual's and/or chapter's expense.
15. Advisors are responsible for room checks. No group or chapter activities are to be scheduled by advisors after curfew.
16. Delegates shall allow Michigan DECA to use conference photographs, video footage, and their names for promotional purposes.



MICHIGAN

## DELEGATE CODE OF CONDUCT

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DECA is committed to creating and maintaining a healthy and respectful environment for all of our emerging leaders and entrepreneurs. Our philosophy is to ensure all members, regardless of race, color, religion, sex, national origin, age, disability, sexual orientation, or socio-economic status, are treated equally and respectfully. Any behavior in the form of discrimination, harassment or bullying will not be tolerated. It is the responsibility of all members to uphold and contribute to this climate.

As parent/guardian, I have reviewed the Delegate Code of Conduct with our son/daughter, and he/she agrees to abide by the rules. The Chapter Advisors and/or Michigan DECA has the right to send the delegate home from the activity, at my expense, provided that he/she has violated the Delegate Code of Conduct and I have been notified of the violation and transportation arrangements.

The delegate has my permission to attend the Michigan DECA activity. I understand the delegate will be supervised by the DECA chapter advisor. I, the parent/guardian, will not hold the school, the advisor, the Board of Education, Michigan DECA, nor the conference staff responsible for any injuries while attending or while en-route to and from the DECA sponsored activity.

In the event of accident or illness requiring emergency medical treatment, occurring while in attendance at this DECA activity, I, the undersigned parent/guardian hereby authorizes the DECA chapter advisor to procure suitable medical treatment for the below signed delegate, and I will provide for the payment of those costs on behalf of the named delegate. I also expect the DECA chapter advisor to contact me by telephone, as soon as possible, if medical services are necessary.

### State and ICDC

3/5-7 and 4/24-30

Conference or Activity

Date

Fruitport

Name of School

Name of Delegate

Date of Birth

Address

City

State

Zip

Daytime Phone

Evening Phone

Emergency Contact

Emergency Contact's Phone

Please list any medications or physical limitations:

Parent/Guardian's Signature

Date

Delegate's Signature

Date

Advisor's Signature

Date

Principal's Signature

Date

Medical Insurance Company

Policy Number

**The DECA Chapter Advisor must bring a signed form for each delegate to each conference.**

It is recommended that this form be notarized for out-of-state travel.