Regular
Board Meeting

Board Room

October 19, 2026

Fruitport Community Schools
BOARD OF EDUCATION MEETING
Board Room
3255 E. Pontaluna Rd, Fruitport 49415
Monday, October 19, 2026 - 6:00 p.m.

I. CALL to ORDER

II. PLEDGE of ALLEGIANCE

III. ROLL CALL

IV. APPROVAL OF AGENDA

V. PRESENTATIONS

1. Annual Financial Audit Presentation – Rehmann

VI. COMMUNICATIONS

1. Email from Belding High School: Kudos to Soccer Team and Program

VII. SUPERINTENDENT/ADMINISTRATIVE REPORTS

1. Credit Requirements for a High School Diploma – Allison Camp
2. Comprehensive Needs Assessment: Mission, Vision, Beliefs – Allison Camp
3. Edgewood Elementary School Bond Update
    i. Edgewood Elementary School Construction Documents Issuance
    ii. Edgewood Elementary School Pre-bid Milestone Dates
    iii. Edgewood Elementary School Temporary Playground Layout
    iv. Pontaluna Rd. / 6th Ave. / Cottonwood St. Roadway and Traffic Update

VIII. REMARKS FROM THE PUBLIC*

IX. CONSENT AGENDA

1. Approval of Bill Listing (attachment IX-1)

Fund	**Amount**
General Fund:	$641,574.16
Other Funds:	
Early Childhood Center	$3,944.50
Food Service	$108,173.45
Cooperative Education (ISD) – Tech Millage	$35,990.77
Capital Projects – Bond (2026)	$130,981.95
Credit Cards (All Funds)	$151,732.45
Total Bill List:	**$1,072,397.28**

2. Acceptance of September 2026 General Fund Financial Report (attachment IX-2)

3. Acceptance of September 2026 Investments Report (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 September 21, 2026 (attachment IX-5)

X. GENERAL BOARD BUSINESS

1. Independent Contract for Athletic Training and Strength Coach Services with Trinity Health (Attachment X-1)

XI. BUSINESS & FINANCE COMMITTEE REPORTS & RECOMMENDATIONS

JB Meeuwenberg, Chairperson

1. Report of Committee Meeting held October 12, 2026 (Attachment XI-1)
2. Summer Tax Resolution (attachment XI-2)

XII. PERSONNEL COMMITTEE REPORTS & RECOMMENDATIONS

Steve Kelly, Chairperson

~~1. Report of Committee Meeting held October 12, 2026~~

The Committee meeting scheduled for October 12, 2026 was canceled due to a lack of agenda items for the Committee to discuss.

XIII. STUDENT AFFAIRS COMMITTEE REPORTS & RECOMMENDATIONS

Tim Burgess, Chairperson

~~1. Report of Committee Meeting held October 12, 2026~~

The Committee meeting scheduled for October 12, 2026 was canceled due to a lack of agenda items for the Committee to discuss.

2. Board Goals for Superintendent's Evaluation (Attachment XIII-1)
3. OK Conference Realignment Cycle and Communication; No action

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: November 9, 2026 at 5:00 p.m.
2. Personnel Committee Meeting: November 9, 2026 at 5:30 p.m.
3. Student Affairs Committee Meeting: November 9, 2026 at 4:30 p.m.
4. Board of Education Regular Meeting: November 16, 2026 at 6:00 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

Year Ended
June 30, 2026

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, 2026

BOARD OF EDUCATION

Dave Hazekamp
President

Kris Cole
Vice-President

JB Meeuwenberg	Treasurer
Steve Kelly	Secretary
Tim Burgess	Trustee
Josh Mueller	Trustee
Kathy Six	Trustee

ADMINISTRATIVE STAFF

Jason Kennedy	Superintendent
Jessica Wiseman	Director of Business Services

PRINCIPALS

Lauren Chesney	High School
Monte Kelly	Middle School
Jason Bogue	Beach Elementary
Christian Doctor	Edgewood Elementary
Mitchell Mox	Shettler Elementary

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INDEPENDENT AUDITORS' REPORT

Month XX, 2026

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, 2026, 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, 2026, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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.

Implementation of GASB Statement No. 103

The District implemented the provisions of GASB Statement No. 103, *Financial Reporting Model Improvements,* in the current year. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with 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, the budgetary comparisons for the general fund, 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 Month xx, 2026 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.

MANAGEMENT'S DISCUSSION AND ANALYSIS

FRUITPORT COMMUNITY SCHOOLS

Management's Discussion and Analysis

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

If you have questions about this report or require further information, contact the Business Office, Fruitport Community Schools, 3255 E. Pontaluna Rd., Fruitport, MI 49415, telephone number (231) 865-3154.

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 required and other supplementary information in addition to the basic financial statements, including management's discussion and analysis, a budgetary comparison schedule for the general fund, schedules for the pension and other postemployment benefit plans, and combining fund financial statements.

Government-wide Financial Statements

The government-wide financial statements are full accrual basis statements that provide information about the District's overall financial status. They are used to help determine whether or not the District is better off, or worse off, as the result of the year's activities. The *Statement of Net Position* reports all of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, both short-term and long-term, whether they are "currently available" or not. 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 two government-wide statements report the District's net position and how they have 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.

- Over time, increases or decreases in net position are an indicator of whether the District's financial position is improving or deteriorating.
- To assess the District's overall health, you need 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.

In government-wide statements, the District's activities are classified as *governmental activities.* This includes all of the District's basic instruction and supporting services, such as regular and special education, athletics, community services, food services and student/school activity. Governmental activities primarily are financed by taxes paid by District residents and businesses and grants from the State of Michigan and the federal government.

FRUITPORT COMMUNITY SCHOOLS

Management's Discussion and Analysis

Fund Financial Statements

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

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 student/school activity, *debt service funds,* and *capital projects funds.*

In fund financial statements, capital asset purchases are reported as expenditures in the year of acquisition, not as capital assets. 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 the Financial Statements

The notes provide additional information that is necessary to acquire a full understanding of the data provided in the financial statements. The District uses notes to (1) present information in greater detail than is possible within the financial statements themselves, (2) explain the nature of amounts reported in the financial statements and how those amounts were determined, and (3) report certain information that does not meet the requirements for inclusion in the financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information. The District presents a budgetary comparison schedule for the general fund. In addition, the District's reports its progress in funding its obligations to provide pension and other postemployment benefits (OPEB) to its employees. Required supplementary information can be found immediately after the notes to the financial statements.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information on the general fund budgetary comparison, and pensions and OPEB.

FRUITPORT COMMUNITY SCHOOLS

Management's Discussion and Analysis

Financial Summary and Detailed Analysis

The net position of the District at June 30, 2026 was as follows:

	Net Position		Percentage
	2026	2025	Change
Assets			
Current and other assets	$ 49,147,084	$ 33,820,893	45%
Capital assets, net	69,401,387	69,836,601	-1%
Total assets	118,548,471	103,657,494	14%
Deferred outflows of resources	14,723,013	15,185,957	-3%
Liabilities			
Other liabilities	11,341,942	10,458,597	1%
Long-term liabilities	103,066,750	99,208,412	37%
Total liabilities	114,408,692	109,667,009	4%
Deferred inflows of resources	20,068,586	21,450,507	-6%
Net position			
Net investment in capital assets	17,179,264	16,226,597	6%
Restricted	15,233,506	10,521,576	45%
Unrestricted (deficit)	(33,618,564)	(39,022,238)	-14%
Total net position	$ (1,205,794)	$ (12,274,065)	

The largest portion of the District's net position reflects investment in capital assets (e.g., land, construction in progress, buildings & improvements, furniture & 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 students; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay the debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The remaining net position, with the exception of the amount specifically restricted for debt service, food service, technology improvements, and other postemployment benefits, represents the unrestricted portion of the District's net position. Because of the requirement to present the District's proportionate share of the Michigan Public School Employees' Retirement System (MPSERS) net pension liability, this unrestricted net position is a deficit.

Current and other assets increased $15,326,191 primarily due to the proceeds of the 2026 building and site bonds of $12,185,000 and an increase in the net OPEB asset of $3,269,474.

Deferred outflows of resources decreased by $462,944 and deferred inflows of resources decreased by $1,381,921 primarily due to changes in the pension and other postemployment benefit plans. These amounts will be recognized in pension and OPEB expense in the future years. Additional information on the District's pension and other postemployment benefits plan can be found in Note 11 of this report.

FRUITPORT COMMUNITY SCHOOLS

Management's Discussion and Analysis

Other liabilities increased $883,345 mainly due to an increase of $277,005 in salaries payable, and a $606,340 increase in accounts payable related to ongoing 2026 bond construction projects. Long-term liabilities increased $3,858,338 mainly due to the issuance of the 2026 building and site bonds, net of current year scheduled principal payments and a decrease in the net pension liability of $5,208,463.

As noted earlier, net position may serve over time as a useful indicator of the District's financial position. The District reported a deficit net position of $1,205,794 at June 30, 2026.

The net position of the District increased by $11,068,271 during the 2026 fiscal year. The table below 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 $43.3 million. However, the amount that the District's taxpayers ultimately financed for these activities was $32.7 million. $2.0 million of the cost was paid for by those who benefited from the programs, and $18.8 million was paid for by other governments and organizations who subsidized certain programs with grants and contributions, while the remainder was supported by unrestricted grants, gain on sale of capital assets, and unrestricted investment earnings.

	Change in Net Position		Percentage Change
	2026	2025	
Revenues			
Program revenues:			
Charges for services	$ 1,984,932	$ 1,939,041	2%
Operating grants and contributions	18,787,311	17,929,114	5%
General revenues:			
Property taxes - district operations	4,237,703	3,929,221	8%
Property taxes - debt service	6,601,618	6,189,932	7%
State of Michigan aid - unrestricted	21,905,596	21,580,314	2%
Unrestricted grants	189,836	484,411	-61%
Gain on sale of capital assets	3,510	-	100%
Unrestricted investment earnings	640,829	706,352	-9%
Total revenues	54,351,335	52,758,385	
Expenses			
Instruction	18,519,887	18,461,162	0%
Supporting services	15,113,763	14,749,231	2%
Athletics	738,387	698,787	6%
Community services	1,056,833	1,054,605	0%
Food services	1,816,209	1,744,625	4%
Student/school activity	766,106	827,921	-7%
Interest on long-term liabilities	2,293,748	2,239,139	2%
Unallocated depreciation	2,978,131	2,845,541	5%
Total expenses	43,283,064	42,621,011	
Change in net position	11,068,271	10,137,374	9%
Net position:			
Beginning of year	(12,274,065)	(22,411,439)	-45%
Net position, end of year	$ (1,205,794)	(12,274,065)	

FRUITPORT COMMUNITY SCHOOLS

Management's Discussion and Analysis

Operating grants and contributions revenue increased $858,187, or 4.8% primarily due to an increase in special education funding through ACT 18, Section 51c, and ESU Consortium billing. This revenue was offset by an increase in expenses to be reimbursed.

Property tax revenues for operations and debt service increased $720,168, or 7.1%, primarily due to an increase in the total taxable value of property within the District.

Expenses remained relatively consistent with the prior year, increasing $662,053, or 1.6%. This increase in expenses was primarily due to staff wage increases, including a one time lump-sum payment. The District also experienced increased depreciation expenses due to the addition of assets purchased with bond funds.

Detailed Analysis of Governmental Funds

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 $6,386,370, while the total fund balance was $7,824,244. 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 14.7% and 18.0%, respectively, of total general fund expenditures.

The fund balance of the District's general fund decreased by $810,278, or 9.4%, from the prior year, primarily attributable to a one-time staff payment and increased operational costs, including contracted services.

2026 Capital Projects Fund

The 2026 capital projects fund incurred expenditures in the current year of $1,507,369 for various capital improvements and other charges related to the 2026 building and site bonds issued in the amount of $12,185,000. Restricted fund balance at year end totaled $11,196,704. The fund balance that resulted from the long-term debt issuance will be spent down in future periods as the related capital projects progress.

Significant Capital Asset and Long-term Financing Activity

Capital Assets. The District's investment in capital assets for its governmental activities as of June 30, 2026 amounted to $69,401,387 (net of accumulated depreciation). Additions included renovations to the District's facilities being funded through voter-approved bond issues. Reductions were due to depreciation. Capital assets at year-end included the following:

	Capital Assets (Net of Depreciation)	
	2026	2025
Land	$ 225,303	$ 225,303
Construction in progress	1,634,608	329,998
Buildings & improvements	62,902,008	64,651,730
Furniture & equipment	3,081,282	3,071,457
Vehicles	1,558,186	1,558,113
Total capital assets, net	$ 69,401,387	$ 69,836,601

Additional information on the District's capital assets can be found in note 7 of this report.

FRUITPORT COMMUNITY SCHOOLS

Management's Discussion and Analysis

Long-term Financing. At the end of the current fiscal year, the District had total long-term financing liabilities of $63,444,427, composed of general obligation bonds, notes from direct borrowings and direct placements, and unamortized premiums. During the current year, long-term financing liabilities increased by $9,223,376.

	Long-term Financing	
	2026	2025
General obligation bonds	$ 57,855,000	$ 48,720,000
Notes from direct borrowings and direct placements	371,561	391,019
Deferred issuance premiums	5,217,866	5,110,032
Total long term financing	$ 63,444,427	$ 54,221,051

The $57,855,000 general obligation bonds are bonded debt, backed by the full faith and credit of the District.

In 2025, voters approved the District to issue up to $78.5 million of general obligation - unlimited tax bonds to pay for erecting, remodeling, and equipping and re-equipping school buildings and facilities, and additions to school buildings and facilities; furnishing and refurnishing school buildings and facilities; purchasing school buses; acquiring, installing, equipping and re-equipping school buildings for instructional technology; and preparing, developing, improving and equipping athletic fields, play fields, playgrounds, structures, facilities and sites. The District issued $12,185,000 of those bonds in 2026, representing the first series of the bonds.

Under State statute, the District is legally restricted from incurring long-term bonded debt in excess of 15% of the assessed value of taxable property within the school district. The current debt limitation for the District is approximately $144.7 million, which is significantly more than the District's outstanding general obligation debt.

Additional information on the District's long-term financing can be found in Note 9 of this report.

Currently Known Facts, Decisions or Conditions

The following factors were considered in preparing the District's budget for the 2026-2027 fiscal year:

- **Foundation Allowance**
  The Board of Education and administration agreed to an estimated foundation allowance of $10,300 per pupil for the 2026-27 fiscal year, a $250 per pupil increase from 2025-26, based on information received from various educational organizations, the Executive, House and Senate budget proposals, and discussions with state representatives.

- **Pupil Count**
  The Board of Education and the administration agreed to an estimated pupil count of 2,604 for the 2026-27 fiscal year, an increase of 15 FTEs from 2025-26, based on information received from a third-party enrollment study and the District's own pupil projections. Construction of new housing developments and expansion of existing subdivisions is anticipated to increase enrollment in the near future.

FRUITPORT COMMUNITY SCHOOLS

Management's Discussion and Analysis

- **Retirement Rate**
  The Michigan Public School Employees Retirement System recommends retirement rates to the legislature for approval. The actual rate depends on the Benefit Plan selected by each member. In 2026-27, the employer cost rate applied to wages will decrease slightly from 2025-26 rates, including the employer cost rate for the Unfunded Actuarial Accrued Liability (UAAL)

At the end of the current fiscal year, the unassigned fund balance in the General Fund was $6,386,370. The District adopted a budget for the 2026-2027 fiscal year budget that anticipates a use of fund balance of $1,333,278.

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 Jessica Wieseman, Director of Business Services, Fruitport Community Schools, 3255 East Pontaluna Rd., Fruitport, MI 49415, telephone number 231.865.4005.

BASIC FINANCIAL STATEMENTS

FRUITPORT COMMUNITY SCHOOLS

Statement of Net Position

June 30, 2026

	Governmental Activities
Assets	
Cash and investments	$ 29,749,990
Receivables	8,661,289
Inventory	29,107
Prepaid and other assets	245,414
Net other postemployment benefit asset	10,461,284
Capital assets not being depreciated	1,859,911
Capital assets being depreciated, net	67,541,476
Total assets	118,548,471
Deferred outflows of resources	
Deferred charge on advance bond refundings	25,600
Deferred pension amounts	12,632,381
Deferred other postemployment benefit amounts	2,065,032
Total deferred outflows of resources	14,723,013
Liabilities	
Accounts payable and accrued liabilities	8,441,324
Unearned revenue	2,900,618
Bonds, notes and other long-term liabilities:	
Due in one year	6,743,072
Due in more than one year	60,712,829
Net pension liability (due in more than one year)	35,610,849
Total liabilities	114,408,692
Deferred inflows of resources	
Deferred pension amounts	11,054,937
Deferred other postemployment benefit amounts	9,013,649
Total deferred inflows of resources	20,068,586
Net position	
Net investment in capital assets	17,179,264
Restricted for:	
Debt service	3,260,349
Food service	458,591
Technology improvements	1,053,282
Other postemployment benefits	10,461,284
Unrestricted (deficit)	(33,618,564)
Total net position	$ (1,205,794)

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

FRUITPORT COMMUNITY SCHOOLS

Statement of Activities

For the Year Ended June 30, 2026

Functions / Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenues
Governmental activities				
Instruction	$ 18,519,887	$ 5,801	$ 15,664,733	$ (2,849,353)
Supporting services	15,113,763	-	1,061,536	(14,052,227)
Athletics	738,387	126,737	-	(611,650)
Community services	1,056,833	881,514	-	(175,319)
Food services	1,816,209	70,650	1,886,355	140,796
Student/school activity	766,106	900,230	-	134,124
Interest on long-term liabilities	2,293,748	-	174,687	(2,119,061)
Depreciation - unallocated	2,978,131	-	-	(2,978,131)
Total governmental activities	$ 43,283,064	$ 1,984,932	$ 18,787,311	(22,510,821)
General revenues:				
Property taxes for:				
District operations				4,237,703
Debt service				6,601,618
State of Michigan aid - unrestricted				21,905,596
Grants and contributions not restricted to specific programs				189,836
Gain on sale of capital assets				3,510
Unrestricted investment earnings				640,829
Total general revenues				33,579,092
Change in net position				11,068,271
Net position, beginning of year				(12,274,065)
Net position, end of year				$ (1,205,794)

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

FRUITPORT COMMUNITY SCHOOLS

Balance Sheet

Governmental Funds
June 30, 2026

	General Fund	2026 Capital Projects Fund	Nonmajor Governmental Funds	Total
Assets				
Cash and investments	$ 10,784,942	$ 11,803,134	$ 7,161,914	$ 29,749,990
Receivables:				
Accounts	7,040	-	2,085	9,125
Due from other governments	8,219,764	-	432,400	8,652,164
Due from other funds	89,898	-	1,397,825	1,487,723
Inventory	-	-	29,107	29,107
Prepaid and other assets	104,596	-	140,818	245,414
Total assets	$ 19,206,240	$ 11,803,134	$ 9,164,149	$ 40,173,523
Liabilities				
Accounts payable	$ 780,469	$ 606,430	$ 169,219	$ 1,556,118
Accrued liabilities	5,776,734	-	14,527	5,791,261
Due to other governments	560,151	-	-	560,151
Due to other funds	1,397,825	-	89,898	1,487,723
Unearned revenue	2,866,817	-	33,801	2,900,618
Total liabilities	11,381,996	606,430	307,445	12,295,871
Fund balances				
Nonspendable	104,596	-	169,925	274,521
Restricted	-	11,196,704	5,136,091	16,332,795
Committed	-	-	3,550,688	3,550,688
Assigned	1,333,278	-	-	1,333,278
Unassigned	6,386,370	-	-	6,386,370
Total fund balances	7,824,244	11,196,704	8,856,704	27,877,652
Total liabilities and fund balances	$ 19,206,240	$ 11,803,134	$ 9,164,149	$ 40,173,523

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, 2026

Fund balances - total governmental funds	$ 27,877,652
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	1,859,911
Capital assets being depreciated, net	67,541,476
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	(57,855,000)
Other installment debt	(371,561)
Deferred issuance premiums	(5,217,866)
Unamortized deferred charge on bond refunding	25,600
Compensated absences	(4,011,474)
Accrued interest on bonds, notes and long-term liabilities	(533,794)
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	(35,610,849)
Deferred outflows of resources related to the net pension liability	12,632,381
Deferred inflows of resources related to the net pension liability	(11,054,937)
Net other postemployment benefit asset	10,461,284
Deferred outflows of resources related to the net other postemployment benefit asset	2,065,032
Deferred inflows of resources related to the net other postemployment benefit asset	(9,013,649)
Net position of governmental activities	$ (1,205,794)

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, 2026

	General Fund	(Formerly Major Fund) 2021 Capital Projects Fund	2026 Capital Projects Fund	Nonmajor Governmental Funds	Total
Revenues					
Local sources	$ 7,880,106		$ 107,259	$ 9,309,906	$ 17,297,271
State sources	33,205,779		-	425,779	33,631,558
Federal sources	1,657,583		-	1,761,413	3,418,996
Total revenues	42,743,468		107,259	11,497,098	54,347,825
Expenditures					
Current:					
Instruction	24,371,034		-	-	24,371,034
Supporting services	18,076,808		-	582,553	18,659,361
Athletics	895,646		-	-	895,646
Community services	85,818		-	1,046,777	1,132,595
Food services	-		-	2,043,598	2,043,598
Student/school activity	-		-	766,106	766,106
Debt service:					
Principal	19,458		-	3,050,000	3,069,458
Interest and other charges	20,959		2,349	2,433,386	2,456,694
Capital outlay	12,533		1,295,195	735,662	2,043,390
Total expenditures	43,482,256		1,507,369	10,658,082	55,647,707
Revenues over (under) expenditures	(738,788)		(1,400,110)	839,016	(1,299,882)
Other financing sources (uses)					
Proceeds from issuance of long-term liabilities	-		12,185,000	-	12,185,000
Premium on issuance of long-term liabilities	-		411,814	-	411,814
Transfers in	-		-	75,000	75,000
Transfers out	(75,000)		-	-	(75,000)
Proceeds from sale of capital assets	3,510		-	-	3,510
Total other financing sources (uses)	(71,490)		12,596,814	75,000	12,600,324
Net change in fund balances	(810,278)		11,196,704	914,016	11,300,442
Fund balances, beginning of year, as previously reported	8,634,522	$ 571,483	-	7,371,205	16,577,210
Change within financial reporting entity	-	(571,483)	-	571,483	-
Fund balances, beginning of year, as adjusted	8,634,522	-	-	7,942,688	16,577,210
Fund balances, end of year	$ 7,824,244		$ 11,196,704	$ 8,856,704	$ 27,877,652

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, 2026

Net change in fund balances - total governmental funds	$ 11,300,442
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	2,542,917
Depreciation expense	(2,978,131)
Gain on sale of capital assets	3,510
Proceeds from sale of capital assets	(3,510)
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.	
Proceeds from issuance of long-term liabilities	(12,185,000)
Premium on issuance of long-term liabilities	(411,814)
Principal payments on bonds, notes and other long-term liabilities	3,069,458
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	(127,070)
Change in the accrual for compensated absences	156,575
Change in the net pension liability and related deferred amounts	5,559,911
Change in the net other postemployment benefit asset and related deferred amounts	3,850,967
Change in net position of governmental activities	$ 11,068,271

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, 2026.

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 funds:

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 *2026 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 2026.

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

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.

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.

FRUITPORT COMMUNITY SCHOOLS

Notes to Financial Statements

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.

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.

FRUITPORT COMMUNITY SCHOOLS

Notes to Financial Statements

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.

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 serviced 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 financials 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 Balance

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 2025 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.

Change in Accounting Principle

During the current year, the District implemented GASB Statement No. 103, *Financial Reporting Model Improvements.* GASB 103 introduces targeted enhancements to the financial reporting model to improve clarity, relevance, and decision-usefulness of governmental financial statements. As part of the implementation, MD&A content is now streamlined to focus on prescribed sections with clearer analytical explanations and reduced duplication. Additionally, budgetary comparison information is no longer included within MD&A and is presented separately as Required Supplementary Information. The District has updated reporting processes and presentation formats to comply with these requirements. Adoption of GASB 103 did not result in a restatement of prior period balances.

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 78% of the District's general fund revenue during the 2026 fiscal year.

FRUITPORT COMMUNITY SCHOOLS

Notes to Financial Statements

3. BUDGETARY COMPLIANCE

Excess of Expenditures over Appropriations

During the year ended June 30, 2026, 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
General Fund			
Current:			
Instruction:			
Basic programs	$ 15,657,632	$ 16,007,372	$ 349,740
Added needs	7,967,167	8,090,061	122,894
Adult and continuing education	232,355	273,601	41,246
Supporting services:			
General administration	671,060	704,300	33,240
School administration	2,264,012	2,296,202	32,190
Business	769,878	788,993	19,115
Operations and maintenance	3,850,826	3,916,027	65,201
Pupil transportation services	2,881,972	2,972,240	90,268
Debt service:			
Interest and other charges	18,468	20,959	2,491
Capital outlay	10,969	12,533	1,564
Transfers out	30,000	75,000	45,000

4. DEPOSIT AND INVESTMENTS

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

	Governmental Activities
Cash and investments	$ 29,749,990

The composition of cash and investments is as follows:

Deposits in checking and savings accounts	$ 6,052,675
Investments	23,696,315
Cash on hand	1,000
Total	$ 29,749,990

FRUITPORT COMMUNITY SCHOOLS

Notes to Financial Statements

The District's deposits are in various 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, 2026, the District had the following investments:

	Maturity	Carrying Value	Rating
External investment pools:			
Michigan Liquid Asset Fund (MILAF):			
MILAF + Portfolio:			
Cash management class	N/A	$ 14,467,643	AAAm S&P
MAX class	N/A	6,749,669	AAAm S&P
Goldman Sachs GS Financial Sq Government Inst.	N/A	2,479,003	AAAm S&P
Total investments		$ 23,696,315	

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, $5,962,338 of the District's bank balance of $6,212,338 was exposed to custodial credit risk because it was uninsured and uncollateralized.

FRUITPORT COMMUNITY SCHOOLS

Notes to Financial Statements

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	$ 9,125
Due from other governments	8,652,164
Total receivables	$ 8,661,289

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

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

	Governmental Activities
Accounts payable	$ 1,556,118
Accrued liabilities	5,791,261
Due to other governments	560,151
Accrued interest payable	533,794
Total	$ 8,441,324

FRUITPORT COMMUNITY SCHOOLS

Notes to Financial Statements

7. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2026, was as follows:

	Beginning Balance	Additions	Disposals	Transfers	Ending Balance
Governmental Activities					
Capital assets, not being depreciated:					
Land	$ 225,303	$ -	$ -	$ -	$ 225,303
Construction in progress	329,998	1,304,610	-	-	1,634,608
	555,301	1,304,610	-	-	1,859,911
Capital assets, being depreciated:					
Buildings & improvements	85,115,374	417,270	(16,589)	-	85,516,055
Furniture & equipment	4,977,932	478,072	(35,403)	-	5,420,601
Vehicles	3,670,064	342,965	(23,330)	-	3,989,699
	93,763,370	1,238,307	(75,322)	-	94,926,355
Less accumulated depreciation for:					
Buildings & improvements	(20,463,644)	(2,166,992)	16,589	-	(22,614,047)
Furniture & equipment	(1,906,475)	(468,247)	35,403	-	(2,339,319)
Vehicles	(2,111,951)	(342,892)	23,330	-	(2,431,513)
	(24,482,070)	(2,978,131)	75,322	-	(27,384,879)
Total capital assets being depreciated, net	69,281,300	(1,739,824)	-	-	67,541,476
Governmental activities capital assets, net	$ 69,836,601	$ (435,214)	$ -	$ -	$ 69,401,387

Depreciation expense for the fiscal year ended June 30, 2026 amounted to $2,978,131. The District determined that it was impractical to allocate depreciation to the various functions as the assets serve multiple functions.

At June 30, 2026, the District has approximately $65,051,000 in commitments related to the construction in progress reported above, to be financed through additional bond issuances within the series.

FRUITPORT COMMUNITY SCHOOLS

Notes to Financial Statements

8. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

At June 30, 2026, interfund receivables and payables consisted of the following:

	Due from Other Funds	Due to Other Funds
General fund	$ 89,898	$ 1,397,825
Nonmajor governmental funds	1,397,825	89,898
Total	$ 1,487,723	$ 1,487,723

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, 2026 interfund transfers consisted of a $75,000 transfer out of 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, 2026:

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
Governmental activities					
General obligation bonds	$ 48,720,000	$ 12,185,000	$ (3,050,000)	$ 57,855,000	$ 5,235,000
Notes from direct borrowings and direct placements:					
Township sewer project debt	391,019	-	(19,458)	371,561	20,501
Total installment debt	49,111,019	12,185,000	(3,069,458)	58,226,561	5,255,501
Deferred amounts:					
For issuance premiums	5,110,032	411,814	(303,980)	5,217,866	317,707
Compensated absences	4,168,049	-	(156,575)	4,011,474	1,169,864
Total governmental activities	$ 58,389,100	$ 12,596,814	$ (3,530,013)	$ 67,455,901	$ 6,743,072

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
Governmental activities		
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.	$ 1,000,000	$ 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.	15,300,000	300,000

continued...

FRUITPORT COMMUNITY SCHOOLS

Notes to Financial Statements

	Ending Balance	Due Within One Year
Governmental activities (concluded)		
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.	$ 725,000	$ 365,000
$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.	24,720,000	945,000
$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.	3,925,000	625,000
$12,185,000 2026 General Obligation Building and Site Bonds, due in annual installments of $190,000 to $1,010,000 plus interest at 5.00%, payable semi-annually, through May 1, 2055.	12,185,000	2,000,000
Total	$ 57,855,000	$ 5,235,000

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.	$ 371,561	$ 20,501

FRUITPORT COMMUNITY SCHOOLS

Notes to Financial Statements

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

	Governmental Activities			
	General Obligation Bonds		Notes from Direct Borrowings and Direct Placements	
Year Ended June 30,	Principal	Interest	Principal	Interest
2027	$ 5,235,000	$ 2,896,463	20,501	$ 19,916
2028	2,060,000	2,582,150	21,600	18,817
2029	2,175,000	2,480,150	22,758	17,659
2030	2,280,000	2,373,000	23,977	16,439
2031	2,395,000	2,261,150	25,263	15,154
2032-2036	12,825,000	9,518,850	148,136	53,948
2037-2041	11,400,000	6,586,250	109,326	11,924
2042-2046	11,685,000	3,709,500	-	-
2047-2051	3,925,000	1,577,000	-	-
2051-2055	3,875,000	493,000	-	-
	$ 57,855,000	$ 34,477,513	$ 371,561	$ 153,857

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 $153,412 in contributions to the Pool for the year ended June 30, 2026. 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, 2026, 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, 2026. 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, 2026 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.

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, 2024 valuation will be amortized over a 14-year period beginning October 1, 2024 and ending September 30, 2038.

The table below summarizes pension contribution rates in effect for fiscal year 2026:

Benefit Structure	Member Rates	Employer Rates
Basic	0.00% - 4.00%	26.08% - 30.11%
Member Investment Plan (MIP)	3.00% - 7.00%	26.08% - 30.11%
Pension Plus	3.00% - 6.40%	21.34% - 26.27%
Pension Plus 2	6.00% - 6.20%	21.41% - 27.16%
Defined Contribution	0.00%	15.21% - 20.96%

For the year ended June 30, 2026, required and actual contributions from the District to the pension plan were $7,935,847, which included $2,974,479, the amount received from the State and remitted to the System to fund the MPSERS unfunded actuarial accrued liability ("UAAL") stabilization rate.
The table below summarizes OPEB contribution rates in effect for fiscal year 2026:

Benefit Structure	Member Rates	Employer Rates
Premium Subsidy	0.00% - 3.00%	1.25% -3.83%
Personal Healthcare Fund (PHF)	0.00%	0.00%

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Notes to Financial Statements

For the year ended June 30, 2026, required and actual contributions from the District to the OPEB plan were $435,365.

The table below summarizes defined contribution rates in effect for fiscal year 2026:

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, 2026, required and actual contributions from the District for those members with a defined contribution benefit were $538,364.

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

At June 30, 2026, the District reported a liability of $35,610,849 for its proportionate share of the MPSERS net pension liability. The net pension liability was measured as of September 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation rolled forward from September 2024. 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, 2025, the District's proportion was 0.17776%, which was an increase of 0.01103% from its proportion measured as of September 30, 2024.

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Notes to Financial Statements

For the year ended June 30, 2026, the District recognized pension expense of $2,333,625. At June 30, 2026, 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	$ 1,379,310	$ 317,183	$ 1,062,127
Changes in assumptions	1,278,175	1,882,119	(603,944)
Net difference between projected and actual earnings on pension plan investments	-	8,510,230	(8,510,230)
Changes in proportion and differences between employer contributions and proportionate share of contributions	2,624,593	345,405	2,279,188
	5,282,078	11,054,937	(5,772,859)
District contributions subsequent to the measurement date	7,350,303	-	7,350,303
Total	$ 12,632,381	$ 11,054,937	$ 1,577,444

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, 2027. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Amount
2027	$ 247,488
2028	(3,193,710)
2029	(2,270,276)
2030	(556,361)
Total	$ (5,772,859)

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, 2026, the District reported an asset of $10,461,284 for its proportionate share of the MPSERS net OPEB asset. The net OPEB asset was measured as of September 30, 2025, and the total OPEB liability used to calculate the net OPEB asset was determined by an actuarial valuation rolled forward from September 2024. 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, 2025, the District's proportion was 0.17209% which was an increase of 0.00501% from its proportion measured as of September 30, 2024.

For the year ended June 30, 2026, the District recognized OPEB benefit of $3,398,447. At June 30, 2026, 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	$ -	$ 7,162,291	$ (7,162,291)
Changes in assumptions	1,396,170	110,951	1,285,219
Net difference between projected and actual earnings on OPEB plan investments	-	1,470,038	(1,470,038)
Changes in proportion and differences between employer contributions and proportionate share of contributions	236,448	270,369	(33,921)
	1,632,618	9,013,649	(7,381,031)
District contributions subsequent to the measurement date	432,414	-	432,414
Total	$ 2,065,032	$ 9,013,649	$ (6,948,617)

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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, 2027. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30,	Amount
2027	$ (2,004,562)
2028	(1,887,139)
2029	(1,788,302)
2030	(1,170,835)
2031	(405,586)
Thereafter	(124,607)
Total	$ (7,381,031)

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, 2024 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 pension adjustments	3% annual non-compounded for MIP members
Healthcare cost trend rate	Pre-65: 7.75% 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.

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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 electing two-person coverage are assumed to have coverages continuing after the retiree's death.
Coverage election at retirement	Of those not opting out, 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, 2025, are based on the results of an actuarial valuation date of September 30, 2024, and rolled forward using generally accepted actuarial procedures, including the experience study. The recognition period for pension liabilities is 4.4524 years which is the average of the expected remaining service lives of all employees. The recognition period for OPEB liabilities is 6.4654 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. Healthcare cost trend rates for pre-65 increased from 7.25% to 7.75%.

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, 2025, 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	21.00%	5.48%	1.15%
Private equity pools	16.00%	8.78%	1.40%
International equity pools	14.00%	5.29%	0.74%
Fixed income pools	15.00%	2.36%	0.35%
Real estate and infrastructure pools	8.00%	6.61%	0.53%
Absolute return pools	13.00%	4.15%	0.54%
Real return/opportunistic pools	9.00%	6.61%	0.59%
Short-term investment pools	4.00%	1.23%	0.05%
	100.00%		5.35%
Inflation			2.40%
Risk adjustment			-1.75%
Investment rate of return			6.00%

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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	16.00%	5.48%	0.88%
Private equity pools	16.00%	8.78%	1.40%
International equity pools	11.00%	5.29%	0.58%
Fixed income pools	26.00%	2.36%	0.61%
Real estate and infrastructure pools	5.00%	6.61%	0.33%
Absolute return pools	15.00%	4.15%	0.62%
Real return/opportunistic pools	7.00%	6.61%	0.46%
Short-term investment pools	4.00%	1.23%	0.05%
	100.00%		4.93%
Inflation			2.40%
Risk adjustment			-1.33%
Investment rate of return			6.00%

Rate of Return

For the fiscal year ended September 30, 2025, the annual money-weighted rate of return on pension and OPEB plan investments, net of pension and OPEB plan investment expense, was 9.81% and 9.24%, respectively. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing 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	$ 56,195,883	$ 35,610,849	$ 18,466,150

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	$ (9,013,058)	$ (10,461,284)	$ (11,728,795)

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	$ (11,717,229)	$ (10,461,284)	$ (9,142,582)

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.

FRUITPORT COMMUNITY SCHOOLS

Notes to Financial Statements

Payable to the Pension Plan

At June 30, 2026, the District reported a payable of $1,551,488 for the outstanding amount of pension contributions to the Plan required for the year ended June 30, 2026.

Payable to the OPEB Plan

At June 30, 2026, the District reported a payable of $108,681 for the outstanding amount of OPEB contributions to the Plan required for the year ended June 30, 2026.

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	2026 Capital Projects Fund	Nonmajor Governmental Funds	Total
Nonspendable:				
Inventory	$ -	$ -	$ 29,107	$ 29,107
Prepaid and other assets	104,596	-	140,818	245,414
Total nonspendable	104,596	-	169,925	274,521
Restricted for:				
Debt service	-	-	3,794,143	3,794,143
Food services	-	-	309,484	309,484
Technology improvements	-	-	1,032,464	1,032,464
Capital projects (unexpended bond proceeds)	-	11,196,704	-	11,196,704
Total restricted	-	11,196,704	5,136,091	16,332,795
Committed for:				
Child care	-	-	314,919	314,919
Student/school activity	-	-	846,426	846,426
Capital projects	-	-	2,389,343	2,389,343
Total committed	-	-	3,550,688	3,550,688
Assigned for:				
Subsequent year's budget	1,333,278	-	-	1,333,278
Unassigned	6,386,370	-	-	6,386,370
Total fund balances, governmental funds	$ 7,824,244	$ 11,196,704	$ 8,856,704	$ 27,877,652

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, 2026 was as follows:

Capital assets:	
Capital assets not being depreciated	$ 1,859,911
Capital assets being depreciated, net	67,541,476
	69,401,387
Related debt:	
General obligation bonds	57,855,000
Other installment debt	371,561
Deferred charge on advance refundings	(25,600)
Deferred issuance premiums	5,217,866
Unexpended bond proceeds	(11,196,704)
	52,222,123
Net investment in capital assets	$ 17,179,264

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 2026 Capital Projects Fund includes capital project activities funded with bonds. For this capital project, the 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.

The 2021 Capital Projects Fund includes capital project activities funded with bonds. For this capital project, the District has complied with the applicable provisions of Section 1351a of the Revised School Code.

FRUITPORT COMMUNITY SCHOOLS

Notes to Financial Statements

Beginning with the year of bond issuance, the District has reported the annual construction activity in the 2021 Capital Projects Fund. The project for which the 2021 School Building and Site Bonds were issued was considered complete on June 30, 2026 and the cumulative expenditures recognized for the construction period were $8,454,879.

16. ADJUSTMENTS TO BEGINNING FUND BALANCE

For the year ended June 30, 2026, the District had the following adjustments to beginning fund balance:

	2021 Capital Projects Fund	Nonmajor Governmental Funds
Fund balances, beginning of year, as previously reported	$ 571,483	$ 7,371,205
Change within the financial reporting entity:		
Change from major to nonmajor fund	(571,483)	571,483
Fund balances, beginning of year, as adjusted	$ -	$ 7,942,688

The District previously reported the 2021 capital projects fund as major. The 2021 capital projects fund did not meet the quantitative threshold for major funds in accordance with GAAP for the year ended June 30, 2026.

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REQUIRED SUPPLEMENTARY INFORMATION

FRUITPORT COMMUNITY SCHOOLS

Required Supplementary Information

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
For the Year Ended June 30, 2026

	Original Budget	Final Budget	Variance with Original Budget	Actual	Variance From Final Budget
Revenues					
Local sources:					
Property taxes	$ 3,931,000	$ 4,198,519	$ 267,519	$ 4,237,703	$ 39,184
Interdistrict	2,454,291	2,582,500	128,209	2,706,967	124,467
Investment earnings	225,000	400,000	175,000	349,343	(50,657)
Charges for services	148,800	142,203	(6,597)	146,211	4,008
Operating grants	200,000	221,276	21,276	259,823	38,547
Other	153,153	154,705	1,552	180,059	25,354
Total local sources	7,112,244	7,699,203	586,959	7,880,106	180,903
State sources	30,962,526	32,200,293	1,237,767	33,205,779	1,005,486
Federal sources	1,714,602	1,731,852	17,250	1,657,583	(74,269)
Total revenues	39,789,372	41,631,348	1,841,976	42,743,468	1,112,120
Expenditures					
Current:					
Instruction:					
Basic programs	15,339,212	15,657,632	318,420	16,007,372	349,740
Added needs	7,231,723	7,967,167	735,444	8,090,061	122,894
Adult and continuing education	290,179	232,355	(57,824)	273,601	41,246
Total instruction	22,861,114	23,857,154	996,040	24,371,034	513,880
Supporting services:					
Pupil	4,879,559	4,923,159	43,600	4,867,775	(55,384)
Instructional staff	1,534,764	2,005,861	471,097	1,971,185	(34,676)
General administration	646,533	671,060	24,527	704,300	33,240
School administration	2,169,643	2,264,012	94,369	2,296,202	32,190
Business	673,428	769,878	96,450	788,993	19,115
Operations and maintenance	3,634,183	3,850,826	216,643	3,916,027	65,201
Pupil transportation services	2,544,218	2,881,972	337,754	2,972,240	90,268
Central services	537,346	563,486	26,140	560,086	(3,400)
Total supporting services	16,619,674	17,930,254	1,310,580	18,076,808	146,554
Athletics	867,442	910,184	42,742	895,646	(14,538)
Community services	100,905	103,749	2,844	85,818	(17,931)
Debt service:					
Principal	21,948	21,949	1	19,458	(2,491)
Interest and other charges	18,468	18,468	-	20,959	2,491
Total debt service	40,416	40,417	1	40,417	-
Capital outlay	-	10,969	10,969	12,533	1,564
Total expenditures	40,489,551	42,852,727	2,363,176	43,482,256	629,529

continued...

See notes to required supplementary information.

FRUITPORT COMMUNITY SCHOOLS

Required Supplementary Information

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
For the Year Ended June 30, 2026

	Original Budget	Final Budget	Variance with Original Budget	Actual	Variance From Final Budget
Revenues over (under) expenditures	$ (700,179)	$ (1,221,379)	(521,200)	$ (738,788)	$ 482,591
Other financing sources (uses)					
Transfers in	75,000	110,000	35,000	-	(110,000)
Transfers out	(100,000)	(30,000)	70,000	(75,000)	45,000
Proceeds from sale of capital assets	2,000	3,510	1,510	3,510	-
Total other financing sources (uses)	(23,000)	83,510	106,510	(71,490)	(155,000)
Net change in fund balance	(723,179)	(1,137,869)	(414,690)	(810,278)	327,591
Fund balance, beginning of year	8,634,522	8,634,522	-	8,634,522	-
Fund balance, end of year	$ 7,911,343	$ 7,496,653	$ (414,690)	$ 7,824,244	$ 327,591

concluded

See notes to 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,			
	2026	2025	2024	2023
District's proportionate share of the net pension liability	$ 35,610,849	$ 40,819,312	$ 54,406,212	$ 62,543,022
District's proportion of the net pension liability	0.17776%	0.16673%	0.16810%	0.16630%
District's covered payroll	$ 20,158,425	$ 17,708,372	$ 16,633,475	$ 16,479,736
District's proportionate share of the net pension liability as a percentage of its covered payroll	176.65%	230.51%	327.09%	379.51%
Plan fiduciary net position as a percentage of the total pension liability	79.44%	74.44%	65.91%	60.77%

See notes to required supplementary information.

Year Ended June 30,					
2022	**2021**	**2020**	**2019**	**2018**	**2017**
$ 38,915,957	$ 58,220,340	$ 56,621,506	$ 51,832,456	$ 44,723,662	$ 43,673,036
0.16437%	0.16949%	0.17098%	0.17242%	0.17258%	0.17505%
$ 14,561,125	$ 15,043,187	$ 14,861,530	$ 14,710,639	$ 14,445,589	$ 14,584,395
267.26%	387.02%	380.99%	352.35%	309.60%	299.45%
72.60%	59.72%	60.31%	62.36%	64.21%	63.27%

FRUITPORT COMMUNITY SCHOOLS

Required Supplementary Information

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

	Year Ended June 30,			
	2026	2025	2024	2023
Statutorily required contribution	$ 7,935,847	$ 7,250,141	$ 6,987,004	$ 6,062,329
Contributions in relation to the statutorily required contribution	(7,935,847)	(7,250,141)	(6,987,004)	(6,062,329)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
District's covered payroll	$ 21,361,567	$ 20,137,071	$ 17,871,955	$ 16,580,084
Contributions as a percentage of covered payroll	37.15%	36.00%	39.09%	36.56%

See notes to required supplementary information.

Year Ended June 30,					
2022	2021	2020	2019	2018	2017
$ 5,493,505	$ 4,924,992	$ 4,662,814	$ 4,551,630	$ 4,684,814	$ 4,051,351
(5,493,505)	(4,924,992)	(4,662,814)	(4,551,630)	(4,684,814)	(4,051,351)
$ -	$ -	$ -	$ -	$ -	$ -
$ 15,445,085	$ 14,760,934	$ 14,867,082	$ 15,027,617	$ 14,530,163	$ 14,430,669
35.57%	33.37%	31.36%	30.29%	32.24%	28.07%

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,			
	2026	2025	2024	2023
District's proportionate share of the net OPEB (asset) liability	$ (10,461,284)	$ (7,191,810)	$ (940,401)	$ 3,592,831
District's proportion of the net OPEB asset/liability	0.17209%	0.16708%	0.16624%	0.16963%
District's covered payroll	$ 20,158,425	$ 17,708,372	$ 16,633,475	$ 16,479,736
District's proportionate share of the net OPEB (asset) liability as a percentage of its covered payroll	-51.90%	-40.61%	-5.65%	21.80%
Plan fiduciary net position as a percentage of the total OPEB liability	164.94%	143.08%	105.04%	83.09%

See notes to required supplementary information.

Year Ended June 30,				
2022	2021	2020	2019	2018
$ 2,459,294	$ 9,087,423	$ 12,200,112	$ 13,721,368	$ 15,280,008
0.16112%	0.16963%	0.16997%	0.17262%	0.17255%
$ 14,561,125	$ 15,043,187	$ 14,861,530	$ 14,710,639	$ 14,445,589
16.89%	60.41%	82.09%	93.28%	105.78%
87.33%	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,			
	2026	2025	2024	2023
Statutorily required contributions	$ 435,365	$ 301,198	$ 1,405,568	$ 1,299,204
Contributions in relation to the statutorily required contributions	(435,365)	(301,198)	(1,405,568)	(1,299,204)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
District's covered payroll	$ 21,361,567	$ 20,137,071	$ 17,871,955	$ 16,580,084
Contributions as a percentage of covered payroll	2.04%	1.50%	7.86%	7.84%

See notes to required supplementary information.

Year Ended June 30,				
2022	2021	2020	2019	2018
$ 1,228,613	$ 1,189,427	$ 1,201,198	$ 1,167,353	$ 1,084,484
(1,228,613)	(1,189,427)	(1,201,198)	(1,167,353)	(1,084,484)
$ -	$ -	$ -	$ -	$ -
$ 15,445,085	$ 14,760,934	$ 14,867,082	$ 15,027,617	$ 14,530,163
7.95%	8.06%	8.08%	7.77%	7.46%

FRUITPORT COMMUNITY SCHOOLS

Notes to Required Supplementary Information

Budgets and Budgetary Accounting

Budgets are adopted for general and special revenue funds as required by state law and are adopted on a basis consistent with 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, 2026. Expenditures may not exceed appropriations at the activity level. The appropriations resolutions are based on the projected expenditures budget of the budgetary 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.

Excess of Expenditures over Appropriations in Budgetary Funds

During the year ended June 30, 2026, the District incurred expenditures in the general fund which were in excess of the amounts appropriated, as follows:

	Total Appropriations	Total Expenditures	Budget Variance
Current:			
Instruction:			
Basic programs	$ 15,657,632	$ 16,007,372	$ 349,740
Added needs	7,967,167	8,090,061	122,894
Adult and continuing education	232,355	273,601	41,246
Supporting services:			
General administration	671,060	704,300	33,240
School administration	2,264,012	2,296,202	32,190
Business	769,878	788,993	19,115
Operations and maintenance	3,850,826	3,916,027	65,201
Pupil transportation services	2,881,972	2,972,240	90,268
Debt service:			
Interest and other charges	18,468	20,959	2,491
Capital outlay	10,969	12,533	1,564
Transfers out	30,000	75,000	45,000

FRUITPORT COMMUNITY SCHOOLS

Notes to Required Supplementary Information

General Fund Budgetary Highlights

	Amount
Budgetary revenues	
Variances - original budget to final budget:	
State sources	$ 1,237,767
Final budgeted revenues for state sources were greater than the original budget as the original budget was adopted before the state budget was approved. The District budgeted based on the proposals but did not have all of the relevant details about new categoricals at that time. Notable changes include the foundation allowance increase being $50 more per pupil than assumed and an increase of special education revenue (section 51c).	
Variances - final budget to actual:	
State sources	1,005,486
Actual revenues for state sources were greater than the final budget primarily due to an increase in the estimated 147c revenue as well as an increase in section 23G revenue.	
Budgetary expenditures	
Variances - original budget to final budget:	
Instruction:	
Basic programs	318,420
Added needs	735,444
Final budgeted expenditures for basic programs were greater than the original budget primarily due to an added one-time lump sum payment to staff. Final budgeted expenditures for added needs were greater than the original budget primarily due to increased special education costs, including special education transportation.	
Supporting services:	
Instructional staff	471,097
Operations and maintenance	216,643
Pupil transportation services	337,754
Final budgeted expenditures for instructional staff were greater than the original budget primarily due to a one-time lump sum payment to staff. Final budgeted expenditures for operations and maintenance were greater than the original budget primarily due to increased costs for contracted services such as snowplowing and building maintenance. Final budgeted expenditures for pupil transportation services were greater than the original budget primarily due to an increase in need for special education transportation services and an increase in contracted services used to maintain the fleet.	
Variances - final budget to actual:	
Instruction:	
Basic programs	349,740
Actual expenditures for basic programs were greater than the final budget primarily due to and adjustment to 147c costs.	
Budgetary other financing sources (uses)	
Variances - original budget to final budget:	
There were no significant variances from original to final budget	
Variances - final budget to actual:	
There were no significant variances from final budget to actual	

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:

- 2026 - There have been no material changes in the valuation assumptions.
- 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.

FRUITPORT COMMUNITY SCHOOLS

Notes to Required Supplementary Information

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:

- 2026 - Healthcare cost trend rates for pre-65 increased from 7.25% to 7.75%.
- 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%.
- 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, 2026

	Special Revenue			
	Food Service	Child Care	Tech Millage	Student/ School Activity
Assets				
Cash and investments	$ 208,490	$ 352,152	$ 1,005,058	$ 909,750
Receivables:				
Accounts	2,085	-	-	-
Due from other governments	274,540	-	31,820	-
Due from other funds	-	-	-	26,755
Inventory	29,107	-	-	-
Prepaid and other assets	120,000	-	20,818	-
Total assets	$ 634,222	$ 352,152	$ 1,057,696	$ 936,505
Liabilities				
Accounts payable	$ 138,957	$ 29,993	$ -	$ 181
Accrued liabilities	5,206	4,907	4,414	-
Due to other funds	-	-	-	89,898
Unearned revenue	31,468	2,333	-	-
Total liabilities	175,631	37,233	4,414	90,079
Fund balances				
Nonspendable	149,107	-	20,818	-
Restricted	309,484	-	1,032,464	-
Committed	-	314,919	-	846,426
Total fund balances	458,591	314,919	1,053,282	846,426
Total liabilities and fund balances	$ 634,222	$ 352,152	$ 1,057,696	$ 936,505

Debt Service			Capital Projects		
2010 Debt	2017 Debt	2021 Debt	2021 Capital Project	Building and Site	Total
$ 739,248	$ 1,108,128	$ 524,657	$ -	$ 2,314,431	$ 7,161,914
-	-	-	-	-	2,085
25,213	83,667	17,160	-	-	432,400
-	1,296,070	-	-	75,000	1,397,825
-	-	-	-	-	29,107
-	-	-	-	-	140,818
$ 764,461	$ 2,487,865	$ 541,817	$ -	$ 2,389,431	$ 9,164,149
$ -	$ -	$ -	$ -	$ 88	$ 169,219
-	-	-	-	-	14,527
-	-	-	-	-	89,898
-	-	-	-	-	33,801
-	-	-	-	88	307,445
-	-	-	-	-	169,925
764,461	2,487,865	541,817	-	-	5,136,091
-	-	-	-	2,389,343	3,550,688
764,461	2,487,865	541,817	-	2,389,343	8,856,704
$ 764,461	$ 2,487,865	$ 541,817	$ -	$ 2,389,431	$ 9,164,149

FRUITPORT COMMUNITY SCHOOLS

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances - Nonmajor Governmental Funds
For the Year Ended June 30, 2026

	Special Revenue			
	Food Service	Child Care	Tech Millage	Student/ School Activity
Revenues				
Local sources:				
Property taxes	$ -	$ -	$ -	$ -
Fees and charges	70,650	863,109	4,732	-
Interdistrict	-	-	675,563	-
Student/school activity grants and fees	-	-	-	900,230
Investment income	-	-	-	-
Other	-	-	-	-
Total local sources	70,650	863,109	680,295	900,230
State sources	409,323	-	-	-
Federal sources	1,477,032	-	109,694	-
Total revenues	1,957,005	863,109	789,989	900,230
Expenditures				
Current:				
Supporting services	-	-	582,553	-
Community services	-	1,046,777	-	-
Food services	2,043,598	-	-	-
Student/school activity	-	-	-	766,106
Debt service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	2,043,598	1,046,777	582,553	766,106
Revenues over (under) expenditures	(86,593)	(183,668)	207,436	134,124
Other financing sources (uses)				
Transfers in	-	-	-	-
Net change in fund balances	(86,593)	(183,668)	207,436	134,124
Fund balances, beginning of year, as previously reported	545,184	498,587	845,846	712,302
Change within financial reporting entity	-	-	-	-
Fund balances, beginning of year, as adjusted	545,184	498,587	845,846	712,302
Fund balances, end of year	$ 458,591	$ 314,919	$ 1,053,282	$ 846,426

Debt Service			Capital Projects		
2010 Debt	2017 Debt	2021 Debt	2021 Capital Project	Building and Site	Total
$ 1,321,102	$ 4,381,494	$ 899,022	$ -	$ -	$ 6,601,618
-	-	-	-	-	938,491
-	-	-	-	-	675,563
-	-	-	-	-	900,230
831	41,558	44,205	7,298	90,335	184,227
-	9,145	632	-	-	9,777
1,321,933	4,432,197	943,859	7,298	90,335	9,309,906
1,882	6,248	8,326	-	-	425,779
174,687	-	-	-	-	1,761,413
1,498,502	4,438,445	952,185	7,298	90,335	11,497,098
-	-	-	-	-	582,553
-	-	-	-	-	1,046,777
-	-	-	-	-	2,043,598
-	-	-	-	-	766,106
1,000,000	1,465,000	585,000	-	-	3,050,000
126,999	2,098,400	165,050	42,937	-	2,433,386
-	-	-	535,844	199,818	735,662
1,126,999	3,563,400	750,050	578,781	199,818	10,658,082
371,503	875,045	202,135	(571,483)	(109,483)	839,016
-	-	-	-	75,000	75,000
371,503	875,045	202,135	(571,483)	(34,483)	914,016
392,958	1,612,820	339,682	-	2,423,826	7,371,205
-	-	-	571,483	-	571,483
392,958	1,612,820	339,682	571,483	2,423,826	7,942,688
$ 764,461	$ 2,487,865	$ 541,817	$ -	$ 2,389,343	$ 8,856,704

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Fruitport Community Schools

Year Ended June 30, 2026

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

Month //, 2026

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, 2026, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated Month //, 2026, 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.

FRUITPORT COMMUNITY SCHOOLS

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2026

Federal Agency / Cluster / Program Title	Assistance Listing Number	Passed Through	Pass-through / Grantor Number	Approved Grant Award Amount
U.S. Department of Agriculture				
Child Nutrition Cluster:				
School Breakfast Program:				
National School Breakfast Program	10.553	MDE	251970-2425	$ 270,979
National School Breakfast Program	10.553	MDE	251970-2526	34,186
National School Breakfast Program	10.553	MDE	261970-2526	224,195
National School Lunch Program:				
National School Lunch Program	10.555	MDE	251960-2425	910,727
National School Lunch Program	10.555	MDE	251960-2526	145,360
National School Lunch Program	10.555	MDE	261960-2526	932,781
Entitlement Commodities (non-cash)	10.555	MDE	N/A	104,383
Summer Food Service Program for Children:				
Summer Food Service Program for Children	10.559	MDE	250900-2425	6,731
Summer Food Service Program for Children	10.559	MDE	250900-2526	13,889
Summer Food Service Program for Children	10.559	MDE	260900-2526	9,778
Total Child Nutrition Cluster				
Child and Adult Care Food Program (CACFP):				
CACFP	10.558	MDE	251920-2425	49,363
CACFP	10.558	MDE	261920-2526	12,088
CACFP - Cash in Lieu	10.558	MDE	252010-2425	1,982
CACFP - Cash in Lieu	10.558	MDE	262010-2526	372
Total U.S. Department of Agriculture				
U.S. Department of Treasury				
COVID-19 - Grow Your Own Program	21.027	MDE	232423-2425	45,440
COVID-19 - Grow Your Own Program	21.027	MDE	242423-2526	3,597
Total U.S. Department of Treasury				
U.S. Department of Education				
Adult Basic Education	84.002A	MDE	251130-2425	55,750
Adult Basic Education	84.002A	MDE	261130-2526	55,750
Title I, Part A	84.010	MDE	251530-2425	429,077
Title I, Part A	84.010	MDE	261530-2526	484,148

Accrued (Unearned) Revenue July 1, 2025	Current Year Cash Received	Expenditures (Memo Only) Prior Year(s)	Expenditures Year Ended June 30, 2026	Accrued (Unearned) Revenue June 30, 2026
$ 14,162	$ 14,162	$ 270,979	$ -	$ -
-	34,186	-	34,186	-
-	181,836	-	224,195	42,359
14,162	230,184	270,979	258,381	42,359
30,173	30,173	910,727	-	-
-	145,360	-	145,360	-
-	773,770	-	932,781	159,011
-	104,383	-	104,383	-
30,173	1,053,686	910,727	1,182,524	159,011
6,731	6,731	6,731	-	-
-	13,889	-	13,889	-
-	-	-	9,778	9,778
6,731	20,620	6,731	23,667	9,778
51,066	1,304,490	1,188,437	1,464,572	211,148
3,579	3,579	49,363	-	-
-	12,088	-	12,088	-
132	132	1,982	-	-
-	372	-	372	-
3,711	16,171	51,345	12,460	-
54,777	1,320,661	1,239,782	1,477,032	211,148
18,841	18,841	23,830	-	-
-	-	-	3,597	3,597
18,841	18,841	23,830	3,597	3,597
3,367	3,367	55,750	-	-
-	46,388	-	55,750	9,362
3,367	49,755	55,750	55,750	9,362
158,523	158,523	317,588	-	-
-	312,022	-	434,910	122,888
158,523	470,545	317,588	434,910	122,888

continued…

FRUITPORT COMMUNITY SCHOOLS

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2026

Federal Agency / Cluster / Program Title	Assistance Listing Number	Passed Through	Pass-through / Grantor Number	Approved Grant Award Amount
U.S. Department of Education (Concluded)				
Special Education Cluster:				
Special Education Flowthrough	84.027A	MAISD	250450-2425	$ 1,706,159
Special Education Flowthrough	84.027A	MAISD	250450-2526	6,403
Special Education Flowthrough	84.027A	MAISD	260450-2526	728,329
Special Education - Preschool	84.173A	MAISD	240460-2425	106,578
Special Education - Preschool	84.173A	MAISD	250460-2526	104,606
Special Education - Preschool	84.173A	MAISD	260460-2526	23,258
Total Special Education Cluster				
Title II, Part A	84.367	MDE	250520-2425	84,852
Title II, Part A	84.367	MDE	260520-2526	78,477
Title IV	84.424	MDE	250750-2425	21,263
Title IV	84.424	MDE	260750-2526	46,530
Title IV - Stronger Connections	84.424F	MAISD	234010-2425	104,619
Title IV - Stronger Connections	84.424F	MAISD	244010-2526	228,036
Total U.S. Department of Education				
Total Federal Financial Assistance				

See notes to schedule of expenditures of federal awards.

Accrued (Unearned) Revenue July 1, 2025	Current Year Cash Received	Expenditures (Memo Only) Prior Year(s)	Expenditures Year Ended June 30, 2026	Accrued (Unearned) Revenue June 30, 2026
$ 481,842	$ 481,842	$ 1,706,159	$ -	$ -
-	1,403	-	6,403	5,000
-	325,209	-	728,329	403,120
481,842	808,454	1,706,159	734,732	408,120
40,114	40,114	106,578	-	-
-	41,955	-	104,606	62,651
-	17,875	-	23,258	5,383
40,114	99,944	106,578	127,864	68,034
521,956	908,398	1,812,737	862,596	476,154
79,480	79,480	84,852	-	-
-	9,477	-	46,983	37,506
79,480	88,957	84,852	46,983	37,506
10,650	10,650	21,263	-	-
-	14,297	-	25,711	11,414
104,619	104,619	104,619	-	-
-	132,718	-	228,036	95,318
115,269	262,284	125,882	253,747	106,732
878,595	1,779,939	2,396,809	1,653,986	752,642
$ 952,213	$ 3,119,441	$ 3,660,421	$ 3,134,615	$ 967,387

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, 2026. 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. DE MINIMIS COST RATE

For purposes of charging indirect costs to federal awards, the District has not elected to use the 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	$ 1,657,583
Other governmental funds (includes food service fund)	1,761,413
Less: E-Rate revenue not subjected to single audit act	(109,694)
Less: qualified school construction bond interest credit	(174,687)
Expenditures per schedule of expenditures of federal awards	$ 3,134,615

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*

Month //, 2026

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, 2026, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated Month //, 2026.

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.

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.

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

Month //, 2026

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, 2026. 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, 2026.

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.

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.

FRUITPORT COMMUNITY SCHOOLS

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2026

SECTION I – SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued:	Unmodified	
Internal control over financial reporting:		
Material weakness(es) identified?	____ yes	X no
Significant deficiency(ies) identified?	____ yes	X none reported
Noncompliance material to financial statements noted?	____ yes	X no

Federal Awards

Internal control over major programs:		
Material weakness(es) identified?	____ yes	X no
Significant deficiency(ies) identified?	____ yes	X none reported
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200 § 200.516?	____ yes	X no

Identification of major programs and type of auditor's report issued on compliance for each major program:

Assistance Listing Number	Name of Federal Program or Cluster	Type of Report
10.553, 10.555, & 10.559	Child Nutrition Cluster	Unmodified

Dollar threshold used to distinguish between Type A and Type B programs:	$ 1,000,000	
Auditee qualified as low-risk auditee?	X yes	____ no

FRUITPORT COMMUNITY SCHOOLS

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2026

SECTION II – FINANCIAL STATEMENT FINDINGS

None reported.

FRUITPORT COMMUNITY SCHOOLS

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2026

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, 2026

None reported.

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---------- Forwarded message ---------
From: **Hulswit, Matt** <matth@oakmi.com>
Date: Thu, Oct 15, 2026 at 9:57 AM
Subject: Fruitport - Edgewood Elem - prebid milestone dates
To: Wiseman, Jessica <jwiseman@fruitportschools.net>

I'm working on a team email, which you will be cc'd on, regarding the pre-bid milestone dates to coordinate between Fruitport/TowerPinkster/OAK. Most of this is just an FYI for you, however, I do have a question related to the BOE info packet needed.

Below is a quick snapshot from when bids are due until board award (these are more of the activities you'll be interested in).

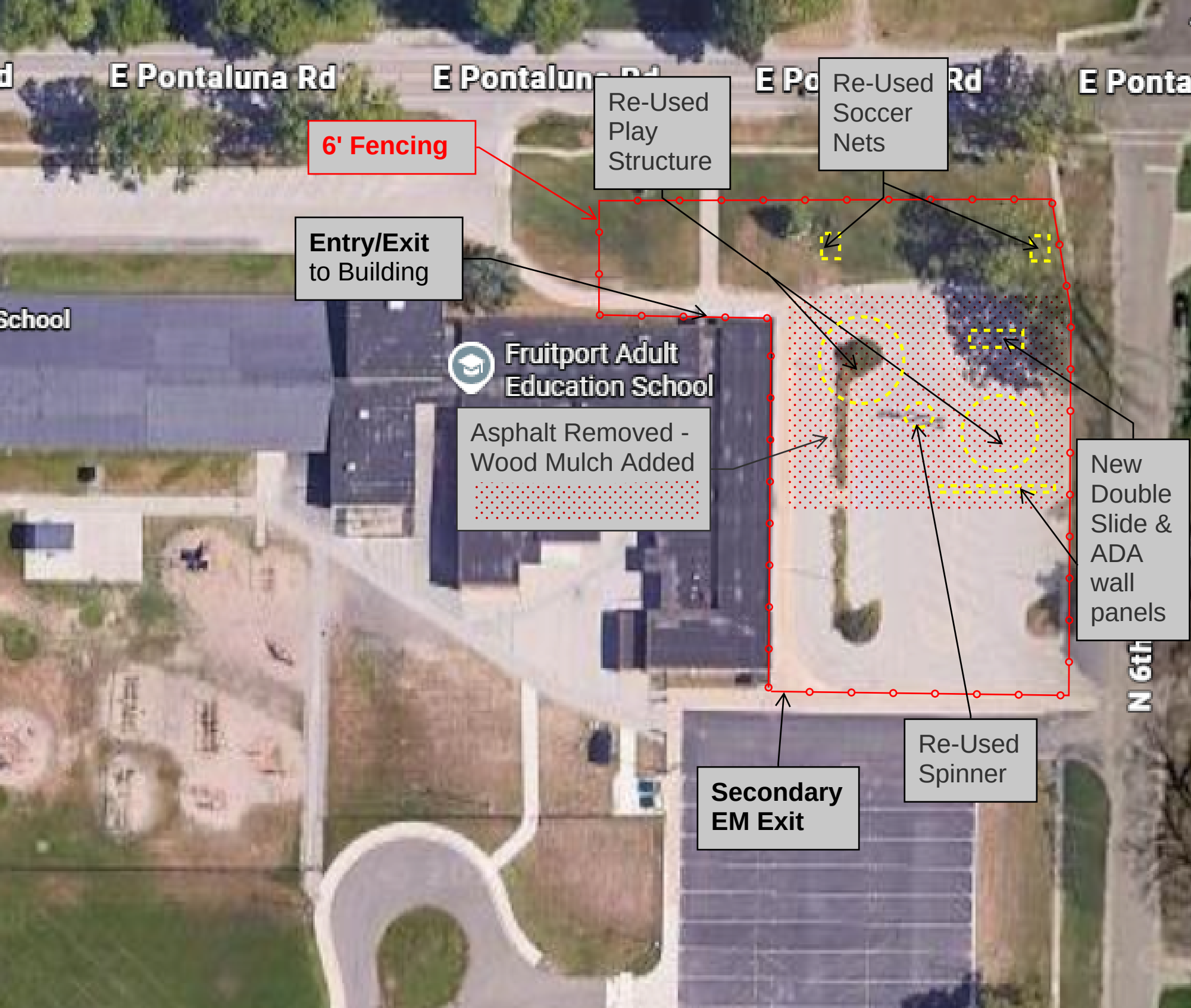
- Tuesday, 11/24: Bids Due
- Thursday, 12/3 – Tuesday 12/8: Post Bid Interviews
- Wednesday, 12/9: OAK BOE Recommendation
- Monday, 12/21 or Wednesday, 12/23: Fruitport Special BOE meeting – Board Award

When bids come in and when we finalize post bid interviews, I am not confident about making the regular BOE meeting on 12/7. I brought this up to John to see if Jason would entertain a special board meeting as I didn't want to wait until January for full board approval. That being said….when would you need the board packet from me for review and inclusion to the board? I'd like to slip that date into the highlighted section above.

Thanks and see you next week!

Matt Hulswit | Lead Project Manager

O: 616.456.1521 | C: 616.450.6635
126 Ottawa Ave NW, Suite 600, Grand Rapids, MI 49503
matth@oakmi.com | owen-ames-kimball.com


E Pontaluna Rd
E Pontaluna Rd
E Pontaluna Rd
6' Fencing
Re-Used Play Structure
Re-Used Soccer Nets
Entry/Exit to Building
Fruitport Adult Education School
Asphalt Removed - Wood Mulch Added
New Double Slide & ADA wall panels
Re-Used Spinner
Secondary EM Exit
N 6th

AGENDA SECTION: Consent Agenda

BOARD ACTION REQUEST FORM

Meeting Date: October 19, 2026

To: Board of Education Attachments # IX-1 through IX-5

From: Jason Kennedy

Subject to be Discussed and Policy Reference:

- Bill Listing
- September 2026 General Fund Report
- September 2026 Investments Report
- Personnel Report
- Approval of Regular Meeting Minutes from September 21, 2026

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 September 2026

FUND	AMOUNT
GENERAL FUND	$641,574.16
EARLY CHILDHOOD CENTER	$3,944.50
FOOD SERVICE	$108,173.45
COOPERATIVE EDUC (ISD) - TECH MILLAGE	$35,990.77
CAPITAL PROJECTS (BOND)2026	$130,981.95
CREDIT CARDS (ALL FUNDS)	$151,732.45
GRAND TOTAL	**$1,072,397.28**

SEPTEMBER 2026 GENERAL FUND FINANCIAL REPORT

		2027 ORIGINAL BUDGET	2027 YTD ACTUAL	SEP MTD FY27	% YTD SPENT	2026 ACTUAL	2025 ACTUAL	2024 ACTUAL
Revenues:								
100	LOCAL	4,791,324.00	1,075,821.42	599,661.10	22.45%	5,173,112.39	5,287,821.24	4,525,220.72
300	STATE	32,985,964.00	2,866,816.88	-	8.69%	33,209,375.53	32,259,997.33	32,141,457.37
400	FEDERAL	1,355,578.00	265.16	-	0.02%	1,653,985.61	2,437,457.95	4,165,108.39
500	TRANSFERS	2,704,847.00	9,312.68	105.08	0.34%	2,713,410.50	2,021,832.00	1,814,526.38
	TOTAL	41,837,713.00	3,952,216.14	599,766.18	9.45%	42,749,884.03	42,007,108.52	42,646,312.86
Expenses:								
111	ELEMENTARY	(7,161,418.00)	(601,289.23)	(513,227.98)	8.40%	(7,242,400.72)	(6,939,529.00)	(6,628,979.05)
112	MIDDLE SCHOOL/JUNIOR HIGH	(3,809,988.00)	(304,458.96)	(274,275.85)	7.99%	(3,537,235.46)	(3,435,412.55)	(3,342,477.12)
113	HIGH SCHOOL	(5,201,257.00)	(411,437.11)	(364,628.90)	7.91%	(5,227,735.26)	(4,965,245.29)	(4,882,023.05)
122	SPECIAL EDUCATION	(6,220,559.00)	(507,114.96)	(454,080.63)	8.15%	(6,193,405.74)	(5,684,311.84)	(5,190,619.12)
125	COMPENSATORY EDUCATION	(1,784,703.00)	(454,417.41)	(210,697.46)	25.46%	(1,718,291.29)	(1,221,907.78)	(1,306,919.86)
127	VOCATIONAL EDUCATION	(169,750.00)	(13,933.78)	(12,106.31)	8.21%	(178,360.16)	(173,908.35)	(175,641.27)
131	BASIC ADULT/CONTINUING ED	-	-	-	100.00%	(23,276.07)	(26,380.72)	(17,275.19)
132	SECONDARY ADLT/CONTINUING EDUC	-	(11,903.69)	(11,873.69)	100.00%	(154,310.03)	(142,021.11)	(138,228.24)
135	OCCUPA TRAIN/UPGRADING RETRAIN	-	-	-	100.00%	(96,013.50)	(75,773.00)	-
211	TRUANCY/ABSENTEEISM SERVICES	-	-	-	100.00%	(6,469.07)	(5,302.47)	(5,000.00)
212	GUIDANCE SERVICES	(576,102.00)	(60,842.83)	(51,110.67)	10.56%	(571,984.21)	(635,024.58)	(480,291.92)
213	HEALTH SERVICES	(922,170.00)	(94,502.30)	(66,009.03)	10.25%	(947,513.24)	(861,727.54)	(715,911.85)
214	PSYCHOLOGICAL SERVICES	(409,150.00)	(32,493.11)	(30,094.25)	7.94%	(379,351.39)	(391,367.96)	(409,836.78)
215	SPEECH PATHOLOGY/AUDIOLOG SERV	(1,297,894.00)	(112,121.14)	(103,981.27)	8.64%	(1,215,164.82)	(1,202,838.80)	(884,438.60)
216	SOCIAL WORK SERVICES	(1,010,502.00)	(66,053.48)	(59,875.36)	6.54%	(883,064.22)	(798,895.47)	(698,603.07)
218	TEACHER CONSULTANT	-	(5,448.72)	(5,448.72)	100.00%	(784.85)	(779.84)	(385.92)
219	OTHER PUPIL SUPPORT SERVICES	(787,561.00)	(83,989.61)	(74,005.36)	10.66%	(863,440.91)	(873,825.71)	(734,571.16)
221	IMPROVEMENT OF INSTRUCTION	(382,395.00)	(129,327.08)	(64,448.15)	33.82%	(671,991.43)	(549,622.99)	(383,452.14)
222	EDUCATIONAL MEDIA SERVICES	(296,741.00)	(33,481.77)	(18,691.47)	11.28%	(266,172.41)	(249,921.16)	(249,951.16)
225	TECHNOLOGY ASSISTED INSTRUCTED	(6,450.00)	(5,708.60)	-	88.51%	(50,957.96)	(39,873.72)	(120,771.93)
226	SUPERVIS/DIR OF INSTRUCT STAFF	(1,014,748.00)	(202,932.19)	(73,286.31)	20.00%	(969,467.52)	(1,097,300.11)	(835,956.53)
227	ACADEMIC STUDENT ASSESSMENT	(57,500.00)	(83,317.00)	(83,317.00)	144.90%	(12,583.77)	(19,894.77)	(16,745.82)
231	BOARD OF EDUCATION	(53,193.00)	(33,689.38)	(140.00)	63.33%	(73,886.69)	(68,395.98)	(49,451.70)
232	EXECUTIVE ADMINISTRATION	(631,866.00)	(160,436.36)	(43,848.76)	25.39%	(630,413.07)	(606,101.11)	(557,252.05)
241	OFFICE OF THE PRINCIPAL	(2,260,308.00)	(303,293.76)	(171,143.20)	13.42%	(2,290,432.51)	(2,172,868.08)	(2,072,447.16)
249	OTHER SCHOOL ADMINISTRATION	-	-	-	100.00%	(5,764.58)	(7,824.03)	(8,579.09)
252	FISCAL SERVICES	(590,758.00)	(145,248.95)	(33,494.16)	24.59%	(670,436.02)	(551,956.00)	(504,255.70)
257	INTERNAL SERVICES	(8,353.00)	(5,053.64)	(234.13)	60.50%	(18,697.00)	(14,432.14)	(23,163.99)
259	OTHER BUSINESS SERVICES	(89,956.00)	(19,262.02)	(5,929.52)	21.41%	(99,862.36)	(65,702.09)	(91,049.69)
261	OPERATING BUILDING SERVICES	(3,746,749.00)	(1,019,097.06)	(362,666.09)	27.20%	(3,826,252.56)	(4,312,637.96)	(3,612,688.13)
266	SECURITY SERVICES	(90,000.00)	-	-	0.00%	(89,773.00)	(86,320.00)	(95,217.50)
271	PUPIL TRANSPORTATION SERVICES	(2,871,630.00)	(543,861.70)	(265,822.62)	18.94%	(2,972,236.86)	(2,685,846.79)	(2,642,233.02)
282	COMMUNICATION SERVICES	(17,000.00)	(8,713.97)	(8,713.97)	51.26%	(14,222.62)	(8,202.90)	(9,251.54)
283	STAFF/PERSONNEL SERVICES	(14,000.00)	-	100.00	0.00%	(10,587.79)	(25,233.32)	(33,739.12)
284	SUPPORT SERVICES TECHNOLOGY	(551,748.00)	(127,286.22)	(34,740.49)	23.07%	(529,844.84)	(683,356.72)	(664,717.13)
285	PUPIL ACCOUNTING	-	-	-	100.00%	(5,429.00)	(5,437.20)	(5,703.19)
293	ATHLETIC ACTIVITIES	(900,788.00)	(193,111.96)	(95,369.07)	21.44%	(887,986.70)	(816,575.07)	(783,501.61)
299	OTHER SUPPORT SERVICES	(13,815.00)	-	-	0.00%	(7,658.28)	(10,345.33)	(13,434.69)
311	COMMUNITY SERVICES DIRECTION	(70,848.00)	(10,081.12)	490.57	14.23%	(58,056.29)	(100,782.73)	(99,562.95)
331	COMMUNITY ACTIVITIES	(2,300.00)	-	-	0.00%	(603.20)	(1,532.10)	(1,263.78)
371	NON-PUBIC SCHOOL PUPILS	(27,275.00)	(764.52)	(764.52)	2.80%	(27,159.39)	(24,051.72)	(28,986.69)
411	PAYMENTS TO OTHER PS IN MICH	-	-	-	100.00%	(3,232.86)	-	(9,600.00)
456	BUILDING IMPROVEMENT SERVICES	(7,000.00)	-	-	0.00%	(9,300.24)	(5,367.50)	(8,217.50)
511	DEBT SERVS-LONG TERM-PRINCIPAL	(40,416.00)	-	-	0.00%	(40,416.72)	(40,416.72)	(40,416.72)
611	FUND MODIFICATIONS (GF)	(24,100.00)	-	-	0.00%	(2,933.63)	(43,988.90)	-
642	FUND MODIFICATIONS (B&S)	(50,000.00)	-	-	0.00%	(75,000.00)	(345,239.37)	(735,000.00)
	TOTAL	(43,170,991.00)	(5,784,673.63)	(3,493,434.37)	13.40%	(43,560,160.24)	(42,073,478.52)	(39,313,695.44)
	SURPLUS (DEFECIT)	(1,333,278.00)	(1,832,457.49)			(810,276.21)	(66,370.00)	3,332,617.42
	FUND BALANCE	6,490,967.79	5,991,788.30			7,824,245.79	8,634,522.00	8,700,893.00

SEPTEMBER 2026 INVESTMENTS

General Fund

Liquid Investments

Amount		Interest Rates
$	7,293,423.47	Variable

Long Term Investments

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

Total General Fund Investments	$ 7,293,423.47

Building & Site

Liquid Investments

Amount		Interest Rates
$	2,336,131.91	Variable

Long Term Investments

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

Total Building & Site Investments	$ 2,336,131.91

Trust & Agency

Liquid Investments

Amount		Interest Rates
$	443,953.05	Variable

Long Term Investments

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

Total Building & Site Investments	$ 443,953.05

Bond 2026

Liquid Investments

Amount		Interest Rates
$	11,122,616.81	Variable

Long Term Investments

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

Total Building & Site Investments	$ 11,122,616.81

Personnel Report – October 19, 2026

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

Brandon Adkins – Transportation / Bus Driver
Christina Eckert – Food Service (Beach)
Karla Gonzalez – Instructional Assistant (Edgewood)
Penelope Montgomery – Bus Aide

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

Adam Courtade – JV Softball Coach
Samantha Norman – Instructional Assistant (Shettler)

The following positions are currently posted:

Early Childhood Center School Age Teacher
Instructional Assistant – Multiple Positions
Noon Supervisor – Edgewood
Premier Substitute Teacher
School Bus Aide
School Bus Driver
Year Round Childcare Assistant
Girls Basketball Coach – Middle School
JV Boys Golf Coach

Brandon. Adkins

Tow truck driver/Bus driver

616-422-9073| adkinsb18@gmail.com| 3139 S Milliron Rd Muskegon MI 49444

WORK EXPERIENCE

AAA- Roadside assistance
August 2023-Present

Tow truck driver/light service truck driver

Provide towing and roadside assistance services to customers.
Operate tow and light-service vehicles safely and professionally.
Perform daily pre-trip and post-trip vehicle inspections.
Respond to service calls and assist customers in roadside situations.
Practice defensive driving and maintain a strong focus on vehicle and public safety.
Maintain professional customer service while working in a variety of roadside conditions.

Republic Trash services
September 2021-May 2022

Trash/Recycle truck driver

Operated commercial trash and recycling collection vehicles.
Performed daily vehicle inspections before and after routes.
Followed assigned routes and schedules while maintaining safe driving practices.
Operated equipment safely around pedestrians, traffic, and residential areas.
Maintained dependable attendance and completed assigned routes efficiently.

Ridgeview
March 2013-May 2021

Quality Inspector

Inspected products and materials to ensure they met quality standards.
Identified defects and quality issues and reported findings appropriately.
Followed established safety and quality procedures.
Maintained accuracy and attention to detail while performing inspections.
Worked reliably as part of a production team.

EDUCATION

Baker College- Business Studies

Real estate online studies

SKILLS

Commercial Vehicle Operation
Towing & Roadside Assistance
Defensive Driving
Vehicle Safety Inspection
CDL Class B Driving
Customer Service
Route Driving
Quality Inspection
Safety Compliance
Dependability & Reliability
Problem Solving
Attention to Detail

LICENSES & CERTIFICATIONS

CDL Class B
Air Brake Certification

Karla Gonzalez

karkar.gonza@gmail.com | 941-877-4064 | Muskegon MI

PROFILE

Dependable and compassionate professional with experience supporting individuals in a care setting and working directly with children in an educational environment. Skilled in documentation, communication, following individualized care procedures, and maintaining safe and supportive environments. Organized, adaptable, and committed to helping individuals develop skills and achieve positive outcomes.

SKILLS

- Bilingual: Fluent in English and Spanish
- Documentation, Data Collection & Record Keeping
- Strong Verbal and Written Communication
- Individualized Care & Support
- Microsoft 365 & Electronic Health Records
- Organization, Adaptability & Problem Solving

WORK EXPERIENCE

Agape Home Assisted Living — January 2025 - Present
Caregiver

- Provide individualized care and daily support while maintaining a safe, respectful, and structured environment
- Observe residents and accurately document changes, concerns, and daily updates using PointClickCare EHR
- Follow established care plans, procedures, and safety protocols while responding to individual needs
- Communicate effectively with residents, families, and team members regarding needs and important changes
- Remain professional and supportive when responding to challenging or changing situations
- Administer scheduled medications accurately while following established procedures and maintaining proper documentation

Marquette Elementary — December 2024 - May 2025
Tutor

- Completed Michigan State University TEA 101, a year-long education course focused on teaching and working with students
- Completed a two-week training program in preparation for classroom tutoring
- Provided individualized academic support to elementary students based on their learning needs
- Monitored student progress and adjusted teaching approaches to support skill development and engagement

Five Below — November 2023 - December 2023
Customer Service

- Assisted 20+ customers daily while providing professional and efficient service
- Maintained an organized environment and resolved customer concerns effectively

EDUCATION

Muskegon Community College
Present
Pursuing Associate's in Applied Science-Nursing

Basic Life Support Certified
Present

Penelope Montgomery

Full Name	Penelope Montgomery
Address	2102 Moulton Ave North Muskegon, MI 49445
Phone	1 (231) 750-7422
Email	Mnmpms@aol.com

School Bus Aide

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.

Contact Info

Contact Info

Name	Penelope Montgomery
Phone	1 (231) 750-7422
Address	2102 Moulton Ave North Muskegon Mi 49445

Employment History

Employment History

Inspection, assembly, gauging and shipping

Employer	Howmet
Dates	May 28, 1979 - Jun 28, 2012
Location	Whitehall Mi, 49437
Country	Usa
Position Type	
Salary	$23.00 per hr
Job Duties	Finished, gauged, shipped
Reason For Leaving	Retired
Supervisor Name	Bob Wilke
Supervisor Phone	1 (231) 894-5686
Supervisor Email	
Can Contact?	Yes

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

I work well with others, I love learning and teaching.

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

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

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

No

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

No

Equal Opportunity

Equal Opportunity Employer

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 incudes 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 negelect
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 ommissin, 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

Referrals

How did you hear about this employment opportunity?

Jeremy Workman

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.

Klug, Abby <aklug@fruitportschools.net>

Fwd: Fruitport JV Head Coaching position

Morehouse, Jonny <jmorehouse@fruitportschools.net> Wed, Oct 14, 2026 at 9:26 AM
To: Katelyn Reynolds <kreynolds@fruitportschools.net>, Abby Klug <aklug@fruitportschools.net>

I got this letter this morning. I talked with Adam last night, so I knew it was coming. I would have been stunned if he wanted to coach JV again this year, knowing he would miss most of his daughter's varsity games.

---------- Forwarded message ---------
From: **Adam courtade** <ascourtade@gmail.com>
Date: Wed, Oct 14, 2026 at 8:50 AM
Subject: Fruitport JV Head Coaching position
To: Jonny Morehouse <jmorehouse@fruitportschools.net>

Dear Fruitport Community Schools Administration and Athletic Department,

I am writing to formally resign from my position as the JV Softball Head Coach at Fruitport High School.

First and foremost, I want to express my sincere appreciation for the opportunity to be part of the Fruitport softball program. It has been an honor and a privilege to work with our young athletes, help develop their skills, and play a role in preparing them for the varsity level. Beyond the game itself, I have truly enjoyed helping these young ladies grow as athletes, teammates, leaders, and individuals.

This was not an easy decision, as coaching is something I am extremely passionate about. However, as my daughter enters her final two seasons of high school softball, I feel it is important for me to step away from my head coaching responsibilities and focus on supporting her as a father. I want to be present, watch her compete, and enjoy these moments with her before her high school career comes to an end. These are opportunities and memories I simply cannot get back.

While I am stepping away from the JV head coaching position, my commitment to the Fruitport softball program remains strong. I would certainly be willing to assist Coach Reynolds and the varsity program whenever my schedule allows, should my help be needed or welcomed. I still believe in what this program is building and would be happy to contribute in any capacity I can.

I am proud of the effort, growth, and accomplishments of the athletes I have had the privilege of coaching. I hope I have made a positive impact on them, both on and off the field, just as they have made a lasting impact on me.

I want to thank the administration, athletic department, fellow coaches, players, and families for their support and for allowing me the opportunity to lead the JV program.

I wish Coach Reynolds, the coaching staff, and the entire Fruitport softball program nothing but continued growth and success. I will always be a supporter of Fruitport softball and look forward to watching these young ladies continue to develop and accomplish great things.

Thank you again for the opportunity.

Respectfully,

Adam Courtade
JV Softball Head Coach
Fruitport High School

--
Jonny Morehouse, CAA
Athletic Director
Fruitport Community Schools
231-865-4035

Klug, Abby <aklug@fruitportschools.net>

Fwd: Resignation

4 messages

Wissner, Stacy <swissner@fruitportschools.net> Fri, Oct 9, 2026 at 6:46 AM
To: Abby Klug <aklug@fruitportschools.net>, Olivia Zienert <ozienert@fruitportschools.net>

Hi Abby and Olivia,
Samantha Norman resigned yesterday. Abby, we will need to post an LRE IA for Shettler.

Stacy Wissner

Special Education Supervisor
Eastern Service Unit
Swissner@fruitportschools.net
231-865-4013 (Office)

---------- Forwarded message ---------
From: **Mox, Mitchell** <mmox@fruitportschools.net>
Date: Thu, Oct 8, 2026 at 8:20 PM
Subject: Fwd: Resignation
To: Stacy Wissner <swissner@fruitportschools.net>

---------- Forwarded message ---------
From: **Norman, Samantha** <snorman@fruitportschools.net>
Date: Thu, Oct 8, 2026 at 3:54 PM
Subject: Resignation
To: Mitchell Mox <mmox@fruitportschools.net>

I Samantha Norman am resigning 10/8/26 as Full time IA at Shettler Elementary

---

Klug, Abby <aklug@fruitportschools.net> Fri, Oct 9, 2026 at 8:24 AM
To: "Wissner, Stacy" <swissner@fruitportschools.net>
Cc: Olivia Zienert <ozienert@fruitportschools.net>

https://docs.google.com/document/d/1VFmIOruu9SHChoQ1iLGgrBXBWiUXGVBEIF26bWwAtFg/edit?usp=sharing

Please review the job description and make any necessary edits. Let me know when it's ready to post.
Thank you!

Fruitport Community Schools

REGULAR BOARD MEETING MINUTES

Monday, September 21, 2026 – 6:00 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 6:00 p.m. by Board President, Dave Hazekamp.

II. **ROLL CALL**: Present – Tim Burgess, Kris Cole, Dave Hazekamp, Steve Kelly, JB Meeuwenberg, Josh Mueller. Absent - Kathy Six.

III. **APPROVAL OF AGENDA**

Item 26-96. MOTION by Burgess, SECOND by Meeuwenberg to approve the agenda, as presented.

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

IV. **PRESENTATIONS**: None

V. **COMMUNICATIONS**: None

VI. SUPERINTENDENT/ADMINISTRATIVE REPORTS:

- **Bond Update: Construction Documents Review (60%); Application and Permit for Road Improvements**

  The Board discussed the construction documents review process, and reviewed the site, civil, and playground update that was provided to the District at the September 2, 2026 construction documents review meeting. The information that was reviewed with the District is on the bond website for the community and Board to review. The safety and security review of the construction documents with local public safety officials took place on Wednesday, September 16, 2026, and the next construction documents review meeting will take place on September

30, 2026. The Board also discussed an application and permit for road improvements to the intersection of Pontaluna Rd. / 6th Ave. / Cottonwood.

Kathy Six arrived at the meeting at 6:15 p.m.

- **State Assessment Results: SAT, PSAT, M-STEP** - The Board reviewed the County and State Visualization All Subjects Tableau presentation developed by Dave Hundt at MAISD. The Board reviewed all subjects' performance for each grade level and subject area assessed by the SAT, PSAT, and M-STEP assessments. Every grade level and every subject area on both the multi-year (2023-2024, 2024-2025, 2025-2026) and the 2025-2026 assessment comparison was a shade of green when comparing District performance to County and State averages.

- **Annual Attendance Trend and State Released Attendance Data** - The Board discussed the positive upward five (5) year attendance trend for the District that was recently released by the State of Michigan. The Board reviewed attendance protocols that have been put into place to support this continued improvement in attendance data across the District.

- **Comprehensive Needs Assessment (CNA): District Improvement Plan** - The Board discussed the need for Board member representation at the Comprehensive Needs Assessment meetings that will take place at the MAISD. There will be four (4) half day meetings where members of our team will review District data and bring those findings back to the full Instructional Council. The CNA process will be used to inform the District and school goals that will be developed for 2027-2028.

- **Athletic Trainer and Strength and Conditioning Agreement with Trinity Health -** The Board discussed the athletic trainer and strength and conditioning agreement that was presented to schools in Muskegon County by Trinity Health. The agreement was emailed to superintendents in the County without explanation of the significant cost increase of the proposed agreement. Additional information will be required before a recommendation for approval can be made to the Board.

- **Filter First Drinking Water Certification - All Buildings Certified -** The Board received a report indicating that all buildings in the District have met the requirements of Michigan's Filter First Drinking Water certification requirements. All buildings tested as non-detect for lead.

- **Scholarship Granting Organization (SGO) Update** - The Board discussed the District developing its own Scholars Foundation SGO, and the possibility of joining the Community Foundation for Muskegon County's SGO that they are creating. Pros and cons of each were discussed.

VII. REMARKS FROM THE PUBLIC: None

VIII. CONSENT AGENDA

Item 26-97. MOTION by Cole, SECOND by Six to approve the Consent Agenda as listed below:

1. Approval of Bill Listing in the amount of $850,976.46
2. Acceptance of August 2026 General Fund Financial Report
3. Acceptance of August 2026 Investments Report
4. Approval of Personnel Report (includes confirmation of new hires, resignations, retirees, and transfers)
5. Approval of Regular Meeting Minutes - Tuesday, August 18, 2026

MOTION CARRIED: 7-0.

IX. GENERAL BOARD BUSINESS: None

X. BUSINESS AND FINANCE COMMITTEE REPORTS & RECOMMENDATIONS

1. Report of committee meeting held on September 14, 2026

JB Meeuwenberg reported on the Business and Finance Committee meeting held on September 14, 2026. The meeting was called to order at 5:08 p.m. with Dave Hazekamp, JB Meeuwenberg, Jason Kennedy, and Jessica Wiseman present. The Committee discussed a tentative contract agreement with the Fruitport Instructional Assistants Association, which will be presented to the Board of Education for approval, and bond stipends for the Director of Operations and Director of Business Services for their work overseeing bond construction projects.

The Committee also reviewed an updated School Resource Officer agreement with Fruitport Township that changes the annual cost increase from 4% to the core Consumer Price Index (CPI) increase, discussed the proposed athletic trainer and strength and conditioning agreement with Trinity Health and requested additional information regarding the significant cost increase, and considered options for establishing a Scholarship Granting Organization.

The Committee reviewed the 60% construction documents for the bond projects, including site, civil, and playground updates, and discussed upcoming safety and security reviews with local public safety officials. Additionally, the Committee discussed the emergency replacement of two boilers at Beach Elementary School due to critical equipment failures. The Committee recommended seeking Board approval to purchase and install the new boilers through Hurst Mechanical for $140,051, allowing installation during fall break before the onset of cold weather.

The Committee also discussed hiring Kelsie Farkas for the Staff Accountant position to replace Jessica Wiseman following her transition to Director of Business Services.

There were no other items or public comments. The meeting was adjourned at 5:47 p.m.

1. **Payment of Bond Stipends for Construction Project Management**

   Item 26-98. MOTION by Meeuwenberg, SECOND by Cole to approve bond and construction management stipends to John Winskas and Jessica Wiseman, as discussed.

   Note: The Director of Business Services will receive two (2) $10,000 stipends with one payable during the first pay period in December 2026 and the second being paid during the first payroll period in April 2027. The Director of Business Services will receive one (1) $5,000 stipend to be paid during the first pay period in December 2026. The Director of Operations will be managing and leading the furniture design and selection process for the elementary school, including site visits, requiring additional time. In addition to all of the extra work that the project creates for the Director, this creates the need to provide additional stipend compensation. The savings from not paying the architectural fee to design and procure the furniture for the building will more than cover the cost of these stipends alone.

   MOTION CARRIED: 7-0.

2. **School Resource Officer Agreement with Fruitport Township**

   Item 26-99. MOTION by Meeuwenberg, SECOND by Cole to approve the agreement for law enforcement services with Fruitport Township, as discussed.

   Note: The District will reimburse the Township $88,640, with an annual core CPI increase for subsequent each year of the contract.

   MOTION CARRIED: 7-0.

3. **Purchase and Installation of New Boilers at Beach Elementary School**

   Item 26-100. MOTION by Meeuwenberg, SECOND by Cole to approve Hurst Mechanical's $140,051 quote to purchase and install two (2) new boilers at Beach Elementary School as an emergency authorization, and as discussed.

   Note: Three (3) quotes were secured for the purchase, with Hurst Mechanical submitting the lowest quote. Hurst Mechanical quoted a price of $140,051, Armock Mechanical quoted a price of $148,894, and Northwest Mechanical quoted a price of $149,894.

During the most recent routine CSD-1 inspection of the North Boiler Room at Beach Elementary, critical equipment failures were identified with boiler #1 having a cracked internal heat exchanger, and boiler #2 having a bulging heat exchanger. To ensure facility operations are restored before the cold weather begins, it is recommended that both units be replaced. Due to a 4–6 week manufacturing lead time and a tight installation timeline, the District is requesting that this project be treated as an emergency authorization so that the boilers can be installed during the October fall break.

MOTION CARRIED: 7-0.

XI. PERSONNEL COMMITTEE REPORTS & RECOMMENDATIONS:

1. Report of committee meeting held on September 14, 2026

Steve Kelly reported on the Personnel Committee meeting held on September 14, 2026. The meeting was called to order at 5:47 p.m. with Dave Hazekamp, Kathy Six, and Jason Kennedy present. The Committee reviewed the September 2026 Personnel Report, which included recommendations for new hires, resignations, retirement notices, transfers, and positions that remain posted and vacant throughout the District.

The Committee also discussed a tentative contract agreement between the Board of Education and the Fruitport Instructional Assistants Association, which will be presented to the Board for approval. Additionally, the Committee reviewed the 60% construction documents for the bond projects, including site, civil, and playground updates. The Committee discussed the upcoming safety and security review with local public safety officials scheduled for September 16, 2026, and the next construction documents review meeting scheduled for September 30, 2026.

There were no other items or public comments. The meeting was adjourned at 6:18 p.m.

2. Tentative Contract Agreement with the Fruitport Instructional Assistants Association

Item 26-101. MOTION by Kelly, SECOND by Mueller to approve the tentative agreement between the Board of Education and the Fruitport Instructional Assistants Association, as discussed.

Roll Call Vote:
Yes: Tim Burgess, Dave Hazekamp, Steve Kelly, JB Meeuwenberg, Josh Mueller, Kathy Six.
No: None
Absent: None
Abstain: Kris Cole

Note: Vice President Cole disclosed a pecuniary interest in the contract agreement, as his spouse is a member of the Association.

MOTION CARRIED: 6-0, 1 abstain (Cole).

XII. STUDENT AFFAIRS COMMITTEE REPORTS & RECOMMENDATIONS

1. Report of committee meeting held on September 14, 2026

Tim Burgess reported on the Student Affairs Committee meeting held on September 14, 2026. The meeting was called to order at 4:30 p.m. with Tim Burgess, Dave Hazekamp, Josh Mueller, and Jason Kennedy present. The Committee reviewed state assessment results for the SAT, PSAT, and M-STEP, comparing District performance to county and state averages. All grade levels and subject areas reviewed across the 2023-2024, 2024-2025, and 2025-2026 school years, and the 2025-2026 assessment comparison, showed positive results relative to county and state averages.

The Committee also discussed Board member representation at the upcoming Comprehensive Needs Assessment meetings at MAISD, where District data will be reviewed to help inform school and District improvement goals for the 2027-2028 school year.

Additionally, the Committee reviewed the 60% construction documents for the bond projects, including site, civil, and playground updates, and discussed upcoming safety and security reviews with local public safety officials

The Committee also discussed the Superintendent's goals for the 2026-2027 school year as part of the annual evaluation process, identifying potential focus areas including the Edgewood Elementary School bond project, the Student Recovery Center and student behavior programming, strength and conditioning program development, student program participation, and Business Office staff development. The Committee and Board will continue developing goals for the Superintendent's evaluation, with the intent of establishing them by the October Board of Education meeting.

There were no other items or public comments. The meeting was adjourned at 5:07 p.m.

2. Overnight Field Trip Request: MHSAA Cross Country State Finals

Item 26-102. MOTION by Burgess, SECOND by Kelly to approve the cross country teams' request for an overnight trip to participate in the MHSAA state championship cross country meet on November 6-7, 2026 at the Michigan International Speedway in Brooklyn, MI, as discussed.

MOTION CARRIED: 7-0.

3. **Discussion of District Goals for the Superintendent's Evaluation; No action**

The Board discussed the need for a Superintendent evaluation this school year. The Board will conduct the superintendent's evaluation no later than June 30, 2027. The Board discussed a number of goal focus areas, including, but not limited to: the Edgewood Elementary School / Bond Project, Student Recovery Center and Student Behavior Programming, Strength and Conditioning Program Development, Student Program Participation, and Business Office Staff Development, as examples. The Student Affairs Committee and the full Board will work to continue to develop goals to base the evaluation upon by no later than the October Board of Education meeting.

XIII. BOARD MEMBER REPORTS AND DISCUSSIONS:

Dave Hazekamp shared that he would not be present at the committee meetings on October 12, 2026, as he would be out of the State. Dave appointed Kathy Six to serve in his place to attend the Business and Finance Committee meeting on October 12, 2026, as JB Meeuwenberg also disclosed that he would not be available to attend the Business and Finance Committee meeting on that date.

Kathy Six shared that she attended an event where her granddaughter participated on the 7th and 8th grade cheerleading team. Kathy shared that our team not only represented Fruitport with class, but that they did an amazing job and were perfectly timed. Kathy also shared that she would be able to attend the Business and Finance Committee meeting on October 12, 2026 in place of Dave.

JB Meeuwenberg shared that he and his family were hosting an exchange student from Spain. He discussed a number of events that he was able to attend with the family's exchange student. JB also shared that he would not be able to attend the October 12, 2026 Business and Finance Committee meeting.

Josh Mueller shared that he had a clarifying question regarding the agreement with Trinity Health for athletic training services. This question was addressed and discussed.

Kris Cole shared that the school would be once again hosting a robotics kickoff event. The event is designed to highlight the release of the playing field and robotic design for this year's competition. It is also a kick start for local teams to get started on their robot's design.

XIV. AGENDA ITEMS for FUTURE MEETINGS & SCHEDULING OF ANY SPECIAL MEETINGS

1. The Business and Finance Committee will meet on October 12, 2026 at 5:00 p.m.
2. The Personnel Committee will meet on October 12, 2026 at 5:30 p.m.
3. The Student Affairs Committee will meet on October 12, 2026 at 4:30 p.m.

4. The Board of Education will meet on October 19, 2026 at 6:00 p.m.

XV. REMARKS FROM THE PUBLIC: None

XVI. ADJOURNMENT

Item 26-103. MOTION by Kelly, SECOND by Six to adjourn.

MOTION CARRIED: 7-0.

The meeting adjourned at 7:17 p.m.

Respectfully submitted,

Steve Kelly, Board Secretary

Abby Klug, Recording Secretary

AGENDA SECTION: General Board Business

BOARD ACTION REQUEST FORM

Meeting Date: October 19, 2026

To: Board of Education

From: Jason Kennedy

Subject to be Discussed and Policy Reference:
Independent Contract for Athletic Training and Strength Coach Services with Trinity Health

Background Information:
Trinity Health will provide the District with access to an athletic trainer and strength and conditioning coach as outlined in the Agreement. The District will provide the athletic trainer and strength and conditioning coach with the space, supplies, equipment, and furniture reasonably necessary to complete the services of the Agreement.

Financial Impact:
The District will be billed twenty-five ($25) dollars per hour for the services rendered under the Agreement. The District will be billed forty-five ($45) dollars per hour for the services rendered under the Agreement that exceed forty (40) hours per week. The in-kind hourly fee that has been donated to the District has been suspended under this new Agreement.

Recommended Action:
To approve the Independent Contract for Athletic Training and Strength Coach Services with Trinity Health, as discussed.

Action Taken:
Vote: ___ Burgess ___ Cole ___ Hazekamp ___ Kelly

___ Meeuwenberg ___ Mueller ___ Six

Kennedy, Jason <jkennedy@fruitportschools.net>

Trinity Health Athletic Training & Strength Coach Service Agreement Update

Jaclyn L. Kane <Jaclyn.Kane@trinity-health.org> Mon, Sep 14, 2026 at 4:40 PM
To: "Jaclyn L. Kane" <Jaclyn.Kane@trinity-health.org>

I am reaching out to acknowledge and apologize for a communication gap regarding the renewal of Trinity Health's Athletic Training and Strength Coach services agreements for the 2026-2031 contract term.

As many of you know, our previous five-year agreement expired at the end of July 2026. That contract included a graduated rate increase structure that began at $10 per hour and increased to $12.50 per hour over the life of the agreement. The proposed renewal contract also utilizes a graduated approach; however, the increases are more substantial, beginning at $14 per hour and reaching $25 per hour by the end of the contract term.

Throughout our renewal planning process, Trinity Health had ongoing discussions regarding the need for future rate adjustments. It was our understanding that these conversations had been communicated through the appropriate leadership channels. Unfortunately, it has become clear that we did not effectively communicate the specifics of these changes directly to all school decision-makers prior to issuing the contracts. For that oversight, I sincerely apologize.

This adjustment reflects Trinity Health's ongoing investment in our Athletic Training and Strength & Conditioning programs and our commitment to the schools and communities we serve. As healthcare and workforce costs continue to evolve, these rate changes help ensure we can attract and retain the highly qualified professionals needed to provide exceptional care, injury prevention, and performance support for student-athletes. We believe these services play a vital role in the health and safety of our students, and we remain committed to maintaining the high level of support our school partners expect and deserve.

We also recognize the financial realities and budget constraints schools face. We understand that a change of this magnitude may create challenges within your planning processes, and we regret the burden that the timing of this communication may cause.

Our goal is to continue building strong partnerships with each of your organizations. If you have questions, concerns, or would like to discuss any aspect of the agreement, including proposed revisions, I welcome the opportunity to speak with you directly.

Thank you for your partnership, understanding, and continued trust in Trinity Health.

Sincerely,

Jaclyn Kane, AT, ATC
Director of Rehabilitation
Trinity Heath Muskegon

Jaclyn.Kane@trinity-health.org
o 231-672-2299

C 231-638-7991

1400 Mercy Dr. Suite 50
Muskegon, MI 49444

Learn more at TrinityHealthMichigan.org

Please don't feel compelled to answer my emails on weekends or during off hours. I work at various times to optimize my efficiency and work life balance. I honor your priority to do the same.

Confidentiality Notice:
This e-mail, including any attachments is the property of Trinity Health and is intended for the sole use of the intended recipient(s). It may contain information that is privileged and confidential. Any unauthorized review, use, disclosure, or distribution is prohibited. If you are not the intended recipient, please delete this message, and reply to the sender regarding the error in a separate email.

INDEPENDENT CONTRACTOR ATHLETIC TRAINER AND STRENGTH COACH SERVICES AGREEMENT

This Services Agreement ("Agreement") is entered into by and between Fruitport Community Schools ("School") and Mercy Health Partners d/b/a Trinity Health Muskegon Hospital, a licensed Michigan hospital ("Hospital") for services ("Services") of Athletic Trainer(s) and/or Strength Coach(s).

I. EXCLUSIVE CONTRACT RIGHTS AND RESPONSIBILITIES

A. Grant of Exclusivity. School grants Hospital the exclusive right to provide Services to School, its entities and affiliates. Additionally, School shall grant Hospital the exclusive right to provide such Services for any event held on School's property or in School's district, regardless of sponsor of such event. School agrees to extend this contractual requirement for exclusive Services to any organizer of any athletic event held on School's property or district. This exclusivity applies to the Services described in the Exhibit entitled "Services."

II. HOSPITAL DUTIES

A. Delivery of Services. Hospital will provide the School with an Athletic Trainer and/or Strength Coach who shall be responsible for providing Services ("Services") described in this Agreement, including those in the exhibit entitled "Services."

B. The dates and times of such services shall be as requested and agreed upon between Hospital and the School but are subject to the availability of Hospital's Athletic Trainer and/or Strength Coach. The Athletic Trainer(s)/Strength Coach(s) providing Services under this Agreement may be replaced by alternative qualified Athletic Trainer/Strength Coach at Hospital's discretion.

C. If an Athletic Trainer/Strength Coach is unable to serve, or upon reasonable request of School, Hospital shall appoint a replacement acceptable to the School.

D. In providing Services, Hospital shall:

1. Expend reasonable efforts for the benefit of School by engaging in activities to maintain and improve School's image in the community; and

2. Cooperate in good faith with School (during and after the term of this Agreement or any renewal or extension) to the extent allowable by law, in the defense of any litigation arising from or related to Athletic Trainer/Strength Coach's Services; and

Hospital shall act in good faith and in the best interests of School and its School members.

III. SCHOOL DUTIES

A. School Duties. School shall provide Hospital and Athletic Trainer/Strength Coach with such space, supplies, equipment, and furniture as School and Hospital deem are reasonably required to perform the Services under this Agreement, within approved operating and capital budgets. However, nothing in this Agreement shall be construed to require School to provide or arrange for personnel, equipment, goods and supplies in support of Hospital's private practice or other affairs.

B. Hospital shall be considered a named sponsor of any School sponsored event in which sponsors are recognized or permitted to advertise, at no cost to Hospital. As such, Hospital shall be entitled to substantially the same recognition and right to advertise as other named sponsors. This shall include PA announcement of Hospital's sponsorship at all athletic events and the right to hang a banner or other signage at all sporting venues in the district.

IV. COMPENSATION

A. Services Hourly Fee. School shall owe Hospital Twenty-five and 00/00 Dollars ($25.00) per hour for Services performed in accordance with this Agreement. In an ongoing effort to improve health and access to care in the community, and promote the School's mission and best interests, Hospital hereby agrees to suspend its hourly fee that shall be accrued and donated as a donation-in-kind as follows: Eleven and 00/100 Dollars ($11.00) during year one (1), Eight and 00/100 Dollars ($8.00) during year two (2), Six and 00/100 Dollars ($6.00) during year three (3), and Three and 00/100 Dollars ($3.00) during year four (4) of the Agreement upon expiration of the full Term. Hospital shall invoice School for the non-suspended portion of its hourly fee as follows: During year one (1) Fourteen and 00/100 Dollars ($14.00) per hour, during year two (2) Seventeen and 00/100 Dollars ($17.00) per hour, during year three (3) Nineteen and 00/100 Dollars ($19.00) per hour, and during year four (4) Twenty-two and 00/100 Dollars ($22.00) per hour.

B. School will be billed Forty-five and 00/100 Dollars ($45.00) per hour for any hours provided in excess of forty (40) hours per week. Fees will be invoiced within thirty (30) days of the end of the month within which Services are provided. School shall provide Hospital payment within thirty (30) days of receipt of Hospital's invoice.

C. Reimbursable Expenses. Hospital will be reimbursed for reasonable out of pocket expenses approved by School in advance and related to the delivery of Services.

V. RELATIONSHIP OF THE PARTIES

A. Hospital Status. This Agreement is not intended to establish a partnership, joint venture, or employer-employee relationship. Hospital is responsible for all tax payments, withholdings and other obligations of an employer in connection with the provision of Services. Neither Hospital nor any Athletic Trainer/Strength Coach providing Services

on behalf of Hospital shall have any power or authority to bind School to contractual or other obligations.

VI. PERFORMANCE STANDARDS

A. Compliance with Laws, Accreditation and Other Requirements. Hospital shall assure that Services conform to all applicable laws, rules, regulations and standards and the School's policies and procedures.

B. Athletic Trainer's Qualifications. Hospital shall provide Services through Athletic Trainer that continuously meet the following qualifications:

1. Athletic Trainer Licensure. State of Michigan licensed Athletic Trainers.
2. Athletic Training services shall follow the National Athletic Trainer's Association five core practice domains of training as described in the exhibit entitled ("Services").

C. Strength Coach's Qualifications. Strength Coach Certification through nationally accredited certification program.

1. Strength Coach Certification. National Strength and Conditioning Association certification.
2. Strength Coach services shall follow the National Strength and Conditioning Association five core practices of strengthening and conditioning as described in the exhibit entitled ("Services").

D. Ethical and Religious Directives. Hospital shall provide Services only in a manner consistent with The Ethical and Religious Directives for Catholic Health Care Services, as approved by the United States Conference of Catholic Bishops.

VII. TERM AND TERMINATION

A. Term and Extension Period. This Agreement shall commence on August 1, 2026 ("Effective Date") and shall remain in effect for a term of five (5) years expiring on July 31, 2031 ("Expiration Date"). This is the Term. At the end of the Term, the parties may, by mutual written agreement, agree to extend this Agreement for a period of no more than one year. This is the Extension Period.

B. Holdover Services. If Hospital continues to provide Services after the Expiration Date of this Agreement, this Agreement will continue on the same terms and conditions for a holdover period of not greater than six months.

C. Termination.

1. Termination Without Cause. The Agreement may be terminated without cause by either party on ninety (90) day(s) written notice. If School terminates Agreement

pursuant to this provision of the Agreement, the suspended portion of Hospital's hourly fees shall be due in full within thirty (30) days of termination for all months in which Services have been provided. If Hospital terminates Agreement pursuant to this provision of the Agreement, it agrees to waive all suspended portions of its hourly fees.

2. Termination For Cause. Either party may terminate this Agreement immediately if the other party has failed to perform any material obligations required under this Agreement. If School terminates Agreement pursuant to this provision of the Agreement, Hospital shall not be entitled to the suspended portion of its hourly fees, which amount will be deemed by the parties to be liquidated damages and not a penalty. If Hospital terminates this Agreement immediately because School has failed to perform any material obligations required under this Agreement the suspended portion of Hospital's hourly fees shall be invoiced and due in full within thirty (30) days of termination for all months in which Services have been provided.

3. Termination by Mutual Agreement. This Agreement may be terminated at any time by mutual agreement of the parties.

D. Effect of Termination or Expiration. Upon and following the expiration of this Agreement any School equipment in Hospital or Athletic Trainer/Strength Coach's possession shall be returned to School.

VIII. COVENANTS

A. Employee Inducement. During the term of this Agreement and for one (1) year thereafter, School will not directly or indirectly, whether as an individual, advisor, employee, agent, or otherwise take any action to induce any employee to cease his or her employment with Hospital, unless agreed upon in writing by the Parties.

B. Survival. The covenants in this section shall survive termination of this Agreement.

IX. INDEMNIFICATION AND INSURANCE

A. Indemnification. School shall indemnify, defend and hold harmless the Hospital, including, but not limited to, its' Athletic Trainers, officers, employees, directors and agents, from and against all liability, claims, losses, damages and expenses, including reasonable legal fees and expenses, arising solely from their acts and omissions in the performance of their duties and obligations under this Agreement. In such an event, the Hospital shall have the option either of providing its own defense for which School shall promptly pay the Hospital its reasonable cost and expenses or the Hospital may tender the defense to the School, which shall assume it.

B. Liability Insurance.

a. Hospital Professional Liability Coverage. Hospital shall provide and maintain professional liability insurance, covering Hospital's services during the term of this Agreement. Hospital shall provide School with certificates evidencing the coverage upon School's request.

b. School Insurance: School shall obtain and maintain, without gaps in coverage, at its sole expense:

i. Worker's Compensation. School agrees to carry Worker's Compensation insurance covering Schools' Employees in accordance with statutory requirements.

ii. Automobile Liability Insurance. School shall carry primary automobile liability insurance with a combined single limit of $1,000,000.00.

iii. Comprehensive General Public Liability Insurance. School shall carry primary commercial general liability insurance in minimum coverage limits of $1,000,000.00 each occurrence and $2,000,000.00 general aggregate, combined single limit on $1,000,000.00 bodily injury and $1,000,000.00 property damage and $3,000,000.00 general aggregate.

iv. Professional Liability Insurance. School agrees to obtain and maintain at all times during the term of this Agreement, professional liability insurance for its own Employees covering professional and other negligence with coverage's, in any event not less than with shared limits of not less than $1,000,000/$3,000,000.

C. Notification. Each party shall notify the other within ten days of receipt of any lawsuits, claims or notices of intent to file a lawsuit based in any manner on Services rendered or performed under this Agreement.

X. MISCELLANEOUS

A. Governing Law. The laws of the State where the services are to be performed govern this Agreement.

B. Venue. Venue shall be proper only in the jurisdiction where the Services were performed or delivered.

C. Amendment. An amendment of this Agreement is not effective unless it is in writing and signed by each of the parties.

D. Waiver. Waiver of any provision(s) of this Agreement is not effective unless the waiver is in writing and signed by the party against whom enforcement of the waiver is sought. Failure to enforce any provision does not constitute a waiver.

E. Reformation. The provisions of this Agreement will be deemed severable and if any part of any provision is determined to be unenforceable, the provision may be changed to the extent reasonably necessary to make the provision, as so changed, enforceable.

F. Severability. If any provision of this Agreement is determined to be unenforceable, the remaining provisions of this Agreement will not in any way be affected or impaired, but will remain binding in accordance with their terms.

G. Notices. Notice shall be given in writing and shall be effective upon depositing the notice in first-class mail or certified mail, return receipt requested, to School or Athletic Trainer at the addresses below or upon actual receipt by the other party. Facsimile notices shall be delivered during the receiving party's normal business hours and shall be effective only if the sending party maintains written confirmation of facsimile receipt. Either party may change the address to which notices are to be sent by notice given in accordance with the provisions of this Section.

School: Fruitport Community Schools
Address: 3255 E. Pontaluna Rd
Contact: Jason Kennedy, Superintendent

Hospital: Mercy Health Partners d/b/a Trinity Health Muskegon Hospital
Address: 1500 W. Sherman Blvd, Muskegon Michigan 49444
Contact: President

H. Enforceability. This Agreement is intended for the benefit of the parties only. There are no other intended third-party beneficiaries.

I. Assignment. This Agreement may not be assigned, except by School to a parent, subsidiary, successor, or affiliated entity, without the written consent of the parties. Subject to the foregoing limitation upon assignment, this Agreement shall be binding upon and inure to the benefit of the successors and assigns of the parties.

J. Authority to Sign. The agent of the parties signing this Agreement or other document has the authority to sign and bind the parties.

K. Entire Agreement. This Agreement, including all Exhibits referenced herein, constitutes the entire agreement between the parties concerning the subject matter herein. This Agreement supersedes all prior and concurrent negotiations, agreements and understandings between the parties, whether oral or in writing, concerning the subject matter hereof.

The signature page follows.

Mercy Health Partners d/b/a Trinity Health Muskegon Hospital

Signature: _____
Name: Gary Allore
Title: President
Date: _____

School: Fruitport Community Schools

Signature: _____
Name: Jason Kennedy
Title: Superintendent
Date: _____

Exhibit - Services

Hospital shall provide School with Athletic Trainer and/or Strength Coach to provide Services, as defined in this Agreement, at such times and dates mutually agreed upon by the parties, in advance. Notwithstanding the foregoing, Hospital shall have the right of first refusal to provide all services at any school event that would be provided by any organization or group that provides healthcare, sports training, rehabilitation, athletic training or similar services. This right is exclusive and no other organization would be permitted to provide the same or similar services at any school sanctioned event without prior written consent from Hospital.

Athletic Training Services. Hospital shall provide School with athletic training services through a State of Michigan licensed Athletic Trainers for hours necessitated per week. Athletic training services shall follow the National Athletic Trainer's Association five core practice domains of athletic training:

a. Risk Reduction, Wellness and Health Literacy
    - Promoting healthy lifestyles and wellness strategies
    - Reducing risks of injury and illness
    - Educating athletes/students/staff on safe physical performance
    - Assist with minimization of playing field/court hazards
b. Assessment, Evaluation and Diagnosis
    - Performing evaluations and exams and clinical tests
    - Determining clinical impressions or clinical diagnoses
    - Referring athletes/students/staff to other medical professionals when necessary
    - Advice as to athletes/students biomechanical performance
c. Critical Incident Management
    - Executing emergency action plans (EAPs)
    - Providing immediate and life-saving care (CPR, AED, spine stabilization)
    - Managing acute trauma and medical crises
    - Administration of first aid
d. Therapeutic Intervention
    - Designing and implementing rehabilitation programs
    - Using therapeutic modalities and reconditioning protocols
    - Evaluating athletes/students/staff recovery and readiness to return to activity
e. Health Care Administration and Professional Responsibility
    - Maintaining proper documentation and patient records
    - Adhering to ethical, legal, and regulatory standards
    - Managing athletic training facility operations, budgets, and interprofessional communication
    - Guidance and recommendations regarding obtaining and maintaining appropriate equipment and supplies

Strength and Conditioning Coach Services. Hospital shall provide School with strength and conditioning services through a nationally certified strength and conditioning coach for hours necessitated per week. Strength and conditioning services shall follow the National Strength and Conditioning Association five core practices of strength and conditioning:

a. Apply scientific knowledge to train athletes to improve performance

b. Conduct sport-specific testing
c. Design safe and effective strength and conditioning training programs
d. Provide guidance on nutrition
e. Provide guidance on injury prevention

Special Event Coverage. Subject to the availability of athletic trainers and strength coaches, Hospital shall provide an athletic trainer or strength coach for special events as requested, in advance, by the School and shall include, without limitation, the following events:

a. Athletic event, games home and away;
b. Practice sessions;
c. Summer workouts;
d. Weight room workouts;

Special Services. Upon the request of the School and subject to the availability of athletic trainers and/or strength coaches, Hospital shall provide seminars and/or clinics on topics related to athletic injuries and strength training and conditioning techniques, education, athletic counseling, preseason/school year morning and afternoon coverage. Hospital's athletic trainers and/or strength coaches respectively will supervise athletic training rooms, supplies, equipment, and any student athletic trainers. Hospital's athletic trainers will assume responsibility for completing the necessary forms, reports, and documentation as required for performing Sports Medicine services.

Additional Services. As Mutually agreed to by both parties, and subject to availability, Hospital shall provide pre-concussion computer-based neurocognitive baseline testing, strength, agility, and conditioning training, and sport's specific training as well as all other services as appropriate.

Business and Finance Committee
Monday, October 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 5:01 p.m. with Kris Cole, Kathy Six, Jessica Wiseman, and Paul Matz (Rehmann) present.

1. **Audit FY2026 –** Paul Matz presented the results of both the financial statements audit and the single audit for the 2026 fiscal year. The food service program was selected as the major program for the single audit. Rehmann issued an unmodified opinion on both the financial statements audit and the single audit. An unmodified opinion is the highest level of assurance an auditing firm can provide, confirming that the financial statements are accurately stated in all material respects.

2. **Summer Tax Resolution –** The summer tax resolution was presented. This resolution is considered and executed annually, authorizing the district to levy summer property taxes on Fruitport Township and Spring Lake Township. Summer property tax collections provide crucial early-season revenue, strengthening the district's cashflow going into the fall and reducing or eliminating the need for short-term borrowing for cashflow management.

3. **Other:** None

4. **Public Comment**: None

5. **Adjournment**: The meeting was adjourned at 5:25 p.m.

Respectfully submitted by Jessica Wiseman, Director of Business Services

AGENDA SECTION: Business and Finance

BOARD ACTION REQUEST FORM

Meeting Date: October 19, 2026

To: Board of Education

From: Jessica Wiseman

Subject to be Discussed and Policy Reference:
Summer Tax Collection for 2027

Background Information:
In 2014, Fruitport started to collect summer taxes only for Fruitport and Spring Lake Townships. The tax revenues provide cash flow early in the fiscal year to help offset the cost of needing to borrow more money and provide some interest earnings. An annual resolution to collect summer tax is required to be passed each year no later than January 1st.

Financial Impact:
The General Fund levies approximately $4 million in summer tax collections. The townships charge the district approximately $27,500 to collect in the summer.

Recommended Action:
Recommend the approval of the annual resolution to allow Fruitport Community Schools to collect summer taxes for 2027, as discussed. Roll call….

Action Taken:
Vote: ___ Burgess ___ Cole ___ Hazekamp ___ Kelly

___ Meeuwenberg ___ Mueller ___ Six

Annual Summer Tax Resolution

Fruitport Community Schools, Muskegon and Ottawa Counties, Michigan (the "District")

A regular meeting of the board of education of the District (the "Board") was held in the Boardroom, within the boundaries of the District, on the 19th day of October, 2026, at 6:00o'clock in the p.m. (the "Meeting").

The Meeting was called to order by Dave Hazekamp, President.

Present: Members

Absent: Members

The following preamble and resolution were offered by Member _____ and supported by Member _____:

WHEREAS, this Board previously adopted a resolution to impose a summer tax levy to collect 100% of annual school property taxes, including debt service, upon property located within the District and continuing from year-to-year until specifically revoked by the Board.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. Pursuant to the Revised School Code, MCL 380.1 et seq., the Board invokes for 2027 its previously adopted ongoing resolution imposing a summer tax levy of 100% of annual school property taxes, including debt service, upon property located within the District in Spring Lake Township and Fruitport Charter Township (together, the "Townships") and continuing from year-to-year until specifically revoked by the Board and requests that the Townships collect those summer taxes.

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

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

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

Ayes: Members

Nays: Members

Resolution declared adopted.

_____
Secretary, Board of Education

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

_____
Secretary, Board of Education

THRUN LAW FIRM, P.C.

AGENDA SECTION: Student Affairs

BOARD ACTION REQUEST FORM

Meeting Date: October 19, 2026

To: Board of Education

From: Jason Kennedy

Subject to be Discussed and Policy Reference:
Board Goals for Superintendent's Evaluation

Background Information:
The District's Superintendent will be evaluated during the 2026-2027 school year. As a part of the Superintendent's Professional Growth Plan, the following professional growth activities will be evaluated during the evaluation cycle:

1) **Edgewood Elementary School Bond Project**: The Superintendent will provide strategic leadership and oversight of the Edgewood Elementary School Bond Project, guiding the project from the design development and construction documents phases through the construction bidding process and the commencement of construction of the new elementary school. The Superintendent will work collaboratively with the Board of Education, architectural and construction management teams, district staff, and community stakeholders to ensure the project aligns with the district's educational vision, approved bond scope, budget, and timeline. Success will be measured by the completion and approval of design and construction documents, a transparent and competitive bidding process, effective communication with the Board and community, responsible fiscal oversight, and the successful initiation of construction in accordance with the established project schedule and budget.

2) **District's Michigan Integrated Continuous Improvement Process (MICIP) Annual Goals**: The Superintendent will support the implementation, monitoring, and continuous improvement of the building-level goals outlined in the District's Michigan Integrated Continuous Improvement Process (MICIP) Plan for the 2026–2027 school year. The Superintendent will promote alignment between District priorities, building-level improvement efforts, and evidence-based instructional practices. Success will be measured by the consistent monitoring of progress toward each building's identified goals, the use of student achievement and instructional data to inform decision-making, collaboration and accountability among building leadership teams, and documented progress toward the following school improvement priorities:
    - Beach Elementary: Data-Driven Literacy Instruction
    - Edgewood Elementary: Strengthen Tier 2 interventions to ensure every student receives targeted, high-quality reading support based on their needs.
    - Shettler Elementary: Tier 1 Reading Implementation
    - Middle School: 100% All-In Culture
    - High School: Grade, attendance, and behavior support; Universal supports; Tier 1 universal accommodations

Financial Impact: None

Recommended Action:
To approve the goals set forth by the Board of Education to be used in the Superintendent's evaluation for the 2026-2027 school year, as discussed.

Action Taken:
Vote: ___ Burgess ___ Cole ___ Hazekamp ___ Kelly

___ Meeuwenberg ___ Mueller ___ Six

The OK Conference
68 Years of Developing Leaders
www.okconference.info
Dan Beckeman, Commissioner
Jerry Haggerty, Assistant Commissioner

Dear OK Conference Superintendents:

As we prepare for the upcoming OK Conference realignment process, we are issuing this letter to gauge the explicit intentions of each member district. The long-term strength and integrity of our conference depend entirely on complete transparency, civil discourse, and a shared commitment to the spirit and bylaws of the OK Conference.

The primary objective of this effort is to establish a dependable, fully committed membership of 41 schools for the upcoming four-year cycle. Constructing equitable realignment plans requires absolute certainty regarding which schools will participate. A school departing after divisions are established severely destabilizes alignment, unfairly impacts fellow member schools, and forces emergency recalculations of divisional structures and athletic schedules.

The ultimate strength of the OK Conference relies on the fundamental truth that **we are better together**. Our conference is only as strong as our collective unity and the mutual support shared among all 41 member schools. While our teams compete fiercely on the field and court, off the field we remain partners dedicated to a shared educational mission. That partnership requires open, respectful dialogue during the decision-making process, alongside a steadfast commitment to support final conference decisions—even when an individual school does not receive every placement preference it desires.

In turn, the conference recognizes that district commitment must be met with a transparent, equitable realignment process. Every school will have a clear, structured opportunity to voice concerns, understand placement criteria, and have its unique circumstances thoughtfully evaluated before decisions are finalized. As we proceed, we ask each Superintendent to affirm your district's pledge and support to:

- **Uphold civil discourse and the OK Conference code** across all athletic, administrative, and leadership interactions.
- **Transparently state district intentions prior to realignment** to ensure accurate, reliable planning for all 41 member schools.
- **Honor final realignment outcomes**, avoiding post-alignment departures that disrupt partner schools and compromise competitive schedules.

The decisions made throughout this process will shape the conference for the next four-year cycle, but our commitment to one another extends well beyond establishing new divisions. As high school athletics evolves, we will continuously navigate challenges regarding scheduling, officiating, sportsmanship, operations, and competitive balance. These challenges are always best addressed when all 41 schools stand united and committed to working together through the OK Conference.

Sincerely,

Dan Beckeman, Commissioner

Jerry Haggerty, Assistant Commissioner

Superintendent Commitment

By signing below, I affirm my district's intention to participate as a dependable member of the OK Conference for the upcoming four-year cycle. I understand that this commitment is vital for accurate realignment planning prior to division finalization, and I pledge to uphold civil discourse, mutual respect, and the bylaws of the OK Conference.

I acknowledge that withdrawing post-alignment is disruptive to schedules and unfair to partner districts. In return, I anticipate a transparent realignment process where our district can express concerns, review criteria, and have our context fully evaluated.

Superintendent: _____

School District: _____

Signature: _____

Date: _____

Please sign and return this commitment form using the enclosed envelope.