

April 13, 2026 - Regular Board Meeting
Monday, April 13, 2026 5:30 PM Eastern

Elk Rapids High School Library
308 Meguzee Point Dr
Elk Rapids, MI 49629

Jennifer Brown: Absent
Jeff Hill: Present
Tara Kribs: Present
Steven Merchant: Present
Scott Moore: Present
Sherry Steffen: Present
Shana Wojtowicz: Present
Present: 6, Absent: 1.

I. CALL TO ORDER: ROLL CALL/PLEDGE OF ALLEGIANCE

Board of Education:

President Jennifer Brown	Trustee Shana Wojtowicz
Vice-President Tara Kribs	Trustee Jeff Hill
Secretary Sherry Steffen	Trustee Steven Merchant
Treasurer Scott Moore	

Central Staff:

Superintendent Bryan McKenna
Executive Assistant Kortni Huron

II. CHANGES AND ADDITIONS TO THE AGENDA

To approve the agenda with no changes or additions. This motion, made by Scott Moore and seconded by Shana Wojtowicz, Carried.

Jennifer Brown: Absent, Jeff Hill: Yea, Tara Kribs: Yea, Steven Merchant: Yea,
Scott Moore: Yea, Sherry Steffen: Yea, Shana Wojtowicz: Yea
Yea: 6, Nay: 0, Absent: 1

III. SPECIAL PRESENTATION - STAFF/STUDENT SPOTLIGHT

- Cherryland Middle School
 - SLAM Students
- Elk Rapids High School Winter Athletics
 - Brett Graham

IV. COMMUNICATIONS FROM THE PUBLIC (AGENDA ITEMS ONLY)

Time limitations: Fifteen minutes per item, three minutes per speaker per item.
Any citizen attending the meeting in person who wishes to address the school board on agenda items only may speak at this time. Person addressing the board are asked to register their name, address, and, if applicable, their affiliation. The Board President should recognize the citizen before speaking.
None.

V. CONSENT AGENDA

The purpose of the consent agenda is to expedite business by grouping routine items together to be dealt with by one board motion without discussion beyond

asking questions for simple clarification. Any board member may ask that any item on the consent agenda be removed and placed elsewhere on the agenda for discussion or due to conflicts. Such requests will be granted. If an item is not removed from the consent agenda, the action noted on the agenda is approved by motions to adopt the consent agenda.

APPROVAL OF MINUTES

- March 9, 2026 - Regular Meeting Minutes

VI. APPROVAL OF BILLS

- General Fund - \$343,058.78
- Capital - \$22,450.00
- Bond - \$18,000.00

VII. PERSONNEL

121-26 APPROVAL OF RESIGNATION OF LINDA DART, FOR THE PURPOSE OF RETIREMENT, AS LEAD PRESCHOOL TEACHER

RESOLVED: That the resignation of Linda Dart, for the purpose of retirement, as the Lead Preschool Teacher at Lakeland Elementary, be approved as of June 5, 2026.

122-26 APPROVAL OF RESIGNATION OF MACY PINER AS A TEACHER

RESOLVED: That the resignation of Macy Piner as a Teacher at Elk Rapids High School be approved as of June 5, 2026.

123-26 APPROVAL OF RESIGNATION OF JULIE GREENE, FOR THE PURPOSE OF RETIREMENT, AS A TEACHER

RESOLVED: That the resignation of Julie Greene, for the purpose of retirement, be approved as of June 30, 2026.

124-26 APPROVAL OF RESIGNATION OF SUSAN FLORES, FOR THE PURPOSE OF RETIREMENT, AS A TEACHER

RESOLVED: That the resignation of Susan Flores, for the purpose of retirement, be approved as of June 30, 2026.

125-26 APPROVAL OF RESIGNATION OF CHRIS O'CONNELL AS A COACH

RESOLVED: That the resignation of Chris O'Connell as JV Football Coach be approved as of April 8, 2026.

DONATIONS

None.

To approve the Consent Agenda as presented. This motion, made by Sherry Steffen and seconded by Scott Moore, Carried.

Jennifer Brown: Absent, Jeff Hill: Yea, Tara Kribs: Yea, Steven Merchant: Yea, Scott Moore: Yea, Sherry Steffen: Yea, Shana Wojtowicz: Yea

Yea: 6, Nay: 0, Absent: 1

VIII. ACTION ITEMS

VIII.A. **126-26 APPROVAL OF 2026-2027 DISTRICT CALENDAR
PENDING STATE LABOR DAY APPROVAL**

RESOLVED: That the 2026-2027 District Calendar be approved, as presented, pending the State Labor Day Waiver final approval.
To approve the resolution as presented. This motion, made by Scott Moore and seconded by Shana Wojtowicz, Carried.
Jennifer Brown: Absent, Jeff Hill: Yea, Tara Kribs: Yea, Steven Merchant: Yea, Scott Moore: Yea, Sherry Steffen: Yea, Shana Wojtowicz: Yea
Yea: 6, Nay: 0, Absent: 1

VIII.B. **127-26 APPROVAL OF ELK RAPIDS HIGH SCHOOL CARPET RFP**

RESOLVED: That the Elk Rapids High School Carpet Bid be awarded to Ritsema Associates, as presented.
To approve the resolution as presented. This motion, made by Scott Moore and seconded by Shana Wojtowicz, Carried.
Jennifer Brown: Absent, Jeff Hill: Yea, Tara Kribs: Yea, Steven Merchant: Yea, Scott Moore: Yea, Sherry Steffen: Yea, Shana Wojtowicz: Yea
Yea: 6, Nay: 0, Absent: 1

VIII.C. **128-26 APPROVAL OF UHY/MANER COSTERISAN AUDIT
AGREEMENT FOR FISCAL YEAR 2025-2026**

RESOLVED: That the Maner Costerisan Audit Scope and Objectives be approved, as presented.
To approve the resolution as presented. This motion, made by Scott Moore and seconded by Shana Wojtowicz, Carried.
Jennifer Brown: Absent, Jeff Hill: Yea, Tara Kribs: Yea, Steven Merchant: Yea, Scott Moore: Yea, Sherry Steffen: Yea, Shana Wojtowicz: Yea
Yea: 6, Nay: 0, Absent: 1

VIII.D. **129-26 APPROVAL OF OVERNIGHT TRIP**

RESOLVED: That the Cherryland Middle School 7th-grade overnight trip to Camp LOC dated May 20, 2026 - May 22, 2026, be approved as presented
To approve the resolution as presented. This motion, made by Scott Moore and seconded by Shana Wojtowicz, Carried.
Jennifer Brown: Absent, Jeff Hill: Yea, Tara Kribs: Yea, Steven Merchant: Yea, Scott Moore: Yea, Sherry Steffen: Yea, Shana Wojtowicz: Yea
Yea: 6, Nay: 0, Absent: 1

IX. **COMMUNICATIONS FROM THE PUBLIC**

Time limitations: Same as above. Any citizen attending the meeting in person who wishes to address the Elk Rapids School Board on a matter not listed on this agenda may speak at this time. Persons addressing the school board are asked to register their name, address, and, if applicable, their affiliation. The Board President should recognize that the attendees wishing to speak on matters listed on the agenda will be permitted, under the same limitations, to speak when the matter is brought before the board.

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X. **DISCUSSION ITEMS**

- Inter-District Cooperative Open Enrollment Agreement 2026-29
- Preschool Programming

Inter-District Cooperative Open Enrollment Agreement 2026-29 -

Superintendent McKenna reported that the ISD is close to finalizing this agreement for our region. This would permit the district to open grade levels to Non-Resident students as available. When this agreement is complete and ready for review and adoption, Superintendent McKenna will present it to the board of education.

Preschool Programming - Superintendent McKenna wanted to celebrate Rachael Birgy for writing and receiving a start-up grant for another GSRP classroom. This grant was awarded at over \$40,000.

XI. **CORRESPONDENCE TO AND FROM THE BOARD OF EDUCATION**

- Garrett Skurnit

Sherry Steffen also received a Certified Letter from a Whitewater Township resident, and stated during this item on the agenda.

XII. **MONTHLY BOARD OF EDUCATION FINANCIAL REPORT**

- Presented by Beverly Mobley

XIII. **SUPERINTENDENT REPORT**

- Bond Update
- Capital Projects Update
- Negotiations Update

Bond Update - The final Cherryland Middle School wing has been inspected and opened. The playground, landscaping and parking lots will be completed during the summer of 2026, rounding out the bond project's initial plans.

Capital Projects Update - The district has 3 RFP's out for bid. These projects include: new carpet in the classrooms at ERHS, new windows at ERHS and Lakeland, and new paint in the gym at CMS.

Negotiations Update - Superintendent McKenna and Beverly Mobley met with EREA last week, and have a second meeting coming up this week.

XIV. **BOARD OF EDUCATION CELEBRATING SUCCESSES**

Kribs - Celebrated Mill Creek Academy's Variety Show last Friday, and announced that Lakeland's Variety Show is this Friday.

XV. **SCHEDULED ACTIVITIES/FUTURE MEETINGS**

- May 1, 2026 - 1/2 Day for Students, PM PD for Staff
- May 2, 2026 - We Are ER Dinner Auction
- May 11, 2026 - Regular Board Meeting

XVI. **ADJOURNMENT**

To adjourn at 6:37 p.m. This motion, made by Scott Moore and seconded by Sherry Steffen, Carried.

Jennifer Brown: Absent, Jeff Hill: Yea, Tara Kribs: Yea, Steven Merchant: Yea, Scott Moore: Yea, Sherry Steffen: Yea, Shana Wojtowicz: Yea

Yea: 6, Nay: 0, Absent: 1

What is SLAM and what do we do?



Who is SLAM?

Student Leaders Achieve More

Slam is a group that consists of a variety of 6th, 7th, and 8th grade students from CMS led by Mrs. DeVogel.

What do we do?

- Promote school engagement
- Announcements every school day
- Spirit Days
- Fundraisers

The Color Run





This is our main fundraiser and 100% of the proceeds goes to the school

JERSEY SPIRIT DAY

THIS FRIDAY + March 13TH



WEAR YOUR FAVORITE JERSEY
SHOW YOUR TEAM SPIRIT!!!

St. Pattys Day



Pink out



Spirit
days
that we
have
done in
the past

U of M vs. MSU



Halloween!!!!



Staff vs. Student Games



Saturday, March 21st

Short's Brewing Co. Pull Barn - Elk Rapids

11am - Plunge Check-In & Pre-Plunge Party at Short's Pull Barn!

Turn in cash & check donations, get your incentives, a beverage & prepare to plunge!

12pm - Plunge into the Plungester at Short's Pull Barn!

After Party - Splash Bash & Awards

Lunch & hoodie is included for all plungers who raise \$100+.

Drinks (& food for spectators) available for purchase on-site



Scan to Plunge!



SPONSOR OR SIGN-UP
www.PLUNGEMI.org



2025-6 ERHS Winter Sports Review School Board Presentation

Girls Basketball: Coaches: Mike Brown, Mary Gregorski, Bo Reinhardt, and Don Smith

- JV: Good numbers. Finished 16-5 and showed good improvement.
- V: Finished in 3rd place in the conference. 13-10 overall
- All Conference: Rhylynn Skroki and Anna Pray
- 2nd Team: Ally Schlicker
- HM: Brooke Fluty
- Academic All State

Girls Hockey: Coop.

- State champions of the Michigan High School Girls Hockey League.
- Played in nationals in Minnesota.
- ERHS represented by Brynne Schulte, Julie Hawkins, and Gillian Evina

Dance: Led by first year coaches Cassidy Mogford and Adrian Draper.

- Had 11 team members and did a fantastic job at the girls and boys basketball games.

Boys Hockey: Coop. ERHS is represented by Carter Denoyer, Graham Elkins, and Luke Schulte. Lost in the state semi finals to the eventual state champion.

Powerlifting: Coaches Garrett Skurnit, Bruce Addison, Chris White, Brent Shipman, Alison Sumerix, Mike McCormick, and Dillin Wiltshire.

- JV girls won the JV state championship for the Michigan Powerlifting Association.
- V girls had Emma Eardley qualify for the state meet.
- Good and improving numbers.

Bowling: Coaches Deb and Ken Hicks

- Won Conference
- All Conference: Makai Wyatt and Zach Cadwell
- 2nd Team: Cohen Reinhardt and Nate Barton
- HM: Laci Springborn
- Makai and Zach qualified for the state finals. Makai earned all state recognition.

Ski: Coaches Sean Wells and Doug White.

- Elk Rapids athletes Corbin Bogard, Ben Dyste, and Larsen Dyste all received all state recognition.
- Won the conference.
- Second in regionals and second and second in the state.

Boys Basketball: Coaches Kevin Ball, Zach Kerfoot, Tylor Somers, Caden Moore, and Tyler Wilson.

- 9th Grade: Lost only two games and showed great potential and attitude.
- JV: Had some ups and downs, but only lost one league game.
- V
 - 21-4: Second most in school history.
 - Conference Champions
 - District Champions
 - All Conference: Jayden Hresko, Tyler Standfest, and Cam Kerfoot
 - 2nd Team All Conference: Mason Cannon and Jake Moore
 - Honorable Mention All Conference: Caden Schlicker
 - Zach and Tyler earned All State Recognition.
 - Team Academic All State

All Sports Trophy:

- Currently in first. Spring sports all have good numbers and should have a strong spring sports season.

March 9, 2026 - Regular Board Meeting
Monday, March 9, 2026 5:30 PM Eastern

Elk Rapids High School Library
308 Meguzee Point Dr
Elk Rapids, MI 49629

Jennifer Brown: Present
Jeff Hill: Present
Tara Kribs: Absent
Steven Merchant: Present
Scott Moore: Present
Sherry Steffen: Present
Shana Wojtowicz: Present
Present: 6, Absent: 1.

I. CALL TO ORDER: ROLL CALL/PLEDGE OF ALLEGIANCE

Board of Education:

President Jennifer Brown	Trustee Shana Wojtowicz
Vice-President Tara Kribs	Trustee Jeff Hill
Secretary Sherry Steffen	Trustee Steven Merchant
Treasurer Scott Moore	

Central Staff:

Superintendent Bryan McKenna
Executive Assistant Kortni Huron
Director of Finance Laurie McCann

II. CHANGES AND ADDITIONS TO THE AGENDA

To approve the agenda with no changes or additions. This motion, made by Scott Moore and seconded by Shana Wojtowicz, Carried.

Tara Kribs: Absent, Jennifer Brown: Yea, Jeff Hill: Yea, Steven Merchant: Yea, Scott Moore: Yea, Sherry Steffen: Yea, Shana Wojtowicz: Yea
Yea: 6, Nay: 0, Absent: 1

III. SPECIAL PRESENTATION

- Advocacy Certification
 - Sherry Steffen
 - Tara Kribs

Jennifer Brown congratulated Sherry and Tara on the MASB awards that they were both presented.

IV. SPECIAL PRESENTATION - STAFF/STUDENT SPOTLIGHT

- Elk Rapids High School
 - Seven Brides for Seven Brothers Musical

Those Present:

Jack Young, Christy Britton, Rob Bachi, and a senior student, Easton Merchant.

V. COMMUNICATIONS FROM THE PUBLIC (AGENDA ITEMS ONLY)

Time limitations: Fifteen minutes per item, three minutes per speaker per item. Any citizen attending the meeting in person who wishes to address the school board on agenda items only may speak at this time. Person addressing the board are asked to register their name, address, and, if applicable, their affiliation. The Board President should recognize the citizen before speaking.

None.

VI. CONSENT AGENDA

The purpose of the consent agenda is to expedite business by grouping routine items together to be dealt with by one board motion without discussion beyond asking questions for simple clarification. Any board member may ask that any item on the consent agenda be removed and placed elsewhere on the agenda for discussion or due to conflicts. Such requests will be granted. If an item is not removed from the consent agenda, the action noted on the agenda is approved by motions to adopt the consent agenda.

APPROVAL OF MINUTES

- February 9, 2026 - Regular Board Meeting Minutes

APPROVAL OF BILLS

- General Fund - \$469,805.84
- Capital - \$87,130.00
- Bond - \$555,368.84

PERSONNEL

109-26 APPROVAL OF RESIGNATION OF SANDY JANSEN AS A COACH

RESOLVED: That the resignation of Sandy Jansen as Equestrian Coach at Elk Rapids High School be approved as of February 23, 2026.

110-26 APPROVAL OF JESSE STARR AS A DRIVER

RESOLVED: That Jesse Starr be approved as a bus driver. Mr. Starr will be assigned to 30 hours/week and will be placed at Step 1 of the Transportation Master Agreement.

111-26 APPROVAL OF MICHELLE WHITE AS A PARAPROFESSIONAL

RESOLVED: That Michelle White be approved as a paraprofessional at Mill Creek Academy. Mrs. White will be placed at the grandfathered rate of \$17.61 and will be assigned to 20 hours/week for the remainder of the 2025-26 school year.

112-26 APPROVAL OF SARA WATERMAN AS A SPECIAL EDUCATION PARAPROFESSIONAL

RESOLVED: That Sara Waterman be approved as a special education paraprofessional at Lakeland Elementary. Sara will be placed at Step 1 of the Master Agreement and will be assigned to 35 hours/week.

113-26 APPROVAL OF RESIGNATION OF KELLY CIBIK AS A TEACHER

RESOLVED: That the resignation of Kelly Cibik as a teacher at Cherryland Middle School be approved as of June 5, 2026.

114-26 APPROVAL OF ZACH PLATT AS A COACH

RESOLVED: That Zach Platt be approved as JV Baseball Coach at Elk Rapids High School. Mr. Platt will be placed at Step 1 of the Schedule B Master Agreement.

115-26 APPROVAL RESIGNATION OF LAURIE MCCANN AS DIRECTOR OF FINANCE

RESOLVED: That the resignation of Laurie McCann as Director of Finance for Elk Rapids Schools and Mill Creek Academy be approved as of June 30, 2026.

DONATIONS

None.

To approve the Consent Agenda as presented. This motion, made by Scott Moore and seconded by Shana Wojtowicz, Carried.

Tara Kribs: Absent, Jennifer Brown: Yea, Jeff Hill: Yea, Steven Merchant: Yea, Scott Moore: Yea, Sherry Steffen: Yea, Shana Wojtowicz: Yea
Yea: 6, Nay: 0, Absent: 1

VII. ACTION ITEMS

VII.A. 116-26 APPROVAL OF CONTRACT RENEWAL FOR CHARTWELLS K12

RESOLVED: That the contract between Elk Rapids Schools and Chartwells K12, beginning on July 1, 2026, and ending on June 30, 2027, be approved.

To approve the resolution as presented. This motion, made by Scott Moore and seconded by Shana Wojtowicz, Carried.

Tara Kribs: Absent, Jennifer Brown: Yea, Jeff Hill: Yea, Steven Merchant: Yea, Scott Moore: Yea, Sherry Steffen: Yea, Shana Wojtowicz: Yea
Yea: 6, Nay: 0, Absent: 1

VII.B. 117-26 APPROVAL OF ROOF REPLACEMENT

RESOLVED: That the Cherryland Middle School roof replacement quote, prepared by Arrow Roofing and Sheet Metal LLC, be approved as presented.

To approve the resolution as presented. This motion, made by Scott Moore and seconded by Shana Wojtowicz, Carried.

Tara Kribs: Absent, Jennifer Brown: Yea, Jeff Hill: Yea, Steven Merchant: Yea, Scott Moore: Yea, Sherry Steffen: Yea, Shana Wojtowicz: Yea
Yea: 6, Nay: 0, Absent: 1

VII.C. 118-26 APPROVAL OF 27L EDUCATION STIPEND

RESOLVED: That the 27l Educator Stipend be approved for the following employment groups, as presented:

- Teachers
- Paraprofessionals
- Preschool Lead Teachers

- Administrative Assistants
- Transportation Employees
- Principals
- Cabinet Members
- Supervisors

To approve the resolution as presented. This motion, made by Scott Moore and seconded by Shana Wojtowicz, Carried.

Tara Kribs: Absent, Jennifer Brown: Yea, Jeff Hill: Yea, Steven Merchant: Yea, Scott Moore: Yea, Sherry Steffen: Yea, Shana Wojtowicz: Yea
 Yea: 6, Nay: 0, Absent: 1

VII.D. 119-26 APPROVAL OF 2025-26 GENERAL FUND REVISED BUDGET

RESOLVED: That the 2025-26 General Fund Revised Budget be approved as presented.

To approve the resolution as presented. This motion, made by Scott Moore and seconded by Shana Wojtowicz, Carried.

Tara Kribs: Absent, Jennifer Brown: Yea, Jeff Hill: Yea, Steven Merchant: Yea, Scott Moore: Yea, Sherry Steffen: Yea, Shana Wojtowicz: Yea
 Yea: 6, Nay: 0, Absent: 1

VII.E. 120-26 APPROVAL OF 2025-26 FOOD SERVICE REVISED BUDGET

RESOLVED: That the 2025-26 Food Service Revised Budget be approved as presented

To approve the resolution as presented. This motion, made by Scott Moore and seconded by Shana Wojtowicz, Carried.

Tara Kribs: Absent, Jennifer Brown: Yea, Jeff Hill: Yea, Steven Merchant: Yea, Scott Moore: Yea, Sherry Steffen: Yea, Shana Wojtowicz: Yea
 Yea: 6, Nay: 0, Absent: 1

VIII. COMMUNICATIONS FROM THE PUBLIC

Time limitations: Same as above. Any citizen attending the meeting in person who wishes to address the Elk Rapids School Board on a matter not listed on this agenda may speak at this time. Persons addressing the school board are asked to register their name, address, and, if applicable, their affiliation. The Board President should recognize that the attendees wishing to speak on matters listed on the agenda will be permitted, under the same limitations, to speak when the matter is brought before the board.

None.

IX. DISCUSSION ITEMS

- Strategic Plan: Communications/Community Engagement
 - Perception Survey
 - Public Relations
- Perception Survey - Superintendent McKenna stated that the district is in the planning stages of sending out a parent/community survey as it relates to their thoughts on the school climate. This would be through Wayne H., and the principals are currently vetting the source and reviewing/editing the survey. The district plans to bring it back to the board for approval in April and publish the survey in May.

- Public Relations - The district is seeking to increase community engagement with immediate needs at Mill Creek Academy and to tell their story. This public relations contract would increase the social media imprint, with the idea to also share a newsletter 3 times per year. Mill Creek Academy has already contracted with Chloe Marie LLC, and Superintendent McKenna may be recommending that Elk Rapids Schools do the same in the future.

X. CORRESPONDENCE TO AND FROM THE BOARD OF EDUCATION

- Email Communication from Martyn Waddell

XI. SUPERINTENDENT REPORT

- Bond Update
- 2026-2027 Calendar Update
- Bond Update - Superintendent McKenna stated that Cherryland Middle School will likely be occupying the new wing next week. Asbestos abatement will start over spring break, demolition of the last existing wing will happen after spring break, and finally, they will also finish the playground and parking lots, as well.
- 2026-2027 Calendar Update - The calendar committee and EREA have met, and most of the region is looking to start school before Labor Day this year. Elk Rapids Schools is looking to do the same. The formal calendar will be presented to the board for their consideration to approve in April.

XII. BOARD COMMITTEE REPORTS

- Athletics Council
- Curriculum Council
- Facilities/Finance Committee
- Sex Education/Wellness Committee
- Athletics Council - Moore stated that the winter sports were a great success overall, with a high number of students competing. The committee is looking to potentially move the softball field over near the baseball complex, and move the practice football field to where the softball field currently is. The committee is also looking to consider that all payments to get into games be via GoFan.
- Curriculum Council - Superintendent McKenna removed this report.
- Facilities/Finance Committee - Brown stated that there is some remaining bond monies, and the committee is investigating which items from the initial bond to put back on the table that were earlier removed due to the rising costs of the projects. There are needs throughout the district that could be covered by the Capital Projects Fund, including the need for boilers.
- Sex Education/Wellness Committee - Superintendent McKenna reported that changes are expected to come from the state with updated curriculum, but until that happens, the district is not changing anything to what is currently taught.

- **Class Size** - Superintendent McKenna and Hill stated that this committee held the meeting virtually, as there was only one staff member who was over the student ratio in the EREA teacher's contract, and that staff member will be paid accordingly.

XIII. STUDY SESSION

This portion of the agenda is utilized by the Board to introduce topics for future study, to discuss school-related matters, and to relate items of interest. No action is taken during this time. Occasionally, closed sessions are scheduled to discuss confidential personnel, negotiations, or property matters.

Closed Session

(e) To consult with its attorney regarding trial or settlement strategy in connection with specific pending litigation, but only if an open meeting would have a detrimental financial effect on the litigating or settlement position of the public body.

To adjourn to Closed Session at 6:23. This motion, made by Scott Moore and seconded by Shana Wojtowicz, Carried.

Tara Kribs: Absent, Jennifer Brown: Yea, Jeff Hill: Yea, Steven Merchant: Yea, Scott Moore: Yea, Sherry Steffen: Yea, Shana Wojtowicz: Yea

Yea: 6, Nay: 0, Absent: 1

Reconvened at 7:28. To approve the Closed Session Minutes. This motion, made by Scott Moore and seconded by Shana Wojtowicz, Carried.

Tara Kribs: Absent, Jennifer Brown: Yea, Jeff Hill: Yea, Steven Merchant: Yea, Scott Moore: Yea, Sherry Steffen: Yea, Shana Wojtowicz: Yea

Yea: 6, Nay: 0, Absent: 1

XIV. BOARD OF EDUCATION CELEBRATING SUCCESSES

None.

XV. SCHEDULED ACTIVITIES/FUTURE MEETINGS

- March 28 - April 5, 2026 - Spring Break
- April 13, 2026 - Regular Board Meeting

XVI. ADJOURNMENT

To adjourn at 7:29 p.m. This motion, made by Scott Moore and seconded by Shana Wojtowicz, Carried.

Tara Kribs: Absent, Jennifer Brown: Yea, Jeff Hill: Yea, Steven Merchant: Yea, Scott Moore: Yea, Sherry Steffen: Yea, Shana Wojtowicz: Yea

Yea: 6, Nay: 0, Absent: 1

Check #	Date	Run	Type	Status	Vendor	Name	Invoice Description	Amount
081212	03/11/2026		AP	Check Open	092178	Andrea Krakow	CPR Reimbursement	23.00
081213	03/11/2026		AP	Check Open	094601	Axium Services, Inc.	Volleyball tournament cleaning	2,073.76
081214	03/11/2026		AP	Check Open	094821	Belanger Septic Service	CMS Grease Trap	925.00
081215	03/11/2026		AP	Check Open	093492	Blue Lakes Charter & Tours	B. Basketball to Newberry	1,995.00
081216	03/11/2026		AP	Check Open	093331	CDW Government	Google Workspace 3 years	5,850.00
081217	03/11/2026		AP	Check Open	095152	Cecilia McCormack	Chaperoning Spec bus to Newberry	75.00
081218	03/11/2026		AP	Check Open	091711	Central Michigan University	CMU Track Meet	500.00
081219	03/11/2026		AP	Check Open	094431	Compass Groups USA, Inc.	February 2026	71,530.12
081220	03/11/2026		AP	Check Open	000021	Crystal Flash Inc	3/3/26	1,937.18
081221	03/11/2026		AP	Check Open	003111	David Vanderploeg	CPR Coaches	90.00
081222	03/11/2026		AP	Check Open	095181	Deb Hicks	Reimburse bowling	635.58
081223	03/11/2026		AP	Check Open	001526	Elk Rapids Food Service	MCA Preschool/GSRP Feb 26	1,540.00
081224	03/11/2026		AP	Check Open	094977	Engineered Protection Systems..	Camera License Spectrum	3,120.00
081225	03/11/2026		AP	Check Open	092885	ESS Midwest, Inc.	3/13/26	15,743.94
081226	03/11/2026		AP	Check Open	090911	Ferris State University	Dual Enrollment	16,562.76
081227	03/11/2026		AP	Check Open	001609	Gaylord High School	Otsego Club "Tribute"	275.00
081228	03/11/2026		AP	Check Open	001619	Ginop Sales, Inc	garage supplies	35.44
081229	03/11/2026		AP	Check Open	094420	Grand Traverse Refrigeration, I..	Repair new concession stand cooler	1,234.67
081230	03/11/2026		AP	Check Open	094881	John E Green Company	LL office no heat	6,059.77
081231	03/11/2026		AP	Check Open	094439	Krista Taylor	Reimburse plate tectonic lab supplies	67.53
081232	03/11/2026		AP	Check Open	094334	Leah Nicholson	Reimburse HS Robotics	1,747.93
081233	03/11/2026		AP	Check Open	092642	NASSP/Lead Conference	NHS	385.00
081234	03/11/2026		AP	Check Open	000108	Northwest Education Services	25-26 Career tech out of district	10,625.01
081235	03/11/2026		AP	Check Open	093956	Profile	HS office	45.00
081236	03/11/2026		AP	Check Open	094540	Stacey Milner	5/6 volleyball clinic	150.03
081237	03/11/2026		AP	Check Voided	04/08/2026 000198	Stephanie Butte	Reimburse cheer bows	65.00
081238	03/11/2026		AP	Check Open	002532	The Place, LLC	boys basketball plaques	1,569.50
081239	03/11/2026		AP	Check Open	000030	Thrun Law Firm P.C	Feb 26, 2026	1,100.00
081240	03/11/2026		AP	Check Open	095209	Traverse City Junior Golf Assoc..	Golf Tournament	680.00
081241	03/11/2026		AP	Check Open	003105	Village of Elk Rapids	January 1-31, 2026	1,689.06
081260	03/18/2026		AP	Check Open	000021	Crystal Flash Inc	3/10/26	2,379.40
081261	03/18/2026		AP	Check Open	094023	Crystal Lake Clinic, Pc	McKinley	158.00
081262	03/18/2026		AP	Check Open	095181	Deb Hicks	Reimburse bowling	521.85
081263	03/18/2026		AP	Check Open	090068	Elk Rapids Area Chamber Of C..	ER Full page ad for Visitors Guide	2,000.00
081264	03/18/2026		AP	Check Open	094249	Garrett Skurnit	Reimburse Powerlifting	1,649.10
081265	03/18/2026		AP	Check Open	094924	Katherine Theisen	Reimburse TPT	20.00
081266	03/18/2026		AP	Check Open	093995	Kimball Midwest	Garage Supplies	2,049.47

Check #	Date	Run	Type	Status	Vendor	Name	Invoice Description	Amount
081267	03/18/2026	AP	Check	Open	094439	Krista Taylor	Reimburse supplies	139.89
081268	03/18/2026	AP	Check	Open	000128	Messa	4/2026	138,656.22
081269	03/18/2026	AP	Check	Open	094759	Pro-Vision Solutions, LLC	One Year device License	79.00
081270	03/18/2026	AP	Check	Open	000199	Purity Cylinder Gases Inc	Heating Nozzle	292.70
081271	03/18/2026	AP	Check	Open	094614	Ricoh USA, Inc	HS Staples for Printer	712.50
081272	03/18/2026	AP	ACH	Cleared 04/07/2026	002847	Shell Credit Card Center	2/4/26 Fleet Debi Wright Express	219.74
081273	03/18/2026	AP	Check	Open	090779	Stafford-Smith, Inc.	additional Freight	194.44
081274	03/18/2026	AP	Check	Open	000190	Sudhakar Chaphalkar	Reimburse HS Robotics	19.90
081275	03/18/2026	AP	Check	Open	092772	Sue Anderson	Mileage Nov 2025- March 10, 2026	340.95
081276	03/18/2026	AP	Check	Open	095116	NoMi Yard Signs	Yard Signs dinner auction	231.08
081277 to 081280 Checks Missing								
081281	03/19/2026	AP	Check	Open	000102	Aflac	March 2026 F7109	159.48
081293	03/24/2026	AP	Check	Open	000200	Bay Area Drywall	Repair Press Box Soccer Field	5,600.00
081294	03/24/2026	AP	Check	Open	095051	Cooper Family Spreads	Jam for CMS	792.00
081295	03/24/2026	AP	Check	Open	002222	DTE Energy	Final Bills old account numbers308 Meg..	5,878.48
081296	03/24/2026	AP	Check	Open	000176	Follett Software, LLC	Patron Data Intg Roster API	900.00
081297	03/24/2026	AP	Check	Open	001618	Gill-Roy's Complete Hardware	elk055	80.66
081298	03/24/2026	AP	Check	Open	093729	Holly Zatkovic	Reimburse MACUL Conference	312.15
081299	03/24/2026	AP	Check	Open	094807	Janane Rich	Reimburse robotics supplies	366.83
081300	03/24/2026	AP	Check	Open	095076	Jennifer Walter	Ski Reimbursement	4,882.91
081301	03/24/2026	AP	Check	Open	095047	John Young III	Reimburse for ECO Club	475.00
081302	03/24/2026	AP	Check	Open	094302	Katie Knust	Mileage Sept-Nov 2025	46.75
081303	03/24/2026	AP	Check	Open	093448	Kevin Ball	Banquet Items Boys Basketball	17.04
081304	03/24/2026	AP	Check	Open	000170	KML	Water treatment	400.00
081305	03/24/2026	AP	Check	Open	095241	Law Offices Of Dennis Pollard ..	Dec 2025- Feb 28, 2026	49.28
081306	03/24/2026	AP	Check	Open	095143	Matthew Drost	Reimburse ECO club	75.00
081307	03/24/2026	AP	Check	Open	094910	Nate Butte	Reimburse Hotel TD club	1,249.44
081308	03/24/2026	AP	Check	Open	095153	Rachael Birgy	GSRP Mileage Jan/Feb 2026	127.60
081309	03/24/2026	AP	Check	Open	093248	Tara DenHerder	Reimburse MACUL	81.88
081310	03/24/2026	AP	Check	Open	002532	The Place, LLC	HS Robotics	137.44
081311	03/24/2026	AP	Check	Open	095209	Traverse City Junior Golf Assoc..	Golf invite TC West	300.00
081312	03/24/2026	AP	Check	Open	000046	UHY advisors, Inc	February 2026 Consultation work	19,485.00
081313	03/24/2026	AP	Check	Open	003105	Village of Elk Rapids	Feb 1-28, 2026	3,647.32



Check Register

Elk Rapids Schools

Bank Account AP, From 03/10/2026 to 03/31/2026

Check #	Date	Run	Type	Status	Vendor	Name	Invoice Description	Amount
Total of All Checks								343,058.78
Less Voids								65.00
Grand Total								342,993.78

Check Summary

Check Status	Count	Amount
Open	67	342,774.04
Cleared	1	219.74
Void	1	65.00
Total	69	343,058.78



Check Register

Elk Rapids Schools

Bank Account CAPITAL, From 03/10/2026 to 03/31/2026

Check #	Date	Run	Type	Status	Vendor	Name	Invoice Description	Amount
001016	03/24/2026	AP	Check	Open	091122	Windemuller Electric, Inc.	Proposal SCH25-102R1 Verkada AC ad..	22,450.00
							Total of All Checks	22,450.00
							Less Voids	0.00
							Grand Total	22,450.00

Check Summary

Check Status	Count	Amount
Open	1	22,450.00
Cleared	0	0.00
Void	0	0.00
Total	1	22,450.00



Check Register

Elk Rapids Schools

Bank Account BOND, From 03/10/2026 to 03/31/2026

Check #	Date	Run	Type	Status	Vendor	Name	Invoice Description	Amount
001021	03/11/2026	AP	Check	Open	095053	Foundation Sets, LLC	Removal for 2 portable classrooms	18,000.00
Total of All Checks								18,000.00
Less Voids								0.00
Grand Total								18,000.00

Check Summary

Check Status	Count	Amount
Open	1	18,000.00
Cleared	0	0.00
Void	0	0.00
Total	1	18,000.00

ELK RAPIDS SCHOOLS | 2026-2027 CALENDAR DRAFT

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

JANUARY 2027						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

1-3 Winter Break
 4 School Resumes
 13-15 HS Final Exams
 14 AM Students/PM Teacher Records Day
 15 AM Students/End of First Semester/PM Teacher Records Day
 18 No School, Martin Luther King Jr. Day, District PD
 28 CMS PT Conferences (Invite Only)
 29 Elementary Report Cards Sent Home

26 Staff Opening Day & District PD
 26 CMS Welcome/Info Night (6th Grade)
 27 CMS Open House (7th & 8th Grade)
 27 AM Building PD/PM Work Day
 27 Elementary/High School Open Houses

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

FEBRUARY 2027						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

12 AM Students/PM Building PD
 15 No School President's Day, District PD

1 AM Students/PM Building PD
 4-7 Labor Day Weekend
 30 Early Release (90 mins)

SEPTEMBER 2026						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	(30)			

MARCH 2027						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	(17)	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Week of 1 District -Wide PT Conferences
 5 AM Students
 17 Early Release (90 mins)
 26-31 Spring Break

12 - No School, District PD
 Indigenous People's Day
 Week of 26 District-Wide PT Conferences
 16 Homecoming
 28 - ERHS Virtual PT Conferences
 30 AM Students

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

APRIL 2027						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	(21)	22	23	24
25	26	27	28	29	30	

1-4 Spring Break
 5 School Resumes
 15 CMS Student Showcase Grades 6-8
 21 Early Release (90 mins)
 30 AM Students

2 No School - RSDD PD for Staff
 18 Early Release (90 mins)
 25-29 Thanksgiving Break

NOVEMBER 2026						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	(18)	19	20	21
22	23	24	25	26	27	28
29	30					

MAY 2027						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

19 Senior Awards Night
 21 Senior's Last Day
 23 High School Graduation
 29-31 Memorial Day Weekend

19-31 Winter Break

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

JUNE 2027						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

7-9 HS Final Exams
 9 - AM Students/End of Second Semester/PM Teacher Records Day, Potential Last Half Day (Possible 10-12 Make up Days)
 11 Elementary Report Cards Sent Home

2025-26 Elk Rapids High School Locker Bids

Elk Rapids School RFP ERHS Bid Carpet Results 4.10.26			
Vendors	Bid Amount	Additions	Meet Bid Requirements
Bay View Flooing 67 US-31 Traverse City, Mi 49685	\$188,470.05	NA	Yes
Ritsema Associates 3000 Dormax St SW Grandville, MI 49418	\$ 137,800.00	NA	Yes
Great Lakes Flooring Company 3056 Eastern Ave SE Suite D Grand Rapids, MI 49508	\$131,420.00	NA	Yes

Bid Requirement Considerations:

Elk Rapids Schools considered many factors including RFP completion, ability to complete job within deadlines as well as instiutional knowledge and past job performance. The job was awarded to Ritsema Associates



2425 E. Grand River Ave.,
Suite 1, Lansing, MI 48912

2851 Charlevoix Dr SE #210,
Grand Rapids, MI 49546

☎ 517.323.7500

March 24, 2026

Elk Rapids Schools
308 Meguzee Point Rd
Elk Rapids, MI 49629

We are pleased to confirm our understanding of the services we are to provide for Elk Rapids Schools for the year ending June 30, 2026.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements, of Elk Rapids Schools as of and for the year ending June 30, 2026. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Elk Rapids Schools' basic financial statements. Such information, 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. As part of our engagement, we will apply certain limited procedures to Elk Rapids Schools' RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's discussion and analysis
2. Budgetary comparison schedules
3. Required supplementary pension disclosures
4. Required supplementary other post-employment benefit disclosures

We have also been engaged to report on supplementary information other than RSI that accompanies Elk Rapids Schools' financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

1. Combining statements
2. Bonds and notes payable

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as whole. 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. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of accounting records of Elk Rapids Schools and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement.

In accordance with professional standards, we will communicate any significant risks identified to those charged with governance.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information, and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures - Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Elk Rapids Schools' compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report.

You are also responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Other Services

We will also assist in preparing the financial statements and related notes of Elk Rapids Schools in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to Elk Rapids Schools; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Maner Costerisan, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a Cognizant or Oversight Agency for Audit or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Maner Costerisan, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Cognizant Agency, Oversight Agency for Audit, or Pass-through Entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Jeffrey Staley is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign.

Our fees for these services will be based on the actual time spent at our standard hourly rates, plus out-of-pocket costs with an amount not to exceed \$45,000. Our standard hourly rates vary according to the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered as work progresses and are payable on presentation. Past due amounts are subject to a service fee of 1.5% per month. In accordance with firm policies, work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, you will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination. Third-party confirmation providers for certain financial institutions may invoice us for responding to confirmation requests and we will pass those costs through to you.

Included as part of this agreement, refer to Addendum A and Addendum B.

Reporting

We will issue a written report upon completion of our Financial Statement Audit. Our report will be addressed to management and the governing board of Elk Rapids Schools. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that Elk Rapids Schools is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to Elk Rapids Schools and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Maney Costainan PC

Lansing, Michigan

RESPONSE:

This letter correctly sets forth the understanding of Elk Rapids Schools.

By: Bryan F. McKenna

Title: Superintendent / Interim Finance Director

Date: 4/1/26

To: Maner Costerisan

After considering the qualifications of the accounting personnel of Elk Rapids Schools, we believe they have the qualifications and abilities to generate financial statements, including the required footnotes, in accordance with accounting principles generally accepted in the United States of America. However, for convenience and other issues, we may contract with you to prepare our financial statements.

Signature: B. F. M. K.

Title: Superintendent / Interim Finance Director

Date: 4/1/26

ADDENDUM A: MANER COSTERISAN PC'S TERMS AND CONDITIONS

Overview

This addendum to the engagement letter describes our standard terms and conditions ("Terms and Conditions") related to our provision of services to you. This addendum, and the accompanying engagement letter, comprise your agreement with us ("Agreement"). If there is any inconsistency between the engagement letter and this *Terms and Conditions Addendum*, the engagement letter will prevail to the extent of the inconsistency.

For the purposes of this *Terms and Conditions Addendum*, any reference to "firm," "we," "us," or "our" is a reference to Maner Costerisan, and any reference to "you," or "your" is a reference to the party or parties that have engaged us to provide services.

Billing and Payment Terms

We will bill you for our professional fees and out-of-pocket costs. Payment is due within 30 days of the date on the billing statement. If payment is not received by the due date, you will be assessed interest charges of 1.5% per month on the unpaid balance. You have 30 days from the invoice date to review the invoice and to communicate to us, in writing, any disagreement with the charges, after which you waive the right to contest the invoice.

We reserve the right to suspend or terminate our work for non-payment of fees. In the event that work is discontinued, either temporarily or permanently, as a result of delinquent payment, we shall not be liable for any damages you may incur as a result of the work stoppage.

Termination and Withdrawal

Either party may terminate this Agreement at any time, and we reserve the right to withdraw from the engagement without completing services for any reason, including, but not limited to, non-payment of fees, your failure to comply with the terms of this Agreement, if there is disagreement with our recommendations, or disclosures to be made. In addition, we reserve the right to terminate the relationship if applicable professional standards require our withdrawal for any other reason. If our work is suspended or terminated, you agree that we will not be responsible for your failure to meet governmental and other deadlines, or for any liability, including but not limited to, penalties or interest that may be assessed against you resulting from your failure to meet such deadlines.

If this Agreement is terminated before services are completed, you agree to compensate us for the services performed and expenses incurred through the effective date of termination.

Proprietary Information

You acknowledge that proprietary information, documents, materials, management techniques and other intellectual property are a material source of the services we perform and were developed prior to our association with you. Any new forms, software, documents, or intellectual property we develop during this engagement for your use shall belong to us, and you shall have the limited right to use them solely within your business. All reports, templates, manuals, forms, checklists, questionnaires, letters, agreements, and other documents which we make available to you are confidential and proprietary to us. Neither you, nor any of your agents, will copy, electronically store, reproduce, or make available to anyone other than your personnel, any such documents. This provision will apply to all materials whether in digital, "hard copy" format or other medium.

Conflicts of Interest

If we, in our sole discretion, believe a conflict of interest has arisen affecting our ability to deliver services to you in accordance with either the ethical standards of our firm or the ethical standards of our profession, we may be required to suspend or terminate our services without issuing our work product.

Client Portals

We will utilize Suralink, a collaborative, virtual workspace in a protected, online environment. Suralink permits real-time collaboration across geographic boundaries and time zones and allows Maner Costerisan and you to share data, engagement information, knowledge, and deliverables in a protected environment. In order to use Suralink, you may be required by the provider of Suralink to execute a client portal agreement and agree to be bound by the terms, conditions, and limitations of such agreement. You agree that we have no responsibility for the activities of Suralink and agree to indemnify and hold us harmless with respect to any and all claims arising from your misuse of Suralink.

Maner Costerisan is not a host for any of your information. You are responsible for maintaining your own copy of this information. We do not provide back-up services for any of your data or records, including information we provide to you. Portals are utilized solely as a method of transferring data and are not intended for the storage of your information. Information on a portal may be deleted by Maner Costerisan.

If you decide to transmit your confidential information to us in a manner other than a secure portal, you accept responsibility for any and all unauthorized access to your confidential information. If you request that we transmit confidential information to you in a manner other than a secure portal, you agree that we are not responsible for any liability, including but not limited to, (a) any loss or damage of any nature, whether direct or indirect, that may arise as a result of our sending confidential information in a manner other than a secure portal, and (b) any damages arising as a result of any virus being passed on or with, or arising from any alteration of, any email message.

Third-Party Service Providers or Subcontractors

We may use a third-party service provider to assist us where necessary to help provide professional services to you or support the needs of our firm. This may include provision of your confidential information to the third-party service provider. We require our third-party service providers to have established procedures and controls designed to protect client confidentiality and maintain data security. As the paid provider of professional services, our firm remains responsible for exercising reasonable care in providing such services, and our work product will be subjected to our firm's customary quality control procedures.

By accepting the terms and conditions of our engagement, you consent to the disclosure of your confidential information to third-party service providers, if such disclosure is necessary to deliver professional services to you or provide support services to our firm. In certain circumstances, we may require a separate written consent from you before your information is transmitted to a third party.

Records Management

Record Retention and Ownership

We do not accept original records and documents. Electronic versions of original records and documents should be provided to us through the secure portal noted above. These copies of your records and documents are solely for our documentation purposes and are not a substitute for your own records and do not mitigate your record retention obligations under any applicable laws or regulations. You are responsible for maintaining complete and accurate books and records, which may include financial statements, schedules, and other deliverables provided to you by us. If we provide deliverables or other records to you via an information portal, you must download this information within 60 days (unless otherwise stated). Professional standards preclude us from being the sole repository of your original data, records, or information.

Workpapers and other documents created by us are our property and will remain in our control. Copies are not to be distributed without your written request and our prior written consent. Our workpapers will be maintained by us in accordance with our firm's record retention policy and any applicable legal and regulatory requirements. A copy of our record retention policy is available upon request.

Our firm destroys workpaper files after a period of eight years. Catastrophic events or physical deterioration may result in damage to or destruction of our firm's records, causing the records to be unavailable before the expiration of the retention period, as stated in our record retention policy.

Working Paper Access Requests by Regulators and Others

State, federal, and foreign regulators may request access to or copies of certain workpapers pursuant to applicable legal or regulatory requirements. Requests also may arise with respect to peer review, an ethics investigation, the sale of your organization, or the sale of our accounting practice. If requested, access to such workpapers will be provided under the supervision of firm personnel. Regulators may request copies of selected workpapers to distribute the copies or information contained therein to others, including other governmental agencies.

If we receive a request for copies of selected workpapers, provided that we are not prohibited from doing so by applicable laws or regulations, we agree to inform you of such request as soon as practicable. You may, within the time permitted for our firm to respond to any request, initiate such legal action as you deem appropriate, at your sole expense, to attempt to limit the disclosure of information. If you take no action within the time permitted for us to respond, or if your action does not result in a judicial order protecting us from supplying requested information, we may construe your inaction or failure as consent to comply with the request.

If we are not a party to the proceeding in which the information is sought, you agree to reimburse us for our professional time and expenses, as well as the fees and expenses of our legal counsel, incurred in responding to such requests.

Summons or Subpoenas

All information you provide to us in connection with this engagement will be maintained by us on a strictly confidential basis.

If we receive a summons or subpoena which our legal counsel determines requires us to produce documents from this engagement or testify about this engagement, provided that we are not prohibited from doing so by applicable laws or regulations, we agree to inform you of such summons or subpoena as soon as practicable. You may, within the time permitted for our firm to respond to any request, initiate such legal action as you deem appropriate, at your sole expense, to attempt to limit discovery. If you take no action within the time permitted for us to respond, or if your action does not result in a judicial order protecting us from supplying requested information, we may construe your inaction or failure as consent to comply with the request.

If we are not a party to the proceeding in which the information is sought, you agree to reimburse us for our professional time and expenses, as well as the fees and expenses of our legal counsel, incurred in responding to such requests.

Confidentiality

In providing services to you, we may require information that is considered confidential and may include Personally Identifiable Information (PII), i.e., information that can be used to distinguish or trace an individual's identity such as address, bank account and social security information. We treat all client information, including PII, as confidential and have a duty to do so based on the standards promulgated by the American Institute of Certified Public Accountants as well as applicable laws and regulations. You agree to only provide us with information, including PII, that is necessary for us to provide services to you in accordance with the Agreement.

Referrals

In the course of providing services to you, you may request referrals to products or professionals such as attorneys, brokers, or investment advisors. We may identify professional(s) or product(s) for your consideration. However, you are responsible for evaluating, selecting, and retaining any professional or product and determining if the professional or product meets your needs. You agree that we will not oversee the activities of and have no responsibility for the work product of any professional or the suitability of any product we refer to you or that you separately retain. Further, we are not responsible for any services we perform that fail to meet the intended outcomes as a result of relying on the services of other professionals or products you may retain.

Limitations on Oral and Email Communications

We may discuss with you our views regarding the treatment of certain items or decisions you may encounter. We may also provide you with information in an email. Any advice or information delivered orally or in an email (rather than through a memorandum delivered as an email attachment) will be based upon limited research and a limited discussion and analysis of the underlying facts. Additional research or a more complete review of the facts may affect our analysis and conclusions.

Due to these limitations and the related risks, it may or may not be appropriate to proceed with a decision solely on the basis of any oral or email communication from us. You accept all responsibility, except to the extent caused by our gross negligence or willful misconduct, for any liability, including but not limited to additional tax, penalties or interest resulting from your decision (i) not to have us perform the research and analysis necessary to reach a more definitive conclusion and (ii) to instead rely on an oral or email communication. The limitation in this paragraph will not apply to an item of written advice that is a deliverable of a separate engagement. If you wish to engage us to provide formal advice on a matter on which we have communicated orally or by email, we will confirm this service in a separate agreement.

Disclaimer of Legal and Investment Advice

Our services under this Agreement do not constitute investment advice. Our services under this Agreement do not constitute legal advice.

Electronic Data Communication and Storage

In the interest of facilitating our services to you, we may send data over the Internet, temporarily store electronic data via computer software applications hosted remotely on the Internet, or utilize cloud-based storage. Your confidential electronic data may be transmitted or stored using these methods. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and electronic data secure in accordance with our obligations under applicable laws, regulations, and professional standards.

You recognize and accept that we have no control over the unauthorized interception or breach of any communications or electronic data once it has been transmitted or if it has been subject to unauthorized access while stored, notwithstanding all reasonable security measures employed by us. You consent to our use of these electronic devices and applications during this engagement.

Marketing and Educational Communications

Newsletters, updates, explanations of technical developments or similar communications to you we may periodically send to you are strictly for marketing or general educational purposes and should not be construed as professional advice on which you may rely. These communications, by themselves, do not create a contractual relationship between us and you, a binding obligation for us to provide services to you, nor a requirement on our part to monitor issues for you.

Mediation

This agreement shall be governed by the laws of the State of Michigan. If a dispute arises out of the engagement described herein and if the dispute cannot be settled through negotiations, the parties agree first to try in good faith to settle the dispute by mediation using an agreed upon mediator. If mediation is unsuccessful and either party resorts to litigation, the claims must be asserted in court within one year of the date of the service at issue and be brought in the Ingham County Court which will have exclusive jurisdiction over the dispute.

The mediation will be treated as a settlement discussion and, therefore, all discussions during the mediation will be confidential. The mediator may not testify for either party in any later proceeding related to the dispute. No recording or transcript shall be made of the mediation proceedings. The costs of any mediation proceedings shall be shared equally by all parties. Any costs of legal representation shall be borne by the hiring party.

This provision shall not apply to any dispute related to our billing and/or invoices.

Limitation of Liability

You agree that our maximum liability to you for any negligent errors or omissions committed by us in the performance of the engagement will be limited to the amount of our fees for this engagement, except to the extent determined to result from our gross negligence or willful misconduct.

Limitation of Damages

Notwithstanding anything to the contrary in this agreement, Maner Costerisan shall not be liable for any lost profits, indirect, special, incidental, punitive, consequential, or similar damages, to the extent such damages may be lawfully limited or excluded, of any nature even if we have been advised by you of the possibility of such damages.

Indemnification of Maner Costerisan PC

Unless otherwise stated in the Agreement, you agree to indemnify, defend, and hold harmless Maner Costerisan and any of its partners, principals, shareholders, officers, directors, members, employees, agents or assigns with respect to any and all claims made by third parties arising from this engagement, regardless of the nature of the claim, and including the negligence of any party, excepting claims arising from the gross negligence or intentional acts of Maner Costerisan.

Designation of Venue and Jurisdiction

In the event of a dispute, the courts of the state of Michigan shall have jurisdiction, and all disputes will be submitted to the state of Michigan, which is the proper and most convenient venue for resolution. We also agree that the law of the state of Michigan shall govern all such disputes.

Timing for Disputes

You agree that any claim arising out of this Agreement shall be commenced within 12 months after performance of our service, regardless of any longer period of time for commencing such claim as may be set by law. A claim is understood to be a demand for money or services, the service of a suit, or the institution of arbitration proceedings against Maner Costerisan.

Insurance

Maner Costerisan shall, during the term of the engagement and for three years after termination of same by either you or us, maintain in full force and effect, accountants professional liability and cyber liability insurance coverage from an insurer or insurers licensed to conduct business in the state of Michigan. Premiums for said insurance policy shall be paid by Maner Costerisan.

Upon your written request, Maner Costerisan shall furnish certificates of insurance for the required insurance coverage. Such certificate of insurance shall indicate the minimum limits of liability per claim and in the aggregate, as required by you.

Independent Contractor

When providing services to your company, we will be functioning as an independent contractor and in no event will we or any of our employees be an officer of you, nor will our relationship be that of joint venturers, partners, employer and employee, principal and agent, or any similar relationship giving rise to a fiduciary duty to you.

Our obligations under this Agreement are solely obligations of Maner Costerisan, and no partner, principal, employee, or agent of Maner Costerisan shall be subjected to any personal liability whatsoever to you or any person or entity.

Severability

If any portion of this Agreement is deemed invalid or unenforceable, said finding shall not operate to invalidate the remainder of the terms set forth in this Agreement.

Survivability

The following sections of this Terms and Conditions Addendum shall survive termination of the Agreement: Limitation of Liability, Limitation of Damages, Indemnification, and Statute of Limitations.

Assignment

All parties acknowledge and agree that the terms and conditions of this Agreement shall be binding upon and inure to the parties' successors and assigns, subject to applicable laws and regulations.

Force Majeure

Neither party shall be held liable for any delays resulting from circumstances or causes beyond our reasonable control, including, without limitation, fire or other casualty, act of God, strike or labor dispute, war or other violence, epidemics or pandemics as defined by The Centers for Disease Control and Prevention, or any law, order or requirement of any governmental agency or authority. However, no Force Majeure event shall excuse you of any obligation to pay any outstanding invoice or fee or from any indemnification obligation under this Agreement.

Electronic Signatures and Counterparts

Each party hereto agrees that any electronic signature is intended to authenticate a written signature, shall be valid, and shall have the same force and effect as a manual signature. For purposes hereof, "electronic signature" includes, but is not limited to, a scanned copy of a manual signature, an electronic copy of a manual signature affixed to a document, a signature incorporated into a document utilizing touchscreen capabilities, or a digital signature. Documents may be executed in one or more counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the same agreement.

Other

During the term of this engagement and for a period of one year thereafter, neither party shall directly or indirectly, solicit for employment or for engagement as an independent contractor, or encourage leaving their employment or engagement, any employee or independent contractor of the other party. For the avoidance of doubt, general advertisements for employment and responses thereto, shall not be deemed a violation of the paragraph. The parties agree that any breach of this paragraph would damage the other party in an amount difficult to ascertain with certainty, and that in the event that either party breaches this provision resulting in the other party losing the services of an employee or independent contractor for any period of time, the breaching party shall pay to the other party an amount equal to the annual rate of compensation (paid by the non-breaching party for the immediate prior calendar year) of the applicable employee or independent contractor.

Our most recent external peer review report, dated July 2023, accompanies this letter.

If reproduction or publication of financial statements audited by us, or any portion thereof, is intended, it is our policy that any master of printer's proofs be submitted to us for review prior to publication.

We will continue to perform our services under the arrangements discussed above from year to year unless for some reason you or we find that some change is necessary. However, the performance of each audit is a separate and severable engagement. Each separate engagement shall be deemed complete and Maner Costerisan will not have a continuing responsibility to perform additional services with respect to that completed engagement when we present to you the final audit report that relates to any given year.

Our audit report on the financial statements to be issued pursuant to this engagement is for your use. If it is your primary intent that our report will benefit or influence a third-party user, we must be informed prior to the beginning of the annual audit engagement.

Entire Agreement

This Agreement, including this *Terms and Conditions Addendum* and any other attachments, encompass the entire agreement of the parties and supersedes all previous understandings and agreements between the parties, whether oral or written. Any modification to the terms of this Agreement must be made in writing and signed by both parties. This Agreement has been entered into solely between you and Maner Costerisan, and no third-party beneficiaries are created hereby.

ADDENDUM B: NON-ATTEST SERVICES

As part of the audit engagement, you have requested our assistance with the following “non-attest” or “non-audit” services. Management is required to review, approve, and accept responsibility for any non-audit services we may perform.

- Preparation of the financial statements, including the related notes, required, and additional supplementary information.
- Calculation of the provision for depreciation (if applicable).
- Assistance with the preparation and submission of audit financial information required by law or regulations.
- Assistance with, or the preparation of, year-end adjusting journal entries and work papers.
- Access to a secure website to exchange information electronically.



Report on the Firm's System of Quality Control

July 31, 2023

To the Principals of Maner Costerisan PC
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Maner Costerisan PC (the firm) in effect for the year ended March 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Maner Costerisan PC in effect for the year ended March 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Maner Costerisan PC has received a peer review rating of *pass*.

A handwritten signature in black ink that reads 'Reilly, Penner & Benton LLP'. The signature is written in a cursive, flowing style.

Reilly, Penner & Benton LLP

Reilly, Penner & Benton LLP

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www.rpb.biz

PROPOSAL FOR OVERNIGHT/EXTENDED STUDENT TRIPS

Type of Trip **3 day, 2-night Extended Field Trip**

Proposed Departure Date **Wednesday, May 20, 2026** Return Date **Friday, May 22, 2026**

Proposer **Joe Macaluso** Position **Teachers, Cherryland Middle School**

Date by which response is needed **ASAP** Proposal Date **Monday, April 13, 2026**

A. Purpose

1. What is the major place to be visited or event to be attended?

Students will attend the Leelanau Outdoor Center (LOC) in Maple City, MI

2. How is the trip related to the educational program of the District?

The Cherryland Middle School top priorities as determined by our staff is to continue to take part in and foster engaging placed-based educational learning. Camp LOC provides our students with team building, relationship building, challenge-by-choice opportunities in an outdoor environment that cannot be duplicated in the classroom.

3. In what ways will the students benefit?

Students will gain physical exercise, emotional growth, the strengthening of friendships, an expansion of their zones of comfort, and an appreciation of the beauty of our Northern Michigan environment along the shores of Lake Michigan and the Sleeping Bear Sand Dunes.

4. In what ways will the District benefit?

One of our key points of pride at CMS and for the district is that we engage in these out of school placed-based learning opportunities. We feel this sets us apart in the region as a school of choice.

5. How will the trip be evaluated to determine the extent to which these benefits were realized?

Evaluations of the trip experience occur through staff discussions with administrations. Opportunities for improvement are considered and changes are made on a yearly basis.

B. Students and Staff

1. Which students, (grade, class, or organization), will be going?

The entire 7th grade class is expected to attend

2. How many students in total?

We anticipate around 75 students will attend

3. How many students are currently experiencing academic problems?

Typically, we find that around 5% of our students are experiencing academic problems at a given time.

4. Which staff member will be in charge?

Staff member in charge is Joe Macaluso

5. What previous experience has the staff member had in conducting overnight or extended field trips?

Mr. Macaluso has led 22 overnight field trips to Lansing Michigan and 8+ trips to Washington D.C. in addition to 8+ years at Elk Rapids Schools attendance on this trip.

6. What other staff members will be going?

Along with Mr. Macaluso, other 7th grade staff members attend as they are able to, based on their schedules (B Wilson, J Haggerty, S. Ewing, N. Anderson)

7. How many chaperones, in addition to staff members, will be going?

Depending on how many cabins we have at the camp, we need a parent in each cabin for the night. We anticipate needing around 12 each evening. No other chaperones are needed during the day.

8. What are their names and affiliations with the students?

TBD

9. How many school days will be missed?

2 ½ School Days

10. How will teachers be advised in advance that the students will be out of school?

Via email communication

C. School Work

1. How will missed work be made up?

No work is assigned to students during the trip since all students attend the camp.

2. What special assistance will be provided to students with academic problems?

N/A

D. Itinerary

1. What is the destination?

Camp LOC, Maple Bay, MI

2. What will be the mode of transportation? What liability insurance does the carrier have?

Students travel by Elk Rapids Schools bus to the Camp.

3. Where will the group be housed and fed?

The group is housed in cabins at the camp and fed by the camp LOC staff kitchen

4. What enroute or supplementary activities are planned?

None

5. What arrangements have been made for dealing with emergency situations?

Staff will be in communication with the CMS Principal and office at all times through cell phone. Also, we will have an adult trained in Red Cross First Aid and CPR on site at all times.

6. If tour guides are involved, what liability insurance do they carry?

N/A

E. Finances

1. What is the estimated total cost and cost per student? **\$175/student**

2. What is the source of funds?

The primary source of funds are parent payments. Camp LOC also offers 21% tuition assistance.

3. How will the funds be collected and safeguarded?

Funds are collected by staff and deposited to the office.

4. How will any shortfall be made up or excess funds used?

We have a Student Scholarship Account if needed. Excess funds are not anticipated.

5. What provision has been made for students who are financially unable to pay any necessary costs?

Camp LOC provides scholarships of 21% of our cost. We also have a Scholarship Fund at the school to assist parents and families that need it. We have told families that costs should not be a barrier for attendance.

F. Communications

1. How will you communicate to parents prior to, during, and after the trip?

Mr. Macaluso will use email to communicate.

2. List telephone numbers at destination and where the group will be housed.

(231) 334-3808, Group will be housed in Camp LOC outdoor cabins

3. What information will be provided to the media and the community?

Photos and information will be posted on our CMS Facebook Page and erschools.com website. A possible ER News article is planned.

Signature of the Requestor

Date

Approved:

Principal

Date

Board of Education

Date



Board of Education Finance Report

Financial Highlights

Monday, April 13, 2026

Significant Accounts Payable Paid (All Funds)			Total Accounts Payable Paid by Fund		
Amount	Vendor	Description	\$		
			255,100.60	11	General Fund
\$71,530.12	Compass Groups USA Inc	February 2026 Charges	1,909.92	23	Community Schools
\$15,743.94	ESS Midwest Inc	March 2026	74,676.23	25	Food Service
\$16,562.76	Ferris State University	Dual Enrollment	11,307.03	29	School Activities
\$10,625.01	Northwest Education Services	25/26 Career Tech Out of District	-	32	Debt Retirement
\$138,656.22	MESSA	April 2026 Health Insurance	18,000.00	42	2020 Bond
\$19,485.00	UHY Advisors, Inc.	February 2026 Consultation Work	22,450.00	43	Capital Projects
			\$ 383,443.78		Total bills to be ratified
Significant Revenues Received:					
Amount	Vendor	Description	Total Deposits by Fund		
\$454,421.00	State of Michigan	March 2026 State Aid	\$464,736.90	11	General Fund
			-	23	Community Schools
			29,863.14	25	Food Service
			8,000.00	29	School Activities
			545.73	3x	Debt Retirement
				4x	Capital Projects
			\$ 503,145.77		Total Deposits



General Fund						
2025-2026			03/31/26		03/31/25	
Adopted Budget	Amended Budget	% of Budget	Fiscal-To-Date		Last Year Fiscal-to Date	
REVENUES						
Local Revenues	\$ 13,384,756	\$ 12,495,118	67.49%	\$ 12,383,151	99.10%	\$ 11,914,893
State Revenues	3,504,974	3,827,906	20.67%	1,919,231	50.14%	2,961,939
Federal Revenues	180,000	194,446	1.05%	51,128	26.29%	44,096
Received from Other Districts/ISD	200,000	354,126	1.91%	255,062	72.03%	192,140
Other Revenues/Transfer From MCA		1,643,200	8.88%	607,018	36.94%	
A - Total Revenues	\$ 17,269,730	\$ 18,514,796	100.00%	\$ 15,215,590	82.18%	\$ 15,113,069
EXPENDITURES						
Instruction						
Basic	7,041,990	\$ 9,037,099	49.68%	\$ 3,702,176	40.97%	\$ 3,507,608
Added Needs	2,112,743	2,195,384	12.07%	910,938	41.49%	898,043
Support Services						
Pupil Support Services	633,000	634,577	3.49%	274,319	43.23%	227,532
Instructional Support Services	160,000	459,555	2.53%	153,454	33.39%	86,404
General Administration	530,000	490,303	2.70%	417,860	85.22%	336,821
School Administration	1,100,000	1,040,350	5.72%	677,752	65.15%	688,587
Business Services	600,000	484,587	2.66%	296,906	61.27%	244,324
Operation & Maintenance	1,993,317	1,791,653	9.85%	1,214,206	67.77%	957,035
Pupil Transportation	755,468	934,206	5.14%	604,576	64.72%	479,230
Other Central Services	633,567	597,253	3.28%	352,129	58.96%	220,838
Athletic Activities	500,000	500,000	2.75%	259,103	51.82%	253,637
Community Activities	53,000	26,564	0.15%	(5,266)	-19.83%	5,655
Other Transactions/GF Capital Projects	500,000	-	0.00%	158,797	0%	34,735
B - Total Expenditures	\$ 16,613,085	\$ 18,191,531	100.00%	\$ 9,016,949	49.57%	\$ 7,940,447
Revenues Over(Under) Expenditures (A - B)	\$ 656,645	\$ 323,265		\$ 6,198,641		\$ 7,172,621
C - Other Transactions						
Sale of Capital Assets	-	-		-		-
Transfers In/(Out)	(650,000)					
Transfer to MCA	-	(172,854)		-		-
Net Change in Fund Balance	6,645	\$ 150,411		6,198,641		7,172,621
FUND BALANCE						
D - Prior Year Ending Fund Balance	\$ 5,119,127	\$ 5,119,127	AUDITED	\$ 5,119,127	AUDITED	
Ending Fund Balance, Budgeted (A-B+C+D)	\$ 5,125,772	\$ 5,269,538		\$ 11,317,768		
Less: Non-Spendable/Assigned Funds						
Non-Spendable, Prepaid Expenditures	193,525	193,525		193,525		
Unassigned, Fund Balance	\$ 4,932,247	\$ 5,076,013		\$ 11,124,243		
	29.7%	27.9%				

Elk Rapids Schools Board of Education Finance Report



REVENUES

Local Revenues
 State Revenues
 Federal Revenues
 Other Financing Sources

A - Total Revenues

EXPENDITURES

Support Services

Board of Education
 Business Services
 Operation & Maintenance
 Pupil Transportation
 Other Central Services
 Food Services
 Capital Improvements
 Transfers to Other Funds

B - Total Expenditures

Revenues Over(Under) Expenditures (A - B)

FUND BALANCE, Beginning

NonSpendable, Inventory
 Restricted Fund Balance, Beginning

C - Total Beginning Fund Balance - budgeted

Ending Fund Balance, Budgeted (A - B + C)

Food Service				Bond 2020	Capital Projects
2025-2026		03/31/26		03/31/26	03/31/26
Adopted Budget	Amended Budget	Fiscal-To-Date		Fiscal-To-Date	Fiscal-To-Date
\$ 50,750	\$ 50,750	\$ 42,377	83.50%	\$ 262,773	\$ 50,012
363,284	303,024	157,445	51.96%	-	-
581,000	531,757	264,175	49.68%	-	-
-	-	-	0%	-	-
\$ 995,034	\$ 885,531	\$ 463,997	52.40%	\$ 262,773	\$ 50,012
1,004,915	1,082,869	581,187	53.67%	3,064,097	777,333
-	-	-	0%	-	-
-	-	-	0%	-	-
\$ 1,004,915	\$ 1,082,869	\$ 581,187	53.67%	\$ 3,064,097	\$ 777,333
\$ (9,881)	\$ (197,338)	\$ (117,190)		\$ (2,801,325)	\$ (727,322)
38,891	38,891	38,891		-	-
312,088	312,088	312,088		8,417,602	2,710,469
\$ 350,979	\$ 350,979	\$ 350,979		\$ 8,417,602	\$ 2,710,469
\$ 341,098	\$ 153,641	\$ 233,789		\$ 5,616,277	\$ 1,983,147
33.94%	14.19%				

Board Finance Report

Fiscal Year 2025 - 2026

Budget Category Explanations

Basic Programs

Teacher & Aide salary and benefits
Instructional software
Academics tool including classrooms and supplies & tools
Teacher travel
Student Enrichment for arts, drama, music

Added Programs Includes

Special Education Teacher & Aide salary and benefits
Instructional software
Academics tool including classrooms and supplies & tools
Teacher travel
Student Enrichment for arts, drama, music

Pupil Support Services

Includes services not directly related to the core curriculum of instructions
Guidance Counselor

Instructional Staff

Professional Development
Library

General Administration

Minimal payment to board members
Payments for legal, audit and election services

School Administration

All costs associated with Principal, administrative assistants
Travel, supplies

Business

Business Services
Summer Tax Collection Fees

Operations & Maintenance

Custodial
Operations

Transportation

Transportation Director, Mechanic, Bus Fleet
Mechanic
Bus Fleet

Central Services

Technology Coordinator
Connectivity

Athletic Activities

Athletic Director
Coaches
Officials
Athletic Expenses

Community Services

Auditorium Director
Sunshine Club

Outgoing Transfers and Other Transactions

Transfer to Other Funds