

**JACKSON PUBLIC SCHOOLS  
REGULAR BOARD OF EDUCATION MEETING  
Jackson High School  
October 21, 2025**

**AGENDA**

**6:00 pm    Regular Meeting**

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Approval of Agenda
5. Superintendent's Report
  - Audit Report
  - MASB - Strategic Plan
6. Consent Agenda
  - 25-26-24    Minutes
  - 25-26-25    Human Resources
  - 25-26-26    Thought Exchange Subscription Renewal
  - 25-26-27    Arctic Wolf Renewal
7. **Citizens Requesting to Address the Board** (*Board Policy 0167.3*) - *this is an opportunity for any citizen present to address the Board on any item. The time limit is normally five (5) minutes, but the president or presiding officer may impose a shorter time limit if necessary. Attendees must register their intention to participate in the public participation portion of the meeting upon their arrival at the meeting.*
8. Discussion Items
  - 25-26-28    Bond Extra Duty Contracts
9. Action Items
  - 25-26-29    2024/25 Audit Report
10. Board Comments
11. Calendar
  - October 22, 2025 - Bond Livestream/ in-person, JHS Media Center, 6:00 pm
  - November 4, 2025 - Vote
  - November 18, 2025 - Regular Meeting, JHS Media Center, 6:00 pm
12. Adjournment



## Jackson Public Schools

2025 Audit Presentation  
Nick West, CPA

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### Audit Results

#### Financial Statements

• **Unmodified opinion**

#### Internal Controls

- No material weaknesses
- No significant deficiencies

### Single Audit

Child Nutrition Cluster  
Maner Costerisan

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## Maner Costerisan

Our Expertise

WE PERFORM  
**OVER**

**50+** **120**

STAFF

DEDICATED TO  
THE EDUCATION  
NICHE

MICHIGAN  
SCHOOL DISTRICT  
AUDITS  
ANNUALLY

**STRONG**  
CREDENTIALS

MEMBERS OF

-MSBO

-MADE 1022 COMMITTEE

-MADE SINGLE AUDIT  
REFERENT GROUP

-MICPA

-AICPA

DEEP EXPERTISE &  
RELATIONSHIPS  
WITH MICHIGAN'S  
EDUCATION COMMUNITY

**200+**

MICHIGAN  
GOVERNMENTAL  
CLIENTS



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### Statement of Net Position – Gov't Wide

|                                  |                        |
|----------------------------------|------------------------|
| Current assets:                  | \$ 43,104,157          |
| Net OPEB asset                   | 12,108,231             |
| Capital assets, net              | 125,121,384            |
| <b>Total assets</b>              | <b>180,333,772</b>     |
| Deferred outflow of resources    | 30,065,693             |
| Current liabilities              | 12,311,925             |
| Noncurrent liabilities           | 99,191,962             |
| Net pension liability            | 68,837,751             |
| <b>Total liabilities</b>         | <b>180,341,638</b>     |
| Deferred inflow of resources     | 40,640,350             |
| Net position:                    |                        |
| Net investment in capital assets | 29,437,344             |
| Restricted                       | 16,285,916             |
| Unrestricted                     | (56,305,783)           |
| <b>Total net position</b>        | <b>\$ (10,562,523)</b> |

#### Highlights

- Significant changes in pension and OPEB
- GASB 101 – Restatement of Net Position
- Increase in net position of \$18.2 million

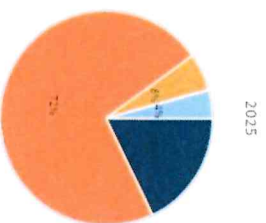


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## Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds

|                                     | 2018<br>Building and<br>Site Capital<br>Projects | Electric Bus<br>Capital<br>Projects | Total<br>Normal<br>Funds | Total<br>Governmental<br>Funds |
|-------------------------------------|--------------------------------------------------|-------------------------------------|--------------------------|--------------------------------|
| Revenues                            | \$ 74,648,983                                    | \$ 79,603                           | \$ 8,611,046             | \$ 16,100,605                  |
| Expenditures                        | 77,860,333                                       | 124,354                             | 15,152,300               | 16,168,808                     |
| Excess (Deficiency)                 | (3,211,350)                                      | (44,751)                            | (6,541,254)              | (68,383)                       |
| Other Financing Sources (Uses)      | (14,212)                                         | -                                   | 14,322,800               | 876,786                        |
| Net change in fund balance          | (3,225,562)                                      | (44,751)                            | 7,781,546                | 808,403                        |
| Fund balance, beginning of year     | 19,777,963                                       | 1,364,468                           | 99,355                   | 4,683,568                      |
| Fund balance, end of year           | \$ 16,552,401                                    | \$ 1,319,717                        | \$ 8,080,901             | \$ 5,491,971                   |
| Fund balance as a % of expenditures | 21%                                              |                                     |                          |                                |

## Revenues – General Fund

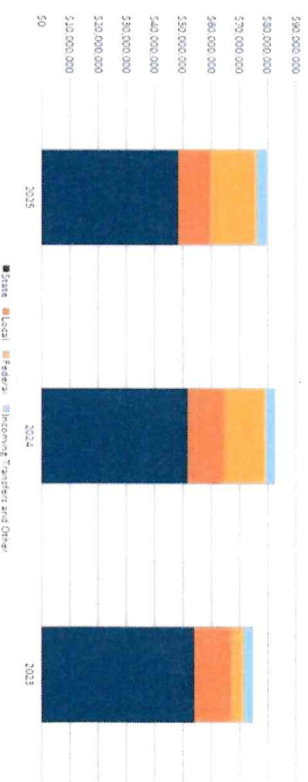


Local Sources State Sources Federal Sources Incoming Transfers and Other

## Key Performance Indicators (KPIs)

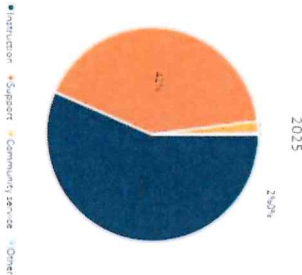
| Location                    | School Year | Fund Type    | Fund Balance Percent |
|-----------------------------|-------------|--------------|----------------------|
| Statewide                   | 2023-24     | General Fund | 24.70%               |
| Jackson ISD                 | 2023-24     | General Fund | 20.90%               |
| Battle Creek Public Schools | 2023-24     | General Fund | 28.50%               |
| Kalamazoo Public Schools    | 2023-24     | General Fund | 19.20%               |
| LaSaling Public Schools     | 2023-24     | General Fund | 26.30%               |
| Grand Rapids Public Schools | 2023-24     | General Fund | 14.30%               |
| Jackson Public Schools      | 2023-24     | General Fund | 24.50%               |
| Jackson Public Schools      | 2024-25     | General Fund | 21.26%               |

## Revenues – General Fund Three Year Trend

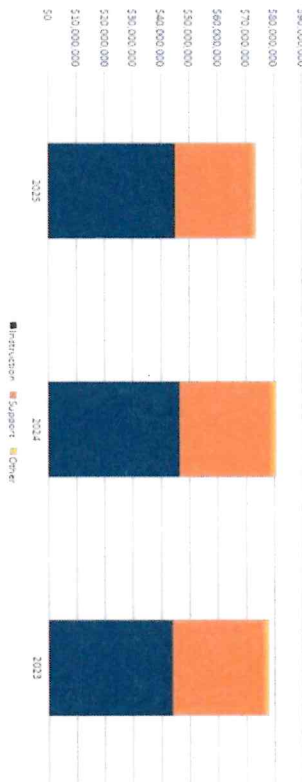


State Local Federal Incoming Transfers and Other

Expenditures - General Fund



Expenditures - General Fund  
Three Year Trend



Notes to the Financial Statements

Note 1

• Capital projects bond funds audited for compliance with §1351a

Debt Millage Rates

| Location                    | School Year | Millage Rate |
|-----------------------------|-------------|--------------|
| Battle Creek Public Schools | 2023-24     | 7.5          |
| Kalamazoo Public Schools    | 2023-24     | 8.2          |
| Lansing Public Schools      | 2023-24     | 7.06         |
| Grand Rapids Public Schools | 2023-24     | 3.85         |
| Jackson Public Schools      | 2023-24     | 5.95         |

Budget Comparison - General Fund

| Year Ended June 30, 2025            | Original Budget | Final Budget   | Actual       | Variance with Final Budget |
|-------------------------------------|-----------------|----------------|--------------|----------------------------|
| Revenues                            | \$71,932,100    | \$73,923,667   | \$74,648,983 | \$ 725,316                 |
| Expenditures                        | 76,104,378      | 77,863,867     | 77,860,333   | 3,534                      |
| Excess (Deficiency)                 | (4,172,278)     | (3,940,200)    | (3,211,350)  | 728,850                    |
| Other Financing Sources (Uses)      | 53,000          | 83,074         | (14,212)     | (97,286)                   |
| Net Change in Fund Balance          | \$ (4,119,278)  | \$ (3,857,126) | (3,225,562)  | \$ 631,564                 |
| Fund balance beginning of year      |                 |                | 19,777,963   |                            |
| Fund balance end of year            |                 |                | \$16,552,401 |                            |
| Fund balance as a % of expenditures |                 |                | 21%          |                            |

# Thank You!

Nick West, CPA  
[nwest@manercpa.com](mailto:nwest@manercpa.com)



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JACKSON PUBLIC SCHOOLS  
BOARD OF EDUCATION MEETING  
Jackson High School  
October 21, 2025

ITEM: 25-26-24

SUBJECT: Minutes

FOR ACTION: Jeremy Patterson

**STATEMENT OF THE ISSUE:**

In accordance with Board policy, the minutes of the Board of Education must be approved by the Board.

**RECOMMENDATION:**

Administration recommends approval of the following minutes as presented:

September 16, 2025  
October 6, 2025

Regular Board Meeting  
Finance/Facilities Minutes

**JACKSON PUBLIC SCHOOLS  
REGULAR BOARD OF EDUCATION MEETING  
Jackson High School  
September 16, 2025**

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The Board of Education of the Jackson Public Schools held a regular board meeting at 6:00 p.m. on September 16, 2025 at Jackson High School, 544 Wildwood Ave., pursuant to notice duly given.

Present: Shalanda Hunt, Alaina Sharp, Cheryl Simonetti, Marilyn Acton, Derek Dobies, Kesha Hamilton  
Absent: Subba Reddy

**Approval of Agenda**

*Motion by M. Acton, supported by S. Sharp, to approve the agenda. Motion carried 6-0.*

**Superintendent's Report**

Mr. Patterson Jeremy spoke about the upcoming November 4th bond vote, noting that this bond represents a 0% increase in the millage rate. He shared that two community sessions have already been held, with another scheduled for October 14th, and the district is also exploring the possibility of hosting a session via Google Meet. Jeremy also provided an update on the District Leadership Team meeting, where the focus this year will be on three key areas: attendance, academics, and recruitment/retention of both staff and students. In addition, Jeremy highlighted upcoming events, including Pink Viking Night, Homecoming on Friday, September 26, 2025, and the rededication of Mehall Soccer Field.

**Citizens Requesting to Address the Board**

**Consent Agenda**

The consent agenda consisted of the following items:

- 25-26-17 Minutes
- 25-26-18 Human Resources
- 25-26-19 Bond Financial Report, August

*Motion by M. Acton, supported by A. Sharp, to approve the consent agenda. Motion carried 6-0 unanimously.*

**Discussion Items**

**Action Items**

**25-26-20 Playground Update for John R. Lewis and Northeast Elementary**

Marcus provided a summary of the playground updates, which are being funded through the 2018 bond funds. The new equipment is designed to promote greater social interaction among students. Similar equipment has already been installed at Dibble, where it has proven to be very popular with students.

*Motion by C.Simonetti, supported by M.Acton, approve the purchase of the playground equipment for John R. Lewis and Northeast Elementary. Motion carried unanimously*

#### **25-26-21 MDE EV Bus Grant**

Marcus provided an overview of the district's current electric bus contracts with Hyland. He explained that the new contract will be structured similarly to the previous one, with both contracts set to expire at the same time, allowing all buses to be renewed under a single agreement. Marcus also reported that the district has saved \$65,000 in fuel to date.

*Motion by C.Simonetti, supported by M.Acton to approve the MDE EV Bus grant contract as presented. Motion carried unanimously*

#### **25-26-22 JPS Authorized Signatures**

Currently, the superintendent is authorized to serve as the designated signer for district contracts. However, the district does not have an official board resolution formally identifying the designated signers. Recently, an individual passed away and named Jackson Public Schools as one of the beneficiaries of their estate, and the company handling the matter has requested an official corporate resolution. Going forward, the district will update this resolution each January.

*Motion by M.Acton, supported by A.Sharp to approve the corporate resolution as presented. Motion carried unanimously*

#### **25-26-23 Certification of Tax Levy**

The REC millage was found to be incorrect, and a new amended tax rate will need to be signed for district records and submitted to the state. Jackson County approved their REC millage last August. Jackson Public Schools collects these funds and then returns them to the City of Jackson.

*Motion by D. Dobies, supported by M.Acton to approve the amended tax levy as presented. Motion carried unanimously*

#### **Board Comments**

The Board members were given an opportunity to provide comments.

#### **Calendar**

- September 19, 2025 - Pink Viking, Withington Stadium, 7:00 pm
- September 26, 2025 - JPS Homecoming, Withington Stadium, 7:00 pm (parade starts at 6:00 pm)
- October 21, 2025 - Regular Meeting, JHS Media Center, 6:00 pm

**Adjournment**

*Motion by D.Dobies, supported by A.Sharp, to adjourn the meeting at 6:38 pm. Motion carried unanimously.*

---

Cheryl Simonetti, Secretary

**JACKSON PUBLIC SCHOOLS**  
**Finance/Facilities Committee**  
**Reynolds Hall**  
**Meeting Minutes of 10/06/2025**

***Call to Order:***

The meeting was called to order at 1:00pm by Marilyn Acton-Dowell.

***Members Present:***

Marilyn Acton, Cheryl Simonetti, Subba Reddy, Nick West (Maner & Costerisan), Jeremy Patterson, Marcus Leon, Jessica Southwell, Joe Boertman, Jesse Hagensen, Matt Farhat

***Approval of Agenda and Minutes:***

The agenda for today's meeting and the minutes from the 08/07/2025 meeting were approved.

***Finance Update:***

The check registers for August and September were presented and all questions have been answered.

An audit presentation was provided by Nick West from Maner & Costerisan. The district received an unmodified opinion which is the highest level of assurance they can provide. There were no findings and no material weakness. Maner & Costerisan audited two major programs this year: Title I, Part A and Child Nutrition. A new GASB standard was implemented this year called GASB 101: Compensated Absences. The district ended the year with a 21.3% fund balance just over 16.5 million dollars. The district's debt millage rate is noted in the financial statements at 5.95% which is on the lower end compared to many other districts. This debt millage rate will not increase with the upcoming proposed bond. The audit will be presented to the full board at the October BOE meeting.

Energy projects were discussed. JPS has partnered with GCA for several years to identify energy efficiencies that bring long term cost savings to the district. Through this extensive work there are about \$780k worth of projects identified that the district is interested in moving forward with. GCA will present at the November BOE meeting in more detail on these projects. A portion of the costs could potentially be paid for out of the remaining 2018 bond dollars.

The Arctic Wolf renewal was discussed. JPS has partnered with Arctic Wolf since the PowerSchool data breach a few years ago. They provide monitoring of district accounts and devices across the entire district to protect the district assets. Price quotes are still being validated and discussed will occur at the November BOE meeting.

Extra duty contracts for bond work were discussed. The district is working on extra duty contracts for staff members who have additional duties assigned for bond work. The district did speak with an outside vendor about contracting for bond management which was estimated to cost around \$600k over the life of the

bond. However, that cost does not seem feasible. This cost for staff extra duty contracts is paid for out of the general fund. More discussion will be held at a later date.

Recently the State of Michigan passed the 25-26 budget. The district is still working through what this means for JPS financially. The foundation allowance increased to 10,050 per pupil. Further updates will be provided as budgets are amended.

***Adjournment:***

The meeting was adjourned at 1:52 pm; next meeting will be December 5th, 2025 at 1 pm; Reynolds Hall

JACKSON PUBLIC SCHOOLS  
BOARD OF EDUCATION MEETING  
Jackson High School  
October 21, 2025

ITEM: 25-26-25

SUBJECT: Human Resources

FOR ACTION: Human Resources

**STATEMENT OF THE ISSUE:**

**New Hires**

**Heidi DeVoght** has been hired by the district, she will teach 5th grade at Northeast Elementary. She received her Master's degree from Northwestern University.

**Mikhail Fedewa** has been hired by the district, he will teach social studies at Middle School at Parkside. He received his Bachelor's degree from Western Michigan University.

**Chelsea Washington-Sain** has been hired by the district, she will teach ELL at Middle School at Parkside. She received her Master's degree from Dominican University.

**Resignations**

**Heidi Devooght** has resigned effective September 29, 2025. She taught 5th grade at Northeast Elementary.

**Retirement**

JACKSON PUBLIC SCHOOLS  
BOARD OF EDUCATION MEETING  
Jackson High School  
October 21, 2025

ITEM: 25-26-26

SUBJECT: Thought Exchange Renewal

FOR ACTION: Marcus Leon/Kriss Giannetti

**STATEMENT OF THE ISSUE:**

It is time to renew the subscription for Thought Exchange. The cost of the subscription is \$34,380.26 and it is being paid for through the General Fund. The cost is slightly higher than last year.

**RECOMMENDATION:**

Administration recommends the Board approve the subscription renewal in the amount of \$34,380.26 as presented.

## Fulcrum Management Solutions Inc. ("ThoughtExchange")

## Renewal Notification

This document contains the details of your upcoming renewal under the existing contract between Jackson Public Schools and Fulcrum Management Solutions Inc. ("ThoughtExchange")

As per the contract, we require 60 days' notice of cancellation prior to the Subscription Start Date.

**If you require a copy of the contract, or need anything updated or changed, please contact the Sales Rep listed below.**

Sales Contact: **Khushnum Kapur**  
Email: **khushnum.kapur@thoughtexchange.com** Phone: **+1 7783193202**

Your invoice will be provided on the Subscription Start Date, unless requested earlier.

### Renewal Details

|                                  |                   |                     |                     |
|----------------------------------|-------------------|---------------------|---------------------|
| Subscription Start Date:         | <b>11/1/2025</b>  | Subscription Total: | <b>\$34,380.26</b>  |
| Subscription End Date:           | <b>10/31/2026</b> |                     |                     |
| Annual Price Increase:           | <b>5.0%</b>       | Total Payable:      | <b>\$34,380.26</b>  |
| Currency:                        | <b>USD</b>        | Billing Frequency:  | <b>All Up-Front</b> |
| Automatic Renewal:               | <b>Yes</b>        | Payment Terms:      | <b>Net 30 days</b>  |
| Required Notice of Cancellation: | <b>60 days</b>    |                     |                     |

| Product       | Features                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Engagement360 | <ul style="list-style-type: none"><li>• Exchanges (for up to 7 Leaders)</li><li>• Surveys (for up to 5 Leaders)</li><li>• Access to Customer Success, Events and Resources and Product Support</li><li>• Administrative Controls</li><li>• AI Advisor and AI Article</li><li>• Analytics and Data Visualization</li><li>• Contact Box, Customisable Branding and Domain Limiting</li><li>• Expanded Survey Question Comparison</li><li>• Engagement Templates and Data Download</li><li>• Integrations - Calendar and Participant Invitation</li><li>• Machine Moderation, Multilingual Participation, and Participation Groups</li><li>• Rooms</li><li>• Survey Branching with Drilldown, Survey Topics, and Templates</li><li>• Up to 20 Survey Data Imports</li><li>• Unique Participation Link, Access Codes, and Contributor bulk upload</li><li>• Up to 200 survey questions per Engagement</li><li>• Data analyst role with Anonymous mode (does not include PII) and Confidential mode (does include PII)</li><li>• Filter results by imported demographic data (must use confidential setting &amp; unique links)</li></ul> |

This is not an invoice –do not remit payment until an invoice has been issued.

### Customer Information

| Bill To:                      |                                          | Sold To:                      |                                          |
|-------------------------------|------------------------------------------|-------------------------------|------------------------------------------|
| <b>Jackson Public Schools</b> |                                          | <b>Jackson Public Schools</b> |                                          |
| Address:                      | 522 Wildwood Ave<br>Jackson, MI<br>49201 | Address:                      | 522 Wildwood Ave<br>Jackson, MI<br>49201 |
| Contact Name:                 | <b>Kriss Giannetti</b>                   | Contact Name:                 | <b>Kriss Giannetti</b>                   |
| Contact Email:                | <b>kriss.giannetti@jpsk12.org</b>        | Contact Email:                | <b>kriss.giannetti@jpsk12.org</b>        |
| Contact Phone:                |                                          | Contact Phone:                |                                          |

#### Purchase Order Information

Is a Purchase Order (PO) required?    Yes                      No  
 Is the licensee exempt from sales and use tax?    Yes                      No

Customer Purchasing Contact Email:

Any purchasing or vendor registration documents can be directed to [accounts@thoughtexchange.com](mailto:accounts@thoughtexchange.com)

JACKSON PUBLIC SCHOOLS  
BOARD OF EDUCATION MEETING  
Jackson High School  
October 21, 2025

ITEM: 25-26-27

SUBJECT: Arctic Wolf Renewal

FOR ACTION: Marcus Leon

**STATEMENT OF THE ISSUE:**

After the JPS/JCISD network hack in 2022, the ISD partnered with Arctic Wolf for security software. Arctic Wolf helps prevent inside and outside network attacks, along with training for employees to help identify possible threats. The original contract has expired, and the proposal is to continue our partnership with Arctic Wolf. Arctic Wolf is also the recommended vendor by our insurance carrier, SetSeg. This is a 42 month contract, and will be invoiced over the 42 month period, not all at once. This is budgeted and paid for through the general fund.

**RECOMMENDATION:**

Administration recommends the Board approve the subscription renewal in the amount of \$322,013.31 as presented.



# Arctic Wolf Cloud Detection and Response for Google Workspace



## DATASHEET

Arctic Wolf® detects and responds to advanced threats targeting your Google Workspace SaaS deployment. Every customer is assigned a Concierge Security® Team (CST) of engineers who provide the security expertise you need to comprehensively detect and respond to threats across your on-premises, hybrid, and cloud environments.

### Effective Monitoring of Your Google Workspace Deployment

The cloud-based Arctic Wolf® Platform detects malicious activity by providing comprehensive visibility into use of your Google Workspace applications and all on-premises infrastructure. The Arctic Wolf cloud security solution enables you to:



#### Centralize and simplify security business-wide

Single pane of glass across multiple attack surfaces to centralize monitoring of network infrastructure and data in cloud (SaaS and IaaS), hybrid, and on-premises environments.



#### Tap into Arctic Wolf security expertise 24x7

Leverage our expert Concierge Security Team assigned to your account for effective round-the-clock threat detection.



#### Customize and scale security based on your exact needs

Our service accounts for the unique way your business operates and the specific security needs of your IT infrastructure, applications, and users to deliver greater flexibility and tuning.

CONCIERGE SECURITY®  
TEAM (CST)



ARCTIC WOLF®  
PLATFORM

ARCTIC WOLF CLOUD  
CONNECTORS



Secure Transport

Secure Transport



ARCTIC WOLF  
SENSOR  
Network Visibility

ARCTIC WOLF®  
AGENT  
Instance visibility



ARCTIC WOLF®  
AGENT  
Endpoint visibility

## Deep Google Workspace Visibility and Alerting

*Arctic Wolf security operations provides comprehensive monitoring for Google Workspace*

- ▶ 230+ detection rules upon setup, plus additional customization by the CST
- ▶ Comprehensive Google Workspace support
  - » Google Drive
  - » Gmail, Calendar
  - » Groups, Hangouts, Mobile
- ▶ Supported Google Workspace licenses
  - » Basic
  - » Business
  - » Enterprise
  - » Education, Enterprise for Education
  - » Nonprofits
- ▶ Detection and alerting for anomalous events
  - » Login activity
  - » Admin activity
  - » File and folder activity—Drive (Business and higher)
- ▶ Detailed reporting
  - » Executive summary (overall view)
  - » Usage reporting (login and admin activity)



## Arctic Wolf Cloud Detection and Response for Google Workspace

### ***Detect Unauthorized Access and Malicious Activity in Google Workspace***

#### **Suspicious Login Activity and Administrator Behavior Detected by Your Arctic Wolf Concierge Security Team**

- ▶ Multi-geo logins, brute-force attacks, and activity from suspicious locations
- ▶ Anomalous administrator settings changes to your active Google Workspace applications
  - » OAuth and API access changes
  - » Disabling SSO or 2SV
  - » Domain settings (changes, transfers)
- ▶ Escalation of administrator privileges
  - » Delegated administrator activity
  - » Custom administrator role name changes
- ▶ Compromised mobile device alerts

#### **Suspicious File and Folder Activity Detected by Your Arctic Wolf Concierge Security Team**

- ▶ Changes to Team Drive membership
- ▶ Publicly accessible link creation
- ▶ Permission changes
- ▶ ACL updates

## About Arctic Wolf

Arctic Wolf is the global leader in security operations, delivering the first cloud-native security operations platform to end cyber risk. Powered by threat telemetry spanning endpoint, network, and cloud sources, the Arctic Wolf® Security Operations Cloud ingests and analyzes trillions of security events each week to enable critical outcomes for most security use cases. The Arctic Wolf® Platform delivers automated threat detection and response at scale and empowers organizations of any size to stand up world-class security operations with the push of a button.

Arctic Wolf® Cloud Detection and Response provides comprehensive 24x7 monitoring of both your on-premises network infrastructure and your cloud-native SaaS applications, such as G Suite. Unlike traditional managed security services, it dynamically combines a world-class security team with advanced human-assisted machine learning and comprehensive, up-to-the-minute threat intelligence to protect you from known and emerging threats.

For more information about Arctic Wolf, visit [arcticwolf.com](https://arcticwolf.com).



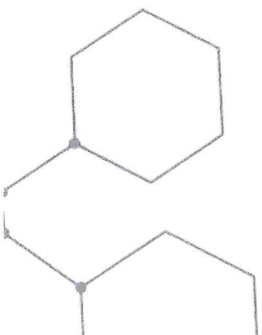


## **Jackson Public Schools**

2026 Arctic Wolf Renewal - 42 months until 06/30/29

Quote # 022367 v1

September 23, 2025





616-264-6700  
orders@peopledriven.com

## 026 Arctic Wolf Renewal - 42 months until 06/30/29

### Prepared by:

West Michigan

Chris O'Keefe  
69-532-0766  
keefec@peopledriven.com  
Chris O'Keefe  
keefec@peopledriven.com

### Prepared for:

Jackson Public Schools

Jesse Hagensen  
jesse.hagensen@jcisd.org

### Quote Information:

Quote #: 022367

Version: 1

Delivery Date: 09/23/2025

Expiration Date: 10/23/2025

### Renewal

| Line                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Qty  | Part Number        | Description                                             | Price   | Extended Price |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|--------------------|---------------------------------------------------------|---------|----------------|
| <p>*The Net Total price for each item in the quote below will increase by 3.0% on (i) the annual anniversary of the Subscription Start Date or (ii) the end of any prepaid, in full multi-year Committed Term (the "Increase"). Thereafter, pricing for any subsequent renewals is as set forth in the Agreement. Arctic Wolf's delivery of the products, services, and Solutions described herein are governed by the applicable Agreement located at <a href="https://arcticwolf.com/terms">https://arcticwolf.com/terms</a> (or such other agreement executed by Arctic Wolf and the end user). The terms of this Order Form are Confidential Information and may not be disclosed except as otherwise provided in the applicable Agreement.</p> <p><b>Additional Terms</b><br/>Subscription Term. The Subscription Term under this Order Form is for a forty-two (42) month period (the "Committed Term") as set forth below, beginning on the Subscription Start Date set forth in the quote below. The Subscription set forth herein reflects the Fees payable during the first eighteen (18) months of the Committed Term. Fees for the remaining two (2) years of the Committed Term are subject to the Increase and payable in accordance with the terms set forth herein. In the event a purchase order reflecting a eighteen-month Subscription Term is issued, a subsequent Order Form may be issued upon request and for administrative purposes only, for the remaining two annual periods of the Committed Term. Acceptance of this Order Form is a legal obligation for a forty-two (42) month Committed Term.</p> <p><b>Invoice Schedule.</b><br/>All payments below are due and payable in accordance with the Payment Terms listed above.<br/>Invoice 1 includes the fees applicable for 1/3th of the Subtotal Subscription Fees and the entirety of the Subtotal One-Time Fees listed below and shall be invoiced on the Order Form Effective Date.<br/>Invoice 2 includes 2/3th of the Subtotal Subscription Fees listed above and shall be invoiced one hundred fifty (150) days following the Order Form Effective Date.<br/>Invoice 3 includes the entirety of the Subtotal Subscription Fees set forth on Invoice 2, plus the Increase and shall be invoiced on the one-year anniversary of the Invoice 2 invoice date.<br/>Invoice 4 includes the entirety of the Subtotal Subscription Fees set forth in Invoice 3, plus the Increase and shall be invoiced on the one-year anniversary of the Invoice 3 invoice date.</p> <p>Coverage Dates: 01/09/26 - 06/30/29</p> |      |                    |                                                         |         |                |
| 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 1233 | AW-TOTAL-USER-GOLD | Arctic Wolf Total User License - Gold (MDR, MR, MA, JS) | \$99.84 | \$123,102.72   |



316-264-6700  
orders@peopledriven.com

Renewal

| Line | Qty   | Part Number          | Description                                                             | Price            | Extended Price      |
|------|-------|----------------------|-------------------------------------------------------------------------|------------------|---------------------|
| 2    | 45    | AW-TOTAL-SERVER-GOLD | Arctic Wolf Total Server License - Gold (MDR, MR, MA, JS)               | \$269.07         | \$12,108.15         |
| 3    | 1278  | AW-MDR-1YR           | Arctic Wolf MDR Log Retention - 1 year                                  | \$4.92           | \$6,287.76          |
| 4    | 3     | AW-MDR-2XX-S         | Arctic Wolf 200 Series Sensor                                           | \$963.49         | \$2,890.47          |
| 5    | 3     | AW-MDR-3XX-S-10GT    | Arctic Wolf 300 Series Sensor - 2 x 10G SFP+ with Twinax Connectors     | \$1,885.08       | \$5,655.24          |
| 6    | 18150 | AW-MDR-GSU           | Arctic Wolf MDR Google Workspace user license                           | \$5.77           | \$104,725.50        |
| 7    | 13299 | AW-MDR-STUDENTMDR    | Arctic Wolf MDR Student User License                                    | \$4.36           | \$57,983.64         |
| 8    | 1233  | AW-MSAT-MAP-ADDON    | Arctic Wolf Managed Security Awareness Plus Add On                      | \$3.41           | \$4,204.53          |
| 9    | 1233  | AW-MSAT-CCP          | Arctic Wolf Compliance Content Pack                                     | \$4.10           | \$5,055.30          |
| 10   | 3     | AW-WARRANTY-1500     | Arctic Wolf Security Operations Warranty - \$1.5M (Enrollment Required) | \$0.00           | \$0.00              |
| 11   | 3     | AW-PLATFORM-BASE     | Arctic Wolf Aurora Platform                                             | \$0.00           | \$0.00              |
|      |       |                      |                                                                         | <b>Subtotal:</b> | <b>\$322,013.31</b> |



616-264-6700  
orders@peopledriven.com

6300 Venture Hills Blvd SW  
Byron Center, MI 49315

## 2026 Arctic Wolf Renewal - 42 months until 06/30/29

### Ship To:

#### Jackson Public Schools

1143 N Brown st  
jesse.hagensen@jcisd.org  
Jackson, MI 49202  
Jesse Hagensen  
(517) 768-5299  
jesse.hagensen@jcisd.org

### Bill To:

#### Jackson Public Schools

522 Wildwood Avenue  
jillian.jones@jpsk12.org  
Jackson, MI 49201  
Jesse Hagensen  
(517) 768-5299  
jesse.hagensen@jcisd.org

### Quote Information:

#### Quote #: 022367

Version: 1  
Delivery Date: 09/23/2025  
Expiration Date: 10/23/2025

## Quote Summary

| Description         | Amount       |
|---------------------|--------------|
| Renewal             | \$322,013.31 |
| Total: \$322,013.31 |              |

Taxes, shipping, handling and other fees may apply. We reserve the right to cancel orders arising from pricing or other errors.

## People Driven Technology

## Jackson Public Schools

Signature: \_\_\_\_\_  
Name: Chris O'Keefe  
Title: Account Executive  
Date: 09/23/2025

Signature: \_\_\_\_\_  
Name: \_\_\_\_\_  
Date: \_\_\_\_\_



## ACCEPTANCE OF THE PRICE QUOTE IS MADE ONLY UPON THESE TERMS AND CONDITIONS

1. **AGREEMENT:** PEOPLE DRIVEN TECHNOLOGY, INC. ("PEOPLE DRIVEN") DOES NOT ACCEPT AND EXPRESSLY OBJECTS TO ANY TERMS AND CONDITIONS OR OTHER WRITING ON ANY PURCHASE ORDER, STATEMENT OF WORK, OR ACKNOWLEDGEMENT WHICH IS DIFFERENT FROM OR ADDITIONAL TO THOSE TERMS AND CONDITIONS CONTAINED HEREIN, EXPRESSLY INCLUDING, WITHOUT LIMITATION, ANY EFFORT TO NEGATE THE TERMS AND CONDITIONS SET FORTH HEREIN. NO MODIFICATION OR WAIVER OF THESE TERMS WILL BE EFFECTIVE AGAINST PEOPLE DRIVEN UNLESS SPECIFIED IN WRITING AND SIGNED BY PEOPLE DRIVEN. THE RECEIPT OF THE QUOTE OR PAYMENT FOR THE PRODUCTS AND/OR SERVICES PROVIDED THEREUNDER SHALL CONSTITUTE CUSTOMER'S ACCEPTANCE OF THE TERMS HEREOF.
2. **PRICING:** Prices for any Products and/or Services are valid for 30 days therefrom unless otherwise stated. Customer is responsible for (i) all applicable federal, state or local sales, use or other taxes (except taxes on People Driven Technology, Inc.'s net income), (ii) shipping or packing charges, (iii) insurance, and (iv) any other expenses associated with the sale and transportation, or storage of Products or tariffs and any similar charges imposed upon or in connection with the Products and/or Services. The parties agree that all charges included in the price of the Products and/or Services set forth in the Price Quote are based upon detailed specifications supplied by Customer and any deviation requested by the Customer from such specifications may result in additional charges. All prices quoted shall be exclusive of sales tax or other applicable taxes, tariffs, duties or charges which are payable by Customer. Any tax, tariff, duty or charge which People Driven may be required to pay or collect, now or hereafter imposed by any governmental authority or agency, foreign or domestic, with respect to the sale, purchase, production, processing, storage, delivery, transportation, use, or consumption of any of the Products and/or Services covered hereby, including all taxes upon or measured by receipts from sales or services, shall be for the account of Customer, and any such charges may be added by People Driven as a separate item to People Driven's invoices.
3. **PAYMENT:** Unless otherwise specified in the Price Quote, payment for Products and/or Services is due net 30 days from the date of invoice. All invoice totals will reflect a 3% discount for payment by readily available cash that would not be applied for credit card payments. Credit card payments are not accepted for payments over \$5,000.
4. **DELIVERY:** Unless otherwise agreed in writing, the Products shall be shipped and delivered F.O.B. Customer's ship to location set forth in the Price Quote. Unless Customer instructs People Driven to use a particular carrier on customer's order letter, the Products shall be shipped via a common carrier chosen by People Driven.
5. **SHORTAGE: CLAIMS AND INSPECTION:** Customer shall have the right to inspect the Products and/or Services within 48 hours of receipt. Any shortages or other claims in connection with an order must be made in writing and delivered to People Driven within such 48-hour period or shall be waived.
6. **RETURNS:** Customer acknowledges that People Driven shall have no obligation to accept returns of any Products ordered by and sold to Customer. People Driven at its sole discretion, may authorize the return of unused Products. Such returns cannot be made without a return authorization in writing issued by People Driven.
7. **TITLE AND RISK OF LOSS:** Unless otherwise specified in the Price Quote, title and risk of loss shall pass to Customer at the time the Products are tendered by each carrier at Customer's facilities, and any loss or damage thereafter shall not relieve Customer from any obligation hereunder. People Driven reserves, and Customer hereby grants to People Driven, a purchase money security interest in the Products, and all proceeds from the sale thereof, until full payment is received for all amounts due and payable by Customer.
8. **WARRANTIES AND REMEDIES:**

**Product Warranty:** People Driven does not warrant any Product. All Products are provided to Customer by People Driven "AS IS." People Driven will, to the extent allowable, pass through any warranties and indemnifications provided by the manufacturer of the Product. Customer, recognizing that People Driven is not the manufacturer of any Product, expressly waives any claim that Customer may have against People Driven based upon any product liability or infringement or alleged infringement of any patent, copyright, trade secret or other intellectual property right (each a "Claim") with respect to any Product and also waives any right to indemnification from People Driven against any such Claim made against Customer by another. Customer acknowledges that no employee of People Driven or any other party is authorized to make any representation or warranty on behalf of People Driven that is not expressly set forth in this Agreement.

**Service Warranty:** People Driven represents, warrants and covenants that (i) People Driven shall perform all Services, if any, in accordance with the material specifications set forth in the quote and (ii) the functions and features of the Services and related deliverables shall operate in the manner described in the applicable quote for ninety (90) days from the completion thereof. Notwithstanding anything contained herein to the contrary, to the extent a manufacturer requires Products to be installed by People Driven or such manufacturer in order for a warranty to be valid, neither People Driven nor the product manufacturer shall provide a warranty for any Products which are not installed, as applicable, by People Driven or the product manufacturer. EXCEPT AS SET FORTH HEREIN, PEOPLE DRIVEN MAKES NO OTHER WARRANTIES, WRITTEN OR ORAL. ALL OTHER WARRANTIES, EXPRESS OR IMPLIED, ARE HEREBY SPECIFICALLY DISCLAIMED, INCLUDING, BUT NOT LIMITED TO, THE IMPLIED WARRANTY OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, OR NON-INFRINGEMENT, AND ANY WARRANTY ARISING BY STATUTE, OPERATION OF LAW, COURSE OF DEALING OR PERFORMANCE, OR USAGE OF TRADE.
9. **EXPORT RESTRICTIONS:** Products may be subject to export or resale restriction or regulation, and Customer acknowledges that it will comply with such restrictions and regulations. Any statement as to product country of origin, Export Control Classification Number, or compliance with applicable law (including, without limitation, that products are lead-free or RoHS compliant) is as provided to People Driven by its suppliers, and People Driven does not warrant its accuracy and will not be liable for any error with regard to same.



## ACCEPTANCE OF THE PRICE QUOTE IS MADE ONLY UPON THESE TERMS AND CONDITIONS

10. ORDER CANCELLATION: Product cancellation and/or return is subject to manufacturer restrictions. People Driven will abide by its suppliers' current restrictions for all cancellation and return requests up to and including a No Cancellation or Return policy.
11. SPECIAL NOTICE: Please note that VMware pricing, part numbers, and quote expiration dates may be subject to change at any time as a result of the Broadcom acquisition.
12. Bill and Hold Arrangement. From time to time, People Driven, at the request of Customer (email communication being sufficient), maybe asked to hold certain Products, with the acceptance that Customer shall be immediately billed for the Products ("Bill and Hold Products"). The following provisions shall apply to the Bill and Hold Products:
  - i. Delivery. The shipment of the Bill and Hold Products to Customer shall take place Ex Works (Incoterms 2020®) People Driven's facility. The Bill and Hold Products shall be deemed delivered upon notice that the Bill and Hold Products are made available to Customer and ready to be placed in use ("Delivery"). Upon notice and Delivery, Customer shall be deemed to have accepted such Delivery. Bill and Hold Products shall be held at People Driven's facility (the "Facility") for no more than 180 days following Delivery (the "Bill and Hold Period"). In the event that for any reason any applicable Bill and Hold Products should remain at the Facility at the conclusion of the Bill and Hold Period, Customer acknowledges and agrees that People Driven shall be entitled to invoice Customer for reasonable storage charges for the applicable Bill and Hold Products until they are no longer held at the Facility, and Customer agrees to pay all such invoices promptly.
  - ii. Shortage, Claims, and Inspection. The Bill and Hold Products shall be considered received upon their arrival at Customer's "ship to" location ("Receipt"). Customer shall have the right to inspect the Bill and Hold Products within 48 hours of receipt. Any claims for shortages or other claims in connection with the Bill and Hold Products must be made in writing and delivered to People Driven within such 48-hour period, or such claims shall be deemed waived.
  - iii. Title and Risk of Loss. Title and risk of loss of the Bill and Hold Products, as well as any additional liabilities due to events occurring after the time of Delivery, shall pass to the Customer upon Delivery, and any loss or damage thereafter shall be Customer's sole obligation.
  - iv. Customer agrees that: (i) Customer has made a fixed commitment to purchase such Bill and Hold Products; (ii) the Bill and Hold Products shall be purchased on the Delivery basis for legitimate business purposes; (iii) Customer shall identify a fixed delivery date for the Bill and Hold Products; and (iv) Customer agrees to be invoiced and to pay such invoice in accordance with the payment terms set forth in this Agreement.

JACKSON PUBLIC SCHOOLS  
BOARD OF EDUCATION MEETING  
Jackson High School  
October 21, 2025

ITEM: 25-26-28

SUBJECT: Extra Duty Pay

FOR DISCUSSION: Marcus Leanon

**STATEMENT OF THE ISSUE:**

At the October finance meeting, bond extra duties/contracts were discussed. There is substantial additional work that is involved and required to complete a bond program. This work began approximately one year ago and runs through the final punch list of a bond program.

**HISTORY:**

During the 2018 bond program, the district authorized the Superintendent to award extra duty contracts to staff for these additional duties. Final analysis shows the extra duty compensation was approx 0.15% of the original bond issue (\$87million). The industry average is approx 0.50%

**RECOMMENDATION:**

No recommendation at this time. Administration will bring this back for board approval following a successful bond vote.

**JACKSON PUBLIC SCHOOLS  
JACKSON, MICHIGAN**

**EXTRA DUTY PAY**

**THIS AGREEMENT** is entered into \_\_\_\_\_, 2025, between the **JACKSON PUBLIC SCHOOLS OF JACKSON COUNTY**, of 522 Wildwood, Jackson, Michigan 49201 (herein called the "District"), and \_\_\_\_\_, (herein called the "Employee").

1. **Services by Employee** – The Employee shall devote extra time and energy to act on behalf of the District for the facility/program master planning activities over and above the Employee's normal workload. Activity period starts with facility/program assessment study and ends with punch-list completion. Such additional activities include facility planning, financial planning, Treasury application, weekly progress meetings, construction bidding, construction supervision, budgeting, vendor payments, and various other duties.
2. **Compensation** – The District will pay the Employee as follows:
  - 7% paid for the 2025-26 year
  - 5% paid for the 2026-27 year, through completion of the final punch list.

**IN WITNESS WHEREOF**, the parties hereto have signed this Agreement the day and year first above written.

**FOR THE JACKSON PUBLIC SCHOOLS**

By: \_\_\_\_\_

\_\_\_\_\_

|                    | 6/22/2018        | 12/21/2018      | 6/21/2019       | 12/20/2019      | 6/22/2020       | 12/17/2020      | 6/22/2021       | 12/17/2021      | 6/22/2022       | 12/17/2022      | 6/22/2023       | 12/17/2023      | 6/21/2024       | 12/20/2024      | 6/20/2025       | Total             | % of bond issue |
|--------------------|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|-----------------|
| Baker, Julie       | -                | -               | -               | -               | 1,192.50        | 1,216.50        | 1,216.50        | 1,241.00        | 1,291.00        | 1,265.50        | 1,265.50        | 1,291.00        | 1,291.00        | 1,317.00        | 1,317.00        | 13,904.50         |                 |
| Beal, Jeff         | 5,975.00         | 1,523.50        | 1,523.50        | 1,554.00        | 1,554.00        | 1,585.00        | 1,585.00        | 2,229.00        | 2,273.50        | 2,273.50        | 2,319.00        | 2,319.00        | 2,319.00        | 2,365.50        | 2,365.50        | 33,718.50         |                 |
| Frey, Todd         | -                | -               | -               | -               | -               | 888.00          | 898.00          | 908.50          | 966.50          | 966.50          | 966.50          | 986.50          | 1,006.00        | 1,006.00        | 1,006.00        | 9,614.50          |                 |
| Giannetti, Kriss   | 2,970.00         | 575.50          | 575.50          | 772.50          | 772.50          | 1,216.50        | 1,216.50        | 1,241.00        | 1,291.00        | 1,265.50        | 1,265.50        | 1,291.00        | 1,291.00        | 1,317.00        | 1,317.00        | 18,378.00         |                 |
| Huey, Jeff         | -                | -               | 1,000.00        | 1,040.00        | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | 3,040.00          |                 |
| Leon, Marcus       | 2,517.00         | 642.00          | 642.00          | 654.50          | 654.50          | 668.00          | 668.00          | 681.00          | 708.50          | 695.00          | 695.00          | 708.50          | 708.50          | 723.00          | 723.00          | 12,712.00         |                 |
| Oxley, Michelle    | -                | -               | -               | -               | 1,192.50        | 1,216.50        | 1,216.50        | 1,241.00        | 1,291.00        | 1,265.50        | 1,265.50        | 1,291.00        | 1,291.00        | 1,317.00        | 1,317.00        | 12,088.50         |                 |
| Patterson, Jeremy  | -                | -               | -               | 1,230.00        | 1,230.00        | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | 7,747.00          |                 |
| Patterson, William | 4,729.00         | 1,206.00        | 1,206.00        | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | 7,350.00          |                 |
| Ruddell, John      | -                | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | 9,601.00          |                 |
| <b>TOTALS</b>      | <b>16,191.00</b> | <b>3,947.00</b> | <b>4,947.00</b> | <b>6,403.50</b> | <b>7,636.00</b> | <b>8,017.00</b> | <b>8,017.00</b> | <b>8,762.50</b> | <b>9,132.50</b> | <b>8,990.00</b> | <b>8,990.00</b> | <b>9,178.00</b> | <b>9,197.50</b> | <b>9,362.50</b> | <b>9,362.50</b> | <b>128,154.00</b> | <b>0.15%</b>    |

**4% June 2018, then 2% annually**

|                                          | Ebersole, | Frey, Todd | Giannetti, Kriss | Leon, Marcus | Patterson, Jeremy | Totals |
|------------------------------------------|-----------|------------|------------------|--------------|-------------------|--------|
| Base Salary                              | 147,199   | 73,730     | 111,267          | 134,313      | 191,589           |        |
| 25-26                                    | 150,443   | 75,205     | 113,492          | 136,999      | 195,421           |        |
| 26-27                                    | 153,452   | 76,709     | 115,762          | 139,739      | 199,329           |        |
| 27-28                                    | 156,521   | 78,243     | 118,077          | 142,534      | 203,316           |        |
| 28-29                                    | 159,651   | 79,808     | 120,439          | 145,385      | 207,382           |        |
| 29-30                                    | 162,844   | 81,404     | 122,848          | 148,292      | 211,530           |        |
| <b>ASSUMES 2% ANNUAL SALARY INCREASE</b> |           |            |                  |              |                   |        |

|               | Extra Duty Salary | % of bond issue |
|---------------|-------------------|-----------------|
| 12/22/2025    | 4,416             | 2,212           |
| 6/22/2026     | 4,513             | 2,212           |
| 2026-27       | 7,522             | 3,760           |
| 2027-28       | 7,673             | 3,068           |
| 2028-29       | 7,826             | 3,130           |
| 2029-30       | 7,983             | 3,192           |
| 2030-31       | 8,142             | 3,256           |
| <b>TOTALS</b> | <b>48,075</b>     | <b>20,831</b>   |

**25-26 6%, then 5% annually**

|               | Extra Duty Salary | % of bond issue |
|---------------|-------------------|-----------------|
| 12/22/2025    | 5,152             | 2,581           |
| 6/22/2026     | 5,266             | 2,632           |
| 2026-27       | 7,522             | 3,760           |
| 2027-28       | 7,673             | 3,835           |
| 2028-29       | 7,826             | 3,912           |
| 2029-30       | 7,983             | 3,990           |
| 2030-31       | 8,142             | 4,070           |
| <b>TOTALS</b> | <b>49,563</b>     | <b>24,781</b>   |

**25-26 7%, then 5% annually**

|               | Extra Duty Salary | % of bond issue |
|---------------|-------------------|-----------------|
| 12/22/2025    | 4,416             | 2,212           |
| 6/22/2026     | 4,513             | 2,212           |
| 2026-27       | 6,018             | 3,008           |
| 2027-28       | 6,138             | 3,068           |
| 2028-29       | 6,261             | 3,130           |
| 2029-30       | 6,386             | 3,192           |
| 2030-31       | 6,514             | 3,256           |
| <b>TOTALS</b> | <b>40,246</b>     | <b>20,079</b>   |

**25-26 6%, then 4% annually JB/SE/KG**  
**25-26 6%, then 6% annually JP/ML/TF**

|               | Extra Duty Salary | % of bond issue |
|---------------|-------------------|-----------------|
| 12/22/2025    | 4,416             | 2,212           |
| 6/22/2026     | 4,513             | 2,212           |
| 2026-27       | 9,027             | 4,512           |
| 2027-28       | 9,207             | 4,603           |
| 2028-29       | 9,391             | 4,695           |
| 2029-30       | 9,579             | 4,788           |
| 2030-31       | 9,771             | 4,884           |
| <b>TOTALS</b> | <b>55,904</b>     | <b>27,906</b>   |

**6% all years, all staff**

|               | Extra Duty Salary | % of bond issue |
|---------------|-------------------|-----------------|
| 12/22/2025    | 4,416             | 2,212           |
| 6/22/2026     | 4,513             | 2,212           |
| 2026-27       | 9,027             | 4,512           |
| 2027-28       | 9,207             | 4,603           |
| 2028-29       | 9,391             | 4,695           |
| 2029-30       | 9,579             | 4,788           |
| 2030-31       | 9,771             | 4,884           |
| <b>TOTALS</b> | <b>55,904</b>     | <b>27,906</b>   |

|                    | 6/22/2018        | 12/21/2018      | 6/21/2019       | 12/20/2019      | 6/22/2020       | 12/17/2020      | 6/22/2021       | 12/17/2021      | 6/22/2022       | 12/17/2022      | 6/22/2023       | 12/17/2023      | 6/21/2024       | 12/20/2024      | 6/20/2025       | Total             | % of bond issue |
|--------------------|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|-----------------|
| Baker, Julie       | -                | -               | -               | -               | 1,192.50        | 1,216.50        | 1,216.50        | 1,241.00        | 1,291.00        | 1,265.50        | 1,265.50        | 1,291.00        | 1,291.00        | 1,317.00        | 1,317.00        | 13,904.50         |                 |
| Beal, Jeff         | 5,975.00         | 1,523.50        | 1,523.50        | 1,554.00        | 1,554.00        | 1,585.00        | 1,585.00        | 2,229.00        | 2,273.50        | 2,273.50        | 2,273.50        | 2,319.00        | 2,319.00        | 2,365.50        | 2,365.50        | 33,718.50         |                 |
| Frey, Todd         | -                | -               | -               | -               | -               | 898.00          | 898.00          | 908.50          | 986.50          | 959.50          | 959.50          | 986.50          | 1,006.00        | 1,006.00        | 1,006.00        | 9,614.50          |                 |
| Giannetti, Kriss   | 2,970.00         | 575.50          | 575.50          | 772.50          | 772.50          | 1,216.50        | 1,216.50        | 1,241.00        | 1,291.00        | 1,265.50        | 1,265.50        | 1,291.00        | 1,291.00        | 1,317.00        | 1,317.00        | 18,378.00         |                 |
| Huey, Jeff         | -                | -               | 1,000.00        | 1,000.00        | 1,040.00        | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | 3,040.00          |                 |
| Leon, Marcus       | -                | -               | -               | -               | -               | 1,216.50        | 1,216.50        | 1,241.00        | 1,291.00        | 1,265.50        | 1,265.50        | 1,291.00        | 1,291.00        | 1,317.00        | 1,317.00        | 12,712.00         |                 |
| Oxley, Michelle    | 2,517.00         | 642.00          | 642.00          | 654.50          | 654.50          | 668.00          | 668.00          | 681.00          | 708.50          | 695.00          | 695.00          | 708.50          | 708.50          | 723.00          | 723.00          | 12,088.50         |                 |
| Patterson, Jeremy  | -                | -               | -               | -               | -               | -               | -               | -               | -               | 1,265.50        | 1,265.50        | 1,291.00        | 1,291.00        | 1,317.00        | 1,317.00        | 7,747.00          |                 |
| Patterson, William | -                | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | 7,350.00          |                 |
| Ruddell, John      | 4,729.00         | 1,206.00        | 1,206.00        | 1,230.00        | 1,230.00        | 1,216.50        | 1,216.50        | 1,241.00        | 1,291.00        | -               | -               | -               | -               | -               | -               | 9,601.00          |                 |
| <b>TOTALS</b>      | <b>16,191.00</b> | <b>3,947.00</b> | <b>4,947.00</b> | <b>6,403.50</b> | <b>7,636.00</b> | <b>8,017.00</b> | <b>8,017.00</b> | <b>8,782.50</b> | <b>9,132.50</b> | <b>8,990.00</b> | <b>8,990.00</b> | <b>9,178.00</b> | <b>9,197.50</b> | <b>9,362.50</b> | <b>9,362.50</b> | <b>128,154.00</b> | <b>0.15%</b>    |

4% June 2018, then 2% annually

### 3rd Party Owner's Rep:

|                     |                     |
|---------------------|---------------------|
| 2025 Bond           | 2018 Bond           |
| \$126,000.00        | \$87,000.00         |
| 0.50%               | 0.50%               |
| <b>\$630,000.00</b> | <b>\$435,000.00</b> |

### Soft' quote received

|                  |           |
|------------------|-----------|
| 2025 Bond        | per month |
| \$8,000          | 72 months |
| <b>\$576,000</b> |           |

### Extra Duty Salary Schedule

|               | Baker, Julie  | Ebersole, Sarah | Frey, Todd    | Giannetti, Kriss | Leon, Marcus  | Patterson, Jeremy | Totals         |
|---------------|---------------|-----------------|---------------|------------------|---------------|-------------------|----------------|
| 12/22/2025    | 5,152         | 2,581           | 3,894         | 4,701            | 4,701         | 6,706             | 27,734         |
| 6/22/2026     | 5,266         | 2,632           | 3,972         | 4,795            | 4,795         | 6,840             | 28,300         |
| 2026-27       | 7,522         | 3,760           | 5,675         | 6,850            | 6,850         | 9,771             | 40,428         |
| 2027-28       | 7,673         | 3,835           | 5,788         | 6,987            | 6,987         | 9,966             | 41,237         |
| 2028-29       | 7,826         | 3,912           | 5,904         | 7,127            | 7,127         | 10,166            | 42,061         |
| 2029-30       | 7,983         | 3,990           | 6,022         | 7,269            | 7,269         | 10,369            | 42,902         |
| 2030-31       | 8,142         | 4,070           | 6,142         | 7,415            | 7,415         | 10,576            | 43,761         |
| <b>TOTALS</b> | <b>49,563</b> | <b>24,781</b>   | <b>37,398</b> | <b>45,143</b>    | <b>45,143</b> | <b>64,394</b>     | <b>266,423</b> |

25-26 7%, then 5% annually

0.21%

ASSUMES 2% ANNUAL SALARY INCREASE

JACKSON PUBLIC SCHOOLS  
BOARD OF EDUCATION MEETING  
Jackson High School  
October 21, 2025

ITEM: 25-26-29

SUBJECT: 2024/2025 Audit Report

FOR ACTION: Marcus Leon

**STATEMENT OF THE ISSUE:**

Each year we are required by law to have an independent audit of our financial statements. The audit for the year ending June 30, 2025 has been completed. Representatives from Maner Costerisan presented the results of their examination at the October Finance/Facilities committee and also tonight during the Superintendent's report.

The following reports are available for your review:

- Report to the Board of Education (Management Letter)
- Report on Financial Statements

**RECOMMENDATION:**

The administration recommends that the audit report for 2024/25 be received as presented.



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

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October 1, 2025

To the Board of Education  
Jackson Public Schools

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Jackson Public Schools for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Matters

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Jackson Public Schools are described in Note 1 to the financial statements. As described in Note 12 to the financial statements, the District adopted Governmental Accounting Standards Board (GASB) Statement No. 101 *Compensated Absences*, during the year ended June 30, 2025. Accordingly, the cumulative effects of the accounting changes are reported in the applicable financial statements and note disclosures. We noted no transactions entered into by the Jackson Public Schools during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's calculation of the depreciation expense is based on the estimated useful lives of the capital assets.

Management's calculation of the accrued compensated absences is based on current hourly rates and policies regarding payment of sick and vacation banks.

The calculation of the net pension liability and related deferred outflows and inflows of resources is based on an actuarial study which utilized certain actuarial assumptions.

The calculation of the net other post-employment benefits asset and related deferred outflows and inflows of resources is based upon an actuarial study which utilized certain actuarial assumptions.

**DRAFT - SUBJECT TO CHANGE**

We evaluated the key factors and assumptions used to develop these accounting estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.]

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated October 1, 2025.

#### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Jackson Public Schools' financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Jackson Public Schools' auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

#### Other Matters

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on other supplementary information, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

A separate management letter was not issued.

Restriction on Use

This information is intended solely for the use of the management and members of the Board of Education of Jackson Public Schools and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

**JACKSON PUBLIC SCHOOLS**  
**ADDITIONAL REPORTS REQUIRED BY**  
**UNIFORM GUIDANCE**  
**YEAR ENDED JUNE 30, 2025**



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DRAFT - SUBJECT TO CHANGE

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

To the Board of Education  
Jackson Public Schools

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Jackson Public Schools (the District) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated October 6, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to October 6, 2025.

The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

October 13, 2025



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON  
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Education  
Jackson Public Schools

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Jackson Public Schools' compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Jackson Public Schools' major federal programs for the year ended June 30, 2025. Jackson Public Schools' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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

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

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

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

***Responsibilities of Management for Compliance***

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

**DRAFT - SUBJECT TO CHANGE**

## ***Auditor's Responsibilities for the Audit of Compliance***

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

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

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

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

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

October 13, 2025

**JACKSON PUBLIC SCHOOLS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

| Federal Grantor/Pass-through Grantor/<br>Program Title                                                       | Federal<br>Assistance<br>Listing<br>Number | Pass-through<br>Grantor's<br>Number | Approved<br>Grant Award<br>Amount | Accrued<br>Revenue<br>July 1, 2024 | Prior Year<br>Expenditures<br>(Memo Only) | Adjustments | Current Year<br>Expenditures | Current Year<br>Cash Receipts | Accrued<br>(Unearned)<br>Revenue<br>June 30, 2025 | Current<br>Year Cash<br>Transferred to<br>Subrecipients |
|--------------------------------------------------------------------------------------------------------------|--------------------------------------------|-------------------------------------|-----------------------------------|------------------------------------|-------------------------------------------|-------------|------------------------------|-------------------------------|---------------------------------------------------|---------------------------------------------------------|
| U.S. Department of Agriculture<br>Passed through Michigan Department of Education<br>Child Nutrition Cluster |                                            |                                     |                                   |                                    |                                           |             |                              |                               |                                                   |                                                         |
| Non-Cash Assistance - (Donated Foods)                                                                        |                                            |                                     |                                   |                                    |                                           |             |                              |                               |                                                   |                                                         |
| National School Lunch Program<br>Entitlement                                                                 | 10.555                                     | N/A                                 | \$ 312,401                        | \$ -                               | \$ -                                      | \$ -        | \$ 312,401                   | \$ 312,401                    | \$ -                                              | \$ -                                                    |
| Bonus                                                                                                        | 10.555                                     | N/A                                 | 5,582                             | -                                  | -                                         | -           | 5,582                        | 5,582                         | -                                                 | -                                                       |
| Non-Cash Assistance Subtotal                                                                                 |                                            |                                     | 317,983                           | -                                  | -                                         | -           | 317,983                      | 317,983                       | -                                                 | -                                                       |
| Cash Assistance                                                                                              |                                            |                                     |                                   |                                    |                                           |             |                              |                               |                                                   |                                                         |
| National School Lunch Program                                                                                | 10.555                                     | 241960                              | 2,347,841                         | 59,686                             | 1,964,191                                 | -           | 383,650                      | 443,336                       | -                                                 | -                                                       |
| National School Lunch Program                                                                                | 10.555                                     | 241980                              | 25,450                            | 304                                | 23,070                                    | -           | 2,380                        | 2,684                         | -                                                 | -                                                       |
| National School Lunch Program                                                                                | 10.555                                     | 251960                              | 2,127,000                         | -                                  | -                                         | -           | 2,127,000                    | 2,056,481                     | 70,519                                            | -                                                       |
| National School Lunch Program                                                                                | 10.555                                     | 251980                              | 22,422                            | -                                  | -                                         | -           | 22,422                       | 21,955                        | 467                                               | -                                                       |
| Total ALN 10.555                                                                                             |                                            |                                     | 4,522,713                         | 59,990                             | 1,987,261                                 | -           | 2,535,452                    | 2,524,456                     | 70,986                                            | -                                                       |
| National School Breakfast Program                                                                            | 10.553                                     | 241970                              | 4,840,696                         | 59,990                             | 1,987,261                                 | -           | 2,853,435                    | 2,842,439                     | 70,986                                            | -                                                       |
| National School Breakfast Program                                                                            | 10.553                                     | 251970                              | 1,135,789                         | 30,242                             | 960,919                                   | -           | 174,870                      | 205,112                       | -                                                 | -                                                       |
| Total ALN 10.553                                                                                             |                                            |                                     | 1,002,321                         | -                                  | -                                         | -           | 1,002,321                    | 966,970                       | 35,351                                            | -                                                       |
| Summer Food Service Program                                                                                  | 10.559                                     | 240900                              | 2,138,110                         | 30,242                             | 960,919                                   | -           | 1,177,191                    | 1,172,082                     | 35,351                                            | -                                                       |
| Summer Food Service Program                                                                                  | 10.559                                     | 250900                              | 510,325                           | 79,097                             | 343,082                                   | -           | 167,243                      | 246,340                       | -                                                 | -                                                       |
| Total ALN 10.559                                                                                             |                                            |                                     | 93,157                            | -                                  | -                                         | -           | 93,157                       | -                             | 93,157                                            | -                                                       |
| Fresh Fruit and Vegetable Program                                                                            | 10.582                                     | 240950                              | 603,482                           | 79,097                             | 343,082                                   | -           | 260,400                      | 246,340                       | 93,157                                            | -                                                       |
| Fresh Fruit and Vegetable Program                                                                            | 10.582                                     | 250950                              | 113,699                           | 51,088                             | 108,255                                   | -           | 5,444                        | 56,532                        | -                                                 | -                                                       |
| Total ALN 10.582                                                                                             |                                            |                                     | 100,750                           | -                                  | -                                         | -           | 100,750                      | 62,530                        | 38,220                                            | -                                                       |
| Total Child Nutrition Cluster                                                                                |                                            |                                     | 214,449                           | 51,088                             | 108,255                                   | -           | 106,194                      | 119,062                       | 38,220                                            | -                                                       |
| Child and Adult Care Food Program (CACFP)                                                                    | 10.558                                     | 241920/242010                       | 7,796,737                         | 220,417                            | 3,399,517                                 | -           | 4,397,220                    | 4,379,923                     | 237,714                                           | -                                                       |
| Child and Adult Care Food Program (CACFP)                                                                    | 10.558                                     | 251920/252010                       | 259,166                           | 3,813                              | 244,482                                   | -           | 14,684                       | 18,497                        | -                                                 | -                                                       |
| Total ALN 10.558                                                                                             |                                            |                                     | 215,593                           | -                                  | -                                         | -           | 215,593                      | 213,563                       | 2,030                                             | -                                                       |
| Total Cash Assistance                                                                                        |                                            |                                     | 474,759                           | 3,813                              | 244,482                                   | -           | 230,277                      | 232,060                       | 2,030                                             | -                                                       |
| Total U.S. Department of Agriculture                                                                         |                                            |                                     | 7,953,513                         | 224,230                            | 3,643,999                                 | -           | 4,309,514                    | 4,294,000                     | 239,744                                           | -                                                       |
|                                                                                                              |                                            |                                     | 8,271,496                         | 224,230                            | 3,643,999                                 | -           | 4,627,497                    | 4,611,983                     | 239,744                                           | -                                                       |

**JACKSON PUBLIC SCHOOLS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

| Federal Grantor/Pass-through Grantor/<br>Program Title                                                                                                                                                           | Federal Assistance Listing Number | Pass-through Grantor's Number             | Approved Grant Award Amount     | Accrued Revenue July 1, 2024 | Prior Year Expenditures (Memo Only) | Adjustments | Current Year Expenditures | Current Year Cash Receipts   | Accrued (Unearned) Revenue June 30, 2025 | Current Year Cash Transferred to Subrecipients |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------------------------------|---------------------------------|------------------------------|-------------------------------------|-------------|---------------------------|------------------------------|------------------------------------------|------------------------------------------------|
| U.S. Department of Education<br>Passed through Michigan Department of Education<br>Title I Grants to Local Educational Agencies<br>Title I Grants to Local Educational Agencies                                  | 84.010<br>84.010                  | 241530-2324<br>251530-2425                | \$ 3,095,704<br>3,181,287       | \$ 875,868<br>-              | \$ 2,408,388<br>-                   | \$ -<br>-   | \$ 338,417<br>2,894,511   | \$ 1,214,285<br>1,931,215    | \$ -<br>963,296                          | \$ -<br>-                                      |
| Total ALN 84.010                                                                                                                                                                                                 |                                   |                                           | 6,276,991                       | 875,868                      | 2,408,388                           | -           | 3,232,928                 | 3,145,500                    | 963,296                                  | -                                              |
| English Language Acquisition State Grants<br>English Language Acquisition State Grants                                                                                                                           | 84.365<br>84.365                  | 240580-2324<br>250580-2425                | 42,326<br>46,286                | 3,382<br>-                   | 3,382<br>-                          | -           | 18,540<br>17,509          | 21,922<br>450                | -<br>17,059                              | -<br>16,738                                    |
| Total ALN 84.365                                                                                                                                                                                                 |                                   |                                           | 88,612                          | 3,382                        | 3,382                               | -           | 36,049                    | 22,372                       | 17,059                                   | 16,738                                         |
| Supporting Effective Instruction State Grants<br>Supporting Effective Instruction State Grants                                                                                                                   | 84.367<br>84.367                  | 240520-2324<br>250520-2425                | 385,844<br>368,109              | 100,220<br>-                 | 338,186<br>-                        | -           | 21,882<br>309,205         | 122,102<br>215,857           | -<br>93,348                              | -<br>-                                         |
| Total ALN 84.367                                                                                                                                                                                                 |                                   |                                           | 753,953                         | 100,220                      | 338,186                             | -           | 331,087                   | 337,959                      | 93,348                                   | -                                              |
| Student Support and Academic Enrichment<br>Student Support and Academic Enrichment                                                                                                                               | 84.424<br>84.424                  | 240750-2324<br>250750-2425                | 344,774<br>272,964              | 65,182<br>-                  | 235,186<br>-                        | -           | 44,198<br>233,592         | 109,380<br>170,118           | -<br>63,474                              | -<br>-                                         |
| Total ALN 84.424                                                                                                                                                                                                 |                                   |                                           | 617,738                         | 65,182                       | 235,186                             | -           | 277,790                   | 279,498                      | 63,474                                   | -                                              |
| Education Stabilization Fund<br>COVID-19 Elementary and Secondary School<br>Emergency Relief Fund (ESSER III Formula Funds)<br>American Rescue Plan - Homeless<br>Emergency Relief Fund (EANS II - Section 11bb) | 84.425U<br>84.425W<br>84.425V     | 213713-2122<br>211012-2122<br>221037-2324 | 22,219,944<br>101,305<br>84,532 | 1,618,293<br>7,464<br>-      | 22,219,944<br>101,305<br>-          | -<br>-<br>- | -<br>-<br>84,532          | 1,618,293<br>7,464<br>84,532 | -<br>-<br>-                              | -<br>-<br>-                                    |
| Total ALN 84.425                                                                                                                                                                                                 |                                   |                                           | 22,405,781                      | 1,625,757                    | 22,321,249                          | -           | 84,532                    | 1,710,289                    | -                                        | -                                              |

**JACKSON PUBLIC SCHOOLS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

| Federal Grantor/Pass-through Grantor/<br>Program Title                  | Federal Assistance Listing Number | Pass-through Grantor's Number | Approved Grant Award Amount | Accrued Revenue July 1, 2024 | Prior Year Expenditures (Memo Only) | Adjustments | Current Year Expenditures | Current Year Cash Receipts | Accrued (Unearned) Revenue June 30, 2025 | Current Year Cash Transferred to Subrecipients |
|-------------------------------------------------------------------------|-----------------------------------|-------------------------------|-----------------------------|------------------------------|-------------------------------------|-------------|---------------------------|----------------------------|------------------------------------------|------------------------------------------------|
| <b>U.S. Department of Education (continued)</b>                         |                                   |                               |                             |                              |                                     |             |                           |                            |                                          |                                                |
| Passed through Jackson County Intermediate School District              | 84.196                            | 242320-2324                   | \$ 6,000                    | \$ -                         | \$ -                                | \$ -        | \$ 2,734                  | \$ 2,734                   | \$ -                                     | \$ -                                           |
| Education for the Homeless Children and Youth                           | 84.196                            | 252320-2425                   | 6,000                       | -                            | -                                   | -           | 6,000                     | 6,000                      | -                                        | -                                              |
| Total ALN 84.196                                                        |                                   |                               | 12,000                      | -                            | -                                   | -           | 8,734                     | 8,734                      | -                                        | -                                              |
| <b>Education Stabilization Fund</b>                                     |                                   |                               |                             |                              |                                     |             |                           |                            |                                          |                                                |
| COVID-19 Homeless Students ARP                                          | 84.425W                           | 211013-2223                   | 8,245                       | -                            | 4,837                               | -           | 3,408                     | 3,408                      | -                                        | -                                              |
| Title I Regional Assistance                                             | 84.010                            | 241570-2324                   | 260,708                     | 27,605                       | 259,692                             | -           | 28,621                    | 56,226                     | -                                        | -                                              |
| Title I Regional Assistance                                             | 84.010                            | 251570-2425                   | 216,000                     | -                            | -                                   | -           | 180,068                   | 175,675                    | 4,393                                    | -                                              |
| Total ALN 84.010                                                        |                                   |                               | 476,708                     | 27,605                       | 259,692                             | -           | 208,689                   | 231,901                    | 4,393                                    | -                                              |
| <b>Passed through Marquette-Alger Regional Education Service Agency</b> |                                   |                               |                             |                              |                                     |             |                           |                            |                                          |                                                |
| Special Education Cluster                                               | 84.027A                           | 240470                        | 9,577                       | -                            | -                                   | -           | 9,577                     | 9,577                      | -                                        | -                                              |
| IDEA State Initiated Transition                                         |                                   |                               | 30,649,605                  | 2,698,014                    | 25,570,920                          | -           | 4,192,794                 | 5,749,238                  | 1,141,570                                | 16,738                                         |
| Total U.S. Department of Education                                      |                                   |                               |                             |                              |                                     |             |                           |                            |                                          |                                                |
| <b>U.S. Department of Health and Human Services</b>                     |                                   |                               |                             |                              |                                     |             |                           |                            |                                          |                                                |
| Passed through Jackson County Intermediate School District              | 93.323                            | 25267                         | 8,400                       | -                            | -                                   | -           | 8,400                     | 8,400                      | -                                        | -                                              |
| Henry Ford Partnership for Success                                      |                                   |                               | 8,400                       | -                            | -                                   | -           | 8,400                     | 8,400                      | -                                        | -                                              |
| Total U.S. Department of Health and Human Services                      |                                   |                               | \$ 38,929,501               | \$ 2,922,244                 | \$ 29,214,919                       | \$ -        | \$ 8,828,691              | \$ 10,369,621              | \$ 1,381,314                             | \$ 16,738                                      |
| TOTAL FEDERAL AWARDS                                                    |                                   |                               |                             |                              |                                     |             |                           |                            |                                          |                                                |

**JACKSON PUBLIC SCHOOLS**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

**NOTE 1 - BASIS OF PRESENTATION**

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

Management has utilized the NexSys, Cash Management System and the Grant Auditor Report in preparing the Schedule of Expenditures of Federal Awards.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts (if any) shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available. Jackson Public Schools has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Management has utilized the NexSys, Cash Management System and the Grant Auditor Report in preparing the schedule of expenditures of federal awards. The District passed through \$15,272 and \$1,466 of Title III, English Language Acquisition State Grant funds to Northwest Community Schools and Da Vinci Schools.

**NOTE 3 - RECONCILIATION WITH AUDITED FINANCIAL STATEMENTS**

Federal expenditures are reported as revenue in the following funds in the financial statements:

|                                                                  |                            |
|------------------------------------------------------------------|----------------------------|
| General fund                                                     | \$ 4,201,194               |
| Other nonmajor governmental funds                                | <u>13,263,213</u>          |
| Total revenue in fund financial statements                       | 17,464,407                 |
| Less: Federal assistance funding not subject to single audit act | <u>(8,635,716)</u>         |
| Expenditures per schedule of expenditures of federal awards      | <u><u>\$ 8,828,691</u></u> |

**NOTE 4 - PROGRAM CLUSTERS**

Program clusters contained within the schedule are as follows:

Child Nutrition Cluster consists of Assistance Listing #10.553, #10.555, #10.559 and #10.582. Special Education Cluster consists of Assistance Listing #84.027.

**JACKSON PUBLIC SCHOOLS**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

**NOTE 5 - ALN 84.425 AND ALN 84.010**

|                                             | Federal<br>Assistance<br>Listing<br>Number | Current Year<br>Expenditures |
|---------------------------------------------|--------------------------------------------|------------------------------|
| Passed through:                             |                                            |                              |
| Michigan Department of Education            | 84.425                                     | \$ 84,532                    |
| Jackson County Intermediate School District | 84.425                                     | <u>3,408</u>                 |
| Total ALN 84.425                            |                                            | <u><u>\$ 87,940</u></u>      |
| Passed through:                             |                                            |                              |
| Michigan Department of Education            | 84.010                                     | \$ 3,232,928                 |
| Jackson County Intermediate School District | 84.010                                     | <u>208,689</u>               |
| Total ALN 84.010                            |                                            | <u><u>\$ 3,441,617</u></u>   |

DRAFT - SUBJECT TO CHANGE



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

To the Board of Education  
Jackson Public Schools

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Jackson Public Schools, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Jackson Public Schools' basic financial statements, and have issued our report thereon dated October 6, 2025.

**Report on Internal Control Over Financial Reporting**

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

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

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

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

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

### **Purpose of This Report**

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

October 6, 2025

**JACKSON PUBLIC SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2025**

**Section I - Summary of Auditor's Results**

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***Financial Statements***

Type of auditor's report issued based on financial statements prepared in accordance with generally accepted accounting principles:

Unmodified

- Material weakness(es) identified? \_\_\_\_\_ Yes   X   No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? \_\_\_\_\_ Yes   X   None reported

Noncompliance material to financial statements noted? \_\_\_\_\_ Yes   X   No

***Federal Awards***

Internal control over major programs:

- Material weakness(es) identified? \_\_\_\_\_ Yes   X   No
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? \_\_\_\_\_ Yes   X   None reported

Type of auditor's report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported with Title 2 CFR Section 200.516(a)?

\_\_\_\_\_ Yes   X   No

Identification of major programs:

| Assistance Listing Number(s)   | Name of Federal Program or Cluster |
|--------------------------------|------------------------------------|
| 84.010                         | Title I                            |
| 10.553, 10.555, 10.559, 10.582 | Child Nutrition Cluster            |

Dollar threshold used to distinguish between Type A and Type B programs:

\_\_\_\_\_ \$750,000

Auditee qualified as low-risk auditee?

\_\_\_\_\_ Yes   X   No

**Section II - Financial Statement Findings**

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None

**Section III - Federal Award Findings and Questioned Costs**

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None

DRAFT - SUBJECT TO CHANGE

**JACKSON PUBLIC SCHOOLS  
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2025**

**Financial Statement Findings**

**Finding 2024-001:** Considered a material weakness in internal control over financial reporting.

**Criteria:** In order to maintain adequate internal controls and proper reporting, all accounts should be reconciled and adjusted monthly. The reconciliations should be completed and reviewed on a timely basis.

**Condition:** Expenses related to retirement were over accrued as of June 30, 2023 resulting in a prior period adjustment to beginning fund balance for the year ended June 30, 2024.

**Cause:** Individuals responsible for recording the journal entries and reviewing monthly activity did not accurately complete their procedures in the prior year. The District controls in place were ineffective in identifying this condition in the prior year.

**Effect:** Without reviewing the reconciliations in an accurate manner, inaccurate financial information may be used for management decisions and reporting.

**Recommendation:** The District should implement a year end procedure checklist to ensure that all balance sheet accounts are accurately reconciled. The District should implement journal entry review procedures based upon the employee making the journal entry.

**Views of Responsible Officials:** The District concurs with the facts of this finding and is implementing procedures to prevent this in the future.

**Status:** This material weakness has been addressed appropriately.