

MINUTES- JACKSON LOCAL SCHOOL DISTRICT BOARD OF EDUCATION- August 25, 2026

- A. The Regular meeting of the Jackson Local School District Board of Education was held, Tuesday, August 25, 2026, at 5:00 pm at Jackson High School. The following members were present: Gindlesberger, Goff, Jones, Winkhart. Wright was absent.
- B. President Lia Jones led the Pledge of Allegiance.
- C. President Lia Jones addressed the Board regarding consent agenda items: Prior to the consideration of any consent agenda items, Board members may request that any item be removed from the consent agenda for separate discussion or consideration. Unless otherwise noted, no items were requested to be removed, and the consent agenda items were considered as presented.

26.117 Moved by Goff, seconded by Winkhart, to approve the minutes of the July 21, 2026 Special meeting and the July 21, 2026 Regular meeting as presented.

Goff, yes; Winkhart, yes; Gindlesberger, yes; Jones, yes. Motion carried.

26.118 Moved by Gindlesberger, seconded by Goff to accept the July 2026 financial statements, account modifications and appropriation changes, as presented.

July 2026

	<i>FROM ACCOUNT</i>	<i>TO ACCOUNT</i>
AMOUNT	BUDGET KEY	BUDGET KEY
ADVANCES		
BACK		
\$ 106,048.69	5720000000000720-920	1741000000000-R5210
\$ 18,729.19	5900000000000900-920	1741000000000-R5210
\$ 6,653.22	5240000000000240-920	1741000000000-R5210
\$ 9,773.95	5840000000000840-920	1741000000000-R5210
\$ 184,731.43	5160000000000160-920	1741000000000-R5210
ADVANCES		
IN		
INCREASE/DECREASE		BUDGET KEY-ACCOUNT
AMOUNT		XXXXXXXXXXXXXXXXXX

Gindlesberger, yes; Goff, yes; Winkhart, yes; Jones, yes. Motion carried.

- D. Board members reviewed the list of expenditures paid in July 2026, which totaled \$7,941,973.88.

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E. During the first hearing of visitors, no one wished to address the Board.

F. The following communications were presented to the Board:

- The following are Athletic Volunteers for Fall 2026
 - Mike Peterson – Varsity/JV Football
 - Brad Hayes – 9th Grade Football
 - Justen Stickley – 8th Grade Football
 - Rachel Harris – Girls Tennis
- Re-employment of Kris DiMarzio
- Post-Issuance Compliance Policy – Board Policy – First Reading

26.119 Moved by Goff, seconded by Gindlesberger, to accept the August Forecast and Assumptions, as presented.

This is our first financial forecast due in August, per State law. The forecast reflects the significant impact of property tax reforms that were enacted last December, which have caused projected revenues to flatline even as expenditures continue to rise. As a result, the district's cash balance is projected to decline over the forecast period, reaching approximately 11 days in cash on hand by FY29. In response, the Superintendent and Treasurer will propose measures in the coming months aimed at preventing this shortfall.

Goff, yes; Gindlesberger, yes; Winkhart, yes; Jones, yes. Motion carried.

26.120 Moved by Winkhart, seconded by Goff, to approve the following resolution, as presented.

This resolution authorizes the District to work with Bricker Graydon Wyatt LLP, Sudsina & Associates LLC, and Stifel, Nicolaus & Company, Inc., as bond counsel, municipal advisor, and purchaser, respectively, to refund all or a portion of the District's 2017 and 2018 bond issuances. The resolution authorizes the issuance of up to \$19,960,000 in refunding bonds and allows the Treasurer to proceed with the refunding if market conditions make the transaction financially advantageous to the District.

BOND RESOLUTION

AUTHORIZING THE ISSUANCE OF BONDS IN THE AMOUNT OF NOT TO EXCEED \$19,960,000 FOR THE PURPOSE OF CURRENTLY REFUNDING A PORTION OF THE SCHOOL DISTRICT'S (I) \$9,060,000 REFUNDING BONDS, SERIES 2017, DATED MARCH 14, 2017 AND (II) \$11,460,000 REFUNDING BONDS, SERIES 2018, DATED MARCH 22, 2018, ISSUED FOR THE PURPOSE OF CONSTRUCTING ADDITIONS TO EXISTING SCHOOL FACILITIES, PRIMARILY INSTRUCTIONAL SPACE; RENOVATING AND IMPROVING THE SAME, INCLUDING HEALTH AND SAFETY UPGRADES; FURNISHING AND EQUIPPING THE SAME; AND LANDSCAPING AND IMPROVING THE SITES THEREOF; AND AUTHORIZING AND APPROVING RELATED MATTERS

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WHEREAS, at the election held on March 2, 2004, on the proposition of issuing bonds of the School District in the amount of \$48,500,000 for the improvements described in the title of this Resolution and levying taxes outside the ten-mill limitation to pay the principal of and interest on such bonds, the electors of the School District approved the issuance of such bonds with the requisite majority of those voting on the proposition voting in favor thereof; and

WHEREAS, pursuant to such voted authority, the School District issued its \$9,060,000 Refunding Bonds, Series 2017, dated March 14, 2017 (the "Series 2017 Bonds"), for the purpose of refunding a portion of certain obligations of the School District; and

WHEREAS, pursuant to such voted authority, the School District also issued its \$11,460,000 Refunding Bonds, Series 2018, dated March 22, 2018 (the "Series 2018 Bonds" and together with the Series 2017 Bonds, the "Outstanding Bonds"), for the purpose of refunding a portion of certain obligations of the School District; and

WHEREAS, in view of currently prevailing lower interest rates, the Board has determined that it is advisable and in the best interest of the School District to issue the Bonds (as defined hereinbelow) to currently refund all or a portion of the outstanding principal of the Outstanding Bonds (the "Refunded Bonds"); and

WHEREAS, the Treasurer of the Board (the "Treasurer") has certified to this Board that the maximum maturity and principal amount of the Bonds cannot exceed the maximum maturities and principal amounts of each issue comprising the Refunded Bonds; and

WHEREAS, it is now deemed necessary to issue and sell not to exceed \$19,960,000 of the Bonds for the purpose described in the title of this Resolution under authority of the general laws of the State of Ohio, including Ohio Revised Code Chapter 133, and in particular Section 133.34 thereof;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the Jackson Local School District, Stark and Summit Counties, Ohio that:

Section 1. It is declared necessary to issue bonds of the School District for the purpose described in the title of this Resolution in the principal sum of not to exceed \$19,960,000, or such lesser amount as shall be determined by the Treasurer and certified to this Board, which bonds shall be designated as "Jackson Local School District, Stark and Summit Counties, Ohio Refunding Bonds, Series 2026," or as otherwise designated by the Treasurer (the "Bonds"). The Bonds may be issued in one or more series.

Section 2. The Bonds shall be issued as fully registered bonds in such denominations as shall be determined by the Treasurer, but not exceeding the principal amount of Bonds maturing on any one date; shall be numbered as determined by the Treasurer; and shall have such final terms as shall be determined by the Treasurer and set forth in the Certificate of Fiscal Officer provided for herein.

Section 3. The Treasurer is authorized and directed to execute on behalf of the School District a Certificate of Fiscal Officer Relating to Terms of Bonds (the "Certificate of Fiscal Officer") setting forth the aggregate principal amount and the final terms of the Bonds, which aggregate principal amount and terms, subject to the limitations set forth in this Resolution, shall be as determined by the Treasurer. The Certificate of Fiscal Officer shall indicate the dated date for the Bonds, the dates on which interest on the Bonds is to be paid (the "Interest Payment Dates"), the purchase price for the Bonds (which shall be not less than 97% of the aggregate principal amount thereof), the maturity schedule for the Bonds (provided that the maximum maturity date of the Bonds shall not be later than December 1 of the years of final maturity for each issue comprising the Refunded Bonds), the interest rates for the Bonds (provided that the true interest cost for all Bonds in the aggregate shall not exceed 6.50% per annum), the optional and mandatory redemption provisions, if any, and such other terms not inconsistent with this Resolution as the Treasurer shall deem appropriate.

Section 4. The Bonds shall be issued with interest payable semiannually on each Interest Payment Date until the principal sum is paid or provision has been duly made therefor (the "Current Interest Bonds") or with interest compounded

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on each Interest Payment Date but payable only at maturity (the "Capital Appreciation Bonds") in such proportions as shall be set forth in the Certificate of Fiscal Officer. Interest shall be calculated on the basis of a 360-day year of twelve 30-day months, unless otherwise determined by the Treasurer. Unless otherwise determined by the Treasurer, the Current Interest Bonds shall be in the denominations of \$5,000 or any integral multiple thereof, and the Capital Appreciation Bonds shall be in the denominations on the date of their issuance and delivery equal to the principal amount which, when interest is accrued and compounded thereon, beginning on the date of delivery to the Original Purchaser (as defined hereinbelow), and each Interest Payment Date thereafter, will equal \$5,000 or any integral multiple thereof at maturity.

Section 5. The Current Interest Bonds shall be subject to optional and mandatory redemption prior to stated maturity as provided in the Certificate of Fiscal Officer. If optional redemption of the Current Interest Bonds at a redemption price exceeding 100% is to take place on any date on which a mandatory redemption of the Current Interest Bonds of the same maturity will take place, the Current Interest Bonds to be redeemed by optional redemption shall be selected by the Bond Registrar (as defined hereinbelow) prior to the selection of the Current Interest Bonds to be redeemed at par on the same date.

When partial redemption is authorized, the Bond Registrar shall select Current Interest Bonds or portions thereof by lot within a maturity in such manner as the Bond Registrar may determine, provided, however, that the portion of any Current Interest Bond so selected shall be in the amount of \$5,000 or any integral multiple thereof (unless otherwise determined by the Treasurer).

The notice of the call for redemption of Current Interest Bonds shall identify (i) by designation, letters, numbers or other distinguishing marks, the Current Interest Bonds or portions thereof to be redeemed, (ii) the redemption price to be paid, (iii) the date fixed for redemption, and (iv) the place or places where the amounts due upon redemption are payable. From and after the specified redemption date interest on the Current Interest Bonds (or portions thereof) called for redemption shall cease to accrue. Such notice shall be sent by first class mail at least 30 days prior to the redemption date to each registered holder of the Current Interest Bonds to be redeemed at the address shown in the Bond Register (as defined hereinbelow) on the 15th day preceding the date of mailing. Failure to receive such notice or any defect therein shall not affect the validity of the proceedings for the redemption of any Current Interest Bond.

Section 6. The Bonds shall express upon their faces the purpose for which they are issued and that they are issued pursuant to this Resolution. The Bonds shall be executed by the President of the Board (the "President") and by the Treasurer in their official capacities, provided that either or both of their signatures may be a facsimile. No Bond shall be valid or become obligatory for any purpose or shall be entitled to any security or benefit under this Resolution unless and until a certificate of authentication, as printed on the Bond, is signed by the Bond Registrar as authenticating agent. Authentication by the Bond Registrar shall be conclusive evidence that the Bond so authenticated has been duly issued and delivered under this Resolution and is entitled to the security and benefit of this Resolution. The certificate of authentication may be signed by any officer or officers of the Bond Registrar or by such other person acting as an agent of the Bond Registrar as shall be approved by the Treasurer on behalf of the School District. It shall not be necessary that the same authorized person sign the certificate of authentication on all of the Bonds.

Section 7. The principal of and interest on the Bonds shall be payable in lawful money of the United States of America without deduction for the services of the Bond Registrar as paying agent. The principal of the Bonds shall be payable upon presentation and surrender of the Bonds at the designated office of the Bond Registrar. Each Bond shall bear interest from the later of the date thereof, or the most recent Interest Payment Date to which interest has been paid or duly provided for, unless the date of authentication of any Bond is less than 15 days prior to an Interest Payment Date, in which case interest shall accrue from such Interest Payment Date. Interest on any Current Interest Bond shall be paid on each Interest Payment Date by wire or check or draft mailed to the person in whose name the Bond is registered, at the close of business on the 15th day next preceding that Interest Payment Date (the "Record Date") (unless such date falls on a non-business day, in which case the Record Date shall be the preceding business day), on the Bond Register at the address appearing therein.

Any interest on any Bond which is payable, but is not punctually paid or provided for, on any Interest Payment Date (herein called "Defaulted Interest") shall forthwith cease to be payable to the registered owner on the relevant Record

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Date by virtue of having been such owner and such Defaulted Interest shall be paid to the registered owner in whose name the Bond is registered at the close of business on a date (the "Special Record Date") to be fixed by the Bond Registrar, such Special Record Date to be not more than 15 nor less than 10 days prior to the date of proposed payment. The Bond Registrar shall cause notice of the proposed payment of such Defaulted Interest and the Special Record Date therefor to be mailed, first class postage prepaid, to each bondholder, at such bondholder's address as it appears in the Bond Register, not less than 10 days prior to such Special Record Date, and may, in its discretion, cause a similar notice to be published once in a newspaper in each place where Bonds are payable, but such publication shall not be a condition precedent to the establishment of such Special Record Date.

Subject to the foregoing provisions of this Section, each Bond delivered by the Bond Registrar upon transfer of or in exchange for or in lieu of any other Bond shall carry the rights to interest accrued and unpaid, and to accrue, which were carried by such other Bond.

Section 8. The Treasurer is authorized and directed to serve as authenticating agent, bond registrar, transfer agent, and paying agent (collectively, the "Bond Registrar") for the Bonds or to execute on behalf of the Board a Bond Registrar Agreement with such bank or other appropriate financial institution as shall be acceptable to the Treasurer and the Original Purchaser, pursuant to which such bank or financial institution shall agree to serve as the Bond Registrar for the Bonds. If at any time the Bond Registrar shall be unable or unwilling to serve as such, or the Treasurer in such officer's discretion shall determine that it would be in the best interest of the School District for such functions to be performed by another party, or the Treasurer determines it necessary and appropriate to appoint a co-Bond Registrar in addition to the Bond Registrar, the Treasurer may, and is authorized to, enter into an agreement with a national banking association or other appropriate institution experienced in providing such services, to perform the services required of the Bond Registrar hereunder. Each such successor Bond Registrar (or co-Bond Registrar) shall promptly advise all bondholders of its identity and address. So long as any of the Bonds remain outstanding, the School District shall cause to be maintained and kept by the Bond Registrar, at the office of the Bond Registrar, all books and records necessary for the registration, exchange and transfer of Bonds as provided in this Section (the "Bond Register"). Subject to the provisions hereof, the person in whose name any Bond shall be registered on the Bond Register shall be regarded as the absolute owner thereof for all purposes. Payment of or on account of the principal of and interest on any Bond shall be made only to or upon the order of that person. Neither the School District nor the Bond Registrar shall be affected by any notice to the contrary, but the registration may be changed as herein provided. All payments shall be valid and effectual to satisfy and discharge the liability upon the Bonds, including the interest thereon, to the extent of the amount or amounts so paid.

Any Bond, upon presentation and surrender at the office of the Bond Registrar, together with a request for exchange signed by the registered owner or by a person authorized by the owner to do so by a power of attorney in a form satisfactory to the Bond Registrar, may be exchanged for Bonds of the same form and of any authorized denomination or denominations equal in the aggregate to the unmatured principal amount of the Bonds surrendered, and bearing interest at the same rate and maturing on the same date.

A Bond may be transferred only on the Bond Register upon presentation and surrender thereof at the office of the Bond Registrar, together with an assignment executed by the registered owner or by a person authorized by the owner to do so by a power of attorney in a form satisfactory to the Bond Registrar. Upon that transfer, the Bond Registrar shall complete, authenticate and deliver a new Bond or Bonds of any authorized denomination or denominations equal in the aggregate to the unmatured principal amount of the Bonds surrendered, and bearing interest at the same rate and maturing on the same date.

The School District and the Bond Registrar shall not be required to transfer or exchange (i) any Bond during a period beginning at the opening of business 15 days before the day of mailing of a notice of redemption of Bonds, and ending at the close of business on the day of such mailing, or (ii) any Bonds selected for redemption, in whole or in part, following the date of such mailing.

In all cases in which Bonds are exchanged or transferred hereunder, the School District shall cause to be executed and the Bond Registrar shall authenticate and deliver Bonds in accordance with the provisions of this Resolution. The exchange or transfer shall be without charge to the owner; except that the School District and the Bond Registrar may

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make a charge sufficient to reimburse them for any tax or other governmental charge required to be paid with respect to the exchange or transfer. The School District or the Bond Registrar may require that those charges, if any, be paid before it begins the procedure for the exchange or transfer of the Bonds. All Bonds issued upon any transfer or exchange shall be the valid obligations of the School District, evidencing the same debt, and entitled to the same benefits under this Resolution, as the Bonds surrendered upon that transfer or exchange.

Section 9. For purposes of this Resolution, the following terms shall have the following meanings:

“Book-entry form” or “book-entry system” means a form or system under which (i) the beneficial right to payment of principal of and interest on the Bonds may be transferred only through a book entry and (ii) physical Bonds in fully registered form are issued only to a Depository or its nominee as registered owner, with the Bonds “immobilized” to the custody of the Depository, and the book entry is the record that identifies the owners of beneficial interests in those Bonds.

“Depository” means any securities depository that is a clearing agency under federal law operating and maintaining, together with its participants, a book-entry system to record beneficial ownership of securities, and to effect transfers of securities in book-entry form, and includes The Depository Trust Company (a limited purpose trust company), New York, New York.

All or any portion of the Bonds may be initially issued to a Depository for use in a book-entry system, and the provisions of this Section shall apply, notwithstanding any other provision of this Resolution: (i) there shall be a single Bond of each maturity; (ii) those Bonds shall be registered in the name of the Depository or its nominee, as registered owner, and immobilized in the custody of the Depository; (iii) the beneficial owners in book-entry form shall have no right to receive Bonds in the form of physical securities or certificates; (iv) ownership of beneficial interests in any Bonds in book-entry form shall be shown by book entry on the system maintained and operated by the Depository, and transfers of the ownership of beneficial interests shall be made only by the Depository and by book entry; and (v) the Bonds as such shall not be transferable or exchangeable, except for transfer to another Depository or to another nominee of a Depository, without further action by the School District. Bond service charges on Bonds in book-entry form registered in the name of a Depository or its nominee shall be payable in same day funds delivered to the Depository or its authorized representative (i) in the case of interest, on each Interest Payment Date, and (ii) in all other cases, upon presentation and surrender of Bonds as provided in this Resolution.

The Bond Registrar may, with the approval of the School District, enter into an agreement with the beneficial owner or registered owner of any Bond in the custody of a Depository providing for making all payments to that owner of principal and interest on that Bond or any portion thereof (other than any payment of the entire unpaid principal amount thereof) at a place and in a manner (including wire transfer of federal funds) other than as provided above in this Resolution, without prior presentation or surrender of the Bond, upon any conditions which shall be satisfactory to the Bond Registrar and the School District. That payment in any event shall be made to the person who is the registered owner of that Bond on the date that principal is due, or, with respect to the payment of interest, as of the applicable date agreed upon as the case may be. The Bond Registrar shall furnish a copy of each of those agreements, certified to be correct by the Bond Registrar, to other paying agents for Bonds and to the School District. Any payment of principal or interest pursuant to such an agreement shall constitute payment thereof pursuant to, and for all purposes of, this Resolution.

If requested, the Treasurer, the Superintendent of the School District (the “Superintendent”) or any other officer of this Board is authorized to execute, acknowledge and deliver, in the name of and on behalf of the School District, an agreement among the School District, the Bond Registrar and a Depository to be delivered in connection with the issuance of the Bonds to such Depository for use in a book-entry system.

The School District may decide to discontinue use of the book-entry system through the Depository. In that event, physical Bond certificates will be printed and delivered to the Depository.

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If any Depository determines not to continue to act as the Depository for the Bonds for use in a book-entry system, the School District and the Bond Registrar may attempt to establish a securities depository/book-entry relationship with another qualified Depository under this Resolution. If the School District and the Bond Registrar do not or are unable to do so, the School District and the Bond Registrar, after the Bond Registrar has made provision for notification of the beneficial owners by the then Depository, shall permit withdrawal of the Bonds from the Depository and authenticate and deliver bond certificates in fully registered form to the assigns of the Depository or its nominee, all at the cost and expense (including costs of printing and delivering definitive Bonds), if the event is not the result of action or inaction by the School District or the Bond Registrar, of those persons requesting such issuance.

Section 10. There shall be and is hereby levied annually on all the taxable property in the School District, in addition to all other taxes and outside the ten-mill limitation, a direct tax (the "Debt Service Levy") for each year during which any of the Bonds are outstanding for the purpose of providing, and in an amount which is sufficient to provide, funds to pay interest upon the Bonds as and when the same falls due and to provide a fund for the repayment of the principal of the Bonds at maturity or upon redemption. The Debt Service Levy shall not be less than the interest and sinking fund tax required by Article XII, Section 11 of the Ohio Constitution.

Section 11. The Debt Service Levy shall be and is hereby ordered computed, certified, levied and extended upon the tax duplicate and collected by the same officers, in the same manner, and at the same time that taxes for general purposes for each of such years are certified, extended and collected. The Debt Service Levy shall be placed before and in preference to all other items and for the full amount thereof. The funds derived from the Debt Service Levy shall be placed in a separate and distinct fund, which shall be irrevocably pledged for the payment of the premium, if any, and interest on and principal of the Bonds when and as the same fall due. Notwithstanding the foregoing, if the School District determines that funds will be available from other sources for the payment of the Bonds in any year, the amount of the Debt Service Levy for such year shall be reduced by the amount of funds which will be so available, and the School District shall appropriate such funds to the payment of the Bonds in accordance with law.

Section 12. The Treasurer shall sell the Bonds to Stifel, Nicolaus & Company, Incorporated, or to such other purchaser or purchasers (collectively, the "Original Purchaser") as the Treasurer shall designate in the Certificate of Fiscal Officer at the purchase price set forth in the Certificate of Fiscal Officer plus interest accrued, if any, to the date of delivery of the Bonds to the Original Purchaser. The Treasurer, the Superintendent, the President and any other officer of this Board, or any of them individually, are authorized to execute on behalf of the Board a bond purchase agreement or term sheet with the Original Purchaser, setting forth the conditions under which the Bonds are to be sold and delivered, which agreement or term sheet shall be in such form, not inconsistent with the terms of this Resolution, as the Treasurer shall determine.

Section 13. There is hereby created and established, as an account within the bond retirement fund (USAS 002 debt retirement fund) of the School District, a trust fund to be designated "Jackson Local School District – 2026 Refunding Bonds Escrow Fund" (the "Escrow Fund"), or as otherwise designated by the Treasurer, which account may be in the custody of a bank or trust company as an escrow trustee, if desired. The proceeds from the sale of the Bonds, except the accrued interest and premium thereon (if any), shall be deposited in the Escrow Fund, along with such funds, if any, as the Treasurer may transfer from the bond retirement fund. Such moneys deposited in the Escrow Fund may be (i) held as cash or (ii) used to purchase direct obligations of or obligations guaranteed as to payment by the United States of America of such maturities and interest payment dates and bearing interest at such rates as will, as certified by such independent public accounting firm as shall be acceptable to the Treasurer and the Original Purchaser without further investment or reinvestment of either the principal amount thereof or the interest earnings therefrom, be sufficient to pay the interest on, and the redemption price (including any redemption premium) of, the Refunded Bonds on the earliest optional redemption date for the Refunded Bonds. The Treasurer is also authorized, if necessary or desirable to facilitate the refunding of the Refunded Bonds, to engage a consultant to verify the sufficiency of the cash or other obligations held in the Escrow Fund to refund the Refunded Bonds on such redemption date.

Any accrued interest received from the sale of the Bonds shall be transferred to the bond retirement fund to be applied to the payment of the principal of and interest on the Bonds, or other obligations of the School District, as

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permitted by law. Any premium received from the sale of the Bonds may be used to pay the financing costs of the Bonds within the meaning of Ohio Revised Code Section 133.01(K) or be deposited into the bond retirement fund, including the Escrow Fund contained therein, in the manner provided by law.

The Treasurer is authorized to execute on behalf of the School District an Escrow Agreement (the "Escrow Agreement") with a bank or trust company to be selected by the Treasurer (the "Escrow Trustee"), setting forth the terms by which the Escrow Fund shall be held and disbursed, if the Treasurer determines that an Escrow Agreement is necessary or beneficial to facilitate the refunding of the Refunded Bonds. Such an Escrow Agreement shall be in such form, not inconsistent with this Resolution, as the Treasurer shall determine.

Section 14. The Ohio Department of Education and Workforce is requested, pursuant to Ohio Revised Code Section 3317.18, to approve an agreement among the State, the School District, and the Bond Registrar providing for the withholding of deposit of funds otherwise due to the School District under Ohio Revised Code Chapter 3317 for the payment of debt charges on all or any portion or series of the Bonds. The President, the Superintendent, and the Treasurer are authorized to prepare and file with the State an application for such approval and to execute and deliver on behalf of the Board any and all documents, certificates, forms and agreements that are in their judgment necessary or appropriate in connection therewith, if the Treasurer deems such agreement to be in the best interest of the School District.

Section 15. The Treasurer may determine to issue all or any series or portion of the Bonds as obligations that the interest thereon is excluded from the bondholders' gross income for federal income tax purposes, and the following provisions of this Section shall apply to such Bonds (or series or portions thereof):

The Board covenants that it will comply with the requirements of all existing and future laws which must be satisfied in order that interest on the Bonds is and will continue to be excluded from gross income for federal income tax purposes, including without limitation restrictions on the use of the property financed with the proceeds of the Bonds so that the Bonds will not constitute "private activity bonds" within the meaning of Section 141 of the Internal Revenue Code of 1986, as amended (the "Code"). The Board further covenants that it will restrict the use of the proceeds of the Bonds in such manner and to such extent, if any, as may be necessary, after taking into account reasonable expectations at the time the Bonds are issued, so that they will not constitute arbitrage bonds under Section 148 of the Code and the regulations prescribed thereunder (the "Regulations").

The Treasurer, or any other officer of this Board, is authorized and directed (a) to make or effect any election, selection, designation, choice, consent, approval or waiver on behalf of the Board with respect to the Bonds as permitted or required to be made or given under the federal income tax laws, for the purpose of assuring, enhancing or protecting favorable tax treatment or the status of the Bonds or interest thereon or assisting compliance with requirements for that purpose, reducing the burden or expense of such compliance, reducing any rebate amount or any payment of penalties, or making any payments of special amounts in lieu of making computations to determine, or paying, any excess earnings as rebate, or obviating those amounts or payments, as determined by the Treasurer, which action shall be in writing and signed by the Treasurer, or any other officer of this Board, on behalf of the Board; (b) to take any and all actions, make or obtain calculations, and make or give reports, covenants and certifications of and on behalf of the Board, as may be appropriate to assure the exclusion of interest from gross income and the intended tax status of the Bonds; and (c) to give an appropriate certificate on behalf of the Board, for inclusion in the transcript of proceedings, setting forth the facts, estimates and circumstances, and reasonable expectations of the Board pertaining to Section 148 and the Regulations, and the representations, warranties and covenants of the Board regarding compliance by the Board with Sections 141 through 150 of the Code and the Regulations.

The Treasurer shall keep and maintain adequate records pertaining to the use and investment of all proceeds of the Bonds sufficient to permit, to the maximum extent possible and presently foreseeable, the School District to comply with any federal law or regulation now or hereafter having applicability to the Bonds that relates to the use of such proceeds, which limits the amount of bond proceeds that may be invested on an unrestricted yield or requires the School District to rebate arbitrage profits to the United States Department of the Treasury. The Treasurer is authorized and directed to file such reports with, and rebate arbitrage profits to, the United States Department of the Treasury, to the extent that any federal law or regulation having applicability to the Bonds requires any such reports or rebates.

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Section 16. The Treasurer is authorized to make appropriate arrangements, if the Treasurer deems it in the best interest of the School District, for the issuance of a municipal bond insurance policy with respect to all or any portion or series of the Bonds, including executing and delivering a commitment therefor and certificates and other documents in connection therewith and paying the bond insurance premium related thereto. All additional provisions required to be authorized by this Board for the issuance of a municipal bond insurance policy shall be contained in the Certificate of Fiscal Officer or in the transcript of proceedings described herein.

Section 17. The distribution of an Official Statement of the School District, in preliminary and final form, relating to the original issuance of the Bonds is authorized if the Treasurer determines that it is necessary or advisable to prepare and distribute an Official Statement in connection with the original issuance of the Bonds. If the Treasurer so determines, then the Treasurer, the Superintendent, and the President, and any other officer of this Board, are authorized and directed to negotiate, prepare and execute, on behalf of the School District and in their official capacity, the Official Statement and any supplements thereto as so executed in connection with the original issuance of the Bonds, and they are authorized and directed to advise the Original Purchaser in writing regarding limitations on the use of the Official Statement and any supplements thereto for purposes of marketing or reoffering the Bonds as they deem necessary or appropriate to protect the interests of the School District. The Treasurer, the Superintendent and the President are each authorized to execute and deliver, on behalf of the School District and in their official capacities, such certificates in connection with the accuracy of an Official Statement, in either preliminary or final form, and any supplements thereto as may, in their judgment, be necessary or appropriate.

Section 18. The Treasurer is authorized to obtain or update a rating or ratings on the Bonds and the School District if the Treasurer determines that it is necessary or advisable in connection with the original issuance of the Bonds. If the Treasurer so determines, then the Treasurer, Superintendent, and any officer of this Board are authorized and directed to take all steps necessary to obtain such rating or ratings, including paying the rating fees imposed by any rating agency and paying any travel expenses relating to obtaining such rating or ratings.

Section 19. The Treasurer is authorized to make the deposits and fund transfers required or necessary to accomplish the intent of this Resolution.

Section 20. The Board approves of the appointment of the law firm of Bricker Graydon Wyatt LLP to serve as Bond Counsel and Sudsina & Associates LLC to serve as a municipal advisor to the School District with respect to the issuance of the Bonds. The fees to be paid to such firm shall be subject to review and approval by the Treasurer and shall not exceed the fees customarily charged for such services.

Section 21. The officer having charge of the minutes of the Board and any other officers of the Board, or any of them individually, are authorized and directed to prepare and certify a true transcript of proceedings pertaining to the Bonds and to furnish a copy of such transcript to the Original Purchaser. Such transcript shall include certified copies of all proceedings and records of the Board relating to the power and authority of the School District to issue the Bonds and certificates as to matters within their knowledge or as shown by the books and records under their custody and control, including but not limited to a general certificate of the Treasurer and a no-litigation certificate of the President and the Treasurer, and such certified copies and certificates shall be deemed representations of the School District as to the facts stated therein. Except for the procedure for authenticating the Bonds set forth herein, documents (including this Resolution) executed, scanned and transmitted electronically and electronic and digital signatures shall be deemed original signatures for said transcript of the Bonds, for the purposes of this Resolution, and for all matters related thereto, with any such scanned, electronic, and digital signatures having the same legal effect as original signatures.

The Treasurer, the Superintendent, the President, and any other officer of this Board are authorized and directed to take such action (including, but not limited to, hiring such professionals and consultants as may be needed to facilitate the issuance of the Bonds) and to execute and deliver, on behalf of the Board, such additional instruments, agreements, certificates, and other documents as may be in their discretion necessary or appropriate in order to carry out the intent of this Resolution. Such documents shall be in the form not substantially inconsistent with the terms of this Resolution, as they in their discretion shall deem necessary or appropriate.

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Section 22. It is hereby found and determined that all acts, conditions and things necessary to be done precedent to and in the issuing of the Bonds in order to make them legal, valid and binding obligations of the School District have happened, been done and been performed in regular and due form as required by law; that the full faith, credit and revenue of the School District are hereby irrevocably pledged for the prompt payment of the principal and interest thereof at maturity; and that no limitation of indebtedness or taxation, either statutory or constitutional, has been exceeded in issuing the Bonds.

Section 23. It is hereby found and determined that all formal actions of the Board concerning and relating to the passage of this Resolution were taken in an open meeting of the Board, and that all deliberations of the Board and of any of its committees that resulted in such formal action were in meetings open to the public in compliance with all legal requirements, including Ohio Revised Code Section 121.22.

Section 24. The Treasurer is directed to forward a certified copy of this Resolution to the County Auditor of Stark County and County Fiscal Officer of Summit County, Ohio.

Winkhart, yes; Goff, yes; Gindlesberger, abstained w/conflict; Jones, yes. Motion carried.

26.121 Moved by Gindlesberger, seconded by Goff, to approve the following adoption agreement, as presented.

To maintain the qualified status of our 403(b) retirement plan, the Internal Revenue Service requires employers that use pre-approved plan documents to formally restate their plans. These required restatements consolidate legislative, regulatory, and administrative changes that have accumulated since the prior restatement and ensure the plan document remains fully compliant with current IRS and Department of Labor requirements.

To comply with this process, we have prepared an updated Plan Document reflecting these required changes. Execution of the attached Adoption Agreement will complete the restatement and satisfy the IRS's documentation requirements

**ACTION BY THE GOVERNING BOARD
RESTATEMENT OF 403(b) RETIREMENT PLAN**

The undersigned, on behalf of the Governing Board, hereby certifies that at a meeting of the Governing Board of Jackson Local School District ("Employer"), the following resolutions were approved:

WHEREAS, the Employer has maintained the Jackson Local School District 403(b) Plan ("Plan") since January 1, 2009 for the benefit of eligible employees; and

WHEREAS, the Employer is restating the above-referenced Plan to comply with 2022 Cumulative List of Changes in Section 403(b) Requirements for 403(b) Pre-approved Plans and to continue to receive the tax benefits of an IRS pre-approved plan.

NOW, THEREFORE, BE IT RESOLVED that the Employer hereby adopts the Jackson Local School District 403(b) Plan as a complete restatement of the prior Plan, to be effective on January 1, 2026;

RESOLVED FURTHER that the undersigned representative of the Employer is authorized to execute the restated Plan document and authorize the performance of any other actions necessary to implement the adoption of the Plan restatement. The Employer may designate any other authorized person to execute the restated Plan document and perform the necessary actions to adopt the restated Plan. The

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Employer will maintain a copy of the restated Plan, as approved by the Governing Board, along with a copy of the prior plan, in its files;

The undersigned hereby certifies that he/she is an Authorized Representative of the Employer and that the foregoing is a true record of a resolution duly adopted at a meeting of the Governing Board and that said meeting was held in accordance with state law and the Bylaws of the above-named Employer.

Gindlesberger, yes; Goff, yes; Winkhart, yes; Jones, yes. Motion carried.

26.122 Moved by Goff, seconded by Gindlesberger to approve the list of non-resident students, as presented.

Per board policy 5111, it is recommended that the board approve the two non-resident students from whom we are accepting tuition. These students will pay the 2026-2027 state-prescribed tuition rate of \$10,622.84, determined by the Ohio Department of Education and Workforce.

Goff, yes; Gindlesberger, yes; Winkhart, yes; Jones, yes. Motion carried.

26.123 Moved by Gindlesberger, seconded by Winkhart, to approve school bus stops, collection points, and designee to modify stops, times and routes for the 2026-2027 school year, as presented.

Ohio Administrative Code 3301-83-13 requires the Board of Education approval of school bus stops and collection points for each school year and authorization for a designee, the Transportation Supervisor, to modify stops, times, and routes throughout the 2026-2027 school year.

Gindlesberger, yes; Winkhart, yes; Goff, yes; Jones, yes. Motion carried.

26.124 Moved by Goff, seconded by Winkhart, to approve the list of students who meet the payment in lieu of transportation guidelines, as presented.

Ohio Revised Code 3327 allows public school districts, following a careful evaluation, to declare transportation impractical for certain identified students. The attached spreadsheet lists the students who have been declared impractical to transport for the 2026-2027 school year. Following board approval of this resolution, parent/guardians of the students declared impractical to transport will be offered payment in lieu of transportation. There are 30 applicants for the 2026-2027 school year.

Goff, yes; Winkhart, yes; Gindlesberger, yes; Jones, yes. Motion carried

26.125 Moved by Gindlesberger, seconded by Goff, to approve the following field trips per their tentative schedules, as presented.

The JAGS Senior Service students along with teachers Katy Morgan, George Preston and additional chaperones as needed will travel to Shepherd's Spring, Maryland to participate in the Shepherd's Springs Global Village Retreat on October 7-9, 2026. The trip is funded by parents and students.

The Jackson Boys Varsity Basketball team along with coach Tim Debevec and 2-4 other coaches TBD from the boys' basketball varsity staff will travel to Clearwater, Florida to participate in the Clearwater, FL Boys High School Basketball tournament on December 26-31, 2026. The trip is funded by JYBA.

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Gindlesberger, yes; Goff, yes; Winkhart, yes; Jones, yes. Motion carried.

26.126 Moved by Winkhart, seconded by Gindlesberger, to accept the following resignations, as presented.

Resignations:

Harper, Alycia – Bus Driver, effective the end of the 2025-2026 contract year.

Losey, Stacy – Bus Driver and Bus Monitor, effective the end of the 2025-2026 contract year.

O'Dell, Kristina – Monitor, Lake Cable Elementary, effective August 13, 2026.

Winkhart, yes; Gindlesberger, yes; Goff, yes; Jones, yes. Motion carried.

26.127 Moved by Winkhart, seconded by Goff, to adopt the following resolution, as presented.

**Employment Resolution for Supplemental Contracts
(Non-Teaching Staff)**

WHEREAS, the Board has posted the position(s) listed below as being available to employees of the District who hold teaching licenses or certificates, and no such employee who is qualified to fill the position has applied for, been offered and accepted such position; and

WHEREAS, this Board then advertised the above position(s) as being available to any individual with such a license or certificate who is qualified to fill it and who is not employed by the Board and no such person who is qualified to fill the position has applied for, been offered and accepted such position: and

BE IT RESOLVED, that the following non-licensed, non-certified person(s) be employed for a one-year personal service contract as indicated pending completion of all legal requirements.

BE IT FURTHER RESOLVED, to non-renew the personal service contract(s) at the conclusion of the 2026-2027 contract year of the following personnel as recommended by the Superintendent and direct the Treasurer to advise them by letter of the Board's intention to non-renew the contracts at the conclusion of the 2026-2027 contract year.

Pupil Activity Program Contracts – 2026-2027

Name	Supplemental	Index
Athletics		
Kukoleck, Marley	Volleyball – Girls 7/8 Grade Assistant Coach	.115
Hubbard, Michael	Volleyball – Girls 7/8 Grade Assistant Coach	.115
Mattox, Matthew	Football – Assistant Coach	.14
Biros, Colin	Soccer – Boys Varsity Assistant Coach	.13
Checca, Tiffany	Soccer – Girls JV Assistant Coach (.086 of .26 Contract)	.0866
Shackle, Molly	Cheer – Fall Middle School Coach (.0366 of .13 Contract)	.0366
Shackle, Molly	Cheer – Winter Middle School Coach (.0366 of .13 Contract)	.0366

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Kortowich, Todd	Lacrosse – Girls Head Coach	.18
High School		
McKinney, Craig	Mock Trial Advisor	.023
Kuty, Diana	Skills USA – Cisco Advisor	.015
Kuty, Diana	Skills USA Advisor	.03

Winkhart, yes; Goff, yes; Gindlesberger, yes; Jones, yes. Motion carried.

- 26.128 Moved by Winkhart, seconded by Goff, to employ the following certified and classified personnel for the 2026-2027 contract years as recommended by the Local Superintendent; and to direct the Treasurer to send salary notices to these persons with salaries according to the adopted salary schedule or stipends and pending completion and return of all necessary documents including an acceptable B.C.I. record, where applicable:

Certified Employment – New Hires – 2026-2027

Debevec, Chelsea – Strausser Elementary – Grade 5 Teacher

Clinical Health Substitute

Capuano, Ann – MA, Step 1, not to exceed 20 days.

Certified Supplemental & Extended Time Contracts – 2026-2027

Name	Supplemental	Index
High School		
Stone, Kathryn	Human Rights Club	.015
Stone, Kathryn	Speech Asst/Debate Assistant Coach (1/2 of Full Contract)	.055
Ernst, Emily	Student Service Dept (Guidance) Department Head	.08
Amherst		
Sims, Lauren	Grade Level Chairperson K-2	.04
High School Ext Time		
Vasiliades, Aarika	15 Days Extended Time for Student Services	\$3,000.00

Classified Employment – 2026-2027

Contracted

Anderson, Courtney - Monitor – Amherst – 3.25 hrs per day
 Beros, Nicole – Cook's Helper – JMMS – 4.0 hrs per day
 Caldwell, Grant – Cook's Helper – JMMS – 3.0 hrs per day
 Faust, Kelly – Transportation Monitor – 4.25 hrs per day
 Fostyk, Jeff – Bus Driver – 2.75 hrs per day
 Gise, Benjamin – Custodian – JMMS – 8 hrs per day
 Haren II, Edward – Cook's Helper – JMMS – 3.75 hrs per day
 Keim, Sandra – Transportation Monitor – 4.25 hrs per day
 Wirick, Brooke – Monitor Attendant – Sauder – 8 hrs per day

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Substitutes

Secretaries	Food Service	Monitor Attendant
Cicone, Amelia	Lambos, Morgan	Garvey, Caroline
Craig, Terrie	Maley, Tammy	Johnson, Francine
Dienberg-Hoppe, Laurie	Melnichenko, Noelle	Lepley, Todd
Johnson, Francine	Mosinski, Lana	Melnichenko, Noelle
LaPole, Jalyn	Noyes, Elizabeth	Mifflin, Lauren
Pallotta, Allison	Pulley, Lori Ann	Pallotta, Allison
	Samad, Suenia	Rowland, David
Courier	Sigala, Emily	Tritt, Marianne
Cicone, Amelia	Simon, Maria	Wanzer, Kari
	Smith, Tracy	
Building Aides		Bus Drivers
Cicone, Amelia	Custodian	Bair, Ronald
Craig, Terrie	Ash, Samuel	DiMarzio, Kris
Dienberg-Hoppe, Laurie	Carrion, Desiree	Dixon, Robert
Johnson, Francine	Floom, Tracy	Fostyk, Jeff
LaPole, Jalyn	Gise, Benjamin	Heckman, Paula
Pallotta, Allison	Hendrickson, Nick	Hilgert, Melissa
	Lucas, Brittany	Kemp, Victoria
Monitor	Lucas, Ryan	Lafferty, Richard
Craig, Terrie	Miner, Cynthia	Lenkey, Richard
Dillon, Steve	Mitchell, Christopher	Mateo, Jaslyn
DiMarzio, Kris	Mosinski, Lana	Merrell, James
Garvey, Caroline	Myers, Mark	Minner, Jeffery
Heasely, Vesna	Newton, James	Moore, Andrea
Johnson, Francine	Scali, Robert	Morgan, Rebecca
LaPole, Jaslyn	Sedlock, Daniel	Schen, Jordan
Maley, Tammy	Walters, James	Shaffer, Dawn
Melnichenko, Noelle	Zupp, Elizabeth	Simakis, Thomas
Mifflin, Lauren		Singleton, Jimmie
Mitev, Snezana	Library Tech	Smith, Marion
Mosinski, Lana	Craig, Terrie	Wayt, Jennifer
Pallotta, Allison	Johnson, Francine	Weber, Jeff
Samad, Suenia	LaPole, Jalyn	Wilson, David
Susor, Elizabeth	Pallotta, Allison	Woods, James
Tritt, Marianne	Reid, Lindsey	
	Sherrod, Dalene	Transportation Monitors
Grounds	Susor, Elizabeth	Brown, Rebecca
Fisher, Jacob	Wolfe, Claudia	Hartney, Ellie
Neff, James		Melnichenko, Noelle
Nist, Holden		Smith, Tracy
Nist, Douglas		Trammell, Cheryl
Nosky, Zachary		Tritt, Marianne

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Game Workers – 2026-2027

Adkins, Erin	Gleason, Andrea	Miday, Oliver
Adkins, Owen	Grey, Tonya	Moore, Andy
Akers, Darren Scott	Griffiths, Diane	Oblisk, Lorraine
Benson, Alex	Hampton, Kim	Oldfield, Cindy
Bostic, Jim	Harter, Brooke	Pantzer, Barbara
Bush, Pam	Harvey, Teal	Pawlyk, JC
Childress, Don	Heidy, Mike	Perdue, Jon
Christine, Judy	Johnson, Autumn	Piotrowski, Joe
Crago, Dustin	Johnson, Cathleen	Polen, Matt
Crossman, Richard	Kemp, Victoria	Rohr, Bud
May (Cvengros), Beth	Kiddey, Dave	Salasek, Therese
Debevec, Tim	Kracker, Colleen	Spicer, Barbara
Dingler, Pam	Kreps, Todd	Szink, Austin
Fisher, Harold	Kuhn, Rick	Tamburro, Danny
Fisher, Lori	Lenardos, Star	Watkins, Josh
Fisher, Jacob	Long, Bob	Watts, Gary
Floom, Tracy	Lowden, Frank	Way, Lynn
Fluharty, Kay	Lyle, Bobby	Wenning, Gary
Gardner, Kim	McCune, Angel	Wolfe, Claudia
Gardner, Jodi	Michel, Dan	

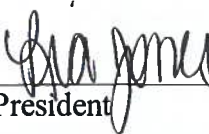
Winkhart, yes; Goff, yes; Gindlesberger, yes; Jones, yes. Motion carried.

- G. The next board of education meeting is scheduled for Tuesday, September 22, 2026, at 5:00 pm at Jackson High School.
- H. During the second hearing of visitors, the following residents and community members wished to address the board.
- Bruce Jacobson – 8382 Pittsburgh Ave NW, North Canton – He wanted to thank the district for its cooperation with Lifewise and its programming.
- I. Tonya Wright arrived at 5:22 pm.
- 26.129 Moved by Winkhart, seconded by Wright to adjourn into executive session at 5:29 pm with executive session starting at 5:33 pm to discuss details of security arrangements and emergency response protocols for a public body or public office if disclosure of the matters discussed could reasonably be expected to jeopardize the security of the public body or public office and to consider the appointment, employment, dismissal, discipline, promotion, demotion or compensation of a public employee or official.
- Winkhart, yes; Wright, yes; Gindlesberger, yes; Goff, yes; Jones, yes. Motion carried.
- J. President Jones brought the meeting back to order at 6:59 pm.

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26.130 Moved by Winkhart, seconded by Gindlesberger, to adjourn the meeting at 6:59 pm.

Winkhart, yes; Gindlesberger, yes; Goff, yes, Wright, yes; Jones, yes. Motion carried.



President



Treasurer