

April 9, 2026 - Regular Board Meeting

Thursday, April 9, 2026 5:00 PM

Mill Creek Academy Library, 9039 Old State Hwy 72, Williamsburg, MI 49690

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

Board of Education:

President Kwin Morris
Vice President Kaitlyn Pasik
Secretary Kyle Arnold
Treasurer Carey Tafelsky
Trustee Lorraine Berak

Central Staff:

Principal Nate Plum
Executive Assistant Kortni Huron

II. CHANGES AND ADDITIONS TO THE AGENDA:

III. CONSENT AGENDA:

APPROVAL OF MINUTES

- March 12, 2026 - Regular Meeting Minutes

IV. APPROVAL OF BILLS

- General Fund - \$16,033.23

V. DONATIONS

None

VI. COMMUNICATIONS FROM THE PUBLIC ON ANY TOPIC:

Time limitations: Fifteen minutes per item,
three minutes per speaker per item.

VII. ACTION ITEMS:

VII.A. 28-26 APPROVAL OF MANER COSTERISAN

SERVICES CONTRACT

RESOLVED: That the contract for Maner Costerisan services contract be approved, as presented.

VII.B. 29-26 APPROVAL OF ENGAGEMENT AND FEE

AGREEMENT WITH MCNEIL & ASSOCIATES

RESOLVED: That the Engagement and Fee Agreement with McNeil & Associates, P.C. be approved, as presented.

VII.C. 30-26 APPROVAL OF OPEN ENROLLMENT WINDOW

RESOLVED: That the Open Enrollment window be approved from May 4 to June 10, 2026, for all grade levels at Mill Creek Academy.

VIII. DISCUSSION ITEMS:

- Teacher Retirement
- Transitional Kindergarten Update

IX. PRINCIPAL REPORT:

- M-STEP & NWEA Update
- Variety Show
- Teacher Observations
- Spring Update
- March Is Reading Month Update

X. CORRESPONDENCE TO AND FROM THE BOARD OF EDUCATION:

XI. SCHEDULED ACTIVITIES/FUTURE MEETINGS:

- April 10, 2026 - Variety Show
- May 1, 2026 - 1/2 Day for Students, PM Staff PD
- May 6, 2026 - Kindergarten Experience Day
- May 12, 2026 - Kindergarten Screening Day
- May 14, 2026 - Regular Board Meeting

XII. ADJOURNMENT:

March 12, 2026 - Regular Board Meeting
Thursday, March 12, 2026 5:00 PM Eastern

Mill Creek Academy Library
9039 Old State Hwy 72
Williamsburg, MI 49690

Kyle Arnold: Present
Lorraine Berak: Absent
Kwin Morris: Present
Kaitlyn Pasik: Present
Carey Tafelsky: Present
Present: 4, Absent: 1.

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

Board of Education:

President Kwin Morris

Vice President Kaitlyn Pasik

Secretary Kyle Arnold

Treasurer Carey Tafelsky

Trustee Lorraine Berak

Central Staff:

Principal Nate Plum

Executive Assistant Kortni Huron

Director of Finance Laurie McCann

II. CHANGES AND ADDITIONS TO THE AGENDA:

None.

III. CONSENT AGENDA:
APPROVAL OF MINUTES

- February 12, 2026 - Regular Meeting Minutes

APPROVAL OF BILLS

- General Fund - \$53,079.51

DONATIONS

None.

To approve the Consent Agenda as presented. This motion, made by Kyle Arnold and seconded by Kaitlyn Pasik, Carried.

Lorraine Berak: Absent, Kyle Arnold: Yea, Kwin Morris: Yea, Kaitlyn Pasik: Yea, Carey Tafelsky: Yea

Yea: 4, Nay: 0, Absent: 1

IV. COMMUNICATIONS FROM THE PUBLIC ON ANY TOPIC:

Time limitations: Fifteen minutes per item, three minutes per speaker per item.

None.

V. ACTION ITEMS:

V.A. 27-26 APPROVAL OF E-RATE 3-YEAR APPROVAL

RESOLVED: That the Letter of Intent for Purchase of E-Rate for 3 years be approved, as presented.

To approve the resolution as presented. This motion, made by Carey Tafelsky and seconded by Kyle Arnold, Carried.

Lorraine Berak: Absent, Kyle Arnold: Yea, Kwin Morris: Yea, Kaitlyn Pasik: Yea, Carey Tafelsky: Yea

Yea: 4, Nay: 0, Absent: 1

VI. DISCUSSION ITEMS:

- Public Relations Update
- Board Member Renewals
 - Kaitlyn Pasik
 - Kyle Arnold
- Transitional Kindergarten Consideration

- Public Relations Update - Mill Creek Academy has entered into a contract with Chloe Marie LLC. Chloe and her team came on-site for a photo shoot and to record footage of the district. The partnership has been going very well, and the photo/video proofs that the district has reviewed are great. The district has a new Facebook page to share everyday advertising and items such as open enrollment. Those details will be released to families and the community soon.
- Board Member renewals - Superintendent McKenna made Kaitlyn and Kyle aware of their upcoming term ending. If they would like to continue on the board, documentation should be sent to Bryan McKenna directly for approval.
- Transitional Kindergarten - An informal meeting was held for the families who had voiced interest in a Transitional Kindergarten at Mill Creek Academy. Twelve families were in attendance, and the district predicts about 36 Kindergarten students in total to be expected in the fall. Once the district holds the screening day, the numbers will be a little firmer.

VII. PRINCIPAL REPORT:

- GSRP Start-Up Grant
- Kindergarten Parent Orientation Update
- March is Reading Month Update
- Parent-Teacher Conference Update

- GSRP Start-Up Grant - Rachael Birgy was in attendance and shared that she wrote and received a \$42,000 start-up grant for Mill Creek Academy.

- Kindergarten Parent Orientation Update - This was held last night, with a great turnout. Mr. Bunting had the interactive smartboard up and running for families to see.
- March is Reading Month Update - Principal Plum stated that the events/activities are in full swing. There is an assembly planned for students to celebrate their "Track the Minutes" initiative to read.
- Parent-Teacher Conference Update - These were held last week, with a 97.6% attendance rate.

VIII. AUTHORIZER REPORT:

- 2026-27 Calendar Update
- Perception Survey Update
- Consolidated Grant Audit
- 2026-27 Calendar Update - Superintendent McKenna stated that the district will likely be starting before Labor Day in the fall. A calendar committee surveyed the EREA teachers' union, and about 75% of members voted to start before Labor Day. Other districts in the region are also planning on this for this fall.
- Perception Survey Update - The Elk Rapids Schools district conducted a survey about 3 years ago, and they think it's about time to survey our families and community again. The survey will be brought to the board for their consideration to approve in April. The survey will likely be published in May.
- Consolidated Grant Audit - MDE visited the district last week for one day to conduct the audit. There was only one finding, and it was related to a mileage reimbursement.

IX. CORRESPONDENCE TO AND FROM THE BOARD OF EDUCATION:

None.

X. SCHEDULED ACTIVITIES/FUTURE MEETINGS:

- March 28 - April 5, 2026 - Spring Break
- March 6, 2026 - School Resumes
- April 9, 2026 - Regular Board Meeting

XI. ADJOURNMENT:

To adjourn at 6:01 p.m. This motion, made by Carey Tafelsky and seconded by Kaitlyn Pasik, Carried.

Lorraine Berak: Absent, Kyle Arnold: Yea, Kwin Morris: Yea, Kaitlyn Pasik: Yea, Carey Tafelsky: Yea

Yea: 4, Nay: 0, Absent: 1



Check Register

Mill Creek Academy

Bank Account AP, From 03/13/2026 to 04/07/2026

Check #	Date	Run	Type	Status	Vendor	Name	Invoice Description	Amount
001177	03/18/2026	AP	Check	Open	000057	Elk Rapids Area Chamber Of C..	MCA Full page ad for visitors guide 2026	2,000.00
001178	03/18/2026	AP	Check	Open	000066	Elk Rapids Schools	July 2025 trash	3,370.50
001179	03/18/2026	AP	Check	Open	000030	ESS Midwest, Inc.	3/13/26	2,270.14
001180	03/18/2026	AP	Check	Open	000035	Northwest Education Services	ELIS 25-26	1,155.00
001181	03/18/2026	AP	Check	Open	000032	Ricoh	MCA printer	139.01
001182	03/18/2026	AP	Check	Open	000019	X-Cel Chemical Specialties Nort..	Custodial Supplies	495.67
001185	03/24/2026	AP	Check	Open	000023	DTE Energy	Final Bill old account Mill Creek	2,045.00
001186	03/24/2026	AP	Check	Open	000075	UHY LLP	February 2026 Consultation work	1,015.00
001187	04/07/2026	AP	Check	Open	000030	ESS Midwest, Inc.	4/10/26	3,409.20
001188	04/07/2026	AP	Check	Open	000032	Ricoh	MCA Copier	133.71
Total of All Checks								16,033.23
Less Voids								0.00
Grand Total								16,033.23

Check Summary

Check Status	Count	Amount
Open	10	16,033.23
Cleared	0	0.00
Void	0	0.00
Total	10	16,033.23



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

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

☎ 517.323.7500

March 24, 2026

Mill Creek Academy
9039 Old M-72
Williamsburg, MI 49690

We are pleased to confirm our understanding of the services we are to provide for Mill Creek Academy for the year ending June 30, 2026.

Audit Scope and Objectives

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

1. Management's discussion and analysis
2. Budgetary comparison schedules

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

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

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

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

Audit Procedures - Internal Control

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

Audit Procedures - Compliance

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

Responsibilities of Management for the Financial Statements

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

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

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

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

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

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

Other Services

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

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

Engagement Administration, Fees, and Other

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

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

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

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

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

Our fees for these services will be based on the actual time spent at our standard hourly rates, plus out-of-pocket costs not to exceed \$20,000. Our standard hourly rates vary according to the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered as work progresses and are payable on presentation. Past due amounts are subject to a service fee of 1.5% per month. In accordance with firm policies, work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, you will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination. Third-party confirmation providers for certain financial institutions may invoice us for responding to confirmation requests and we will pass those costs through to you.

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

Reporting

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

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

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

Very truly yours,

Maney Costeiran PC

Lansing, Michigan

RESPONSE:

This letter correctly sets forth the understanding of Mill Creek Academy.

By: Bayer F. Miller

Title: Authorizer / Interim ERS Finance Director

Date: 4/1/26

To: Maner Costerisan

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

Signature: Bayer F. Miller

Title: Authorizer / Interim ERS Finance Director

Date: 4/1/26

ADDENDUM A: MANER COSTERISAN PC'S TERMS AND CONDITIONS

Overview

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

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

Billing and Payment Terms

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

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

Termination and Withdrawal

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

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

Proprietary Information

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

Conflicts of Interest

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

Client Portals

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

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

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

Third-Party Service Providers or Subcontractors

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

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

Records Management

Record Retention and Ownership

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

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

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

Working Paper Access Requests by Regulators and Others

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

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

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

Summons or Subpoenas

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

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

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

Confidentiality

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

Referrals

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

Limitations on Oral and Email Communications

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

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

Disclaimer of Legal and Investment Advice

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

Electronic Data Communication and Storage

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

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

Marketing and Educational Communications

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

Mediation

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

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

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

Limitation of Liability

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

Limitation of Damages

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

Indemnification of Maner Costerisan PC

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

Designation of Venue and Jurisdiction

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

Timing for Disputes

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

Insurance

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

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

Independent Contractor

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

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

Severability

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

Survivability

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

Assignment

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

Force Majeure

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

Electronic Signatures and Counterparts

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

Other

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

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

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

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

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

Entire Agreement

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

ADDENDUM B: NON-ATTEST SERVICES

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

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



Report on the Firm's System of Quality Control

July 31, 2023

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

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

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

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

A handwritten signature in black ink that reads 'Reilly, Penner & Benton LLP'.

Reilly, Penner & Benton LLP

Reilly, Penner & Benton LLP

1233 N. Mayfair Road Suite #302 • Milwaukee, WI 53226-3255 • 414-271-7800

www.rpb.biz

McNeil & Associates, P.C.
Engagement and Fee Agreement

Mill Creek Academy, a nonprofit Michigan corporation which is a Michigan public school academy, otherwise referenced throughout this agreement as the "Client", hereby hires and engages McNeil & Associates, P.C, (the "Firm") for legal representation in accordance with the terms contained in this agreement.

1. Scope of Representation. The Firm will represent and advise the Client regarding its operation of a Michigan public school academy. Such objectives will generally include, but not be limited to, facilitating the Client's operation of Mill Creek Academy in a manner which is legally compliant with the applicable state and federal laws, rules and regulations
2. Basis of Fee. Our firm charges for its services based on time spent pursuing the stated objectives of the Client. These services will be accounted for and billed in hours and/or fractions of an hour. The billing rate of Douglas J. McNeil, the partner primarily responsible for representing the Client, is Three Hundred Fifty and 00/100 Dollars (\$350.00) per hour. The Firm may utilize the services of its other attorneys, paralegals and legal assistants, whose time will be billed at rates ranging from Eighty and 00/100 Dollars (\$80.00) per hour to Three Hundred Fifty and 00/100 Dollars (\$350.00) per hour.
1. Costs and Expenses. The Firm will sometimes advance fees and out of pocket costs on behalf of the Client, and then invoice such costs and expenses through to the Client. However, when necessary, in the Firm's opinion, the Firm can demand that such costs and expense be paid by the Client in advance or as incurred.
1. Billing Practices. The Firm normally bills on a monthly basis and payment in full is due upon receipt of our invoice. Our invoices will be forwarded to the address shown in the Client's signature block of this agreement, unless we are instructed to the contrary.

For any remaining unpaid after 30 days, the Firm reserves the right to assess a monthly late charge equal to 1% of the unpaid balance of the invoice, for each subsequent 30-day period or portion thereof that the balance remains unpaid.

Any payment received by the Firm from or on behalf of the Client will be applied first to the oldest outstanding invoice, to first satisfy costs and expenses advanced as shown in that invoice and then attorney fees as shown in that invoice.

2. Communication and Cooperation. Timely communication and complete cooperation with the Firm are essential if the Client's best interests are to be served. For that reason, the Firm encourages and invites questions concerning any aspect of the services rendered or to be rendered, or the fees and costs charged.

The Firm shall keep the Client reasonably informed about the status of the representation and comply promptly with reasonable requests for information. The Firm shall explain a matter to the extent that it is reasonably necessary to permit the Client to make informed decisions regarding the representation.

3. File and Record Retention. The Firm will retain the Client's paper file for at least two years after the date it is closed, and reserves the right to delete tape, disk, and other non-paper records relating to

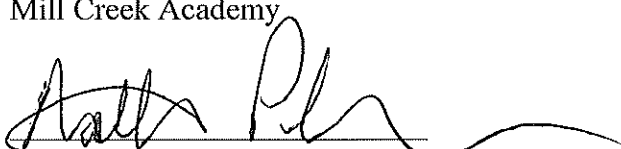
that file. The Client should contact the Firm to obtain any of the contents of that file; and the Firm reserves the right to retain a copy of any item requested by the Client and to charge the Client for reproduction costs. After the expiration of the seven (7) year period, the Firm reserves the right to dispose of the file by use of a commercial waste disposal company, without further notice to the Client, and retain neither the original nor copies of the contents of the file.

4. Termination of Representation. This engagement agreement shall be deemed effective when the Firm begins the provision of legal services requested by the Client. Additionally, the Client may terminate this engagement agreement and the Firm's services at any time, but will remain liable for all fees, costs and expenses incurred during representation until paid in full.
5. Interpretation and Enforcement. This agreement shall be interpreted and enforced pursuant to the laws of the state of Michigan; and the sole venue for all claims pertaining to or arising out of this agreement, including suits to collect fees or complaints about the sufficiency of representation, shall be in the trial courts of Antrim County, Michigan. The parties agree to participate in facilitative mediation as a preliminary first step to resolving any dispute between the parties.
6. Miscellaneous. This agreement constitutes the entire agreement between the Client and the Firm, and any prior understanding or representation of any kind preceding the date of this agreement shall not be binding on either party except to the extent incorporated in this agreement.

Firm:
McNeil & Associates, P.C.

By: Douglas J. McNeil
Date: March __, 2026

Client:
Mill Creek Academy


By:
Date: March 13th, 2026