

6795

**McDONALD LOCAL SCHOOL DISTRICT BOARD OF EDUCATION
REGULAR MEETING
MONDAY, MARCH 25, 2024 – 6:00 P.M.
M.H.S. LIBRARY
MCDONALD, OHIO 44437**

The McDonald Local School District Board of Education held a Regular Meeting on Monday, March 25, 2024, at 6:00 p.m., in the high school library and via McDonald Schools Facebook Live, 600 Iowa Avenue, McDonald, OH 44437.

The Regular Meeting was called to order at 6:00 p.m., by President Jody Klase. Treasurer Megan Titus called the roll:

Roll Call: Nicholas Gallo, Jessica Krumpak, Kristina Merola
Donna Shields, Jody Klase

“Notice of this meeting was given in accordance with the provisions of Section 1.450 of the O.R.C. and the Ohio Administrative Procedures Act.”

Pledge of Allegiance

Res. 24-47 Approve agenda for Regular Meeting of March 25, 2024

Mrs. Shields moved and Mrs. Krumpak seconded
Yeas: Shields, Krumpak, Gallo, Merola, Klase
Nays: None
President declared motion carried

Res. 24-48 Approval of Board Minutes:

Regular Meeting – February 21, 2024

Mrs. Shields moved and Mrs. Krumpak seconded
Yeas: Shields, Krumpak, Gallo, Merola, Klase
Nays: None
President declared motion carried

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Recognition of Visitors / Audience Participation:

Thomas Hart – TCTC Representative

Old Business: any Old Business to bring before the Board

New Business:

- A. Program/Policy Committee – Kristina Merola, Chairperson

Res. 24-49 POLICIES – SECOND READING

Resolution to approve the second reading of the following policies to revise, add, remove, rescind, or other:

- | | |
|------|---|
| IGD | COCURRICULAR AND EXTRACURRICULAR ACTIVITIES |
| IGDJ | INTERSCHOLASTIC ATHLETICS |
| KGB | PUBLIC CONDUCT ON DISTRICT PROPERTY |

Upon the recommendation of the district superintendent, I call for a motion to approve the above resolution.

Mrs. Merola moved and Mrs. Krumpak seconded

Yeas: Merola, Krumpak, Gallo, Shields, Klase

Nays: None

President declared motion carried

Res. 24-50 POLICIES – FIRST READING

Resolution to approve the first reading of the following policies to revise, add, remove, rescind, or other:

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IGBEA-R READING SKILLS ASSESSMENT AND INTERVENTION
(THIRD GRADE READING GUARANTEE)

Upon the recommendation of the district superintendent, I call for a motion to approve the above resolution.

Mrs. Merola moved and Mrs. Krumpak seconded
Yeas: Merola, Krumpak, Gallo, Shields, Klase
Nays: None
President declared motion carried

Res. 24-51 TWELFTH-GRADE ELIGIBLE GRADUATING CLASS

Resolution to approve the twelfth-grade students eligible for graduation from McDonald High School on May 25, 2024. (See Exhibit A)

Upon the recommendation of the district superintendent, I call for a motion to approve the above resolution.

Mrs. Merola moved and Mrs. Krumpak seconded
Yeas: Merola, Krumpak, Gallo, Shields, Klase
Nays: None
President declared motion carried

Res. 24-52 OPEN ENROLLMENT 2024/2025

Resolution to adopt an open enrollment policy for the 2024/2025 school year that permits enrollment of students from all other districts in accordance with existing policy.

Upon the recommendation of the district superintendent, I call for a motion to approve the above resolution.

Mrs. Merola moved and Mrs. Krumpak seconded
Yeas: Merola, Krumpak, Gallo, Shields, Klase
Nays: None
President declared motion carried

6798

Res. 24-53 OHIO SCHOOLS COUNCIL MEMBERSHIP

Resolution to approve the McDonald Local School District to become a member of the Ohio Schools Council's council of governments in order to participate in the cooperative purchasing programs of the OSC. (See Exhibit B).

Upon the recommendation of the district superintendent, I call for a motion to approve the above resolution.

Mrs. Merola moved and Mrs. Krumpak seconded

Yeas: Merola, Krumpak, Gallo, Shields, Klase

Nays: None

President declared motion carried

B. Finance Committee – Donna Shields, Chairperson

Res. 24-54 TREASURER'S FINANCIAL REPORT

Treasurer's Financial Report: February, 2024

- a. Check Register
- b. Financial Summary
- c. Bank Reconciliation

Upon the recommendation of the district treasurer, I call for a motion to approve the above resolution.

Mrs. Shields moved and Mr. Gallo seconded

Yeas: Shields, Gallo, Merola, Krumpak, Klase

Nays: None

President declared motion carried

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Res. 24-55 DONATIONS

Resolution to accept the following donations:

DONOR	AMOUNT	FUND	PURPOSE
GPD Group Employees Foundation Inc.	\$5,550	019-9000	Grant awarded to Megan Hill for the purpose of funding the World Drumming Project.
Gutter Clear, LLC	\$50	200-9500	Drone Racing Club Donation.
Brookside Management Company LLC	\$200	200-9967	Donation for the 2024 Washington D.C. Trip.
McDonald Education Association	\$200	200-9967	Donation for the 2024 Washington D.C. Trip
Jason Reckard (Reckard Insurance)	\$250	200-9990	Donation to National Honor Society.
The Learning Tree	\$100	300-9003	Donation to the Softball team.
Frontline Lawn Care	\$150	300-9003	Donation to the Softball team.
North American Waste	\$150	300-9003	Donation to the Softball team.

Upon the recommendation of the district treasurer, I call for a motion to approve the above resolution.

Mrs. Shields moved and Mr. Gallo seconded
Yeas: Shields, Gallo, Merola, Krumpak, Klase
Nays: None
President declared motion carried

Res. 24-56 BUDGET COMMISSION/ACCEPTANCE OF AMOUNTS & RATES FOR FISCAL YEAR 2024/2025

Resolution to approve and accept the amounts and rates as determined by the Budget Commission and authorizing the necessary tax levies and certifying them to the county auditor (See Exhibit C).

Upon the recommendation of the district treasurer, I call for a motion to approve the above resolution.

Mrs. Shields moved and Mr. Gallo seconded
Yeas: Shields, Gallo, Merola, Krumpak, Klase
Nays: None
President declared motion carried

6800

Res. 24-57 AUDITOR OF STATE GAAP ENGAGEMENT LETTER FY2024

Resolution to approve the Auditor of State’s Office (LGS) to prepare the district’s GAAP financial statements for fiscal year ending June 30, 2024, at a fixed rate of \$7,200 (See Exhibit D).

Upon the recommendation of the district treasurer, I call for a motion to approve the above resolution.

Mrs. Shields moved and Mr. Gallo seconded

Yeas: Shields, Gallo, Merola, Krumpak, Klase

Nays: None

President declared motion carried

Res. 24-58 TRANSFER OUT

Resolution to approve the transfer out of \$100,000 from 001-0000 “General Fund” and into fund 005-9016 “Athletic Facility Fund”.

Upon the recommendation of the district treasurer, I call for a motion to approve the above resolution.

Mrs. Shields moved and Mr. Gallo seconded

Yeas: Shields, Gallo, Merola, Krumpak, Klase

Nays: None

President declared motion carried

C. Personnel Committee – Jessica Krumpak, Chairperson

Res. 24-59 NON-RENEWAL OF SUPPLEMENTAL CONTRACTS, SUBSTITUTE CONTRACTS, AND FEDERAL GRANT CONTRACTS

Resolution to non-renew all supplemental contracts, substitute contracts, and federal grant contracts issued for the 2023-2024 school year. (This is a “housekeeping” action and in no way reflects job performances.)

Upon the recommendation of the district superintendent, I call for a motion to approve the above resolution.

Mrs. Krumpak moved and Mrs. Merola seconded
Yeas: Krumpak, Merola, Gallo, Shields, Klase
Nays: None
President declared motion carried

Res. 24-60 ADDITIONAL COACHING SUPPLEMENTAL POSITIONS FOR THE 2023/2024 SCHOOL YEAR

Resolution to approve the following new coaching supplemental positions for the 2023-2024 school year only, based on the approved Memorandum of Understanding between the McDonald Local School District Board of Education and the McDonald Education Association:

- High School Varsity Assistant Track Coach
- Junior High Assistant Track Coach

Upon the recommendation of the district superintendent, I call for a motion to approve the above resolution.

Mrs. Krumpak moved and Mrs. Merola seconded
Yeas: Krumpak, Merola, Gallo, Shields, Klase
Nays: None
President declared motion carried

Res. 24-61 SUPPLEMENTAL CONTRACTS 2023/2024

Resolution to approve the following personnel on a one (1) year supplemental contract for the school year 2023/2024, pending BCII and FBI background checks, as well as ODE Pupil Activity Permit:

Mark Fabian – High School Varsity Assistant Track Coach	\$3,287.00
Charles Olesky – Volunteer Assistant Baseball Coach	\$-0-

6802

Upon the recommendation of the district superintendent, I call for a motion to approve the above resolution.

Mrs. Krumpak moved and Mrs. Merola seconded
Yeas: Krumpak, Merola, Gallo, Shields, Klase
Nays: None
President declared motion carried

Res. 24-62 SUPPLEMENTAL CONTRACTS 2024/2025

Resolution to approve the following personnel on a one (1) year supplemental contract for the school year 2024/2025, pending BCII and FBI background checks, as well as ODE Pupil Activity Permit:

Josh Krumpak – Athletic Director	\$10,949.00
Chris Rupe – Boys Head Cross Country Coach	\$6,317.00

Upon the recommendation of the district superintendent, I call for a motion to approve the above resolution.

Mrs. Krumpak moved and Mrs. Merola seconded
Yeas: Merola, Gallo, Shields, Klase
Abstain: Krumpak
Nays: None
President declared motion carried

Res. 24-63 CLASSIFIED RESIGNATION

Resolution to accept the resignation of Mary C. Skufca for retirement purposes, as elementary secretary, effective October 1, 2024 (last day worked 9/30/24).

Upon the recommendation of the district superintendent, I call for a motion to approve the above resolution.

Mrs. Krumpak moved and Mrs. Merola seconded
Yeas: Krumpak, Merola, Gallo, Shields, Klase
Nays: None
President declared motion carried

Res. 24-64 CERTIFIED RESIGNATION

Resolution to accept the resignation of Kraig Barth II., as high school intervention specialist, effective May 31, 2024.

Upon the recommendation of the district superintendent, I call for a motion to approve the above resolution.

Mrs. Krumpak moved and Mrs. Merola seconded
Yeas: Krumpak, Merola, Gallo, Shields, Klase
Nays: None
President declared motion carried

Res. 24-65 CLASSIFIED ONE (1) YEAR LIMITED CONTRACT

Resolution to hire Nicholas Suich, as night-turn domestic, for the remainder of the 2023-2024 school year (effective date of March 26, 2024), pending BCII & FBI background checks. Salary is based on 4 hours per day, 113 days, at the rate of \$17.95 per hour (Step 0 of the negotiated OAPSE contract). Total contract is \$8,113.40.

Upon the recommendation of the district superintendent, I call for a motion to approve the above resolution.

Mrs. Krumpak moved and Mrs. Merola seconded
Yeas: Krumpak, Merola, Gallo, Shields, Klase
Nays: None
President declared motion carried

6804

Res. 24-66 RATES FOR SPRING EVENT WORKERS

Resolution to approve the following rates related to McDonald 2023-2024 Track events for all workers:

Field Events - \$40 Umpires - \$40 Clerks - \$50 Starters - \$60

Upon the recommendation of the district superintendent, I call for a motion to approve the above resolution.

Mrs. Krumpak moved and Mrs. Merola seconded

Yeas: Krumpak, Merola, Gallo, Shields, Klase

Nays: None

President declared motion carried

Res. 24-67 EXECUTIVE SESSION – O.R.C. 121.22

WHEREAS, as a public Board of Education may hold an executive session only after a majority of the quorum of this board determines by a roll call vote to hold such a session and only at a regular or special meeting for the sole purpose of the consideration of any of the following matters:

- A. To consider one or more, as applicable, of the check marked items with respect to a public employee or official:
 - 1. _____ Appointment
 - 2. _____ Employment
 - 3. _____ Dismissal
 - 4. _____ Discipline
 - 5. _____ Promotion
 - 6. _____ Demotion
 - 7. _____ Compensation
 - 8. _____ Investigation of charges/complaints (unless public hearing requested)

- B. To consider the purchase of property for public purposes or for the sale of property at competitive bidding.

- C. Conferences with an attorney for the public body concerning disputes involving the public body that are the subject of pending or imminent court action.

6804

- D. Preparing for, conducting, or reviewing negotiations or bargaining sessions with public employees concerning their compensation or other terms and conditions of their employment.
- E. Matters required to be kept confidential by federal law or rules or state statutes.
- F. Specialized details of security arrangements where disclosure of the matters discussed might reveal information that could be used for the purpose of committing or avoiding prosecution for a violation of the law.

NOW, THEREFORE, BE IT RESOLVED, that the McDonald Local School District Board of Education, by a majority of the quorum present at this meeting, does hereby declare its intention to hold an executive session on item(s) **D**, as listed above.

 X There will be no action taken by the Board of Education after Executive Session

 Action will be taken by the Board of Education after Executive Session

Mrs. Shields moved and Mrs. Krumpak seconded to go into Executive Session at 6:42 p.m.
Yeas: Shields, Krumpak, Gallo, Merola, Klase
Nays: None
President declared motion carried

Res. 24-68 ADJOURN EXECUTIVE SESSION

Mrs. Shields moved and Mrs. Krumpak seconded to adjourn Executive Session and return to the regular board meeting at 7:47 p.m.
Yeas: Shields, Krumpak, Gallo, Merola, Klase
Nays: None
President declared motion carried

Res. 24-69 ADJOURNMENT

Mrs. Shields moved and Mrs. Krumpak seconded to adjourn the Regular Meeting at 7:48 p.m.

Yeas: Shields, Krumpak, Gallo, Merola, Klase

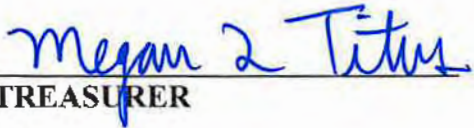
Nays: None

President declared motion carried

ATTEST:



PRESIDENT



TREASURER

Board Policy: BDDH (Also KD) Public Participation at Board Meetings

All meetings of the Board and Board-appointed committees are open to the public.

In order for the Board to fulfill its obligation to complete the planned agenda in an effective and efficient fashion, a maximum of 30 minutes of public participation may be permitted at each meeting.

Each person addressing the Board shall give his/her name and address. If several people wish to speak, each person is allotted three minutes until the total time of 30 minutes is used. During that period, no person may speak twice until all who desire to speak have had the opportunity to do so. Persons desiring more time should follow the procedure of the Board to be placed on the regular agenda. The period of public participation may be extended by a vote of the majority of the Board, present and voting.

McDonald Local School District Board Meeting Schedule

The regular meetings of the McDonald Local School District Board of Education are held on the third Wednesday of every month at 6:00 p.m. in the M.H.S. library. Exceptions may be: legal holidays or scheduled dates when a majority of the membership may be out of town or otherwise not available. Below are the 2024 regular Board meeting dates.

<i>January 9, 2024**</i>	<i>February 22, 2024**</i>	<i>March 20, 2024</i>
<i>April 24, 2024**</i>	<i>May 15, 2024</i>	<i>June 26, 2024**</i>
<i>July 17, 2024</i>	<i>August 21, 2024</i>	<i>September 18, 2024</i>
<i>October 16, 2024</i>	<i>November 20, 2024</i>	<i>December 18, 2024</i>

***exception (alternate date other than the third Wednesday of the month)*

MCDONALD LOCAL SCHOOL DISTRICT BOARD OF EDUCATION
REGULAR MEETING
MONDAY, MARCH 25, 2024 - 6:00 P.M.
M.H.S. LIBRARY
MCDONALD, OHIO 44437

Visitors, please register.

1. JIM HART
2. KENNETH MINER
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.
- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.

MCDONALD HIGH SCHOOL
GRADUATING CLASS OF 2024

Allison	Batchelder	Chase	Toman
Quintin	Bell	Kenneth	Treharne
Mariah	Bregar	Layla	Villanueva
Lexi	Buckner	Dylan	Weiss
Grace	Bundy	Rowan	Wolford
Lillian	Cappuzzello	Wyatt	Wolford
Aidan	Connolly	Destra	Wray
Andrew	Cornelius		
Deno	Cretella		
Antonio	D'Avanzo		
Trace	Dehner		
MeeGAN	Dockery		
Kallen	Dye		
Jaxon	Edwards		
Nolan	Evans		
Leena	Farhan		
Bernard	Heddleston		
Jenna	Helco		
Unique	Helms		
Nyla	Hinkle		
Megan	Klockner		
Michaylen	Lewis		
Avery	Maley		
Briahna	McCombs		
Amanda	Monk		
	Natoli-		
Trenton	Parisi		
Isabella	O'Brien		
McKenzie	Orlandi		
Anthony	Pecorelli		
Isabella	Platek		
Niah	Poe		
Logan	Presco		
Talan	Ramsay		
Zachary	Shobel		
Aiden	Sierra		
Lauren	Sierra		
Emily	Smith		
Lillian	Smith		
Grace	Srock		
Hayden	Stamp		
Alaina	Stitt		
Jaret	Sypert		

RES. 24-53
**RESOLUTION AUTHORIZING MEMBERSHIP
IN THE OHIO SCHOOLS COUNCIL**

The Board of Education of the McDonald Local School District, McDonald, Ohio, met in regular session on the 25 day of MARCH, 2024, at the offices of said Board, with the following members present:

MR. NICHOLAS GALLO

MRS. JESSICA KRUMPAK

MRS. KRISTINA MEROLA

MRS. DONNA SHIELDS

MRS. JODY KLASE

The Treasurer advised the Board that the notice requirements of R.C. 121.22 and any amendments thereto, and the implementing rules adopted by the Board pursuant thereto, were complied with for the meeting.

MRS. MEROLA moved the adoption of the following resolution:

WHEREAS, the McDonald Local School District Board of Education ("Board") is desirous of participating in certain cooperative purchasing programs of the Ohio Schools Council, a council of governments organization under the laws of the State of Ohio; and

WHEREAS, in order for the Board to participate in the cooperative purchasing programs of the Ohio Schools Council, the Board must join and become a member of the Ohio Schools Council pursuant to R.C. 167.01 *et seq.*; and

WHEREAS, the Board has reviewed the Agreement and Bylaws of the Ohio Schools Council and agrees to abide by them.

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the McDonald Local School District, County of Trumbull, State of Ohio, that:

Section 1: The Board hereby acts to become a member of the Ohio Schools Council's council of governments pursuant to R.C. 167.01 *et seq.*

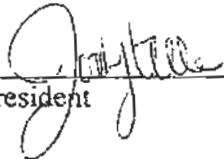
Section 2: The Board hereby authorizes the Superintendent to initial the Agreement and Bylaws of the Ohio Schools Council, the Treasurer to pay the annual fee for membership in the Ohio Schools Council, and for the Superintendent and/or Treasurer to take any further actions necessary for the Board to become a member of the Ohio Schools Council.

Section 3: It is hereby found and determined that all formal actions of this Board concerning and relating to the adoption of this resolution were adopted in an open meeting of the Board, and that all deliberations of this Board and any of its committees that resulted in such formal actions were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code and any amendments thereto.

MRS. KRUMPAK seconded the motion, and upon roll call on the adoption of the resolution, the vote was as follows:

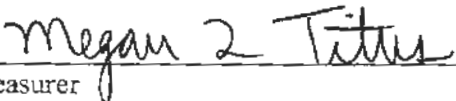
<u>MRS. MEROLA</u>	<u>YES</u>	<u>MRS. KRUMPAK</u>	<u>YES</u>
<u>MR. GALLO</u>	<u>YES</u>	<u>MRS. SHIELDS</u>	<u>YES</u>
<u>MRS. KLASE</u>	<u>YES</u>		

Motion passed and adopted this 25 day of MARCH, 2024.



Board President

ATTEST:



Treasurer

RESOLUTION ACCEPTING THE AMOUNT AND RATES AS DETERMINED BY THE BUDGET COMMISSION AND AUTHORIZING THE NECESSARY TAX LEVIES AND CERTIFYING THEM TO THE COUNTY AUDITOR

(CITY, VILLAGE, OR LOCAL BOARD OF EDUCATION)

Revised Code, Secs 5705.34-5705.35

The Board of Education of the McDONALD LOCAL SCHOOL DISTRICT, TRUMBULL County, Ohio, met in REGULAR session on

the 25TH day of MARCH, 2024, at the office of with the following members present: MR. NICHOLAS GALLO

MRS. JESSICA KRUMPAK

MRS. KRISTINA MEROLA

MRS. DONNA SHIELDS

MRS. JODY KLASE

MRS. SHIELDS moved the adoption of the following Resolution:

WHEREAS, This Board of Education, in accordance with the provisions of law has previously adopted the Alternative Tax Budget Information for the next succeeding fiscal year commencing July 1, 2024; and

WHEREAS, The Budget Commission of TRUMBULL County, Ohio, has certified its action thereon to this Board together with an estimate by the County Auditor of the rate of each tax necessary to be levied by this Board, and what part thereof is without, and what part within the ten mill limitation; therefore, be it

RESOLVED, By the Board of Education of the MCDONALD LOCAL School District, TRUMBULL, County, Ohio, that the amounts and rates, as determined by the Budget Commission in its certification, be and the same are hereby accepted; and be it further

RESOLVED, That there be and is hereby levied on the tax duplicate of said County the rate of each tax necessary to be levied within and without the ten mill limitation as follows:

MCDONALD LOCAL SCHOOL DISTRICT

Est. Value 79,858,600

**SCHEDULE A
SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION
AND COUNTY AUDITOR'S ESTIMATED TAX RATES**

FUND	Budget Commission Inside 10 M. Limitation	Derived From Levies Outside 10M. Limitation	Inside 10 M. Limit	Outside 10M. Limit
	Column I	Column II	Column III	Column IV
General Fund	407,279	1,316,693	5.10	36.80
Permanent Improvement		235,360		4.30
Emergency Levy Fund (\$260,000)		271,519		3.40
Emergency Levy Fund (\$200,147)		211,625		2.65
Total	407,279	2,035,199	5.10	47.15

TOTAL MILLAGE

52.25

FEBRUARY 2024

SCHEDULE B
LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

FUND		Maximum Rate Authorized to be levied	County Auditor's Est. of Yield of Levy (Carry to Schedule A, Column II)
General Fund:			
Current Expense Levy authorized by voters on Continuous	00/00/76	30.80	
Current Expense Levy authorized by voters on Continuous	11/04/80	6.00	
Special Levy Funds:			
Levy authorized by voters on Emergency Levy- Not to exceed 5 years	11/08/16	3.40	
Levy authorized by voters on Permanent Improvement- Not to exceed 5 years	05/07/19	4.30	
Levy authorized by voters on Emergency Levy- Not to exceed 5 years	05/08/18	2.65	

and be it further

RESOLVED, That the Clerk of this Board be and he is hereby directed to certify a copy of this Resolution to the County Auditor of Said County.

MR. GALLO seconded the Resolution and the roll being called

upon its adoption the vote resulted as follows:

<u>MRS. SHIELDS</u>	<u>YES</u>
<u>MR. GALLO</u>	<u>YES</u>
<u>MRS. MEROLA</u>	<u>YES</u>
<u>MRS. KRUMPAK</u>	<u>YES</u>
<u>MRS. KLASE</u>	<u>YES</u>

Adopted the 25TH day of MARCH, 2024.

Megan Z Titus
Clerk of the Board of Education of the

MCDONALD LOCAL School District,

TRUMBULL County, Ohio

**CERTIFICATE OF COPY
ORIGINAL ON FILE**

The State of Ohio, TRUMBULL County, ss.

I, MEGAN Q. TITUS, Clerk of the Board of Education of the MCDONALD LOCAL School District, in said County, and in whose custody the Files and Records of said Board are required by the laws of the State of Ohio to be kept, do hereby certify that the foregoing is taken and copied from the original of THE REGULAR BOARD MEETING MINUTES OF MARCH 25, 2024.

now on file with said Board, that the foregoing has been compared by me with said original document, and that the same is a true and correct copy thereof.

WITNESS my signature, this 25TH day of MARCH, 2024.

Megan Q Titus
Clerk of the Board of Education of the

MCDONALD LOCAL, School District

TRUMBULL, County, Ohio..

1 A copy of this Resolution must be certified to the County Auditor within the time prescribed by Sec 5705.34 R C or at such later date as may be approved by the Board of Tax Appeals

No. 24-56	BOARD OF EDUCATION <u>MCDONALD LOCAL</u> , School District <u>TRUMBULL</u> , County, Ohio	RESOLUTION ACCEPTING THE AMOUNTS AND RATES AS DETERMINED BY THE BUDGET COMMISSION AND AUTHORIZING THE NECESSARY TAX LEVIES AND CERTIFYING THEM TO THE COUNTY AUDITOR. (Board of Education)	Adopted <u>March 25, 2024</u> <u>Megan Q Titus</u> Clerk of Council	Filed _____, 20____ By _____ County Auditor Deputy
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Local Government Services
88 East Broad Street, Fourth Floor
Columbus, Ohio 43215-3506
(614) 466-4717 or (800) 345-2519
ContactLGS@ohioauditor.gov

March 20, 2024

Ms. Megan Titus, Treasurer
McDonald Local School District
600 Iowa Avenue
McDonald, Ohio 44437

Dear Ms. Titus:

This letter is to confirm our understanding of the terms and objectives of our engagement with the McDonald Local School District (the School District) and the nature and limitations of the services we will provide.

We will provide the following services:

Using our conversion software, Local Government Services (LGS) will compile, from information you provide, the annual financial statements of the McDonald Local School District as of and for the fiscal year ending June 30, 2024, and issue an accountant's report thereon in accordance with Statements on Standards for Accounting and Review Services (SSARS) issued by the American Institute of Certified Public Accountants (AICPA).

The objective of our engagement is to prepare financial statements in accordance with accounting principles generally accepted in the United States of America based on information provided by you. LGS will conduct our compilation in accordance with Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

Ms. Megan Titus, Treasurer
McDonald Local School District
March 20, 2024
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LGS is not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, LGS will not express an opinion or a conclusion or provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

Our engagement to be performed is conducted on the basis that management acknowledges and understands that our role is to prepare financial statements in accordance with accounting principles generally accepted in the United States of America. Management has the following overall responsibilities that are fundamental to our undertaking the engagement to prepare your financial statements in accordance with SSARs: 1) The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the financial statements; 2) The prevention and detection of fraud; 3) To ensure that the entity complies with the laws and regulations applicable to its activities; 4) The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to prepare financial statements; and 5) To provide us with documentation, and other related information that is relevant to the preparation and presentation of the financial statements: additional information that may be requested for the purpose of the preparation of the financial statements: and unrestricted access to persons within the McDonald Local School District of whom we determine necessary to communicate.

As part of our engagement, LGS will issue a report that will state that we did not audit or review the financial statements and that, accordingly, we do not express an opinion, a conclusion, or provide any assurance on them.

You agree to include our accountant's compilation report in any document containing financial statements that indicate that we have performed a compilation engagement on such financial statements and, prior to inclusion of the report, to ask our permission to do so.

The McDonald Local School District remains responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board. It is therefore the responsibility of the School District to be in a position in fact and appearance to make informed judgments while reviewing, evaluating, and approving the services provided under this engagement. It is also the McDonald Local School District's responsibility to design, implement and maintain internal controls, including monitoring ongoing activities.

To demonstrate that the School District is fulfilling these responsibilities, the following safeguards will be observed. The School District will designate a management level individual to be the primary contact accountable for overseeing this engagement and who will take responsibility for the appropriateness of the results of this engagement. If the School District has determined that someone other than the individual with whom we worked last year will fulfill this role, the School District must submit documentation to support the new designee's knowledge and capability to perform this function. We will meet with this individual bi-weekly to update our progress and to allow the individual to monitor engagement performance to ensure it meets management's objectives. This individual will perform all management functions and make all management decisions related to this conversion and compilation and will accept full responsibility for such decisions. Accordingly, this individual will review and approve all proposed adjustments before they are entered in the conversion software. Finally, this individual will evaluate the adequacy of the services performed under this engagement by the Local Government Services Section of the Office of the Auditor of State.

It is understood and agreed that the performance of this engagement by LGS will not lessen the scope and extent of the audit work to be performed by the Financial Audit Group of the Office of the Auditor of State.

Management is responsible for making all financial records and related information available to LGS. The hours of service offered in this letter are based upon the following information being provided by the School District:

1. Information required to confirm appropriate fund classification and major fund status;
2. Information to allow the allocation of internal service funds to governmental and business-type activities;
3. Information regarding estimated revenues and appropriations for use in the preparation of budgetary statements including original budget amounts for all funds required to be presented in the basic financial statements and documentation to ensure that financial records are in agreement with amended certificates requested and appropriations passed by the Board during 2024;
4. A current, complete, and appropriately classified record of all cash receipts and disbursements made during the year, along with bank reconciliations of all School District bank accounts as of June 30, 2024;
5. Documentation for receivables including taxes, intergovernmental and accounts receivable, inventory, and prepaid items as of June 30, 2024;

6. The balances for all governmental capital assets by program and type and proprietary capital assets by fund and type as of the beginning and end of the year, including appropriate information regarding accumulated depreciation, as well as current year additions (including accounts charged for related expenditures) and deletions (including any related proceeds and accumulated depreciation on the deleted asset). In addition, information is required that presents depreciation expense by fund and type for proprietary capital assets and by program and type for general capital assets for fiscal year 2024;
7. Information regarding accrued salaries, compensated absences (both current and long-term), accounts payables, workers' compensation, retirement, and other current and long-term liabilities as of June 30, 2024;
8. Information regarding short-term debt (notes) including a schedule of changes in short-term debt that details balances at the beginning and end of the year, increases and decreases and the purpose for which the short-term debt was issued;
9. Information regarding long-term debt balances as of the beginning and end of the year and information regarding additions and payments that occurred during the year. Information that details issuance costs, premiums and discounts for additions should be identified separately;
10. Copies of amortization schedules that distinguish between principal and interest for each outstanding debt issue;
11. All documentation necessary to determine reporting entity. If it is determined that the School District will be required to report a component unit, GAAP financial statements for the component unit must be provided in a timely fashion for preparation of the School District's financial statements;
12. Information to support necessary modified accrual and accrual adjustments at June 30, 2024;
13. Information regarding transfers by fund including the amount and purpose for each transfer;
14. Required supplementary information; and
15. Management's Discussion and Analysis.

It is important that you provide financial records that balance and documentation that is adequate to support the necessary journal entries. If we discover inadequacies in the records or documentation you provide, we will return the information to you for correction.

All documents provided to LGS in connection with our services including financial records and reports, payroll records, employee rosters, health and medical records, tax records, etc. must be redacted of any personal information before submission. Personal information is defined as social security numbers, dates of birth, drivers' license numbers or financial institution account numbers associated with an individual. The School District shall redact all personal information from electronic records before they are transmitted to LGS. This information should be fully blacked out in all paper documents prior to sending them to LGS. If personal information cannot be redacted from any records or documents, the School District must identify these records to LGS prior to their submission.

If redacting this personal information impairs the ability of LGS to provide the contracted services, the School District and the Auditor of State's Office will consider these exceptions on a case-by-case basis. Additionally, if redacting this information creates hardship on the School District in terms of resources, recordkeeping or other issues, the School District and LGS may collaborate on alternative methods of providing the School District's data to LGS without compromising the personal information on individuals served or employed by the School District.

As part of the annual financial report, you will be required to prepare a Management's Discussion and Analysis (MD&A). LGS assistance with respect to the MD&A will be limited to reviewing the MD&A to determine that all required topics have been addressed and to ensure that the amounts presented in the MD&A match the amounts presented in the financial statements.

During the course of the compilation, from financial records and supporting documentation you provide, LGS will propose journal entries for the preparation of the basic financial statements; review records and other information to determine whether data is being gathered at the required level to permit the preparation of the financial statements; enter usable information from the prior fiscal year trial balances to the trial balances that will be used for the fiscal year being reported; and input approved journal entries into the trial balances. LGS will also discuss with you the requirements for budgetary presentations and assist in the identification of original budgetary information.

LGS assistance with respect to capital assets will be limited to explaining the information necessary for report preparation. If additional assistance in the review of policies or significant guidance related to the calculation of capital assets is required, this engagement will need to be amended.

Ms. Megan Titus, Treasurer
McDonald Local School District
March 20, 2024
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All work papers prepared by the Office of the Auditor of State will remain the property of the Auditor of State. Accordingly, we are responsible for their care and custody. At the conclusion of the project, we will provide copies of any of the work papers you would like to have for your records. However, the work papers should not be regarded as a part of, or a substitute for, your accounting records.

If for any reason we are unable to complete the compilation of the School District's financial statements, we will not issue a report on such statements as a result of this engagement.

It is estimated that 120 hours will be needed to complete this project for 2024. Our fees for these services will be billed monthly to the McDonald Local School District at a rate of \$60 per hour, and the total cost is not anticipated to exceed \$7,200. If additional time or services should be necessary, we will notify the School District regarding any amendment to this contract that may be required.

Pursuant to Ohio Revised Code 117.13, you may charge all of these fees to the general fund or you may allocate the cost among the general fund and other eligible funds. While eligible funds may include federal grant funds, additional restrictions under the Uniform Guidance 2 CFR 200.425 should be considered. For more information, refer to the annual Hourly Audit Rates and Allocation of Audit Costs technical bulletin available at www.ohioauditor.gov.

Upon a 30-day written notice, either party may terminate this Agreement for any reason. Such notice shall be sent by U.S. mail or by personal delivery to Auditor of State, Local Government Services Section, 88 East Broad Street, Fourth Floor, Columbus, Ohio 43215-3506. In the event of such termination, the Auditor of State shall be compensated at the contractually agreed-upon rate for any and all work done to the date of such notice.

The Auditor of State's billing statements are available through the office's eServices portal located at <https://eservices.ohioauditor.gov>. Each client should complete the registration process to establish an eServices account. A confirmed account will have the ability to access and/or update information regarding their customer account, including entity contact information, billing and payments, and an electronic check option for online payments. Authorized users are encouraged to keep eServices contact information updated.

Auditor of State billing statements are prepared monthly and are sent to clients who have an outstanding balance through a paperless electronic billing system. McDonald Local School District will receive an email notification at the beginning of the month that a statement is available for review. Clients should access their billing statement upon receipt through eServices, and payment is due by the date identified on the statement.

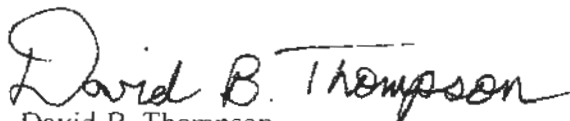
Ms. Megan Titus, Treasurer
McDonald Local School District
March 20, 2024
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A failure to pay the Auditor of State in full within forty-five days of the payment due date, may result in additional action as authorized under Ohio Revised Code Sections 131.02(A) and/or 117.13(D).

If you are in agreement with the terms of this contract, please have this engagement letter signed and certified in the appropriate places and return it to me no later than April 22, 2024. If we do not hear from you by April 22, 2024, we will assume that the McDonald Local School District does not wish to contract for the services of the Local Government Services Section of the Office of the Auditor of State. Should you have any questions concerning this letter, please do not hesitate to contact Tisha Turner, Chief Project Manager, at 1.800.443.9271.

Sincerely,

KEITH FABER
Auditor of State

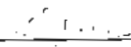

David B. Thompson
Chief of Local Government Services

We desire the Auditor of State's Office to perform the services described above and agree to the terms and conditions set forth in this letter.

MCDONALD LOCAL SCHOOL DISTRICT


Date: 3/25/24

Resolution No. 24-57

By: 
Jody Klase, Board President

It is hereby certified that the amount of \$ 7,200 required to pay this contract has been lawfully appropriated and is in the treasury or in the process of collection to the credit of the 001-0500 Fund, free from any obligation or certification now outstanding.
General

Date: 3/20/2024


Megan Titus, Treasurer

cc: Tisha Turner, Chief Project Manager
Joey Jones, Chief Auditor

