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**McDONALD LOCAL SCHOOL DISTRICT BOARD OF EDUCATION
REGULAR MEETING
WEDNESDAY, APRIL 20, 2022 – 6:00 P.M.
M.H.S. LIBRARY
MCDONALD, OHIO 44437**

The McDonald Local School District Board of Education held a Regular Meeting on Wednesday, April 20, 2022, 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 6:01 p.m. by President John Saganich. Treasurer Megan Titus called the roll:

Roll Call:

Members Present: Joseph Cappuzzello, Jody Klase, Jessica Krumpak
Donna Shields, John Saganich

“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. 22-603 Approve agenda for Regular Meeting of April 20, 2022

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

Res. 22-604 Approval of Board Minutes:

Regular Meeting – March 16, 2022

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

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Res. 22-605 Approval of Board Minutes:

Special Meeting – March 30, 2022

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

Recognition of Visitors / Audience Participation:

Tom Hart – TCTC Representative

Kerry Reckard – State Farm Insurance

Old Business: any Old Business to bring before the Board

New Business:

- A. Program/Policy Committee – Jessica Krumpak, Chairperson

Res. 22-606 POLICIES – FIRST READING

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

ACA – Nondiscrimination on the Basis of Sex

EEACC-R (Also JFCC-R) – Student Conduct on District Managed Transportation

EEACC (Also JFCC) – Student Conduct on District Managed Transportation

GCB-2 – Professional Staff Contracts and Compensation Plans (Administrators)

GCB-2-R – Professional Staff Contracts and Compensation Plans (Alternative Administrative License)

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IGCD-R (Also LEB-R) – Educational Options

IGCD (Also LEB) – Educational Options
IGCH-R (Also LEC-R) – College Credit Plus

JFCC-R (Also EEACC-R) – Student Conduct on District Managed Transportation

JFCC (Also EEACC) – Student Conduct on District Managed Transportation

LEB-R (Also IGCD-R) – Educational Options

LEB (Also IGCD) – Educational Options

LEC-R (Also IGCH-R) – College Credit Plus

IGCH (Also LEC) – College Credit Plus

LEC (Also IGCH) – College Credit Plus

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

Mrs. Krumpak moved and Mrs. Klase is seconded
Yeas: Krumpak, Klase, Shields, Cappuzzello, Saganich
Nays: None
President declared motion carried

Res. 22-607 STUDENT ACCIDENT INSURANCE – 2022/2023

Resolution to approve a contract with Student Protective Agency for the Student Accident Coverage for the 2022-2023 school year. (See Exhibit A)

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

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Mrs. Krumpak moved and Mrs. Klase is seconded
Yeas: Krumpak, Klase, Shields, Cappuzzello, Saganich
Nays: None
President declared motion carried

Res. 22-608 TWELFTH-GRADE ELIGIBLE GRADUATING CLASS

Resolution to approve the twelfth-grade students eligible for graduation from McDonald High School on May 21, 2022. (See Exhibit B)

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

Mrs. Krumpak moved and Mrs. Klase is seconded
Yeas: Krumpak, Klase, Shields, Cappuzzello, Saganich
Nays: None
President declared motion carried

B. Finance Committee – Jody Klase, Chairperson

Res. 22-609 TREASURER’S FINANCIAL REPORT

Treasurer’s Financial Report: March, 2022

- 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. Klase moved and Mr. Cappuzzello seconded
Yeas: Klase, Cappuzzello, Krumpak, Shields, Saganich
Nays: None
President declared motion carried

Res. 22-610 DONATIONS

Resolution to accept the following donations:

DONOR	AMOUNT	FUND	PURPOSE
State Farm Insurance	\$10,000	018-9115	Grant awarded for the Student Outreach Program.
James & Theresa Bodnar Revocable Trust	\$2,000	007-9015	Bodnar scholarship fund donation.
GPD Group Employees Foundation, Inc.	\$1,999	018-9400	Grant awarded to Tami Morrison for new tables and special chairs in her classroom.
GPD Group Employees Foundation, Inc.	\$2,000	018-9400	Grant awarded to Jodi Hively (in Tami Morrison's name) for a sensory space at the elementary school.
The Cafaro Foundation	\$5,000	005-9016	Athletic Complex grant (final) payment.
McDonald Basketball Association	\$1,200	300-9971	Donation for volleyball uniform purchases.
Robert and Carol Zajack	\$200	300-9971	General donation to the volleyball program.

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

Mrs. Klase moved and Mr. Cappuzzello seconded

Yeas: Klase, Cappuzzello, Krumpak, Shields, Saganich

Nays: None

President declared motion carried

Res. 22-611 SHARED SERVICES CONTRACT WITH TRUMBULL COUNTY E.S.C. FOR FY 2022-2023

Resolution to approve a contract with the Trumbull County Educational Service Center for the fiscal year 2022-2023, as per ORC 3313.845. (See Exhibit C)

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

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Mrs. Klase moved and Mr. Cappuzzello seconded

Yeas: Klase, Cappuzzello, Krumpak, Shields, Saganich

Nays: None

President declared motion carried

Res. 22-612 PUBLIC RECORDS TRAINING DELEGATE

Resolution to assign the district treasurer as a delegate to complete the Certified Public Records Training online (provided by the Ohio Attorney General's Office), for board members Jessica Krumpak and Jody Klase.

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

Mrs. Klase moved and Mr. Cappuzzello seconded

Yeas: Klase, Cappuzzello, Krumpak, Shields, Saganich

Nays: None

President declared motion carried

Res. 22-613 AUDITOR OF STATE – ENGAGEMENT LETTER

Resolution to approve the Auditor of State's Office to prepare the district's GAAP financial statements for fiscal year ending June 30, 2022, at a fixed rate of \$5,360. (See Exhibit D)

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

Mrs. Klase moved and Mr. Cappuzzello seconded

Yeas: Klase, Cappuzzello, Krumpak, Shields, Saganich

Nays: None

President declared motion carried

Res. 22-614 PRINTER/TONER MAINTENANCE AGREEMENT

Resolution to approve a three (3) year printer/toner Maintenance Agreement with Bennett's Office Products for McDonald Local School District, effective May 1, 2022 through April 30, 2025. Repairs, maintenance, and parts are included in cost. (See Exhibit E)

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

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

Res. 22-615 ELECTRIC AUDIT PROJECT AGREEMENT

Resolution to approve the Electric Audit Project Agreement with Ohio Schools Council and Yankel & Associates, Inc., whereby Yankel & Associates, Inc. will perform an audit on behalf of the district to determine if Ohio Edison overcharged the district in any way. There is no cost to the district for this agreement. (See Exhibit F)

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

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

Res. 22-616 FUND TRANSFER

Resolution to approve the transfer of \$200,000 from the 001 0000 General Fund to the 005 9016 Athletic Complex Fund.

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

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

C. Personnel Committee – Donna Shields, Chairperson

Res. 22-617 CLASSIFIED RETIREMENT

Resolution to accept the retirement of Jeffrey A. Loew, as bus driver, for the McDonald Local School District, effective May 26, 2022.

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

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

Res. 22-618 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 2021-2022 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. Shields moved and Mrs. Krumpak seconded
Yeas: Shields, Krumpak, Cappuzzello, Klase, Saganich
Nays: None
President declared motion carried

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Res. 22-619 SUPPLEMENTAL CONTRACTS – 2022/2023

Resolution to approve the following personnel on a one (1) year supplemental contract for the school year 2022/2023, pending BCII and FBI background checks, as well as ODE Pupil Activity Permit:

Josh Krumpak – Athletic Director	As per negotiated agreement;
James Franceschelli – Head Boys Basketball Coach	As per negotiated agreement;
Melissa Mills – Majorette Advisor	As per negotiated agreement;
Megan Novakovich – Varsity Cheerleading Advisor	As per negotiated agreement;
Hallie Fabian – Jr. High Cheerleading Advisor	As per negotiated agreement;
Hallie Fabian – Yearbook Advisor	As per negotiated agreement;
Dan Williams – Physical Fitness Advisor	As per negotiated agreement;
Andrea Mason – High School Academic Advisor (Prep Bowl)	As per negotiated agreement;
Andrea Mason – Elementary Academic Advisor (Prep Bowl)	As per negotiated agreement;
Andrea Mason – National Honor Society	As per negotiated agreement;
Ross Hill – Pep Band Director	As per negotiated agreement;
Alicia Stonestreet – Student Council -Co/Advisor	As per negotiated agreement;
Jody Conway – Student Council – Co/Advisor	As per negotiated agreement;
Staci Conley – Safety Patrol Advisor	As per negotiated agreement;
John Anthony – Elem. Music Program Advisor	As per negotiated agreement;

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- 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.
- 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) **B & D**, as listed above.

Yeas: Cappuzzello, Klase, Shields, Krumpak, Saganich

Nays: None

President declared motion carried

Mrs. Krumpak exited the Regular Meeting at 7:11 p.m.

Res. 22-621

ADJOURN EXECUTIVE SESSION

Mr. Cappuzzello moved and Mrs. Shields seconded to adjourn the Executive Session at 8:33 p.m.

Yeas: Cappuzzello, Shields, Klase, Saganich

Nays: None

President declared motion carried

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Res. 22-622

ADJOURNMENT

Mrs. Klase moved and Mr. Cappuzzello seconded to adjourn the Regular Meeting at 8:34 p.m.

Yeas: Klase, Cappuzzello, Shields, Saganich

Nays: None

President declared motion carried

ATTEST:



PRESIDENT



TREASURER

**MCDONALD LOCAL SCHOOL DISTRICT BOARD OF EDUCATION
REGULAR MEETING
WEDNESDAY, APRIL 20, 2022 – 6:00 P.M.
M.H.S. LIBRARY
MCDONALD, OHIO 44437**

Visitors, please register.

1. Jan HART
2. JASON Reckard
3. Korny Reckard
4. John Metzinger
- 5.
- 6.
- 7.
- 8.
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- 19.
- 20.

GUARANTEE TRUST LIFE INSURANCE COMPANY

Glenview, Illinois

Application For Blanket Student Accident Insurance

Name of Policyholder: McDonald Local Schools

Address: 600 Iowa Avenue McDonald Ohio 44437 Trumbull

Junior/Middle High Schools consist of grades 7-8 Senior High Schools consist of grades 9-12
Total District enrollment: 742 Please attach a list of all schools in the District.

Policy Number: 344-00P-

STUDENT ACCIDENT COVERAGE

Coverage shall become effective on the date that premium is received by the Company or its representative, but in no event prior to the first day of school, which is 8/17/22. The termination date shall be 5/25/23...

For interscholastic sports which begin prior to the first day of school, coverage begins on the first day of the earliest practice, which is 8/1/22. Coverage for each individual sport terminates at the end of its season...

FOOTBALL ONLY ACCIDENT COVERAGE

IN EFFECT

NOT IN EFFECT

Interscholastic Football Only Accident Coverage becomes effective at 12:01 a.m. on 8/1 and expires at 11:59 p.m. on December 31st of the same year. Spring Practice begins on n/a. Each individual's football coverage shall become effective on the date the premium is paid...

It is understood and agreed that Interscholastic Football Only Accident Coverage will be null and void unless Student Accident Coverage is offered by the school authorities to all students in all schools of the Policyholder.

Table with 6 columns: COVERAGE, GRADES, PREMIUMS, COVERAGE, GRADES, PREMIUMS. Rows include 24-Hour, School-Time, and Football Only Per Player.

It is agreed that any claim form presented by the Policyholder will certify that the claimant was actually injured while attending, playing, or practicing, or attending school as a student of the Policyholder.

Any person who, with intent to defraud or knowing that he is facilitating a fraud against an insurer, submits an application or files a claim containing a false or deceptive statement is guilty of insurance fraud.

All documents that form our insurance relationship will be provided to you in electronic format, unless otherwise requested.

Authorized Signature: Megan Q. Titus Date: 4/20/22

Agent Signature: Date:

Ship supplies to address below:

Street Address: Phone:

City: State: Zip:

Attention: Requested Date of Shipment:

Please provide an email address to receive supplies electronically: strep@mcdonald.k12.oh.us

MCDONALD HIGH SCHOOL
GRADUATING CLASS OF 2022

Skylar Ague
Anna Airhart
Elle Airhart
Alex Alcantar
Lexis Bell
Brooklyn Bokan
Leilani Brannon
Caden Candel
Andrew Cupan
Alexis Dean
Chloe Dean
Logan Dunlap
Tristan Edwards
Anjalena Exline
Brian Fisher
Lea Gabrelcik
Nathan Gilligan
Theresa Greathouse
Anthony Guarino
Bryanna Hagerty
Connor Hanshaw
Logan Hawk
Ryan Henry
Mikayla Hixson
Isaiah Jadloski
Precious Jasso
Riley Matig
Dante Mediati
Evin Miller
Julia Miller
Saun Miller
Shelby Myers
Calen O'Connell
Patrick O'Neil
Leah Parise
Matthew Porter
Michael Porter
Ty Puckett

Brielle Robinson
Izaiah Romeo
Leah Scala
Carson Schrader
Darren Shiley
Aaron Sierra
Ashton Simms
Ryan Smith
Aiden Socha
Madison Srock
Wayne Stenger
Chelsea Sudol
Jacob Sybert
William Victor
Janessa Virola
Hannah Werle
Micahla Williams
Lucia Wolford

mailed 4/25/22

STATE OF OHIO DEPARTMENT OF EDUCATION
OFFICE OF QUALITY SCHOOL CHOICE & FUNDING
Contract Amount for FY2023
Pursuant to O.R.C 3313.845

ESC Name: Trumbull County ESC IRN: 050088


District: McDonald Local County: Trumbull

District IRN: 050229

The above named parties have entered into a contract for services for fiscal year 2023 in the annual amount of \$581,331.00


We, the undersigned, understand that the above annual amount will be deducted from state foundation payments to the school district and paid to the county educational service center on semi-monthly basis throughout the fiscal year.

KEVIN O'CONNELL
Print District Superintendent Name


District Superintendent Signature

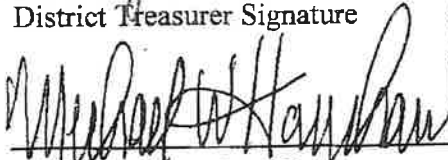
4-20-22
Date

MEGAN Q. TITUS
Print District Treasurer Name


District Treasurer Signature


4-20-22
Date

Michael W. Hanshaw
Print ESC Superintendent Name


ESC Superintendent Signature

4/7/22
Date

Lori A. Simione, CPA
Print ESC Treasurer Name


ESC Treasurer Signature

4/7/22
Date

mailed 4/29/22

OHIO AUDITOR OF STATE KEITH FABER



Local Government Services
88 East Broad Street, Fourth Floor
Columbus, Ohio 43215-3506
(614) 466-4717 or (800) 345-2519
ContactLGS@ohioauditor.gov

March 22, 2022

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 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, 2022, and issue an accountant's report thereon in accordance with Statements on Standards for Accounting and Review Services (SSARSs) 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 engagement 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.

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

Ms. Megan Titus, Treasurer
McDonald Local School District
March 22, 2022
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an opinion or a conclusion. Accordingly, we 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. The School District will provide documentation to support that individual's knowledge and capability to perform this function. This documentation may include education and training related to the matters covered in this engagement. We will meet with this individual periodically 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 the 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 insure that financial records are in agreement with amended certificates requested and appropriations passed by the Governing Board during fiscal year 2022;
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, 2022;
5. Documentation for receivables including taxes, intergovernmental and accounts receivable, inventory, and prepaid items as of June 30, 2022;
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 each year;

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, 2022;
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 financial statements.
12. Information to support necessary modified accrual and accrual adjustments at June 30, 2022;
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 insure 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.

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 80 hours will be needed to complete this project for fiscal year 2022. Our fees for these services will be billed monthly to the School District at a rate of \$67 per hour, and the total cost is not anticipated to exceed \$5,360. If additional time or services should be necessary, we will notify the School District regarding any amendment to this contract that may be required.

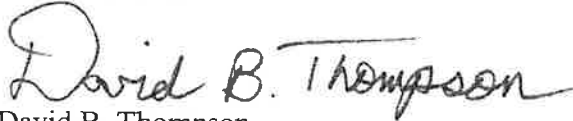
Upon a 30 day written notice, either party may terminate this Agreement for any reason. Such notice shall be sent by U.S. mail or by personal delivery to Auditor of State, Local Government Services Section, 88 East Broad Street, Fourth Floor, Columbus, Ohio 43215-3506. In the event of such termination,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

Ms. Megan Titus, Treasurer
McDonald Local School District
March 22, 2022
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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 29, 2022. If we do not hear from you by April 29, 2022, we will assume that the 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 Nita Hendryx, Chief Project Manager, at 1-800-345-2519.

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: 4-20-22

Resolution No. 22613

By: 
John Saganich, Board President

It is hereby certified that the amount of \$ 5,360.00 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 General Fund, free from any obligation or certification now outstanding.

Date: 4-20-22


Megan Titus, Treasurer

cc: Nita Hendryx, Chief Project Manager
Joey Jones, Chief Auditor



Remit to: Bennett's Office Products
 3452 Vernon Street, Burghill, Ohio 44404
 Phone 330-772-2562
 Fax 330-772-2600
db.bennett@yahoo.com

Printer / Toner Maintenance Agreement

SERVICE CALLS

Bennett's Office Products ("Bennett") will provide service calls as reasonably requested by McDonald Schools at no charge for labor. Service calls will be accepted and performed during normal working hours not including Saturdays, Sundays or holidays.

REPAIR ON SITE

There will be no charge for replacing parts, when available from the manufacture, or when worn or damaged through normal use on HP printers. Bennett shall respond to a service call from customer on or before the next business day. This agreement does not cover (a) abuse, accidents, neglect, fire, theft, power surge, vandalism, smoke, acts of nature, or (b) supply items such as paper, transparencies, drums or transfer cartridges. Bennett will not be responsible for delays or inability to provide service calls due to strikes, accidents, embargoes, acts of nature, or any event beyond its control.

TONER USAGE AGREEMENT

All toner for the machines listed below, or attached to this agreement, will be purchased exclusively from Bennett's. Toner will be compatible. Prices listed herein:

Model	Comp. Toner	Cost Each
HP M506	CF287X	219.00
HP M601	CE290A HY	212.00
HP M601 MICR	CE390MICR	249.00
HP 4250	CTQ5942X	169.00
HP P2035	CTE505A	89.00
Samsung ML2955	103L HY	98.00

PRINT MANAGEMENT

All printers will be cleaned during the term of this agreement.


LIST OF PRINTERS

List of printers will be attached.

TERM OF AGREEMENT

This agreement becomes in effect on May 1, 2022 and will remain in effect until April 30, 2025.


 Bennett's Office Products Date 3/25/22


 McDonald Schools, McDonald, Ohio Date
 MEGAN Q. TITUS, TREASURER

ELECTRIC AUDIT PROJECT AGREEMENT

This AGREEMENT ("Agreement") is made and entered into this 20th day of April, 2022 ("Effective Date") by and among the McDonald Local School District (hereinafter called the "District"), Ohio Schools Council (hereinafter called "OSC") and Yankel & Associates, Inc. (hereinafter called "Yankel").

RECITALS

- A. The District is a member of the Ohio Schools Council ("OSC"), which is a regional council of governments created under Ohio Revised Code Section 167.
- B. Yankel is engaged in the business of furnishing various utility consulting and bill auditing services to and on behalf of public entities.
- C. OSC and Yankel have entered into an Agreement ("OSC Agreement"), which is incorporated hereto by reference, for Yankel to perform an audit of OSC member school districts' FirstEnergy electric bills. The purpose of the audit is to determine whether there were FirstEnergy overcharges. Yankel is willing to furnish such services under the terms and conditions set forth in the OSC Agreement hereinafter.
- D. The District acknowledges and accepts the OSC Agreement as being on its behalf and as such desires to memorialize the understanding among the District, OSC and Yankel.
- E. The District, OSC and Yankel, each separately will be referred to herein as a "party" and collectively will be referred to herein as the "parties".

NOW, THEREFORE, for and in consideration of the mutual covenants contained herein, the District and Yankel hereby agree as follows:

1. **Term of Agreement.** The term of this Agreement shall be for as long as the OSC Agreement remains in effect. This Agreement shall terminate automatically upon the termination of the OSC Agreement.
2. **Scope of Project.** Yankel shall perform an audit on behalf of the District to determine if Cleveland Electric Illuminating Company ("CEI"), Toledo Edison ("TE") and/or Ohio Edison Company ("OE") overcharged the District (the "Project"). If such overcharges are discovered, Yankel shall negotiate a refund with CEI, TE and/or OE. As part of this Project, the District agrees to furnish any and all of its account numbers for CEI, TE and/or OE to Yankel. District further agrees to furnish at least two recent bills for each of its accounts and any historic bills as may be requested by Yankel and that are readily available for the District. The District further agrees to execute a letter of authorization in the form attached as Exhibit A necessary for Yankel to access FirstEnergy's data regarding the District's accounts. For purposes of this Agreement, a refund is defined as any amount owed to the District as a result of the Project, and paid by CEI, TE or OE, whether being made by separate payment to the District or billing credit (hereinafter referred to as the "Refund").
3. **Compensation.** The District shall not be responsible for payment to Yankel or OSC of any compensation whatsoever unless the District receives a Refund. In the event the Project is successful in obtaining a Refund from CEI, TE and/or OE to the District, the parties will be entitled to a share of any Refund, as and when paid, as follows:

50% -- the District
30% -- Yankel
20% -- OSC

If the Refund is in the form of a bill credit, the District is responsible for ensuring that any payment obligations set forth in this Section are made promptly to Yankel and OSC when each bill credit is received by the District. If the Refund is in the form of a payment to the District, the District shall promptly pay Yankel and OSC their respective shares of each such Refund payment received by the District. If OSC bills the District for Yankel's and OSC's shares of each Refund, the District agrees to pay such invoice(s) when due. Except as stated in this Section, the District shall have no other financial obligations to Yankel or OSC, nor shall the District be liable to Yankel or OSC for any costs incurred in connection with the Project.

4. **Termination.** Subject to the terms and conditions provided herein, the parties may terminate this Agreement as follows:

4.1 *OSC Agreement.* The parties hereto agree that this Agreement shall terminate automatically upon the termination of the OSC Agreement. Upon termination, the District shall have no further liability or obligation to Yankel or OSC as it relates to the terms and conditions of this Agreement, except to pay the compensation to Yankel and OSC set forth in paragraph 3 in the event of any Refund received by the District.

5. **General Provisions.**

5.1 *Notices.* All notices required hereunder shall be deemed given upon receipt or within three (3) days of mailing when sent by registered or certified mail, postage prepaid, return receipt requested, or by hand delivery, or by Federal Express or other recognized overnight delivery service, as follows:

If to the District: McDonald Local Schools Board of Education
600 Iowa Avenue
McDonald, OH 44437
ATTN: Kevin O'Connell, Superintendent
ATTN: Megan Titus, Treasurer

If to the OSC: Ohio Schools Council
6393 Oak Tree Boulevard, Suite 377
Independence, OH 44131
ATTN: Executive Director

If to Yankel: Yankel & Associates
12700 Lake Ave. #2505
Lakewood, OH 44107
ATTN: Tony Yankel

5.2 *Confidentiality.* With respect to this Agreement and any information in connection with this Agreement and designated by the disclosing party as confidential, the recipient agrees to: (i) protect the confidential information in a reasonable and appropriate manner or in accordance with applicable professional standards; (ii) use confidential information only to perform its obligations under this Agreement; and (iii) reproduce confidential information only as required to perform its obligations under this Agreement. This section shall not apply to information which is (i) publicly known; (ii) already known to the recipient; (iii) disclosed to the third party without restriction; (iv) independently developed; (v) disclosed pursuant to legal requirement or order; or (vi) required to be disclosed pursuant to Ohio Public Records laws.

5.3 *Assignment.* This Agreement may not be assigned in whole or in part by any party without the prior written consent of the other parties.

5.4 *Governing Law.* This Agreement shall be deemed to have been made and shall be construed and all of the rights, powers and liabilities of the parties hereunder shall be determined in accordance with the laws of the State of Ohio.

5.5 *Integrated Agreement.* This Agreement contains the whole understanding of the parties and supersedes all prior oral or written representation and statements between the parties related to the subject matter hereof. It may only be amended by a writing signed by all parties.

5.6 *Force Majeure.* If either party fails to perform its obligations hereunder because of strikes, accidents, acts of God, weather conditions, acts of war, or action or inaction of any governmental body or other proper authority beyond the party's control, then such failure to perform shall not be deemed a default hereunder and shall be excused without penalty until such time as said party is capable of performing.

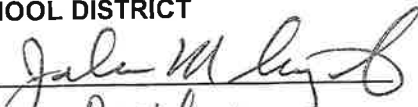
5.7 *Additional Agreements.* As part of this Agreement, the parties hereto agree to cooperate and work in connection with one another to execute all other documents necessary to proceed with and complete the Project, including, without limitation, the letter of authorization from the District to Yankel attached as Exhibit A.

5.8 *Relationship of the Parties.* The parties agree that nothing herein shall be so construed so as to establish a partnership, employment, master-servant, agency or other like relationship between the parties, or between the employees, agents, members, and contractors of the parties with the other party. The District, OSC and Yankel expressly acknowledge and agree that the District is not the employer or joint employer of Yankel, OSC or any individuals paid as employees of Yankel or OSC nor is Yankel or OSC the employer or joint employer of the District or any of the employees of the District. Yankel is an independent contractor only.

5.9 *Counterparts.* This Agreement may be executed in counterparts. The Parties warrant and agree that each person signing below has authority to sign on behalf of each Party. The Parties acknowledge that they had a reasonable opportunity to consult with legal counsel prior to executing this Agreement.

IN WITNESS WHEREOF, and intending to be legally bound, the parties have executed this Agreement, to be effective as of the Effective Date.

**BOARD OF EDUCATION
OF McDONALD LOCAL
SCHOOL DISTRICT**

By: 
Position: President
Date: 4-20-22

YANKEL & ASSOCIATES, INC.

By: _____
Position: _____
Date: _____

OHIO SCHOOLS COUNCIL

By: _____
Position: _____
Date: _____

TREASURER'S CERTIFICATE OF AVAILABILITY OF FUNDS

The undersigned, Treasurer of the McDonald Local School District (the "District"), located in Trumbull County, Ohio, hereby certifies in connection with the foregoing Agreement to which this certificate is attached, such Contract being dated April 20, 2022, among the Board of Education of the District, the Ohio Schools Council and Yankel & Associates, Inc., that:

The amount required to meet the agreement, obligation, or expenditure for the attached Agreement has been lawfully appropriated for the purpose, and is in the treasury or in process of collection to the credit of the general fund or other appropriate fund, free from any outstanding obligation or encumbrance.

IN WITNESS WHEREOF, I have hereunto set my hand this 20th day of April, 2022.

Megan J Titus
Treasurer

EXHIBIT A

Re: Letter of Authorization

To Whom It May Concern:

Be advised that the McDonald Local School District, of Trumbull County, Ohio hereby authorizes Yankel & Associates, Inc. ("Yankel"), being located at 12700 Lake Ave., #2505, Lakewood, OH 44107, as our agent to secure information and historic data on our behalf as it relates to electric consumption, demand and billing. This authority to Yankel includes, but is not limited to the following:

- Obtaining information about our historical energy usage and billing information and consent to release the same.
- Obtaining our load profile, maximum annual or monthly demands and other consumption information and consent to release the same.
- Obtaining any of our customer numbers, account numbers, rate codes or other similar information requested by Yankel and consent to release the same.
- Obtain copies of historic electric bills and consent to release the same.

Sincerely,
McDonald Local School District, of Trumbull County, Ohio

By: _____

Its: President

