

6678

**McDONALD LOCAL SCHOOL DISTRICT BOARD OF EDUCATION
REGULAR MEETING
WEDNESDAY, MARCH 15, 2023 – 6:00 P.M.
M.H.S. LIBRARY
MCDONALD, OHIO 44437**

The McDonald Local School District Board of Education held a Regular Board Meeting on Wednesday, March 15, 2023, 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 6:04 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. 23-49 Approve agenda for Regular Meeting of March 15, 2023

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

Res. 23-50 Approval of Board Minutes:

Regular Meeting – February 16, 2023

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

6679

Recognition of Visitors / Audience Participation: None

Old Business: any Old Business to bring before the Board - None

New Business:

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

Res. 23-51 POLICY – FIRST READING

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

BDDA NOTIFICATION OF MEETINGS

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

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

Res. 23-52 POLICY – SECOND READING

Resolution to approve the second reading of the revised policy noted below, which was effective on February 16, 2023. The temporary approval was permitted based on the current Board Policy BF.

ACAA SEXUAL HARASSMENT

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

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

6680

Res. 23-53 TWELFTH-GRADE ELIGIBLE GRADUATING CLASS

Resolution to approve the twelfth-grade students eligible for graduation from McDonald High School on May 20, 2023. (See Exhibit A)

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

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

Res. 23-54 OPEN ENROLLMENT 2023/2024

Resolution to adopt an open enrollment policy for the 2023/2024 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. Krumpak moved and Mrs. Klase seconded
Yeas: Krumpak, Klase, Shields, Cappuzzello, Saganich
Nays: None
President declared motion carried

Res. 23-55 REVISED HIGH SCHOOL STUDENT DRESS CODE POLICY

Resolution to approve a revised dress code policy for all McDonald High School students, effective March 22, 2023. (See Exhibit B)

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

6681

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

B. Finance Committee – Jody Klase, Chairperson

Res. 23-56 TREASURER’S FINANCIAL REPORT

Treasurer’s Financial Report: March, 2023
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. 23-57 DONATIONS

Resolution to accept the following donations:

DONOR	AMOUNT	FUND	PURPOSE
Anonymous	\$75	200-912B	Donation for the bowling team.
McDonald Education Association	\$100	200-9967	Donation/sponsor for 8 th grade Washington D.C. trip.
Gary Carkido	\$50	200-9967	Donation/sponsor for 8 th grade Washington D.C. trip.
S Jones & Associates LLC	\$500	200-9967	Donation/sponsor for 8 th grade Washington D.C. trip.
Commonwealth Suburban Title Agency, Inc.	\$75	200-9967	Donation/sponsor for 8 th grade Washington D.C. trip.
All the Way Drain	\$100	200-9967	Donation/sponsor for 8 th grade Washington D.C. trip.
A to Z Dependable Services	\$100	200-9967	Donation/sponsor for 8 th grade Washington D.C. trip.
Benxi Inc.	\$100	200-9967	Donation/sponsor for 8 th grade Washington D.C. trip.

United Contractors, Inc.	\$450	200-9967	Donation/sponsor for 8 th grade Washington D.C. trip.
The Learning Tree Preschool and Daycare LLC	\$200	200-9967	Donation/sponsor for 8 th grade Washington D.C. trip.
The Art Studio Photography	\$50	200-9967	Donation/sponsor for 8 th grade Washington D.C. trip.
The Learning Tree Preschool and Daycare LLC	\$100	300-9003	Donation for softball banners.
Jim Joe I LLC	\$100	300-9003	Donation for softball banners.
Kenneth Lapolla DDS Inc	\$150	300-9003	Donation for softball banners.
Jacqueline Johnston	\$150	300-9003	Donation for softball banners.
Anonymous McDonald Alumni	\$4,700 (in kind)	005-9016	In-Kind donation of KoolAire ice machine in Athletic Complex training facility (including installation)

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. 23-58 TRANSFER OUT

Resolution to approve the transfer out of \$50,000 from 003-9015 “PI Levy 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. Klase moved and Mr. Cappuzzello seconded

Yeas: Klase, Cappuzzello, Krumpak, Shields, Saganich

Nays: None

President declared motion carried

Res. 23-59 AUDITOR OF STATE – ENGAGEMENT LETTER

Resolution to approve the Auditor of State’s Office (LGS) to prepare the district’s GAAP financial statements for fiscal year ending June 30, 2023, at a fixed rate of \$6,000 (See Exhibit C).

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

6683

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. 23-60 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 2022-2023 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

Res. 23-61 INCREASE IN CLASSIFIED SUBSTITUTE HOURLY RATES

Resolution to approve the hourly pay rate increase for the following classified substitutes, effective retroactively to March 13, 2023:

Cook - \$11.00	Study Hall Monitor - \$11.00	Secretary - \$12.00
Domestic - \$13.00	Custodian - \$14.00	

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

6684

Res. 23-62 ADDITIONAL COACHING SUPPLEMENTAL POSITIONS
FOR THE 2022/2023 SCHOOL YEAR

Resolution to approve the following new coaching supplemental positions for the 2022-2023 school year only, based on the approved Memorandum of Understanding between the McDonald Local School District Board of Education and the McDonald Education Association:

Junior Varsity Assistant Baseball Coach

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

Res. 23-63 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:

Kyle Benyo – JV Baseball Assistant Coach	\$3,206.00
Mark Fabian – High School Varsity Assistant Track Coach	\$3,206.00
Naomi Domitrovich – Junior High Assistant Track Coach	\$3,206.00
Blake Benyo – JV Volunteer Assistant Baseball Coach	\$0

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

6685

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

Res. 23-64 RATES FOR TRACK EVENT WORKERS

Resolution to approve the following rates related to McDonald 2022-2023 Track events for all workers:

Officials - \$50 per meet

Workers - \$40 per meet

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. 23-65 EXECUTIVE SESSION – O.R.C. 121.22

Mr. Cappuzzello moved and Mrs. Shields seconded, that the McDonald Local Board of Education go into Executive Session at 7:00 p.m. and that the following resolution be adopted.

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. X Employment
3. _____ Dismissal
4. _____ Discipline
5. _____ Promotion

6686

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.
- 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) **A2**, as listed above.

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

Res. 23-66 ADJOURN EXECUTIVE SESSION

Mr. Cappuzzello moved and Mrs. Shields seconded to adjourn Executive Session and return to the Regular board meeting at 8:03 p.m.

Yeas: Cappuzzello, Shields, Krumpak, Klase, Saganich
Nays: None
President declared motion carried

6687

Res. 23-67 ADJOURNMENT


Mr. Cappuzzello moved and Mrs. Shields seconded to adjourn the Regular board meeting at 8:04 p.m.

Yeas: Cappuzzello, Shields, Krumpak, Klase, Saganich


Nays: Nays

President declared motion carried

ATTEST:



PRESIDENT



TREASURER

MCDONALD HIGH SCHOOL
GRADUATING CLASS OF 2023

Rylee Acierno	Jackson Leskovac	Juan Villanueva
Nolan Agler	Mason Ludwick	Brandon Weiss
Ty Agler	Matthew Mashburn	Jordan Wilson
Veda Agler	Scarlett Mason	Michael Woloschak
Tyler Ball	Caidan Morris	Quentin Yankush
Mia Bracco	Alivia Morrison	Megan Zajack
Melinda Brown	Rachel Moxley	
Jason Chalky	Shannon Mulrooney	
Gregory Costantino	Zachary Nolker	
Kyle Crown	Giavonna Pascarella	
Eryn Dean	Geoffrey Presco	
Caleb Domitrovich	Emily Rakich	
Lydia Flanigan	Maria Rasile	
Brock Flere	Mackenzie Regelman	
Samuel Gibbons	Devon Rexroad	
Daniel Gray	Bria Rupe	
Cameron Greaver	Reagan Seidel	
Olivia Hall	Kiona Serrano	
Marcus Hansen	Nathan Sierra	
Megan Hipple	Joseph Skowron	
Mirryn Hobbs	Angela Stamp	
Savannah Jones	Shane Stoops	
Scott Jones	Rachel Street	
Kylie Koma	Maximillian Terranova	
Jonah Kunkel	Joseph Trifilette	

DRESS AND GROOMING

The following guidelines for student **dress and grooming** are provided by the McDonald Board of Education in order to encourage an atmosphere which respects the opportunities for learning to which every student is entitled, and for which each in his/her own way is responsible:

1. All students are expected to adhere to common practices of modesty, cleanliness and neatness and to **dress** in such a manner as to contribute to an academic atmosphere. Any clothing, object, or manner of personal grooming that is unsafe, unhealthy, injurious to school property or is otherwise disruptive to the educational process is prohibited.
2. Students are expected to avoid extremes in appearance which may be disruptive or distracting.
3. In areas of organized activities where students publicly represent the school or one of its organizations, students will be required to dress in full accordance with the reasonable expectations of the staff member in charge of the activity. Students unwilling to comply with these requirements will disqualify themselves from participation.
4. **The Principal will have the final jurisdiction in interpreting and enforcing the dress code.**

The following general guidelines are appropriate and applicable to all students. This is not an all-inclusive list.

1. Clothing and jewelry should be worn in the manner for which it was designed. Jewelry that is dangerous such as dog collars, spiked jewelry, wallet chains, belt chains, etc. are prohibited.
2. The waistline of bottoms shall not be lower than the top of the hips. Undergarments shall not be exposed.
3. Clothing representing any school district other than the McDonald School District is not permitted.
4. Clothing bearing slogans, decals, pins, etc., or illustrations that pertain or relate to alcohol, tobacco, drugs, sex or other offensive matter may not be worn.
5. Any clothing that is dangerous and/or considered a safety hazard to the student or destructive to school property (e.g., shoes that leave marks on the floor, clothes that drag on the floor) will not be permitted to be worn.
6. Head Cover is not to be worn inside the school building.
7. Foot apparel must be worn.
8. Student bottoms (shorts, skirts, dresses) must be at or below fingertip length when arms are hanging at the side. Slits or cut-outs (jeans with holes), must also be at or below fingertip length.
9. The following are not permitted: cutoff shorts, halter tops, bare midriffs, tank tops, spaghetti strap tops, sleeveless tops, or sleeves that are split at the shoulder. Also prohibited, revealing apparel such as: a nude look, see-through or peek-a-boo/peep style, revealing necklines, cut, torn, or tied tops.
10. No coats are to be worn in class.
11. No visible body piercing (such as nose, tongue, lip, eyebrows, piercing retainers, gauges, etc.) Band-Aids or other materials used as coverings are prohibited.
12. Hair is to be clean and neatly groomed.
13. Facial hair is to be neatly trimmed and groomed.
14. Hair color must be natural in appearance. Extreme colors such as pink, blue, green, crayola red, or any other color not deemed natural by the principal or designee are not permitted.
15. Hair styles such as mohawks, long spikes, shaved initials, numbers or designs are not permitted.
16. Hair may not be worn covering the eyes in a way which obstructs a student's vision or obstructs a staff member's ability to observe a student's eyes.
17. Make-up may not be excessive.
18. No visible tattoos. If you have a tattoo it must be covered.
19. No hand cover or gloves are to be worn in school.
20. Sleepwear and slippers are not permitted.
21. Dress at all school sponsored events and activities shall be at the discretion of the activity sponsor, coach, and/or Principal. However, generally school dress is required when attending all school related activities.

Any student observed violating the above regulations will be required to conform to the dress code. Students whose apparel or personal grooming that distracts from the educational atmosphere will be subject to appropriate disciplinary action which may include detention or suspension until such time the dress code violation ceases to be a disturbing factor. **If the student is sent home to change, time missed will be unexcused.**

This dress code has been adopted not to create hardships on parents or students, nor to discriminate, but to try to keep in effect the appearance and pride that have been established in the McDonald School District.



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

March 13, 2023

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, 2023 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 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 an opinion or a conclusion. Accordingly, LGS will not express an opinion or a conclusion or provide any assurance on the financial statements.

Ms. Megan Titus, Treasurer
McDonald Local School District
March 13, 2023
Page 2 of 7

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 insure that financial records are in agreement with amended certificates requested and appropriations passed by the Board during 2023;
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, 2023;
5. Documentation for receivables including taxes, intergovernmental and accounts receivable, inventory, and prepaid items as of June 30, 2023;
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 fiscal 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, 2023;
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, 2023;
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.

Ms. Megan Titus, Treasurer
McDonald Local School District
March 13, 2023
Page 6 of 7

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 100 hours will be needed to complete this project for 2023. 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 \$6,000. 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.

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).

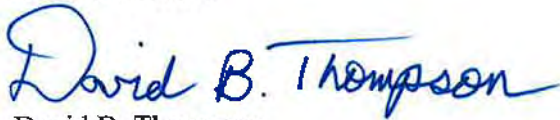
If you are in agreement with the terms of this contract, please have this engagement letter signed and certified in the appropriate places and return it to me no later than April 21, 2023. If we do not hear from you by April 21, 2023, we will assume that the McDonald Local School District does not wish to contract for the services of the Local Government Services Section of the Office

Ms. Megan Titus, Treasurer
McDonald Local School District
March 13, 2023
Page 7 of 7

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: March 15, 2023

Resolution No. 23-59

By: 
John Saganich, Board President

It is hereby certified that the amount of \$ 6,000 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: March 15, 2023


Megan Titus, Treasurer

cc: Tisha Turner, Chief Project Manager
Joey Jones, Chief, East Audit Region

