AGENDA
GEAUGA COUNTY EDUCATIONAL SERVICE CENTER
APRIL 24, 2017 7:00 P.M.

A) ROLL CALL.

B) PLEDGE OF ALLEGIANCE.

C) APPROVAL OF AGENDA AND ADDENDUM.

D) APPROVAL OF MINUTES FROM MARCH 21, 2017, AS WRITTEN.

E) TREASURER'S REPORT:

1) March financial statement.
2) March warrants written.
3) March investments.
4) April invoices payable.
5) Approval of donations to STARS from the following:

Tall Pines Dog Training	$ 50.00
The Frank Agency	$100.00
Lions Club of Chesterland	$250.00
Kinetico	$200.00

6) Approval of fund #001-9550 - Family First Council Respite Service Grant - $550.00.
7) Review of the Geauga County ESC State Audit.

F) HEARING OF THE PUBLIC.

G) SUPERINTENDENT REPORT:

1) Presentation by Robin Ludwig, Geauga Achieve Supervisor.
2) Consortium purchasing: Public School Works, Board Docs, etc.
3) Office move - Rental Agreement.
4) Healthcare consortium and quotes.
5) STARS Fundraiser - April 8th.
6) District Agreements.

H) PERSONNEL:

1) Request for a motion for the Geauga County Educational Service Center Governing Board to recess into two (2) consecutive executive sessions for the following purposes: (1) considering the employment of a public employee; and (2) considering the employment of a public employee. Upon conclusion of these executive sessions, the Governing Board President will gavel the Governing Board back into open session in this location. All matters discussed in all executive sessions are designated to the public officials and employees as confidential pursuant to R.C. 102.03(B) because of the status of the proceedings and/or the circumstances under which the information will be received, and preserving its confidentiality is necessary to the proper conduct of government business.

2) Professional meeting requests for attendance:

Eric Drennen and Katelyn Natalie, APE Teachers, to attend 36th Annual Adaptive Physical Education Workshop, Columbus, May 12, total approx. cost: $544.50.

Katelyn Natalie, APE Teacher, to attend Brain Gym 101, South Euclid, June 20-22, total approx. cost: $325.00.

Michael Abraham, Murray Katz, Thomas Gephart and Amber Morvilius, Carrington Youth Academy Personnel, to attend Adult and Pediatric First Aid/CPR/AED, Cleveland, May 3 and May 12, total approx. cost: $440.00.

Murray Katz, Thomas Gephart and Amber Morvilius, Carrington Youth Academy Teachers, to attend Trauma – Informed Care Conference, Cleveland, May 22, total approx. cost: $180.00.

3) Employee resignation:

Amber Kokal, School Psychologist, effective July 31, 2017. Letter attached.
Kaitlyn Lieb, Geauga Achieve Teacher, effective July 31, 2017. Letter attached.
Martha Palecek, Educational Assistant, effective February 14, 2017. Letter attached.
Wendy Smith, Educational Assistant, effective February 14, 2017. Letter attached.

4) Approval of Contract Non-Renewal of Brad Bowser to be effective at the end of the 2016-2017 school year. Resolution attached.

5) Request for parental leave:

Katelyn Natalie, APE Teacher, request for one year parental leave for the 2017-2018 school year. Letter attached.

6) New hire:

Olivia Kolomiyets, Substitute Occupational Therapist
Effective April 3, 2017 through June 30, 2017.
$200 per day, as needed, up to 24 days.

7) Contract approval:

James Turk, LGCA Director
Three year contract, effective from July 1, 2016 through June 30, 2019
260 days, salary - $106,416.71, as approved at the beginning of the school year.
All benefits as outlined in the attached contract.

I) OLD BUSINESS:

1) Approval of third and final reading of the following policies:

Revised Policy 0100 Bylaws	Definitions
New Policy 0160 Bylaws	Meetings
Revised Policy 1530 Administration	Evaluation of Administrators
New Policy 1619 Administration	Group Health Plans
New Policy 1619.03 Administration	Patient Protection and Affordable Care Act
Revised Policy 3419.03 Professional Staff	Patient Protection and Affordable Care Act
Revised Policy 4419.03 Professional Staff	Patient Protection and Affordable Care Act
New Policy 5830 Students	Student Fund-Raising
New Policy 6605 Finances	Crowdfunding
Revised Policy 8330 Operations	Student Records
Revised Policy 9700 Relations	Relations with Special Interest Groups

J) NEW BUSINESS:

1) Approval of the following substitutes to work in the Geauga County schools:

Marcia Biggs	Educational Aide
Elizabeth Favors	4 year K-12 Mild/Moderate
Laura Libby	5 year K-12 DH, SBH, SLD
Anthony Matticoli	4 year 4-9 Math, Science

2) Approval of Cooperative Agreement between Exousia Rehabilitation Services, Inc. and the Geauga County ESC to provide OT and COTA Services to Newbury Local School District, as needed, for the 2017 extended school year. The OT hourly rate is $67.00 and the COTA hourly rate is $57.00. Cooperative Agreement attached.

3) Approval of Cooperative Agreement between Exousia Rehabilitation Services, Inc. and the Geauga County ESC to provide OT and COTA Services to Newbury Local School District, as needed, for the 2017-2018 school year. The OT hourly rate is $67.00 and the COTA hourly rate is $57.00. Cooperative Agreement attached.

4) Approval of contract between Geauga County ESC and Julian & Grube, Inc. to prepare the ESC's basic financial statements in compliance with GAAP (Generally Accepted Accounting Principles) for the year ending June 30, 2017 and June 30, 2018. Two year contract, cost: $5,300.00 per year. Contract attached.

5) Approval of contract between iSTEM Geauga Early College High School and Julian & Grube, Inc. to prepare iSTEM's basic financial statements in compliance with GAAP (Generally Accepted Accounting Principles) for the year ending June 30, 2017 and June 30, 2018. Two year contract, cost: $2,100.00 per year. Contract attached.

6) Approval of agreement for EnvisionEdPlus to be reimbursed by the Auburn Career Center iSTEM Geauga Marketing fund for marketing fees paid for by EnvisionEd Plus. Agreement attached.

7) Approval of amended quote from the State Auditors to perform the iSTEM Geauga Early College High School biannual audit, total approx. cost: $16,400.00.

K) INFORMATIONAL ITEMS:

1) Next board meeting date – May 16, 2017.
2) Reno Contipelli from OSBA will be attending May Board Meeting.
3) Second Community Forum with Jennifer Felker, May 3, 2017, 4:00 - 6:00 p.m., at Cardinal High School. Flyer attached.
4) All Boards Dinner - May 3, 2017, 6:00 - 8:00 p.m., LaMalfa. Flyer attached.
5) West Geauga Senior Citizen's Dinner - May 10, 2017, 4:30 p.m. Flyer attached.

L) ADJOURNMENT.

Geauga County
UCATIONAL SERVICE CENTER

470 Center St., Bldg. #2
Chardon, OH 44024

Ph: 440-279-1700 Fax: 440-286-7106
www.gcesc.k12.oh.us

Committed to the improvement of student achievement

Jennifer A. Felker, Superintendent
Suzanne M. Sotkovsky, Treasurer

Board Members:

Dennis A. Battles
Kenneth C. Burnett
Bonnie H. Cavanaugh
Janice M. Koster
Steve Remias

April 25, 2017

Tall Pines Dog Training
Gail A. Jaite
13769 Old State Rd.
Middlefield, Ohio 44062

Dear Ms Jaite,

The Geauga County Educational Service Center's Board of Education would like to formally acknowledge your donation to the Geauga County "S.T.A.R.S" Autism Program. At the Board of Education meeting held on April 24, 2017, your financial contribution of $50.00 for S.T.A.R.S. program operations was formally accepted and entered into our Board minutes.

Please accept the thanks of the Geauga County Educational Service Center's Board of Education for you generosity. Your support of Geauga County's Special Education programs is greatly appreciated.

Sincerely,
Geauga County Educational Service Center

_____
Jennifer Felker, Superintendent

_____
Sue Sotkovsky, Treasurer

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Board Members:

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Kenneth C. Burnett
Bonnie H. Cavanaugh
Janice M. Koster
Steve Remias

April 25, 2017

The Frank Agency, Inc.
15977 E. High Street
Middlefield, Ohio 44062

Dear Sir,

The Geauga County Educational Service Center's Board of Education would like to formally acknowledge your donation to the Geauga County "S.T.A.R.S" Autism Program. At the Board of Education meeting held on April 24, 2017, your financial contribution of $100.00 for S.T.A.R.S. program operations was formally accepted and entered into our Board minutes.

Please accept the thanks of the Geauga County Educational Service Center's Board of Education for you generosity. Your support of Geauga County's Special Education programs is greatly appreciated.

Sincerely,
Geauga County Educational Service Center

_____
Jennifer Felker, Superintendent

_____
Sue Sotkovsky, Treasurer

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Board Members:

Dennis A. Battles
Kenneth C. Burnett
Bonnie H. Cavanaugh
Janice M. Koster
Steve Remias

April 25, 2017

Lions Club of Chesterland, Inc.
P.O. Box 311
Chesterland, Ohio 44026

Dear Sir,

The Geauga County Educational Service Center's Board of Education would like to formally acknowledge your donation to the Geauga County "S.T.A.R.S" Autism Program. At the Board of Education meeting held on April 24, 2017, your financial contribution of $250.00 for S.T.A.R.S. program operations was formally accepted and entered into our Board minutes.

Please accept the thanks of the Geauga County Educational Service Center's Board of Education for you generosity. Your support of Geauga County's Special Education programs is greatly appreciated.

Sincerely,
Geauga County Educational Service Center

_____
Jennifer Felker, Superintendent

_____
Sue Sotkovsky, Treasurer

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Suzanne M. Sotkovsky, Treasurer

Board Members:

Dennis A. Battles
Kenneth C. Burnett
Bonnie H. Cavanaugh
Janice M. Koster
Steve Remias

April 25, 2017

Kinetico Incorporated
10845 Kinsman Road
Newbury, Ohio 44065

Dear Sir,

The Geauga County Educational Service Center's Board of Education would like to formally acknowledge your donation to the Geauga County "S.T.A.R.S" Autism Program. At the Board of Education meeting held on April 24, 2017, your financial contribution of $200.00 for S.T.A.R.S. program operations was formally accepted and entered into our Board minutes.

Please accept the thanks of the Geauga County Educational Service Center's Board of Education for you generosity. Your support of Geauga County's Special Education programs is greatly appreciated.

Sincerely,
Geauga County Educational Service Center

_____
Jennifer Felker, Superintendent

_____
Sue Sotkovsky, Treasurer

Amber L. Kokal
3173 Bates Rd.
Madison, OH 44057

03/30/2017

Mrs. Jennifer Felker
Superintendent
Geauga County ESC
470 Center St. Building #2
Chardon, OH 44024

Dear Mrs. Felker,

I am writing to inform you that at the end of the 2016-2017 school year, I will be leaving the Geauga County Educational Service Center. Unfortunately, family circumstances at the time require my full attention, though, I will be sure that my responsibilities will be properly taken care of through the rest of the school year. I am very sorry if this creates any inconvenience, but please know that I will be available long after the school year and well beyond the terms of my contract to support the ESC and my district in transitioning to a new School Psychologist. It has been a sincere pleasure working with you.

Please let me know if you have any questions or if you think of any way I can help with the transition to a new School Psychologist.

Sincerely,
Amber Kokal

Kaitlyn Lieb
7787 Barnaby Lane
Mentor, Ohio 44060
440-487-3525

March 24, 2017

Dear Jennifer Felker and Robin Ludwig,

This letter is notifying you of my resignation from the Geauga County Educational Service Center. My final day will be my last contractual day for the 2016-2017 school year, May 30, 2017. I hope this is ample time to notify my resignation officially.

I was offered a classroom through Re-Education Services Inc. in Mentor, Ohio, working with middle school students with Autism Spectrum Disorder. Working with students with Autism is what inspired me to become a moderate to intensive intervention specialist and I feel I cannot let this opportunity pass me by.

I thank you for your sincere advices professionally and personally. I cannot neglect to recognize The Geauga County Educational Service Center for aiding in my professional growth over the past three years. Words cannot describe how truly grateful I am. I was given the opportunity to be taught and advised by great educators and teach wonderful individuals.

Thank you for everything, and I wish you and the Geauga County Educational Service Center, especially the ACHIEVE program, all the best in the future.

Respectfully,

Kaitlyn Lieb

LETTER OF RESIGNATION

I hereby submit my irrevocable resignation from any and all employment with the Geauga County Educational Service Center Governing Board effective on February 14, 2017, due to lack of work.

3-29-2017
Date

Martha M. Palecek
Martha M. Palecek

LETTER OF RESIGNATION

I hereby submit my irrevocable resignation from any and all employment with the Geauga County Educational Service Center Governing Board effective on February 14, 2017, due to lack of work.

3-30-17
Date

Wendy A. Smith
Wendy A. Smith

RESOLUTION FOR CONTRACT NON-RENEWAL

WHEREAS, R.C. 3319.11 provides for the non-renewal of limited teaching contracts; and

WHEREAS, R.C. 3319.11 provides, in pertinent part, that the holder of a limited teaching contract must receive written notice on or before June 1st of the Governing Board's intention not to re-employ such teacher for the upcoming school year; and

WHEREAS, the Governing Board complied with the evaluation requirements of R.C. 3319.11 and R.C. 3319.111; and

WHEREAS, the Superintendent has given the Governing Board a written recommendation that the teacher not be reemployed at the expiration of the teacher's limited contract.

THEREFORE, BE IT RESOLVED, that under R.C. 3319.11, the teaching contract of Brad Bowser is hereby non-renewed; and

BE IT FURTHER RESOLVED that the Governing Board authorizes and directs the Superintendent to give such teacher written notice that the Governing Board, acting upon the superintendent's written recommendation, resolved that the teacher shall not be reemployed at the expiration of the teacher's limited contract.

Board Member _____ seconded the motion.

Upon roll call on the adoption of the Resolution, the vote was as follows:

March 24, 2017

Jennifer Felker, Superintendent
Geauga County ESC
470 Center St. BLD. #2
Chardon, OH 44024

Dear Superintendent Felker:

This letter is a formal request for a parental leave of absence, as covered by section 5.03 of our collective bargaining agreement. I hereby respectfully request a leave of absence from the 2017-2018 school year. Such leave of absence would begin on the school year opening day meeting, tentatively scheduled for August 9, 2017, and would run through June 10, 2018, or the equivalent of one school year (185 work days).

5.0301 ENTITLEMENT - Parental leave of absence shall be granted, upon request, to an employee who becomes pregnant or who becomes a parent by childbirth or adoption.

5.0303 DURATION - Said leave shall be an unpaid leave of absence and shall be granted for a full school year or part of the school year in which it is requested. Parental leave may begin at any point in the pregnancy, at or immediately prior to the time of official adoption, or thereafter for up to one (1) year.

Please let me know if I can provide further information or if you have any questions.

Thank you very much for your consideration of this parental leave of absence request.

Sincerely,

Katelyn Natalie
Adapted Physical Education Teacher
Geauga Achieve
895 Cranbrook Drive
Highland Heights, OH 44143
440-409-9811

GEAUGA COUNTY EDUCATIONAL SERVICE CENTER
ADMINISTRATOR/SUPERVISOR CONTRACT
(R.C. 3319.02)

This is an agreement between the Geauga County Educational Service Center Governing Board ("Governing Board") and James Turk ("Administrator/Supervisor"). The Governing Board agrees, as fiscal agent of the Lake Geauga Computer Association ("LGCA"), to employ the Administrator/Supervisor as **Lake Geauga Computer Association Executive Director** for a period of 3 years, commencing on July 1, 2016, through June 30, 2019. The Administrator/Supervisor agrees to perform the duties of that position as included in the job description for (1) the Lake Geauga Computer Association ("LGCA") – Executive Director, a copy of which is attached hereto and incorporated herein as Exhibit A; (2) the duties of the position as included in the LGCA Employment Contract Addendum, including Addendum A of the Employment Agreement, a copy of which is attached hereto and incorporated herein as Exhibit B; and (3) such other duties as may otherwise be provided to an Administrator/Supervisor pursuant to Governing Board policy. Such duties shall be performed in accordance with the laws of the State of Ohio, the rules, regulations, policies of the Governing Board, and the terms and conditions of this contract.

A. The Governing Board agrees to the following:

1. To pay the Administrator/Supervisor an annual salary of **$106,416.71**, to be paid in equal installments in accordance with the policy of the Governing Board.

2. The Governing Board shall pay the employer's and employee's share of the School Employees Retirement System ("SERS") contributions as required by law.

3. The annual salary of the Administrator/Supervisor may be increased during the term of this contract, but shall not be reduced except as provided by law.

4. To reimburse the Administrator/Supervisor for all approved expenses incurred in the performance of official duties during employment under this contract, subject to such limitations as may be provided by law and the LGCA Employment Contract Addendum, including Addendum A of the Employment Agreement.

5. The Administrator/Supervisor shall receive during the term of this contract the health care benefits and insurance which is provided to the LGCA staff – as specified in the LGCA Employment Contract Addendum, including Addendum A of the Employment Agreement. These benefits may, at the discretion of the Governing Board, be increased, but not decreased, during the term of this contract.

6. The Administrator/Supervisor shall receive sick leave as provided by law and the LGCA Employment Contract Addendum, including Addendum A of the Employment Agreement. Earned sick leave may be accumulated up to 280 days

as provide in the Governing Board Policy No. 1432 and not at an unlimited amount as authorized by the LGCA Employment Contract Addendum, including Addendum A of the Employment Agreement. However, it is expressly understood and agreed that, since the Administrator/Supervisor previously took service retirement under the SERS, the Administrator/Supervisor cannot retire again, as a matter of law, under SERS, or any other retirement system, and is not entitled at the time the Administrator/Supervisor ends employment with the Governing Board for payment for accrued but unused sick leave credit. It is further expressly understood and agreed that, pursuant to Governing Board Policy No. 1525, a retired administrator, such as the Administrator/Supervisor, agrees and waives any and all rights to accumulate sick leave days against the Governing Board for severance purposes. Accordingly, the Administrator/Supervisor expressly acknowledges that the Administrator/Supervisor is not entitled to severance under both Ohio law and Governing Board Policy should the Administrator/Supervisor retire from active service with the Governing Board. Should the Administrator/Supervisor be entitled to severance pay under Ohio law, Governing Board policy, or otherwise, the Administrator/ Supervisor expressly agrees to waive any such right. The Administrator/Supervisor understands and acknowledges that this waiver serves as a material condition to the issuance and approval of this contract by the Governing Board and that this waiver is given voluntarily and knowingly.

7. The Administrator/Supervisor shall be entitled to the paid holidays outlined in the LGCA Employment Contract Addendum, including Addendum A of the Employment Agreement.

8. The Administrator/Supervisor shall receive other compensation or benefits as itemized below:

   a. The Administrator/Supervisor shall receive 27.5 days of vacation annually exclusive of legal holidays and not 25 days as outlined in the LGCA Employment Contract Addendum, including Addendum A of the Employment Agreement.

   b. At the conclusion of each contract year – i.e., June 30th – the Governing Board shall, at the option of the Administrator/Supervisor, pay (buyback) the Administrator/Supervisor the value of any accumulated but unused vacation days up to 12.5 days. The value of each vacation day purchased under this buyback provision shall be determined by dividing the annual salary – i.e., $106,416.71 – by the number of work days – i.e., 260 days. Vacation days which are paid to the Administrator/Supervisor under this buyback provision shall be removed from the Administrator/Supervisor's accumulated vacation total.

c. When the Administrator/Supervisor leaves employment with the Governing Board, he shall be entitled, pursuant to LGCA Employment Contract Addendum, including Addendum A of the Employment Agreement, to compensation at the Administrator/Supervisor's current rate of pay for all unused vacation leave up to a maximum vacation leave accrued for the immediately preceding two years in addition to the pro-rated portion of the Administrator/Supervisor's earned by unused vacation leave for the current year. As specified above, the Administrator/Supervisor shall not be entitled to payment of accumulated but unused sick leave.

d. The yearly sick leave incentive, as specified in the LGCA Employment Contract Addendum, including Addendum A of the Employment Agreement, and subject to the restrictions outlined in LGCA Employment Contract Addendum, including Addendum A of the Employment Agreement.

e. Three personal days per year, as specified in the LGCA Employment Contract Addendum, including Addendum A of the Employment Agreement, and subject to the restrictions outlined in the LGCA Employment Contract Addendum, including Addendum A of the Employment Agreement.

f. Mileage reimbursement, as specified in the LGCA Employment Contract Addendum, including Addendum A of the Employment Agreement, and subject to the restrictions outlined in the LGCA Employment Contract Addendum, including Addendum A of the Employment Agreement.

g. Reimbursement for professional meetings, as specified in the LGCA Employment Contract Addendum, including Addendum A of the Employment Agreement, and subject to the restrictions outlined in the LGCA Employment Contract Addendum, including Addendum A of the Employment Agreement.

h. Reimbursement for expenses, as specified in the LGCA Employment Contract Addendum, including Addendum A of the Employment Agreement, and subject to the restrictions outlined in the LGCA Employment Contract Addendum, including Addendum A of the Employment Agreement.

i. Reimbursement for training, as specified in the LGCA Employment Contract Addendum, including Addendum A of the Employment Agreement, and subject to the restrictions outlined in the LGCA Employment Contract Addendum, including Addendum A of the Employment Agreement.

j. The Administrator/Supervisor agrees that this Agreement supersedes the LGCA Employment Contract Addendum, including Addendum A of the Employment Agreement. The Administrator/Supervisor shall not be entitled to any compensation or benefit not specifically itemized in this Agreement.

9. At the conclusion of each contract year – i.e., June 30th – the LGCA Governing Board shall provide an amount equal to 2% of the Administrator/Supervisor's annual salary – i.e., 2% of $106,416.71 – in a tax-deferred annuity program chosen by the Administrator/Supervisor.

B. The Administrator/Supervisor agrees:

1. The Administrator/Supervisor is contracted to 260 days in each year that this contract is in effect but shall devote such time and energies as are necessary to perform the duties of the position. These duties will generally be performed during normal business hours, but it is expressly agreed that the duties of this position will require the Administrator/ Supervisor to work during times other than normal business hours. Paid holidays shall be included in the total number of work days listed above.

2. To devote time, skill, labor and attention to performance of the duties of the position during the term of this contract.

3. To abide by the agreements outlined in the LGCA Employment Contract Addendum, , including Addendum A of the Employment Agreement, including, but not limited to, Paragraph 1 (Relationship); Paragraph 2 (Scope of Services); Paragraph 5 (Client Information); Paragraph 8 (Loyalty to LGCA and LGCA Client); Paragraph 10 (Personnel Protection); and Paragraph 12 (BCI/FBI Background Check).

4. To maintain throughout the life of this contract a valid and appropriate license/certificate to perform the duties of the position and to retain all licensure/certifications held at the time this contract was entered into.

5. To be evaluated by the LGCA Personnel Committee. The establishment of this evaluation procedure through the LGCA Personnel Committee shall not create additional rights beyond those provided under R.C. 3319.02, or any applicable statute. Nothing in this section shall prevent the LGCA Personnel or Executive Committee from making the recommendation, and the Governing Board from making the final determination, regarding the renewal or failure to renew of the Administrator/Supervisor's contract.

6. The Administrator/Supervisor shall, during the term of this contract, be subject to reassignment to any position for which the LGCA Executive Committee or Governing Board requires the Administrator/Supervisor's services – provided the Administrator/Supervisor is not transferred to a position of lesser responsibility.

7. The Administrator/Supervisor shall not, as a result of service under this contract, acquire continuing contract status in any particular administrative or supervisory position within the Governing Board. The Administrator/Supervisor further acknowledges that the Administrator/Supervisor never obtained continuing contract status pursuant to the operation of R.C. 3319.081, R.C. 3319.08, R.C. 3319.11, and/or any applicable collective bargaining agreement or Governing Board policy as a result of the Administrator/ Supervisor's employment with the Governing Board or any other entity. To the extent the Administrator/Supervisor obtained continuing contract status, the Administrator/ Supervisor expressly agrees to waive that right or entitlement to continuing contract status pursuant to the operation of R.C. 3319.081, 3319.08, R.C. 3319.11, and/or any applicable collective bargaining agreement or Governing Board policy in consideration of the compensation and benefits itemized in Section A(8) of this contract. The Administrator/Supervisor explicitly acknowledges that this waiver and the relinquishment of the right or entitlement to continuing contract status is given voluntarily and knowingly. The Administrator/Supervisor understands and acknowledges that this waiver serves as a material condition to the issuance and approval of this agreement by the Governing Board.

8. That he/she has been notified of and accepts his/her duties and obligations under Sections 3309.01 to 3309.70 of the Ohio Revised Code, relating to SERS.

9. That upon the request of the Governing Board, the Administrator/Supervisor agrees to submit, from time to time, to comprehensive medical examinations, to be conducted by physicians designated by the Governing Board. After any such examination, a statement certifying to the physical and mental competency or incompetency of the Administrator/Supervisor shall be filed with the Treasurer of the Governing Board and shall be treated as confidential information. The cost of such medical examination shall be paid by the Governing Board. If the medical examination report states that the Administrator/Supervisor is physically or mentally incompetent to such an extent as to make the Administrator/Supervisor unable to perform any or all of the duties of the position and such incompetency is permanent or with a reasonable degree of medical certainty, is likely to continue beyond the term of this contract, the Governing Board may, at its option, terminate this contract whereupon the respective duties, rights and obligations of the parties shall terminate. Refusal by the Administrator/Supervisor to submit to such physical examination shall be deemed to be an acknowledgment that the Administrator/Supervisor is unable to perform the duties of the position, in which event the Governing Board may, at its option, terminate this contract.

10. That this contract is contingent upon the continuation, at current levels, of any local, state and/or federal funding which directly supports the position to which the Administrator/Supervisor has been assigned.

11. This contract is contingent upon the continuation of the LGCA in its present form. The Governing Board's obligations under this contract will immediately cease should there be any consolidation of the LGCA or a reorganization of its existing structure.

12. The Administrator/Supervisor agrees that this contract represents the only agreement outlining the terms and conditions of employment between the Governing Board and the Administrator/Supervisor. Accordingly, this contract supersedes the LGCA Employment Contract Addendum, including Addendum A of the Employment Agreement. Any provision outlined in the LGCA Employment Contract Addendum, including Addendum A of the Employment Agreement, not specifically incorporated into this contract is void and superseded by this contract.

13. That if any provision of this contract is found to be in violation of law, or becomes invalid due to subsequent legislative or judicial action, the remaining provisions shall continue to have full force and effect and shall be fully enforceable and binding upon the parties hereto.

WHEREFORE, the parties have indicated their acceptance of the foregoing terms by affixing their signatures below:

ADMINISTRATOR/SUPERVISOR:

GEAUGA COUNTY EDUCATIONAL SERVICE CENTER GOVERNING BOARD:

_____

James Turk Date

_____

In His Official Capacity As Governing Board President

_____

In Her Official Capacity As Treasurer

AUTHORIZED PURSUANT TO GOVERNING BOARD RESOLUTION NO. _____*

* This contract has no binding legal effect absent the approval of the Governing Board

COOPERATIVE AGREEMENT FOR ESY SERVICES
WITH
EXOUSIA REHABILITATIVE SERVICES, INC.

THIS _____day of _____ 2017, the parties hereto being the Geauga Educational Service Center (herein referred to as GCESC) and Exousia Rehabilitative Services, Inc. (herein referred to as Exousia)

WHEREAS, the Geauga Educational Service Center needs Licensed Occupational Therapists and a Certified Occupational Therapy Assistant(s) to perform specific professional responsibilities as required by Ohio Laws and Rules Regulating the Practice of Occupational Therapy, and Ohio Department of Education, and

WHEREAS, Exousia Rehabilitative Services, Inc. will make available Licensed Occupational Therapists and/ or a Certified Occupational Therapy Assistant(s) in accordance with this Agreement, and

NOW, THEREFORE, and for valuable consideration passing by and between the parties hereto, said parties intend to be legally bound hereby agree to the following considerations:

1. The duration of this contract is from its date of initiation, June ____, 2017, through the end of the August ____2017. This Agreement may be terminated sooner as provided herein.

2. EXOUSIA will provide a competent, qualified and Licensed Occupational Therapist(s) and/or Certified Occupational Therapy Assistant(s) to work at **Newbury** locations selected by Geauga Educational Service Center for ESY summer services.

3. The Licensed Occupational Therapist(s) and the Certified Occupational Therapy Assistant will be at all times regarded as an employee(s) of Exousia Rehabilitation Services, Inc., and subject to the leave policies and procedures of EXOUSIA. EXOUSIA will give notice of planned leave(s) extending longer than three (3) days to GCESC within fourteen days of planned leave or vacation, excluding sick time, emergencies or acts of nature. EXOUSIA will fulfill contract obligations per available staff during the interim for such planned absence(s).

4. Employee(s) of EXOUSIA shall be responsible for providing their own transportation to diagnostic and **Newbury Schools** sites.

5. EXOUSIA shall be reimbursed for documented travel at current federal reimbursement rates, if required to travel in between **Newbury Schools** locations. Travel rates may be adjusted quarterly. Current federal rates are at fifty three and a half cents (.535) per mile. Travel to be included to and from first site.

6. EXOUSIA shall also be compensated be compensated a flat rate for therapist travel from Boardman office of record to first school site each day in the amount of $35.50.

7. EXOUSIA fees for services rendered shall be as follows;
   a. Occupational Therapist at a rate of sixty two dollars ($67.00) per hour
   b. Occupational Therapy Assistance at a rate of fifty four dollars ($57.00) per hour .

8. EXOUSIA will submit to GCESC a statement for services rendered on a monthly basis.

9. GCESC agrees to make payment for EXOUSIA's services within fifteen (15) calendar days following receipt of EXOUSIA's statement to ensure continuation of services.

10. It is understood that in the event GCESC refuses or is unable to pay for services received by EXOUSIA within a reasonable time allotted, after GCESC has receipt of EXOUSIA statement, EXOUSIA has the right to temporarily stop services, without jeopardizing this agreement, breach of services or any payments. GCESC agrees to hold harmless EXOUSIA for any and all services, not rendered during such time.

11. GCESC further agrees that if collection procedures need to be implemented in appropriation of the monies due under this agreement, that the GCESC will be responsible for payment of all reasonable costs of collection, including, but not limited to attorneys fees; court costs, collection fees, and damages.

12. Monies due EXOUSIA shall be forwarded to EXOUSIA's representative or, directed to the address of record; Exousia Rehabilitative Services, PO Box 3445, Boardman, Ohio 44513-3445.

13. While working in **Newbury Schools**, employee(s) of EXOUSIA may have shared supervision under a duly authorized and qualified GCESC director, supervisor or therapist.

14. It is agreed, that GCESC will not compete for, contract, employ or cause to have a contract or employment with EXOUSIA employees, EXOUSIA(s), representatives or agent(s), up to eighteen (18) months of the last day of this contract, unless EXOUSIA agrees to waive such rights, with compensation in writing.

15. GCESC may terminate this Agreement within thirty (30) days in the event that the EXOUSIA breaches any of its obligations to GCESC by engaging in any conduct which is significantly injurious to the business, reputation or student care of GCESC, and if EXOUSIA fails to cure such default within thirty (30) days after receipt of written notice.

16. EXOUSIA may terminate this Agreement within thirty (30) days in the event that GCESC breaches any of its obligations to EXOUSIA by engaging in conduct which could be injurious to the business, reputation or the delivery of student services, or defaults in the performance of or compliance with any of its other duties or obligations to

EXOUSIA, and fails to cure such default within thirty (30) days after receipt of written notice thereof.

All provisions hereof shall apply to each of the undersigned, if the foregoing terms contained herein confirms the understanding and agreement between GCESC, and EXOUSIA, each shall so indicate by placing their signature on the space(s) provided below:

This agreement was executed at _____, Ohio, on this _____ day of _____, 2017.

Signatures by duly authorized representatives of GCESC and EXOUSIA:

_____ _____

Tarone Claybrook, MA, OTR/L Date
Exousia Rehabilitative Services, Inc.

_____ _____

Geauga County Educational Service Center

Date

_____ _____

Geauga County Educational Service Center Date

COOPERATIVE AGREEMENT for 2017-18 SCHOOL YEAR
(Geauga County Educational Service Center contracting on behalf of Newbury)
WITH
EXOUSIA REHABILITATIVE SERVICES, INC.

THIS _____day of _____ 2017, the parties hereto being the Geauga County Educational Service Center (herein referred to as GCESC and Exousia Rehabilitative Services, Inc. (herein referred to as Exousia)

WHEREAS, the Geauga County Educational Service Center needs a Licensed Occupational Therapist to perform specific professional responsibilities, and

WHEREAS, Exousia Rehabilitative Services, Inc. will make available a Licensed Occupational Therapist in accordance with this Agreement, and as required by Ohio Laws and Rules Regulating the Practice of Occupational Therapy, and Ohio Department of Education, and

NOW, THEREFORE, and for valuable consideration passing by and between the parties hereto, said parties intend to be legally bound hereby agree to the following considerations:

1. The duration of this contract is from its date of initiation, August ___, 2017, through the end of the 2017-2018 school year. This Agreement may be terminated sooner as provided herein.

2. EXOUSIA will provide a competent, qualified and Licensed Occupational Therapist(s) and Occupational Therapy Assistant(s) to work at **NEWBURY school locations** selected by Geauga County Educational Service Center.

3. The Licensed Occupational Therapist(s) will be at all times regarded as an employee(s) of Exousia Rehabilitation Services, Inc., and subject to the leave policies and procedures of EXOUSIA. EXOUSIA will give notice of planned leave(s) extending longer than three (3) days to GCESC within fourteen days of planned leave or vacation, excluding sick time, emergencies or acts of nature. EXOUSIA will fulfill contract obligations per available staff during the interim for such planned absence(s).

4. Employee(s) of EXOUSIA shall be responsible for providing their own transportation to diagnostic sites and **NEWBURY school locations** as indicated by GCESC.

5. EXOUSIA fees for services rendered shall be sixty seven dollars ($67.00) per hour for Occupational Therapist and $57.00 per hour for Occupational Therapy Assistant.

6. EXOUSIA will submit to GCESC a statement for services rendered on a monthly basis.

7. GCESC agrees to make payment for EXOUSIA's services within fifteen (15) calendar days following receipt of EXOUSIA's statement to ensure continuation of services.

8. It is understood that in the event GCESC refuses or is unable to pay for services received by EXOUSIA within a reasonable time allotted, after GCESC has receipt of EXOUSIA statement, EXOUSIA has the right to temporarily stop services, without jeopardizing this agreement, breach of services or any payments. GCESC agrees to hold harmless EXOUSIA for any and all services, not rendered during such time.

9. GCESC further agrees that if collection procedures need to be implemented in appropriation of the monies due under this agreement, that the GCESC will be responsible for payment of all reasonable costs of collection, including, but not limited to attorneys fees; court costs, collection fees, and damages.

10. Monies due EXOUSIA shall be forwarded to EXOUSIA's representative or, directed to the address of record; Exousia Rehabilitative Services, PO Box 3445, Boardman, Ohio 44513-3445.

11. While working in **NEWBURY school locations**, employee(s) of EXOUSIA may have shared supervision under a duly authorized and qualified GCESC director, supervisor or therapist.

12. GCESC may terminate this Agreement within thirty (30) days in the event that the EXOUSIA breaches any of its obligations to GCESC by engaging in any conduct which is significantly injurious to the business, reputation or student care of GCESC, and if EXOUSIA fails to cure such default within thirty (30) days after receipt of written notice.

13. EXOUSIA may terminate this Agreement within thirty (30) days in the event that GCESC breaches any of its obligations to EXOUSIA by engaging in conduct which could be injurious to the business, reputation or the delivery of student services, or defaults in the performance of or compliance with any of its other duties or obligations to EXOUSIA, and fails to cure such default within thirty (30) days after receipt of written notice thereof.

All provisions hereof shall apply to each of the undersigned, if the foregoing terms contained herein confirms the understanding and agreement between GCESC, and EXOUSIA, each shall so indicate by placing their signature on the space(s) provided below:

This agreement was executed at _____, Ohio, on this _____ day of _____, 2017.

Signatures by duly authorized representatives of GCESC and EXOUSIA:

_____ _____
Tarone Claybrook, MA, OTR/L Date
Exousia Rehabilitative Services, Inc.

_____ _____
Geauga County Educational Service Center Date

_____ _____
Geauga County Educational Service Center Date

Julian & Grube, Inc.
Serving Ohio Local Governments
333 County Line Rd. West, Westerville, OH 43082 Phone: 614.846.1899 Fax: 614.846.2799

March 22, 2017

Ms. Sue Sotkovsky, Treasurer
Geauga County Educational Service Center
470 Center Street, Building 2
Chardon, Ohio 44024-1068

Dear Ms. Sotkovsky:

We greatly appreciate the opportunity to submit our proposal to assist the Geauga County Educational Service Center (the "ESC") in preparing the ESC's basic financial statements (BFS) in compliance with accounting principles generally accepted in the United States of America (GAAP) for the year ended June 30, 2017, including the related notes to the financial statements, and to perform a compilation engagement with respect to those financial statements. We are pleased to confirm our understanding of this engagement by means of this proposal.

Julian & Grube, Inc. (J&G) takes pride in its commitment to providing quality accounting and advisory services to the public sector. Your request represents a significant opportunity for us as well as a cost-effective means for the ESC to achieve excellence in financial reporting. We have enclosed for your information a complete list of our public sector clients; please feel free to contact any of them.

The following proposal explains the GAAP reporting rules issued by the Auditor of State. We then set forth the approach and scope of our assistance based on our understanding of your needs, and finally, the fee schedule.

Rules for Reporting on a GAAP-Basis

The Auditor of State has issued various Administrative Rules requiring Ohio governmental entities to prepare their "Annual Financial Report" (AFR) in accordance with GAAP. GAAP-basis reporting provides users of the financial statements with a comprehensive view of the ESC's overall financial position as well as the results of operations. GAAP-basis reporting also provides significant details as to the ESC's accounting policies and activities.

In order to comply with the Auditor of State's requirement to issue a GAAP-basis AFR, the ESC has two options. The first option is to issue basic financial statements (BFS) which consist of a management discussion and analysis (MD&A), both government-wide and fund financial statements, appropriate note disclosures, and any required supplementary information. The second option is to prepare a Comprehensive Annual Financial Report (CAFR). The CAFR, prepared under the guidelines of the GFOA's Certificate of Achievement for Excellence in Financial Reporting program, would include the BFS mentioned above as well as an introductory section, combining statements and schedules and a statistical section. This proposal was prepared under the assumption that the ESC plans to issue BFS for the year ended June 30, 2017, which is consistent with 2016.

The ESC should experience various benefits from preparing GAAP-basis BFS in addition to complying with the requirements set forth by the Auditor of State.

These benefits include:

a. The ESC's elected officials and managers will benefit from the improved quality of the financial information available.

b. Improved financial information will be available to the public.

c. The ESC will be perceived to be more accountable for its actions by the public.

d. The project will require the implementation of procedures to account for annual additions, deletions and the depreciation of capital assets. The ESC will also track and depreciate infrastructure assets.

e. Should the ESC enter the capital funds market in the future, it could benefit from improved bond and note ratings as a result of improved accountability and quality of financial information. It should be noted that when issuing bonded debt GAAP-basis financial information is often requested and necessary.

f. Since the ESC is preparing a GAAP-basis BFS for 2017, a more accurate analysis of results of operations from year to year will be possible.

Project Approach

Although the preparation of the GAAP-basis BFS is the responsibility of the ESC Treasurer, the project will require the cooperation of almost all ESC departments. Cooperation is essential to the success of the GAAP-conversion. The key to bringing about cooperation is proper planning and coordination of all aspects of the project.

We consider meetings of those ESC personnel involved with various aspects of the project, shared information, and on-going status updates of project completion to be the most important aspects in a successful conversion. In addition to being valuable planning tools for the project, the above will help identify any additional resources or information that may be needed. Our suggested approach to preparing your GAAP-basis financial statements can be summarized in three basic phases:

I. Basic Information Gathering and Preliminary Planning

Obtain and read the ESC's current accounting and financial reporting procedures for compliance with GAAP for governments. Define the procedures and resources necessary to convert the ESC's financial report from its cash-basis format to compliance with GAAP.

II. Specific Task Planning

Using the information obtained during the previous phase, we will identify specific tasks necessary for the completion of the BFS. The ESC should delineate responsibility for completing all tasks and specify a timetable for completion of the tasks.

III. BFS Preparation

The year-end cash-basis financial statements (reports) will be converted to GAAP-basis through analysis of (1) financial transactions necessary to prepare accrual entries (2) the effect of reversing prior year accrual entries, and (3) other information pertinent to the BFS (debt transactions, capital asset activity, investment activity, etc.).

At the completion of this phase, an unaudited BFS with appropriate note disclosures will have been prepared. Additionally, various workpapers and schedules will have been prepared to assist the Independent Public Accountant (IPA) to review and audit the adjustments.

Project Scope

J&G would assist the ESC in the preparation of its BFS. Our role would be primarily to:

a. Perform a review of the ESC's current accounting and financial reporting procedures and determine changes necessary to comply with GAAP.

b. Delineate responsibility for completing tasks and develop a timetable for completion of the project after meeting with the ESC management and other personnel.

c. Provide technical assistance, consultation and review during the project.

d. Prepare and post all current year adjusting accrual entries to the cash-basis financial statement and reverse the prior year's accrual entries.

e. Prepare all footnote disclosures and assist with the preparation of the MD&A and other required supplementary information.

f. Submit to your auditors a complete, ready-for-audit BFS, and file the BFS with the Auditor of State on or before November 27, 2017.

g. Act as the ESC's liaison with its auditors on matters related to the compilation of the GAAP-basis BFS. We will assist the auditors by answering various inquiries and explaining our procedures and workpapers. Should the auditors request additional assistance or work to be performed by J&G beyond the scope of our engagement, we would only perform such tasks with the approval of the ESC Treasurer.

J&G Employees

The employees of J&G are not "public employees" for the purpose of the State Teachers Retirement System of Ohio (STRS) or the School Employees Retirement System of Ohio (SERS).

Timing

In accordance with Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (B), the ESC is required to file its GAAP basis annual financial report by November 27, 2017. Failure to do so may result in a maximum penalty of $750 assessed by the Auditor of State. In order to meet this required deadline, J&G *must* receive all requested source data from the ESC by October 10, 2017 to ensure completion by November 27, 2017. We will complete the compilation of your fiscal year 2017 BFS and, after the ESC's approval, we will file it with the Auditor of State on or before November 27, 2017.

Our Responsibilities

The objective of our engagement is to:

a. Prepare financial statements in accordance with GAAP based on information provided by you, and

b. Apply accounting and financial reporting expertise to assist you in the presentation of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for them to be in accordance with GAAP.

We will conduct our compilation engagement in accordance with Statements on Standards for Accounting and Review Services (SSARSs) 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.

We are 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, we will not express an opinion or a conclusion nor 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.

The ESC's Responsibilities

The engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to prepare financial statements in accordance with GAAP and assist you in the presentation of the financial statements in accordance with GAAP. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARSs:

a. The selection of the financial reporting framework to be applied in the preparation of financial statements.

b. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements.

c. The prevention and detection of fraud.

d. To ensure that the entity complies with the laws and regulations applicable to its activities.

e. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.

f. 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 at the ESC to whom we determine necessary to communicate.

g. The preparation and fair presentation of financial statements in accordance with GAAP.

h. To include the compilation report in any document containing financial statements that indicates that J&G has performed a compilation engagement on such financial statements unless a different understanding is reached.

You are also responsible for all management decisions and responsibilities and for designating an individual with suitable skills, knowledge, and experience to oversee our preparation of your financial statements. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

Our Report

As part of our engagement, we 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, nor provide any assurance on them.

We will compile, from information you provide, the BFS and issue an accountant's report thereon in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants (AICPA).

Professional Fees

You may choose between a one-year or multi-year contract. In either case, this is a fixed fee (i.e., you **will not** be billed additional amounts for any out-of-pocket expenses we may incur). You will be billed one-third of the appropriate amount below on August 1, October 1, and upon report completion each year.

1. FY17 BFS $5,500
2. Two-year engagement $5,300
3. Three-year engagement $5,100

We at J&G are dedicated to quality service and client satisfaction. If, during the course of a multi-year contract, the ESC is dissatisfied with our services, and it is a situation that cannot be rectified, the ESC may cancel the remaining portion of the contract. Both J&G and the ESC reserve the right to cancel the remaining portion of any contract period with a 90 day written notice to the other party. If, for any reason, we are unable to complete the compilation of your financial statements, we will not issue a report on such statements as a result of this engagement.

We greatly appreciate the opportunity to be of assistance to the ESC. We believe there are many benefits to converting to GAAP-basis financial reporting. The ESC will not only be in compliance with the requirements set forth by the Auditor of State, but the public should perceive better accountability of the ESC's financial resources.

The terms as stated in this proposal will remain open until June 30, 2017. If the proposed terms are acceptable, please sign and return the one copy of this letter to indicate your acknowledgement of, and agreement with, the arrangements for our engagement to prepare the financial statements described herein and to perform a compilation engagement with respect to those same financial statements, and our respective responsibilities.

Should you have any questions please contact me at (614) 846-1899. Thank you again!

Very truly yours,

Steven C. Julian, CPA
Julian & Grube, Inc.

We accept your proposal to assist the Geauga County Educational Service Center in preparing the basic financial statements and to performing a compilation engagement with respect to those same financial statements for the year ended June 30, 2017. I have chosen fee option _____ (1, 2 or 3). Acknowledged and agreed on behalf of the ESC by:

_____
Treasurer / Date

_____
Superintendent or Purchasing Agent / Date

Julian & Grube, Inc.
Serving Ohio Local Governments
333 County Line Rd. West, Westerville, OH 43082 Phone: 614.846.1899 Fax: 614.846.2799

March 22, 2017

Ms. Sue Sotkovsky, Treasurer
iSTEM Geauga Early College High School
470 Center Street, Bldg. #2
Chardon, OH 44024

Dear Ms. Sotkovsky:

We greatly appreciate the opportunity to submit our proposal to assist the iSTEM Geauga Early College High School (the "School") in preparing the School's basic financial statements (BFS) in compliance with accounting principles generally accepted in the United States of America (GAAP) for the year ended June 30, 2017, including the related notes to the financial statements, and to perform a compilation engagement with respect to those financial statements. We are pleased to confirm our understanding of this engagement by means of this proposal.

Julian & Grube, Inc. (J&G) takes pride in its commitment to providing quality accounting and advisory services to the public sector. Your request represents a significant opportunity for us as well as a cost-effective means for the School to achieve excellence in financial reporting. We have enclosed for your information a complete list of our public sector clients; please feel free to contact any of them.

The following proposal explains the GAAP reporting rules issued by the Auditor of State. We then set forth the approach and scope of our assistance based on our understanding of your needs, and finally, the fee schedule.

Rules for Reporting on a GAAP-Basis

The Auditor of State has issued various Administrative Rules requiring Ohio governmental entities to prepare their "Annual Financial Report" (AFR) in accordance with GAAP. GAAP-basis reporting provides users of the financial statements with a comprehensive view of the School's overall financial position as well as the results of operations. GAAP-basis reporting also provides significant details as to the School's accounting policies and activities.

In order to comply with the Auditor of State's requirement to issue a GAAP-basis AFR, the School has two options. The first option is to issue basic financial statements (BFS) which consist of a management discussion and analysis (MD&A), both government-wide and fund financial statements, appropriate note disclosures, and any required supplementary information. The second option is to prepare a Comprehensive Annual Financial Report (CAFR). The CAFR, prepared under the guidelines of the GFOA's Certificate of Achievement for Excellence in Financial Reporting program, would include the BFS mentioned above as well as an introductory section, combining statements and schedules and a statistical section. This proposal was prepared under the assumption that the School plans to issue BFS for the year ended June 30, 2017.

The School should experience various benefits from preparing GAAP-basis BFS in addition to complying with the requirements set forth by the Auditor of State.

These benefits include:

a. The School's managers will benefit from the improved quality of the financial information available.

b. Improved financial information will be available to the public.

c. The School will be perceived to be more accountable for its actions by the public.

d. The project will require the implementation of procedures to account for annual additions, deletions and the depreciation of capital assets.

Project Approach

Although the preparation of the GAAP-basis BFS is the responsibility of the School Treasurer, the project will require the cooperation of almost all School departments. Cooperation is essential to the success of the GAAP-conversion. The key to bringing about cooperation is proper planning and coordination of all aspects of the project.

We consider meetings of those School personnel involved with various aspects of the project, shared information, and on-going status updates of project completion to be the most important aspects in a successful conversion. In addition to being valuable planning tools for the project, the above will help identify any additional resources or information that may be needed.

Our suggested approach to preparing your GAAP-basis financial statements can be summarized in three basic phases:

I. Basic Information Gathering and Preliminary Planning

Obtain and read the School's current accounting and financial reporting procedures for compliance with GAAP for governments. Define the procedures and resources necessary to convert the School's financial report from its cash-basis format to compliance with GAAP.

II. Specific Task Planning

Using the information obtained during the previous phase, we will identify specific tasks necessary for the completion of the BFS. The School should delineate responsibility for completing all tasks and specify a timetable for completion of the tasks.

III. BFS Preparation

The year-end cash-basis financial statements (reports) will be converted to GAAP-basis through analysis of (1) financial transactions necessary to prepare accrual entries (2) the effect of reversing prior year accrual entries, and (3) other information pertinent to the BFS (debt transactions, capital asset activity, investment activity, etc.).

At the completion of this phase, an unaudited BFS with appropriate note disclosures will have been prepared. Additionally, various workpapers and schedules will have been prepared to assist the Independent Public Accountant (IPA) to review and audit the adjustments.

Project Scope

J&G would assist the School in the preparation of its BFS. Our role would be primarily to:

a. Perform a review of the School's current accounting and financial reporting procedures and determine changes necessary to comply with GAAP.

b. Delineate responsibility for completing tasks and develop a timetable for completion of the project after meeting with the School management and other personnel.

c. Provide technical assistance, consultation and review during the project.

d. Prepare and post all current year adjusting accrual entries to the cash-basis financial statements.

e. Prepare all footnote disclosures and assist with the preparation of the MD&A and other required supplementary information.

f. Submit to your auditors a complete, ready-for-audit BFS, and file the BFS with the Auditor of State on or before November 27, 2017.

g. Act as the School's liaison with its auditors on matters related to the compilation of the GAAP-basis BFS. We will assist the auditors by answering various inquiries and explaining our procedures and workpapers. Should the auditors request additional assistance or work to be performed by J&G beyond the scope of our engagement, we would only perform such tasks with the approval of the School Treasurer.

J&G Employees

The employees of J&G are not "public employees" for the purpose of the State Teachers Retirement System of Ohio (STRS) or the School Employees Retirement System of Ohio (SERS).

Timing

In accordance with Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (B), the School is required to file its GAAP basis annual financial report by November 27, 2017. Failure to do so may result in a maximum penalty of $750 assessed by the Auditor of State. In order to meet this required deadline, J&G *must* receive all requested source data from the School by October 15, 2017 to ensure completion by November 27, 2017. We will complete the compilation of your fiscal year 2017 BFS and, after the School's approval, we will file it with the Auditor of State on or before November 27, 2017.

Our Responsibilities

The objective of our engagement is to:

a. Prepare financial statements in accordance with GAAP based on information provided by you, and

b. Apply accounting and financial reporting expertise to assist you in the presentation of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for them to be in accordance with GAAP.

We will conduct our compilation engagement in accordance with Statements on Standards for Accounting and Review Services (SSARSs) 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.

We are 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, we will not express an opinion or a conclusion nor 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.

The School's Responsibilities

The engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to prepare financial statements in accordance with GAAP and assist you in the presentation of the financial statements in accordance with GAAP. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARSs:

a. The selection of the financial reporting framework to be applied in the preparation of financial statements.

b. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements.

c. The prevention and detection of fraud.

d. To ensure that the entity complies with the laws and regulations applicable to its activities.

e. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.

f. 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 at the School to whom we determine necessary to communicate.

g. The preparation and fair presentation of financial statements in accordance with GAAP.

h. To include the compilation report in any document containing financial statements that indicates that J&G has performed a compilation engagement on such financial statements unless a different understanding is reached.

You are also responsible for all management decisions and responsibilities and for designating an individual with suitable skills, knowledge, and experience to oversee our preparation of your financial statements. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

Our Report

As part of our engagement, we 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, nor provide any assurance on them.

We will compile, from information you provide, the BFS and issue an accountant's report thereon in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants (AICPA).

Professional Fees

You may choose between a one-year or multi-year contract. In either case, this is a fixed fee (i.e., you **will not** be billed additional amounts for any out-of-pocket expenses we may incur). You will be billed upon report completion each year.

1. FY17 BFS $2,200
2. Two-year engagement $2,100
3. Three-year engagement $2,000

We at J&G are dedicated to quality service and client satisfaction. If, during the course of a multi-year contract, the School is dissatisfied with our services, and it is a situation that cannot be rectified, the School may cancel the remaining portion of the contract. Both J&G and the School reserve the right to cancel the remaining portion of any contract period with a 90 day written notice to the other party. If, for any reason, we are unable to complete the compilation of your financial statements, we will not issue a report on such statements as a result of this engagement.

We greatly appreciate the opportunity to be of assistance to the School. We believe there are many benefits to converting to GAAP-basis financial reporting. The School will not only be in compliance with the requirements set forth by the Auditor of State, but the public should perceive better accountability of the School's financial resources.

The terms as stated in this proposal will remain open until June 30, 2017. If the proposed terms are acceptable, please sign and return the one copy of this letter to indicate your acknowledgement of, and agreement with, the arrangements for our engagement to prepare the financial statements described herein and to perform a compilation engagement with respect to those same financial statements, and our respective responsibilities.

Should you have any questions please contact me at (614) 846-1899. Thank you again!

Very truly yours,

Steven C. Julian

Steven C. Julian, CPA
Julian & Grube, Inc.

I accept your proposal to assist the iSTEM Geauga Early College High School in preparing the basic financial statements and to performing a compilation engagement with respect to those same financial statements for the fiscal year ended June 30, 2017. I have chosen fee option _____ (1, 2 or 3). Acknowledged and agreed on behalf of the School by:

_____
Treasurer / Date
iSTEM Geauga Early College High School

Contract for Services

THIS AGREEMENT is made this ***6th day of January in the year 2017***, by and between EnvisionEdPlus, 1352 Shelby Circle, Reynoldsburg, Ohio 43068 (herein the "Consultant") and **8140 Auburn Rd, Painesville, OH 44077** (herein the "Customer").

The Consultant agrees to perform the services for the Customer as set forth herein, and the Customer agrees to pay the Consultant as provided herein:

I. Scope of Service

iSTEM Marketing ($200 per month for 7 months - $1,400 maximum)
(paid through GCESC/iSTEM Straight A Grant Rd2 contract with Auburn)

EnvisionEdPlus is providing Marketing Services to iSTEM which require our consultant to pay out of pocket costs for meetings, workshops and events. These events costs $25 - $200 per month depending upon specific event fees.

EnvisionEdPlus will reimburse Consultant and then invoice ACC for the exact price of expenses. Receipts will be provided to ACC for all expenses. ACC will then reimburse EnvisionEdPlus for said expenses.

II. Term

a. The services of the Consultant shall commence as of January 1, 2017.
b. The Term of this Agreement shall be for the completion of services described herein.
c. Upon completion of this contract the Consultant and Customer may extend or renegotiate the contract based upon Customer needs and Consultant availability.
d. Contract ends upon completion of services or June 30, 2017.

III. Payment

The Customer will pay the Consultant according to the scope of work described in this contract, not to exceed $1,400 without approval of iSTEM CAO and Auburn Treasurer.

IV. Billing and Payment

No retainer is required.
All invoices are due upon receipt.

V. Termination

Prior to the end of this term, the Customer or the Consultant may terminate this Agreement by providing notification in writing stating that said Agreement is being terminated. The Customer is responsible for all fees due the Consultant until such written termination is received and the Consultant is responsible to complete a final report summarizing services upon termination.

VI. Acceptance

Authorized signatures below indicate acceptance by the Customer and the Consultant of this agreement.

_____ _____

Sherry Williamson
Treasurer

Date

1/6/2017

Michele Timmons, President

Dave Yost • Auditor of State

March 20, 2017

Sue Sotkovsky, Treasurer
Geauga County Educational Service Center
Geauga County
470 Center Street, Building 2

Dear Ms. Sotkovsky:

The letter of arrangement dated August 23, 2016, between the Auditor of State and the Educational Service Center is hereby amended to reflect the following:

Description of / Causes for Amendment	Estimated Fee Effect
Unanticipated audit work related to the draft financial statements as a result of restatement adjustments for the iSTEM community school.	$656
Total this amendment	$656
Previous fee estimate	$15,744
Revised fee estimate	$16,400

Please sign the copy of this letter in the space provided and return it to us. If you should have any questions, please call Bill Ward, Senior Audit Manager at 1-800-626-2297.

Very truly yours,

Dave Yost
Auditor of State of Ohio

Dan Stuetzer, Chief Auditor

cc: Superintendent
Board of Education

ACCEPTED BY

DATE

TITLE

COMMUNITY FORUM

You are invited to attend our 2nd Community Forum hosted by Geauga County Superintendent, Jennifer Felker and Cardinal Local Schools

"Program and Services Update" will take place

Wednesday, May 3, 2017 ▪ 4:00-6:00

at Cardinal High School,

14785 Thompson Ave, Middlefield

Please take the opportunity to join in the discussion of community programs that currently provide services to students in all Geauga County Schools.

The agenda for the evening will include:

4:00-4:30	Meet local agency providers-who we are and what we do in the schools
4:30-4:45	Presentation of program outcomes for 2016-17
4:45-5:30	Discussion of new ideas, student needs, barriers and opportunities
5:30-6:00	Q & A for parents and community members

Light refreshments will be served
Please RSVP by April 27th to
tammy.kuhn@geaugaesc.org or 440-279-1700 if you plan to attend

Committed to engaging the community in service to students

YOU'RE INVITED

ALL BOARDS DINNER

WEDNESDAY, MAY 3, 2017

HOLIDAY INN EXPRESS & SUITES LAMALFA CENTER
5783 HEISLEY ROAD, MENTOR, OH 44060

6:00PM-6:30PM – REGISTRATION
6:30PM-6:35PM – WELCOME – BRIAN BONTEMPO
6:35PM-7:20PM – DINNER
7:20PM-7:30PM – TEACHER RECOGNITIONS
7:30PM-7:50PM – LEGISLATIVE UPDATE – TONY PODOJIL
7:50PM-8:10PM – ODE UPDATE – JENNIFER FELKER
8:10PM-8:15PM – CLOSING – BRIAN BONTEMPO

RSVP TO MISSY FORDING AT MFORDING@LAKEESC.ORG BY APRIL 19TH
IF APPLICABLE, PLEASE NOTE ANY DIETARY RESTRICTIONS
$25.00 PER PERSON/CASH BAR
CHECK SHOULD BE MADE PAYABLE TO THE LAKE COUNTY ESC

West Geauga Senior Citizens Recognition Dinner

'Celebrating 27 Years'

Sponsored by

West Geauga Local Schools
and
The Rotary Club of Chesterland

We would like to show our appreciation to West Geauga senior citizens by inviting you to a delightful evening of good food and welcoming faces!

Please join us as we honor and recognize

Jennifer Felker, Superintendent
Geauga County Educational Service Center

Wednesday, May 10, 2017
4:30 p.m.
West Geauga Middle School Cafeteria
8611 Cedar Road, Chester Township

Dinner includes:

Tossed Salad
Chicken Parmesan
Penne Pasta Marinara
Seasoned Green Beans
Dinner Roll
Decaf Coffee or Tea
Dessert

For reservations, please call the
West Geauga Board of Education Office
at
(440) 729-6812 by
Wednesday, May 3, 2017.

Payment of $5.00 per person will be collected at the door.