



**INDEPENDENCE LOCAL SCHOOL DISTRICT
CUYAHOGA COUNTY**

AGREED-UPON PROCEDURES

DECEMBER 9, 2019 THROUGH FEBRUARY 17, 2023

**INDEPENDENCE LOCAL SCHOOL DISTRICT
CUYAHOGA COUNTY
DECEMBER 9, 2019 THROUGH FEBRUARY 17, 2023**

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OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Independence Local School District ("District")
Cuyahoga County
Board of Education
Eric Koehler, Treasurer
7733 Stone Rd
Independence, Ohio 44131

We have performed the procedures enumerated below, related to the total compensation paid to Mr. Ryan Thozeski throughout his employment from December 9, 2019 through February 17, 2023 with the Independence Local School District (District) to assist you in identifying any underpayments or overpayments, related to his compensation while employed with the District. The responsibility for all payments made to Mr. Thozeski is that of the Independence Local School District.

The Independence Local School District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the compensation paid to Mr. Ryan Thozeski by Independence Local School District during the duration of his employment and to assist you in determination if any amounts are owed by or owed to Mr. Thozeski related to his employment. Additionally, the Independence Classified Employees and Ryan Thozeski have agreed to and acknowledged that the procedures performed are appropriate to meet their purposes.

No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and the associated findings are as follows:

1. We inspected the earning registers to determine the following notable dates for Mr. Thozeski:
 - a. First day worked was December 9, 2019
 - b. Last day worked was February 17, 2023
2. We obtained all employee salary notices executed by the District and agreed to by Mr. Thozeski. We documented the dates covered by these notices as well as the agreed upon compensation rate(s). See exhibit A.
3. We obtained all of the time sheets and earning registers, showing the detail for each payment made to Mr. Thozeski, during the duration of his employment with the District. We prepared a schedule documenting the respective dates, pay rate(s), days and hours worked as well as the gross pay for each respective payment. See exhibits B and C

4. We recalculated Mr. Thozeski's gross pay for each pay period based upon his approved pay rate(s), and documented days and hours worked, including overtime hours where applicable. See exhibit B.
5. We compared the total actual gross pay provided by the District to Mr. Thozeski to his recalculated total gross pay during the duration of his employment and specified any differences. We noted an overall net overpayment of \$32. See exhibits B and C.

The agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively compensation paid to Mr. Ryan Thozeski during the duration of his employment with Independence Local School District. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

We are required to be independent of the Independence Local School District and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.



Keith Faber
Auditor of State
Columbus, Ohio

April 17, 2024

Independence Local School District
 Cuyahoga County
 Independent Accountant's Report on Applying Agreed-Upon Procedures
 December 9, 2019 through February 17, 2023

Exhibit A
Annual Salary, Work Days, Rates and Bi-Weekly Pay

| <u>Agreement Dates</u> | <u>A Salary</u> | <u>B Number of Pay Periods</u> | <u>C = A/B Bi-Weekly Pay</u> | <u>D Agreement Days</u> | <u>E = A/D Daily Rate</u> | <u>F = E/8 hours Hourly Rate</u> | <u>G = F x 1.5 Overtime Rate</u> |
|----------------------------|---------------------|--|--------------------------------------|---------------------------------|-----------------------------------|--|--|
| 12/9/2019 to 7/31/2020 | \$ 27,296.88 | 16 | \$ 1,706.06 | 169 | \$ 161.52 | \$ 20.19 | \$ 30.29 |
| 8/1/2020 to 7/31/2021 | \$ 44,075.00 | 26 | \$ 1,695.19 | 260 | \$ 169.52 | \$ 21.19 | \$ 31.78 |
| 8/1/2021 to 7/31/2022 | \$ 46,779.20 | 26 | \$ 1,799.20 | 260 | \$ 179.92 | \$ 22.49 | \$ 33.74 |
| 8/1/2022 to 7/31/2023 | \$ 50,212.00 | 26 | \$ 1,931.23 | 260 | \$ 193.12 | \$ 24.14 | \$ 36.21 |

Source:

Board of Education approved employee salary notices, from Independence Classified Employees, affiliated with the Ohio Association and the National Association (ICE) negotiated agreements

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Independence Local School District
 Cuyahoga County
 Independent Accountant's Report on Applying Agreed-Upon Procedures
 December 9, 2019 through February 17, 2023

EXHIBIT B
 PAYMENT CALCULATIONS

| Contract Day # | Date | Day | Regular Hours | Hourly Rate | Regular Pay | Overtime Hours | Overtime Rate | Overtime Pay | Total Pay |
|----------------------------|------|------------|---------------|-------------|-------------|----------------|---------------|--------------|-----------|
| contract start date | 1 | 12/9/2019 | Monday | 8.0 | \$ 20.19 | \$ 161.52 | - | \$ 30.29 | \$ 161.52 |
| 12/9/19-7/31/20 | 2 | 12/10/2019 | Tuesday | 8.0 | 20.19 | 161.52 | - | 30.29 | 161.52 |
| | 3 | 12/11/2019 | Wednesday | 8.0 | 20.19 | 161.52 | - | 30.29 | 161.52 |
| | 4 | 12/12/2019 | Thursday | 8.0 | 20.19 | 161.52 | - | 30.29 | 161.52 |
| | 5 | 12/13/2019 | Friday | 8.0 | 20.19 | 161.52 | - | 30.29 | 161.52 |
| | | | Pay Period OT | | | | 3.0 | 30.29 | 90.87 |
| | 6 | 12/16/2019 | Monday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | 7 | 12/17/2019 | Tuesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | 8 | 12/18/2019 | Wednesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | 9 | 12/19/2019 | Thursday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | 10 | 12/20/2019 | Friday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | 11 | 12/23/2019 | Monday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| unpaid day off | | 12/24/2019 | Tuesday | | | | | | |
| paid holiday | 12 | 12/25/2019 | Wednesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | 13 | 12/26/2019 | Thursday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | 14 | 12/27/2019 | Friday | 8.0 | 20.19 | 161.52 | 3.0 | 30.29 | 161.52 |
| | | | Pay Period OT | | | | | | |
| | 15 | 12/30/2019 | Monday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | 16 | 12/31/2019 | Tuesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | 17 | 1/1/2020 | Wednesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | 18 | 1/2/2020 | Thursday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | 19 | 1/3/2020 | Friday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | 20 | 1/6/2020 | Monday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | 21 | 1/7/2020 | Tuesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | 22 | 1/8/2020 | Wednesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | 23 | 1/9/2020 | Thursday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | 24 | 1/10/2020 | Friday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | | | Pay Period OT | | | | 16 | 30.29 | 484.64 |
| | 25 | 1/13/2020 | Monday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | 26 | 1/14/2020 | Tuesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | 27 | 1/15/2020 | Wednesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | 28 | 1/16/2020 | Thursday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | 29 | 1/17/2020 | Friday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | 30 | 1/20/2020 | Monday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | 31 | 1/21/2020 | Tuesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | 32 | 1/22/2020 | Wednesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | 33 | 1/23/2020 | Thursday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | 34 | 1/24/2020 | Friday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | | | Pay Period OT | | | | 1.5 | 30.29 | 45.44 |
| | 35 | 1/27/2020 | Monday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | 36 | 1/28/2020 | Tuesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | 37 | 1/29/2020 | Wednesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | 38 | 1/30/2020 | Thursday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | 39 | 1/31/2020 | Friday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | 40 | 2/3/2020 | Monday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | 41 | 2/4/2020 | Tuesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | 42 | 2/5/2020 | Wednesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | 43 | 2/6/2020 | Thursday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | 44 | 2/7/2020 | Friday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | | | Pay Period OT | | | | 1 | 30.29 | 30.29 |
| | 45 | 2/10/2020 | Monday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | 46 | 2/11/2020 | Tuesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | 47 | 2/12/2020 | Wednesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | 48 | 2/13/2020 | Thursday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | 49 | 2/14/2020 | Friday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | 50 | 2/17/2020 | Monday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | 51 | 2/18/2020 | Tuesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | 52 | 2/19/2020 | Wednesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | 53 | 2/20/2020 | Thursday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | 54 | 2/21/2020 | Friday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |
| | | | Pay Period OT | | | | 27 | 30.29 | 817.83 |

Independence Local School District
 Cuyahoga County
 Independent Accountant's Report on Applying Agreed-Upon Procedures
 December 9, 2019 through February 17, 2023

EXHIBIT B
 PAYMENT CALCULATIONS

| Contract Day # | Date | Day | Regular Hours | Hourly Rate | Regular Pay | Overtime Hours | Overtime Rate | Overtime Pay | Total Pay |
|----------------|-----------|---------------|---------------|-------------|-------------|----------------|---------------|--------------|-----------|
| 55 | 2/24/2020 | Monday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 56 | 2/25/2020 | Tuesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 57 | 2/26/2020 | Wednesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 58 | 2/27/2020 | Thursday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 59 | 2/28/2020 | Friday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 60 | 3/2/2020 | Monday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 61 | 3/3/2020 | Tuesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 62 | 3/4/2020 | Wednesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 63 | 3/5/2020 | Thursday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 64 | 3/6/2020 | Friday | 8.0 | 20.19 | 161.52 | 27.0 | 30.29 | | 161.52 |
| | | Pay Period OT | | | | 15 | 30.29 | 454.35 | 454.35 |
| 65 | 3/9/2020 | Monday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 66 | 3/10/2020 | Tuesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 67 | 3/11/2020 | Wednesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 68 | 3/12/2020 | Thursday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 69 | 3/13/2020 | Friday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 70 | 3/16/2020 | Monday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 71 | 3/17/2020 | Tuesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 72 | 3/18/2020 | Wednesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 73 | 3/19/2020 | Thursday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 74 | 3/20/2020 | Friday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| | | Pay Period OT | | | | 2.5 | 30.29 | 75.73 | 75.73 |
| 75 | 3/23/2020 | Monday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 76 | 3/24/2020 | Tuesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 77 | 3/25/2020 | Wednesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 78 | 3/26/2020 | Thursday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 79 | 3/27/2020 | Friday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 80 | 3/30/2020 | Monday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 81 | 3/31/2020 | Tuesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 82 | 4/1/2020 | Wednesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 83 | 4/2/2020 | Thursday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 84 | 4/3/2020 | Friday | 8.0 | 20.19 | 161.52 | 2.5 | 30.29 | | 161.52 |
| | | Saturday | | | | | | | |
| 85 | 4/6/2020 | Monday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 86 | 4/7/2020 | Tuesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 87 | 4/8/2020 | Wednesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 88 | 4/9/2020 | Thursday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 89 | 4/10/2020 | Friday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 90 | 4/13/2020 | Monday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 91 | 4/14/2020 | Tuesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 92 | 4/15/2020 | Wednesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 93 | 4/16/2020 | Thursday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 94 | 4/17/2020 | Friday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| | | Pay Period OT | | | | | | | |
| 95 | 4/20/2020 | Monday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 96 | 4/21/2020 | Tuesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 97 | 4/22/2020 | Wednesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 98 | 4/23/2020 | Thursday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 99 | 4/24/2020 | Friday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 100 | 4/27/2020 | Monday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 101 | 4/28/2020 | Tuesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 102 | 4/29/2020 | Wednesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 103 | 4/30/2020 | Thursday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 104 | 5/1/2020 | Friday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| | | Pay Period OT | | | | | | | |
| 105 | 5/4/2020 | Monday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 106 | 5/5/2020 | Tuesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 107 | 5/6/2020 | Wednesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 108 | 5/7/2020 | Thursday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 109 | 5/8/2020 | Friday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 110 | 5/11/2020 | Monday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 111 | 5/12/2020 | Tuesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |

Independence Local School District
 Cuyahoga County
 Independent Accountant's Report on Applying Agreed-Upon Procedures
 December 9, 2019 through February 17, 2023

EXHIBIT B
 PAYMENT CALCULATIONS

| Contract Day # | Date | Day | Regular Hours | Hourly Rate | Regular Pay | Overtime Hours | Overtime Rate | Overtime Pay | Total Pay |
|-------------------|-----------|---------------|---------------|-------------|-------------|----------------|---------------|--------------|-----------|
| 112 | 5/13/2020 | Wednesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 113 | 5/14/2020 | Thursday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 114 | 5/15/2020 | Friday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| | | Pay Period OT | | | | | | | |
| 115 | 5/18/2020 | Monday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 116 | 5/19/2020 | Tuesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 117 | 5/20/2020 | Wednesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 118 | 5/21/2020 | Thursday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 119 | 5/22/2020 | Friday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 120 | 5/25/2020 | Monday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 121 | 5/26/2020 | Tuesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 122 | 5/27/2020 | Wednesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 123 | 5/28/2020 | Thursday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 124 | 5/29/2020 | Friday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| | | Pay Period OT | | | | | | | |
| 125 | 6/1/2020 | Monday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 126 | 6/2/2020 | Tuesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 127 | 6/3/2020 | Wednesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 128 | 6/4/2020 | Thursday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 129 | 6/5/2020 | Friday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 130 | 6/8/2020 | Monday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 131 | 6/9/2020 | Tuesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 132 | 6/10/2020 | Wednesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 133 | 6/11/2020 | Thursday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 134 | 6/12/2020 | Friday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| | | Pay Period OT | | | | | | | |
| 135 | 6/15/2020 | Monday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 136 | 6/16/2020 | Tuesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 137 | 6/17/2020 | Wednesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 138 | 6/18/2020 | Thursday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 139 | 6/19/2020 | Friday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 140 | 6/22/2020 | Monday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 141 | 6/23/2020 | Tuesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 142 | 6/24/2020 | Wednesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 143 | 6/25/2020 | Thursday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 144 | 6/26/2020 | Friday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| | | Pay Period OT | | | | | | | |
| 145 | 6/29/2020 | Monday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 146 | 6/30/2020 | Tuesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 147 | 7/1/2020 | Wednesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 148 | 7/2/2020 | Thursday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 149 | 7/3/2020 | Friday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 150 | 7/6/2020 | Monday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 151 | 7/7/2020 | Tuesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 152 | 7/8/2020 | Wednesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 153 | 7/9/2020 | Thursday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 154 | 7/10/2020 | Friday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| | | Pay Period OT | | | | | | | |
| 155 | 7/13/2020 | Monday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 156 | 7/14/2020 | Tuesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 157 | 7/15/2020 | Wednesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 158 | 7/16/2020 | Thursday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 159 | 7/17/2020 | Friday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 160 | 7/20/2020 | Monday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 161 | 7/21/2020 | Tuesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 162 | 7/22/2020 | Wednesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 163 | 7/23/2020 | Thursday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 164 | 7/24/2020 | Friday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| | | Pay Period OT | | | | | | | |
| 165 | 7/27/2020 | Monday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 166 | 7/28/2020 | Tuesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 167 | 7/29/2020 | Wednesday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| 12/9/19-7/31/2020 | 168 | 7/30/2020 | Thursday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | 161.52 |

Independence Local School District
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EXHIBIT B
 PAYMENT CALCULATIONS

| | Contract Day # | Date | Day | Regular Hours | Hourly Rate | Regular Pay | Overtime Hours | Overtime Rate | Overtime Pay | Total Pay |
|---------------------|----------------|------------|---------------|---------------|-------------|-------------|----------------|---------------|--------------|-----------|
| contract end date | 169 | 7/31/2020 | Friday | 8.0 | 20.19 | 161.52 | 0.0 | 30.29 | | 161.52 |
| contract start date | | 8/1/2020 | Saturday | | | | | | | |
| 8/1/2020-7/31/21 | | 8/2/2020 | Sunday | | | | | | | |
| | 1 | 8/3/2020 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 2 | 8/4/2020 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 3 | 8/5/2020 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 4 | 8/6/2020 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 5 | 8/7/2020 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | | | Pay Period OT | | | | | | | |
| | 6 | 8/10/2020 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 7 | 8/11/2020 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 8 | 8/12/2020 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 9 | 8/13/2020 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 10 | 8/14/2020 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 11 | 8/17/2020 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 12 | 8/18/2020 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 13 | 8/19/2020 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 14 | 8/20/2020 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 15 | 8/21/2020 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | | | Pay Period OT | | | | | | | |
| | 16 | 8/24/2020 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 17 | 8/25/2020 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 18 | 8/26/2020 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 19 | 8/27/2020 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 20 | 8/28/2020 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 21 | 8/31/2020 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 22 | 9/1/2020 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 23 | 9/2/2020 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 24 | 9/3/2020 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 25 | 9/4/2020 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | | | Pay Period OT | | | | 2 | 31.79 | 63.58 | 63.58 |
| paid holiday | 26 | 9/7/2020 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 27 | 9/8/2020 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 28 | 9/9/2020 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 29 | 9/10/2020 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 30 | 9/11/2020 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 31 | 9/14/2020 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 32 | 9/15/2020 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 33 | 9/16/2020 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 34 | 9/17/2020 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 35 | 9/18/2020 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | | | Pay Period OT | | | | 6.25 | 31.79 | 198.69 | 198.69 |
| | 36 | 9/21/2020 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 37 | 9/22/2020 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 38 | 9/23/2020 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 39 | 9/24/2020 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 40 | 9/25/2020 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 41 | 9/28/2020 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 42 | 9/29/2020 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 43 | 9/30/2020 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 44 | 10/1/2020 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 45 | 10/2/2020 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | | | Pay Period OT | | | | 7.25 | 31.79 | 230.48 | 230.48 |
| | 46 | 10/5/2020 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 47 | 10/6/2020 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 48 | 10/7/2020 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 49 | 10/8/2020 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 50 | 10/9/2020 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 51 | 10/12/2020 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 52 | 10/13/2020 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 53 | 10/14/2020 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 54 | 10/15/2020 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | 55 | 10/16/2020 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |

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EXHIBIT B
 PAYMENT CALCULATIONS

| Contract Day # | Date | Day | Regular Hours | Hourly Rate | Regular Pay | Overtime Hours | Overtime Rate | Overtime Pay | Total Pay |
|----------------|------------|---------------|---------------|-------------|-------------|----------------|---------------|--------------|-----------|
| | | Pay Period OT | | | | 4 | 31.79 | 127.16 | 127.16 |
| 56 | 10/19/2020 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 57 | 10/20/2020 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 58 | 10/21/2020 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 59 | 10/22/2020 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 60 | 10/23/2020 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 61 | 10/26/2020 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 62 | 10/27/2020 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 63 | 10/28/2020 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 64 | 10/29/2020 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 65 | 10/30/2020 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | | Pay Period OT | | | | 3 | 31.79 | 95.37 | 95.37 |
| 66 | 11/2/2020 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 67 | 11/3/2020 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 68 | 11/4/2020 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 69 | 11/5/2020 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 70 | 11/6/2020 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 71 | 11/9/2020 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 72 | 11/10/2020 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 73 | 11/11/2020 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 74 | 11/12/2020 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 75 | 11/13/2020 | Friday | 8.0 | 21.19 | 169.52 | 3.0 | 31.79 | | 169.52 |
| | | Pay Period OT | | | | | | | |
| 76 | 11/16/2020 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 77 | 11/17/2020 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 78 | 11/18/2020 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 79 | 11/19/2020 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 80 | 11/20/2020 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 81 | 11/23/2020 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 82 | 11/24/2020 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 83 | 11/25/2020 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| paid holiday | 84 | 11/26/2020 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | 169.52 |
| paid holiday | 85 | 11/27/2020 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | 169.52 |
| | | Pay Period OT | | | | | | | |
| 86 | 11/30/2020 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 87 | 12/1/2020 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 88 | 12/2/2020 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 89 | 12/3/2020 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 90 | 12/4/2020 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 91 | 12/7/2020 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 92 | 12/8/2020 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 93 | 12/9/2020 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 94 | 12/10/2020 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 95 | 12/11/2020 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | | Pay Period OT | | | | | | | |
| 96 | 12/14/2020 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 97 | 12/15/2020 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 98 | 12/16/2020 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 99 | 12/17/2020 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 100 | 12/18/2020 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 101 | 12/21/2020 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 102 | 12/22/2020 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 103 | 12/23/2020 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 104 | 12/24/2020 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| paid holiday | 105 | 12/25/2020 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | 169.52 |
| | | Pay Period OT | | | | 1 | 31.79 | 31.79 | 31.79 |
| 106 | 12/28/2020 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 107 | 12/29/2020 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 108 | 12/30/2020 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 109 | 12/31/2020 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| paid holiday | 110 | 1/1/2021 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | 169.52 |
| 111 | 1/4/2021 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 112 | 1/5/2021 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |

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EXHIBIT B
 PAYMENT CALCULATIONS

| Contract Day # | Date | Day | Regular Hours | Hourly Rate | Regular Pay | Overtime Hours | Overtime Rate | Overtime Pay | Total Pay |
|----------------|-----------|---------------|---------------|-------------|-------------|----------------|---------------|--------------|-----------|
| 113 | 1/6/2021 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 114 | 1/7/2021 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 115 | 1/8/2021 | Friday | 8.0 | 21.19 | 169.52 | 1.0 | 31.79 | | 169.52 |
| | | Pay Period OT | | | | | | | |
| 116 | 1/11/2021 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 117 | 1/12/2021 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 118 | 1/13/2021 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 119 | 1/14/2021 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 120 | 1/15/2021 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| paid holiday | 121 | 1/18/2021 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | 169.52 |
| | 122 | 1/19/2021 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | 169.52 |
| | 123 | 1/20/2021 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | 169.52 |
| | 124 | 1/21/2021 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | 169.52 |
| | 125 | 1/22/2021 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | 169.52 |
| | | Pay Period OT | | | | 1 | 31.79 | 31.79 | 31.79 |
| 126 | 1/25/2021 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 127 | 1/26/2021 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 128 | 1/27/2021 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 129 | 1/28/2021 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 130 | 1/29/2021 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 131 | 2/1/2021 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 132 | 2/2/2021 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 133 | 2/3/2021 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 134 | 2/4/2021 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 135 | 2/5/2021 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | | Pay Period OT | | | | 5 | 31.79 | 158.95 | 158.95 |
| 136 | 2/8/2021 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 137 | 2/9/2021 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 138 | 2/10/2021 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 139 | 2/11/2021 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 140 | 2/12/2021 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| paid holiday | 141 | 2/15/2021 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | 169.52 |
| | 142 | 2/16/2021 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | 169.52 |
| | 143 | 2/17/2021 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | 169.52 |
| | 144 | 2/18/2021 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | 169.52 |
| | 145 | 2/19/2021 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | 169.52 |
| | | Pay Period OT | | | | 0.75 | 31.79 | 23.84 | 23.84 |
| 146 | 2/22/2021 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 147 | 2/23/2021 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 148 | 2/24/2021 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 149 | 2/25/2021 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 150 | 2/26/2021 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 151 | 3/1/2021 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 152 | 3/2/2021 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 153 | 3/3/2021 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 154 | 3/4/2021 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 155 | 3/5/2021 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | | Pay Period OT | | | | 0.5 | 31.79 | 15.90 | 15.90 |
| 156 | 3/8/2021 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 157 | 3/9/2021 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 158 | 3/10/2021 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 159 | 3/11/2021 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 160 | 3/12/2021 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 161 | 3/15/2021 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 162 | 3/16/2021 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 163 | 3/17/2021 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 164 | 3/18/2021 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 165 | 3/19/2021 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | | Pay Period OT | | | | 11.25 | 31.79 | 357.64 | 357.64 |
| 166 | 3/22/2021 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 167 | 3/23/2021 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 168 | 3/24/2021 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 169 | 3/25/2021 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |

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EXHIBIT B
 PAYMENT CALCULATIONS

| Contract Day # | Date | Day | Regular Hours | Hourly Rate | Regular Pay | Overtime Hours | Overtime Rate | Overtime Pay | Total Pay |
|----------------|-----------|---------------|---------------|-------------|-------------|----------------|---------------|--------------|-----------|
| 170 | 3/26/2021 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 171 | 3/29/2021 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 172 | 3/30/2021 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 173 | 3/31/2021 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 174 | 4/1/2021 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| paid holiday | 175 | 4/2/2021 | Friday | 8.0 | 21.19 | 169.52 | 11.3 | 31.79 | 169.52 |
| | | Pay Period OT | | | | | | | |
| 176 | 4/5/2021 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 177 | 4/6/2021 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 178 | 4/7/2021 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 179 | 4/8/2021 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 180 | 4/9/2021 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 181 | 4/12/2021 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 182 | 4/13/2021 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 183 | 4/14/2021 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 184 | 4/15/2021 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 185 | 4/16/2021 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | | Pay Period OT | | | | | | | |
| 186 | 4/19/2021 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 187 | 4/20/2021 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 188 | 4/21/2021 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 189 | 4/22/2021 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 190 | 4/23/2021 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 191 | 4/26/2021 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 192 | 4/27/2021 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 193 | 4/28/2021 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 194 | 4/29/2021 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 195 | 4/30/2021 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | | Pay Period OT | | | | 3 | 31.79 | 95.37 | 95.37 |
| 196 | 5/3/2021 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 197 | 5/4/2021 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 198 | 5/5/2021 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 199 | 5/6/2021 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 200 | 5/7/2021 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 201 | 5/10/2021 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 202 | 5/11/2021 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 203 | 5/12/2021 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 204 | 5/13/2021 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 205 | 5/14/2021 | Friday | 8.0 | 21.19 | 169.52 | 3.0 | 31.79 | | 169.52 |
| | | Pay Period OT | | | | | | | |
| 206 | 5/17/2021 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 207 | 5/18/2021 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 208 | 5/19/2021 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 209 | 5/20/2021 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 210 | 5/21/2021 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 211 | 5/24/2021 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 212 | 5/25/2021 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 213 | 5/26/2021 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 214 | 5/27/2021 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 215 | 5/28/2021 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | | Pay Period OT | | | | | | | |
| paid holiday | 216 | 5/31/2021 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | 169.52 |
| 217 | 6/1/2021 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 218 | 6/2/2021 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 219 | 6/3/2021 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 220 | 6/4/2021 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 221 | 6/7/2021 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 222 | 6/8/2021 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 223 | 6/9/2021 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 224 | 6/10/2021 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 225 | 6/11/2021 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | | Pay Period OT | | | | | | | |
| 226 | 6/14/2021 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |

Independence Local School District
 Cuyahoga County
 Independent Accountant's Report on Applying Agreed-Upon Procedures
 December 9, 2019 through February 17, 2023

EXHIBIT B
 PAYMENT CALCULATIONS

| Contract Day # | Date | Day | Regular Hours | Hourly Rate | Regular Pay | Overtime Hours | Overtime Rate | Overtime Pay | Total Pay |
|------------------------------------|-----------|---------------|---------------|-------------|-------------|----------------|---------------|--------------|-----------|
| 227 | 6/15/2021 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 228 | 6/16/2021 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 229 | 6/17/2021 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 230 | 6/18/2021 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 231 | 6/21/2021 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 232 | 6/22/2021 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 233 | 6/23/2021 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 234 | 6/24/2021 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 235 | 6/25/2021 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | | Pay Period OT | | | | | | | |
| 236 | 6/28/2021 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 237 | 6/29/2021 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 238 | 6/30/2021 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 239 | 7/1/2021 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 240 | 7/2/2021 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| paid holiday | 241 | 7/5/2021 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | 169.52 |
| | 242 | 7/6/2021 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | 169.52 |
| | 243 | 7/7/2021 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | 169.52 |
| | 244 | 7/8/2021 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | 169.52 |
| | 245 | 7/9/2021 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | 169.52 |
| | | Pay Period OT | | | | | | | |
| 246 | 7/12/2021 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 247 | 7/13/2021 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 248 | 7/14/2021 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 249 | 7/15/2021 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 250 | 7/16/2021 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 251 | 7/19/2021 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 252 | 7/20/2021 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 253 | 7/21/2021 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 254 | 7/22/2021 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 255 | 7/23/2021 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| | | Pay Period OT | | | | | | | |
| 256 | 7/26/2021 | Monday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 257 | 7/27/2021 | Tuesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 258 | 7/28/2021 | Wednesday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 259 | 7/29/2021 | Thursday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | | 169.52 |
| 8/1/2020-7/31/21 contract end date | 260 | 7/30/2021 | Friday | 8.0 | 21.19 | 169.52 | 0.0 | 31.79 | 169.52 |
| | | 7/31/2021 | Saturday | | | | | | |
| contract start date | | 8/1/2021 | Sunday | | | | | | |
| 8/1/21-7/31/22 | 1 | 8/2/2021 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | 179.92 |
| | 2 | 8/3/2021 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | 179.92 |
| | 3 | 8/4/2021 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | 179.92 |
| | 4 | 8/5/2021 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | 179.92 |
| | 5 | 8/6/2021 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | 179.92 |
| | | Pay Period OT | | | | | | | |
| 6 | 8/9/2021 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 7 | 8/10/2021 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 8 | 8/11/2021 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 9 | 8/12/2021 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 10 | 8/13/2021 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 11 | 8/16/2021 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 12 | 8/17/2021 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 13 | 8/18/2021 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 14 | 8/19/2021 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 15 | 8/20/2021 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| | | Pay Period OT | | | | | | | |
| 16 | 8/23/2021 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 17 | 8/24/2021 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 18 | 8/25/2021 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 19 | 8/26/2021 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 20 | 8/27/2021 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 21 | 8/30/2021 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 22 | 8/31/2021 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |

Independence Local School District
 Cuyahoga County
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 December 9, 2019 through February 17, 2023

EXHIBIT B
 PAYMENT CALCULATIONS

| Contract Day # | Date | Day | Regular Hours | Hourly Rate | Regular Pay | Overtime Hours | Overtime Rate | Overtime Pay | Total Pay |
|----------------|------------|---------------|---------------|-------------|-------------|----------------|---------------|--------------|-----------|
| 23 | 9/1/2021 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 24 | 9/2/2021 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 25 | 9/3/2021 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| | | Pay Period OT | | | | 18.75 | 33.74 | 632.63 | 632.63 |
| 26 | 9/6/2021 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 27 | 9/7/2021 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 28 | 9/8/2021 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 29 | 9/9/2021 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 30 | 9/10/2021 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 31 | 9/13/2021 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 32 | 9/14/2021 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 33 | 9/15/2021 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 34 | 9/16/2021 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 35 | 9/17/2021 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| | | Pay Period OT | | | | 19.5 | 33.74 | 657.93 | 657.93 |
| 36 | 9/20/2021 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 37 | 9/21/2021 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 38 | 9/22/2021 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 39 | 9/23/2021 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 40 | 9/24/2021 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 41 | 9/27/2021 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 42 | 9/28/2021 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 43 | 9/29/2021 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 44 | 9/30/2021 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 45 | 10/1/2021 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| | | Pay Period OT | | | | 24.5 | 33.74 | 826.63 | 826.63 |
| 46 | 10/4/2021 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 47 | 10/5/2021 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 48 | 10/6/2021 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 49 | 10/7/2021 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 50 | 10/8/2021 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 51 | 10/11/2021 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 52 | 10/12/2021 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 53 | 10/13/2021 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 54 | 10/14/2021 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 55 | 10/15/2021 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| | | Pay Period OT | | | | 13.25 | 33.74 | 447.06 | 447.06 |
| 56 | 10/18/2021 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 57 | 10/19/2021 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 58 | 10/20/2021 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 59 | 10/21/2021 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 60 | 10/22/2021 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 61 | 10/25/2021 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 62 | 10/26/2021 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 63 | 10/27/2021 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 64 | 10/28/2021 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 65 | 10/29/2021 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| | | Pay Period OT | | | | 10.25 | 33.74 | 345.84 | 345.84 |
| 66 | 11/1/2021 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 67 | 11/2/2021 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 68 | 11/3/2021 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 69 | 11/4/2021 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 70 | 11/5/2021 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 71 | 11/8/2021 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 72 | 11/9/2021 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 73 | 11/10/2021 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 74 | 11/11/2021 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 75 | 11/12/2021 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| | | Pay Period OT | | | | 1 | 33.74 | 33.74 | 33.74 |
| 76 | 11/15/2021 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 77 | 11/16/2021 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 78 | 11/17/2021 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 79 | 11/18/2021 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |

Independence Local School District
 Cuyahoga County
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 December 9, 2019 through February 17, 2023

EXHIBIT B
 PAYMENT CALCULATIONS

| Contract Day # | Date | Day | Regular Hours | Hourly Rate | Regular Pay | Overtime Hours | Overtime Rate | Overtime Pay | Total Pay |
|----------------|------------|---------------|---------------|-------------|-------------|----------------|---------------|--------------|-----------|
| 80 | 11/19/2021 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 81 | 11/22/2021 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 82 | 11/23/2021 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 83 | 11/24/2021 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 84 | 11/25/2021 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 85 | 11/26/2021 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| | | Pay Period OT | | | | | | | |
| 86 | 11/29/2021 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 87 | 11/30/2021 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 88 | 12/1/2021 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 89 | 12/2/2021 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 90 | 12/3/2021 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 91 | 12/6/2021 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 92 | 12/7/2021 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 93 | 12/8/2021 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 94 | 12/9/2021 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 95 | 12/10/2021 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| | | Pay Period OT | | | | | | | |
| 96 | 12/13/2021 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 97 | 12/14/2021 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 98 | 12/15/2021 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 99 | 12/16/2021 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 100 | 12/17/2021 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 101 | 12/20/2021 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 102 | 12/21/2021 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 103 | 12/22/2021 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 104 | 12/23/2021 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 105 | 12/24/2021 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| | | Pay Period OT | | | | 5 | 33.74 | 168.70 | 168.70 |
| 106 | 12/27/2021 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 107 | 12/28/2021 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 108 | 12/29/2021 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 109 | 12/30/2021 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 110 | 12/31/2021 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 111 | 1/3/2022 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 112 | 1/4/2022 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 113 | 1/5/2022 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 114 | 1/6/2022 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 115 | 1/7/2022 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| | | Pay Period OT | | | | | | | |
| 116 | 1/10/2022 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 117 | 1/11/2022 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 118 | 1/12/2022 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 119 | 1/13/2022 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 120 | 1/14/2022 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 121 | 1/17/2022 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 122 | 1/18/2022 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 123 | 1/19/2022 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 124 | 1/20/2022 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 125 | 1/21/2022 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| | | Pay Period OT | | | | 9.75 | 33.74 | 328.97 | 328.97 |
| 126 | 1/24/2022 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 127 | 1/25/2022 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 128 | 1/26/2022 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 129 | 1/27/2022 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 130 | 1/28/2022 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 131 | 1/31/2022 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 132 | 2/1/2022 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 133 | 2/2/2022 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 134 | 2/3/2022 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 135 | 2/4/2022 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| | | Pay Period OT | | | | 7.5 | 33.74 | 253.05 | 253.05 |
| 136 | 2/7/2022 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |

Independence Local School District
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EXHIBIT B
 PAYMENT CALCULATIONS

| Contract Day # | Date | Day | Regular Hours | Hourly Rate | Regular Pay | Overtime Hours | Overtime Rate | Overtime Pay | Total Pay |
|----------------|-----------|---------------|---------------|-------------|-------------|----------------|---------------|--------------|-----------|
| 137 | 2/8/2022 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 138 | 2/9/2022 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 139 | 2/10/2022 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 140 | 2/11/2022 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 141 | 2/14/2022 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 142 | 2/15/2022 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 143 | 2/16/2022 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 144 | 2/17/2022 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 145 | 2/18/2022 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| | | Pay Period OT | | | | 6.5 | 33.74 | 219.31 | 219.31 |
| 146 | 2/21/2022 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 147 | 2/22/2022 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 148 | 2/23/2022 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 149 | 2/24/2022 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 150 | 2/25/2022 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 151 | 2/28/2022 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 152 | 3/1/2022 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 153 | 3/2/2022 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 154 | 3/3/2022 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 155 | 3/4/2022 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| | | Pay Period OT | | | | | | | |
| 156 | 3/7/2022 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 157 | 3/8/2022 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 158 | 3/9/2022 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 159 | 3/10/2022 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 160 | 3/11/2022 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 161 | 3/14/2022 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 162 | 3/15/2022 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 163 | 3/16/2022 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 164 | 3/17/2022 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 165 | 3/18/2022 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| | | Pay Period OT | | | | | | | |
| 166 | 3/21/2022 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 167 | 3/22/2022 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 168 | 3/23/2022 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 169 | 3/24/2022 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 170 | 3/25/2022 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 171 | 3/28/2022 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 172 | 3/29/2022 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 173 | 3/30/2022 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 174 | 3/31/2022 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 175 | 4/1/2022 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| | | Pay Period OT | | | | 5.5 | 33.74 | 185.57 | 185.57 |
| 176 | 4/4/2022 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 177 | 4/5/2022 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 178 | 4/6/2022 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 179 | 4/7/2022 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 180 | 4/8/2022 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 181 | 4/11/2022 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 182 | 4/12/2022 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 183 | 4/13/2022 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 184 | 4/14/2022 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 185 | 4/15/2022 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| | | Pay Period OT | | | | 6.5 | 33.74 | 219.31 | 219.31 |
| 186 | 4/18/2022 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 187 | 4/19/2022 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 188 | 4/20/2022 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 189 | 4/21/2022 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 190 | 4/22/2022 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 191 | 4/25/2022 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 192 | 4/26/2022 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 193 | 4/27/2022 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 194 | 4/28/2022 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |

Independence Local School District
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 December 9, 2019 through February 17, 2023

EXHIBIT B
 PAYMENT CALCULATIONS

| Contract Day # | Date | Day | Regular Hours | Hourly Rate | Regular Pay | Overtime Hours | Overtime Rate | Overtime Pay | Total Pay |
|----------------|-----------|---------------|---------------|-------------|-------------|----------------|---------------|--------------|-----------|
| 195 | 4/29/2022 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| | | Pay Period OT | | | | | | | |
| 196 | 5/2/2022 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 197 | 5/3/2022 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 198 | 5/4/2022 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 199 | 5/5/2022 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 200 | 5/6/2022 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 201 | 5/9/2022 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 202 | 5/10/2022 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 203 | 5/11/2022 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 204 | 5/12/2022 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 205 | 5/13/2022 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| | | Pay Period OT | | | | | | | |
| 206 | 5/16/2022 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 207 | 5/17/2022 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 208 | 5/18/2022 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 209 | 5/19/2022 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 210 | 5/20/2022 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 211 | 5/23/2022 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 212 | 5/24/2022 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 213 | 5/25/2022 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 214 | 5/26/2022 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 215 | 5/27/2022 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| | | Pay Period OT | | | | 3.75 | 33.74 | 126.53 | 126.53 |
| 216 | 5/30/2022 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 217 | 5/31/2022 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 218 | 6/1/2022 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 219 | 6/2/2022 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 220 | 6/3/2022 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 221 | 6/6/2022 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 222 | 6/7/2022 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 223 | 6/8/2022 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 224 | 6/9/2022 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 225 | 6/10/2022 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| | | Pay Period OT | | | | | | | |
| 226 | 6/13/2022 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 227 | 6/14/2022 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 228 | 6/15/2022 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 229 | 6/16/2022 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 230 | 6/17/2022 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 231 | 6/20/2022 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 232 | 6/21/2022 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 233 | 6/22/2022 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 234 | 6/23/2022 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 235 | 6/24/2022 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| | | Pay Period OT | | | | 3.5 | 33.74 | 118.09 | 118.09 |
| 236 | 6/27/2022 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 237 | 6/28/2022 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 238 | 6/29/2022 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 239 | 6/30/2022 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 240 | 7/1/2022 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 241 | 7/4/2022 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 242 | 7/5/2022 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 243 | 7/6/2022 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |

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 December 9, 2019 through February 17, 2023

EXHIBIT B
 PAYMENT CALCULATIONS

| Contract Day # | Date | Day | Regular Hours | Hourly Rate | Regular Pay | Overtime Hours | Overtime Rate | Overtime Pay | Total Pay |
|---|-----------|---------------|---------------|-------------|-------------|----------------|---------------|--------------|-----------|
| 244 | 7/7/2022 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 245 | 7/8/2022 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| | | Pay Period OT | | | | 5.25 | 33.74 | 177.14 | 177.14 |
| 246 | 7/11/2022 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 247 | 7/12/2022 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 248 | 7/13/2022 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 249 | 7/14/2022 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 250 | 7/15/2022 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 251 | 7/18/2022 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 252 | 7/19/2022 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 253 | 7/20/2022 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 254 | 7/21/2022 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 255 | 7/22/2022 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| | | Pay Period OT | | | | | | | |
| 256 | 7/25/2022 | Monday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 257 | 7/26/2022 | Tuesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 258 | 7/27/2022 | Wednesday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 259 | 7/28/2022 | Thursday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 260 | 7/29/2022 | Friday | 8.0 | 22.49 | 179.92 | 0.0 | 33.74 | | 179.92 |
| 8/1/21-7/31/22 contract end date | 7/30/2022 | Saturday | | | | | | | |
| | 7/31/2022 | Sunday | | | | | | | |
| contract start date 8/1/22-2/17/23 | 1 | 8/1/2022 | Monday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 2 | 8/2/2022 | Tuesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 3 | 8/3/2022 | Wednesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 4 | 8/4/2022 | Thursday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 5 | 8/5/2022 | Friday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | | Pay Period OT | | | | | | | |
| | 6 | 8/8/2022 | Monday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 7 | 8/9/2022 | Tuesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 8 | 8/10/2022 | Wednesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 9 | 8/11/2022 | Thursday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 10 | 8/12/2022 | Friday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 11 | 8/15/2022 | Monday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 12 | 8/16/2022 | Tuesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 13 | 8/17/2022 | Wednesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 14 | 8/18/2022 | Thursday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 15 | 8/19/2022 | Friday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | | Pay Period OT | | | | 0.75 | 36.21 | 27.16 | 27.16 |
| | 16 | 8/22/2022 | Monday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 17 | 8/23/2022 | Tuesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 18 | 8/24/2022 | Wednesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 19 | 8/25/2022 | Thursday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 20 | 8/26/2022 | Friday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 21 | 8/29/2022 | Monday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 22 | 8/30/2022 | Tuesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 23 | 8/31/2022 | Wednesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 24 | 9/1/2022 | Thursday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 25 | 9/2/2022 | Friday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | | Pay Period OT | | | | 2.25 | 36.21 | 81.47 | 81.47 |
| paid holiday | 26 | 9/5/2022 | Monday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 27 | 9/6/2022 | Tuesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 28 | 9/7/2022 | Wednesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 29 | 9/8/2022 | Thursday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 30 | 9/9/2022 | Friday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 31 | 9/12/2022 | Monday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 32 | 9/13/2022 | Tuesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 33 | 9/14/2022 | Wednesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 34 | 9/15/2022 | Thursday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 35 | 9/16/2022 | Friday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | | Pay Period OT | | | | 0.25 | 36.21 | 9.05 | 9.05 |
| | 36 | 9/19/2022 | Monday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 37 | 9/20/2022 | Tuesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 38 | 9/21/2022 | Wednesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |

Independence Local School District
 Cuyahoga County
 Independent Accountant's Report on Applying Agreed-Upon Procedures
 December 9, 2019 through February 17, 2023

EXHIBIT B
 PAYMENT CALCULATIONS

| Contract Day # | Date | Day | Regular Hours | Hourly Rate | Regular Pay | Overtime Hours | Overtime Rate | Overtime Pay | Total Pay |
|----------------|------------|---------------|---------------|-------------|-------------|----------------|---------------|--------------|-----------|
| 39 | 9/22/2022 | Thursday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 40 | 9/23/2022 | Friday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 41 | 9/26/2022 | Monday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 42 | 9/27/2022 | Tuesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 43 | 9/28/2022 | Wednesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 44 | 9/29/2022 | Thursday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 45 | 9/30/2022 | Friday | 8.0 | 24.14 | 193.12 | 0.3 | 36.21 | | 193.12 |
| | | Pay Period OT | | | | | | | |
| 46 | 10/3/2022 | Monday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 47 | 10/4/2022 | Tuesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 48 | 10/5/2022 | Wednesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 49 | 10/6/2022 | Thursday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 50 | 10/7/2022 | Friday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 51 | 10/10/2022 | Monday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 52 | 10/11/2022 | Tuesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 53 | 10/12/2022 | Wednesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 54 | 10/13/2022 | Thursday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 55 | 10/14/2022 | Friday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| | | Pay Period OT | | | | 6.75 | 36.21 | 244.42 | 244.42 |
| 56 | 10/17/2022 | Monday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 57 | 10/18/2022 | Tuesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 58 | 10/19/2022 | Wednesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 59 | 10/20/2022 | Thursday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 60 | 10/21/2022 | Friday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 61 | 10/24/2022 | Monday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 62 | 10/25/2022 | Tuesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 63 | 10/26/2022 | Wednesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 64 | 10/27/2022 | Thursday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 65 | 10/28/2022 | Friday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| | | Pay Period OT | | | | | | | |
| 66 | 10/31/2022 | Monday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 67 | 11/1/2022 | Tuesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 68 | 11/2/2022 | Wednesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 69 | 11/3/2022 | Thursday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 70 | 11/4/2022 | Friday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 71 | 11/7/2022 | Monday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 72 | 11/8/2022 | Tuesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 73 | 11/9/2022 | Wednesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 74 | 11/10/2022 | Thursday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 75 | 11/11/2022 | Friday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| | | Pay Period OT | | | | | | | |
| 76 | 11/14/2022 | Monday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 77 | 11/15/2022 | Tuesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 78 | 11/16/2022 | Wednesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 79 | 11/17/2022 | Thursday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 80 | 11/18/2022 | Friday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 81 | 11/21/2022 | Monday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 82 | 11/22/2022 | Tuesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 83 | 11/23/2022 | Wednesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| paid holiday | 84 | 11/24/2022 | Thursday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| paid holiday | 85 | 11/25/2022 | Friday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | | Pay Period OT | | | | | | | |

Independence Local School District
 Cuyahoga County
 Independent Accountant's Report on Applying Agreed-Upon Procedures
 December 9, 2019 through February 17, 2023

EXHIBIT B
 PAYMENT CALCULATIONS

| Contract Day # | Date | Day | Regular Hours | Hourly Rate | Regular Pay | Overtime Hours | Overtime Rate | Overtime Pay | Total Pay |
|----------------|------------|---------------|---------------|-------------|-------------|----------------|---------------|--------------|-----------|
| 86 | 11/28/2022 | Monday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 87 | 11/29/2022 | Tuesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 88 | 11/30/2022 | Wednesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 89 | 12/1/2022 | Thursday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 90 | 12/2/2022 | Friday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 91 | 12/5/2022 | Monday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 92 | 12/6/2022 | Tuesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 93 | 12/7/2022 | Wednesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 94 | 12/8/2022 | Thursday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 95 | 12/9/2022 | Friday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| | | Pay Period OT | | | | 12 | 36.21 | 434.52 | 434.52 |
| 96 | 12/12/2022 | Monday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 97 | 12/13/2022 | Tuesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 98 | 12/14/2022 | Wednesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 99 | 12/15/2022 | Thursday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 100 | 12/16/2022 | Friday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 101 | 12/19/2022 | Monday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 102 | 12/20/2022 | Tuesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 103 | 12/21/2022 | Wednesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 104 | 12/22/2022 | Thursday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 105 | 12/23/2022 | Friday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| | | Pay Period OT | | | | 4 | 36.21 | 144.84 | 144.84 |
| paid holiday | 106 | 12/26/2022 | Monday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 107 | 12/27/2022 | Tuesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 108 | 12/28/2022 | Wednesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 109 | 12/29/2022 | Thursday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 110 | 12/30/2022 | Friday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| paid holiday | 111 | 1/2/2023 | Monday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 112 | 1/3/2023 | Tuesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 113 | 1/4/2023 | Wednesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 114 | 1/5/2023 | Thursday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 115 | 1/6/2023 | Friday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | | Pay Period OT | | | | | | | |
| | 116 | 1/9/2023 | Monday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 117 | 1/10/2023 | Tuesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 118 | 1/11/2023 | Wednesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 119 | 1/12/2023 | Thursday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 120 | 1/13/2023 | Friday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| paid holiday | 121 | 1/16/2023 | Monday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 122 | 1/17/2023 | Tuesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 123 | 1/18/2023 | Wednesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 124 | 1/19/2023 | Thursday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | 125 | 1/20/2023 | Friday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | | Pay Period OT | | | | | | | |

Independence Local School District
 Cuyahoga County
 Independent Accountant's Report on Applying Agreed-Upon Procedures
 December 9, 2019 through February 17, 2023

EXHIBIT B
 PAYMENT CALCULATIONS

| Contract Day # | Date | Day | Regular Hours | Hourly Rate | Regular Pay | Overtime Hours | Overtime Rate | Overtime Pay | Total Pay |
|------------------|-----------|---------------|---------------|-------------|-------------|----------------|---------------|--------------|-----------|
| 126 | 1/23/2023 | Monday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 127 | 1/24/2023 | Tuesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 128 | 1/25/2023 | Wednesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 129 | 1/26/2023 | Thursday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 130 | 1/27/2023 | Friday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 131 | 1/30/2023 | Monday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 132 | 1/31/2023 | Tuesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 133 | 2/1/2023 | Wednesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 134 | 2/2/2023 | Thursday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 135 | 2/3/2023 | Friday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| | | Pay Period OT | | | | | | | |
| 136 | 2/6/2023 | Monday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 137 | 2/7/2023 | Tuesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 138 | 2/8/2023 | Wednesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 139 | 2/9/2023 | Thursday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 140 | 2/10/2023 | Friday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 141 | 2/13/2023 | Monday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 142 | 2/14/2023 | Tuesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 143 | 2/15/2023 | Wednesday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| 144 | 2/16/2023 | Thursday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | | 193.12 |
| Resignation Date | 145 | 2/17/2023 | Friday | 8.0 | 24.14 | 193.12 | 0.0 | 36.21 | 193.12 |
| | | Pay Period OT | | | | 11 | 36.21 | 398.31 | 398.31 |

| | |
|---|----------------------|
| Auditor of State Calculated Regular and Overtime Payments | \$ 155,663.65 |
| Supplemental Contract Items | 400.00 |
| Vacation Severance Payout | 289.68 |
| Docked Pay | (15.89) |
| Auditor of State Calculation of Total Earnings for the Period 12/9/2019-2/17/2023 | <u>\$ 156,337.44</u> |

| | |
|--|------------------|
| Total Actual Gross Paid by Fiscal Year (see Exhibit C) | |
| 2020-19 | \$ 29,296.02 |
| 2021-20 | 45,489.89 |
| 2022-21 | 51,919.70 |
| 2023-22 | <u>29,664.60</u> |
| Total | \$ 156,370.21 |
| Net Overpayment | <u>\$ 32.77</u> |

Independence Local School District
 Cuyahoga County
 Independent Accountant's Report on Applying Agreed-Upon Procedures
 December 9, 2019 through February 17, 2023

EXHIBIT C
 Gross Pay by Fiscal Year

| | 2019-2020 | | 2020-2021 | | 2021-2022 | | 2022-2023 | |
|-------|------------|---------------------|------------|---------------------|------------|---------------------|------------|---------------------|
| | Pay Date | Gross Pay | Pay Date | Gross Pay | Pay date | Gross Pay | Pay Date | Gross Pay |
| 1 | | | 8/7/2020 | \$ 1,695.20 | 8/6/2021 | \$ 1,747.20 | 8/5/2022 | \$ 1,931.24 |
| 2 | | | 8/21/2020 | 1,695.20 | 8/20/2021 | 1,747.20 | 8/19/2022 | 1,931.24 |
| 3 | | | 9/4/2020 | 1,695.20 | 9/3/2021 | 1,747.20 | 9/2/2022 | 1,958.40 |
| 4 | | | 9/18/2020 | 1,758.78 | 9/17/2021 | 2,361.45 | 9/16/2022 | 2,012.71 |
| 5 | | | 10/2/2020 | 1,893.90 | 10/1/2021 | 2,386.02 | 9/30/2022 | 1,940.29 |
| 6 | | | 10/16/2020 | 1,925.68 | 10/15/2021 | 2,649.82 | 10/14/2022 | 1,931.24 |
| 7 | | | 10/30/2020 | 1,822.37 | 10/29/2021 | 2,558.26 | 10/28/2022 | 2,175.66 |
| 8 | | | 11/13/2020 | 1,790.57 | 11/12/2021 | 2,206.53 | 11/10/2022 | 1,931.24 |
| 9 | | | 11/27/2020 | 1,695.20 | 11/26/2021 | 1,832.94 | 11/25/2022 | 1,931.24 |
| 10 | | | 12/11/2020 | 1,695.20 | 12/10/2021 | 1,799.20 | 12/9/2022 | 1,931.24 |
| 11 | 12/27/2019 | \$ 1,796.93 | 12/25/2020 | 1,695.20 | 12/24/2021 | 1,799.20 | 12/23/2022 | 2,365.76 |
| 12 | 1/10/2020 | 1,706.06 | 1/8/2021 | 1,726.99 | 1/7/2022 | 1,967.90 | 1/6/2023 | 2,076.08 |
| 13 | 1/24/2020 | 2,190.70 | 1/22/2021 | 1,695.20 | 1/21/2022 | 1,799.20 | 1/20/2023 | 1,931.24 |
| 14 | 2/7/2020 | 1,751.49 | 2/5/2021 | 1,726.99 | 2/4/2022 | 2,128.17 | 2/3/2023 | 1,931.24 |
| 15 | 2/21/2020 | 1,736.35 | 2/19/2021 | 1,854.15 | 2/18/2022 | 2,052.25 | 2/17/2023 | 1,287.47 |
| 16 | 3/6/2020 | 2,523.89 | 3/5/2021 | 1,719.04 | 3/4/2022 | 2,018.51 | 3/3/2023 | 398.31 |
| 17 | 3/20/2020 | 2,160.41 | 3/19/2021 | 1,711.10 | 3/18/2022 | 1,799.20 | | |
| 18 | 4/3/2020 | 1,781.79 | 4/2/2021 | 2,052.84 | 4/1/2022 | 1,799.20 | | |
| 19 | 4/17/2020 | 1,706.06 | 4/16/2021 | 1,695.20 | 4/15/2022 | 1,984.77 | | |
| 20 | 5/1/2020 | 1,706.06 | 4/30/2021 | 1,695.20 | 4/29/2022 | 2,018.52 | | |
| 21 | 5/15/2020 | 1,706.06 | 5/14/2021 | 1,790.57 | 5/13/2022 | 1,799.20 | | |
| 22 | 5/29/2020 | 1,706.06 | 5/28/2021 | 1,695.20 | 5/27/2022 | 1,799.20 | | |
| 23 | 6/12/2020 | 1,706.06 | 6/11/2021 | 1,679.31 | 6/10/2022 | 1,925.73 | | |
| 24 | 6/26/2020 | 1,706.06 | 6/25/2021 | 1,695.20 | 6/24/2022 | 1,799.20 | | |
| 25 | 7/10/2020 | 1,706.06 | 7/9/2021 | 1,695.20 | 7/8/2022 | 1,917.29 | | |
| 26 | 7/24/2020 | 1,705.98 | 7/23/2021 | 1,695.20 | 7/22/2022 | 2,276.34 | | |
| Total | | <u>\$ 29,296.02</u> | | <u>\$ 45,489.89</u> | | <u>\$ 51,919.70</u> | | <u>\$ 29,664.60</u> |

Source: Independence Local School District Earnings Register Reports

OHIO AUDITOR OF STATE KEITH FABER



INDEPENDENCE LOCAL SCHOOL DISTRICT AGREED-UPON PROCEDURES REPORT

CUYAHOGA COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 5/21/2024

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov