

Findlay Digital
Academy



RENEWAL COMMUNITY SCHOOL SPONSORSHIP CONTRACT

FOR

The Findlay Digital Academy

A CONVERSION COMMUNITY SCHOOL

This Renewal Community School Sponsorship Contract (hereinafter "Successor Contract") is entered into on the 19th day of October, 2020, by and between the Findlay City School District Board of Education (hereinafter the "SPONSOR") and the governing authority (hereinafter "the Board of Directors") of the Findlay Digital Academy (hereinafter the "SCHOOL").

WHEREAS, Chapter 3314 of the Ohio Revised Code authorizes boards of education, as sponsors of community schools, to authorize and oversee the operations of community schools through sponsorship contracts and to support such schools through the provision of services and funding and Findlay City Schools is and authorized SPONSOR: and

WHEREAS, the School is an Ohio non-profit corporation with its principal place of operation located at 1219 West Main Cross, Findlay, Ohio 45840; and

WHEREAS, the parties have previously executed and are operating pursuant to an Amended Renewal Community School Sponsorship Contract that expires on June 30, 2021, (hereinafter, together with any subsequent modifications of the same, "Renewal Contract"); and

WHEREAS, the SPONSOR desires to provide renewal based on evidence that the SCHOOL is fiscally and operationally viable, achieved academic standards, and was faithful to the contract; and

WHEREAS, the SPONSOR finds that the SCHOOL'S compliance with applicable laws and terms of the contract and the SCHOOL'S progress in meeting the academic goals prescribed in the contract have been satisfactory.

NOW, THEREFORE, in consideration of the mutual benefits provided hereunder and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, and with the intent that this Successor Contract constitutes a renewal of, and supersede in its entirety (except as otherwise provided herein) the Initial Successor Contract, the parties hereby agree as follows:

Article I. Purpose

- A. This Successor Contract is entered into pursuant to Chapter 3314 of the Ohio Revised Code, and specifically Section 3314.03(E) of the Ohio Revised Code, for the purpose of renewing the SPONSOR's sponsorship of the SCHOOL as a conversion-type community school upon the terms and conditions contained herein. The SCHOOL shall utilize certain resources converted to the SCHOOL's use by the SPONSOR, including but not limited to portions of the SPONSOR's facilities, staff, equipment, instructional materials, curriculum, and educational strategy, as determined to be appropriate by the SPONSOR, in the SPONSOR's sole discretion. The SCHOOL shall be a public school, legally separate from any school district, and part of the state education program. Pursuant to Ohio Revised Code Section 3314.01, and except as otherwise provided herein, the SCHOOL may sue and be sued, acquire facilities as needed, and contract for services necessary for the operation of the SCHOOL. The SCHOOL's governing authority (sometimes hereinafter, "Board of Directors") may carry out any act and ensure the performance of any function that is in compliance with the Ohio Constitution, Chapter 3314 of the Ohio Revised Code, other statutes applicable to community schools, and this Successor Contract.
- B. Except as otherwise provided herein, this Successor Contract supersedes in its entirety all prior contracts to sponsor the SCHOOL between the Parties, and the Parties waive any rights pursuant to such prior contracts with respect to future performance, except for the SPONSOR's obligation to perform a high stakes review and base its decision upon that review.
- C. The SCHOOL is an at-risk school that shall limit enrollment to students in grades 9-12 who meet the following definition of "at risk": have dropped out of school or are at risk of dropping out of school; are behind in credits; have medical, social or emotional issues; have experienced discipline issues; want to accelerate their progress toward achieving a diploma; or are gifted and the traditional model of school does not work for them.

Article II. Board of Directors

- A. The governing authority of the SCHOOL is the SCHOOL's Board of Directors. A majority of the members of the Board of Directors shall be elected or appointed public officials or public/private sector employees or retirees who have a professional interest in furthering the establishment and operation of the SCHOOL. The Board of Directors may also include one or more parents of students enrolled in the SCHOOL and community civic leaders. The Board of Directors shall be selected by the procedure stated in the SCHOOL's Code of Regulations.
- B. The current Board of Directors is listed in Exhibit 1.

Article III. Term

The Term of this Successor Contract shall be for three years beginning on July 1, 2021 and ending on June 30, 2024.

Article IV. Responsibilities of the SCHOOL

- A. The SCHOOL has been established as and shall remain a public benefit corporation pursuant to Chapter 1702 of the Ohio Revised Code.
- B. The SCHOOL shall be a conversion school as defined in Chapter 3314 of the Ohio Revised Code.
- C. The SCHOOL's central base of operation is located in facilities at the following address 1219 West Main Cross Street, Findlay, Ohio 45840. The facilities are more fully described in Exhibit 2 ("Facilities"), including (a) a detailed description of the facilities, the annual costs associated with leasing the facility that are paid by or on behalf of the SCHOOL, the annual mortgage principal and interest payments that are paid by the school, and the name of the lender or landlord, identified as such, and the lender's or landlords relationship to the operator, if any.
- D. The Board of Directors shall maintain liability insurance or otherwise provide for the potential liability of the SCHOOL.
- E. The SCHOOL shall be nonsectarian in its programs, admission policies, employment practices, and all other operations, and will not be operated by a sectarian school or religious institution.
- F. Compliance with State Laws. As required by Chapter 3314 of the Ohio Revised Code, the SCHOOL shall comply with the following sections and chapters of the Ohio Revised Code as if it were a school district: sections 9.90 (Purchase or procurement of insurance), 9.91 (Placement or purchase of tax-sheltered annuity for educational employees), 109.65 (Missing children clearinghouse – missing children fund), 121.22 (Public Meetings), 149.43 (Availability of public records for inspection and copying), 2151.357, (Institution receiving children required to make report), 2151.421 (Reporting child abuse or neglect), 2313.19 (Employees summoned for jury duty), 3301.0710 (Ohio Graduation Tests), 3301.0711 (Administration and grading of tests), 3301.0712 (College and work ready assessments), 3301.0715 (District board to administer diagnostic assessments – intervention services), 3301.0729 (Time spent on assessments), 3301.948 (Restriction against providing student names/addresses to multi-state consortium offering summative assessments), 3313.472 (Policy on parental and foster caregiver involvement in schools), 3313.50 (Record of tests – statistical data – individual records), 3313.5310 (Information and training regarding cardiac arrest), 3313.536 (School safety plan for each school building), 3313.539 (Concussion and head injuries), 3313.608 (Fourth grade reading capability), 3313.609 (Grade promotion and retention policy, effect of truancy), 3313.6012 (Policy governing conduct of academic prevention/intervention services), 3313.6013 (Dual enrollment program for college credit), 3313.6014 (Parental notification of core curriculum requirements), 3313.6015 (Resolution describing how district will address college and career readiness and financial literacy), 3313.6020 (Policy on career advising), 3313.6024 (reporting of programs), 3313.643 (Eye protective devices), 3313.6411 (School report card provided to parent upon enrollment of student); 3313.648 (Prohibiting incentives to enroll in district), 3313.66 (Suspension, expulsion or permanent exclusion- removal from

curricular or extracurricular activities), 3313.661 (Policy regarding suspension, removal, expulsion and permanent exclusion), 3313.662 (Adjudication order permanently excluding pupil from public schools), 3313.666 (District policy prohibiting harassment required), 3313.667 (District bullying prevention initiatives), 3313.668 (Prohibition on suspension, expulsion, or removal solely on basis of absences), 3313.67 (Immunization of pupils – immunization records – annual summary), 3313.671 (Proof of required immunizations – exceptions), 3313.672 (Presenting school records, custody order if applicable and certification of birth by new pupil), 3313.673 (Screening of beginning pupils for special learning needs), 3313.69 (Hearing and visual tests of school children – exemptions), 3313.71 (Examinations and diagnoses by school physician), 3313.7112 (Diabetes), 3313.716 (Possession and use metered dose inhaler or dry powder inhaler to alleviate asthmatic symptoms), 3313.718 (Possession and use of epinephrine auto-injector to treat anaphylaxis), 3313.719 (Food allergy protection policy), 3313.721 (Health care for students), 3313.80 (Display of national flag), 3313.814 (Standards governing types of food sold on school premises), 3313.816 (Sale of a la carte beverage items), 3313.817 (A la carte foods; determination of nutritional value; software), 3313.818 (Breakfast Programs), 3313.86 (Health and safety review), 3313.89 (Online education and career planning tool), 3313.96 (Informational programs relative to missing children – fingerprinting program), 3319.073 (In-service training in child abuse prevention programs), 3319.074 (Professional Qualifications), 3319.313 (Information concerning improper conduct by licensed employee), 3319.314 (Report of improper conduct of employee kept in personnel file), 3319.315 (RC 3319.313 and RC 3319.314 prevail over contractual provisions), 3319.321 (Confidentiality), 3319.39 (Criminal records check), 3319.391 (Applicants and new hires subject to criminal records check provisions), 3319.41 (Corporal punishment policy), 3319.46 (Behavior supports, restraint, and seclusion), 3320.01 (Religious expression), 3320.02 (Religious expression and access to facilities), 3320.03 (Religious expression in completion of assignments), 3321.041 (Excused absences for certain extracurricular activities), 3321.01 (Compulsory school age – requirements for admission to kindergarten or first grade – pupil personnel services committee), 3321.13 (Duties of teacher or superintendent upon withdrawal or habitual absence of child from school – forms), 3321.14 (Attendance officer – pupil-personnel workers), 3321.141 (Notification of Unexcused Absences), 3321.17 (Attendance officer and assistants – powers), 3321.18 (Enforcement proceedings), 3321.19 (Examination into cases of truancy – failure of parent, guardian or responsible person to cause child’s attendance at school), 3321.191 (Board to adopt policy regarding habitual truancy – intervention strategies), 3327.10 (Qualifications of drivers), 4111.17 (Prohibiting discrimination in payment of wages), 4113.52 (Reporting violation of law by employer or fellow employee) and 5705.391 (Board of education spending plan), Chapters 117. (Auditor of State), 1347. (Personal Information Systems), 1702. (Non-Profit Corporation Law), 2744. (Political Subdivision Tort Liability), 3365. (Post-Secondary Enrollment Options Program), 3742. (Lead Abatement), 4112. (Civil Rights Commission), 4123. (Workers’ Compensation), 4141. (Unemployment Compensation), and 4167. (Public Employment Risk Reduction Program) of the Ohio Revised Code as if it were a school district. The SCHOOL also shall comply with Section 3301.0714 [EMIS] of the Ohio Revised Code in the manner specified in Section 3314.17 of the Ohio Revised Code.

- G. To the extent applicable, the SCHOOL shall comply with the Americans with Disabilities Act, Section 504 of the Rehabilitation Act of 1973, the Individuals with Disabilities Education Improvement Act (IDEIA) and Ohio Administrative Code Chapter 3301-51, except that nothing contained herein is, or shall be construed to be, a waiver, of any exceptions, exclusions or other rights that the SCHOOL may have or may avail itself of under the foregoing or any other applicable state or federal law. To the extent permitted by law, the SCHOOL shall not be required to fundamentally alter its program or incur an undue financial or other hardship in the operation of its program.
- H. The SCHOOL shall comply with Chapter 102 (Public Officers – Ethics), section 2921.42 (Having an unlawful interest in a public contract) and section 2921.43 (Soliciting or accepting improper compensation) of the Ohio Revised Code.
- I. As required by Section 3314.03(A)(24) of the Ohio Revised Code, the SCHOOL shall comply with Sections 3302.04 and 3302.041 of the Ohio Revised Code except that any action required to be taken by a school district pursuant to those sections shall be taken by the SPONSOR (except that the SPONSOR shall not be required to take any action described in division (F) of Section 3302.04 of the Ohio Revised Code).
- J. The SCHOOL will comply with sections 3313.61, 3313.611, 3313.614, 3313.617, 3313.618, and 3313.6114 of the Revised Code, except that for students who enter ninth grade for the first time before July 1, 2010, the requirement in sections 3313.61 and 3313.611 of the Revised Code that a person must successfully complete the curriculum in any high school prior to receiving a high school diploma may be met by completing the curriculum adopted by the SCHOOL rather than the curriculum specified in Title XXXIII of the Revised Code or any rules of the state board of education. Beginning with students who enter ninth grade for the first time on or after July 1, 2010, the requirement in sections 3313.61 and 3313.611 of the Revised Code that a person must successfully complete the curriculum of a high school prior to receiving a high school diploma shall be met by completing the requirements prescribed in division (C) of section 3313.603 of the Revised Code, unless the person qualifies under division (D) or (F) of that section. The SCHOOL shall comply with the plan for awarding high school credit based on demonstration of subject area competency, and beginning with the 2016-2017 school year, with the updated plan that permits students enrolled in seventh and eighth grade to meet curriculum requirements based on subject area competency adopted by the state board of education under divisions (J)(1) and (2) of section 3313.603 of the Revised Code. Beginning with the 2018-2019 school year, the school shall comply with the framework for granting units of high school credit to students who demonstrate subject area competency through work-based learning experiences, internships, or cooperative education developed by the department under division (J)(3) of section 3313.603 of the Revised Code. Notwithstanding the foregoing, the School shall comply with alternative graduation requirements mandated by Section 3 of H.B. 491 for students entering ninth grade for the first time between July 1, 2014 and July 1, 2017.
- K. The SCHOOL as an internet- or computer-based community is not required to comply with Sections 3313.6021, 3313.6023, and 3313.801 of the Revised Code.

L. Consistent with the requirements of R.C. 3314.03(B), the SCHOOL shall maintain a comprehensive plan for the School. The School's Comprehensive Plan is attached as Exhibit 3 ("Comprehensive Plan").

M. Educational Program

1. The SCHOOL shall operate in substantial compliance with Exhibit 3(A) ("Educational Plan"), which exhibit is attached hereto and incorporated by reference herein, including provisions concerning the SCHOOL's mission, the characteristics of the students the SCHOOL is expected to attract, the ages and grades of students, the focus of the curriculum, and the instructional program.

2. The SCHOOL shall provide "learning opportunities" to a minimum of twenty-five (25) students for a minimum of nine hundred twenty (920) hours per school year.

(a) "Learning opportunities" are defined as including all of the following: internet-based coursework delivered in the residences of the students, the classrooms of the SCHOOL, or other locations; conventional classroom-based coursework; tutoring; non-classroom based, non-computer based learning delivered in the residences of the students, the classrooms of the SCHOOL, or other locations; innovative non-classroom-based learning experiences, which may include but will not be limited to experiences related to community service and travel; work-based learning experiences, internships, and cooperative evaluation; student-teacher or student-"coach" interactions regarding coursework, student participation, student motivation, counseling, and/or other miscellaneous interactions intended to assist the student in graduating; independently-completed SCHOOL assignments; and other curriculum and educational activities approved by the SCHOOL to meet the needs of its students.

(b) The learning opportunities provided to any given student may be customized from among those offered by the SCHOOL in order to serve the individual student's needs.

(c) A student's participation shall be determined jointly by the student's teachers and the SCHOOL's administrators based upon attendance, participation logs, performance, work products submitted by the student, and/or other criteria established by the SCHOOL.

(d) The SCHOOL's attendance and participation policies shall be available for public inspection.

3. Pursuant to R.C. 3314.21, as an internet school:

(a) The SCHOOL shall use a filtering device or install filtering software that protects against internet access to materials that are obscene or harmful to juveniles on each computer provided to students for instructional use.

The SCHOOL shall provide such device or software at no cost to any student who works primarily from the student's residence on a computer obtained from a source other than the school.

(b) The SCHOOL has a plan, described more fully in Exhibit 3(A), for conducting visits with students, including the number of times teachers will visit with students and the manner in which those visits will be conducted.

(c) The SCHOOL shall maintain a central base of operation and the SPONSOR will maintain a representative within fifty miles of that base of operation to provide monitoring and assistance.

4. Student Roles and Responsibilities: The SCHOOL shall adopt a student handbook which will state that a student will be dismissed from the Findlay Digital Academy when he/she without legitimate excuse fails to participate in seventy-two (72) consecutive hours of learning opportunities offered to the student. The handbook will also outline student behavioral expectations and the general guidelines and operational procedures of the academy.

5. The SCHOOL shall seek to achieve racial and ethnic balance reflective of the community it serves by publicizing and marketing the SCHOOL in, and recruiting students from, all segments of such community. The SCHOOL shall provide notices to students, parents, staff and the general public that all educational programs are available without regard to race, creed, color, handicapping condition or sex. Further, the SCHOOL shall provide the non-discrimination notice in such media as newsletters, annual reports, administrative reports, program information, handbooks, application forms and promotional materials.

6. Subject to a capacity limitation of two hundred fifty (250) students, and consistent with O.R.C. §3314.03(A)(19)(c), the SCHOOL shall admit students who reside in the SPONSOR school district and who reside in any other school district identified in Exhibit 3(A). With prior written approval from the SPONSOR, which shall not be unreasonably denied, the SCHOOL may raise or lower this cap based upon the SCHOOL's actual capacity.

(a) The Board of Directors has or shall adopt admission policies and procedures that comply with Sections 3314.06 and 3314.061 of the Ohio Revised Code.

(b) The Board of Directors shall adopt an enrollment and attendance policy that requires a student's parent to notify the SCHOOL when there is a change in the location of the parent's or student's primary residence

(c) The Board of Directors shall adopt a student residence and address verification policy for students enrolling in or attending the SCHOOL.

7. The SCHOOL shall not discriminate in the admission of students on the basis of race, creed, color, handicapping condition, or sex. Upon the admission of any handicapped student, the SCHOOL will comply with all federal and state laws regarding the education of handicapped students

8. The SCHOOL's Board of Directors is not presently planning to seek designation for the school as a STEM school equivalent under Section 3326.032 of the Ohio Revised Code. However, nothing shall preclude the SCHOOL's Board of Directors from doing so in the future as permitted by law.

9. If the SCHOOL operates a preschool program that is licensed by the department of education under sections 3301.52 to 3301.59 of the Revised Code, the SCHOOL shall comply with sections 3301.50 to 3301.59 of the Revised Code and the minimum standards for preschool programs prescribed in rules adopted by the state board under section 3301.53 of the Revised Code.

M. Financial Plan

1. Except as otherwise provided herein or as separately agreed by the parties, the SCHOOL shall operate in compliance with Exhibit 3(B) ("Financial Plan"), attached hereto and incorporated by reference herein, which establishes an estimated SCHOOL budget for each year of the period of this Successor Contract a total estimated per pupil expenditure amount for each such year, and all policies and procedures for internal financial control adopted by the SCHOOL's Board of Directors.

2. The SCHOOL shall be audited by the Auditor of State. Financial records of the SCHOOL shall be maintained in the same manner as are financial records of school districts, pursuant to rules of the Auditor of State. Audits shall be conducted in accordance with Section 117.10 of the Ohio Revised Code.

3. The SCHOOL shall comply with all policies and procedures for internal financial controls, as set forth in the Financial Plan and shall comply with the requirements and procedures for financial audits by the Auditor of the State.

4. The SCHOOL's Board of Directors will submit within four months after the end of each school year a report of its activities and progress in meeting academic goals and performance standards stated herein and its financial status to the SPONSOR and the parents of all the students enrolled in the SCHOOL.

5. If the SCHOOL engages an operator, all moneys said operator loans to the SCHOOL, including facilities loans or cash flow assistance, must be accounted for, documented, and bear interest at a fair market rate.

6. The SCHOOL shall timely invite the SPONSOR to the SCHOOL's closing audit conference. The SPONSOR shall be permitted to attend said conferences.

N. Management and Administration

1. The SCHOOL shall, from time to time, remove and appoint members of the Board of Directors in accordance with the SCHOOL's governing documents and consistent with the criteria established herein, or as otherwise agreed by the parties.
2. The administration and management of the SCHOOL shall be substantially as set forth in the Exhibit 3(C) ("Management and Administrative Plan"), attached hereto and incorporated by reference herein, and in the Educational Plan.
3. Classroom teachers shall be certified/licensed in accordance with Sections 3319.22 to 3319.31 of the Ohio Revised Code, except that non-certified/non-licensed persons may be engaged to teach up to twelve hours per week pursuant to Section 3319.301 of the Ohio Revised Code. The requirement of certification or licensure may be fulfilled by either a teaching certificate/license or temporary or interim teaching certificate/license as issued by the Ohio Department of Education.
4. Except as otherwise agreed by the parties and not prohibited by a collective bargaining agreement applicable to the employees, the SPONSOR Board of Education shall perform all of the duties and responsibilities of employer with respect to the employees of the SCHOOL except those duties that could be delegated by the SPONSOR to the Executive Director and Board of Directors of the SCHOOL to the extent permitted by R.C. 3314.03(A)(17) and R.C. 3314.10. Any costs associated with the SPONSOR Board of Education's performance of the foregoing duties and responsibilities shall be paid by the SCHOOL.
5. If the SCHOOL is the recipient of moneys from a grant awarded under the federal race to the top program, Division (A), Title XIV, Sections 14005 and 14006 of the "American Recovery and Reinvestment Act of 2009," Pub. L. No. 111-5, 123 Stat. 115, the SCHOOL will pay teachers based upon performance in accordance with section 3317.141 and will comply with section 3319.111 of the Revised Code as if it were a school district.
6. If the SCHOOL's Board of Directors contracts with an attorney, accountant, or entity specializing in audits, the attorney, accountant, or entity shall be independent from the operator with which the SCHOOL has contracted.
7. The School shall not, except as otherwise permitted hereunder, contract with an operator as defined in Section 3314.014 of the Ohio Revised Code without the prior written consent of the SPONSOR. All money on operator loans to the SCHOOL, including facility loans or cash flow assistance, must be accounted for, documented, and bear interest at a fair market rate.

O. Assessment and Accountability

1. The SCHOOL shall assess student achievement, and the SCHOOL's success shall be evaluated, according to academic goals established in, and using the methods of measurement identified in, the Educational Plan and in Exhibit 4

("Assessment and Accountability Plan"), which exhibit is attached hereto and incorporated by reference herein.

2 The SCHOOL's Board of Directors shall submit a report of its activities and progress in meeting academic goals and performance standards contained in the Educational Plan and the Assessment and Accountability Plan, and of the SCHOOL's financial status to the SPONSOR and to the parents of all students enrolled in the School within four months after the end of each school year.

- P. The SCHOOL shall operate in conformance with all applicable laws, rules, and regulations, including applicable rules promulgated by the Ohio Department of Education.

Article V. Responsibilities of the SPONSOR

- A. Throughout the Term, the SPONSOR shall support the SCHOOL's establishment and operation by converting to the SCHOOL's use certain resources previously utilized by the SPONSOR, including but not limited to portions of the SPONSOR's facilities, staff, equipment, instructional materials, curriculum, and educational strategy, as determined to be appropriate by the SPONSOR in the SPONSOR's sole discretion.

- B. Assessment and Accountability

As required by section 3314.03(D) of the Ohio Revised Code, the SPONSOR's duties shall include all duties pursuant to the written agreement entered into with the Ohio Department of Education under division (B) of section 3314.015 of the Revised Code and shall include the following:

1. Monitor the SCHOOL's compliance with all laws applicable to the SCHOOL and with the terms of this Successor Contract;
2. Monitor and evaluate the academic and fiscal performance and the organization and operation of the SCHOOL on at least an annual basis;
3. Report on an annual basis the results of the evaluation conducted under subparagraph (2) immediately above to the department of education and to the parents of students enrolled in the SCHOOL;
4. Provide technical assistance to the SCHOOL in complying with laws applicable to the SCHOOL and terms of this Successor Contract;
5. Take steps to intervene in the SCHOOL's operation to correct problems in the SCHOOL's overall performance, declare the SCHOOL to be on probationary status pursuant to section 3314.073 of the Ohio Revised Code, suspend the operation of the SCHOOL pursuant to section 3314.072 of the Ohio Revised Code, or terminate this Successor Contract pursuant to section 3314.07 of the Ohio Revised Code as determined necessary by the SPONSOR;

6. Have in place a plan of action to be undertaken in the event the SCHOOL experiences financial difficulties or closes prior to the end of a school year.
 7. Provide in writing the annual assurances for the SCHOOL no later than ten (10) business days prior to the opening of the SCHOOL, as required by R.C. Section 3314.19.
- C. A representative of the SPONSOR shall meet with the Board of Directors or Treasurer of the SCHOOL and shall review the financial and enrollment records of the SCHOOL at least once every month at a mutually agreeable date and time, as required by Section 3314.023 of the Ohio Revised Code. Prior to or during that meeting, the SCHOOL shall furnish copies of all relevant financial and enrollment records to the SPONSOR, Operator (if applicable), Board of Directors, and the SCHOOL's treasurer. Not later than ten (10) calendar days after each review meeting, the SPONSOR shall provide the Board of Directors and the SCHOOL's treasurer with a written report regarding the review.
- D. The SCHOOL will comply with sections 3302.04 and 3302.041 of the Revised Code, except that any action required to be taken by a school district pursuant to those sections shall be taken by the SPONSOR. However, the SPONSOR shall not be required to take any action described in division (F) of section 3302.04 of the Revised Code.

Article VI. Sponsor Fee

The SCHOOL shall pay the SPONSOR for monitoring, oversight, and technical assistance, three percent (3%) of all funds received by the SCHOOL from the State of Ohio, the maximum amount permitted by law. The SPONSOR shall rely on data when making decisions regarding resource allocation related to sponsoring.

Article VII. Renewal of Contract

- A. Provided this Successor Contract has not been terminated or non-renewed by the SPONSOR and provided that the SCHOOL desires renewal, the SCHOOL may apply for successive three (3) year renewals by September 30th of the year preceding the expiration of this Successor Contract or any renewal thereof.
1. The SCHOOL shall complete and submit a renewal application.
 2. The SPONSOR shall conduct a high-stakes review of the SCHOOL as described in the Exhibit 5.
 3. The SPONSOR shall provide a cumulative report summarizing the results of the high-stakes review by October 31 of the year preceding the expiration of this Successor Contract. The SCHOOL may respond to the report in writing within ten (10) days of receiving it.

4. By November 30 of the year preceding the expiration of this Successor Contract or any renewal thereof, the SPONSOR shall provide written notice of its intent to renew this Successor Contract or any renewal thereof.
 5. When considering renewal of this Successor Contract or any renewal thereof, the SPONSOR shall review the application and High Stakes Review and may grant renewal upon determination that the SCHOOL's compliance with applicable laws and terms of this Successor Contract and the SCHOOL's progress in meeting the academic goals prescribed in Exhibit 4 have been satisfactory. If the SPONSOR non-renews this Successor Contract, it shall provide written notice which shall include (1) reasons for the proposed action, (2) the effective date of the non-renewal, and (3) a statement that the SCHOOL may, within fourteen (14) calendar days of receipt of the notice, request in writing an informal hearing before the SPONSOR. The informal hearing, if requested, shall be held within fourteen (14) calendar days after the request for an informal hearing is received. Not later than fourteen (14) calendar days after the informal hearing, the SPONSOR shall issue a written decision either affirming or rescinding the decision to non-renew this Successor Contract.
- B. The Parties acknowledge and agree that this Successor Contract shall expire at the end of its Term unless the SCHOOL initiates Renewal pursuant to this section.

Article VIII. Quality Practices

- A. The SCHOOL shall report to SPONSOR any event or occurrence, of which the SCHOOL is aware and has reason to believe may have a material adverse effect on the operations, properties, assets, financial condition, enrollment, or reputation of the SCHOOL.
- B. The SPONSOR shall be allowed to observe the SCHOOL in operation at site visits and shall have open access for such visits.
 1. When appropriate, the SPONSOR shall make reasonable efforts to provide prior notice of such visits and not to disrupt testing or the educational process or programming of the SCHOOL.
 2. The parties acknowledge that the site visits require input from stakeholders and agree to make Board members, administrators, teachers, students, parents and/or staff of the operator, if any, at mutually agreeable times.
 3. Following each site visit, the SPONSOR shall provide a written report that includes: (a) information collected; (b) areas of strength, and (c) areas needing improvement. The School shall provide updates for the SPONSOR's review pertaining to any area needing improvement.
- C. The SCHOOL agrees to meet with the SPONSOR at least annually to review terms and requirements of this Successor Contract to ensure the Successor Contract is consistent with changes in state and/or federal law.

- D. The SCHOOL agrees to meet with the SPONSOR at least annually discuss performance on the academic performance measures. The meeting will be used to determine whether the parties need to modify the performance measures.
- E. Upon Request, the SCHOOL shall provide feedback to the SPONSOR regarding the quality and impact of all technical assistance provided by the SPONSOR.

Article IX. Miscellaneous Provisions

- A. The SPONSOR and the SCHOOL shall at all times collaborate in their performance of their respective obligations hereunder and may periodically modify, by mutual agreement, the allocation of responsibilities and funding as between them, as permitted by law. The SPONSOR and the SCHOOL shall additionally collaborate to develop and modify, as mutually agreed by them and permitted by law, the SCHOOL's educational program, financial protocols, governance and administrative structures, assessment and accountability criteria and procedures, and other aspects of the SCHOOL's operations. Such changes are expressly contemplated by this Successor Contract, shall not require written modification of this Successor Contract, and once agreed to by the parties may thereafter be included in any description of the SCHOOL.
- B. The parties agree that this Successor Contract incorporates, as of the date it is first adopted by the parties, any additions or modifications subsequently requested by the Office of Community Schools (or other authority of the State of Ohio) and agreed to by the parties in writing.
- C. Pursuant to section 3314.03(A)(20) of the Ohio Revised Code, the parties recognize the authority of the Ohio Department of Education to take over the sponsorship of the SCHOOL in accordance with the provisions of division (C) of section 3314.015 of the Ohio Revised Code.
- D. Pursuant to section 3314.03(A)(21) of the Ohio Revised Code, the parties recognize the authority of the SPONSOR to assume the operation of the SCHOOL under the conditions specified in division (B) of section 3314.073 of the Ohio Revised Code.
- E. The SCHOOL's attendance and participation records shall be made available to the department of education, auditor of state, and the SPONSOR to the extent permitted under and in accordance with the "Family Educational Rights and Privacy Act of 1974," 88 Stat. 571, 20 U.S.C. 1232g, as amended, and any regulations promulgated under that act, and section 3319.321 of the Revised Code.
- F. The SCHOOL acknowledges and agrees that a determination by the SPONSOR, in its sole discretion, that an act or failure to act of the SCHOOL is contrary to the best interests of the students or potential students of the SCHOOL, inconsistent with the goals of the SCHOOL as described herein, or contrary to the interests of the larger educational community served by the SPONSOR, shall constitute "other good cause" as such phrase is used in Section 3314.07(B)(1)(d) of the Ohio Revised Code.

- G. In the event that, as provided herein and as required or permitted by law, either party gives notice of non-renewal, or the SCHOOL determines to discontinue operations for any reason, or the SPONSOR determines to take steps to intervene in the SCHOOL's operation to correct problems in the SCHOOL's overall performance, or to declare the SCHOOL to be on probationary status pursuant to section 3314.073 of the Revised Code, or to suspend the operation of the SCHOOL pursuant to section 3314.072 of the Revised Code, or to terminate this Successor Contract pursuant to section 3314.07 of the Revised Code or as otherwise permitted by this Successor Contract, or to assume the operation of the SCHOOL pursuant to division (B) of section 3314.073 of the Ohio Revised Code, or if, pursuant to any other authority and for any other reason, the SCHOOL's facilities must be closed or its operations discontinued, then, immediately upon giving or receiving notice of non-renewal, or determining to discontinue operations, or receiving notice from the SPONSOR or any other authority that any of the foregoing actions are impending, or learning from any source that circumstances exist that require the closure of the SCHOOL's facilities or the discontinuation of its operations, the SCHOOL shall, divest of its assets in accordance with Section 3314.074 of the Ohio Revised Code, and shall comply with the closing procedures identified by the Ohio Department of Education, as specified in Exhibit 6, which exhibit is attached hereto and incorporated by reference herein. Both parties further acknowledge that they understand the procedures attached in Exhibit 6. In the event that the SCHOOL closes during the term of this Renewal Contract, the SPONSOR recognizes its obligation to oversee closure of the SCHOOL.
- H. If the SCHOOL closes, the chief administrative officer shall collect and assemble in an orderly manner the educational records of each student who has been enrolled in the SCHOOL and transmit these records to each student's district of residence within seven (7) business days of the SCHOOL closing pursuant to R.C. 3314.44 (Collection and transmittal of school records after closing; Compliance Penalty).
- I. Pursuant to section 3314.03(A)(22) of the Ohio Revised Code, the parties recognize (i) the authority of public health and safety officials to inspect the facilities of the SCHOOL and to order the facilities closed if those officials find that the facilities are not in compliance with health and safety laws and regulations, and (ii) the authority of the department of education as the community school oversight body to suspend the operation of the SCHOOL under section 3314.072 of the Ohio Revised Code if the department has evidence of conditions or violations of law at the SCHOOL that pose an imminent danger to the health and safety of the SCHOOL's students and employees and the SPONSOR refuses to take such action.
- J. This Successor Contract shall be governed and interpreted according to the laws of the State of Ohio.
- K. This Successor Contract creates no third-party beneficiaries.
- L. Neither this Successor Contract nor any rights, duties or obligations described herein shall be assigned by either party without prior written consent of the other party, except that the parties may, by agreement, reallocate between them such rights, duties and obligations. Except as otherwise provided hereunder with respect to the SCHOOL's acquisition of

services from an operator, the parties may subcontract any of their respective duties or obligations hereunder.

- M. The SCHOOL provides authority of public health and safety official to inspect the facilities of the school and to order the facilities closed if those officials find that the facilities are not in compliance with health and safety laws and regulations.
- N. The authority of the department of education as the community school oversight body to suspend the operation of the under sections of the R.C. 3314.072 if the department has evidence of violations of law at the school that pose an imminent danger to the health and safety of the SCHOOL's students and employees and the sponsor refuses to take such action.
- O. The SPONSOR may terminate this Renewal Contract for the reasons specified in Section 3314.07 of the Revised, which include: (a) failure to meet student performance requirements stated in the Successor Contract; (b) failure to meet generally accepted standards of fiscal management; (c) violation of any provision of the Successor Contract or applicable state or federal law; or (d) other good cause.
- P. This Renewal Contract constitutes the entire agreement among the parties and may be modified or amended, provided that any such modifications of this Renewal Contract shall be made and agreed to in writing.

Article X: Adult (22+) High School Diploma Program

- A. Notwithstanding any provision of this Contract to the contrary, consistent with R.C. §3314.38, and subject to continued Ohio Department of Education approval, the SCHOOL may enroll and educate eligible individuals as defined in R.C. §3317.23 who are at least twenty-two (22) years of age for up to two (2) consecutive school years to earn a high school diploma. An enrolled eligible individual may satisfy the requirements to earn a high school diploma by successfully completing a competency-based educational program. The SCHOOL'S program shall operate consistent with the requirements stated in Exhibit 7, attached hereto.
- B. The SCHOOL shall comply with all requirements set forth in R.C. §§3317.23, 3317.231, 3314.38, and Chapter 3301-45 of the Administrative Code as applicable to community schools operating dropout prevention and recovery programs.
- C. The SCHOOL shall meet the minimum performance standards established by O.A.C. 3301-45-06(D) or its successor rule.
- D. The SPONSOR shall be responsible for monitoring compliance and performance of the SCHOOL. The SPONSOR shall review the Ohio Department of Education's annual report to ensure the SCHOOL is meeting goals as set forth by the Ohio Department of Education to remain an eligible provider. The SCHOOL shall make available to the SPONSOR, upon request, all annual and monthly reports that are provided to the Ohio Department of Education.

SPONSOR

COMMUNITY SCHOOL

ON BEHALF OF THE FINDLAY
CITY SCHOOL DISTRICT
BOARD OF EDUCATION

ON BEHALF OF THE FINDLAY
DIGITAL ACADEMY

By: Kathy Siebenaler Wilson

By: Kimberly Bash

Print Name: Kathy Siebenaler Wilson

Print Name: Kimberly Bash

Title: FCS Board President

Title: FDA Board President

Date: 10/19/2020

Date: 10/22/20

EXHIBIT 1:
Board of Directors

for the
FINDLAY DIGITAL ACADEMY
A CONVERSION COMMUNITY SCHOOL

The Current Board of Directors includes:

Kimberly Bash, President
Dr. Edie Wannemacher, Vice President
Pastor Alfred DeLaCruz
Melissa LaRocco
Bill O. Miller
Rev. Will Miller
Zachary Thomas

The Board Members may change from time to time by the SCHOOL pursuant to the SCHOOL's Code of Regulations.

EXHIBIT 2:

Facilities

for the

FINDLAY DIGITAL ACADEMY

A CONVERSION COMMUNITY SCHOOL

Findlay Digital Academy is located at 1219 West Main Cross, Suite 101, Findlay, Ohio 45840

The Findlay Digital Academy's site includes offices for Instructional Coaches, Superintendent, Principal, Special Education Coordinator, Counselor and technology; reception area; orientation room; restrooms; storage; and areas for tutoring of students.

The Facility's annual cost is: \$50,796.00.

The Facility's landlord is: TLB Corporate Center.

The Facility's landlord has no relation to the SCHOOL's operator.

EXHIBIT 3:
Comprehensive Plan

for the
FINDLAY DIGITAL ACADEMY
A CONVERSION COMMUNITY SCHOOL

The School submits the following as its Comprehensive Plan pursuant to the requirements of R.C. 3314.03(B).

EXHIBIT 3(A): **Educational Plan**

Overview of the School's Educational Program

The SCHOOL is an innovative alternative for students who do not fit, or are at risk of not fitting, into or succeeding in a conventional school environment. The program is not directed at one group of students but is an attempt to reach a variety of students for whom success seems elusive. The SCHOOL, which is a cooperative effort between the SCHOOL and the SPONSOR, uses technology and other innovative tools to reach students who have a desire for, and whose education can be optimized by, an educational program that is assembled from among the varied learning opportunities offered by the SCHOOL, based upon the individual student's needs and preferences. The SCHOOL expects to offer flexible scheduling and a team approach that includes collaboration with parents. Multiple assessments will be used to determine student needs and measure progress. The SCHOOL expects to accommodate students who may be currently functioning outside the regular public school setting, including those whose families previously have preferred a home schooling environment.

Students are required to work on their school assignments and other learning opportunities for a minimum of 26 hours a week. Findlay Digital Academy gives every student a laptop computer to use and provides connectivity when the family does not have internet service. The curriculum is available to students 24/7 and each course is taught by an online teacher that is HQT. The academy provides students the opportunity for one-on-one tutoring by Instructional Coaches four days a week. The tutoring is optional as the curriculum is available online to students 24/7. Students are strongly encouraged to come to the lab at least weekly. Each student is assigned to an Instructional Coach that makes contact with the student every week to discuss academic progress. Students are contacted via telephone conversation, text, email, home visit or postcard/letter.

Mission

The mission of Findlay Digital Academy is to meet the needs of each student by providing state approved education through on-line instruction and individualized mentoring.

Goals

1. Provide an exemplary digital academy that addresses the needs of the students for whom the traditional model of school does not work.
2. Will strive for a combined graduation rate of 40% while promoting self-confidence and self-esteem in every student.
3. Create an open, accepting environment for Findlay Digital Academy students.
4. Implement an effective marketing plan.

5. Create a broad-based community support system for Findlay Digital Academy students and their parents.

The SCHOOL is an at-risk school that primarily enrolls students between sixteen and twenty-two years of age who have dropped out of high school or are at risk of dropping out of high school due to poor attendance; disciplinary problems; suspensions; expulsions; medical, social or emotional issues; are behind in credits; want to accelerate their progress toward achieving a diploma or are gifted and the traditional model of school does not work for them. Findlay Digital Academy has the designation of being a Dropout Prevention and Recovery School.

The SCHOOL seeks to enhance and facilitate student learning among non-traditional student populations, utilizing a variety of innovative resources and educational strategies, which are customized to meet the needs of individual students and developed by the SCHOOL on an ongoing basis, all aimed at preparing students to become lifelong learners and productive citizens.

Educational Philosophy and Beliefs

The SCHOOL operates on the belief that the target student population can best be served through educational offerings that are home-based or that include a blend of traditional and non-traditional experiences that are selected on the basis of each particular student's educational needs and interests and the student's past experiences and levels of academic achievement. Thus, the SCHOOL strives to take students at their current academic levels, build upon that foundation, and increase achievement at developmentally appropriate rates and levels. The SCHOOL does this with the assistance of technology and other educational innovations, both within and outside the student's residence. The educational offerings of the SCHOOL are refined and augmented on an ongoing basis. The SCHOOL also believes that effective education is a cooperative venture between students, teachers, support staff, primary caregivers, and the larger community. The SPONSOR and other community organizations are important components of the educational experience provided by the SCHOOL. A teaming process facilitates the success of this program.

Ages and Grades of Students

The SCHOOL is to be an at-risk school serving students who are at-risk for any reason and for whom the traditional model is not addressing their needs and serving students aged 14-22 in grades 9 – 12.

The SCHOOL is primarily designed for and seeks to enroll students between sixteen and twenty-two years of age who have dropped out of high school or who are at risk of dropping out of high school due to poor attendance; disciplinary problems; suspensions; expulsions; medical, social or emotional issues; are behind in credits; want to accelerate their progress toward achieving a diploma or are gifted and the traditional model of school does not work for them. Primarily is defined as greater than 50% of the SCHOOL's enrollment.

Because the SCHOOL does not displace in its entirety any existing program of the SPONSOR, no alternative arrangements are required for current public school students who choose not to attend the SCHOOL or for current teachers in the SPONSOR district.

Characteristics of Students the School is Expected to Attract

The SCHOOL is an at-risk school that limits enrollment to students who meet the following definition of “at risk”: have dropped out of school or are at risk of dropping out of school; are behind in credits; have medical, social or emotional issues; have experienced discipline issues, want to accelerate their progress toward achieving a diploma or are gifted and the traditional model of school does not work for them.

The SCHOOL is designed for students who have a desire for, and whose education can be optimized by, a program of instruction in a focused environment that is self-paced and begins at the level at which the student tests. The SCHOOL's population may include, but is not limited to, former home schoolers, children with special physical and mental needs, students removed from the regular classroom for discipline concerns, students who need an alternative to the traditional classroom for various reasons (including religious reasons), transient students, and students within the SPONSOR school district who desire coursework not currently offered by the district but available through the SCHOOL (for example, certain AP courses). Students who have been expelled for truancy or who have encountered difficulties (e.g., family dysfunction, insufficient credits, low self esteem, pregnancy, etc.) that prevent them from being successful in a regular school district program are among those served by the SCHOOL. The supportive environment and personalized attention from teachers and other staff will provide the foundation for the success of these students. Instruction may be individual or whole group depending on the needs of the students.

NOTE: This Exhibit describes the student population currently targeted by the SCHOOL. However, the SCHOOL, with the approval of the SPONSOR, may from time to time modify the characteristics of the target population in response to the evolving educational program of the SCHOOL, the perceived needs and interests of the students who reside within the enrollment area, or other factors. Such modifications are expressly within the contemplation of the parties, will be developed by the SCHOOL and the SPONSOR in collaboration, and, while subject to the SPONSOR's approval, will not require revision of the Successor Contract.

	2020-21	2021-22	2022-23	2023-24
Grade 9	20	21	22	23
Grade 10	15	16	17	18
Grade 11	40	41	42	43
Grade 12	60	62	64	66
Total Yearly ADM	135	140	145	150

Non-discrimination: As required, the admission policies of the SCHOOL do not discriminate on the basis of race, creed, color, handicapping condition, sex, intellectual abilities, achievement or aptitude, or athletic ability

Racial and Ethnic Balance: The SCHOOL publicizes and markets the SCHOOL to all segments of the community in an effort to achieve a racial and ethnic balance that is reflective of the SPONSOR's schools, taken as a whole.

Focus of the Curriculum: Educational Program

The SCHOOL's educational program is tied to state standards. The SCHOOL's goal is to identify current individual levels of academic achievement and move students forward from this point, recognizing individual learning styles. The curriculum develops basic and applied skills appropriate to the particular discipline. Since students participate in the State's program of achievement and diagnostic testing, the curriculum core follows the goals and objectives of the state approved academic content standards (or such future content standards as mandated by the state). The learning opportunities provided to any given student are customized from among those offered by the SCHOOL in order to serve the individual student's needs. The curriculum development process and the training of teachers in the delivery of instruction through innovative means are ongoing.

The educational program of the SCHOOL may utilize a modified blended approach that includes both internet-based and non-internet-based coursework delivered in the students' homes, tutoring/coaching, at the SCHOOL's site and elsewhere. The SCHOOL uses comprehensive instructional methods with a primary focus on technology.

NOTE: This Exhibit describes the current focus of the curriculum and the nature of the learning opportunities that are currently provided by the SCHOOL. However, both the SPONSOR and the SCHOOL intend that the learning opportunities evolve on an ongoing basis in response to the perceived needs of the SCHOOL's students (and potential students), interest within the community served by the SCHOOL, educational research, and for other appropriate reasons. Such evolution is expressly within the contemplation of the parties, will be developed by the SCHOOL and the SPONSOR in collaboration, and, while subject to the SPONSOR's approval, will not require revision of the Successor Contract.

Visits with Students

Each enrolled student has the opportunity to meet with teachers, in person, at least twice yearly. Such meetings will be conducted at a facility of the SCHOOL, within the student's home, or in other appropriate settings as arranged by the SCHOOL.

Students also have the opportunity to meet with teachers at parent-teacher conferences, at an annual open house, during the development of their Individual Career Plans (Student Success Plan), and state-mandated testing.

Calendar and Schedule

The SCHOOL provides a minimum of 920 hours of instruction for the academic year in compliance with section 3314.03(A)(11)(a) of the Ohio Revised Code.

The classroom-based portion of the SCHOOL's program follows the calendar of the SPONSOR, unless otherwise agreed by the SCHOOL and SPONSOR.

Academic Year

The Academic Year begins July 1 of each year and ends on June 30 of the following year. Each Academic Year commences with a period of training, orientation, and similar preparatory activities appropriate to the educational program of each particular student. The SCHOOL shall determine the date on which students commence curricular activities each year.

The SCHOOL will open for operation not later than the thirtieth day of September each school year, unless the mission of the SCHOOL is solely to serve dropouts.

School Dismissal Procedures

The SCHOOL follows the holiday dismissal schedule of the SPONSOR.

For fire drills or other emergencies, the SCHOOL has adopted or will adopt and implement the dismissal procedures of the SPONSOR applicable to the SPONSOR facilities used by the SCHOOL.

Admission

Application/Enrollment Process: Admission to the SCHOOL is in accordance with the procedures delineated in Ohio Revised Code section 3314.06. The number of students accepted for enrollment by the SCHOOL shall not exceed the capacity of the SCHOOL's programs, classes, grade levels, or facilities.

The SCHOOL may enroll students who reside in the SPONSOR school district and who reside in any of the following school districts:

- Ada Local School District,
- Arcadia Local School District,
- Arlington Local School District,
- Bluffton Local School District,
- Cory-Rawson Local School District,
- Elmwood Local School District,
- Fostoria City School District
- Hardin-Northern Local School District,

- Liberty Benton Local School District,
- McComb Local School District,
- North Baltimore Local School District,
- Riverdale Local School District,
- Van Buren Local School District, and
- Vanlue Local School District.

The deadline for receipt of applications shall annually be established by the SCHOOL and may be publicized through such media as the SCHOOL's web site, mass mailings, informational meetings, newspaper articles, and other generally accepted practices. For any academic year, if the number of applications received by the deadline exceeds the capacity of the SCHOOL, qualified students shall be admitted by lot, except that preference shall be given to qualified applicants who attended the SCHOOL in the preceding year, and may be given to qualified applicants who have siblings that attended the SCHOOL in the preceding year. Qualified applicants whose applications are received after the deadline, including midterm applicants, may be admitted so long as their admission does not cause the SCHOOL to exceed the capacity of its programs, classes, grade levels, or facilities.

Records Transfer: Once a child is accepted as a student of the SCHOOL, the parent is asked to notify the home school district of the transfer and a formal notification is sent to the student's previous school informing it of the enrollment and requesting the student's records.

Student Roles and Responsibilities

Students are expected to adhere to behaviors and policies appropriate to a well-functioning democratic society. A Student Handbook has been developed that outlines and defines the rules and regulations for student behavior, as well as the rights and responsibilities of the students, the parents, the staff, and the SCHOOL.

Student Withdrawal Procedures

The SCHOOL's Board of Directors shall adopt an attendance policy that includes a procedure for automatically withdrawing a student from the SCHOOL if the student without a legitimate excuse fails to participate in seventy-two consecutive hours of the learning opportunities offered to the student.

Suspension, Expulsion, Removal, or Permanent Exclusion of Students

The SCHOOL will comply with Ohio Revised Code 3313.66, 3313.661, and 3313.662 concerning suspension, expulsion, removal, or permanent exclusion of students. The SCHOOL'S policies and procedures concerning such actions respect applicable rights of due process and are delineated in a Student Handbook that has been developed or will be developed.

Fees: There is no tuition charged for enrollment. However, as permitted by law, reasonable fees may be assessed by the SCHOOL for specific courses, for such items as books, supplies, and equipment, and for special curricular, co-curricular, or extra-curricular activities. The SCHOOL may also assess fees for a student's failure to return equipment or supplies as required by the SCHOOL, or for the loss or destruction of, or damage to, the SCHOOL's equipment or supplies. The payment of fees may be enforced by the withholding of a student's grades and credits.

EXHIBIT 3(B):
Financial Plan

School Budget

Below is a five-year annual budget detailing sources of revenues and expenditures following the Uniform School Accounting System (USAS) methods of coding and account number structures.

Funding: The SCHOOL's operational budget is primarily funded through ADM funding and related funding provided by the state pursuant to section 3314.08 of the Ohio Revised Code. The SCHOOL's base formula amount shall for each year be the maximum formula amount as defined under Section 3317.02 of the Ohio Revised Code, with no percentage or other reduction in any subsidy or other funding the SCHOOL is eligible to receive.

Audits, Financial Records: The SCHOOL follows operating procedures recommended by the State Auditor, including those related to the presentation, review, discussion, and approval or rejection of a line item budget and regular reports of current and encumbered expenses. Regular audits will occur by the State Auditor.

Estimated Budget / Per-Pupil Expenditures / Base Formula Amount*

Fiscal Year	2021-22	2022-23	2023-24
Fiscal Year Revenues	998,000	1,032,000	1,066,000
Fiscal Year Expenditures	1,288,900	1,326,300	1,367,600
Fiscal Year Balance	852,300	567,000	274,400
Interest Earned Cash Balance End of Fiscal Year	10,000	7,000	3,000
Per-Pupil Expenditures	9,206	9,147	9,117

FY20 - May, 2020

IRN # : 000402 County: Hancock

Type of School: Internet/Computer-based

Contract Term: 06/30/2021 School Name: Findlay Digital Academy

**Statement of Receipt, Disbursements, and Changes in Fund Cash Balances
For the Fiscal Years Ended 2017 through 2019, Actual and
the Fiscal Years Ending 2020 through 2024, Forecasted**

	Actual			Forecasted						
	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024		
Operating Receipts										
State Foundation Payments (3110, 3211)	\$ 1,082,417	\$ 854,237	\$ 815,635	\$ 850,000	\$ 884,000	\$ 918,000	\$ 952,000	\$ 986,000		
Charges for Services (1500)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Fees (1600, 1700)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Other (1830, 1840, 1850, 1860, 1870, 1890, 3190)	\$ 18,958	\$ 16,492	\$ 107,870	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000		
Total Operating Receipts	\$ 1,151,924	\$ 870,729	\$ 923,505	\$ 930,000	\$ 964,000	\$ 998,000	\$ 1,032,000	\$ 1,066,000		
Operating Disbursements										
100 Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
200 Employee Retirement and Insurance Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
400 Purchased Services	\$ 1,031,894	\$ 1,066,445	\$ 784,028	\$ 978,200	\$ 1,014,500	\$ 1,043,500	\$ 1,073,500	\$ 1,107,200		
500 Supplies and Materials	\$ 38,706	\$ 25,117	\$ 13,858	\$ 25,000	\$ 225,800	\$ 232,800	\$ 239,600	\$ 246,800		
600 Capital Outlay - New	\$ 66,843	\$ 10,816	\$ 10,836	\$ 12,000	\$ 12,400	\$ 12,800	\$ 13,200	\$ 13,600		
700 Capital Outlay - Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
800 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
819 Other Debt	\$ 49,549	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Operating Disbursements	\$ 1,186,782	\$ 1,102,376	\$ 808,720	\$ 1,015,200	\$ 1,252,700	\$ 1,288,900	\$ 1,326,300	\$ 1,367,600		
Excess of Operating Receipts Over (Under)	\$ (34,858)	\$ (231,649)	\$ 114,785	\$ (85,200)	\$ (288,700)	\$ (290,900)	\$ (294,300)	\$ (301,600)		
Operating Disbursements										
Nonoperating Receipts/(Disbursements)										
Federal Grants (all 4000 except fund 532)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
State Grants (3200, except 3211)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Restricted Grants (3219, Community School Facilities Grant)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Donations (1820)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Interest Income (1400)	\$ 16,439	\$ 18,968	\$ 20,003	\$ 20,000	\$ 14,000	\$ 7,000	\$ 9,000	\$ 9,000		
Debt Proceeds (1900)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Debt Principal Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Interest and Fiscal Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Transfers - In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Transfers - Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Nonoperating Revenues/(Expenses)	\$ 16,439	\$ 18,968	\$ 20,003	\$ 20,000	\$ 14,000	\$ 7,000	\$ 9,000	\$ 9,000		
Excess of Operating and Nonoperating Receipts Over/(Under) Operating and Nonoperating Disbursements	\$ 56,304	\$ (212,681)	\$ 134,788	\$ (65,200)	\$ (274,700)	\$ (283,900)	\$ (285,300)	\$ (292,600)		
Fund Cash Balance Beginning of Fiscal Year	\$ 1,572,424	\$ 1,553,895	\$ 1,341,314	\$ 1,476,102	\$ 1,410,902	\$ 1,136,202	\$ 852,302	\$ 567,002		
Fund Cash Balance End of Fiscal Year	\$ 1,552,995	\$ 1,341,314	\$ 1,476,102	\$ 1,410,902	\$ 1,136,202	\$ 852,302	\$ 567,002	\$ 274,402		

Revenue:

State Foundation Payments - The Findlay Digital Academy (FDA) is a community school that is sponsored by the Findlay City School District and opened its doors in January 2005. It is a separate entity with its own Board of Directors and "set" of books, which are separate from Findlay City Schools. The FDA does not collect any property taxes. It receives monthly payments from the State of Ohio based on documented hours each student is engaged in learning opportunities. In FY18 FDA began offering a 22+ program for adult to earn a high school diploma.

Note: FY16 FTE/ADM "clawback" settlement is \$576,376 payable over five years, beginning 7/1/2019.

FY2020 assumes funded FTE's to be 125. A 5% increase is expected in fiscal years 2021-2024. No increase in per pupil funding is anticipated in this forecast.

Other Income: consist of 22+ Program revenues and fee's or any miscellaneous income from local sources.

Interest Income - The forecast reflects reduced interest income due to a reduction in surplus.
No change in investment rates are forecasted.

Expenditures:

Salaries and Wages - No expenditures in this category because all personnel are contracted as a purchased service through Findlay City Schools, Hancock County ESC and GOAL Digital Academy.

Benefits - No expenditures in this category because all personnel are contracted as a purchased service through Findlay City Schools, Hancock County ESC and GOAL Digital Academy.

Purchased Services - This includes personnel hired and paid through the Findlay City Schools, Hancock County ESC and GOAL Digital Academy. These costs are reflected in the limited purchased services as salaries and benefits. New hire (Principal) in FY20. Millstream Career Center costs are expected to be less than historical values as FDA has opted-out of membership in Millstream. Rent is expected to remain "flat" in this forecast. A new agreement will need to be negotiated during this forecast. An inflationary increase of 3% is expected for all other services.

Supplies & Capital - Curriculum software purchased in FY20. Otherwise, line items are projected to grow by an inflationary value of 3% throughout this forecast.

Purchase Services/Staffing Assumptions - is another new part of the forecast that Ohio Department has implemented. The Purchased Service costs have been broken down by category. Rent includes currently included utilities and is based on the current agreement and slight increase for a new agreement. Legal fees went up with compliance requirements in FY17.

This category also breaks down the actual and forecasted instruction percentage of the budget, Admin/Operations Percentage of the budget, and the instructional supplies per Teacher and FTE per student. This was calculated by taking the current year revenue amount and dividing it by the number of actual/estimated students for each Fiscal year. Also included is the category is the percent the FDA pays in management fee and sponsor fees which is consistent with current agreements. Audit fees are based on current audit firm agreements and expected reviews from state auditors office. with a slight increase for future years.

The forecast includes the general fund (001) for FY2017 to FY2019 for actual revenues and expenses, with the forecasted amounts being in FY2020 to FY2024. The cost in services are projected level in order to help the board and administration review costs for now and future years. The enrollment projected to be 125 in FY20 and a 5% growth is projected for FY2021 and beyond.

*The Following is an index of the SCHOOL's policies for internal financial control.
All relevant policies are attached*

DA	Fiscal Management Goals
DB	Budget Planning
DC	Funding Proposals and Applications
DD	Revenues from Investments
DE	Bonded Employees and Officers
DF	Fiscal Accounting and Reporting
DG	Inventories (Fixed Assets)
DH	Audits
DI	Purchasing
DI Procedure	Purchasing Procedures
DJ	Expense Reimbursements
DJ Form-1	Professional Meeting Form
DJ Form-2	Monthly Transportation Statement
DK	Credit Card
DM	Education Management Information System (EMIS)
DN	School Properties Disposal
DO	Absence of Treasurer
DP	Student Fees, Fines, Charges
DQ	Duties and Responsibilities Related to Federal Grants
DR	Fundraising Activities and Projects
DS	FTE True Up Policy
DT	Employee Dishonesty and Faithful Performance of Duty Insurance Policy
DU	Appointment of Fiscal Officer

FISCAL MANAGEMENT GOALS

The quantity and quality of learning programs are related to the funding provided and the effective, efficient management of those funds. It follows that the Findlay Digital Academy's purposes can best be achieved through prudent fiscal management.

Due to resource limitations, there is sometimes a temptation to operate so that fiscal concerns overshadow the educational program. Recognizing this, it is essential that the Board take specific action to make certain that education remains central and that fiscal management contributes to the educational program. This concept is incorporated into Board operations and into all aspects of Findlay Digital Academy management and operation.

As trustees of the community's investment in the facilities, materials and operational funds, the Board has a fiduciary responsibility to ensure that the investment is protected and used wisely. Competent personnel and efficient procedures are essential for sound management of fiscal affairs. The Board expects that the Executive Director/Superintendent/Superintendent and the Treasurer keep it informed through reports, both oral and written, of the fiscal management of the Findlay Digital Academy.

With the assistance of the Treasurer and other designated personnel, the Executive Director/Superintendent is expected to develop an efficient and effective procedure for fiscal accounting, purchasing and the protection of plant, grounds, materials and equipment through prudent and economical operation, maintenance and insurance.

The Board seeks to achieve the following goals:

- to engage in thorough advance planning, with staff and community involvement, in order to develop budgets and to guide expenditures to achieve the greatest educational returns for the dollars expended;
- to establish levels of funding, which provide high quality education for the Findlay Digital Academy's students;
- to use the best available techniques for budget development and management;
- to provide timely and appropriate information to all staff with fiscal management responsibilities and
- to establish effective procedures for accounting, reporting, business, purchasing and delivery, payroll, payment of vendors and contractors and all other areas of fiscal management.

[Adoption date: May 10, 2005]

[Reviewed: October 9, 2014]

BUDGET PLANNING

Budget planning is an integral part of program planning so that the annual operating budget may effectively express and implement all programs and activities of the Findlay Digital Academy. Budget planning is a year-round process involving broad participation by administrators and other personnel throughout the Findlay Digital Academy.

The Executive Director/Superintendent and Treasurer are responsible for preparing financial forecasts for at least four years beyond the current fiscal year.

The budget reflects the Findlay Digital Academy's goals, objectives and programs. Any changes or alterations in programs are approved by vote of the Board.

[Adoption date: May 10, 2005]

[Reviewed: October 9, 2014]

LEGAL REFS.: ORC 5705.01; 5705.28-5705.32; 5705.35; 5705.36; 5705.37; 5705.39; 5705.391

FUNDING PROPOSALS AND APPLICATIONS

The Board considers whether to apply for any private, State or Federal grants for which it is eligible. The Executive Director/Superintendent/designee evaluates federally funded programs, State grants, and private grants including their possible benefits to the students in the Findlay Digital Academy and appraises the Board of the worth of each and makes recommendations accordingly.

The Findlay Digital Academy participates to its limit of eligibility in the use of funds provided by the state for the educational benefit of its students.

[Adoption date: May 10, 2005]

[Reviewed: October 9, 2014]

LEGAL REF.: ORC 3313.20

REVENUES FROM INVESTMENTS

All monies are under the control of the Board, which extends to the Treasurer the responsibility of overseeing these funds. In addition to the objectives detailed below, all relevant sections of the Ohio Revised Code are adhered to at all times.

Objectives

The following objectives apply to the management of Findlay Digital Academy funds.

- Investments are made in order to seek preservation of capital in the overall portfolio. To attain this objective, diversification is required in order that potential losses on individual securities, whether by default or erosion of market value, do not exceed the income generated from the remainder of the portfolio.
- The Findlay Digital Academy's portfolio remains sufficiently liquid to enable the Findlay Digital Academy to meet reasonably anticipated operational requirements.
- The portfolio is managed in such a way as to exceed or at least equal the market average rate of return over the course of budgetary and economic cycles, taking into account Ohio law (which restricts the type of investments), safety considerations and cash flow requirements.
- Bank account relationships are managed in order to secure adequate services while minimizing costs.
- All deposits are concentrated in one account except where audit control considerations dictate otherwise.

Public Trust

All participants in the investment process act responsibly as custodians of public trust. Investment officials avoid any transactions that might impair confidence in the government of the School. The Board recognizes that in a diversified portfolio occasional measured losses are inevitable and must be considered within the context of the overall portfolio's investment return.

Investing Authority

The investing authority resides with the Treasurer. Such authority allows for the explicit delegation of authority to persons responsible for investment transactions.

The Treasurer signs and files the investment policies with the Auditor of State.

Authorized Financial Institutions and Dealers

U.S. Treasury and Agency securities and instrumentalities purchased outright are purchased through financial institutions located within the State of Ohio or through “primary securities dealers” located in the State of Ohio, as designated by the Federal Reserve Board, whenever possible. Changing portfolio needs may dictate the use of “primary securities dealers” outside of the State of Ohio. First considerations are given to State institutions.

Repurchase Agreements are transacted only through bank branches and/or through “primary securities dealers” located within the State of Ohio with which the Findlay Digital Academy has a signed Master Repurchase Agreement as required in ORC Chapter 135.

Certificates of Deposit are transacted through commercial banks or savings and loans with either FDIC or FSLIC coverage that have branches within the Findlay Digital Academy.

A list of these authorized institutions and dealers is maintained with the investing authority. Additions and deletions to this list are made when deemed in the best interest of the Findlay Digital Academy.

Authorized Investments

The investing authority may invest on behalf of and in the name of the Findlay Digital Academy in those instruments and other relevant sections of Chapter 135 ORC, at a price not exceeding their fair market value.

Maturity

Market conditions and cash flow requirements are considered in determining the term of an investment. Provided cash flow requirements have been satisfied, maturity length is determined by market conditions and interest rate forecasts, with the goal being to buy where relative value exists along the maturity spectrum.

Diversification

Investments of the Findlay Digital Academy are diversified to eliminate the risk of loss resulting from over concentration of assets in a specific maturity, a specific issue or a specific class of securities. Strategies to achieve this are determined and revised periodically.

Collateral

All investments and deposits are collateralized pursuant to the Ohio Revised Code.

Competitive Bids

All sales and purchases of securities are bid competitively and to the extent practical are placed with the institution yielding the highest return. The right is reserved to reject the bid yielding the highest return on any investment if inconsistent with the investment strategy, i.e., maturity, risk, liquidity, etc.

Internal Controls

The investing authority establishes a system of internal controls, which are documented in writing. An independent auditor reviews the internal controls periodically. The controls are designed to prevent loss of public funds due to fraud, employee error and imprudent actions by employees and officers of the Findlay Digital Academy.

Reporting

The investing authority submits monthly an investment report that summarizes recent market conditions, economic developments and anticipated investment conditions. The report describes the portfolio in terms of security type, maturity and other features. The report contains all transactions executed that month. The report also explains the month's total investment return.

Performance Evaluation

The monthly investment report contains sufficient information to permit an independent organization to evaluate the performance of the investment program.

[Adoption date: May 10, 2005]

[Reviewed: October 9, 2014]

LEGAL REFS.: Intergovernmental Cooperation Act
ORC 135.01-135.21
3313.51

BONDED EMPLOYEES AND OFFICERS

At the time of appointment or re-appointment of the Treasurer, the Board authorizes the Treasurer to execute a bond in an amount determined and approved by the Board.

The Executive Director/Superintendent, Board President and employees who handle school funds are included, at Board expense, in a Position Schedule Bond. Position Schedule Bonds pertain to a specific position, not to an individual.

[Adoption date: May 10, 2005]

[Reviewed: October 9, 2014]

LEGAL REFS.: ORC 3.06

131.18

3313.25; 3313.83

3319.05

5705.412

FISCAL ACCOUNTING AND REPORTING

The Findlay Digital Academy's accounting system is in conformance with the Uniform School Accounting System as prescribed by the Auditor of State for the use of school districts. The Treasurer is responsible for receiving and properly accounting for all funds of the Findlay Digital Academy.

The financial records must be adequate to:

- guide the making or deferring of purchases, the expansion or curtailing of programs and the controlling of expenses;
- ensure that current data are immediately available and in such form that routine summaries can be readily made;
- serve as a guide to budget estimates for future years and to hold expenditures to the amounts appropriated and
- show that those in charge have handled funds within limitations established by law and in accordance with Board policy.

The Board receives financial statements from the Treasurer, which show receipts, disbursements, appropriations, encumbrances, balances, assets and liabilities. The Treasurer makes all other financial reports required by law or by State agencies and submits them to the proper authorities.

The Treasurer provides the Board with any other financial management reports that the Board determines necessary.

Financial records are permanent. The supporting documents may be destroyed only in compliance with the provisions of Ohio law and in compliance with specifications of the Findlay Digital Academy's records commission, the Auditor of State and the Ohio Historical Society.

[Adoption date: May 10, 2005]

[Reviewed: October 9, 2014]

LEGAL REFS.: ORC 117.101; 117.38; 117.43
3301.07
3313.29; 3313.32; 3313.94
3315.04; 3315.13
Chapter 1347
Chapter 5705

INVENTORIES (Fixed Assets)

The Board, as steward of this Findlay Digital Academy's property, recognizes that efficient management and full replacement upon loss requires accurate inventory and properly maintained property records.

The Findlay Digital Academy shall conduct a complete inventory every five years, by physical count, of all Findlay Digital Academy-owned equipment and supplies. For purposes of this policy, "equipment" means a unit of furniture or furnishings, an instrument, a machine, an apparatus or articles which retain shape and appearance with use, is nonexpendable and does not lose its identity when incorporated into a more complex unit.

This Findlay Digital Academy shall maintain a fixed asset accounting system. The fixed asset system shall maintain sufficient information to permit:

- preparation of year-end financial statements in accordance with generally accepted accounting principles;
- adequate insurance coverage and
- control and accountability.

Leased equipment that the Findlay Digital Academy will eventually own must be inventoried.

Any item that has a model number or serial number has that number noted in the description for full identification. All items assigned to a building are the building administrator's responsibility.

All equipment purchased, after the initial inventory, as capital outlay or replacement with a cost of \$1000.00 or more and with an estimated useful life of five years or more are tagged and made part of the equipment inventory.

Title I Asset Policy

Assets that are purchased with Title I funds and/or are provided by a federal agency are subject to additional statutes and regulations. These special rules and guidelines apply in addition to the rules and guidelines stated above. If there is a conflict, the specific provisions of this Policy shall prevail.

Management and Disposal of Equipment Provided by a Federal Agency

All assets that are provided by a federal agency shall be titled in the name of the Federal Government and shall be maintained and disposed of according to standards set or approved by the federal agency.

Management and Disposal of Title I Real Property.

All real property acquired with Title I funds shall be managed and disposed of according to the following rules and guidelines:

- the property shall be titled in the name of the School;
- the property shall only be used for such purposes that are permitted according to the terms of the grant;
- the School shall not sell, give, trade, or take any other action affecting the legal status of the title; and
- when the property is no longer being used for a permitted purpose, then it shall be disposed of in a manner indicated or otherwise approved by the agency who originally granted the funds.

Management and Disposal of Title I Equipment.

All equipment acquired with Title I funds shall be managed and disposed of according to the following rules and guidelines:

- the equipment shall be used in the program or project or which it was acquired so long as needed, whether or not the project or program continues to be supported by Federal funds;
- when the equipment is no longer needed for the original program or project, the equipment may be used in other activities currently or previously supported by a Federal agency, with priority being given to any programs or projects currently or previously supported by the same Federal agency;
- the School shall not use the equipment to provide services for a fee;
- when acquiring replacement equipment, the School must gain the approval of the Federal agency before either using the equipment as a trade-in or selling the equipment and putting the proceeds towards the cost of replacement equipment;
- when the original or replacement equipment is no longer needed, it may be retained, sold or otherwise disposed of, subject to the requirement that if the fair market value of the equipment exceeds \$5,000, the Federal agency may have a right to a portion of the fair market value of the equipment, as determined in accordance with 34 C.F.R. 80.31. State statutes may impose additional obligations upon the sale of such property.

File: DG

A computer generated listing of all equipment is updated annually by the close of the Findlay Digital Academy year, or not later than the second Friday in June of each year. This updated listing is then submitted to the Treasurer's office for computer update.

The Treasurer is assisted by the staff in the performance of this function.

[Adoption date: May 10, 2005]

[Revision date: October 9, 2014]

LEGAL REF.: ORC 117.38; 117.09
OAC 117-2-02; 117-2-05
Federal: 34 C.F.R. 80.31, 34 C.F.R. 80.32

AUDITS

In accordance with State statutes, all Findlay Digital Academy financial records are subject to audit by the Bureau of Inspection and Supervision of Public Offices of the State Auditor's office. The Board has the right to request an independent audit with the approval of the State Auditor's office.

A copy of the Auditor's report is placed on file in the State Auditor's office; another copy is submitted to the Board. The Board makes the audit report available for public inspection.

[Adoption date: May 10, 2005]
[Reviewed: October 9, 2014]

LEGAL REFS.: ORC 117.10; 117.11; 117.12; 117.26; 117.27; 117.28
3313.29

PURCHASING

The function of purchasing is to serve the educational program by providing the necessary supplies, equipment and services. The Board's authority for the purchase of materials, equipment, supplies and services is extended to the Findlay Digital Academy administration through its adoption of the annual appropriations resolution.

The Board declares its intention to purchase competitively without prejudice and to seek maximum educational value for every dollar expended. The purchase of items and services found on lists from the appropriations resolution requires no further Board approval, except in those instances in which, by law or Board policy, the purchases or services must be put to bid.

The Board assigns the Treasurer the responsibility for the quality and quantity of purchases made. The Treasurer is charged with the responsibility to ensure that all purchases do not exceed appropriations and that they are consistent with the approved educational goals and programs of the Digital Academy Board.

[Adoption date: May 10, 2005]

[Reviewed: October 9, 2014]

LEGAL REFS.: ORC 3313.171; 3313.172; 3313.18; 3313.29; 3313.31; 3313.33; 3313.37;
3313.46
3319.04
3327.08
5705.38; 5705.40; 5705.41; 5705.412
Ohio Const. VIII, § 2e

PURCHASING PROCEDURES

Monies under the jurisdiction of the Board may not be expended except upon a warrant drawn against a specific appropriation and against a specific fund. Therefore, no contract or purchase order for the expenditure of money will be made unless there is attached to it a certificate of the Treasurer certifying that the amount required to meet the contract or purchase order has been appropriated and is in the treasury, or is in the process of collection, and is free from previous encumbrance.

Any contract or purchase order issued without such a certificate attached is void, except as the law allows later issuance within 30 days of the certificate and except that, if the amount involved is less than \$1,000, the Treasurer may authorize it to be paid without the ratification or affirmation of the Board. Under certain conditions, the law also allows the Treasurer to issue blanket certification, subject to limitations of time and amount as set by law.

Purchasing procedures are designed to ensure the best possible price for the desired products and services. Procedures for purchasing are developed to require that all purchases are made on properly approved purchase orders and that, for items not put up for bid, price quotations are solicited.

In compliance with the State Use Law, the Board directs the administration to determine if products and services needed by the Findlay Digital Academy may be purchased from the Ohio Industries for the Handicapped. If applicable and convenient, the Findlay Digital Academy will purchase products and/or services from the OIH.

Special arrangements may be made for ordering perishable and emergency supplies.

[Adoption date: May 10, 2005]

[Reviewed: October 9, 2014]

LEGAL REFS.: ORC 3313.46
3327.08
5705.41; 5705.412; 5705.44

EXPENSE REIMBURSEMENTS

Attendance at professional meetings by Findlay Digital Academy shall be governed by the following:

- The Professional Meeting form, provided by the administration office, shall be submitted to the supervisor at least two (2) weeks prior to the date of the meeting. A written approval or rejection will be returned to the applicant from the Executive Director/Superintendent's office.
- Automobile mileage will be reimbursed at the rate of \$0.45 per mile, for staff use of private automobiles. The mileage reimbursement form must be submitted before payment will be made.
- Actual personal expenses incurred as a result of attendance at professional meetings shall be reimbursed up to the following maximums:
 - Lodging – total actual cost is reimbursable. (Receipts must be submitted.)
 - Meals
 - Breakfast - \$4.00 }
 - Lunch -\$7.00 } or \$25.00 total per day
 - Dinner - \$14.00 }
 - (Receipts must be submitted.)
- Total costs of public transportation shall be reimbursable, including taxi fares to and from airports, etc., and/or car rental when necessary.
- Registration fee shall be a legitimate expense and totally reimbursable. When the cost of meals is included as a registration expense or if the meeting includes a banquet as a part of the program, the total cost of such is reimbursable.
- Actual costs of tolls and parking fees are legitimate expenses.
- Professional meeting within a radius of 500 miles of Findlay shall be considered an appropriate request. Those requesting permission to attend meeting outside that limitation may expect to bear additional costs of transportation, except as approved by the Executive Director/Superintendent.
- Attendance at professional meeting shall be authorized in accordance with the need of the Findlay Digital Academy and within the limitations of funds appropriated for this purpose. To accomplish this, the Executive Director/Superintendent may approve a total maximum expenditure to a given professional meeting by a staff member. Such notice shall be provided at the time the request is approved.

[Adoption date: May 10, 2005]

[Revision date: October 9, 2014]

FINDLAY DIGITAL ACADEMY
1. Professional Meeting Form

Name	Purchase Order #
Title of Meeting/Conference	Date(s) of Meeting
Purpose of Meeting	Location of Meeting

2. Estimated Cost of Trip		Actual Cost of Trip	
Miles @ \$0.45/mile	\$	Miles @ \$0.45/mile	\$
Receipts are required for all expenses listed below:		Receipts are required for all expenses listed below:	
Transportation/Air Fare/Taxi	\$	Transportation/Air Fare/Taxi	\$
Lodging	\$	Lodging	\$
Meals (Max \$25.00 per day)	\$	Meals (Max \$25.00 per day)	\$
Registration/Meeting Fees	\$	Registration/Meeting Fees	\$
Parking/Tolls	\$	Parking/Tolls	\$
Other (explain)	\$	Other (explain)	\$
3. TOTAL CLAIM	\$	4. TOTAL CLAIM	\$

Signature of Employee	Date	Signature of Employee	Date
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Signature of Supervisor	Date	Signature of Supervisor	Date
Approved _____	Disapproved _____	Approved _____	Disapproved _____

Signature of Executive Director/Superintendent	Date	Signature of Executive Director/Superintendent	Date
Approved _____	Disapproved _____	Approved _____	Disapproved _____

- NOTE:
- Attach a copy of Purchase Order
 - Attach receipts for all expenses
 - Return claims within two (2) weeks after returning to work
 - Claims shall not include tips, gratuities, telephone charges, telegrams, or postage
 - Total claims shall not exceed the conference allocation for each individual or reimbursement policy of the Findlay Digital Academy.

[Approved May 5, 2005]
[Revision date: October 9, 2014]

CREDIT CARD POLICY

The Board of Directors recognizes the efficiency and convenience afforded the day-to-day operation of the School by establishing a credit card account. A "credit card account" is any bank-issued credit card account, store-issued credit card account, financial institution-issued credit card account, financial depository-issued credit card account, affinity credit card account, or any other card account allowing the holder to purchase goods or services on credit or to transact with the account, and any debit or gift card account related to the receipt of moneys. A "credit card account" does not include a procurement card account, gasoline or telephone credit card account, or any other card account where merchant category codes are in place as a system of control for use of the card account.

A credit card account will be established in the name of the School and will be used for incidental purchases authorized by the Fiscal Officer or the Superintendent. All presentation instruments related to the credit card account shall bear the School's name, including cards and checks. Credit cards shall not be used to circumvent the general purchasing procedures required by law and the policies of the Board. Purchases using the credit card shall be supported by a signed requisition and an itemized receipt. The Fiscal Officer and/or the Superintendent shall retain general possession and control of the credit card account and presentation instruments related to the account, including credit cards and checks. The credit card must be secured at all times in the Fiscal Officer's or the Superintendent's office, with request being made for use to the Fiscal Officer or Superintendent.

Officers or Positions Authorized to Use Credit Card

Only officers/employees of the Board who have received authorization from the Fiscal Officer or Superintendent may authorize and approve credit card transactions. The Fiscal Officer or Superintendent shall document the name and position title of any School officer/employee authorized to use the credit card.

Acquisition, Use and Management of Credit Card

Before an officer/employee may obtain and use the credit card account, credit card, or any checks associated with such account, he/she must sign an acknowledgment that he/she has read and understands this Board policy.

Expenses for which the Credit Card Account May be Used

The credit card may be used only for official business and for the benefit of the School. Credit card expenditures for the following are strictly prohibited: entertainment, alcoholic beverages, personal services, and cash advances/withdrawals. A School officer/employee who utilizes the credit card in violation of Board policy may be subject to disciplinary action, including termination.

Cash Withdrawals and Maximum Credit Limit

Cash withdrawals may not be made with the credit card. An authorized user may incur a level of debt equal to the approved purchase order amount. If the purchase is on an “open”, “blanket”, or “super blanket” purchase order, then the limit is equal to the authorized requisition as authorized by the Superintendent and Treasurer.

Submission of Itemized Receipts

Receipts for any transaction involving the credit card must be obtained by the officer/employee using the card to incur the expense and submitted to the Fiscal Officer or Superintendent at the time that the credit card is returned. If an officer/employee fails to submit a receipt to document a transaction involving the credit card, the officer/employee shall be liable for the expense.

Credit Card Issuance, Reissuance, Cancellation, and Reporting Lost or Stolen Credit Cards

Only the School Fiscal Officer or the Superintendent is authorized to request the issuance, reissuance, or cancellation of a School credit card. If a credit card is lost or stolen, the officer/employee responsible for the credit card’s use and possession shall immediately report that fact to the Fiscal Officer. The Fiscal Officer shall immediately report that the credit card has been lost or stolen to the company that issued the School the credit card, and shall take all action necessary to cancel that credit card so as to ensure that unauthorized purchases are not made with the card.

Misuse of the Credit Card

The following actions/omissions by an officer/employee qualify as misuse of the credit card and may subject the individual to disciplinary action, including termination or other sanctions:

- Use of the credit card for personal expenses
- Use of the credit card for expenses beyond those authorized by the Purchasing Agent and Fiscal Officer
- Permitting any other person to use or possess the credit card
- Using the credit card in any way which violates state or federal law or Board policy
- Using the credit card for cash advances

Knowing misuse of the School’s credit card is a criminal offense under O.R.C. §2913.21.

Report of Credit Card Rewards

The Fiscal Officer shall annually file a report with the Board detailing all rewards received based on the use of the credit card account.

LEGAL REF: O.R.C. §3314.52
Ohio Auditor of State Bulletin 2016-004

Adopted: December 6, 2018

EDUCATION MANAGEMENT INFORMATION SYSTEM
(EMIS)

The Findlay Digital Academy will comply with all reporting required by the state's Education Management Information System.

[Adoption date: May 10, 2005]

[Reviewed: October 9, 2014]

LEGAL REFS: ORC 3301.0714

SCHOOL PROPERTIES DISPOSAL

The Board directs the Executive Director/Superintendent to review the property of the Findlay Digital Academy periodically and to dispose of that material and equipment which is obsolete in accordance with the terms of this property.

Instructional Material

The Findlay Digital Academy reviews instructional materials (i.e. textbooks, library books, manuals, support materials, etc.) periodically to determine the relevance of such materials to the present world and instruction programs. Should the instructional materials be deemed no longer unusable, the following criteria are used to determine possible disposal:

- copyright date 10 or more years old;
- concepts or content do not support the current goals of the curriculum;
- information not current or
- worn beyond salvage.

Equipment

The Findlay Digital Academy inspects the equipment used in the instructional program periodically to determine the condition and usability of such equipment in the current educational program. Should the equipment be deemed no longer serviceable or usable, the following criteria are used to determine possible disposal:

- repair parts no longer readily available;
- repair records indicate no usable life remaining;
- obsolete and/or no longer contributing to the educational program;
- some potential for sale or
- creates a safety or environmental hazard.

Disposition

The Executive Director/Superintendent is authorized to dispose of obsolete instructional and other property by selling it to the highest bidder, by donation to appropriate parties or by proper waste removal. Disposal of surplus property purchased with federal funds shall be disposed of in accordance with federal guidelines.

[Adoption date: May 10, 2005]

[Reviewed: October 9, 2014]

LEGAL REF.: ORC 3313.40; 3313.41

ABSENCE OF THE TREASURER

Pursuant to ORC Section 3313.23, if the Board determines the Treasurer is incapacitated such that he/she is unable to perform the duties of his/her job, the Board may, by majority vote of its members, appoint a person to serve in his/her place pro tempore. During any such period of incapacitation, the Treasurer may be placed on a leave of absence. The Treasurer pro tempore shall perform all the duties and functions of the Treasurer and shall serve until the Board, by majority vote of its members, determines the Treasurer's incapacity is removed or until the expiration of the Treasurer's contract of employment, whichever occurs sooner. The treasurer pro tempore may be removed at any time for cause by a two-thirds vote of the members of the Board. The compensation of the Treasurer pro tempore shall be fixed by the Board. The Treasurer pro tempore shall execute a bond immediately after his/her appointment in accordance with ORC Section 3313.25.

The Board shall determine whether the Treasurer is incapacitated based on any medical report or statement received from (A) his/her physician, or (B) the District's school physician. If the Treasurer is absent or sick more than ten (10) consecutive scheduled work days or establishes an ongoing pattern of intermittent absenteeism, the Board may require medical verification of his/her capacity to serve. In the event of a dispute over such capacity between the Treasurer's physician and the District's school physician, a third opinion from a qualified physician will be sought, at Board expense, which third opinion shall be deemed determinative. The failure or refusal of the Treasurer to cooperate in obtaining medical verification of his/her capacity may be taken into account by the Board in making a decision on the question of his/her capacity under this Policy. The Treasurer may request a hearing before the Board on any action taken under this Policy with respect to his/her capacity, and shall have the same rights at any such hearing as are granted to a teacher in a Board hearing under ORC Section 3319.16.

[Adoption date: October 9, 2014]

LEGAL REF: ORC 3313.24; 3313.25; 3319.16

STUDENT FEES, FINES AND CHARGES

The Board may levy certain charges to students to facilitate the utilization of adequate, appropriate learning materials used in the course of instruction. Fees for these materials and supplies will be established at the beginning of every school year and may vary as the cost of materials and supplies fluctuates. A charge shall not exceed the combined cost of the materials used, freight and/or handling charges, and normal add-on for loss. Money received from resale of such materials shall be deposited as required by statute and accurate accounting of all transactions returned to the treasurer.

The Board directs the superintendent, treasurer and/or designee to prepare a schedule of fees for materials to be used in courses of instruction and also a schedule of charges that may be imposed for damage to school property (which could include books and other school property).

The district does not charge students eligible for free and reduced lunch under the national school lunch act or child nutrition act, a fee for any materials needed to participate fully in a course of instruction. Any fees charged to students eligible for free and reduced lunch under the national school lunch act or child nutrition act will be charged in compliance with state and federal law. This exception only applies to recipients of free lunch and not for students who receive reduced lunch. However, if the district determines that a student is in serious financial need, it may choose to provide any and all such materials at reduced rates or free of charge. This provision does not apply to extra-curricular activities, student enrichment programs or career and technical education, tools, equipment, materials necessary for work-force readiness training in our Millstream program.

Fines

When school property, equipment or supplies are damaged, lost or taken by individuals, a fine is assessed. The fine is reasonable, seeking only to compensate the school for the expense or loss incurred. Free lunch eligibility does not exempt a student from paying fines or damage to school property.

The late return of books, borrowed books, or materials from the school libraries is subject to appropriate fines. All fines collected are sent to the treasurer for deposit into the general fund of the Board of Education.

Collection of Student Fines and Fees

The administration may establish procedures for collection of student fees and fines.

In accordance with RC 3313.642, failure to pay fees and fines may result in the withholding of grades and credits and will not be made available to any student, graduate or anyone requesting the same on his or her behalf until all fees and fines for that student have been paid in full, except where required by law. In the event that the above course of action does not result in the fees being collected, the Board authorizes the superintendent and/or treasurer to take action with the student and/or parents even to the recourse of small claims court for collection.

File: DP

Nothing in this policy restricts the right of access of a parent or student to school records or to receive copies of such records as required by federal and state laws. The principal will advise parents of fees due at the beginning of the school year.

[Adoption date: October 9, 2014]

LEGAL REF; ORC 3313.642

**DUTIES AND RESPONSIBILITIES RELATED
TO FEDERAL GRANTS**

The following duties and responsibilities are imposed upon the School when seeking, obtaining, monitoring, or otherwise administering grant money, as indicated below. This Policy supplements, rather than replaces, other existing and applicable Policies.

Grant Administration

The School shall designate an assigned employee who shall be responsible for ensuring compliance with all internal control measures related to grant money. In order to ensure that grants submitted and obtained by the School are effective and properly administered, the following duties and responsibilities are placed on the assigned employee:

- the duty to monitor all applications for federal grants that have been submitted but are still pending, and to prepare a report or summary regarding the status of all outstanding grant applications, which shall be submitted at each regularly scheduled Governing Authority meeting;
- the duty to monitor the expenditures made from each federal grant and to prepare a report detailing the accumulated amount and type of expenditures made from each grant, which shall be submitted at each regularly scheduled Governing Authority meeting; and
- the duty to review each final expenditure report federal grant for accuracy and completeness, and to reconcile that final expenditure report with the School's other financial records. The assigned employee must follow all internal control guidelines as set forth in the "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States. In the event that an instance of noncompliance is identified by the assigned employee in an internal audit, prompt action must be taken by the School to correct such noncompliance. Contract Procurement When federal grant funds are used to obtain a contract for goods or services, the School shall adhere to the rules below.
- All policies and procedures established by the federal agency providing the grant are controlling, and, to the extent there is any conflict with these Policies, shall prevail.
- Contracts shall be procured through a competitive process as required by law. If a bidding process is used, the contract shall be awarded to the bid which, from the perspective of the School, is most beneficial and cost-effective.
- The School shall carefully review each contract funded with grant money to ensure that the products or services purchased are necessary.

- With respect to equipment or other materials, the School shall compare the advantages and disadvantages associated with leasing versus purchasing.
- The School shall perform a cost analysis before entering or approving any contract.
- All solicitations for products or services which shall be paid with grant money shall contain a sufficient amount of detail and information as required by federal grant regulations.
- The School shall take all necessary steps in assuring that each party it contracts with is willing, able, and intends to fulfill the contract requirements.
- The School shall accurately document each step involved in procurement of a contract involving federal grant monies. This documentation shall indicate the process in which the contracts were procured, the reason for choosing that procurement process, the reason for awarding the contract to the contracting party, an explanation for the lack of competitive bidding, if applicable, and an analysis of the cost of the contract. These records shall be made available to the public upon request.
- The School shall, to the extent reasonably possible, attempt to award contracts involving federal grant money to small businesses, as well as businesses owned or operated by women or minorities.
- All procurement transactions must be conducted in a manner providing full and open competition consistent with 2 C.F.R. §200.319. The School shall ensure that each contract funded with grant money shall contain all necessary elements and provisions as required by the applicable federal grant regulations. Furthermore, federal regulations may require that the party awarded a contract, whether through a bidding process or otherwise, fulfill certain bonding requirements. If such bonding requirements are indicated, the School shall assure that they are carried out. The School must maintain records sufficient to detail the history of all procurements. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, the basis for the contract price (including a cost or price analysis), and verification that the contractor is not suspended or debarred. The School may not subcontract with or award subgrants to any person or company who is debarred or suspended. For all contracts over \$25,000, the School verifies that the vendor with whom the School intends to do business with is not excluded or disqualified. To foster greater economy and efficiency, the School may enter into state and local intergovernmental agreements where appropriate for procurement or use of common or shared goods and services. *Contract Administration.* The School shall ensure that the contracting party complies with all requirements and other provisions imposed by the contract. This duty may be delegated as necessary. Financial Management System The School maintains a proper financial management system in order to receive both direct and state-administered grants and to expend funds associated with a grant award under 2 C.F.R. § 200.302.

Identification

The School shall identify all federal awards received and expended and the federal programs under which they were received. Federal program and award identification must include the CFDA title and number, federal award identification number and year, name of the federal agency, and, if applicable, name of the pass-through entity.

Financial Reporting

Accurate, current, and complete disclosure of the financial results of each federal award or program must be made in accordance with the financial reporting requirements. The assigned employee is responsible for managing the budget and accounts payable of the School related to grant awards.

Accounting Records

The School must maintain records which adequately identify the source and application of funds provided for federally-assisted activities. These must be supported by source documentation.

The assigned employee shall be responsible for compiling timely and accurate financial reports, subject to the review and approval of the Governing Authority. The reports must be prepared and submitted as specified by the financial reporting clause of each grant or contract award, and include monthly and cumulative expenditures, project budgets, and a balance remaining column.

Budgeting

Initial discussions regarding the budget shall begin prior to the School receiving the GAN. The School shall designate at the planning phase the parties involved in the initial budget discussions. The School shall base these early decisions on any prior year's grant award, if applicable, and make adjustments to this initial budget upon receipt of the GAN. The assigned parties shall take into account existing resources in determining the initial budget to determine if existing resources such as unused equipment could benefit the planned program.

The assigned employee reviews the items in the budget to ensure allowability. If it is determined that a cost is not allowable, then revisions to the budget must be made pursuant to this determination.

Once it is determined that all budgeted items are allowable, the budget is sent to the Governing Authority for final review and approval.

Upon receiving the GAN, the Governing Authority shall meet to discuss the initial grant budget and any adjustments which need to be made based on the GAN.

Amending the Budget

Budget revisions are required prior to obligations in an object/functions category exceeding 10% of the most current approved budget cell.

Budget Control

The School monitors its financial performance by comparing and analyzing actual results with budgeted results. The assigned employee shall prepare reports which compare actual expenditures to budgeted amounts at least quarterly.

Spending Grant Funds

The School shall follow any and all federal, state, and local requirements, including those requirements imposed by EDGAR and 2 CFR Part 200 the Uniform Administrative Requirements, and any imposed by the award or grant itself. All costs must be adequately documented.

Direct and Indirect Costs

Determining Whether a Cost is Direct or Indirect: Direct costs are costs identified specifically with a particular final cost objective, such as a federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy. 2 C.F.R. § 200.413(a).

Indirect costs are

2 C.F.R. § 200.56.

Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect costs. 2 C.F.R. § 200.413(a).

The salaries of administrative and clerical staff shall be treated as indirect costs. Direct charging of these costs may be appropriate only if all of the following conditions are met:

Indirect Cost Rate: The School shall approve an indirect cost rate pursuant to 2 C.F.R. Part 230.

Applying the Indirect Cost Rate: Once the School has an approved indirect cost rate, the percentage is multiplied against the actual direct costs (excluding distorting items such as equipment, contracts in excess of \$25,000, pass-through funds, etc.) incurred under a particular grant to produce the dollar amount of indirect costs allowable to that award. 34 C.F.R § 75.564; 34 C.F.R. § 76.569.

Determining Allowability of Costs

When determining how the School will spend grant funds, the assigned employee shall review the proposed cost to determine whether it is an allowable use of federal grant funds *before* obligating and spending those funds on the proposed good or service. All costs supported by federal education funds must meet the standards outlined in EDGAR, 2 CFR Part 3474 and 2 CFR Part 200 (Subpart E). The assigned employee must consider these factors when making an allowability determination.

incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted.

- Administrative or clerical services are integral to a project or activity;
- Individuals involved can be specifically identified with the project or activity;
- Such costs are explicitly included in the budget or have the prior written approval of the federal [] awarding agency; and
- The costs are not also recovered as indirect costs. 2 C.F.R. § 200.413(c).
- Be Necessary and Reasonable for the performance of the federal award. A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision to incur the cost was made. When determining reasonableness of a cost, consideration must be given to:
 - Whether the cost is generally recognized as ordinary and necessary for the operation of the School or the proper and efficient performance of the federal award.
 - The restraints or requirements imposed by factors, such as: sound business practices; arm's- length bargaining; federal, state and other laws and regulations; and terms and conditions of the federal award.
 - Market prices for comparable goods or services for the geographic area.
 - Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the School, its employees, its students, the public at large, and the federal government.
 - Whether the School significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the federal award's cost. 2 C.F.R. §200.404. When determining whether a cost is necessary, consideration may be given to:
 - Whether the cost is needed for the proper and efficient performance of the grant program.
 - Whether the cost is identified in the approved budget or

application. Whether there is an educational benefit associated with the cost. Whether the cost aligns with results and findings from a needs assessment. Whether the cost addresses program goals and objectives and is based on program data.

Allocable to the federal award. A cost is allocable to the federal award if the goods or services involved are chargeable or assignable to the federal award in accordance with the relative benefit received. This means that the federal grant program derived a benefit in proportion to the funds charged to the program. 2 C.F.R. §200.405.

Consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the School.

Conform to any limitations or exclusions set forth as cost principles in the terms and conditions of the federal award.

Consistent treatment of costs for same purpose in like circumstances.

Adequately documented.

Be determined in accordance with general accepted accounting principles (GAAP).

Not included as a match or cost-share, unless the specific federal program authorizes federal ~~SEP~~ costs to be treated as such.

Be the net of all applicable credits. 2 C.F.R. §200.406.

Consider all state and local requirements related to items not addressed by federal rules, such as mileage, hotel points, etc. Additionally, employees must consult federal, State and School requirements when spending federal funds. Compensation for Personal Services-Time and Effort Policy In accordance with this policy, all employees whose compensation is paid, in full or in part, with Federal funds or whose compensation is used as matching funds on a federally funded grant program must maintain time distribution records in accordance with these established criteria. Employees must provide the information required on a timely basis and in accordance with these procedures. Time distribution records must be maintained to prevent disallowance of salary and wages charged to Federal grants. Federal Uniform Grant Guidance, 2 CFR Part 200.430
Definitions Cost Objective: A program, function, activity, award, organizational subdivision, contract, or work unit for which cost data are desired and for which provision is made to accumulate and measure the cost of the processes, products, jobs, capital projects, etc. See §200.28 Uniform Grant Guidance. Employee Compensation: All amounts paid to an employee for services rendered during the award period. Compensation includes salaries, fringe benefits, stipends, bonuses and payments made under supplemental contracts. Multiple Cost Objectives Employees: An employee is considered to work on multiple cost objectives if he or she works on:

- More than one Federal award;
 - A Federal award and a non-Federal award;
 - An indirect cost activity and a direct cost activity;
 - Two or more indirect activities which are allocated using different allocation bases;
 - An unallowable activity and a direct or indirect cost activity; or
 - More than one activity within a Federal award that is separately tracked by the School.
- Personnel Activity Report (PAR):** A document certifying that the amount of time a multiple cost objective employee spends on each cost objective. The PAR must reflect an after-the-fact distribution of the activities performed; account for the total activity for which the employee is compensated; is prepared at least monthly; coincides with one or more pay periods; and must be signed by the employee.

Semi-Annual Certification: A document certifying that a single cost objective employee worked solely on one cost objective. The certification must be prepared at least every six months and must be signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee.

Procedure

All employees paid with Federal funds must complete the appropriate time and effort records. These procedures also apply to employees paid with non-Federal funds that are used as a match (or in-kind contribution) in a Federal program.

Single Cost Objective Employees

An employee who works on a single cost objective must complete a semi-annual certification that indicates the employee worked solely on that cost objective for the period covered by the certification. The certification must be prepared at least every six months. Either the employee or a supervisor with first-hand knowledge of the work performed by the employee must sign and date the semi-annual certification.

A semi-annual certification must:

- Be executed after the work has been completed;
- State that the employee worked solely on activities related to a particular cost objective;
- Name the employee and the employee's position;
- Identify the single cost objective;

- Specify the reporting period;
- Be signed by the employee or a supervisor with first-hand knowledge of the work performed; and
- Be dated. *Multiple Cost Objective Employees.* Employees working on multiple cost objectives must maintain Personnel Activity Reports (PARs) or equivalent documentation indicating the amount of time spent on each cost objective for the period covered by the PAR or equivalent documentation. The PAR or equivalent documentation must be prepared at least every month. The employee must sign and date the PAR or equivalent documentation. A PAR or equivalent documentation must:
 - Be executed after the work has been completed (projections of how an employee is expected to work or position descriptions are not sufficient);
 - Account for the total activity for which each employee is compensated, including part-time schedules or overtime (total activity means all of the time an employee works, not just the amount of time worked on a Federal program) as well as any holiday, sick, and vacation time utilized;
 - Name the employee and the employee's position;
 - Identify all cost objectives including federal program name and CFDA # being worked upon;
 - Specify the reporting period;
 - Be prepared at least monthly and coincide with one or more pay periods;
 - Be signed by the employee (unlike a semi-annual certification a supervisor's signature is not sufficient); and
 - Be dated after the fact (when the work has been completed). The PAR must be supported with documentation of actual effort, not estimates. Supporting documentation could be a work calendar, work product, time log, or class schedules. All multiple cost objective employees must complete the PAR. *Supplemental Contracts* If an employee works overtime, that time must be reflected in the employee's time and effort record. If, however, an employee works in two distinct positions the employee may maintain separate time and effort records for each position. *Stipends* Employees may receive compensation in the form of stipends to participate in activities such as professional development. Employees receiving such stipends for School sponsored activities may satisfy time and effort records by signing the sign-in and sign-out sheets provided at the activity. *Reconciliation* Employee compensation costs shall be charged to Federal programs based on budget estimates that reasonably approximate how an employee will work during the year. The School will reconcile payroll charged as compared to the effort

incurred in each employee's time and effort records at least quarterly. If the School identifies a variance between how an employee's compensation was charged and how the employee actually worked, it will adjust its payroll charges so that the amount charged to Federal funds reflects the employee's actual time and effort. This shall be adjusted annually if an identified variance is less than 10%, or at least quarterly if an identified variance is 10% or more. The School will determine if the variance is an anomaly or if an amendment to the existing approved budget is required. *In-Kind Contributions and Matching* Employees who are paid with non-Federal funds used to meet a Federal match requirement must comply with the time distribution reporting requirements. Employees paid with matching funds who work on multiple cost objectives must complete a personnel activity report. *Document Retention* Time and effort records including any employee supporting documentation must be maintained for a period of at least five (5) years.

Federal Cash Management Policy/Procedures

The School will comply with applicable methods and procedures for payment that minimize the time elapsing between the transfer of funds and disbursement by the School, in accordance with the Cash Management Improvement Act at 31 CFR Part 205.

If the School receives an advance in federal grant funds, the School will remit interest earned on the advanced payment quarterly to the federal agency, as provided for under 2 CFR § 200.305(b)(9).

Payment Methods

Reimbursements: The School will initially charge federal grant expenditures to nonfederal funds. The School Assigned employee will request reimbursement for actual expenditures incurred under the federal grants. All reimbursement requests must in writing and signed by the person requesting reimbursement. The Assigned employee has the right to request additional documentation from the party requesting reimbursement prior to submitting any request. All reimbursements are based on actual disbursements, not on obligations.

Consistent with state and federal requirements, the School will maintain source documentation supporting the federal expenditures (invoices, time sheets, payroll stubs, etc.) and will make such documentation available for the Department of Education review upon request.

Reimbursements of actual expenditures do not require interest calculations.

Advances: To the extent the School receives advance payments of federal grant funds; the School will strive to expend the federal funds on allowable expenditures as expeditiously as possible. Specifically, all drawn downs of federal funds must be expended within 72 hours of receipt.

Cash advances are limited to the immediate cash needs associated with the grant and all advances must be prorated to meet immediate cash needs.

The School will hold federal advance payments in interest-bearing accounts, unless an allowable exception applies. The School will begin to calculate interest earned on cash balances once funds are deposited into the School's account.

Interest will be calculated quarterly. Total federal grant cash balances will be calculated on cash balances per grant and applying the School's interest rate. Within 30 days of the end of the quarter, the School will remit interest earned on U.S. Department of Education grants. The School may retain up to \$500 of interest earned per year.

Timely Obligation of Funds

Obligations are orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the non-Federal entity during the same or a future period.

If the obligation is for:	The obligation is made:
Acquisition of property	On the date which the School makes a binding written commitment to acquire the property
Personal services by an employee of the school	When the services are preformed
Personal service by a contractor who is not an employee of the School	On the date which the School makes a binding written commitment to obtain the services
Public utility services	When the school receives the services
Travel	When travel is taken
Rental property	When the school uses the property
A pre-agreement cost that was approved by the Secretary under the cost principles in 2 CFR part 200, Subpart E-Cost Principles.	One the first day of the project period

Period of Performance of Federal Funds

All obligations must occur on or between the beginning and ending dates of the grant project ("the period of performance").

Regardless of the period of availability, the School must liquidate all obligations incurred under the award not later than 90 days after the end of the funding period unless an extension is authorized. Any funds not obligated within the period of availability or liquidated within the appropriate timeframe are said to lapse and must be returned to the awarding agency.

Carryover

State-Administered Grants: The Tydings Amendment extends the period of availability and permits recipients to “carryover” any funds left over at the end of the initial 15 month period for an additional 12 months. The Assigned employee is responsible for tracking carryover and creating a carryover reporting sheet annually.

Direct Grants: School is authorized to extend a direct grant automatically for one 12-month period. The School must provide written notice of extension to the federal awarding agency at least 10 calendar days before the end of the period of performance specified in the award. This one-time extension may not be exercised merely for the purpose of using unobligated balances. The written notice must provide the reasons for the extension as well as the revised period of performance. Any proposed notice for extension must be approved by the Governing Authority at least 30 days’ prior to the end of the period of performance.

The School will seek prior approval from the federal agency when the extension will not be contrary to federal statute, regulation or grant conditions and:

- The terms and conditions of the Federal award prohibit the extension;
- The extension requires additional Federal funds; or
- The extension involves any change in the approved objectives or scope of the project.

Conflict of Interest Requirements

Standards of Conduct

In accordance with 2 C.F.R. § 200.18(c)(1), the School maintains the following standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts.

No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.

The officers, employees, and agents of the School may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts, unless the gift is an unsolicited item of nominal value.

Any conflict of interest shall be immediately reported to the Assigned employee or the Governing Authority. In the event of a conflict of interest, the officer, employee, or agent involved shall be immediately removed from the contract procurement transaction, which removal shall be documented.

The School shall disclose in writing any potential conflict of interest to the federal awarding agency or pass-through entity in accordance with applicable policies and laws. The annual audit must also include a description of all conflicts which arose throughout the year.

The School must disclose, in a timely manner, any federal criminal law violation involving fraud, bribery, or gratuity violations potentially affecting the federal award.

Disciplinary Actions

Any individual who violates the standards of conduct shall be disciplined in accordance with the School's employee discipline policies.

Record Keeping

Record Retention

The School maintains all records that fully show: (1) the amount of funds under the grant or subgrant; (2) how those funds are used; (3) the total cost of each project; (4) the share of the total cost of each project provided from other sources; (5) other records to facilitate an effective audit; and (6) other records to show compliance with federal program requirements. The School also maintains records of significant project experiences and results. These records and accounts must be retained and made available for programmatic or financial audit.

Collection and Transmission of Records

Records shall be collected and transmitted in accordance with 2 C.F.R. §200.336.

Access to Records

The School provides the awarding agency, Inspectors General, the Comptroller General of the United States, and the pass-through entity, or any of their authorized representatives the right of access to any documents, papers, or other records of the School which are pertinent to the Federal award, in order to make audits, examinations, excerpts, and transcripts. The right also includes timely and reasonable access to the School's personnel for the purpose of interview and discussion related to such documents.

Privacy

The School shall take reasonable measures to safeguard protected personally identifiable information and other information that the awarding agency or pass-through entity designates as sensitive in accordance with all federal, state, and local laws regarding privacy and obligations of confidentiality.

[Adoption date: December 1, 2016]

FUNDRAISING ACTIVITIES AND PROJECTS

All fundraising activities and projects must be approved by the Executive Director/Superintendent or his/her designee prior to commencing the activities. Approval must be obtained from the Executive Director/Superintendent or his/her designee and must be conducted in accordance with the School's fundraising guidelines. Employees must follow all forms; rules; and regulations; maintain accurate records, safeguard funds, and deposit funds appropriately.

Individuals interested in conducting a fundraising activity or project may obtain the forms, from the Executive Director/Superintendent or his/her designee.

[Adoption date: April 3, 2017]

FTE True-Up Policy

Background

Pursuant to O.R.C. §3314.08, the School receives foundation funding. Foundation funding is determined by the School's annualized full-time equivalent ("FTE") enrollment. The School's final FTE is not known until after the fiscal year concludes and is subject to further adjustment by the Ohio Department of Education ("ODE"). Although final FTE is not known until after the fiscal year, the School receives foundation funding payments on a monthly basis during the fiscal year. These monthly payments are based on estimates of enrollment.

Accordingly, the School recognizes that after the fiscal year concludes, the School's final FTE may not reflect the monthly estimates of enrollment. Furthermore, the School recognizes that after the fiscal year concludes, the foundation funding received may need to be reconciled with ODE.

Applicable Agreements

Adjustments to FTE may affect payment obligations under certain agreements with third parties ("Applicable Agreements"). Applicable Agreements may include, but are not limited to, agreements where payment is based on a percentage of funds received or the School's FTE. Where adjustments occur after payment is made, the School is required to reconcile payment under Applicable Agreements ("True Up").

Whether an agreement both (1) is an Applicable Agreement and (2) requires a True Up is determined by the terms of each agreement. Therefore, the School must obtain a legal opinion from legal counsel to determine whether an agreement is an Applicable Agreement and a True Up is required. This practice is consistent with the recommendations of the Auditor of State.

The Governing Authority recommends that, where practicable, the School avoid entering agreements that require True Up.

True Up Payments

If a True Up is required, the School shall not begin True Up until after both:

- (1) ODE has issued its final FTE adjustment for the applicable fiscal year, and
- (2) any and all appeals involving the School's FTE calculation are adjudicated.

Terms of True-Up

Unless the Applicable Agreement includes provisions for conducting a True Up, the Board shall require a Board approved, written agreement with the third party specifying (1) the True Up amount, (2) the payment period, (3) whether the School is requiring collateral or other assurances for future re-payment, and (4) other applicable terms and conditions.

Adoption date: December 7, 2017]

**EMPLOYEE DISHONESTY AND FAITHFUL PERFORMANCE OF DUTY
INSURANCE POLICY**

The Board shall use an employee dishonesty and faithful performance of duty insurance policy, rather than a surety bond, to cover losses caused by the fraudulent or dishonest actions of, and the failure to perform a duty prescribed by law for, officers, employees, or appointees that would otherwise be required to give an individual surety bond to qualify for the office or employment before entering upon the discharge of duties imposed by the office or employment. Said insurance policy shall apply to the officer, employee, or appointee before the beginning of the individual's term of office or employment and the officer, employee, or appointee shall not commence the discharge of duties until coverage is documented with the Board.

The coverage amount for an officer, employee, or appointee under an employee dishonesty and faithful performance of duty insurance policy shall be equal to or greater than \$_____.

[Adoption Date: December 5, 2019]

APPOINTMENT OF THE FISCAL OFFICER

As required by law, the Board of Directors shall have a designated Fiscal Officer. The Fiscal Officer shall hold a valid license to be a school district treasurer.

The Fiscal Officer shall be employed by or engaged under a contract with the Board of Directors. However, the Board of Directors may adopt a resolution waiving the Board of Directors as the party responsible to employ or contract with the designated Fiscal Officer, provided the Sponsor also approves the resolution. The resolution shall be valid for one year and shall be submitted to ODE. A new resolution shall be adopted for each year that the Board of Directors wishes to waive this requirement.

[Adoption Date: December 5, 2019]

EXHIBIT 3(C): **Management and Administrative Plan**

Governing Authority

The governing authority of the SCHOOL is the Findlay Digital Academy Board of Directors ("Board of Directors"). The Board of Directors is responsible for:

- helping create, approve, and monitor the SCHOOL's annual budget
- developing policies to guide the operation of the SCHOOL
- securing funding for the SCHOOL
- maintaining a commitment to the vision, mission, and belief statements of the SCHOOL and the children it serves.
- carrying out the provisions of the Successor Contract.

School Management and Administration: The SCHOOL's Executive Director, who is the chief operating officer of the SCHOOL, has primary responsibility for day-to-day operations of the SCHOOL. The Executive Director oversees and coordinates the daily operation and management of the SCHOOL. The Executive Director also serves as a liaison between the SCHOOL and the SPONSOR, as well as between the SCHOOL and its contractors.

Employees

As a conversion community school, all employees, if any, of the SCHOOL who were previously members of a recognized bargaining unit of the SPONSOR remain members of that unit and are entitled to all the rights, compensation, and benefits thereunder. New employees of the SCHOOL who were not previously members of a recognized bargaining unit of the SPONSOR shall likewise become members of the appropriate bargaining unit of the SPONSOR and shall be entitled to all rights, compensation, and benefits thereunder.

Personnel employed by the SCHOOL who do not qualify for membership in a bargaining unit shall be governed by the personnel policies adopted by the Board of Directors for non-bargaining unit personnel.

Employee Health and Other Benefits Employees who are members of a SPONSOR bargaining unit shall receive the applicable benefit package. Unless otherwise approved by the SPONSOR, the SCHOOL endeavors to offer other employees the same benefit package as comparable employees of the SPONSOR, participating in the benefit programs of the SPONSOR to the extent reasonably possible.

Sick leave accrued as a SPONSOR employee may be utilized by that employee in the SCHOOL in accordance with Section 3314.10 of the Ohio Revised Code.

Disposition of Employees If Successor Contract Not Renewed In the event that this Successor Contract is terminated or not renewed pursuant to Section 3314.07, the SCHOOL shall have no further contractual obligation to employees, except as may otherwise be provided in the individual contract of employment. The SPONSOR shall reemploy its former employees who are within the three-year leave of absence period prescribed by Section 3314.10 of the Ohio Revised Code in accordance with the SPONSOR's policy concerning the same. Otherwise, reasonable efforts will be made to out-place the SCHOOL's employees. However, nothing in this paragraph shall be construed as creating an expectancy of continued employment by the SCHOOL or the SPONSOR.

Teacher Qualifications All teachers are certified/licensed as required by law. In instances where temporarily certified/licensed teachers are used, those individuals must work toward appropriate certification in order to continue teaching at the SCHOOL. Teachers are sought who have an interest in, and have the skills needed to, serve the particular needs of the target student population. Teachers must also have, or be willing to acquire, skills related to the educational program of the SCHOOL, including those related to specialized technologies employed in the educational program.

In the Event of Financial Difficulty or School Closure

In the event that the SCHOOL experiences financial difficulties that threaten the continued operation of the SCHOOL, the SCHOOL and SPONSOR shall seek collaborative strategies for remedying such difficulties. If the parties are unable to agree on such strategies or if the strategies fail to alleviate the problems within a ninety day period, the SPONSOR may intervene in the operations of the SCHOOL and may require the SCHOOL to reduce expenses and/or increase revenues through actions which may include but need not be limited to the following: joint operation and staffing of the SCHOOL by the SCHOOL and SPONSOR on a temporary or long-term basis, limitation or expansion of enrollment, modification of the SCHOOL's mission, changes in the ages or grade levels served by the SCHOOL, changes in the focus of the curriculum or range of educational offerings, and assignment of students for a portion or all of the school day to classes operated by the SPONSOR, among other actions. At its discretion and as permitted by law, the SPONSOR may grant or loan funds and other resources to the SCHOOL. Other resources within the community and elsewhere shall also be sought and an educational foundation may be established. If the financial difficulties are not resolved to the satisfaction of both parties through collaborative efforts or otherwise, or if the SCHOOL anticipates closure or actually closes prior to the end of a school year for any reason, the SPONSOR shall assist in the transition of employees as provided herein; and the professional staff of SPONSOR shall assist the students of the SCHOOL in transitioning to the schools of the SPONSOR or, alternatively, in identifying and transitioning to other schools. The parties shall cooperate to ease the transition of, and minimize any adverse effects upon, the students and employees of the SCHOOL.

Resolution of Disputes Between the SCHOOL and the SPONSOR

If, through the informal processes of discussion and negotiation, the Board of Directors and the SPONSOR are unable to resolve differences arising from the operation of the SCHOOL or the interpretation of this Successor Contract, either party may request the services of a mediator appointed by the Federal Mediation and Conciliation Service (FMCS) in accordance with the regular procedures of that Service. If, sixty (60) days after the mediation process is commenced, the parties are still unable to reach agreement, the parties may, by mutual consent, proceed to binding arbitration of the dispute. Such arbitration shall be conducted by an arbitrator selected by mutual agreement of the parties or, if the parties are unable to agree on such selection, by an arbitrator appointed by the FMCS in accordance with its regular procedures. Any fees required by the FMCS or the arbitrator shall be borne by the parties equally; otherwise, each party shall bear its own costs. If the parties, after the failure of the mediation process described above, do not mutually agree to proceed to binding arbitration, each shall then be left to whatever legal remedies may exist under law.

EXHIBIT 4: **Assessment and Accountability Plan**

for the **FINDLAY DIGITAL ACADEMY** *A CONVERSION COMMUNITY SCHOOL*

The SCHOOL shall assess student achievement, and the success of the SCHOOL's performance shall be evaluated, according to the academic and other goals and methods of measurement described below, among others, giving due consideration to the academic achievement of students at the time they enter the SCHOOL and circumstances extrinsic to the SCHOOL that may affect the performance of the students while enrolled. These goals and methods of measurement may be augmented or modified from time to time by the SCHOOL subject to the approval of the SPONSOR.

Academic Assessment and Accountability

Assessment System

The SCHOOL shall use traditional assessment tools to determine achievement levels of individual students, independent of conventional grade-level designations. The goal is to advance each individual student to higher levels of performance in each subject area. State achievement and diagnostic tests are administered, and off-year assessment may be conducted through use of other standardized tests. Other assessment tools are utilized in order to facilitate interventions, and modifications of instruction that will enhance the success of the students. The administrative team will monitor the instructional process so that appropriate modifications occur.

Participation in Testing and Assessments

Statewide mandated achievement tests, diagnostic assessments, or other tests or assessments (including any required to determine value-added progress) will be administered as required by law. Unless exempted by law, students will be required to participate in tests and assessments applicable to them. Students who do not participate in the tests for two consecutive years can be removed from the academy.

Academic Goals and Accountability

The SCHOOL and the SPONSOR recognize that state law requires this SUCCESSOR CONTRACT to include performance standards, including but not limited to all applicable report card measures and the academic goals to be achieved and the method of measurement that will be used to determine progress toward these goals, which shall include the statewide achievement assessments. Accordingly, the PARTIES agree to the following Primary Measures and Secondary Measures.

Each academic measure/indicator is an annual metric. For purposes of renewal, the SCHOOL will meet minimum academic expectations for renewal if it Achieves Standards in Primary Measures. The SCHOOL Achieves Standards in Primary Measures if:

(1) for each Primary Indicator, the SCHOOL “meets standards” or “exceeds standards” for all academic years in the Term, or

(2) for each Primary Indicator, SCHOOL “meets standards” or “exceeds standards” for each Indicator for the two most recent academic years in the Term.

The Parties recognize and agree that the SCHOOL’s inability to Achieve Standards in a Primary Measure does not prohibit renewal. If the SCHOOL does not Achieve Standards, the SPONSOR may grant renewal provided the SCHOOL implements a Corrective Action Plan agreed to by the PARTIES.

Secondary Measures are considered for renewal. If the SCHOOL does not “meet” or “exceed” standards for each Secondary indicator for a majority of the years in the Term, the SPONSOR may condition Renewal on the SCHOOL implementing a Corrective Action Plan.

Primary Measures				
Primary Indicator	Exceeds Standards	Meets Standards	Does Not Meet Standards	Falls Far Below Standards
Graduation Rate (Combined).	40% and above.	12-39.9%.	2.5-11.9%.	2.49% and below.
Graduation Rate (4 year).	36% and above.	8.0-35.9%.	2.5-7.9%.	2.49% and below.
Graduation Rate (5 year).	40% and above.	12-39.9%.	2.5-11.9%.	2.49% and below.
Graduation Rate (6 year).	40% and above.	12-39.9%.	2.5-11.9%.	2.49% and below.
Graduation Rate (7 year).	40% and above.	12-39.9%.	2.5-11.9%.	2.49% and below.
Graduation Rate (8 year).	40% and above.	12-39.9%.	2.5-11.9%.	2.49% and below.
Graduation Rate (Combined) vs. Similar Schools ¹ .	Ranked in the top 40 th percentile in graduation rate.	Ranked in the top 40.1 th - 60 th percentile in graduation rate.	Ranked in the top 60.1 th - 80 th percentile in graduation rate.	Ranked in the bottom 20 th percentile (80 th - 100 th percentile).
Graduation Rate (Combined) vs. All Ohio Dropout Recovery Schools.	Ranked in the top 40 th percentile in graduation rate.	Ranked in the top 40.1 th - 60 th percentile in graduation rate.	Ranked in the top 60.1 th - 80 th percentile in graduation rate.	Ranked in the bottom 20 th percentile (80 th - 100 th percentile).

¹ Similar Schools include: Accelerated Academy, Eagle Academy, Polly Fox Academy, Townsend Community School, TRECA Digital Academy.

Secondary Measures				
Secondary Indicator	Exceeds Standards	Meets Standards	Does Not Meet Standards	Falls Far Below Standards
Achievement (High School Test Passage Rate).	50% and higher.	32-49.9%.	25-31.9%.	24.9% and below.
Gap Closing (Annual Measurable Objectives).	Exceeds standards on state report card.	Meets standards on state report card.	Does not meet standards on state report card.	N/A
Progress.	Exceeds standards on state report card.	Meets standards on state report card.	Does not meet standards on state report card.	N/A
Overall School Rating.	Exceeds standards on state report card.	Meets standards on state report card.	Does not meet standards on state report card.	N/A/
Graduation Rate (4 year) vs. Similar Schools.	Ranked in the top 40%.	Ranked in the top 40.1th - 60 th percentile in graduation rate.	Ranked in the top 59.9-80%.	Ranked 80.1% - 100%.
Graduation Rate (5 year) vs. Similar Schools.	Ranked in the top 40 th percentile in graduation rate.	Ranked in the top 40.1th - 60 th percentile in graduation rate.	Ranked in the top 60.1 - 80% percentile in graduation rate.	Ranked in the bottom 20 th percentile (80th- 100 th percentile).
Graduation Rate (6 year) vs. Similar Schools.	Ranked in the top 40 th percentile in graduation rate.	Ranked in the top 40.1th - 60 th percentile in graduation rate.	Ranked in the top 60.1 - 80% percentile in graduation rate.	Ranked in the bottom 20 th percentile (80th- 100 th percentile).
Graduation Rate (7 year) vs. Similar Schools.	Ranked in the top 40 th percentile in graduation rate.	Ranked in the top 40.1th - 60 th percentile in graduation rate.	Ranked in the top 60.1 - 80% percentile in graduation rate.	Ranked in the bottom 20 th percentile (80th- 100 th percentile).

Graduation Rate (8 year) vs. Similar Schools.	Ranked in the top 40 th percentile in graduation rate.	Ranked in the top 40.1 th - 60 th percentile in graduation rate.	Ranked in the top 60.1 - 80% percentile in graduation rate.	Ranked in the bottom 20 th percentile (80 th - 100 th percentile).
Student Attendance.	70% attendance rate.	60-69.9% attendance rate.	50-59.9% attendance rate.	49.9% or lower Attendance rate.
Student Attendance – (Economically Disadvantaged).	70% attendance rate.	60-69.9% attendance rate.	50-59.9% attendance rate.	49.9% attendance rate or lower.
Student Attendance – Students (Male).	70% attendance rate.	60-69.9% attendance rate.	50-59.9% attendance rate.	49.9% attendance rate or lower.
Student Attendance – Students (Female).	70% attendance rate.	60-69.9% attendance rate.	50-59.9% attendance rate.	49.9% attendance rate or lower.

Secondary Measures – Mission Specific

The following student measures are additional academic and nonacademic indicators of student performance based on the SCHOOL's mission.

The School will administer an annual survey to students that ask the following questions. In responding to the questions, the student should have the options: strongly agree, agree, neither agree nor disagree, disagree, strongly disagree, and not applicable.

Secondary Indicator	Exceeds Standards	Meets Standards	Does Not Meet Standards	Falls Far Below Standards
Mission Specific: Students develop good work habits such as being responsible, on time, & disciplined.	More than 50% of students "agree" or "strongly agree" with this statement.	45-50% of students "agree" or "strongly agree" with this statement.	40-44.9% of students "agree" or "strongly agree" with this statement.	Less than 40% of students "agree" or "strongly agree" with this statement.
Mission Specific: Students develop values of hard work, honesty, and tolerance of others.	More than 50% of students "agree" or "strongly agree" with this statement.	45-50% of students "agree" or "strongly agree" with this statement.	40-44.9% of students "agree" or "strongly agree" with this statement.	Less than 40% of students "agree" or "strongly agree" with this statement.
Mission Specific: Students use technology to find, organize, and present information.	More than 50% of students "agree" or "strongly agree" with this statement.	45-50% of students "agree" or "strongly agree" with this statement.	40-44.9% of students "agree" or "strongly agree" with this statement.	Less than 40% of students "agree" or "strongly agree" with this statement.
Mission Specific: Students establish both personal and career goals.	More than 50% of students "agree" or "strongly agree" with this statement.	45-50% of students "agree" or "strongly agree" with this statement.	40-44.9% of students "agree" or "strongly agree" with this statement.	Less than 40% of students "agree" or "strongly agree" with this statement.
Satisfaction: "Would you recommend Findlay Digital Academy."	More than 70% of students mark "yes."	50-69.9% of students mark "yes."	40-49.9% of students mark "yes."	Less than 40% of students mark "yes."

Exit Goals

The SCHOOL expects its students to be competent in basic skills, to be able to apply them to real life situations, to be intelligent decision makers, and ultimately, to be contributing members of society.

To enhance students' readiness for the working world and for contributing to a democratic society, the SCHOOL has established the following *Exit Goals* for SCHOOL graduates:

Graduates should:

- Have the requisite academic skills;
- Understand and be able to use extensive teaming and problem-solving skills both in the workforce and in life;
- Be trained in skills necessary to become lifelong learners;
- Have a thorough knowledge of computer skills and the processes that allow for their real-life application;
- Have demonstrated high ethical standards in the submission of work;
- Have demonstrated work-readiness skills including a strong work ethic, punctuality and timeliness, excellent attendance, and reliability.

In order to graduate, students must have completed a minimum of 20 units of instruction and have passed all parts of the Ohio Graduation Test, or earned the necessary points on the End of Course Exams (AIR tests) unless excused from passing the Mandatory State Tests through an IEP. Students are also required to take the ACT and participate in MAP testing. Students will be required to successfully pass any tests required by ORC.

Graduation Requirements. In order to graduate, students must have satisfied the applicable requirements for graduation under law. As such requirements have been in flux, the specific requirements are not stated below.

Fiscal Performance

Auditor reports, cash flow statements, enrollment and other relevant reports shall be made available for review.

Unless the Indicator states otherwise, each indicator an annual metric/target.

Indicator	Exceeds Standards	Meets Standards	Does Not Meet Standards	Falls Far Below Standards
Cash Flow. (Annual Metric)	Cash flow is positive for the two most recent years.	Cash flow is positive for at least one of the two most recent years.	Cash flow is not positive for at least one of the two most recent years.	Cash flow is negative for the last three consecutive years.
Ratio of Assets to Liabilities. (Annual Metric)	Ratio is greater than or equal to 1.1 for at least the two most recent years.	Ratio is between 1.0 and 1.1 for at least the most recent year.	Ratio is below 1.0 for either (A) the most recent year or (B) the two most recent years out of three years.	Ratio is .9 or less (A) for the most recent year or (B) 2 of the 3 most recent years.
Enrollment: Predicted vs. Actual Enrollment. (Annual Metric)	Enrollment is within 90% of budgeted enrollment.	Enrollment is within 80-89.9% of budgeted enrollment.	Enrollment is within 75-79.9% of budgeted enrollment.	Enrollment is less than 75% of budgeted enrollment.
Results of Audits by the Auditor of State. (Annual Metric)	No findings for recovery, noncompliance citations, questioned costs, or material weaknesses.	Audit contains a finding for recovery, noncompliance citations, questioned costs, or material weaknesses, but the School resolved the issue timely.	Audit contains multiple findings for recovery, noncompliance citations, questioned costs, or material weaknesses.	Audit contains multiple findings for recovery, noncompliance citations, questioned costs, or material weaknesses for consecutive years.

Operational Performance

Unless the Indicator states otherwise, each indicator is an annual metric.

Operational Performance				
Indicator	Exceeds Standards	Meets Standards	Does Not Meet Standards	Falls Far Below Standards
<p>During the Contract's term, has the School materially complied with the educational program described in the Contract?</p> <p>(Over the Term)</p>	<p>The School has complied with the material terms in the educational program.</p>	<p>The School has not complied with all material terms in the educational program, but has remedied deficiencies in a timely manner.</p>	<p>The School has not complied with all material terms in the educational program, has made efforts to remedy deficiencies, but remedies are not timely.</p>	<p>The School has failed to implement the educational program described in the Contract and has not made efforts to remedy deficiencies.</p>
<p>Did the School protect students pursuant to Ohio law?</p> <p>(Annual Metric)</p>	<p>The School materially complies with all applicable laws and the Sponsor Contract regarding:</p> <ul style="list-style-type: none"> - Policies and practices related to admissions, lottery, and orientation - Policies and practices related to discipline of students -Accommodations for students requiring special education - Conferences with parents / students. 	<p>The School materially complies with all applicable laws and the Sponsor Contract regarding:</p> <ul style="list-style-type: none"> - Policies and practices related to admissions, lottery, and orientation - Policies and practices related to discipline of students -Accommodations for students requiring special education - Conferences with parents / students, but has remedied deficiencies in a timely manner. 	<p>The School materially complies with all applicable laws and the Sponsor Contract regarding:</p> <ul style="list-style-type: none"> - Policies and practices related to admissions, lottery, and orientation - Policies and practices related to discipline of students -Accommodations for students requiring special education - Conferences with parents / students and the School has made efforts to remedy deficiencies, but remedies are not timely and/or effective. 	<p>The School materially complies with all applicable laws and the Sponsor Contract regarding:</p> <ul style="list-style-type: none"> - Policies and practices related to admissions, lottery, and orientation - Policies and practices related to discipline of students -Accommodations for students requiring special education - Conferences with parents / students and the School has not made efforts to remedy deficiencies.

Governance Performance

Unless the Indicator states otherwise, each indicator is an annual metric.

Governance Performance				
Indicator	Exceeds Standards	Meets Standards	Does Not Meet Standards	Falls Far Below Standards
During the Contract's Term, did the Governing Authority understand and complete its duties? (Over the Term)	N/A	Governing Authority meetings complied with Open Meeting requirements, observed rules of order, and demonstrated appropriate levels of oversight.	Governing Authority meetings met two of the three: complied with Open Meeting requirements, observed rules of order, and provided appropriate levels of oversight.	Governing Authority meetings met one or met none of the following: complied with Open Meeting requirements, observed rules of order, and demonstrated appropriate levels of oversight.
Each year, the number of meetings held, where quorum is met. (Annual Metric)	6 meetings.	5 meetings.	4 meetings.	3 meetings.
Each year, did the Governing Authority participate in trainings required by law and/or Contract? (Annual Metric)	The School's Governing Authority participated in training required by law and in additional professional development and/or other training sessions.	The School's Governing Authority participated in training required by law.	The School's Governing Authority did not participate in training required by law for the most recent year, but did participate in training in the prior year.	The School's Governing Authority did not participate in training required by law for the two most recent years.

EXHIBIT 5:
High Stakes Review

for the
FINDLAY DIGITAL ACADEMY
A CONVERSION COMMUNITY SCHOOL

This High Stakes Review is part of the Contract Renewal process and is to take place prior to contract renewal. The High Stakes Review is a rigorous evaluation of the School's performance over the entire term in five areas: Academic Performance, Finance, School Operations, and Governance.

The High Stakes Review contains five parts. Parts I- Parts IV correspond with measures and standards identified in the Exhibit 4, Assessments and Accountability. Part V contains additional questions regarding the SCHOOL's Governance. As these questions are not included as Assessments, measures and standards are included.

For Part I, the High Stakes Review asks "Did the School Achieve Standards"? This is based on how the term "Achieve Standards" is defined in Exhibit 4.

For Part II, the High Stakes Review asks the Reviewer to identify Overall Performance. Overall Performance is met if the SCHOOL "meets standards" or "exceeds standards" for a majority of the academic years in the Term, or if the SCHOOL "meets standards" or "exceeds standards" for specific Indicator for the two most recent academic years in the Term.

For Parts III, IV, and V, the High Stakes Review asks the Reviewer to identify Overall Performance. Overall Performance is met if the SCHOOL "meets standards" or "exceeds standards" for all academic years in the Term, or if the SCHOOL "meets standards" or "exceeds standards" for the specific Indicator for the two most recent academic years in the Term.

Part I: Primary Student Performance

1. Annual Graduation Rate

	4 Year		5 Year		6 Year		7 Year		8 year	
	Rate	Standard								
2021-22										
2022-23										
2023-24										
Term -Did the School Achieve Standards?										

2. Graduation Rate - Comparison

Combined Graduation Rate						
	Findlay Digital Academy		Similar Schools		All Dropout Recovery Schools	
	Rate	Performance Standard	Per-centile	Performance Standard	Per-centile	Performance Standard
2021-22						
2022-23						
2023-24						
Term -Did the School Achieve Standards?						

Part II: Secondary Student Performance Measures

1. Achievement (High School Test Passage Rate)

	Rate	Performance Standard
2021-2022		
2022-2023		
2023-2024		
Overall Performance.		

2. Gap Closing (Annual Measurable Objectives)

	Rate	Performance Standard
2021-2022		
2022-2023		
2023-2024		
Overall Performance.		

3. Progress

	Rate	Performance Standard
2021-2022		
2022-2023		
2023-2024		
Overall Performance.		

4. Overall School Performance

	Rating	Performance Standard
2021-2022		
2022-2023		
2023-2024		
Overall Performance.		

7. Mission Specific – Student Survey Feedback

	Students develop good work habits such as being responsible, on time, & disciplined		Students develop values of hard work, honesty, and tolerance of others		Students use technology to find, organize, and present information		Students establish both personal and career goals	
	Percent	Performance Standard	Percent	Performance Standard	Percent	Performance Standard	Percent	Performance Standard
2021-2022								
2022-2023								
2023-2024								
Overall Performance.								

8. Satisfaction: Student Survey Feedback - “Would you recommend Findlay Digital Academy”

Year	Percent	Performance Standard
2021-2022		
2022-2023		
2023-2024		
Overall Performance.		

Part III: Fiscal Performance / Financial Viability

1. Cash Flow

Year	Perf. Standard	Description / Notes
2021-2022		
2022-2023		
2023-2024		
Overall performance.		

2. Ratio of Assets to Liabilities

Year	Perf. Standard	Description / Notes
2021-2022		
2022-2023		
2023-2024		
Overall performance.		

3. Enrollment Predicted vs. Actual Enrollment

Year	Perf. Standard	Description / Notes
2021-2022		
2022-2023		
2023-2024		
Overall performance.		

4. Result of Audits by Auditor of State

Year	Perf. Standard	Description / Notes
2021-2022		
2022-2023		
2023-2024		
Overall performance.		

Part IV: Operational Performance

1. Material Compliance

Year	Perf. Standard	Description / Notes
2021-2022		
2022-2023		
2023-2024		
Overall performance.		

2. Did the School Protect Student Pursuant to Ohio Law

Year	Perf. Standard	Description / Notes
2021-2022		
2022-2023		
2023-2024		
Overall performance.		

Part V: Governance

1. Governing Authority Duties

Term	Perf. Standard	Notes
Overall performance. (over term)		

2. Quorum – Governing Authority Meetings

Year	Perf. Standard	Description / Notes
2021-2022		
2022-2023		
2023-2024		
Overall performance.		

3. Governing Authority Training

Year	Perf. Standard	Description / Notes
2021-2022		
2022-2023		
2023-2024		
Overall performance.		

EXHIBIT 6: **Closing Procedures**

for the **FINDLAY DIGITAL ACADEMY** *A CONVERSION COMMUNITY SCHOOL*

Proper legal procedure and due process is essential to avoid controversy, or the continuation of a SCHOOL that has been suspended or terminated. Due process is necessary for transparency to the public and legal compliance of the SPONSOR.

Notice of Probation

The SPONSOR shall provide the SCHOOL with a Notice of Probation, and a Corrective Action Plan will be developed. The SCHOOL will be given adequate time to compile with the Correction Action Plan.

Notice of Suspension

If the SCHOOL does not fulfill the Corrective Action Plan, then the SPONSOR will send the SCHOOL the Notice of Suspension. The SCHOOL will have five (5) business days to submit to the SPONSOR a proposal to remedy the foregoing conditions cited as reasons for the suspension, or the SCHOOL will face potential closure and/or contract termination.

Notice of Termination

If it becomes necessary to do so, the SPONSOR will send the SCHOOL the Notice of Termination of Community SCHOOL Contract-

The SCHOOL may, within fourteen (14) days of receipt of the notice, request an informal hearing before the SPONSOR. This request must be in writing. Upon receipt of the proper written notice, the SPONSOR will hold an informal hearing within fourteen (14) days thereafter. Not later than fourteen (14) days after the hearing, the SPONSOR will issue a written decision either affirming or rescinding the decision to terminate the contract.

Community SCHOOL Closing Procedures and Assurance Form

Upon termination of the contract, by law or by contract provision all equipment, supplies, real property, books, furniture or other assets of the SCHOOL shall be distributed in accordance with Ohio Revised Code 3314.074. The SCHOOL and SPONSOR will follow the ODE Closing Procedures guidelines and the Treasurer, Governing Authority and Administrators will remain active throughout the closure process.

EXHIBIT 7:
ADULT (22+) HIGH SCHOOL DIPLOMA PROGRAM
for the
FINDLAY DIGITAL ACADEMY
A CONVERSION COMMUNITY SCHOOL

The SCHOOL's Adult (22+) High School Diploma Program shall be consistent with the following:

1. Enrollment Area. The SCHOOL will serve adult learners enrolled in the Adult (22+) High School Diploma Program who reside within Hancock County, Ohio, unless otherwise agreed to by the Ohio Department of Education ("ODE").
2. Policies. The SCHOOL shall maintain Governing Authority approved policies addressing:
 - (a) student admission/enrollment,
 - (b) attendance,
 - (c) maintenance of records,
 - (d) non-discrimination,
 - (e) Federal Educational Rights and Privacy Act (FERPA),
 - (f) student's success plans,
 - (g) career counseling, and
 - (h) prior learning experiences and awarding of credit to adult learners before enrollment.
3. Ineligibility. If the SCHOOL declines to enroll an adult learner for eligibility reasons, the SCHOOL agrees to notify the applicant in writing of the reasons for declining enrollment.
4. Manual. The SCHOOL will provide each adult learner with a policy and procedures manual for program implementation.
5. Guidance. The SCHOOL shall follow guidance documents for the Adult (22+) High School Diploma Program created by ODE.
6. Classes. The SCHOOL will provide classes or settings for adult learners enrolled in the Adult (22+) High School Diploma Program separate from students younger than 18 years of age.
7. Records and Reporting. The SCHOOL agrees to keep records of adult learners enrolled in the Adult (22+) High School Diploma Program and agrees to report student enrollment in accordance with sections 3314.38, 3317.036, and 3345.86 of the Ohio Revised Code as applicable.

8. Testing. The SCHOOL agrees to administer tests, as required by section 3313.614 of the Ohio Revised Code, to adult learners enrolled in the Adult (22+) High School Diploma Program and to report test results to ODE in accordance with procedures established by ODE.
9. Availability. The SCHOOL will make its facilities and all Adult (22+) High School Diploma Program records available during regular business hours, to the department, upon request, and to the SPONSOR for use in compliance reviews.
10. Student Data. The SCHOOL shall submit to ODE required student data as defined in 3301-45-04(D)(1) through (7) of the Ohio Administrative Code.
11. Report. The SCHOOL shall provide data as defined in 3301-45-06(B)(1) through (9) of the Ohio Administrative Code to satisfy requirements outlined in the Measurement of Provider Performance Report.
12. Credit. The SCHOOL shall consider prior learning experiences in adult learners and award appropriate credit using educational options as outlined in Rule 3301-45-03(C)(2) of the Ohio Administrative Code, prior to enrolling the adult learner in the program.
13. Overpayment. The SCHOOL will promptly refund to the State any amounts overpaid on behalf of an adult learner due to ineligibility, withdrawal, data error, or any other valid reason.

