

**COMMUNITY SCHOOL SPONSORSHIP CONTRACT  
FOR  
FINDLAY DIGITAL ACADEMY  
IRN #000402**

Pursuant to the provisions of Chapter 3314 of the Ohio Revised Code, this Community School Sponsorship Contract (hereinafter the “Contract”) is entered into by and between the Governing Board of Mid-Ohio Educational Service Center (hereinafter the “SPONSOR”) and **Findlay Digital Academy**, an Ohio nonprofit corporation and public community school, by and through its Board of Directors acting as its Governing Authority (hereinafter the “Board of Directors” or “SCHOOL”) (collectively, the “PARTIES”).

**WHEREAS**, R.C. Chapter 3314 permits the operation of Ohio public community schools and requires the parties to enter into a contract in order to authorize, create, continue, and/or operate an Ohio public community school; and

**WHEREAS**, SPONSOR is an authorized sponsor under R.C. Chapter 3314;

**NOW, THEREFORE**, in consideration of the mutual benefits provided hereunder the PARTIES hereby agree as follows:

**ARTICLE I**  
**PURPOSE**

- A. **Continued Operation as a Community School.** This Contract is entered into pursuant to Chapter 3314 of the Ohio Revised Code for the purpose of continuing the SCHOOL’s operations as a conversion community school operating within the Findlay City School District and enrolling students from 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; Findlay City 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. Pursuant to Ohio Revised Code Section 3314.01, the SCHOOL may sue and be sued, acquire facilities as needed, and contract for services necessary for the operation of the SCHOOL, and enter into additional contracts with the SPONSOR. The Board of Directors of the SCHOOL 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 Contract.

The SCHOOL does not assume any duties or responsibilities of the employer that the board of education or service center governing board that operated the SCHOOL or building before conversion.

- B. **School Establishment.** The SCHOOL is established and operated as a non-profit corporation under R.C. Chapter 1702. The SCHOOL shall maintain in good standing its status as a non-profit corporation. The SCHOOL shall hold all rights to the name of the SCHOOL and any trade names or fictitious names.

Attached as **Exhibit 1, Part C** are the SCHOOL's Certificate of Incorporation, Articles of Incorporation, and Code of Regulations). Any changes or updates to any of these documents must be reported in writing to the SPONSOR within five (5) business days of the effective date of such changes, along with a copy of all documentation and filings.

- C. **STEM School Designation.** The SCHOOL is not presently planning to seek designation for the SCHOOL as a STEM school under Section 3326.032 of the Ohio Revised Code and is not operating using a blended learning model.
- D. **No Prior Agreements.** Except as otherwise provided for herein, this Contract supersedes in its entirety any prior sponsorship contracts between the PARTIES. The PARTIES waive any rights pursuant to such prior contracts with respect to future performance, except for the SPONSOR's obligation to perform and assess cumulative reviews of performance and base decision upon those reviews.

## **ARTICLE II** **BOARD OF DIRECTORS**

- A. **Board of Directors Composition.** The governing authority of the SCHOOL is the Findlay Digital Academy Board of Directors, which hereby assumes all of the obligations of the SCHOOL hereunder. The Board of Directors shall have a primary interest in furthering the educational, financial and operational success of the SCHOOL. Membership on the Board of Directors shall be determined consistent with the SCHOOL's Code of Regulations, but shall exclude any person prohibited from membership on the Board of Directors by Revised Code Chapters 102 or 3314, or R.C. Sections 2921.42 -.44. A description of the process by which the Directors shall be selected and removed in the future must be in the Code of Regulations included in **Exhibit 1, Part C**. The SPONSOR shall be promptly notified in writing of any changes in members, including names of resignations and changes to contact information, within five (5) business days of such change.

No Director may serve if restricted from doing so by Ohio Revised Code 3314.02(E) or any other applicable law, rule or regulation. All Directors must provide a signed Conflict of Interest Disclosure Form to the SPONSOR as soon as feasible following the Board member's appointment and on an annual basis. All Directors shall have clean BCI and FBI criminal background checks in accordance with R.C. 3319.31, which must be renewed every five years unless the Director has lived in Ohio for the past five (5) years in which case only a BCI check must be repeated. The School shall provide confirmation that results are clean before the expiration of the previously completed background check, and must provide the Sponsor copies of criminal records checks available for viewing only within a reasonable period of time upon demand. SPONSOR agrees to keep the BCI and FBI checks

and the information contained therein strictly confidential and not to share with any third parties except for its legal counsel. Directors must complete training on an annual basis by the SCHOOL's legal counsel, by a state agency, or by a trainer approved by the SPONSOR regarding public records and open meetings, and if required by SPONSOR pursuant to an issue identified by the SPONSOR, ethics and conflicts laws.

The SCHOOL shall provide the names the current Board of Directors members on the SCHOOL's website. Upon request, the Sponsor shall also have access to the names electronic mail addresses of the Directors.

- B. **Board of Directors Meetings.** The SPONSOR shall have adequate prior written notice of all regular and special meetings, and be copied with all agenda, packets, handouts, and minutes of all meetings of the Board of Directors or its committees. The SCHOOL must notify the SPONSOR in writing of all special meetings as soon as feasible and, unless in the case of an emergency meeting, at least twenty-four (24) hours in advance of the meeting. The Board of Directors may invite the SPONSOR's representative into executive sessions at Board of Director's discretion unless the session involves a legal dispute with the SPONSOR or would interfere with the SCHOOL's attorney-client privilege. The SCHOOL shall provide sufficient information to establish compliance with Ohio's Open Meeting laws by identifying the reasons for entering into executive session in its resolution. The SCHOOL shall limit executive session discussions to those reasons.

### **ARTICLE III** **TERM: RENEWAL**

- A. **Term.** This Contract shall be effective upon execution by both parties and shall remain in effect for three years through June 30, 2027, unless the SPONSOR is unable to extend its agreement with the Ohio Department of Education and Workforce to be a sponsor, in which case this Contract shall remain in effect until June 30, 2025. SPONSOR agrees to make a good faith effort to extend its agreement with Ohio Department of Education and Workforce and to provide reasonable updates to the SCHOOL regarding the status of its agreement with the Department.

This Contract may be renewed by affirmative action of the PARTIES, provided that this Contract has not been terminated, suspended, or non-renewed by the SPONSOR as provided herein or under Chapter 3314 of the Ohio Revised Code. The SPONSOR shall conduct a high-stakes review at least once every five (5) years or prior to any renewal decision. The high-stakes review and renewal process along with a renewal decision shall be completed by November 30<sup>th</sup> of the year prior to which the term of this Contract expires.

Notwithstanding the foregoing, in the event that both the SCHOOL and the SPONSOR mutually determine that it is in their best interests to terminate this Contract, the PARTIES may terminate this Contract at the completion of any given fiscal year (being June 30) by written mutual consent.

**ARTICLE IV**  
**RESPONSIBILITIES OF THE SCHOOL**

- A. **Corporate Existence.** The SCHOOL has been established as and shall remain a non-profit corporation in good standing and a public benefit corporation pursuant to Chapter 1702 of the Ohio Revised Code. The Articles of Incorporation and the Code of Regulations are on file in the SCHOOL's central base of operation.
- B. **Facility.** The SCHOOL's facility is located at **1219 West Main Cross, Findlay, Ohio 45840** (the "Facility"). The current annual cost of using the Facility is \$81,780.00 and the landlord is TLB Corporate Center. The Facility is 6,390 square feet and includes lab space, office space, and meeting rooms.
- C. **Insurance.** The SCHOOL's Board of Directors maintains comprehensive general liability insurance and otherwise provides for the potential liability of the SCHOOL, along with business interruption insurance, employee liability coverage and director's and officer's liability coverage, in amounts not less than \$1,000,000 with a \$2,000,000 umbrella, naming the SPONSOR as additional insured. The SCHOOL shall provide proof of liability insurance or coverage to the SPONSOR, and shall notify the SPONSOR within five (5) days of any changes or lapses in insurance coverage.
- D. **Learning Opportunities.** The SCHOOL provides learning opportunities to a minimum of twenty-five (25) students for a minimum of nine hundred and twenty (920) hours per school year. The SCHOOL will always open prior to September 30 of each year, unless the mission of the SCHOOL is solely to serve dropouts. The School agrees to be compliant with the maximum number of people allowed per room and/or per facility as stated on the Certificate(s) of Occupancy provided to the School by the local building department. An involuntary and material decrease in enrollment may be a sole good cause for nonrenewal, suspension, or termination at the discretion of the Sponsor. A material decrease in enrollment for purposes of this Section shall be an unplanned decrease not pre-approved by Sponsor of (i) below twenty-five (25) students, or (ii) thirty percent (30%) or greater decrease from the average enrollment figures of the prior four (4) or more school operating (open for students) months excluding from said thirty percent (30%) any students who have graduated from the School.

If the School operates as an internet- or computer-based community school, the School shall comply with applicable enrollment limits as prescribed by R.C. 3314.20.

Learning opportunities are defined to include all of the following to the extent permitted by law:

- i. the SCHOOL's classroom-based instruction and other classes that are a part of the SCHOOL's curriculum,
- ii. tutoring,

- iii. therapy services; character education; and social-emotional learning opportunities,
- iv. activities designed to address personal, emotional; family, societal, structural, and social issues that may otherwise impede learning,
- v. independently-completed SCHOOL assignments,
- vi. experiential learning,
- vii. work-based learning experiences; internships; and cooperative education,
- viii. activities engaged in by students in conformance with the SCHOOL's Credit Flexibility plan,
- ix. meetings with students to discuss academic performance, their education, or other school-related matters,
- x. all other curriculum and educational activities as authorized by the SCHOOL to meet the needs of its students and permitted by law, and
- xi. non-classroom-based learning opportunities including but not limited to student engagement activities, field trips, family events, community events, and after-school programs.

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.

Except as otherwise permitted by law, learning opportunities shall be provided by or supervised by a licensed teacher, goal oriented, and certified by a licensed teacher as meeting the criteria established for completing the learning opportunity. The SCHOOL shall consult with the latest FTE manual as to adequate documentation of durational requirements of participation in non-classroom-based learning opportunities, in order to support the SCHOOL's FTE audits. The SPONSOR will spot-check participation records for FTE documentation at least once each school year.

The SCHOOL shall submit a report of activities and progress in meeting the goals and standards stated herein and summarize the SCHOOL's financial status to the SPONSOR and to parents of all students enrolled in the SCHOOL. This report shall be made available no later than four months after the end of each school year and shall include all report card standards and results of achievement tests, as well as comparisons with schools with similar missions or similar demographics.

The SCHOOL shall establish and submit to the SPONSOR a plan for providing special education and related services to disabled students enrolled in the SCHOOL, which shall be certified by the SPONSOR to the Ohio Department of Education ("Department" or "ODE").

The SCHOOL shall adopt a policy regarding the admission of students who reside outside of the district in which the school is located. The SCHOOL shall also adopt a policy regarding the enrollment and attendance of students, which 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, which shall be provided to the Sponsor upon request.

The SCHOOL shall adopt a policy regarding the verification of a student's residence and address consistent with the SCHOOL's obligations in accordance with R.C. 3314.11, and provide such policy to the SPONSOR upon request.

The SCHOOL's Attendance Truancy and Withdrawal policy(ies) must include procedures for the automatic withdrawal of a student from the School if the student fails to participate in seventy-two (72) consecutive hours of learning opportunities without a legitimate excuse and provide such policy to the Sponsor upon request.

These policies shall be available for public inspection, and attendance and participation records shall be made available to the Department, Auditor of State, and SPONSOR to the extent permitted by the Family Educational Rights and Privacy Act of 1974, any regulations promulgated under that act, and section 3319.321 of the Revised Code.

- E. **Nonsectarian.** 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 Ohio Laws.** As required by Chapter 3314 of the Ohio Revised Code, the SCHOOL shall comply with the following portions of the Ohio Revised Code as if it were a school district: Sections 9.90, 9.91 [insurance, annuities]; 109.65 [missing children, fingerprinting]; 121.22 [open meetings]; 149.43 [public records]; 2151.357 [sealed records, including those of adjudicated delinquents]; 2151.421 [child abuse reporting]; 2313.19 [employees summoned for jury duty]; 3301.0710, 3301.0711, 3301.0712, 3301.0715 [achievement and diagnostic testing]; 3301.0729 [time spent on assessments]; 3301.50 to 3301.59 and the minimum standards for a preschool program prescribed in rules and pursuant to Revised Code Section 3301.53, if the SCHOOL operates a preschool program licensed by the Department of Children and Youth [preschool]; 3301.948 [restriction against providing student names/addresses to multi-state consortium offering summative assessments]; 3302.037 [report cards]; 3313.472 [parental/foster caregiver involvement policy]; 3313.50 [student hearing and vision records]; 3313.539 [concussion and head injuries]; 3313.5310 [sudden cardiac arrest training]; 3313.5318 [mental health training for coaches]; 3313.5319 [cash payment at school-affiliated events]; 3313.603(J)(1)-(3) [requirements for High School Graduation; workforce or college preparatory units]; 3313.608 [third grade reading guarantee, intervention and remediation]; 3313.609 [grade promotion and retention policy, effect of truancy]; 3313.6012 [academic intervention]; 3313.6013 [dual enrollment programs]; 3313.6014 [notice of core curriculum requirements]; 3313.6015 [college and career readiness, financial literacy];

3313.6020 [career advising policy, at-risk student identification and success plans]; 3313.6021, unless the school is an internet or computer based school or the majority of enrolled students are children with disabilities [cardiopulmonary resuscitation and use of defibrillator]; 3313.6023 [defibrillator training]; 3313.6024 [prevention programs]; 3313.6025 [instruction on proper interactions with peace officers]; 3313.6026 [FAFSA data sharing]; 3313.6028 [literacy curriculum]; 3313.6029 [parental notification of student assessment results]; 3313.643 [eye protective devices] 3313.648 [prohibition of payment of incentive to enroll]; 3313.6411 [school report card provided to parent upon enrollment of student]; 3313.6413 [free feminine hygiene products in schools]; 3313.66, 3313.661, 3313.662 [suspension, expulsion, removal, exclusion]; 3313.666 [harassment, intimidation and bullying policy]; 3313.667 [policy/initiatives prohibiting harassment, intimidation, bullying]; 3313.668 [removal based on absence]; 3313.669 [threat assessment teams]; 3313.6610 [anonymous reporting programs]; 3313.67 [immunization records and summary]; 3313.671 [immunizations proof and records]; 3313.672 [new student school records, custody orders, birth certificate]; 3313.673 [k-1 health and other screening]; 3313.69 [hearing and vision screening]; 3313.71 [health screening, tuberculosis]; 3313.716 [asthma inhalers]; 3313.718 [epinephrine auto injection]; 3313.719 [policy protecting students with peanut or other food allergies]; 3313.7112 [diabetes care]; 3313.7117 [individual seizure action plans]; 3313.721 [healthcare for students]; 3313.80 [display of flag]; 3313.801 [display of mottoes]; 3313.814, 3313.816, 3313.817 [requirements concerning sale of food and beverages]; 3313.818 [breakfast program]; 3313.819 [free school meals]; 3313.86 [review of policies and procedures to ensure safety]; 3313.89 [online education and career planning tool]; 3313.96 [missing children]; 3319.073 [child abuse prevention training]; 3319.077 [teacher professional development in dyslexia]; 3319.078 [structured literacy certification]; 3319.0812 [pre-service teacher permit]; 3319.238 [financial literacy license validation]; 3319.318 [illegally assisting a sex offender in attaining school employment]; 3319.321 [confidentiality of student information]; 3319.324 [student record transfer]; 3319.39, 3319.391 [criminal records checks]; 3319.393 [educator profile database consultation]; 3319.41 [corporal punishment]; 3319.46 [positive behavior intervention]; 3320.01, 3320.02, and 3320.03 Ohio Student Religious Liberties Act of 2019]; 3321.01 [admittance to kindergarten, first grade]; 3321.041 [requirements related to out-of-state enrichment or extracurricular activities]; 3321.13, 3321.14, 3321.141 [attendance notification]; 3321.17, 3321.18, 3321.19, 3321.191, unless the SCHOOL is an internet- or computer-based community school that does not qualify for a dropout prevention and recovery report card, in which case the SCHOOL must comply with 3314.261 [attendance, habitual absence, truancy]; 3322.20 [Ohio computer science promise program]; 3322.24 [high school credit for Ohio computer science promise program course]; 3323.251 [Dyslexia screening]; 3327.10 [qualifications of drivers]; 4111.17 [wage discrimination]; 4113.52 [whistleblower protection]; 5502.262 [emergency management plan]; 5502.703 [Ohio school safety and crisis center]; and 5705.391 [spending plan]; and Chapters 117 [fiscal audits]; 1347 [privacy]; 1702 [non-profit corporation]; 2744 [tort liability]; 3307 and 3309 to the extent required or allowed by state or federal laws; 3365 [college credit plus program]; 3742 [lead abatement]; 4112 [civil rights]; 4123 [workers' compensation]; 4141 [unemployment compensation]; and 4167 [occupational safety]. 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.

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 [regarding corrective actions required by ODE's model of differentiated accountability for school districts or buildings identified for improvement], except that any action required to be taken by a school district pursuant to those sections shall be taken by the SPONSOR.

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.

The SCHOOL shall comply with Chapter 102 of the Ohio Revised Code and Sections 2921.42, 2921.43 and 2921.44 of the Ohio Revised Code.

If the SCHOOL is a 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," the SCHOOL will pay teachers based on performance in accordance with R.C. 3317.141, will comply with R.C. 3319.111 as if it were a district, and will adhere to the provisions agreed to in its Race to the Top Memorandum of Understanding (Phase II) with the ODE, including the requirement to adopt and implement comprehensive evaluation systems for principals consistent with the Ohio Principal Evaluation System (OPES) framework.

- F. **BCI/FBI Checks.** Bureau of Criminal Identification and Investigation (BCII) and FBI (as required by law) record checks of all staff and valid teaching certification/licensure of staff. Proof of teaching certification shall be satisfied by the SCHOOL's providing to the SPONSOR any temporary, interim or permanent teaching certificates /licenses issued by the Department.
- G. **Sponsor Monitoring.** The SCHOOL shall allow the SPONSOR to monitor the SCHOOL's operations periodically at the request of the SPONSOR; provided, however, that the frequency and scope of such monitoring does not unreasonably interfere with or interrupt the operations of the SCHOOL. The SPONSOR shall provide reasonable notice of any monitoring of the SCHOOL, and will make a good faith effort to schedule for mutually agreeable times when possible.
- G. **Educational Program.** Except as otherwise agreed by the PARTIES, the SCHOOL shall operate in substantial compliance with **Exhibit I, Part A** ("Educational Plan"), attached



hereto and incorporated by reference herein, including provisions concerning the SCHOOL's mission, the characteristics of the students the SCHOOL is expected to enroll, the ages and grades of students served, and the focus of the curriculum. The School may not materially modify its Educational Plan without the prior approval of the Sponsor and modification of this Contract.

- i. The SCHOOL shall comply with Sections 3313.61 [right to diploma], 3313.611 [adult education diploma], 3313.614 [alternative conditions for award of diploma], 3313.6114 [diploma seals], 3313.617 [policy regarding students at risk of not qualifying for high school diploma], and 3313.618 [graduation requirements] of the Ohio Revised Code as applicable, 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 Ohio 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 Board of Directors of the SCHOOL rather than the curriculum specified in Title XXXIII of the Ohio 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 Ohio 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 Ohio requirements prescribed in Section 3313.6027 and division (C) of Section 3313.603 of the Ohio 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 2017-2018 school year, with the updated plan that permits student enrolled in seventh and eighth grade to meet curriculum requirements based on subject area competency, adopted by the state board of education under division (J)(1) and (2) of Section 3313.603 [credit flexibility] of the Ohio 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. To the extent applicable, the School shall comply with alternative graduation requirements specified in 132 H.B. 491, Section 3 for those students entering ninth grade for the first time between July 1, 2014 and July 1, 2017 who failed to meet end-of-course exam requirements.
- ii. The Board of Directors of the SCHOOL has adopted and shall maintain a policy, in accordance with Section 3314.03 (A)(19)(c) of Ohio Revised Code, permitting the enrollment of at-risk students who reside in any district in the State of Ohio and additionally shall implement, as applicable, admission procedures that comply with Sections 3314.06 and 3314.061 of the Ohio Revised Code, each of which is incorporated by reference herein. "At-risk" refers to students who are at risk of dropping out of, or are at least one grade level behind their cohort age group, or experience crises that significantly interfere with their academic progress such that

they are prevented from continuing in traditional programs, or failing to learn effectively in, their current educational settings (or such other educational settings as are available to them in their respective public school districts), and who have a desire for, and whose education can be improved by the SCHOOL's program. The categories of students who fall within the SCHOOL's definition of "at risk" are set forth in the Educational Plan. The SPONSOR may monitor the SCHOOL's determinations and documentation of at- risk status periodically but not less than once per year.

- J. **Tuition for Out-of-State Students.** The SCHOOL may admit on a tuition basis any individual age five to twenty-two who is not a resident of Ohio, as permitted by Section 3314.06(A) of the Ohio Revised Code, to the extent allowed by federal law.
- K. **Internet Filtering Device.** 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.
- L. **School Closure.** The PARTIES will comply with any and all requirements of law, rules, regulations and ODE requirements related to school closure.
- M. **Financial Plan.** Except as otherwise provided herein or as separately agreed by the PARTIES, the SCHOOL shall operate in compliance with **Exhibit 1, Part B** ("Financial Plan"), attached hereto and incorporated by reference herein, which establishes an estimated school budget for each year of the term of this Contract and specifies a total estimated per pupil expenditure amount for each such year.
  - i. The SCHOOL shall comply with its policies and procedures regarding internal financial controls of the SCHOOL as set forth in the Financial Plan and shall comply with requirements and procedures for financial audits by the Auditor of the State, including notifying the SPONSOR of any audits or audit meetings.
  - ii. 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 and pursuant to Rules of the Auditor of State. Audits shall be conducted in accordance with Section 117.10 of the Ohio Revised Code.
  - iii. The SCHOOL shall annually adopt a budget by October 31, which shall specify the total estimated per pupil expenditure amount for each year as required by Revised Code Section 3314.032(C).
  - iv. If the SCHOOL ever has an operator, all moneys borrowed from the SCHOOL's operator, including facilities loans or cash flow assistance, must be accounted for, documented, and bear interest at a fair market rate.

- v. The SCHOOL shall adopt a policy to recover overpayments to vendors and employees.
- vi. Except as otherwise provided in R.C. 3.061, the fiscal officer of the SCHOOL must be bonded in the minimum amount of \$25,000 annually. In lieu of a surety bond, the SCHOOL may adopt a policy permitting its Fiscal Officer to obtain insurance coverage through an “employee dishonesty and faithful performance of duty policy” issued by a joint self-insured pool. Insurance coverage must for no less than twenty-five thousand dollars (\$25,000), and both the SCHOOL and SPONSOR shall be listed as additional insured parties. The SCHOOL shall provide evidence of such bond or other compliance to the SPONSOR upon request.

N. **Management and Administration.** In its discretion, the SCHOOL may from time to time make appointments and substitutions to the Board of Directors, provided such appointments and substitutions are consistent with the criteria established in Article II (or otherwise agreed by the PARTIES).

- i. Except as otherwise agreed by the PARTIES, management and administration of the SCHOOL shall be substantially as set forth in **Exhibit 1, Part C** (“Management and Administration Plan”) attached hereto and incorporated by the reference herein.
- ii. The SCHOOL shall comply with the procedures for resolving disputes or differences of opinion between it and the SPONSOR as set forth in the Management and Administration Plan.
- iii. Classroom teachers shall be certified/licensed in accordance with Sections 3319.22 to 3319.31 of the Ohio Revised Code, except that a non-certified/non-licensed person may 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 certification/license as issued by the Department. If the SCHOOL operates as an internet- or computer-based community school, no teacher of record shall be primarily responsible for the academic development and achievement of more than one hundred twenty-five students.
- iv. The SCHOOL shall specify the arrangement for providing health and other benefits to employees in **Exhibit 1, Part C** (“Management and Administration Plan”).
- v. The SCHOOL shall not employ an individual in any position if the state board of education permanently revoked or permanently denied the individual a license under R.C. 3319.31 or if the individual entered into a consent agreement with the Superintendent of Public Instruction in which the individual agreed never to apply for a licensed after the agreement date.

- O. **Assessment and Accountability Plan.** The SCHOOL shall assess student achievement, and the SCHOOL's success shall be evaluated, in relation to academic goals established in **Exhibit 1, Part A** (“Educational Plan”) and **Exhibit 3** (“Performance and Accountability Standards”) using the methods of measurement identified in, **Exhibit 2** (“Assessment and Accountability Plan”), attached hereto and incorporated by reference herein.

The SCHOOL's Board of Directors shall submit a report of its activities and progress in meeting student academic goals and performance standards, as contained in the Assessment and Accountability Plan, and of the SCHOOL's financial status, and information as otherwise required in the annual report to the Sponsor and the parents of all students enrolled in the SCHOOL within four months after the end of each school year. Notwithstanding anything to the contrary in this section, parents of students who enter ninth grade for the first time on or after the 2022-2023 school year may elect not to have a nationally standardized assessment administered to that student.

- P. **Contractors.** The SCHOOL may perform any of its obligations hereunder directly or through subcontractors. If the SCHOOL contracts with a management company for management or operation of the SCHOOL and its curriculum and operations pursuant to R.C. 3314.02, such fully-executed contract shall require prior written approval of the SPONSOR. The SCHOOL shall employ an attorney, who shall be independent from the management company, for any services related to the negotiation of the SCHOOL's contract with the management company or if the management company and SCHOOL should become adverse to each other in any particular matter. When the SCHOOL contracts with an attorney, accountant, or entity specializing in audits, said attorney, accountant, or entity shall be independent from the operator with which the SCHOOL has contracted.
- Q. **Payment to Sponsor for Monitoring, Oversight, and Technical Assistance.** The SCHOOL shall reimburse the SPONSOR for costs incurred by the SPONSOR in connection with the SPONSOR's oversight and monitoring of the SCHOOL. The total amount of such payments shall not exceed three percent (3%) of the total amount of payments for operating expenses that the SCHOOL receives from the state.
- R. **Sponsor Intervention.** The SPONSOR reserves all rights to intervene in the SCHOOL's operations as granted by the Ohio Revised Code and the Ohio Administrative Code. Such interventions may be professional development, required training, corrective action plans, performance improvement plans, probation, intent to suspend, suspension, or termination as granted by or allowed by, or in accordance with Chapter 3314 of the Ohio Revised Code, or any other reasonable intervention.
- S. **Termination.** The SPONSOR may terminate this contract for any of the reasons listed in R.C. 3314.07, including failure to meet student performance requirements stated in this Contract, failure to meet generally accepted standards of fiscal management, violations of any provision of this Contract or applicable state or federal law, or other good cause. Termination of this Contract is a last resort option but may be appropriate for reasons

including but not limited to certain substantive violations of law creating risk to students, staff or SPONSOR, financial difficulty that will result in insolvency or incurable risk to public funds, health and safety violations that cannot be cured in a timely manner to avoid harm, or failure to make a good faith effort to respond to other forms of intervention.

- T. **Comprehensive Plan.** Annually, the SCHOOL shall submit to the SPONSOR a comprehensive plan for the SCHOOL, which shall include (i) the process by which the Board of Directors is selected in the future; (ii) the management and administration of the SCHOOL; (iii) alternative arrangements for currently enrolled district students and teachers who do not wish to remain at the SCHOOL after a conversion to community school, if applicable; (iv) the instructional program and educational philosophy of the SCHOOL; and (v) the SCHOOL's internal financial controls. When submitting the plan to the SPONSOR, the SCHOOL shall include any relevant policies or procedures adopted by the Board of Directors.
  
- U. **Dropout Status.** In the event that the SCHOOL ceases to qualify as a dropout prevention and recovery school, the SCHOOL shall adopt an attendance policy in accordance with R.C. 3314.261, which shall detail: (1) the classroom-based and nonclassroom-based "instructional activities" that a student is expected to complete, participate in, or attend during the school day; and (2) certain consequences, including disenrollment from the SCHOOL, if a student fails to participate in instructional activities.
  
- V. **In-Service Training.** Each person employed to work in the School as a nurse, teacher, counselor, school psychologist, or administrator shall complete a minimum of four (4) hours of in-service training at least once every two (2) years to the extent required by law. In-service training shall include training on the SCHOOL's harassment, intimidation and bullying policy; child abuse prevention and intervention; school safety and violence prevention (including human trafficking content); dating violence prevention; substance abuse prevention; the promotion of positive youth development; and youth suicide awareness and prevention. The SCHOOL shall also require in-service training on child sexual abuse, which shall be presented by either a prosecutor or law enforcement officer who has experience in handling cases involving child sexual abuse or child sexual violence.

**ARTICLE V**  
**RESPONSIBILITIES OF THE SPONSOR**

- A. **Monitoring and Technical Assistance.** As required by Section 3314.03 and 3314.015 of the Ohio Revised Code, the SPONSOR shall do all of the following:
  - i. The SPONSOR shall monitor the SCHOOL's compliance with all laws applicable to the SCHOOL and with the terms of this Contract.
  - ii. The SPONSOR shall monitor and evaluate the academic and fiscal performance and the organization and operations of the SCHOOL on at least an annual basis. The SPONSOR's analysis shall be based on the Education Plan in **Exhibit 1, Part**

A and the Performance and Accountability Standards in **Exhibit 3**, state issued report cards, and any other analysis conducted by the Department.

- iii. The SPONSOR shall report on an annual basis the results of the evaluation conducted under the paragraph of this Contract immediately above to the Department and to the parents of students enrolled in SCHOOL.
  - iv. The SPONSOR shall provide technical assistance to the SCHOOL in complying with laws applicable to the SCHOOL and terms of this Contract, and shall conduct or provide specially designed technical assistance based on observations, interviews, or assessments of the SCHOOL. The SPONSOR may also provide technical assistance to the SCHOOL upon reasonable request.
  - v. The SPONSOR shall 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 Contract pursuant to Section 3314.07 of the Ohio Revised Code, as determined necessary by the SPONSOR. The steps taken by the SPONSOR shall be for the reasons, and in accordance with the procedures, timelines and other requirements, set forth-in the applicable sections(s) of the Ohio Revised Code, and the SCHOOL shall, in response, take such actions and have such rights as are specified in those sections of the Ohio Revised Code.
  - vi. The SPONSOR shall 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.
  - vii. The SPONSOR shall oversee any closure process.
  - viii. The SPONSOR will provide reasonable opportunities for specially designed training based on a needs assessment provided to the SCHOOL.
- B. **Dispute Resolution.** The SPONSOR shall comply with the mutually agreed-upon procedures for resolving disputes or difference of opinion between it and the SCHOOL, as set forth in the Management and Administration Plan.
- C. **School Audits.** A representative of SPONSOR knowledgeable in school finance (based on education or experience), being here named as the SPONSOR's Superintendent (or designee), shall meet with the Board of Directors or Fiscal Officer of the SCHOOL and shall review the financial and enrollment records of the SCHOOL at least once every month, as required by Section 3314.023 of the Ohio Revised Code and provide a written report to the SCHOOL's Board of Directors. The SPONSOR shall be provided reasonable notice and invited to attend all meetings between the SCHOOL and the Auditor of State.

**ARTICLE VI**  
**RENEWAL OF CONTRACT**

- A. **Renewal.** Provided this Contract has not been terminated or non-renewed by the SPONSOR as provided herein, and further provided that the SPONSOR has determined that the SCHOOL's compliance with applicable laws and terms of this Contract and the SCHOOL's progress in meeting the academic goals prescribed herein have been satisfactory, this Contract may be renewed by affirmative action of the PARTIES, except that this Contract shall not be renewed if written notice of non-renewal is given by the SPONSOR to the SCHOOL by January 15, or, by the SCHOOL to the SPONSOR by December 31, preceding the expiration of the then current term of this Contract. Any contract that is renewed under this division remains subject to Sections 3314.02, 3314.07, 3314.072, and 3314.073 of the Ohio Revised Code.

Renewal decisions will be made by November 30<sup>th</sup> of the year prior to the expiration of this Contract based upon an analysis of the following, which shall include a high stakes review to be conducted at least every five years and prior to any renewal:

- i. the SCHOOL's progress in implementing the educational program listed in **Exhibit 1, Part A** (Educational Plan);
- ii. the SCHOOL's progress in meeting the Academic Goals listed in **Exhibit 1, Part A** (Educational Plan), and **Exhibit 2** (Assessment and Accountability Plan), and **Exhibit 3** (Performance and Accountability Standards);
- iii. the SCHOOL's progress in meeting the Non-Academic Goals listed in **Exhibit 1, Part B** (Financial Plan), **Exhibit 1, Part C** (Management and Administration Plan), and **Exhibit 3** (Performance and Accountability Standards);
- iv. the SCHOOL's progress or performance on actions required by corrective action plans or performance improvement plans, or other interventions, if any;
- v. the degree to which the SCHOOL is compliant with the terms of this Contract;
- vi. the SCHOOL's fiscal viability, financial audits, and any repeated material weaknesses or findings identified in said financial audits;
- vii. the SCHOOL's organizational viability;
- viii. the SCHOOL's adequate performance on site visits and avoidance of persistent or substantial issues;
- ix. the functionality and compliance of the Board of Directors of the SCHOOL;

- x. comparison of the SCHOOL's performance with similar types of educational entities; and
- xi. other good cause.

In the event that this Contract is terminated or not renewed pursuant to Revised Code 3314.07, the SCHOOL shall, if closing, comply with all requirements and procedures regarding the disposition of employees of the SCHOOL pursuant to 3314.03(A)(16), and any duly required closing procedures of the Department or any procedures or policies of the SPONSOR. The SCHOOL's plan for the disposition of employees is specified in **Exhibit 1, Part C**.

**ARTICLE VII**  
**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 5**, 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.

**ARTICLE VIII**  
**MISCELLANEOUS PROVISIONS**

- A. **Modification of this Contract.** Subject to the written approval of the SPONSOR, the SCHOOL may further develop and periodically modify the SCHOOL's educational program, financial protocols, and administrative structures. Such changes are expressly contemplated by this Contract, shall not require written modification of this Contract, but



shall be documented and once agreed to by the PARTIES shall thereafter be included in any description of the SCHOOL.

Changes in the Contract that require written modifications are similar to the following; changes in the type of achievement reporting or contract performance measures, changes in law, or other changes deemed by the SPONSOR to be substantive and not capable of capture by memorandum.

- B. **FERPA.** The PARTIES acknowledge that under the terms of this Contract they may be exchanging personally identifiable student information for legitimate educational purposes to support the functioning and oversight of the SCHOOL. Each party agrees that they shall not, and shall ensure that its respective employees, contractors, subcontractors, representative, or agents do not access, use, or disseminate any student information deemed personally identifiable, or educational records, as defined in the Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. 1232g, 34 C.P.R. Part 99) and Section 3319.321 of the Ohio Revised Code, in violation of the terms of those laws or other law applicable to the SCHOOL or SPONSOR with respect to such information. Each party shall ensure that its respective employees, contractors, subcontractors, representatives or agents who are provided with access to educational records or personally identifiable student information will be trained in FERPA requirements and their duties to handle such information in compliance with those requirements and will sign written agreements as and if required by FERPA.
- C. **Contracting Services Between Political Subdivisions.** Consistent with Sections 9.482 and 3313.842, Chapter 3314, and other portions of the Ohio Revised Code, the PARTIES may by agreement jointly establish and operate various programs.
- D. **Department of Education Authority to Assume Sponsorship.** Pursuant to Section 3314.03(A)(20) of the Ohio Revised Code, the PARTIES recognize the authority of the Department 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 in the event that the State Board of Education finds that the SPONSOR is not in compliance or is no longer willing to comply with this Contract or with applicable rules of the Department. 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. **Closure Due to Health and Safety.** 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 as the State Education Agency 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.

F. **Disposition of Assets Upon Permanent Closure.** In the event that the SCHOOL permanently closes and ceases its operation as a community school, any remaining assets of the SCHOOL shall be distributed in accordance with Chapter 1702 and Section 3314.074 of the Ohio Revised Code, to the extent applicable, and the SCHOOL's Articles of Incorporation, or as otherwise required by applicable law. The SPONSOR will oversee closure of the SCHOOL pursuant to, at a minimum, the Community School Suspension and Closing Procedures adopted by Department, a copy of which is attached as **Exhibit 4** ("Suspension and Closing Procedures"). The SCHOOL will follow directives of the SPONSOR that are consistent with this Contract. The SCHOOL further agrees to review the SPONSOR's own policies and procedures for closure upon adoption by the SPONSOR, and the SCHOOL will consider incorporating said policies and procedures into this Contract at that time. The SCHOOL understands that it is primarily responsible to carry out the Suspension and Closing Procedures; agrees to keep, at a minimum, its Board of Directors, licensed fiscal officer, chief administrative officer and EMIS director in place throughout any closing process as its closing team; and in the event of a closure, agrees to submit to the SPONSOR a good faith deposit of ten thousand dollars (\$10,000) within five (5) days of the completion of any administrative appeal procedures or a vote by the Board of Directors to cease operations to cover closure expenses of the SPONSOR that the SCHOOL is unable or unwilling to complete.

G. **Choice of Law.** This Contract shall be governed and interpreted according to the laws of the State of Ohio.

H. **No Assignment or Merger.** Neither this Contract nor any rights, duties or obligations described herein shall be assigned by any party hereto without prior written consent of the SPONSOR and the SCHOOL, except that the PARTIES may, by written agreement, reallocate such rights, duties and obligations hereunder.

The SCHOOL shall notify the SPONSOR of any impending merger at least sixty (60) days prior to the effective date of the merger. In the event of a merger, this Contract shall not be assigned to the sponsor of any surviving entity.

This Contract creates no third-party beneficiaries.

I. **Entire Agreement.** This Contract constitutes the entire agreement between the PARTIES and any modifications of this Contract shall be made and agreed to in writing. The PARTIES understand and recognize the need to review this Contract for modifications due to changes in federal and/or state law, school data, and Ohio's school accountability system.

J. **Independent Legal Counsel.** The SCHOOL must have independent legal counsel for negotiating this Contract or any agreement with an operator.

IN WITNESS WHEREOF, the PARTIES have executed this Contract through their duly authorized representatives as of the date written below.

ON BEHALF OF THE MID-OHIO EDUCATIONAL SERVICE CENTER

By: Daugherty Thacker Date: 12/20/2023

By: H. Kennel Date: 12/20/2023

ON BEHALF OF THE GOVERNING AUTHORITY OF FINDLAY DIGITAL ACADEMY

By: Kimberly Bass Date: 12-18-23

By: Terri May Fodder Date: 12-18-23

# **EXHIBIT 1**

## **PART 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**

Mission: To engage, inspire and empower students for future success through modern learning opportunities.

#### **Goals**

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.

	<b>20 2024-25</b>	<b>20 2025-26</b>	<b>20 2026-27</b>
<b>Grade 9</b>	25	26	26
<b>Grade 10</b>	35	36	37
<b>Grade 11</b>	45	46	48
<b>Grade 12</b>	65	67	69
<b>Total Yearly ADM</b>	170	175	180

***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 Findlay City 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.

***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 1**

**PART B**

**Financial Plan**

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.

**Per-Pupil Expenditures**

<b>Fiscal Year</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>
<b>Fiscal Year Revenues</b>	1,244,000	1,405,000	1,475,100	1,548,200
<b>Fiscal Year Expenditures</b>	1,250,000	1,287,600	1,326,400	1,366,200
<b>Interest Earned Cash Balance End of Fiscal Year</b>	1,607,648	1,647,648	1,810,548	2,004,248
<b>Per-Pupil Expenditures</b>	9,259	9,538	9,825	10,120

FY24 - November 2023

IRN # : 000402

County: Hancock

Type of School: Internet/Computer-based

Contract Term: 06/30/2026

School Name: Findlay Digital Academy

Statement of Receipt, Disbursements, and Changes in Fund Cash Balances

For the Fiscal Years Ended 2021 through 2023, Actual and

the Fiscal Years Ending 2024 through 2028, Forecasted

	Actual			Forecasted				
	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028
<b>Operating Receipts</b>								
State Foundation Payments (3110, 3211)	\$ 992,124	\$ 941,352	\$ 1,158,489	\$ 1,230,000	\$ 1,391,500	\$ 1,461,100	\$ 1,534,200	\$ 1,610,900
Charges for Services (1500)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees (1600, 1700)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other (1830, 1840, 1850, 1860, 1870, 1890, 3190)	\$ 22,927	\$ 6,863	\$ 55,766	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
<b>Total Operating Receipts</b>	\$ 1,015,051	\$ 948,215	\$ 1,214,255	\$ 1,244,000	\$ 1,405,500	\$ 1,475,100	\$ 1,548,200	\$ 1,624,900
<b>Operating Disbursements</b>								
100 Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200 Employee Retirement and Insurance Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400 Purchased Services	\$ 1,037,106	\$ 945,414	\$ 998,715	\$ 1,170,000	\$ 1,205,100	\$ 1,241,300	\$ 1,278,500	\$ 1,316,900
500 Supplies and Materials	\$ 13,841	\$ 26,320	\$ 32,130	\$ 70,000	\$ 72,100	\$ 74,300	\$ 76,500	\$ 78,800
600 Capital Outlay -New	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,200	\$ 5,400	\$ 5,600	\$ 5,800
700 Capital Outlay - Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
800 Other	\$ -	\$ 2,764	\$ 4,260	\$ 5,000	\$ 5,200	\$ 5,400	\$ 5,600	\$ 5,800
819 Other Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Operating Disbursements</b>	\$ 1,050,947	\$ 974,498	\$ 1,035,105	\$ 1,250,000	\$ 1,287,600	\$ 1,326,400	\$ 1,366,200	\$ 1,407,300
Excess of Operating Receipts Over (Under) Operating Disbursements	\$ (35,896)	\$ (26,283)	\$ 179,150	\$ (6,000)	\$ 117,900	\$ 148,700	\$ 182,000	\$ 217,600
<b>Nonoperating Receipts/(Disbursements)</b>								
Federal Grants (all 4000 except fund 532)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Grants (3200, except 3211)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted Grants (3219, Community School Facilities Grant)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Donations (1820)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income (1400)	\$ 2,052	\$ 3,607	\$ 43,822	\$ 46,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
Debt Proceeds (1900)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Principal Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest and Fiscal Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers - In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers - Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Nonoperating Revenues/(Expenses)</b>	\$ 2,052	\$ 3,607	\$ 43,822	\$ 46,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
Excess of Operating and Nonoperating Receipts Over/(Under) Operating and Nonoperating Disbursements	\$ (33,844)	\$ (22,676)	\$ 222,972	\$ 40,000	\$ 162,900	\$ 193,700	\$ 227,000	\$ 262,600
Fund Cash Balance Beginning of Fiscal Year	\$ 1,441,196	\$ 1,407,352	\$ 1,384,676	\$ 1,607,648	\$ 1,647,648	\$ 1,810,548	\$ 2,004,248	\$ 2,231,248
Fund Cash Balance End of Fiscal Year	\$ 1,407,352	\$ 1,384,676	\$ 1,607,648	\$ 1,647,648	\$ 1,810,548	\$ 2,004,248	\$ 2,231,248	\$ 2,493,848

**Assumptions**

	Actual			Forecasted				
	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028
<b>Staffing/Enrollment</b>								
Total Student FTE	121.16	102.12	136.58	135.00	135.00	135.00	135.00	135.00
Instructional Staff	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00
Administrative Staff	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Other Staff	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
<b>Purchased Services</b>								
Rent	\$ 52,712	\$ 50,706	\$ 57,362	\$ 84,200	\$ 84,200	\$ 86,700	\$ 86,700	\$ 86,700
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Facility Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sponsor Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit Fees	\$ 6,082	\$ 5,982	\$ 6,085	\$ 6,200	\$ 6,300	\$ 6,400	\$ 6,500	\$ 6,600
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation	\$ -	\$ -	\$ 125	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
Legal	\$ 15,435	\$ 12,355	\$ 13,097	\$ 16,000	\$ 14,000	\$ 14,400	\$ 14,800	\$ 15,200
Marketing	\$ 5,526	\$ 5,526	\$ 8,080	\$ 8,200	\$ 8,400	\$ 8,700	\$ 9,000	\$ 9,300
Consulting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and Wages	\$ 546,685	\$ 481,866	\$ 467,059	\$ 570,000	\$ 587,100	\$ 604,700	\$ 622,800	\$ 641,500
Employee Benefits	\$ 164,230	\$ 143,902	\$ 148,520	\$ 168,000	\$ 173,000	\$ 178,200	\$ 183,500	\$ 189,000
Special Education Services	\$ 9,184	\$ 6,306	\$ 7,803	\$ 8,500	\$ 8,800	\$ 9,100	\$ 9,400	\$ 9,700
Technology Services	\$ 5,585	\$ 5,585	\$ 7,318	\$ 8,400	\$ 8,700	\$ 9,000	\$ 9,300	\$ 9,600
Food Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Curriculum	\$ 198,222	\$ 208,655	\$ 254,625	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000
Other	\$ 33,445	\$ 24,531	\$ 28,641	\$ 25,200	\$ 39,300	\$ 48,800	\$ 61,200	\$ 74,000
<b>Total</b>	<b>\$ 1,037,106</b>	<b>\$ 945,414</b>	<b>\$ 998,715</b>	<b>\$ 1,170,000</b>	<b>\$ 1,205,100</b>	<b>\$ 1,241,300</b>	<b>\$ 1,278,500</b>	<b>\$ 1,316,900</b>
<b>Financial Metrics</b>								
Debt Service Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Coverage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Growth in Enrollment	0.00%	-15.71%	33.74%	-1.16%	0.00%	0.00%	0.00%	0.00%
Growth in New Capital Outlay	0.00%	0.00%	0.00%	0.00%	4.00%	3.85%	3.70%	3.57%
Growth in Operating Receipts	0.00%	-6.58%	28.06%	2.45%	12.98%	4.95%	4.96%	4.95%
Growth in Non-Operating Receipts/Expenses	0.00%	75.78%	1114.92%	4.97%	-2.17%	0.00%	0.00%	0.00%
Days of Cash (ideally would be .17, or higher)	500.54	527.13	488.27	469.43	467.06	498.23	535.46	578.70

**Assumptions Narrative Summary**

Fiscal Year 2023-2024 Projected Debt					
Description	Beginning Year Balance	Principle Retirement	Interest Expense	Ending Year Balance	Debtor/ Creditor
FTE Review	\$ -	\$ -	\$ -	\$ -	
Loan A	\$ -	\$ -	\$ -	\$ -	
Loan B	\$ -	\$ -	\$ -	\$ -	
Line of Credit	\$ -	\$ -	\$ -	\$ -	
Notes, Bonds	\$ -	\$ -	\$ -	\$ -	
Capital Leases	\$ -	\$ -	\$ -	\$ -	
Payables (Past Due 180+ days)	\$ -	\$ -	\$ -	\$ -	
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**Assumptions:**

**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. Its receives monthly payments from State of Ohio based on documented hours each students is engaged in learning opportunities. In FY18 FDA began offering a 22+ program for adult to earn a high school diploma.

**Note: FY16 FTE Adjustment is \$578,376 payable over five years, beginning 7/1/2019 thru 6/30/2024.**

FY2024 assumes funded FTE' s to be 135 and remain "flat: in fiscal years 2025-2028. A 5% 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 interest income based on current interest rates.

**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 itemized purchased services as salaries and benefits. In 2025 & 2026 rent is increased by the additional space no longer charged to ESSER /ARP. An additional increase of 3% is expected for all other services.

**Supplies & Capital** - FY24 projects supplies to increase due to the need to upgrade current computers. Otherwise, these line items are projected to grow by an inflationary value of 3% thru 2028.

**Purchase Service/Staffing Assumptions** - is another new part of the forecast that Ohio Department has implemented. The Purchased Service costs have been brokendown by category. Rent includes currently includes utilities and is based on the current agreement and slight increase for a new agreement .

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 years 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 fee's 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 FY2021 to FY2023 for actual revenues and expenses, with the forecasted amounts being in FY2025 to FY2028.

SECTION D: FISCAL MANAGEMENT

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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
DL	Insurance Coverage
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 the 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.

## Findlay Digital Academy

### 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

## Governing Authority Board Policy

## Findlay Digital Academy

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.

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### 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.

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.



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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 care 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

Board of Directors  
Findlay Digital Academy

FORM DJ-1

FINDLAY DIGITAL ACADEMY  
Professional Meeting Form

Name \_\_\_\_\_  
Title of Meeting/Conference \_\_\_\_\_  
Purpose of Meeting \_\_\_\_\_  
\_\_\_\_\_

Purchase Order # \_\_\_\_\_  
Date(s) of Meeting \_\_\_\_\_  
Location of Meeting \_\_\_\_\_

Estimated Cost of Trip		Actual Cost of Trip	
Miles @ \$0.45/mile	\$	Miles @ \$0.45/mile	\$
<b>Receipts are required for all expenses listed below:</b>		<b>Receipts are required for all expenses listed below:</b>	
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)	\$
<b>TOTAL CLAIM</b>	\$	<b>TOTAL CLAIM</b>	\$

Signature of Employee \_\_\_\_\_ Date \_\_\_\_\_

Signature of Employee \_\_\_\_\_ Date \_\_\_\_\_

Signature of Supervisor \_\_\_\_\_ Date \_\_\_\_\_  
Approved \_\_\_\_\_ Disapproved \_\_\_\_\_

Signature of Supervisor \_\_\_\_\_ Date \_\_\_\_\_

Signature of Executive Director/Superintendent \_\_\_\_\_ Date \_\_\_\_\_  
Approved \_\_\_\_\_ Disapproved \_\_\_\_\_

Signature of Executive Director/Superintendent \_\_\_\_\_ Date \_\_\_\_\_

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.

Findlay Digital Academy

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

Adopted: December 6, 2018

## INSURANCE COVERAGE

The Findlay City Schools in its role as the sponsor of Findlay Digital Academy shall purchase and maintain an insurance policy or policies sufficient to protect the School from major financial liability and loss. The duty to administer the insurance policies shall be Findlay City Schools.

Adequate insurance coverage shall include, but shall not be limited to, the following areas:

- property loss insurance coverage for all School buildings and their contents;
- comprehensive bodily injury and property damage coverage for all School-owned motor vehicles;
- any necessary specialty insurance coverage for equipment not adequately covered by existing insurance policies;
- worker's compensation coverage;
- employee insurance coverage as required by the Sponsor Contract or Board directive;
- professional liability insurance coverage for all Board Members, and officers and Findlay Digital Academy personnel; and
- any additional insurance required pursuant to the Sponsor Contract.

[Adoption date: October 9, 2014]

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; 331916

## 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

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student and/or parents even to the recourse of small claims court for collection.

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

## Findlay Digital Academy

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

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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.

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### *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

## Governing Authority Board Policy

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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.

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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;

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■ 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 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;

## Findlay Digital Academy

- 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.

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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;



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- 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

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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

## Findlay Digital Academy

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.

<b>If the obligation is for:</b>	<b>The obligation is made:</b>
Acquisition of property	On the date which the School makes a binding written commitment to acquire the property

## Findlay Digital Academy

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	<b>On the date which the School makes a binding written commitment to obtain the services</b>
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

## Findlay Digital Academy

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

## Governing Authority Board Policy

## Findlay Digital Academy

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

### Governing Authority Board Policy

Findlay Digital Academy

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 \$\_\_\_\_\_.

LEGAL REFS.: O.R.C. §3.061, 3313.25

[Adopted: 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.

LEGAL REFS: O.R.C. §§3313.22; 3313.25; 124.39

[Adopted: December 5, 2019]

# EXHIBIT 1

## PART C

### Management and Administrative Plan

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.

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.

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.



DATE:	DOCUMENT ID	DESCRIPTION	FILING	EXPED	PENALTY	CERT	COPY
03/26/2004	200408600266	DOMESTIC ARTICLES/NON-PROFIT (ARN)	125.00	.00	.00	.00	.00

**Receipt**

This is not a bill. Please do not remit payment.

BRICKER & ECKLER  
100 S. THIRD STREET  
COLUMBUS, OH 43215

# STATE OF OHIO CERTIFICATE

**Ohio Secretary of State, J. Kenneth Blackwell**

1451449

It is hereby certified that the Secretary of State of Ohio has custody of the business records for

**FINDLAY DIGITAL ACADEMY**

and, that said business records show the filing and recording of:

Document(s)

**DOMESTIC ARTICLES/NON-PROFIT**

Document No(s):

**200408600266**



United States of America  
State of Ohio  
Office of the Secretary of State

Witness my hand and the seal of  
the Secretary of State at Columbus,  
Ohio this 23rd day of March, A.D.  
2004.

*J. Kenneth Blackwell*  
Ohio Secretary of State



Prescribed by **J. Kenneth Blackwell**

Ohio Secretary of State  
Central Ohio: (614) 466-3910  
Toll Free: 1-877-SOS-FILE (1-877-767-3453)

www.state.oh.us/sos  
e-mail: busserv@sos.state.oh.us

<b>Expedite this Form:</b> (Select One)	
<b>Mail Form to one of the Following:</b>	
<input type="radio"/> Yes	PO Box 1390 Columbus, OH 43216
*** Requires an additional fee of \$100 ***	
<input type="radio"/> No	PO Box 670 Columbus, OH 43216

### INITIAL ARTICLES OF INCORPORATION

(For Domestic Profit or Non-Profit)

Filing Fee \$125.00

THE UNDERSIGNED HEREBY STATES THE FOLLOWING:

**(CHECK ONLY ONE (1) BOX)**

<input type="checkbox"/> (1) Articles of Incorporation Profit (113-ARF) ORC 1701	<input checked="" type="checkbox"/> (2) Articles of Incorporation Non-Profit (114-ARN) ORC 1702	<input type="checkbox"/> (3) Articles of Incorporation Professional (170-ARP) Profession _____ ORC 1785
--	---	---

2004 MAR 23 PM 1:58

**Complete the general information in this section for the box checked above.**

**FIRST:** Name of Corporation Findlay Digital Academy

**SECOND:** Location Findlay Hancock  
(City) (County)

**Effective Date (Optional)** upon filing Date specified can be no more than 90 days after date of filing. If a date is specified, the date must be a date on or after the date of filing.  
(mm/dd/yyyy)

Check here if additional provisions are attached

**Complete the information in this section if box (2) or (3) is checked. Completing this section is optional if box (1) is checked.**

**THIRD:** Purpose for which corporation is formed  
See Exhibit A attached hereto and made a part hereof.

**Complete the information in this section if box (1) or (3) is checked.**

**FOURTH:** The number of shares which the corporation is authorized to have outstanding (Please state if shares are common or preferred and their par value if any)

(Refer to instructions if needed) \_\_\_\_\_ (No. of Shares) \_\_\_\_\_ (Type) \_\_\_\_\_ (Par Value)

Not Applicable



**Completing the information in this section is optional**

**FIFTH:** The following are the names and addresses of the individuals who are to serve as initial Directors.

None  
 (Name)

(Street) **NOTE: P.O. Box Addresses are NOT acceptable.**

(City) (State) (Zip Code)

(Name)

(Street) **NOTE: P.O. Box Addresses are NOT acceptable.**

(City) (State) (Zip Code)

(Name)

(Street) **NOTE: P.O. Box Addresses are NOT acceptable.**

(City) (State) (Zip Code)

**REQUIRED**  
 Must be authenticated  
 (signed) by an authorized  
 representative  
 (See Instructions)

*Jerry O. Allen*

Authorized Representative

March 22, 2004

Date

Jerry O. Allen, Incorporator  
 (Print Name)

Authorized Representative

Date

(Print Name)

Authorized Representative

Date

(Print Name)

**Complete the information in this section if box (1) (2) or (3) is checked.**

### ORIGINAL APPOINTMENT OF STATUTORY AGENT

The undersigned, being at least a majority of the incorporators of Findlay Digital Academy hereby appoint the following to be statutory agent upon whom any process, notice or demand required or permitted by statute to be served upon the corporation may be served. The complete address of the agent is

OSAC, Inc.  
(Name)  
100 S. Third Street  
(Street)      NOTE: P.O. Box Addresses are NOT acceptable.

Columbus, Ohio      43215  
(City)      (Zip Code)

Must be authenticated by an authorized representative	 Authorized Representative <b>Jerry O. Allen</b>	March 22, 2004 Date
	 Authorized Representative	 Date
	 Authorized Representative	 Date

#### ACCEPTANCE OF APPOINTMENT

The Undersigned, OSAC, Inc., named herein as the  
 Statutory agent for, Findlay Digital Academy  
 , hereby acknowledges and accepts the appointment of statutory agent for said entity.

Signature: Michael F. Sullivan  
(Statutory Agent)  
**Its Authorized Representative**

**INITIAL ARTICLES OF INCORPORATION  
FOR  
FINDLAY DIGITAL ACADEMY**

**EXHIBIT A**

- THIRD:** The purposes for which the Corporation is formed shall be:
- PURPOSE**
- To operate as an Ohio public community school described in Chapter 3314 of the Ohio Revised Code.
- To provide instruction to Ohio school children.
- To operate exclusively for educational and public purposes within the meaning of sections 501(c)(3) and 170(c)(1) of the Internal Revenue Code of 1986 (or any corresponding provision of any future United States internal revenue law, collectively referred to as the "Code").
- To be organized and operated as a public benefit corporation, within the meaning of section 1702.01(P) of the Ohio Revised Code.
- To engage in any lawful act, activity or business not contrary to and for which a public benefit corporation may be formed under the laws of the State of Ohio.
- SIXTH:** No part of the net earnings of the Corporation shall inure to the benefit of, or be distributable to, its directors, officers or other private person, except that the Corporation shall be authorized to pay reasonable compensation for services rendered, to make payments in furtherance of the purposes of the Corporation and to make distributions to its member, except as prohibited by Ohio law, including any distribution upon dissolution of the Corporation.
- RESTRICTIONS**
- Notwithstanding anything to the contrary in these Articles of Incorporation:
- No substantial part of the activities of the Corporation shall be for carrying on propaganda, or otherwise attempting to influence legislation, except as otherwise provided in section 501(h) of the Code.
- The Corporation shall not participate in, or intervene in (including the publishing or distribution of statements), any political campaign on behalf of (or in opposition to) any candidate for public office.
- The Corporation may not engage in any activity which is not permitted to be engaged in by an organization exempt from federal income tax under section 501(c)(3) of the Code or to which charitable contributions may be deducted pursuant to sections 170, 2055 or 2522 of the Code.
- SEVENTH:** The sole member of the Corporation shall be the Findlay City School District Board of Education.
- SOLE MEMBER**

EIGHTH:                   The Corporation shall be controlled and managed under the direction of a Board of Directors ("Board").  
BOARD OF  
DIRECTORS

NINTH:                   No person shall be disqualified from being a director of the Corporation because he or she is or may be a party to, and no director of the Corporation shall be disqualified from entering into, any contract or other transaction to which the Corporation is or may be a party.  
CERTAIN  
TRANSACTIONS

No contract, action or other transaction shall be void or voidable for reason that any director or officer or other agent of the Corporation is a party thereto, or otherwise has any direct or indirect interest in such contract, action or transaction or in any other party thereto, or for reason that any interested director or officer or other agent of the Corporation authorizes or participates in authorization of such contract, action or transaction, provided that:

The material facts as to such interest and as to the contract, action or transaction are disclosed or are otherwise known to the Board or applicable committee of directors at the time the contract, action or transaction is authorized and the directors or the members of the committee, in good faith reasonably justified by the facts, authorize the contract, action or transaction by at least a majority vote of the disinterested directors or disinterested members of the committee, even though such disinterested directors or members are less than a quorum; or

The material facts as to such interest and as to the contract, action or transaction are disclosed or are otherwise known to the member at the time the contract, action or transaction is authorized and the member authorizes the contract, action or transaction; or

The contract, action or transaction (i) is not less favorable to the Corporation than an arm's length contract, action or transaction in which no director or officer or other agent of the Corporation has any interest or (ii) is otherwise fair to the Corporation as of the time it is authorized.

Any interested director may be counted in determining the presence of a quorum at any meeting of the Board or any committee thereof which authorizes the contract, action or transaction.

TENTH:                   In the event that, after the Corporation commences operation of a community school established pursuant to Chapter 3314 of the Ohio Revised Code, such school permanently closes and ceases its operation as a community school, then, within such period of time following such closure and cessation as the Board deems to be reasonable, but prior to any dissolution of the Corporation, the assets of the school shall be distributed in accordance with section 3314.074 of the Ohio Revised Code.  
CESSATION OF  
OPERATION AS  
SCHOOL

ELEVENTH:  
DISSOLUTION

Upon dissolution of the Corporation, the assets of the Corporation remaining, if any, shall be conveyed to the Findlay City School District of Findlay, Ohio to be used exclusively for public purposes.

TWELTH:  
AMENDMENT

Any provision of these Articles of Incorporation may be amended by the sole member of the Corporation; provided that such amendment shall be consistent with the applicable provisions of Chapter 1702 and Chapter 3314 of the Ohio Revised Code.

CODE OF REGULATIONS  
OF  
FINDLAY DIGITAL ACADEMY

**ARTICLE I**

[Reserved]

**ARTICLE II**

**Board of Directors**

*Section 2.01 – General Powers*

Except where the law, the Articles of Incorporation (“Articles”), or this Code requires that action be otherwise authorized or taken, all of the authority of the Corporation shall be exercised by or under the direction of its Board.

*Section 2.02 – [Reserved]*

*Section 2.03 – Number and Election*

- (a) The Board shall appoint the Directors of the Board to fill the vacancies created by the expiration of the Director’s terms of office at the annual meeting of the Board or, if not held, at the next scheduled regular meeting or a special meeting called for that purpose.
- (b) The Board shall consist of at least five (5) voting members.
- (c) A majority of the Board shall be elected or appointed public officials or public employees, or shall be other community leaders who have demonstrated a professional interest in education or in other issues involving children, who desire to further the objectives of the Corporation. Remaining members of the Board, if any, shall be persons who are parents of students who are expected to attend the community school to be operated by the Corporation or civic leaders in the community served by that community school.

*Section 2.04 – Term of Office*

Each Director shall hold office until the next annual meeting of the Corporation, or until the Director's successor is appointed, or until the Director's earlier resignation, removal from office, or death.

*Section 2.05 – Meetings*

- (a) An annual meeting of the Board for the election of officers for the consideration of reports, and for such other business as may be brought before the meeting shall be held in January or on such other date as may be specified by the Board.
- (b) Regular meetings of the Board may be held at such periodic intervals between annual meetings and at such time as the Board may specify.
- (c) Special meetings of the Board may be called by the chairperson of the Board (if any), the President, any Vice-President, or any three Directors.

*Section 2.06 – Place of Meeting and Electronic Meetings*

Unless otherwise required by the laws of the State of Ohio, meetings of the Board may be held at any place within or without the state. If no designation is made, the place of meeting shall be the principal office of the Corporation in the State of Ohio. Except as otherwise required by the laws of the State of Ohio, meetings of the Board may be held through any communications equipment if all persons participating can hear each other and participation in a meeting pursuant to this Section 2.06 shall constitute presence at such meeting.

*Section 2.07 – Notice of Meeting*

- (a) Unless otherwise required by the laws of the State of Ohio, written notice of the time and place of each meeting of the Board shall be given to each Director either by personal delivery or by U.S. mail, telecopy, electronic mail, or telegram at least two (2) days before the meeting, which notice need not specify the purposes of the meeting. Unless otherwise required by the laws of the State of Ohio, the attendance of a Director at a meeting without protesting, prior to the commencement of the meeting, lack of proper notice, shall be deemed to be a waiver by the Director of notice of such meeting.
- (b) Each Director shall furnish the Chairperson, if any, the Secretary or the President with a telephone number for receipt of telecopies, an electronic mail address for receipt of electronic mail and/or a U.S. postal address to which notices of meetings and other notices or correspondence may be addressed. Each Director may specify in writing which forms of notice are preferred.
- (c) Unless otherwise required by the laws of the State of Ohio, any Director may waive notice of the time and place of any meeting of the Board, either before or after holding of the meeting.

*Section 2.08 – Quorum and Manner of Action*

- (a) A majority of the Board shall constitute a quorum for a meeting of the Directors.
- (b) In the absence of a quorum at any meeting of the Board, a majority of those present may adjourn the meeting from time to time until a quorum shall be present and notice of adjournment of a meeting need not be given if the time and place to which it is adjourned are fixed and announced at such meeting.
- (c) The act of a majority of the Directors present at a meeting at which a quorum is present is the act of the Board, unless the act of a greater number is required by the Articles or this Code.

*Section 2.09 – Action by Board of Directors Without Meeting*

- (a) To the extent permitted by Ohio law, any action which may be authorized or taken at a meeting of the Directors, may be taken without a meeting with the affirmative vote or approval of, and in a writing or writings signed by, all of the Directors. For purposes of this section, a signed writing shall include any original document bearing the signature of a Director, a telecopy sent by, and bearing the signature of, a Director and an electronic mail transmission created and sent by a Director which sets forth his or her name in such a manner so as to logically evidence his or her intent to sign the transmission.
- (b) Any such writings shall be filed with or entered upon the records of the Corporation.

*Section 2.10 – Resignations*

- (a) Any Director may resign at any time by giving written notice to the Chairperson, if any, the President, the Secretary, or the Member.
- (b) A resignation shall take effect immediately or at such other time as the Director may specify, and unless otherwise specified therein, shall become effective upon delivery. Acceptance of any resignation shall not be necessary to make it effective unless so specified in the resignation.

*Section 2.11 – Removal*

Any Director may be removed, with or without cause, at any time by a majority of the remaining Directors.



## ARTICLE III

### Committees

#### *Section 3.01 – Committees of Directors*

- (a) The Board may, by resolution, create an executive committee or any other committee of the Directors, to consist of one or more Directors, and may authorize the delegation to any such committee of any of the authority of the Directors, however conferred.
- (b) The designation of such committees and the delegation thereto of such authority shall not operate to relieve the Board, or any individual Director of any responsibility imposed by law.
- (c) Each such committee shall serve at the pleasure of the Directors, shall act only in the intervals between meetings of the Directors, and shall be subject to the control and direction of the Directors.
- (d) An act or authorization of an act by any such committee within the authority delegated to it shall be as effective for all purposes as the act or authorization of the Directors.

#### *Section 3.02 – Alternate and Ex Officio Members*

- (a) The Directors may appoint one or more Directors as alternate members of any such committee, who may take the place of any absent member or members at any meeting of the particular committee.
- (b) The Board may appoint one or more persons (including persons who are not Directors) as ex officio members of any committee, which ex officio committee members shall be entitled to notice, to be present in person, to present matters for consideration and to take part in consideration of any business by the committee at any meeting of the committee, but such ex officio committee members shall not be considered for quorum purposes and shall have no vote.

#### *Section 3.03 – Authority and Manner of Acting*

- (a) Unless otherwise required by Ohio law, this Code or ordered by the Directors, any such committee shall act by a majority of its members at a meeting or by a writing or writings signed by all of its members who would be entitled to vote at such meeting. For purposes of this section, a signed writing shall include any original document bearing the signature of a committee member, a telecopy sent by, and bearing the signature of, a committee member and an electronic mail transmission created and sent by a committee member which sets forth his or her name in such a manner so as to logically evidence his or her intent to sign the transmission.

- (b) Unless participation by members of any such committee at a meeting by means of communications equipment is prohibited by Ohio law, the Articles, this Code, or an order of the Directors, meetings of any particular committee may be held through any communications equipment if all persons participating can hear each other. Participation in a meeting pursuant to this section constitutes presence at the meeting.
- (c) An act or authorization of an act by any such committee within the authority delegated to it shall be as effective for all purposes as the act or authorization of the Directors.

## **ARTICLE IV**

### **Officers**

#### *Section 4.01 – Officers*

- (a) The officers of the Corporation shall consist of a President, a Secretary, a Treasurer, and, if desired, a chairperson of the Board, one or more Vice-Presidents, and such other officers and assistant officers as may be deemed necessary, each of whom may be designated by such other titles as may be provided in the Articles, **or** this Code.
- (b) Only a Director may serve as Chairperson.
- (c) Such officers shall be entitled to notice, to be present in person, to present matters for consideration and to take part in consideration of any business at any meeting of the Board or of any committee created by the Board, but such officers shall not be members of such bodies nor shall they be considered for quorum purposes, and they shall have no vote.
- (d) Any two or more offices may be held by the same person.

#### *Section 4.02 – Appointment and Term of Office*

- (a) The officers of the Corporation shall be appointed from time to time by the Board as it shall determine.
- (b) Each officer shall hold office until a successor is appointed.

#### *Section 4.03 – Resignation*

- (a) Any officer or assistant officer may resign at any time by giving written notice to the Chairperson, if any, the President or the Secretary.

- (b) A resignation shall take effect immediately or at such other time as the resignation may specify, and unless otherwise specified therein, shall become effective upon delivery. Acceptance of any resignation shall not be necessary to make it effective unless so specified in the resignation.

*Section 4.04 – Removal*

- (a) Any officer or assistant officer may be removed, with or without cause, at any time by a majority of the remaining Directors of the Board.
- (b) Any vacancy by reason of this section may be filled at the Board.

*Section 4.05 – Duties of Officers*

- (a) The Chairperson, if any, shall preside at all meetings of the Board.
- (b) The President shall be the chief executive officer of the Corporation, and shall, in the absence of the Chairperson, preside at all meetings of the Board.
- (c) Each of the President, the Secretary, the Treasurer and the Chairperson, if any, shall have the authority jointly or severally to sign, execute and deliver in the name of the Corporation any deed, mortgage, bond, instrument, agreement or other document evidencing any transaction authorized by the Board, except where the signing or execution thereof shall have been expressly delegated to another officer or person on the Corporation's behalf.
- (d) In the absence of any officer or assistant officer, the Board may delegate the authorities and duties of any officer, or any assistant officer to any other officer, or assistant officer.
- (e) In addition to the foregoing, each officer or assistant officer shall perform all duties as may from time to time be delegated to each of them by this Code or by the Board or any committee of Directors as provided herein.

**ARTICLE V**

**Indemnification and Insurance**

*Section 5.01 – Indemnification*

The Corporation may provide the indemnity authorized under section 1702.12(E)(1)-(9) of the Ohio Revised Code to the fullest extent permitted there under.

*Section 5.02 – Insurance*

The Corporation may, as the Board may direct, purchase and maintain insurance, or furnish similar protection to the fullest extent permitted under section 1701.12(E)(7) of the Ohio Revised Code.

**ARTICLE VI**

**Amendment**

*Section 6.01 – Amendment*

This Code may be amended from time to time by the Board.



DATE	DOCUMENT ID	DESCRIPTION	FILING	EXPED	CERT	COPY
12/07/2023	202334003316	REINSTATEMENT (REN)	25.00	0.00	0.00	0.00

**Receipt**

This is not a bill. Please do not remit payment.

PEPPLE & WAGGONER, LTD.  
ATTN: BRIAN J. DESANTIS  
5005 ROCKSIDE ROAD, SUITE 260  
CLEVELAND, OH 44131-6808

**STATE OF OHIO  
CERTIFICATE**

**Ohio Secretary of State, Frank LaRose  
1451449**

It is hereby certified that the Secretary of State of Ohio has custody of the business records for

**FINDLAY DIGITAL ACADEMY**

and, that said business records show the filing and recording of:

Document(s)  
**REINSTATEMENT**

Document No(s):  
**202334003316**

Effective Date: 12/06/2023



United States of America  
State of Ohio  
Office of the Secretary of State

Witness my hand and the seal of the  
Secretary of State at Columbus, Ohio this  
7th day of December, A.D. 2023.

**Ohio Secretary of State**

Form 525B Prescribed by:



Toll Free: 877.787.3453
Central Ohio: 614.486.3910
OhioSoS.gov
business@OhioSoS.gov
File online or for more information: OhioBusinessCentral.gov

Mail this form to one of the following:

Regular Filing (non expedite)
P.O. Box 788
Columbus, OH 43216
Expedite Filing (Two business day processing time.
Requires an additional \$100.00)
P.O. Box 1280
Columbus, OH 43216

For screen readers, follow instructions located at this path.

Reinstatement

Filing Fee: \$25
Form Must Be Typed

(CHECK ONLY ONE (1) BOX)

(1) Reinstatement of a Nonprofit Corporation (for failure to file a statement of continued existence) (108-RENN) [checked]
(2) Reinstatement of a Limited Liability Partnership (for failure to file biennial report(s)) (112-PLR)
THIS FORM MUST BE ACCOMPANIED BY ALL DELINQUENT BIENNIAL REPORT(S) AND FILING FEE(S)
Cancellation Date
The entity was canceled on [ ]

(3) Reinstatement of a Professional Corporation (for failure to file biennial report(s)) (110-RENP)
THIS FORM MUST BE ACCOMPANIED BY ALL DELINQUENT BIENNIAL REPORT(S) AND FILING FEE(S)

Name of Entity Findlay Digital Academy
Charter/Registration Number 1451448

By signing and submitting this form to the Ohio Secretary of State, the undersigned hereby certifies that he or she has the requisite authority to execute this document.

Required

Reinstatement must be signed by an authorized representative. (see instructions for specific information)

If authorized representative is an individual, then they must sign in the "signature" box and print their name in the "Print Name" box.

If authorized representative is a business entity, not an individual, then please print the business name in the "signature" box, an authorized representative of the business entity must sign in the "By" box and print their name in the "Print Name" box.

[Handwritten Signature]
Signature

By (if applicable)
Rosemary Rooker
Print Name

[Blank Signature Line]
Signature

By (if applicable)
[Blank Print Name Line]
Print Name

2023 DEC - 6 AM 11:47

## **EXHIBIT 2**

# **ASSESSMENT AND ACCOUNTABILITY PLAN**

SPONSOR will engage in a high-stakes review of SCHOOL'S performance prior to any renewal of this Successor Contract, and at least once every five years. The success of the SCHOOL, and the SCHOOL'S progress with respect to achievement of the academic goals described below shall be evaluated according to the standards, and using the methods of measurement, described below, among others. Due consideration shall be given to the academic achievement of student at the time they enter the SCHOOL and to circumstances extrinsic to the SCHOOL that may affect the performance of the students while enrolled. The goals and methods of measurement may be augmented or modified from time to time by agreement of the parties. The SCHOOL'S failure to meet required standards and conditions may result in the SCHOOL'S suspension closure.

The SCHOOL shall also be assessed as described in Section 3314.017 of the Ohio Revised Code. Students will be required to demonstrate competency in the academic standards set forth by the Ohio Department of Education. Since the SCHOOL'S students will be participating in the State's achievement testing program, the curriculum core will follow state standards in each academic area.

All students will participate in all levels of state mandated achievement testing. Students will complete all academic requirements established by law or this Successor Contract. Seniors will also complete a Senior Project that helps students prepare for their post-secondary lives.

*Accountability Standards:* The SCHOOL shall assess its own performance, and the SPONSOR shall assess the performance of the SCHOOL, pursuant to the criteria set forth in the Performance and Accountability Standards incorporated by reference herein, as Exhibit 3. Exhibit 3 constitutes the agreed-upon academic, financial, organizational, and governance standards that the SCHOOL and SPONSOR will use to evaluate the performance of the SCHOOL during the term of the Contract.

To be considered for Contract renewal, the SCHOOL is expected to have achieved the standards required to avoid closure mandated by law and have substantially complied with the requirements of this Contract. The Performance and Accountability Standards establish the SPONSOR'S minimum expectations for the SCHOOL.

The Ohio Department of Education continues to monitor the performance of drop-out prevention and recovery community schools state-wide and there may be changes over time to guidance issued by the Department. Accordingly, the standards set forth in Exhibit 3 are also subject to change by mutual agreement of the SPONSOR and the SCHOOL. Additionally, the SPONSOR and the SCHOOL reserve the right to vary this Assessment and Accountability Plan and the Performance and Accountability Standards and Exhibits 2 and 3 by mutual agreement, as circumstances warrant.

*Participation in Testing and Assessments:* The SCHOOL uses 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. In addition to state mandated test, off-year assessments may be conducted through use of other standardized tests. Other assessment tools are utilized in order to facilitate interventions, and modifications of instruction by the online teachers that enhance the success of the students. The administrative team monitors the instructional process so that appropriate modifications occur.

Statewide mandated achievement assessments, diagnostic assessments, or other tests or assessments (including any required to determine value-added progress) are administered as required by law. Unless exempted by law, students are required to participate in tests and assessments applicable to them.



**EXHIBIT 3**  
**PERFORMANCE FRAMEWORK AND**  
**ACCOUNTABILITY MEASURES**

**PERFORMANCE AND ACCOUNTABILITY STANDARDS**

This Performance and Accountability Framework is aligned with the applicable report card measures prescribed for the School on its state report card, as well as operational/organization and financial measures of the School’s viability and success. The School will also be evaluated on the basis of mission-specific performance. Goals for this Performance and Accountability Standards framework are established annually with the Sponsor.

School’s performance standards will be assigned a score based upon the rubrics below. The Performance and Accountability Framework will also form the basis of the Sponsor’s High-Stakes Review, which shall occur prior to any renewal decision or at least every five years.

Points assigned in these performance standards reflect the scoring on the high-stakes review. The high stakes review weighs academic performance at 40%, financial performance at 25%, and organizational/operational performance at 35%.

<b>High Stakes Review – Academic Performance Scoring</b>	
Exceeds Standards	4 points
Meets Standards	3 points
Does Not Meet Standards	2 points
Falls Far Below Standards	1 point

<b>High Stakes Review – Financial Performance Scoring</b>	
Meets Standards	3 points
Does Not Meet Standards	2 points
Falls Far Below Standards	1 point

<b>High Stakes Review – Operational/Organizational Performance Scoring</b>	
Meets Standards	3 points
Does Not Meet Standards	2 points
Falls Far Below Standards	1 point

## Academic Performance Standards

The School's academic performance is evaluated in part by its performance on the state report card. *Where a School has not consistently maintained a designation as a Dropout Prevention and Recovery School ("DOPR School") by satisfying the requirements of R.C. 3314.017 in a given year, the Sponsor shall evaluate the School using this Performance Framework based upon the School's designation for the current year being assessed. In the first year that the School receives a "Standard" report card, it shall be scored on the "First Year" framework.*

	Academic Performance Indicators
Exceeds Standards	4 points
Meets Standards	3 points
Does Not Meet Standards	2 points
Falls Far Below Standards	1 point

A. **Conversion.** Where indicators appear on both the DOPR Report Cards and the Standard Report Cards, the Sponsor will convert the School's score on that indicator based on the conversion chart.

Standard Report Card to DOPR Report Card Conversion Chart	
A/ 5 Stars	Exceeds Standards
B/ 4 Stars	Meets Standards
C/ 3 Stars	Meets Standards
D/ 2 Stars	Does Not Meet Standards
F/ 1 Star	Falls Far Below Standards

*If an indicator does not appear on both report cards, the School may elect to provide the Sponsor with raw data (if available) to inform the Sponsor's assessment of the School's performance on that indicator.*

B. **Safe Harbor Years.** The Parties acknowledge that the COVID-19 Pandemic impacted all Schools and the issuance of DOPR Report Cards and Standard Report Cards. Accordingly, for the 2019-2020 school year, the 2020-2021 school year, and any future school years for which Ohio law causes grades/ratings not to be assigned to a measure or component, the School will not be evaluated on an indicator in which no grade/rating has been assigned, unless the School provided internal data to demonstrate the score that would have been achieved for that component if a grade/rating had been assigned.

**DROPOUT PREVENTION & RECOVERY SCHOOL INDICATORS**

<b>DOPR Indicator: Graduation Rate (Combined)</b>			
<i>Exceeds Standards</i>	<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<i>40% and above</i>	<i>12-39.9%</i>	<i>2.5-11.9%</i>	<i>2.49% and below</i>
	<b>Actual Rating</b>	<b>Points</b>	
<b>2023-2024</b>			
<b>2024-2025</b>			
<b>2025-2026</b>			
<b>2026-2027</b>			
<b>DOPR Indicator: Graduation Rate (4 Year)</b>			
<i>Exceeds Standards</i>	<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<i>36% and above</i>	<i>8-35.9%</i>	<i>2.5-7.9%</i>	<i>2.49% and below</i>
	<b>Actual Rating</b>	<b>Points</b>	
<b>2023-2024</b>			
<b>2024-2025</b>			
<b>2025-2026</b>			
<b>2026-2027</b>			
<b>DOPR Indicator: Graduation Rate (5 Year)</b>			
<i>Exceeds Standards</i>	<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<i>40% and above</i>	<i>12-39.9%</i>	<i>2.5-11.9%</i>	<i>2.49% and below</i>
	<b>Actual Rating</b>	<b>Points</b>	
<b>2023-2024</b>			
<b>2024-2025</b>			
<b>2025-2026</b>			
<b>2026-2027</b>			
<b>DOPR Indicator: Graduation Rate (6 Year)</b>			
<i>Exceeds Standards</i>	<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<i>40% and above</i>	<i>12-39.9%</i>	<i>2.5-11.9%</i>	<i>2.49% and below</i>
	<b>Actual Rating</b>	<b>Points</b>	
<b>2023-2024</b>			
<b>2024-2025</b>			
<b>2025-2026</b>			
<b>2026-2027</b>			

<b>DOPR Indicator: Graduation Rate (7 Year)</b>			
<i>Exceeds Standards</i>	<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<i>40% and above</i>	<i>12-39.9%</i>	<i>2.5-11.9%</i>	<i>2.49% and below</i>
	<b>Actual Rating</b>		<b>Points</b>
<b>2023-2024</b>			
<b>2024-2025</b>			
<b>2025-2026</b>			
<b>2026-2027</b>			
<b>DOPR Indicator: Graduation Rate (8 Year)</b>			
<i>Exceeds Standards</i>	<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<i>40% and above</i>	<i>12-39.9%</i>	<i>2.5-11.9%</i>	<i>2.49% and below</i>
	<b>Actual Rating</b>		<b>Points</b>
<b>2023-2024</b>			
<b>2024-2025</b>			
<b>2025-2026</b>			
<b>2026-2027</b>			
<b>DOPR Indicator: Modified Graduation Rate Component</b>			
<i>Exceeds Standards</i>	<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<i>36% and above</i>	<i>8-35.9%</i>	<i>2.5-7.9%</i>	<i>2.49% and below</i>
	<b>Actual Rating</b>		<b>Points</b>
<b>2023-2024</b>			
<b>2024-2025</b>			
<b>2025-2026</b>			
<b>2026-2027</b>			
<b>DOPR Indicator: Graduation Rate (Combined) v. All Ohio Dropout Prevention and Recovery Schools</b>			
<i>Exceeds Standards</i>	<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<i>Scored 7% or more above the average of all Ohio Dropout Prevention and Recovery Program Schools</i>	<i>Scored the same as or up to 6.9% above the average of all Ohio Dropout Prevention and Recovery Program Schools</i>	<i>Scored .1-9.9% below the average of all Ohio Dropout Prevention and Recovery Program Schools</i>	<i>Scored 10% or more below the average of all Ohio Dropout Prevention and Recovery Program Schools</i>
	<b>Actual Rating</b>		<b>Points</b>
<b>2023-2024</b>			
<b>2024-2025</b>			
<b>2025-2026</b>			
<b>2026-2027</b>			

<b>DOPR Indicator: Achievement (High School Test Passage Rate)</b>			
<i>Exceeds Standards</i>	<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<i>50% and above</i>	<i>32-49.9%</i>	<i>25-31.9%</i>	<i>24.9% and below</i>
	<b>Actual Rating</b>		<b>Points</b>
<b>2023-2024</b>			
<b>2024-2025</b>			
<b>2025-2026</b>			
<b>2026-2027</b>			
<b>DOPR Indicator: Gap Closing (Annual Measure Objectives)</b>			
<i>Exceeds Standards</i>	<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<i>36% and above</i>	<i>1-35.9%</i>	<i>.99% and below</i>	<i>N/A</i>
	<b>Actual Rating</b>		<b>Points</b>
<b>2023-2024</b>			
<b>2024-2025</b>			
<b>2025-2026</b>			
<b>2026-2027</b>			
<b>DOPR Indicator: Progress</b>			
<i>Exceeds Standards</i>	<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<i>+2 and higher</i>	<i>Greater than or equal to -2 but less than +2</i>	<i>Less than -2</i>	<i>N/A</i>
	<b>Actual Rating</b>		<b>Points</b>
<b>2023-2024</b>			
<b>2024-2025</b>			
<b>2025-2026</b>			
<b>2026-2027</b>			
<b>DOPR Indicator: Overall School Rating</b>			
<i>Exceeds Standards</i>	<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<i>"Exceeds Standards" on state report card</i>	<i>"Meets Standards" on state report card</i>	<i>"Does Not Meet Standards" on state report card</i>	<i>N/A</i>
	<b>Actual Rating</b>		<b>Points</b>
<b>2023-2024</b>			
<b>2024-2025</b>			
<b>2025-2026</b>			
<b>2026-2027</b>			

**DOPR Indicator: Graduation Rate - Comparative Data from "Similar" Schools in Overall Graduation Rate**

Similar School 1: Treca Digital Academy Similar School 2: Townsend Community School			
<i>Exceeds Standards</i>	<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<i>Scored the same or better than all comparative schools in Overall Graduation Rate</i>	<i>Scored the same or better than at least one comparative "similar" schools in Overall Graduation Rate</i>	<i>Scored lower than all comparative "similar" Schools in Overall Graduation Rate</i>	N/A

	<b>Actual Rating</b>	<b>Points</b>
<b>2023-2024</b>		
<b>2024-2025</b>		
<b>2025-2026</b>		
<b>2026-2027</b>		

**STANDARD SCHOOL INDICATORS**

*The rating system for the 2021-2022 Report Cards will use a 1-5 star scale. Where indicated with an asterisk (\*), please refer to the conversion chart below to determine if a score is the same or better than prior years.*

Standard Report Card Conversion Chart	
A	5 Stars
B	4 Stars
C	3 Stars
D	2 Stars
F	1 Star

**Standard Report Card Indicator: Achievement Component - Performance Index**

<i>Exceeds Standards</i>	<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<i>First School Year Only: 80% and above</i>	<i>First School Year Only: 50-79.9%</i>	<i>First School Year Only: Up to 49.9%</i>	
<i>80% and above</i>	<i>70-79.9%</i>	<i>50-69.9%</i>	<i>Up to 49.9%</i>

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	<b>Actual Rating</b>	<b>Points</b>
<b>2023-2024</b>		
<b>2024-2025</b>		
<b>2025-2026</b>		
<b>2026-2027</b>		

**Standard Report Card Indicator: Achievement Component - Indicators Met**

<i>Exceeds Standards</i>	<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<i>More than 20 indicators met</i>	<i>15-19 indicators met</i>	<i>9-14 indicators met</i>	<i>8 or fewer indicators met</i>

	<b>Actual Rating</b>	<b>Points</b>
<b>2023-2024</b>		
<b>2024-2025</b>		
<b>2025-2026</b>		
<b>2026-2027</b>		

**Standard Report Card Indicator: Progress Component – Value Added (Overall/ All Students)**

<i>Exceeds Standards</i>	<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<i>First School Year Only: 4 or 5 Stars on state report card</i>	<i>First School Year Only: 2 or 3 Stars on state report card</i>	<i>First School Year Only: 1 Star on state report card</i>	<i>N/A</i>
<i>4 or 5 Stars on state report card</i>	<i>3 Stars on state report card</i>	<i>2 Stars on state report card</i>	<i>1 Star on state report card</i>

	<b>Actual Rating</b>	<b>Points</b>
<b>2023-2024</b>		
<b>2024-2025</b>		
<b>2025-2026</b>		
<b>2026-2027</b>		

**Standard Report Card Indicator: Progress Component – Value Added (Students with Disabilities)**

<i>Exceeds Standards</i>	<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<i>First School Year Only: 4 or 5 Stars on state report card</i>	<i>First School Year Only: 2 or 3 Stars on state report card</i>	<i>First School Year Only: 1 Star on state report card</i>	<i>N/A</i>

<i>4 or 5 Stars on state report card</i>	<i>3 Stars on state report card</i>	<i>2 Stars on state report card</i>	<i>1 Star on state report card</i>
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	<b>Actual Rating</b>	<b>Points</b>
<b>2023-2024</b>		
<b>2024-2025</b>		
<b>2025-2026</b>		
<b>2026-2027</b>		

**Standard Report Card Indicator: Progress Component – Value Added (Students in the Lowest 20 Percent of Achievement Statewide)**

<i>Exceeds Standards</i>	<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<i>First School Year Only: 4 or 5 Stars on state report card</i>	<i>First School Year Only: 2 or 3 Stars on state report card</i>	<i>First School Year Only: 1 Star on state report card</i>	<i>N/A</i>
<i>4 or 5 Stars on state report card</i>	<i>3 Stars on state report card</i>	<i>2 Stars on state report card</i>	<i>1 Star on state report card</i>

	<b>Actual Rating</b>	<b>Points</b>
<b>2023-2024</b>		
<b>2024-2025</b>		
<b>2025-2026</b>		
<b>2026-2027</b>		

**Standard Report Card Indicator: Graduation Rate - Comparative Data from “Similar” Schools**

Similar School 1: Treca Digital Academy Similar School 2: Townsend Community School			
<i>Exceeds Standards</i>	<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<i>Scored the same or better than all comparative “similar” Schools in Reading and Math</i>	<i>Scored the same or better than at least one comparative “similar” School in Reading and Math</i>	<i>Scored lower than all comparative “similar” Schools in Reading and Math</i>	<i>N/A</i>

	<b>Actual Rating</b>	<b>Points</b>
<b>2023-2024</b>		
<b>2024-2025</b>		
<b>2025-2026</b>		
<b>2026-2027</b>		



**Standard Report Card Indicator: Gap Closing Component – Annual Measurable Objectives**

	<b>Goal</b>			<b>Actual Rating</b>
<i>Exceeds Standards</i>	<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>	
<i>First School Year Only: 36% and above</i>	<i>First School Year Only: 1-35.9%</i>	<i>First School Year Only: Up to .99%</i>	<i>First School Year Only: N/A</i>	
<i>4 or 5 Stars on state report card</i>	<i>3 Stars on state report card</i>	<i>2 Stars on state report card</i>	<i>1 Star on state report card</i>	

	<b>Actual Rating</b>	<b>Points</b>
<b>2023-2024</b>		
<b>2024-2025</b>		
<b>2025-2026</b>		
<b>2026-2027</b>		

**Standard Report Card Indicator: Graduation Rate Component – Graduation Rate (4 Years)**

<i>Exceeds Standards</i>	<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<i>First Year Only: 36% and above</i>	<i>First School Year Only: 8-35.9%</i>	<i>First School Year Only: 2.5-7.9%</i>	<i>First School Year Only: 2.49% and below</i>
<i>4 or 5 Stars on state report card</i>	<i>3 Stars on state report card</i>	<i>2 Stars on state report card</i>	<i>1 Star on state report card</i>

	<b>Actual Rating</b>	<b>Points</b>
<b>2023-2024</b>		
<b>2024-2025</b>		
<b>2025-2026</b>		
<b>2026-2027</b>		

**Standard Report Card Indicator: Graduation Rate Component – Graduation Rate (5 Years)**

<i>Exceeds Standards</i>	<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<i>First School Year Only: 40% and above</i>	<i>First School Year Only: 12-39.9%</i>	<i>First School Year Only: 2.5-11.9%</i>	<i>First School Year Only: 2.49% and below</i>
<i>4 or 5 Stars on state report card</i>	<i>3 Stars on state report card</i>	<i>2 Stars on state report card</i>	<i>1 Star on state report card</i>

	<b>Actual Rating</b>	<b>Points</b>
<b>2023-2024</b>		
<b>2024-2025</b>		
<b>2025-2026</b>		
<b>2026-2027</b>		

**Standard Report Card Indicator: Graduation Rate Component – Graduation Rate (Overall)**

<i>Exceeds Standards</i>	<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<i>First School Year Only: The School “Exceeds Standards” on both 4 and 5 year graduation rate indicators (listed above) during the transition year</i>	<i>First School Year Only: The School “Meets Standards” or “Exceeds Standards” on both 4 and 5 year graduation rate indicators (listed above) during the transition year</i>	<i>First School Year Only: The School “Meets Standards” on the 4 or the 5 year graduation rate indicators (listed above) during the transition year</i>	<i>First School Year Only: The School “Does Not Meets Standards” on the 4 or the 5 year graduation rate indicators (listed above) during the transition year</i>
<i>4 or 5 Stars on state report card</i>	<i>3 Stars on state report card</i>	<i>2 Stars on state report card</i>	<i>1 Star on state report card</i>

	<b>Actual Rating</b>	<b>Points</b>
<b>2023-2024</b>		
<b>2024-2025</b>		
<b>2025-2026</b>		
<b>2026-2027</b>		

**Standard Report Card Indicator: Modified Graduation Rate Component**

<i>Exceeds Standards</i>	<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<i>4 or 5 Stars on state report card</i>	<i>3 Stars on state report card</i>	<i>2 Stars on state report card</i>	<i>1 Star on state report card</i>

	<b>Actual Rating</b>	<b>Points</b>
<b>2023-2024</b>		
<b>2024-2025</b>		
<b>2025-2026</b>		
<b>2026-2027</b>		

**Standard Report Card Indicator: Early Literacy/Improving At-Risk K-3 Readers (On-Track vs. Off-Track)**

<i>Exceeds Standards</i>	<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<i>First School Year Only:</i>	<i>First School Year Only:</i>	<i>First School Year Only:</i>	<i>N/A</i>

<i>4 or 5 Stars on state report card</i>	<i>2 or 3 Stars on state report card</i>	<i>1 Star on state report card</i>	
<i>4 or 5 Stars on state report card</i>	<i>3 Stars on state report card</i>	<i>2 Stars on state report card</i>	<i>1 Star on state report card</i>

	<b>Actual Rating</b>	<b>Points</b>
<b>2023-2024</b>		
<b>2024-2025</b>		
<b>2025-2026</b>		
<b>2026-2027</b>		

**Standard Report Card Indicator: Overall School Report Card Rating**

<i>Exceeds Standards</i>	<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<i>First Year Only 3, 4, or 5 Stars on the state report card</i>	<i>First Year Only: 2 Stars on the state report card</i>	<i>First Year Only: 1 Star on the state report card</i>	<i>N/A</i>
<i>4 or 5 Stars on state report card</i>	<i>3 Stars on state report card</i>	<i>2 Stars on state report card</i>	<i>1 Star on state report card</i>

	<b>Actual Rating</b>	<b>Points</b>
<b>2023-2024</b>		
<b>2024-2025</b>		
<b>2025-2026</b>		
<b>2026-2027</b>		

**Standard Report Card Indicator: Gifted Data**

	<b>Goal</b>	<b>Actual Rating</b>
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<i>Exceeds Standards</i>	<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<i>An <b>increase</b> in the gifted performance index or gifted value-added from the most recently rated prior year to the current report card</i>	<i>The <b>same</b> in the gifted performance index or gifted value-added from the most recently rated prior year to the current report card</i>	<i>A <b>decrease</b> in the gifted performance index or gifted value-added from the most recently rated prior year to the current report card</i>	<i>N/A</i>

	Actual Rating	Points
2023-2024		
2024-2025		
2025-2026		
2026-2027		

**Standard Report Card Indicator: Early Literacy**

<i>Exceeds Standards</i>	<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<i>4 or 5 Stars on state report card</i>	<i>3 Stars on state report card</i>	<i>2 Stars on state report card</i>	<i>1 Star on state report card</i>

	Actual Rating	Points
2023-2024		
2024-2025		
2025-2026		
2026-2027		

**ALL SCHOOL INDICATORS**

**All Schools Indicator: Student Attendance (Combined)**

<i>Exceeds Standards</i>	<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<i>70% and above attendance rate</i>	<i>60-69.9% attendance rate</i>	<i>50-59.9% attendance rate</i>	<i>49.9% and below attendance rate</i>

	Actual Rating	Points
2023-2024		
2024-2025		
2025-2026		
2026-2027		

**All Schools Indicator: Student Attendance (Economically Disadvantaged)**

<i>Exceeds Standards</i>	<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<i>70% and above attendance rate</i>	<i>60-69.9% attendance rate</i>	<i>50-59.9% attendance rate</i>	<i>49.9% and below attendance rate</i>

	Actual Rating	Points
2023-2024		
2024-2025		
2025-2026		
2026-2027		

**All Schools Indicator: Student Attendance (Male Students)**

<i>Exceeds Standards</i>	<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<i>70% and above attendance rate</i>	<i>60-69.9% attendance rate</i>	<i>50-59.9% attendance rate</i>	<i>49.9% and below attendance rate</i>

	<b>Actual Rating</b>	<b>Points</b>
<b>2023-2024</b>		
<b>2024-2025</b>		
<b>2025-2026</b>		
<b>2026-2027</b>		

**All Schools Indicator: Student Attendance (Female Students)**

<i>Exceeds Standards</i>	<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<i>70% and above attendance rate</i>	<i>60-69.9% attendance rate</i>	<i>50-59.9% attendance rate</i>	<i>49.9% and below attendance rate</i>

	<b>Actual Rating</b>	<b>Points</b>
<b>2023-2024</b>		
<b>2024-2025</b>		
<b>2025-2026</b>		
<b>2026-2027</b>		

**All Schools Indicator: Mission Specific <sup>Ω</sup> - Students develop good work habits such as being responsible, on time, and disciplined**

<i>Exceeds Standards</i>	<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<i>More than 50% of students "agree" or "strongly agree" with this statement</i>	<i>45-50% of students "agree" or "strongly agree" with this statement</i>	<i>40-44.9% of students "agree" or "strongly agree" with this statement</i>	<i>Fewer than 40% of students "agree" or "strongly agree" with this statement</i>

	<b>Actual Rating</b>	<b>Points</b>
<b>2023-2024</b>		
<b>2024-2025</b>		
<b>2025-2026</b>		
<b>2026-2027</b>		

<b>All Schools Indicator: Mission Specific <sup>Ω</sup> - Students develop values of hard work, honesty, and tolerance of others</b>			
<i>Exceeds Standards</i>	<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<i>More than 50% of students “agree” or “strongly agree” with this statement</i>	<i>45-50% of students “agree” or “strongly agree” with this statement</i>	<i>40-44.9% of students “agree” or “strongly agree” with this statement</i>	<i>Fewer than 40% of students “agree” or “strongly agree” with this statement</i>

	<b>Actual Rating</b>	<b>Points</b>
<b>2023-2024</b>		
<b>2024-2025</b>		
<b>2025-2026</b>		
<b>2026-2027</b>		

<b>All Schools Indicator: Mission Specific <sup>Ω</sup> - Students use technology to find, organize, and present information</b>			
<i>Exceeds Standards</i>	<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<i>More than 50% of students “agree” or “strongly agree” with this statement</i>	<i>45-50% of students “agree” or “strongly agree” with this statement</i>	<i>40-44.9% of students “agree” or “strongly agree” with this statement</i>	<i>Fewer than 40% of students “agree” or “strongly agree” with this statement</i>

	<b>Actual Rating</b>	<b>Points</b>
<b>2023-2024</b>		
<b>2024-2025</b>		
<b>2025-2026</b>		
<b>2026-2027</b>		

<b>All Schools Indicator: Mission Specific <sup>Ω</sup> - Students establish both personal and career goals</b>			
<i>Exceeds Standards</i>	<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<i>More than 50% of students “agree” or “strongly agree” with this statement</i>	<i>45-50% of students “agree” or “strongly agree” with this statement</i>	<i>40-44.9% of students “agree” or “strongly agree” with this statement</i>	<i>Fewer than 40% of students “agree” or “strongly agree” with this statement</i>

	<b>Actual Rating</b>	<b>Points</b>
<b>2023-2024</b>		
<b>2024-2025</b>		
<b>2025-2026</b>		
<b>2026-2027</b>		

<b>All Schools Indicator: Mission Specific <sup>Ω</sup> - Students express satisfaction with the School when asked “Would you recommend the School?”</b>			
<i>Exceeds Standards</i>	<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<i>More than 70% of students mark “yes”</i>	<i>50-69.9% of students mark “yes”</i>	<i>40-49.9% of students mark “yes”</i>	<i>Fewer than 40% of students mark “yes”</i>

	<b>Actual Rating</b>	<b>Points</b>
<b>2023-2024</b>		
<b>2024-2025</b>		
<b>2025-2026</b>		
<b>2026-2027</b>		

Ω Based upon an annual survey administered by the School to students. In responding to the questions, the student should have the options: strongly agree, agree, neither agree nor disagree, disagree, strongly disagree, and not applicable.

**Financial Performance Framework**

<b>High Stakes Review – Financial Performance Scoring</b>	
Meets Standards	3 points
Does Not Meet Standards	2 points
Falls Far Below Standards	1 point

<b>Sustainability Measure –1(a) Total Margin: Net Income divided by Total Revenue Aggregated Total Margin: Total Three-Year Net Income divided by Total Three-Year Revenues</b>		
<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<ul style="list-style-type: none"> <li>● <i>Aggregated Three-Year Total Margin is positive, and the most recent year Total Margin is positive; <u>or</u></i></li> <li>● <i>Aggregated Three-Year Total Margin is greater than -1.5%, the trend is positive for the last two years, and the most recent year Total Margin is positive</i></li> </ul>	<i>Aggregated Three-Year Total Margin is greater than -1.5%, but trend does not “Meet Standard”</i>	<i>Aggregated Three-Year Total Margin is less than or equal to -1.5% or the most recent year Total Margin is less than -1.0%</i>

	<b>Actual Rating</b>	<b>Points</b>
<b>2023-2024</b>		
<b>2024-2025</b>		
<b>2025-2026</b>		
<b>2026-2027</b>		

<b>Sustainability Measure –1(b) Debt to Asset Ratio: Total Liabilities divided by Total Assets</b>		
<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<i>Debt to Asset Ratio is between 0.9 and 1.0</i>	<i>Debt to Asset Ratio is greater than 1.0</i>	<i>Debt to Asset Ratio is greater than 1.0</i>

	<b>Actual Rating</b>	<b>Points</b>
<b>2023-2024</b>		
<b>2024-2025</b>		
<b>2025-2026</b>		
<b>2026-2027</b>		

<b>Sustainability Measure –1(c) Cash Flow: Multi-Year Cash Flow = Year 3 Total Cash - Year 1 Total Cash One-Year Cash Flow = Year 2 Total Cash - Year 1 Total Cash</b>		
<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<ul style="list-style-type: none"> <li><i>Multi-Year Cumulative Cash Flow is positive, and Cash Flow is positive each year; or</i></li> <li><i>Multi-Year Cumulative Cash Flow is positive, Cash Flow is positive in one of two years, and Cash Flow in the most recent year is positive</i></li> </ul> <p><i>Note: Schools in their first or second year of operation must have positive Cash Flow.</i></p>	<i>Multi-Year Cumulative Cash Flow is positive, but trend does not “Meet Standard”</i>	<i>Multi-Year Cumulative Cash Flow is negative</i>

	<b>Actual Rating</b>	<b>Points</b>
<b>2023-2024</b>		
<b>2024-2025</b>		
<b>2025-2026</b>		
<b>2026-2027</b>		

<b>Sustainability Measure –1(d) Debt Service Coverage Ratio: (Net Income+ Depreciation+ Interest Expense)/ (Annual Principal, Interest, and Lease Payments)</b>		
<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<i>Debt Service Coverage Ratio is equal to or exceeds 1.1</i>	<i>Debt Service Coverage Ratio is less than 1.1</i>	<i>N/A</i>



	Actual Rating	Points
2023-2024		
2024-2025		
2025-2026		
2026-2027		

## Organizational/ Operational Performance Framework

High Stakes Review – Operational/Organizational Performance Scoring	
Meets Standards	3 points
Does Not Meet Standards	2 points
Falls Far Below Standards	1 point

<b>Education Program Measure –1(a) Is the School implementing the material terms of the education program as defined in the current community School contract?</b>		
<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<i>The School implemented the material terms of the education program in all material respects and the education program in operation reflects the material terms as defined in the contract, or the School has gained approval for a modification to the material terms.</i>	<i>The School has failed to implement the program in the manner described above; that failure(s) was material, but the Board has instituted remedies that have resulted in compliance or prompt and sufficient movement toward compliance to the satisfaction of the sponsor.</i>	<i>The School failed to implement the program in the manner described above; the failure(s) was material and significant to the viability of the School, or regardless of the severity of the failure(s), the Board has not instituted remedies that have resulted in prompt and sufficient movement toward compliance to the satisfaction of the sponsor.</i>

	Actual Rating	Points
2023-2024		
2024-2025		
2025-2026		
2026-2027		

<b>Education Program Measure –1(b) Is the School complying with applicable educational requirements?</b>		
<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<i>The School materially complies with applicable laws, rules, regulations, and provisions of the contract relating to</i>	<i>The School failed to implement the program in the manner described above; that failure(s) was material,</i>	<i>The School failed to implement the program in the manner described above; the failure(s) was material and significant to the viability</i>

<p><i>education requirements, including but not limited to:</i></p> <ul style="list-style-type: none"> <li>● <i>Instructional days or minutes requirements</i></li> <li>● <i>Graduation and promotion requirements</i></li> <li>● <i>Content standards</i></li> <li>● <i>State assessments</i></li> <li>● <i>Implementation of mandated programming as a result of state or federal funding</i></li> </ul>	<p><i>but the board has instituted remedies that have resulted in compliance or prompt and sufficient movement toward compliance to the satisfaction of the sponsor.</i></p>	<p><i>of the School, or regardless of the severity of the failure(s), the board has not instituted remedies that have resulted in prompt and sufficient movement toward compliance to the satisfaction of the sponsor.</i></p>
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	Actual Rating	Points
<b>2023-2024</b>		
<b>2024-2025</b>		
<b>2025-2026</b>		
<b>2026-2027</b>		

<b>Education Program Measure –1(c) Is the School protecting the rights of students with disabilities?</b>		
<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<p><i>Consistent with the School's status and responsibilities as either a Local Education Agency (LEA) or School in a district LEA, the School materially complies with applicable laws, rules , regulations, and provisions of the contract (including the Individuals with Disabilities Education Act, Section 504 of the Rehabilitation Act of 1973, and the Americans with Disabilities Act) relating to the treatment of students with identified disabilities and those</i></p>	<p><i>The School failed to implement the program in the manner described above; that failure(s) was material, but the board has instituted remedies that have resulted in compliance or prompt and sufficient movement toward compliance to the satisfaction of the sponsor.</i></p>	<p><i>The School failed to implement the program in the manner described above; the failure(s) was material and significant to the viability of the School, or regardless of the severity of the failure(s), the board has not instituted remedies that have resulted in prompt and sufficient movement toward compliance to the satisfaction of the sponsor.</i></p>

<p><i>suspected or having a disability, including but not limited to:</i></p> <ul style="list-style-type: none"> <li>● <i>Equitable access and opportunity to enroll</i></li> <li>● <i>Identification and referral</i></li> <li>● <i>Appropriate development and implementation of Individualized Education Plans and Section 504 plans</i></li> <li>● <i>Operational compliance, including provision of services in the least restrictive environment and appropriate inclusion in the School's academic program, assessments, and extracurricular activities</i></li> <li>● <i>Discipline, including due process protections, manifestation determinations, and behavioral intervention plans</i></li> <li>● <i>Access to the School's facility and program to students in a lawful manner and consistent with students' IEPs or Section 504 plans</i></li> <li>● <i>Appropriate use of all available, applicable funding</i></li> </ul>		
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	<b>Actual Rating</b>	<b>Points</b>
<b>2023-2024</b>		
<b>2024-2025</b>		
<b>2025-2026</b>		
<b>2026-2027</b>		

**Education Program Measure –1(d) Is the School protecting the rights of English Learner (EL) students?**

<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<p><i>The School materially complies with applicable laws, rules, regulations, and provisions of the contract (including Title III of the Elementary and Secondary Education Act [ESEA] and U.S. Department of Education authorities) relating to requirements regarding English Learners (ELs), including but not limited to:</i></p> <ul style="list-style-type: none"> <li>● <i>Equitable access and opportunity to enroll</i></li> <li>● <i>Required policies related to the service of EL students</i></li> <li>● <i>Compliance with native-language communication requirements</i></li> <li>● <i>Proper steps for identification of students in need of EL services</i></li> <li>● <i>Appropriate and equitable delivery of services to identified students</i></li> <li>● <i>Appropriate accommodations on assessments</i></li> <li>● <i>Exiting of students from EL services</i></li> <li>● <i>Ongoing monitoring of exited students</i></li> </ul>	<p><i>The School \ failed to implement the program in the manner described above; that failure(s) was material, but the board has instituted remedies that have resulted in compliance or prompt and sufficient movement toward compliance to the satisfaction of the sponsor.</i></p>	<p><i>The School failed to implement the program in the manner described above; the failure(s) was material and significant to the viability of the School, or regardless of the severity of the failure(s), the board has not instituted remedies that have resulted in prompt and sufficient movement toward compliance to the satisfaction of the sponsor.</i></p>

	<b>Actual Rating</b>	<b>Points</b>
<b>2023-2024</b>		
<b>2024-2025</b>		
<b>2025-2026</b>		
<b>2026-2027</b>		

**Financial Management and Oversight Measure –2(a) Is the School meeting financial reporting and compliance requirements?**

<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<p><i>The School materially complies with applicable laws, rules, regulations, and provisions of the contract relating to financial reporting requirements, including but not limited to:</i></p> <ul style="list-style-type: none"> <li><i>• Complete and on-time submission of financial reports, including annual budget, revised budgets (if applicable), periodic financial reports as required by the authorizer, and any reporting requirements if the board contracts with an Education Service provider (ESP)</i></li> <li><i>• On-time submission and completion of the annual independent audit and corrective action plans, if applicable</i></li> </ul> <p><i>All reporting requirements related to the use of public funds</i></p>	<p><i>The School failed to implement the program in the manner described above; that failure(s) was material, but the board has instituted remedies that have resulted in compliance or prompt and sufficient movement toward compliance to the satisfaction of the sponsor.</i></p>	<p><i>The School failed to implement the program in the manner described above; the failure(s) was material and significant to the viability of the School, or regardless of the severity of the failure(s), the board has not instituted remedies that have resulted in prompt and sufficient movement toward compliance to the satisfaction of the sponsor.</i></p>

	<b>Actual Rating</b>	<b>Points</b>
<b>2023-2024</b>		
<b>2024-2025</b>		
<b>2025-2026</b>		
<b>2026-2027</b>		

**Financial Management and Oversight Measure –2(b) Is the School following Generally Accepted Accounting Principles (GAAP)?**

<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<p><i>The School materially complies with applicable laws, rules, regulations, and provisions of the contract relating to financial management and oversight expectations as evidenced by an annual independent audit, including but not limited to:</i></p> <ul style="list-style-type: none"> <li><i>• An unqualified audit opinion</i></li> <li><i>• An audit devoid of significant findings and conditions, material weaknesses, or significant internal control weaknesses</i></li> </ul> <p><i>An audit that does not include a going concern disclosure in the notes or an explanatory paragraph within the audit report</i></p>	<p><i>The School failed to implement the program in the manner described above; that failure(s) was material, but the board has instituted remedies that have resulted in compliance or prompt and sufficient movement toward compliance to the satisfaction of the sponsor</i></p>	<p><i>The School failed to implement the program in the manner described above; the failure(s) was material and significant to the viability of the School, or regardless of the severity of the failure(s), the board has not instituted remedies that have resulted in prompt and sufficient movement toward compliance to the satisfaction of the sponsor.</i></p>

	<b>Actual Rating</b>	<b>Points</b>
<b>2023-2024</b>		
<b>2024-2025</b>		
<b>2025-2026</b>		
<b>2026-2027</b>		

**Governance and Reporting Measure –3(a) Is the School complying with governance requirements?**

<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<p><i>The School materially complies with applicable laws, rules, regulations, and provisions of the</i></p>	<p><i>The School failed to implement the program in the manner described above; that failure(s) was</i></p>	<p><i>The School has failed to implement the program in the manner described above; that failure(s) was material,</i></p>

<p><i>contract relating to governance by its board, including but not limited to:</i></p> <ul style="list-style-type: none"> <li>● <i>Board policies, including those related to oversight of an Education Service Provider (ESP), if applicable</i></li> <li>● <i>.Board Code of Regulations</i></li> <li>● <i>State open meetings law - Code of Ethics/ Conflicts of Interest policy</i></li> <li>● <i>Board composition and/or membership rules (e.g., requisite number of qualified teachers, ban on employees or contractors serving on the board, etc.)</i></li> <li>● <i>Completion for attendance at meetings</i></li> </ul>	<p><i>material, but the board has instituted remedies that have resulted in compliance or prompt and sufficient movement toward compliance to the satisfaction of the sponsor.</i></p>	<p><i>but the board has instituted remedies that have resulted in compliance or prompt and sufficient movement toward compliance to the satisfaction of the sponsor.</i></p>
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	<b>Actual Rating</b>	<b>Points</b>
<b>2023-2024</b>		
<b>2024-2025</b>		
<b>2025-2026</b>		
<b>2026-2027</b>		

<b>Governance and Reporting Measure –3(b) Is the School holding management accountable?</b>		
<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<p><i>The School materially complies with applicable laws, rules, regulations, and provisions of the contract relating to oversight of School management, including but not limited to:</i></p> <ul style="list-style-type: none"> <li>● <i>(For Education Service Providers [ESPs]) maintaining authority over management,</i></li> </ul>	<p><i>The School failed to implement the program in the manner described above; that failure(s) was material, but the board has instituted remedies that have resulted in compliance or prompt and sufficient movement toward compliance to the satisfaction of the sponsor.</i></p>	<p><i>The School failed to implement the program in the manner described above; the failure(s) was material and significant to the viability of the School, or regardless of the severity of the failure(s), the board has not instituted remedies that have resulted in prompt and sufficient movement toward</i></p>

<p><i>holding it accountable for performance as agreed under a written performance agreement, and requiring annual financial reports of the ESP</i></p> <ul style="list-style-type: none"> <li><i>(For others) oversight of management that includes holding it accountable for performance expectations that may or may not be agreed to under a written performance agreement.</i></li> </ul>		<p><i>compliance to the satisfaction of the sponsor.</i></p>

	Actual Rating	Points
<b>2023-2024</b>		
<b>2024-2025</b>		
<b>2025-2026</b>		
<b>2026-2027</b>		

<b>Governance and Reporting Measure –3(c) Is the School complying with reporting requirements?</b>		
<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<p><i>The School materially complies with applicable laws, rules, regulations, and provisions of the contract relating to relevant reporting requirements to the School's authorizer. State Education Agency (SEA), district education department, and/or federal authorities, including but not limited to:</i></p> <ul style="list-style-type: none"> <li><i>Accountability tracking</i></li> <li><i>Attendance and enrollment reporting</i></li> <li><i>Compliance and oversight</i></li> </ul>	<p><i>The School failed to implement the program in the manner described above; that failure(s) was material, but the board has instituted remedies that have resulted in compliance or prompt and sufficient movement toward compliance to the satisfaction of the sponsor.</i></p>	<p><i>The School failed to implement the program in the manner described above; the failure(s) was material and significant to the viability of the School, or regardless of the severity of the failure(s), the board has not instituted remedies that have resulted in prompt and sufficient movement toward compliance to the satisfaction of the sponsor.</i></p>



<ul style="list-style-type: none"> <li>Additional information requested by the authorizer</li> </ul>		

	Actual Rating	Points
<b>2023-2024</b>		
<b>2024-2025</b>		
<b>2025-2026</b>		
<b>2026-2027</b>		

<b>Student and Employee Measure –4(a) Is the School protecting the rights of all students?</b>		
<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<p><i>The School materially complies with applicable laws, rules, regulations, and provisions of the contract relating to the rights of students, including but not limited to:</i></p> <ul style="list-style-type: none"> <li><i>Policies and practices related to admissions, lottery, waiting lists, fair and open recruitment, and enrollment (including rights to enroll or maintain enrollment)</i></li> <li><i>The collection and protection of student information (that could be used in discriminatory ways or otherwise contrary to law)</i></li> <li><i>Due process protections, privacy, civil rights, and student liberties requirements, including First Amendment protections and the Establishment Clause restrictions prohibiting public Schools from engaging in religious</i></li> </ul>	<p><i>The School failed to implement the program in the manner described above; that failure(s) was material, but the board has instituted remedies that have resulted in compliance or prompt and sufficient movement toward compliance to the satisfaction of the sponsor.</i></p>	<p><i>The School failed to implement the program in the manner described above; the failure(s) was material and significant to the viability of the School, or regardless of the severity of the failure(s), the board has not instituted remedies that have resulted in prompt and sufficient movement toward compliance to the satisfaction of the sponsor.</i></p>

<i>instruction</i> <ul style="list-style-type: none"> <li>• <i>Conduct of discipline (discipline hearings and suspension and expulsion policies and practices)</i></li> </ul>		

	<b>Actual Rating</b>	<b>Points</b>
<b>2023-2024</b>		
<b>2024-2025</b>		
<b>2025-2026</b>		
<b>2026-2027</b>		

<b>Student and Employee Measure –4(b) Is the School meeting attendance goals?</b>		
<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<i>The School materially complies with applicable laws, rules, regulations, and provisions of the contract relating to attendance goals of 70%.</i>	<i>The School failed to implement the program in the manner described above; that failure(s) was material, but the board has instituted remedies that have resulted in compliance or prompt and sufficient movement toward compliance to the satisfaction of the sponsor.</i>	<i>The School failed to implement the program in the manner described above; the failure(s) was material and significant to the viability of the School, or regardless of the severity of the failure(s), the board has not instituted remedies that have resulted in prompt and sufficient movement toward compliance to the satisfaction of the sponsor.</i>

	<b>Actual Rating</b>	<b>Points</b>
<b>2023-2024</b>		
<b>2024-2025</b>		
<b>2025-2026</b>		
<b>2026-2027</b>		

<b>Student and Employee Measure –4(c) Is the School meeting teacher and other staff credentialing requirements?</b>		
<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<i>The School materially complies with applicable laws, rules, regulations, and provisions of the contract relating to state certification requirements</i>	<i>The School failed to implement the program in the manner described above; that failure(s) was material, but the board has instituted remedies that have resulted in compliance or prompt and</i>	<i>The School failed to implement the program in the manner described above; the failure(s) was material and significant to the viability of the School, or regardless of the severity of the failure(s), the board has</i>

	<i>sufficient movement toward compliance to the satisfaction of the sponsor.</i>	<i>not instituted remedies that have resulted in prompt and sufficient movement toward compliance to the satisfaction of the sponsor.</i>

	<b>Actual Rating</b>	<b>Points</b>
<b>2023-2024</b>		
<b>2024-2025</b>		
<b>2025-2026</b>		
<b>2026-2027</b>		

<b>Student and Employee Measure –4(d) Is the School respecting employee rights?</b>		
<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<i>The School materially complies with applicable laws, rules, regulations, and provisions of the contract relating employment considerations, including those relating to the Family Medical Leave Act, the Americans with Disabilities Act, and employment contracts. The School does not interfere with employees' rights to organize collectively or otherwise violate staff collective bargaining rights.</i>	<i>The School failed to implement the program in the manner described above; that failure(s) was material, but the board has instituted remedies that have resulted in compliance or prompt and sufficient movement toward compliance to the satisfaction of the sponsor.</i>	<i>The School failed to implement the program in the manner described above; the failure(s) was material and significant to the viability of the School, or regardless of the severity of the failure(s), the board has not instituted remedies that have resulted in prompt and sufficient movement toward compliance to the satisfaction of the sponsor.</i>

	<b>Actual Rating</b>	<b>Points</b>
<b>2023-2024</b>		
<b>2024-2025</b>		
<b>2025-2026</b>		
<b>2026-2027</b>		

<b>Student and Employee Measure –4(e) Is the School completing required background checks?</b>		
<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<i>The School materially complies with applicable laws, rules, regulations, and provisions of the contract relating to background checks of all applicable</i>	<i>The School failed to implement the program in the manner described above; that failure(s) was material, but the board has instituted remedies</i>	<i>The School failed to implement the program in the manner described above; the failure(s) was material and significant to the viability of the School, or</i>

<i>individuals (including staff and members of the community, where applicable).</i>	<i>that have resulted in compliance or prompt and sufficient movement toward compliance to the satisfaction of the sponsor.</i>	<i>regardless of the severity of the failure(s), the board has not instituted remedies that have resulted in prompt and sufficient movement toward compliance to the satisfaction of the sponsor.</i>

	<b>Actual Rating</b>	<b>Points</b>
<b>2023-2024</b>		
<b>2024-2025</b>		
<b>2025-2026</b>		
<b>2026-2027</b>		

<b>School Environment Measure –5(a) Is the School complying with facilities and transportation requirements?</b>		
<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<p><i>The School materially complies with applicable laws, rules, regulations, and provisions of the contract relating to the School facilities, grounds, and transportation, including but not limited to:</i></p> <ul style="list-style-type: none"> <li>● <i>Americans with Disabilities Act (ADA)</i></li> <li>● <i>Fire inspections and related records</i></li> <li>● <i>Viable certificate of occupancy or other required building use authorization</i></li> <li>● <i>Documentation of requisite insurance coverage</i></li> <li>● <i>Student transportation</i></li> </ul>	<p><i>The School failed to implement the program in the manner described above; that failure(s) was material, but the board has instituted remedies that have resulted in compliance or prompt and sufficient movement toward compliance to the satisfaction of the sponsor.</i></p>	<p><i>The School failed to implement the program in the manner described above; the failure(s) was material and significant to the viability of the School, or regardless of the severity of the failure(s), the board has not instituted remedies that have resulted in prompt and sufficient movement toward compliance to the satisfaction of the sponsor.</i></p>

	<b>Actual Rating</b>	<b>Points</b>
<b>2023-2024</b>		
<b>2024-2025</b>		
<b>2025-2026</b>		
<b>2026-2027</b>		

<b>School Environment Measure –5(b) Is the School complying with health and safety requirements?</b>		
<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<p><i>The School materially complies with applicable laws, rules, regulations, and provisions of the contract relating to safety and the provision of health- related services, including but not limited to:</i></p> <ul style="list-style-type: none"> <li>● <i>Appropriate nursing services and dispensing of pharmaceuticals</i></li> <li>● <i>Food service requirements</i></li> <li>● <i>Other district services, if applicable</i></li> </ul>	<p><i>The School failed to implement the program in the manner described above; that failure(s) was material, but the board has instituted remedies that have resulted in compliance or prompt and sufficient movement toward compliance to the satisfaction of the sponsor.</i></p>	<p><i>The School failed to implement the program in the manner described above; the failure(s) was material and significant to the viability of the School, or regardless of the severity of the failure(s), the board has not instituted remedies that have resulted in prompt and sufficient movement toward compliance to the satisfaction of the sponsor.</i></p>

	<b>Actual Rating</b>	<b>Points</b>
<b>2023-2024</b>		
<b>2024-2025</b>		
<b>2025-2026</b>		
<b>2026-2027</b>		

<b>School Environment Measure –5(c) Is the School handling information appropriately?</b>		
<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<p><i>The School materially complies with applicable laws, rules, regulations, and provisions of the contract relating to the handling of information, including but not limited to:</i></p> <ul style="list-style-type: none"> <li>● <i>Maintaining the security of and providing access to student records under the Family Educational Rights and Privacy Act and other applicable authorities</i></li> <li>● <i>Accessing documents maintained by the School under the Public Record law and other applicable authorities</i></li> <li>● <i>Transferring of student records</i></li> <li>● <i>Proper and secure maintenance</i></li> </ul>	<p><i>The School failed to implement the program in the manner described above; that failure(s) was material, but the board has instituted remedies that have resulted in compliance or prompt and sufficient movement toward compliance to the satisfaction of the sponsor.</i></p>	<p><i>The School failed to implement the program in the manner described above; the failure(s) was material and significant to the viability of the School, or regardless of the severity of the failure(s), the board has not instituted remedies that have resulted in prompt and sufficient movement toward compliance to the satisfaction of the sponsor.</i></p>

<i>of testing materials</i>		

	<b>Actual Rating</b>	<b>Points</b>
<b>2023-2024</b>		
<b>2024-2025</b>		
<b>2025-2026</b>		
<b>2026-2027</b>		

<b>Additional Obligations Measure –6(a) Is the School complying with all other obligations?</b>		
<i>Meets Standards</i>	<i>Does Not Meet Standards</i>	<i>Falls Far Below Standards</i>
<p><i>The School materially complies with:</i></p> <ul style="list-style-type: none"> <li>● <i>Revisions to state community School law</i></li> <li>● <i>Consent decrees</i></li> <li>● <i>Intervention requirements by the authorizer</i></li> <li>● <i>Requirements by other entities to which the community School is accountable (e.g., State Education Agency- SEA)</i></li> </ul>	<p><i>The School failed to implement the program in the manner described above; that failure(s) was material, but the board has instituted remedies that have resulted in compliance or prompt and sufficient movement toward compliance to the satisfaction of the sponsor.</i></p>	<p><i>The School failed to implement the program in the manner described above; the failure(s) was material and significant to the viability of the School, or regardless of the severity of the failure(s), the board has not instituted remedies that have resulted in prompt and sufficient movement toward compliance to the satisfaction of the sponsor.</i></p>

	<b>Actual Rating</b>	<b>Points</b>
<b>2023-2024</b>		
<b>2024-2025</b>		
<b>2025-2026</b>		
<b>2026-2027</b>		

**EXHIBIT 4**

**SUSPENSION AND CLOSING PROCEDURES**

THE OHIO DEPARTMENT OF EDUCATION CLOSING ASSURANCES AND  
REQUIREMENTS ARE INCORPORATED HEREIN BY REFERENCE



# Community Schools: School Suspension and/or School Closing Procedures

**Effective date: July 1, 2010**

**Revised: April 2023**

Community school sponsors primarily are responsible for ensuring an orderly process is followed when a school closes, or operations are suspended.

## Statutory Requirement for Closure

Under state law ([Ohio Revised Code 3314.023](#)), community school sponsors must monitor and oversee their schools' compliance with law, administrative rules and contract provisions, including requirements related to school closure. Specifically, ORC 3314.023 requires:

- *A sponsor shall provide monitoring, oversight, and technical assistance to each school that it sponsors. To provide monitoring, oversight, and technical assistance . . .*
- *[Sponsors] Having in place a plan of action to be undertaken in the event the community school experiences financial difficulties or closes prior to the end of a school year.*

## Suspension Statute

[ORC 3314.072](#) establishes the conditions under which a school may be suspended, along with a school's procedural rights. Provisions include:

- *For any of the reasons prescribed in division (B)(1)(a) to (d) of section 3314.07 of the Revised Code, the sponsor of a community school established under this chapter may suspend the operation of the school only if it first issues to the governing authority notice of the sponsor's intent to suspend the operation of the contract. Such notice shall explain the reasons for the sponsor's intent to suspend operation of the contract and shall provide the school's governing authority with five business days to submit to the sponsor a proposal to remedy the conditions cited as reasons for the suspension.*
- *The sponsor shall promptly review any proposed remedy timely submitted by the governing authority and either approve or disapprove the remedy. If the sponsor disapproves the remedy proposed by the governing authority, if the governing authority fails to submit a proposed remedy in the manner prescribed by the sponsor, or if the governing authority fails to implement the remedy as approved by the sponsor, the sponsor may suspend operation of the school pursuant to procedures set forth in division (D) of this section.*
- *If division (B) of this section applies or if the sponsor of a community school established under this chapter decides to suspend the operation of a school as permitted in division (C)(2) of this section, the sponsor shall promptly send written notice to the governing authority stating that the operation of the school is immediately suspended and explaining the specific reasons for the suspension. The notice shall state that the governing authority has five business days to submit a proposed remedy to the conditions cited as reasons for the suspension or face potential contract termination.*
- *Upon receipt of the notice of suspension prescribed under division (D)(1) of this section, the governing authority shall immediately notify the employees of the school and the parents of the students enrolled in the school of the suspension and the reasons therefore and shall cease all school operations on the next business day.*





## Overview

Sponsors provide and execute a plan for an orderly conclusion of a community school's operations when a community school is closed or suspended for any reasons permitted by law and/or the contract between the sponsor and the school. A school is considered closed or suspended when instruction has ceased, and the governing authority or sponsor has issued an official notice that includes the reason for and date of the school's closure or suspension. A community school also is considered closed if the Department issued a notice to a school under the state's automatic closure law, [ORC 3314.35](#). In the case of both suspension and closure, the sponsor and an authorized representative of the governing authority complete and sign the Suspension and Closing Assurance Form. Community school sponsors make sure a community school's governing authority takes all reasonable and required actions to fully address suspension or closing responsibilities. **If a school's governing authority is no longer able or willing to fulfill its obligations to orderly closure, the school's sponsor assumes responsibility for all closure activities.** A plan for school closure is a required part of the school's contract with the sponsor. Final preparations, as outlined in the plan, should be in place prior to the last day students are in attendance.

### Note:

- The suspension and closing procedures detailed in this document or the accompanying are not applicable to school mergers.
- Procedures for school closures that are the result of settlement agreements may differ based on the provisions of the settlement. Schools and sponsors should consult their legal counsel. Sponsors must submit a Suspension and Closing Assurance Form for each suspended or closed community school. By completing this assurance, sponsors attest that all necessary notifications and actions are completed.

When possible, the final FTE review should be completed within seven business days of the school ceasing operations or within seven business days of the area coordinator's notification of the school's suspension or closing by the Department. Final FTE reviews should be completed prior to transfer of original student records to the district(s). Sponsors must monitor the school's actions to assure both the FTE review and fiscal audit are scheduled in a timely fashion. If the school fails to schedule these activities, the sponsor must step in and make the necessary arrangements.

Sponsors should begin completing the Suspension and Closing Assurance Form as soon as possible after the suspension or closure of the school.

For all suspensions and closures, an estimated timeline for suspension and closure activities must be submitted to the Office of Community Schools. For mid-year suspension or closure, the estimated timeline must be submitted to the Office of Community Schools within 10 days of notification. In the case of suspension or closure at the end of the school year, sponsors shall submit an estimated timeline for suspension or closure activities to the Office of Community Schools, via Epicenter. When submitting the first quarterly suspension and closing assurances report, please ensure Column I is filled out with estimated dates of completion. Additionally, when submitting future quarterly suspension and closing reports, update Column I as needed.

The updated Suspension and Closing Assurance Form shall be submitted to the Office of Community Schools, quarterly, (July 1, or July 15 for newly closed schools, Oct. 1, Jan. 1 and April 1) via the Epicenter "Quarterly suspension and closing assurance reports" submission type while noting which activities are complete and identifying the date of completion for each item. Sponsors should continue to submit quarterly closing



assurance reports until all items on the form are complete and the suspension and closing assurances form is submitted via Epicenter. The quarterly submissions shall include, in the “Notes” column, a narrative explaining any delays. For items in which the sponsor believes is “non-applicable” to the school, the sponsor must provide a justification in Column H of the Suspension and Closing Assurance Form.

If refunds are generated later, the sponsor shall follow the instructions in the Preparation of Itemized Financials section of the report and complete the Final Payments and Adjustments section.

### **Additional Resources**

Additional information regarding best practices from The National Association of Charter School Authorizers is available [here](#).

### **Submission Instructions**

Sponsors must submit the Quarterly Suspension and Closing Assurance Report and the completed Suspension and Closing Assurance Form for each suspended and/or closed community school. By completing the Certification tab, sponsors attest that all necessary notifications and actions are completed.

Submit the (1) Suspension and Closing Assurance Reports quarterly using the submission type: Quarterly Suspension and Closing Assurance Reports; and the (2) completed Suspension and Closing Assurance Form with its Certification tab using the submission type: Suspension and Closing Assurance Form. Upload the files to Epicenter following the process below:

1. Log in to Epicenter at <http://epicenternow.org/>.
2. Click the Sign In link at the top of the page.
3. Enter your username and password.
4. Click Document Center.
5. On the Document Center page, click the Submission Upload button.
6. For Entity Type, select school.
7. For Submission Type, select either the “Quarterly Suspension and Closing Assurance Reports” or the “Suspension and Closing Assurance Form.” Final closure assurance forms should be submitted by sponsors using submission type “Suspension and Closing Assurance Form.”
8. For Entities, select the appropriate school by checking the box next to the school’s name.
9. Enter the required information.
10. Click the Upload New File button to upload your document.
11. (Optional) Type a brief message to the reviewer.
12. Click Submit.

**The Certification/Signature tab must include electronic signatures or original handwritten signatures. If printed and original signatures are obtained, the certification page must be uploaded to Epicenter along with the completed spreadsheet.**

The OCS consultants use Epicenter to access your submissions. Please contact your lead consultant if you have additional questions or if you are unable to view any of the information described above



## Records

Sponsors assure that all school records needed by the Ohio Department of Education, Ohio Auditor of State, U.S. Department of Education, and other interested entities are secured and available as needed during the closeout process. Records generally describe an account in permanent form, preserving knowledge or information about facts, transactions or events maintained and kept for the proper administration of the school, including student, staff, and administrative/financial information. Please note, the following categories and types of records should not be considered as the entire list of documents that might be examined during a suspension or closing procedure. Additional records may be requested during an FTE review or final audit. (Additional information is available in the Department's [FTE Review Manual](#).)

### *Student Records*

Student records include all educational, special education and other documents in the school's possession that relate to a student. Student records include, but are not limited to: documents normally found in permanent record folders that are necessary for reviews and audits; attendance records that detail enrollment and attendance history; grades and grade levels achieved; transcripts, courses completed and grades for each course, particularly for students enrolled in grades 9-12 and for graduates of the school; proof of residency documents that identify a student's home district; FTE Detail reports, with names and SSID numbers that can be used to match names to the FTE Detail report with randomly selected SSIDs obtained by the area coordinator; special education information and folders; and other such information that may be maintained and kept in a student permanent record folder.

Schools must retain copies of all student records necessary to complete the final FTE review and financial audit.

### *Staff Records*

Staff records include but are not limited to employment agreements or contracts; salary and benefits information; attendance and leave information; employee licenses; Local Professional Development Committee (LPDC) status and record of continuing education; payroll and withholding documents; and other such information that may be included in an employee record folder. Staff records at the school do not include records of individuals employed by the operator or contractors.

### *Administrative/Financial Records*

Administrative/financial records include, but are not limited to: lease or rental agreement; deed if property is owned; inventories of furniture and equipment, including purchase price, source of funds for payment, date purchased and property tag number; bank and financial reports, including all financial statements created by the fiscal officer; bank statements and checks; schedule of unpaid debt detailing amount, vendor and date of obligation; invoices, receipts, vouchers and purchase orders that detail expenditures; grant records, including detail of federal and state grant awards and final expenditure reports and contracts; and other such information that may be maintained to serve as the administrative/financial records for the school.

### *Record Retention*

Sponsors shall secure all school records (student, personnel, fiscal, etc.) prior to closing. All such records shall be maintained according to applicable records retention schedules. Records retention is governed by state and federal law and governing authority policy. [Find additional information](#) regarding state requirements. Federal records retention schedules are [here](#). Additional information is available in the Student Records section of the Suspension and Closing Assurance Form.



Community school sponsors are responsible for securing all records prior to closing and maintaining records in accordance with all applicable retention schedule.

Should you have any questions, please contact your lead consultant or the Office of Community Schools at [Community.Schools@education.ohio.gov](mailto:Community.Schools@education.ohio.gov).

**Please note:**

- A. For each task, sponsors must indicate whether the task is applicable in column G of the Suspension and Closing Assurance Form. If the task is **not applicable**, the sponsor must provide a justification for that determination in column H.
- B. The initial quarterly suspension and closing assurance report submitted in Epicenter must include an estimated completion date for each task (see column I). Be sure to follow the dates required by law or required by this document. If needed, update the estimated completion dates on future quarterly suspension and closing reports.
- C. Quarterly suspension and closing assurance reports are due in Epicenter on or before July 1, July 15 for newly suspended or closed schools, Oct. 1, Jan. 1, and April 1. As tasks are completed, provide a completion date in Column J.
- D. The quarterly submissions shall include, in the “Notes”, column K, a narrative explaining any delays.
- E. Besides the Quarterly Suspension and Closing Assurance Reports and the completed Suspension and Closing Assurance Form with its Certification tab, sponsors should submit separately to Epicenter: (1) the board resolution indicating suspension or closure, and (2) the estimated timeline for suspension and closure.



## Instructions for Completing All Required Suspension/Closing Tasks

### Section A: Initial Notifications

1. **Notify the Office of Community Schools (OCS) that the school is being suspended, closed or non-renewed under 3314.07(B) or for other cause, or the school has taken action to initiate closure within required timelines.**
  - a. In the case of a sponsor suspending or terminating a school's operation during the school year, notify OCS that the school is suspending or closing within 24 hours of the action.
  - b. In any other case, notify OCS of the action within 10 days.
  - c. Submit the community school's board resolution via Epicenter, including the date of suspension or closing within 10 days of the action.
2. **Notify the Area Coordinator's office to schedule the student enrollment/FTE review.**
  - a. Notify area coordinator(s) of the school suspension or closure and schedule the final student enrollment/FTE review within three days of the action.
  - b. The treasurer/fiscal officer of the school and other applicable staff should familiarize themselves with the current FTE manual.
  - c. In the case of closure, non-renewal or termination for reasons other than those outlined in 3314.07(B), the sponsor shall request notice of intent regarding continued operation from the school no later than May 15 and provide the response via Epicenter to the Office of Community Schools within three days of receipt.
3. **Notify the resident districts of students enrolled in the school, and the Auditor of State's office of the school being suspended, closed or non-renewed; include the effective date of the suspension or closure.**
  - a. Notify the resident districts, for the students currently enrolled.
  - b. Notify the Auditor of State's office of the school suspension or closure.
4. **Notify STRS and SERS that the school is being suspended or closed.**
  - a. Notify the Ohio State Teachers Retirement System and School Employees Retirement System
  - b. Ensure STRS and SERS contributions are current and request a final reconciliation.
    - i. In the case of mid-year suspension or closure, notify retirement systems within five days of the suspension or closure notice.
    - ii. For any other case, notify retirement systems no later than May 1.



## **Section B: Timeline of suspension or closure process**

- 1. Provide an estimated timeline of the suspension or closure process that includes all information contained in the suspension and closure procedures.**
  - a. Submit via Epicenter a clear and detailed written timeline of the actions and tasks that will take place to ensure the transition of students, staff and the suspension or closing of the schools' business. Submission of the first quarterly suspension and closing assurances form with Column I (Estimated Dates of Completion) filled out can serve as the detailed written timeline required for this action item.
    - i. In the case of mid-year suspension or closure, submit an estimated timeline within 10 days of the suspension or closure.
    - ii. In the case of suspension or closure at the end of the school year, include an estimated timeline when submitting the first quarterly suspension and closing assurances report.

## **Section C: Parent Notification**

- 1. Notification to parents of community school suspension or closure**
  - a. Notify parents that the school is suspending or closing through a formal letter from the school's Governing Authority within 24 hours of action in the case of mid-year suspension or closure; no later than March 1 in the case of nonrenewal under ORC 3314.07(B); and in any other case, notify parents no later than April 15. The letter must include but not be limited to the reason for the suspension or closing of the school, sponsor contact information, options for enrolling in another community school, traditional school or nonpublic schools and contact information.
- 2. Provide each parent with the location to where the child's records are delivered.**
  - a. The notification must include, but not be limited to; address and phone number, department and contact information of the resident districts to where the records are being delivered to.
- 3. Provide each parent with the contact information of the school's sponsor.**
  - a. The notification must include the contact information of the school's sponsor.
- 4. Information meeting regarding educational options for students**
  - a. Notify parents of an informational meeting, where the school will present education options to students for enrolling in another community school, traditional school, or nonpublic school.
  - b. Convene parents and/or guardians to discuss the school enrollment process for the regional district. If possible, representatives from the school, sponsor, resident districts, and/or community schools should be present to answer questions primarily of the school choice/enrollment for the next year.

## **Section D: Staff Notification**

- 1. Notify the teachers and staff that the school is suspended or closing.**
  - a. In the case of a mid-year suspension or closure, notify teachers and staff that the school is suspending or closing through a formal letter from the school Governing Authority within 24 hours of the action. The letter must include but not be limited to, the reason for the suspension or closing of the school, and if applicable, the status of appeals or legal action. Additionally, in the case of a mid-year suspension or closure, provide a second notification to the teachers and staff no later than 7 days after the initial notice. The letter must include, 1) plans to assist students in finding new schools; 2) date of last salary check, 3) instructions on filing for unemployment benefits, 4) date of termination of employees' benefits, 5) last day of work, 6)



description of any assistance the school will provide to faculty and staff to find new positions, and 7) information on where the suspension or closure plan, procedures and timeline can be found.

- b. In the case of nonrenewal under ORC 3314.07(B), notify teachers and staff that the school is suspending or closing through a formal letter no later than 10 days after action is taken. The letter must include but not be limited to the reason for the closing of the school, and if applicable, the status of appeals or legal action.
  - i. Additionally, in case of nonrenewal under ORC 3314.07 (B), provide a second notification to the teachers and staff no later than April 1 and include items 1-7 of section (D)(1)(a) above.
- c. In the case of nonrenewal for reasons other than ORC 3314.07(B), notify teachers and staff that the school is suspending operations or closing through a formal letter no later than 10 days after action is taken. The letter must include but not be limited to the reason for the closing of the school and the status of appeals or legal action.
  - i. Also, in case of nonrenewal for reasons other than ORC 3314.07(B), provide a second notification to the teachers and staff no later than May 1 and include items 1-7 of section (D)(1)(a) above.

**2. Notify teachers and staff that STRS/SERS contributions are current.**

- a. Include language in staff letter to assure staff that the contributions are kept current.

**3. Clarify COBRA benefits and when medical benefits end.**

- a. In the case of mid-year suspension or closure, school employees shall be notified when benefits will end, when COBRA benefits begin and contact for assistance no later than eight days after.
- b. In the case of nonrenewal under 3314.07(B) the notification, described in section (D)(3)(a), shall take place no later than April 1.
- c. In all other cases, the notification shall take place no later than April 15.

**4. Notify staff of the obligation to continue instruction through the date of suspension or closure.**

- a. Notify teachers and staff that the school is suspending operations or closing through a formal letter from the school Governing Authority within 24 hours of the action. The letter must reiterate their obligation to continue instruction through the date of suspension or closure.

**5. Ensure each faculty member's LPDC information is current and available to the teacher.**

- a. Provide each faculty member, in the case of a mid-year suspension or closure, with documentation that their LPDC information is current within five days of the action.
  - i. In the case of nonrenewal under 3314.07(B), notify the faculty no later than April 1.
  - ii. In all other cases, notify the teachers no later than April 15.

**6. Provide sponsor contact information to all staff.**

- a. See item (D)(1) above and include in the letter to teachers and staff must the sponsor contact information.

**7. Ensure all Resident Educator program documentation is current and available to affected teachers.**

- a. In the case of mid-year suspension or closure provide each Resident Educator with documentation that their Resident Educator program information is current within 5 days of action.
  - i. In the case of non-renewal under 3314.07(B), provide documentation no later than April 1.
  - ii. In all other cases, ensure the resident education program documentation is current no later April 15.



## **Section E: Secure all school records, property, and assets.**

- 1. Take control of and secure all school records, property, and assets immediately when the school is suspended or closed.**
  - a. In the case of mid-year suspension or closure, secure all records (student, administrative/financial, staff), property, and assets within 24 hours of notice of suspension or closure.
  - b. If the building's landlord seizes the facility and its contents, or when a governing authority reneges on its obligations or other unforeseen circumstances, legal action may be necessary. The sponsor must share any such circumstance with the sponsor's OCS assigned consultant as quickly as possible.
  - c. In the case of suspension or closure at the end of the school year, begin securing all records and assets immediately under the oversight of the sponsor.
    - i. The sponsor should review the status of all records and assets no later than May 1 prior to suspension or closure.
    - ii. *As a best practice, sponsors are advised to periodically review records of graduates, including lists and transcripts to ensure the school can deliver records as required by statute.*

## **Section F: Student Records**

Student records include but are not limited to: documents normally found in permanent record folders that are necessary for these reviews and audits, include attendance records that detail enrollment and attendance history; grades and grade levels achieved; transcripts, particularly for students enrolled in grades 9-12 and for graduates of the school; proof of residency documents that identify a student's home district; two reports, one with names and SSID numbers, and one with SSID numbers only; special education folders; and other such information that may be maintained and kept in a student permanent record folder.

- 1. Ensure student records are in order and transcript materials can be provided immediately.**
  - a. Organize records by grade level and district of residence.
  - b. Student names and SSID must be displayed clearly.
  - c. Prepare to deliver all students records to students' districts of residence within seven days of suspension or closure.
    - i. *As a best practice, sponsors are advised to periodically review records of graduates, including lists and transcripts to ensure the school can deliver records as required by statute.*
- 2. Scan or make a copy of all CURRENTLY enrolled student's records and provide a listing by residential district.**
  - a. Maintain a list in alphabetical order of the currently enrolled students by residential district.
  - b. Scan or make a copy of each currently enrolled student's records.
  - c. Scan or make a copy of each student's record, by residential district, in alphabetical order.
  - d. The community school shall maintain copies of records necessary to conduct the FTE review and final Auditor of State audit.
- 3. Organize all withdrawn student files by district.**
  - a. Maintain a list of all withdrawn students, in alphabetical order, by residential district.
  - b. Provide each withdrawn student's records, by residential district, in alphabetical order, to the residential district within seven days of suspension or closure.





- 4. Organize all SPED files by district (separate from cumulative files)**
  - a. Maintain a list of all SPED student files, in alphabetical order, by residential district.
  - b. Provide each SPED student's records, by residential district, in alphabetical order, to the residential district within seven days of suspension or closure.
  
- 5. If the school has graduated students, compile a list of the names and dates of all graduates, and provide digital or hard copies of transcripts.**
  - a. Maintain a list (name and SSID) of all graduated students, in alphabetical order, by residential district.
  - b. Provide each graduated student's transcript, in alphabetical order by residential district, to each residential district within seven days of suspension or closure.
    - i. *As a best practice, sponsors are advised to periodically review records of graduates, including lists and transcripts to ensure the school can deliver records as required by statute.*
  
- 6. Have all available IEP, enrollment and attendance records available for the completion of the FTE closure review.**
  - a. In the case of mid-year suspension or closure, records should be available for review no later than seven days of suspension or closure.
  - b. In the case of suspension or closure at the conclusion of the school year, schools should be prepared for an FTE review within seven days of the last day of instruction.
    - i. *As a best practice, sponsors are recommended to review FTE review requirements with their schools annually and periodically check the condition of records necessary to complete FTE reviews.*
  
- 7. If possible, ODE will complete student enrollment/FTE review within seven (7) days of closure or suspension and prior to student records being delivered to resident districts.**
  
- 8. Deliver the original cumulative student records of all current, withdrawn (withdrawn during the current school year and not already delivered to the student's new school), and graduates to each student's district of residence (with printed list of included students) within seven (7) business days of the school's suspension or closure and obtain a signed delivery receipt.**
  - a. Provide the district of residence with a printed list of all student records they are receiving.
  - b. Records must be placed in a box and arranged in alphabetical order.
  - c. Place a printed list of the student records on the outside of each box of records.
  - d. Obtain a signed delivery receipt from the residential district with the printed name and signature of the person receiving the records.
  - e. Provide the sponsor with an updated list indicating the delivery information within 24 hours of delivery.
    - i. This list must include delivery verification receipts, names of individuals receiving the records, the signatures of said individuals and the date of receipt when student records were delivered.
  
- 9. Deliver the original SPED student records to each student's district of residence (with printed list of included students) and obtain signed delivery receipt.**
  - a. Provide the district of residence with a printed list, in alphabetical order, of all SPED student records they are receiving.
  - b. Records must be placed in a box and arranged in alphabetical order.
  - c. Include a printed list of the special education student records inside of each box to ensure student confidentiality.



- d. Obtain a signed delivery receipt from the residential district with the printed name and signature of the person receiving the records.
- e. Provide the sponsor with an updated list indicating the delivery information within 24 hours of delivery.
  - i. This list must include delivery verification receipts, names of individuals receiving the records, the signatures of said individuals and the date of receipt when student records were delivered.

**10. Deliver the student records of all withdrawn and graduates to each student's district of residence (with printed list of included students) and obtain signed delivery receipt.**

- a. Provide the district of residence with a printed list of all student records they are receiving.
- b. Records must be placed in a box in alphabetical order.
- c. Place a printed list of the student records on the outside of each box of records.
- d. Obtain a signed delivery receipt from the residential district with the printed name, signature of the person receiving the records.
- e. Provide the sponsor with an updated list indicating the delivery information within 24 hours of delivery.
  - i. This list must include delivery verification receipts, names of individuals receiving the records, the signatures of said individuals and the date of receipt when student records were delivered.



## **Section G: Financial Review and Notifications includes completing a review of the financial records within seven days of notice of suspension or closure.**

### **1. Compile List of Creditors and Debtors.**

- a. Compile a listing of Creditors. The list may include, but not be limited to, the following categories:
  - i. Contractors to whom the school owes payment.
  - ii. Lenders
  - iii. Mortgage holders
  - iv. Bond holders
  - v. Equipment suppliers
  - vi. Secured and unsecured creditors
  - vii. Persons or organizations who owe the school fees or credits.
  - viii. Lessees or sub-lessees of the school
  - ix. Any person or organization holding property of the school.
- b. Compile a listing of all debtors. That list may include, but not be limited to, the categories listed above under Creditors.

### **2. Notification to all Creditors**

- a. Solicit from each creditor a final accounting of the school's accrued and unpaid debt.
  - i. Compare the figures provided with the school's calculation of the debt and reconcile.
  - ii. Where possible, negotiate a settlement of debts consummated by a settlement agreement reflecting satisfaction and release of the existing obligations.
  - iii. Schools having elected 'reimbursing' status for unemployment insurance must contact the Ohio Department of Job and Family Services, Office of Unemployment Insurance Operations to determine unemployment insurance liability.

### **3. Notification to all Debtors**

- a. Contact all debtors and request payment.
  - i. If collection efforts are unsuccessful, consider turning the debt over to a commercial debt collection agency.
  - ii. All records regarding such collection or disputes by debtors regarding amounts owed must be retained.

### **4. Notification to vendors and termination of contracts**

- a. Notify utilities, insurance, landlord, banks, bond holders, contractors, etc., of potential default date and when last payment will be made.
- b. Notify all contractors of school closure and cessation of operations.
- c. Retain records of past contracts and payments with proof that they were paid in full.
- d. Terminate contracts for goods and services as of the last date such goods or services will be needed.
- e. Instruct contractors to remove any contractor property from the school by a certain date (e.g.,2 copying machines, water coolers, other rented property).
- f. Maintain telephone, gas, electric, water, insurance and directors and officer's liability insurance long enough to cover the time required for all necessary closure procedures to be complete.



**5. Review of budget and cash balances to ensure funds through closure process.**

- a. Review budget and current-year expenditures to date to ensure that funds are enough to operate the school through the end of the school year, if applicable.
- b. Emphasize the legal requirement to limit expenditures to only those in the approved budget, while delaying approved expenditures that might no longer be necessary until a revised budget is approved.
- c. Acknowledge that there are unique expenditures associated with school closure and that the parties will meet to identify these expenditures and funding sources.
- d. Ensure that the school continues to collect revenues included in the school's budget, if applicable.
- e. Make revisions to closure and associated expenses while prioritizing continuity of instruction. The revised budget should include funding to ensure the school's treasurer is engaged to complete the closure process.

**6. Terminate Operator (EMO/CMO) Agreement**

- a. Review the operator agreement and take steps needed to terminate the agreement at the end of the school year or when the charter contract expires. Actions include:
  - i. Request a final invoice from the operator and a final accounting of any retained school funds and the status of grant funds.
  - ii. The school and the operator should agree upon how the company will continue to provide educational services until the last day of instruction.
  - iii. The school and the operator agree when other services including business services will end.

**7. Notify all funding sources, charitable contributors, grants, etc.**

**8. Final Reporting of all EMIS items (staff, student, and fiscal)**

- a. The community school governing authority's designees (school administration, treasurer, fiscal officer, etc.) must report all necessary information regarding students, staff, financials, etc., in EMIS. Please check the EMIS Manual and reporting schedule for details.

**9. Preparation of year-end financial statements**

- a. The community school governing authority's treasurer or fiscal officer, or the sponsor in the absence of the governing authority, must review and prepare the itemized financials (subject to revision based on Auditor of State's final audit) to include year-end financial statements, notes to the financial statements and federal awards, if applicable. These financials should include the following items:
  - i. Cash analysis (taking the previous month's recap and reconciliation of bank accounts to books) for determination of the cash balance as of the closing date.
  - ii. List of investments in paper (hard copy) format.
  - iii. List of all payables and indicate when a check to pay the liability clears the bank.
  - iv. List of all unused checks (collect and void all unused checks).
  - v. List of any petty cash.
  - vi. List of bank accounts, closing the accounts once all transactions are final.
  - vii. List of all payroll reports including taxes, retirement, or adjustments on employee contract.
  - viii. Lists of all accounts receivable.
  - ix. List of assets and their disposition



## 10. Establish approved order of Vendors to be Paid.

- a. The community school governing authority's treasurer or fiscal officer, or the sponsor in the absence of the governing authority, must utilize only state dollars, auction proceeds, and any other non-federal dollars to pay creditors in the following order:
  - i. Retirement funds of employees of the schools, such as 401Ks.
  - ii. STRS/SERS retirement systems teachers and staff.
  - iii. Teachers and staff salaries.
  - iv. Unemployment insurance, if applicable.
  - v. Private creditors or those entities that have secured a judgment against the school, including audit preparation and audit costs.
  - vi. Any remaining funds are to be paid to the Department of Education.

## Section H: Disposition of Assets

### 1. Establish a comprehensive Asset listing for the school by fund.

- a. The community school governing authority's treasurer or fiscal officer or the sponsor in the absence of the governing authority must establish a check off list of assets including all inventory with proper USAS codes, state codes, and the price of each item and identify the source of funds; in the case of donated items follow the accounting guidance.
  - i. *NOTE: ORC 3314.0210, effective 02/01/2016, states when an operator or management company purchases furniture, computers, software, equipment or other personal property for use in the operation of a community school under this chapter with state funds that were paid to the operator or management company by the community school as payment for services rendered, such property is property of that school and is not property of the operator or management company. When a community school permanently closes and ceases its operation as a community school, any property that was acquired by the operator or management company of the school in the manner described in this section shall be distributed in accordance with division (E) of section 3314.015 and section 3314.074 of the Revised Code.*

### 2. Separate Identification of Federal assets valued over \$5,000.

- a. Unless otherwise described below for the Public Charter Schools Program and the National School Lunch Program, all items purchased with federal funds may be sold at auction. However, for any item with a value of \$5,000 or higher, the item must be labeled on the disposition of assets record as having been purchased with federal dollars, along with the purchaser information (name of school or organization and contact).

### 3. Separate identification of Federal assets purchased with PCSP funds.

- a. The following tasks are the responsibility of the community school governing authority's treasurer or fiscal officer or the sponsor in the absence of the governing authority.
  - i. Public Charter School Program assets must first be offered to other community schools with requisite board resolutions consistent with the purpose of the Public Charter School Program. If there are no takers, then an auction sale must be held to dispose of the assets along with the state-funded assets.
  - ii. After the above steps have been taken, any remaining assets may be offered to any public- school district with documented board resolutions by the community school and the accepting district.
  - iii. Provide the Office of Community Schools with a written report of the property and, if



available, a bill of sale. Completion within 30 days of closure.

**4. Separate identification of Federal assets purchased with NSLP funds.**

- a. The community school governing authority's treasurer or fiscal officer, or sponsor in the absence of the governing authority, is responsible for contacting the Office of Child Nutrition.
  - i. Cafeteria equipment purchased with funds from the National School Lunch Program can only be liquidated through written guidance issued by the Office for Child Nutrition. Contact the Office for Child Nutrition prior to proceeding with any liquidation of equipment. Liquidation should be completed within 30 days of closure.

**5. Establish Fair Market Value**

- a. The community school governing authority's treasurer or fiscal officer, or sponsor in the absence of the governing authority, must establish the fair market (initial and amortized) value following generally accepted business rules in a transparent manner. The Uniform Commercial Code offers guidelines for liquidating assets in a commercially reasonable manner for all state-purchased assets and federally purchased assets that have a value of less than \$5,000 (ORC 1309.627).
  - i. *Note: Essentially, the price should be at the current price in any recognized market at the time of disposition or otherwise consistent with reasonable practices among dealers in the type of property subject to disposition. The school's governing authority's capital assets policy also should be followed. If an asset has no market value and the school is planning to dispose of the asset at a public auction, the school should still place a minimal value on the item.*
  - ii. As a best practice, sponsors are advised to periodically review the schedule of assets and accompanying value to ensure that records are up to date.
- b. In the case of a mid-year suspension or closure, the treasurer should complete the necessary review within seven days (7) of notice. In the case of closure at the conclusion of the school year, review should occur no later than May 1 prior to closure.

**6. Designation of Individual with legal authority for payment processing**

- a. The community school governing authority's treasurer or fiscal officer, or sponsor in the absence of the governing authority, must identify staff who will have legal authority for payment processes (checks, cash, credit cards, etc.) and make designation within seven days following notice of suspension/closure.

**7. Board approved Disposition plan for assets**

- a. The community school governing authority's treasurer or fiscal officer, or sponsor in the absence of the governing authority, must establish a disposition plan for all remaining assets. Disposition of remaining assets should be completed within 14 days of closure.

**8. Notification of Public Auction**

- 9. The community school governing authority's treasurer or fiscal officer, or sponsor in the absence of the governing authority, must notify the Office of Community Schools and then the public media (print, media, radio) of the date, time, and location of the asset and/or property disposition auction. Notification shall take place within 30 days' notice of suspension or closure. Board resolution for assets transferred to another public school at no cost.**



- a. The community school governing authority's treasurer or fiscal officer, or the sponsor in the absence of the governing authority, must provide board resolutions and minutes of any assets transferred at no cost to another school. In the case of a mid-year closure, a plan for disposition of assets shall be completed within 14 days of notice or closure.

**10. Identify any Ohio Facilities Construction Commission guarantees.**

- a. Contact the Ohio Facilities Construction Commission within seven days of notice of suspension or closure.

**11. Notify the Ohio Facilities Construction Commission of the closure.**

- a. Contact the Ohio Facilities Construction Commission within seven days of notice of suspension or closure.

**12. Offer assets acquired from public districts back to district at Fair Market Value**

- a. Consistent with ORC Section 3314.051, the community school governing authority's treasurer or fiscal officer, or sponsor in the absence of the governing authority, shall offer real property acquired from a public-school district to that school district's board first at fair market value. If the district board does not accept the offer within 60 days, dispose of the property in another lawful manner.

**13. Prepare documentation on the sale of assets.**

- a. The community school governing authority's treasurer or fiscal officer, or sponsor in the absence of the governing authority, must track the sale of items in addition to establishing a fair market value for each item and have supporting board resolutions for donation of items to another community, other public school, or nonprofit entity.

## **Section I: Final Payments and Adjustments**

**1. Final Payments to All Vendors**

- a. Determine if any portion of any funds or adjustments can be applied to satisfy any remaining debt; payables (any money owed to another).

**2. Completion of Final Audit**

- a. Submission of the final audit report as presented by the Ohio Auditor of State's Office. **(Note: The final audit identifies the amount of funds on hand and any outstanding liabilities at the time the audit was completed.)**

**3. Send Remaining Funds to ODE**

- a. Send all the remaining funds to the Ohio Department of Education, Office of Budget and School Funding for final disposition. **(Note: Sponsors will work with the school treasurer to account for any funds that remain after all outstanding bills are paid. All of a school's unexpended funds must be accounted for and returned to the Department.)**

**4. Close all Bank Accounts.**

- a. The treasurer shall direct all bank accounts to be closed.
  - i. Remaining checks shall be destroyed.



## Section J: Quarterly Reporting; Dissolving the community school; Notifying the Secretary of State and IRS

1. **Sponsors provide quarterly reports** on the progress made of all suspension and closing procedures.
  - a. Submit this progress report via Epicenter by July 1, July 15 for newly suspended or closed schools, Oct. 1, Jan. 1, and April 1 until suspension or closure process is complete.
2. **The governing authority adopts a resolution to dissolve the school** and indicates to whom the school assets purchased with nonpublic funds will be distributed to after all creditors have been paid.
  - a. The governing authority adopts a resolution to dissolve the school and indicates to whom the school assets purchased with nonpublic funds will be distributed to after all creditors have been paid.
  - b. Unless otherwise provided in the bylaws, the members (if any), or board, vote on the resolution to dissolve.
  - c. A nonprofit corporation is dissolved upon the effective date of its articles of dissolution.
  - d. Consult with the school's attorney for further details.
3. **After the resolution to dissolve is adopted, dissolve the corporation** by delivering to the Secretary of State for filing articles of dissolution setting forth:
  - a. Name of the nonprofit corporation.
  - b. Address of the nonprofit corporation's principal office.
  - c. Date dissolution was authorized.
  - d. If dissolution was authorized by the directors, a statement to that effect.
  - e. If dissolution was approved by the members, a statement of the number of votes cast for the proposal to dissolve.
  - f. Provide additional information the Secretary of State determines is necessary or appropriate.
4. **Notify IRS** of the closing of the school and/or dissolution of nonprofit corporation.



## **EXHIBIT 5**

### **ADULT (22+) HIGH SCHOOL DIPLOMA PROGRAM**

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.

**RESOLUTION ADOPTING COMMUNITY SCHOOL SPONSORSHIP CONTRACT**

The Board of Directors of Findlay Digital Academy, Findlay, Ohio, met in special session on the 18<sup>th</sup> day of December, 2023, with the following members present:

Kimberly Bush

Edith Wannemaker

Bill Miller

Zach Thomas

Missy LaRocco Randy Galbraith

The Superintendent advised the Board of Directors that the notice requirement of R.C. 121.22 and any amendments and implementing rules adopted by the Board of Directors pursuant thereto were complied with for the meeting.

Randy Galbraith moved to adopt the following resolution:

WHEREAS, the Findlay Digital Academy desires to enter a sponsor contract with the Mid-Ohio Educational Service Center ("Mid-Ohio ESC").

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of Findlay Digital Academy, Findlay, Ohio, that:

Section 1: Findlay Digital Academy adopts the Sponsorship Contract with Mid-Ohio ESC, which is attached hereto. The Board authorizes the Board President and Executive Director to sign the Sponsorship Contract on its behalf.

Section 2: It is found and determined that all formal actions of this Board of Directors concerning and relating to the adoption of this resolution were adopted in an open meeting of this Board of Directors, and that all deliberations of this Board of Directors and of any of its committees that resulted in these formal actions were in meetings open to the public and in compliance with all legal requirements, including R.C. 121.22 and any amendments thereto.

Bill Miller seconded the Motion and upon roll call, the vote resulted as follows:

Kimberly Bush - yes

Edith Wannemaker - yes

Bill Miller - yes

Zach Thomas - yes

Missy LaRocco - yes Randy Galbraith - yes

Motion passed and adopted this 18<sup>th</sup> day of December, 2023.

Kimberly Bush  
President, Board of Directors

ATTEST:

Podemany Toker  
Superintendent.

## LEASE

**THIS LEASE**, made and entered into this 13<sup>th</sup> day of May 2024, but effective as of July 1 2024 (“Effective Date”) by and between TLB Corporate Center, LLC, an Ohio limited liability company (hereinafter referred to as “LESSOR”), and Findlay Digital Academy an Ohio limited liability company (hereinafter referred to as “LESSEE”).

### WITNESSETH:

1. **DESCRIPTION OF PREMISES.** In consideration of the rents, covenants and conditions hereinafter set forth, on the part of LESSEE to be paid, performed and observed, LESSOR does hereby devise, let and lease unto LESSEE the certain real property commonly known as Suite 101, 103 in the TLB Corporate Center located at 1219 West Main Cross Street, Findlay, Ohio, being approximately 6,390 square feet and **more fully described on the drawing attached as Exhibit A**, attached hereto and incorporated herein, and all improvements now or hereafter located thereon (“Premises”).
2. **TERM.** Subject to Paragraphs 13 and 19, the initial term of this Lease shall be three (3) year commencing on July 1, 2024 (the Effective Date) and ending on June 30, 2027 (the “Initial Term”).
3. **USE OF PREMISES.** LESSEE shall use and occupy the Premises for office purposes only.
4. **DELIVERY, ACCEPTANCE AND SURRENDER OF PREMISES.** LESSEE agrees that the Premises have been inspected by LESSEE and are accepted as being “AS IS”. LESSEE will, at the termination of this Lease, by lapse of time or otherwise, return the premises to LESSOR in as good condition as when received, loss by fire, storm or other casualty and ordinary wear excepted.
5. **RENT.** LESSEE covenants and agrees to pay to LESSOR at such place as LESSOR may from time to time designate in writing, during the Term of this Lease six thousand eight hundred fifteen and 00/100 Dollars (\$6,815.00) per month (the “Base Rent”), payable in advance on or before the first day of each month.
6. **OPTION TO RENEW.** This Lease may be renewed by LESSEE on the same terms and conditions (except for adjustments in rent as provided in Paragraph 7 of this Lease), for one (1) additional one (1) year term (the “Renewal Term”). In the event LESSEE wishes to exercise its option to renew this Lease, LESSEE shall do so by giving LESSOR written notice of its intention to renew the Lease at the end of the Initial Term at least ninety (90) days prior to the end of the Initial Term.
7. **ADJUSTMENT TO RENT.** In the event LESSEE exercises its option to renew this Lease as provided in Paragraph 6, then commencing on the first day of the Renewal Term, the



Base Rent shall be increased to reflect any increase in the cost of living index calculated as follows:

- a. Adjustments to the Base Rent referred to in this Paragraph 7 shall be determined by multiplying the initial Base Rent by the percentage increase between Index 1 and Index 2, as hereinafter defined, and adding such amount so determined, to the initial Base Rent and such adjusted Base Rent shall continue for the Renewal Term.
- b. Index 1 is defined to be the Index Number for the month of June, 2013 for the “Consumer Price Index for All Urban Consumers (CPI-U); Midwest Urban; All Items Index” published by the Bureau of Labor Statistics of the United States Department of Labor.
- c. Index 2 is defined to be the Index Number for the month of June, 2016 for the “Consumer Price Index for All Urban Consumers (CPI-U); Midwest Urban; All Items Index” published by the Bureau of Labor Statistics of the United States Department of Labor.
- d. LESSEE and LESSOR agree that if the “Consumer Price Index for All Urban Consumers (CPI-U); Midwest Urban; All Items Index” published by the Bureau of Labor Statistics of the United States Department of Labor is discontinued or the methodology for calculating the index is materially modified, they shall mutually agree upon comparable statistics on the purchasing power of the consumer dollar, as published at the time of said discontinuance by a recognized authority to be then chosen by them.
- e. In no event at any time shall the Base Rent be reduced below the initial Base Rent.
- f. The Following example illustrates the procedure used to calculate an adjustment to the Base Rent:

Index 1 for **June 2013** is 223.775  
Index 2 for **June 2016** is 224.621  
Index 2 Less Index 1: 224.621 - 223.775 = 0.846

Percentage Increase of Index 2 over Index 1  
 $\frac{0.846}{223.775} = 0.378\%$

Increase in Base Rent beginning **September 2016**:

0.378% % of the Base Rent of \$4,217.06 = \$15.94

8. UTILITIES. LESSOR shall secure and pay all charges, expenses and bills for the following utilities and other services serving the Premises: gas, electric, water, sewer, trash, janitorial services, snow removal, services for common areas, and landscaping. LESSOR shall also provide LESSEE with four (4) fobs to the security system of the building of which the Premises is a part. If additional fobs are required by the LESSEE, LESSEE shall pay \$ 25 for each additional fob. Upon termination of this Lease, LESSEE shall return all fobs. LESSEE shall secure and pay all charges, expenses and bills for the following utilities and other services serving the Premises: telephone and internet.



9. ALTERATIONS TO PREMISES. LESSOR grants LESSEE permission during the term of this Lease to make any alterations or additions, at LESSEE'S expense, that LESSEE may from time to time deem necessary or convenient to LESSEE'S full enjoyment of the Premises, including modifications to the Premises to accommodate four to five additional employees. All such alterations or additions shall be at LESSEE'S expense and shall be in quality at least equal to the existing construction. LESSEE shall not permit any mechanics' liens, or similar liens, to remain upon the Premises for labor and material furnished to LESSEE in connection with work of any character performed or claimed to have been performed at the direction of LESSEE and shall cause any such lien to be released of record forthwith without cost to LESSOR. Any item which becomes permanently affixed to the Premises shall remain on the Premises at the termination of the Lease. Any alterations or improvements made by LESSEE which are not permanently affixed to the Premises shall remain the property of LESSEE and may be removed by LESSEE at the termination of LESSEE'S occupancy. LESSEE shall make no alterations which will materially affect the structural integrity of the Premises without the express prior written consent of LESSOR.

10. COMPLIANCE WITH LAWS. LESSEE shall fully comply with and obey all laws, ordinances, rules, regulations and requirements of all regularly constituted authorities, in any way affecting the Premises or the use thereof, or this Lease.

11. ACCESS TO PREMISES BY LESSOR. LESSOR may, at reasonable times upon written notice, or in the case of an emergency such as fire, flood, vandalism, wind storm, tornado, etc., enter the Premises to examine and inspect the physical condition of the Premises or to make any repairs, additions or alterations therein as may be necessary for the safety, preservation or improvement of the Premises, or to exhibit the Premises to prospective tenants or purchasers. LESSOR, within ninety (90) days of the end of the term of this Lease, may affix to any suitable part of the Premises a notice for letting or selling the Premises and keep the same so affixed without hindrance or molestation. LESSOR may have reasonable access to the HVAC control panels located in Suite 101 for maintenance or repair

12. INSURANCE. Throughout the term of this Lease, LESSOR shall keep the Premises insured against loss or damage by fire and such other hazards as are generally covered by an extended coverage, all risk endorsement. LESSEE shall maintain insurance on the contents of the Premises in such amounts as LESSEE deems appropriate. LESSEE shall also provide for General Liability Insurance in the form of Comprehensive General Bodily Injury and Property Damage Liability Insurance with a Combined Single Limit of not less than One Million Dollars (\$1,000,000.00) per occurrence. All such insurance policies shall name LESSOR as an additional insured.

All insurance shall be affected under valid and enforceable policies issued by insurers of nationally recognized responsibility. Upon LESSOR'S request, LESSEE shall provide LESSOR with a standard certificate of insurance evidencing coverage in conformity with this Paragraph 12.

LESSEE shall not permit any use of the Premises which will make voidable any insurance on the Premises or on the contents located thereon or which shall be contrary to any law or regulation from time to time established by the Fire Insurance Rating Association for the State of Ohio.





If LESSEE fails to obtain such coverage as required in this Lease and keep the same in effect, LESSOR shall have the right to obtain and maintain such coverage, and LESSEE shall pay LESSOR the premium cost thereof, together with an administrative fee of ten percent (10%), promptly upon demand.

13. MAINTENANCE AND REPAIR OF PREMISES. During the term of this Lease, at LESSEE'S sole cost and expense, LESSEE shall maintain and repair the interior portions of the Premises in as good condition as that in which they were delivered, allowing for ordinary wear and tear, and maintain. LESSOR shall maintain, repair and keep the common areas, parking lot, foundation, exterior walls, roof, structural portions, electrical, water heaters, and heating and cooling units of the Premises in good repair.

14. LESSOR'S RIGHT OF RE-ENTRY. If LESSEE shall fail to keep and perform and observe any of the covenants, agreements, provisions, terms or conditions of this Lease on the part of LESSEE to be kept, performed and observed, and shall fail to cure such default within ten (10) days after written notice from LESSOR, or if LESSEE shall be adjudged a bankrupt, or shall make any assignment for the benefit of creditors, or if a receiver of any property of LESSEE in or upon the Premises be appointed by a court of competent jurisdiction in any action, suit or proceedings by or against LESSEE, or if the interest of LESSEE in the Premises be levied upon and sold under execution or other legal process, LESSOR may re-enter upon the Premises, and again have, hold, repossess and enjoy the same as if this Lease had not been made, and thereupon this Lease and everything herein contained on the part of LESSOR to be done and performed shall cease and terminate, without prejudice, however, to the right of LESSOR to recover from LESSEE any and all rent and other sums due up to the time of such re-entry, or LESSOR may, at LESSOR'S election, bring suit for any breach without exercising LESSOR'S right of re-entry or voiding this Lease. In case of any such default and re-entry by LESSOR, LESSOR may re-let the Premises for the remainder of the term for the highest rent reasonably and in good faith obtainable, and may recover from LESSEE any deficiency between the amount so obtained and the rent herein reserved.

15. ASSIGNMENT AND SUB-LETTING. LESSEE agrees not to assign this Lease or to sublet the whole or any part of the Premises, or to permit any other persons to occupy same without the prior written consent of LESSOR. LESSOR agrees not to unreasonably withhold consent. Any such assignment or sub-letting, even with the consent of LESSOR, shall not release LESSEE from LESSEE'S primary obligation to pay all the Rent herein reserved or perform any other obligation or condition on LESSEE'S part herein contained.

16. LEASE APPLICABLE TO SUCCESSORS, ETC. This Lease, and all the covenants, provisions, conditions and agreements herein contained, shall inure to the benefit of and be binding upon all the successors and assigns of the parties hereto.

17. SUBORDINATION. This Lease shall be subject and subordinate to any and all mortgages, deeds of trust and other instruments in the nature of a mortgage, now or at any time hereinafter, a lien or liens on the Premises and LESSEE shall, when requested, promptly execute and deliver such written instruments as shall be necessary to show and subordinate this Lease to



said mortgages, deeds of trust or other such instruments in the nature of a mortgage.

18. **NONWAIVER OF RIGHTS.** It is specifically understood and agreed by and between the parties hereto that in the event of any breach by one party hereto, any waiver thereof shall not constitute a condonation of such breach, nor shall it be considered as a waiver of any breach of any other provision of this Lease. Failure by either party to insist upon the strict performance of one provision of this Lease shall not be deemed a waiver of the right to insist upon the strict performance of any other provision of this Lease, or of the same provision at any other time.

19. **SEVERABILITY OF PROVISIONS.** Should any provision of this Lease be held or deemed to be unenforceable, voidable, or void, the remaining provisions of this Lease shall nevertheless be binding upon and enforceable against the parties hereto, their respective heirs, executors, administrators, personal representatives, successors and assigns.

20. **NOTICES.** All notices, requests, demands and other communications which are required or may be given under this Lease shall be in writing and shall be deemed to have been duly given if delivered or mailed, first class mail, postage prepaid:

a. If to LESSOR, at:

TLB Corporate Center, LLC  
1219 West Main Cross Street  
Findlay, Ohio 45840

b. If to LESSEE, at:

**Findlay Digital Academy**  
Attn: Rosemary Rooker  
1219 West Main Cross, Suite 101, 103  
Findlay, Ohio 45840

or such other address supplied in writing by the respective party from time to time.

21. **WARRANTY OF TITLE AND QUIET ENJOYMENT.** LESSOR covenants that LESSOR is the owner of the fee title of the Premises and as such is well seized of and has good right to lease the Premises. LESSOR shall place LESSEE in the peaceful and undisturbed possession of the Premises on or before the commencement of the term hereof, and so long as LESSEE performs and observes all the terms, covenants and conditions on LESSEE'S part, LESSOR shall secure to LESSEE the quiet and peaceful possession of the Premises during LESSEE'S occupancy thereof.

22. **REAL ESTATE TAXES AND ASSESSMENTS.** LESSOR agrees to pay, as the same become due and payable, the assessed real estate taxes and general and special assessments,



if any, levied or imposed upon the Premises.

23. HOLDING OVER. If LESSEE remains in possession of the Premises after termination of the term of the Lease, LESSEE shall in that event be a tenant from month to month at the same then adjusted rent and upon the same conditions, except as to the term, as herein provided.

24. EMINENT DOMAIN.

a. If fifty (50%) percent or more of the leasable floor area of the Premises is condemned or taken in any manner, including without limitation any conveyance in lieu of condemnation, for any public or quasi-public use ("Taken"), the term of this Lease shall cease and terminate as of the date title is vested in the condemning authority.

b. If less than fifty (50%) percent of the leasable floor area of the Premises or if any material portion of the Premises is Taken, LESSOR shall have the right, but not the obligation, to terminate this Lease by giving written notice within thirty (30) days after being notified of such taking, and in such event, termination shall be effective upon the date designated by LESSOR in the notice of termination.

c. The whole of any award or compensation for any portion of the Premises Taken, including the value of LESSEE'S leasehold interest under the Lease, shall be solely the property of LESSOR. LESSEE is not precluded from seeking, at its own expense, an award from the condemning authority for loss of the value of any trade fixtures or other personal property in the Premises, or moving expenses, provided that the award for such claim or claims shall not diminish the award made to LESSOR.

d. In the event the Premises or any portion are Taken, LESSEE shall have no claim against LESSOR for the value of any unexpired term of this Lease or otherwise. In the event of a partial taking of the Premises which does not result in a termination of this Lease, the Base Rent thereafter shall be partially reduced. The reduction shall be computed on the basis of the ratio which the floor area of that portion of the Premises Taken bears to the total floor area of Premises.

25. DAMAGE BY FIRE OR OTHER CASUALTY.

a. In the event of damage or destruction by fire or other casualty ("Destruction") to the Premises, LESSOR shall commence reasonably promptly, and with reasonably due diligence continue, to restore same to substantially the same condition as existed immediately preceding such casualty, except as otherwise provided in this Paragraph. LESSOR shall have the right to make changes that do not materially change the Premises or access thereto. LESSOR shall not be obligated to expend for such repair or restoration amount in excess of the insurance proceeds plus deductibles made available to LESSOR for such purpose.



b. If, as a result of any Destruction, (i) more than 50% of the Premises shall be damaged or destroyed, or (ii) LESSOR reasonably determines that the entire Premises must be shut-down for restoration and that such shut-down will continue more than 90 days from the date of the Destruction, or (iii) any material damage or destruction occurs to the Premises during the last twelve (12) months of the term, then the Lease shall terminate, notice to be given within thirty (30) days after the date of the Destruction. Upon the sixtieth (60<sup>th</sup>) day after such termination notice is given, LESSEE shall vacate and surrender the Premises to LESSOR, without prejudice, however, to LESSOR'S rights and remedies against LESSEE under the Lease prior to termination and any rent owing shall be paid.

c. LESSEE shall give immediate notice to LESSOR of fire or other casualty at the Premises. If LESSOR repairs or restores the Premises, LESSEE at its own cost and expense shall promptly repair or replace its trade fixtures, furnishings, equipment, personal property and leasehold improvements in a manner and to a condition equal to that existing prior to the occurrence of the damage or casualty.

d. If the fire, casualty, repairing or rebuilding of the Premises shall render the Premises unusable, a proportionate reduction of the Base Rent and all other charges, due thereafter shall be abated from the date of the occurrence of such casualty until the date LESSOR completes the repairs to the Premises or, in the event LESSOR or LESSEE elects to terminate this Lease, until the date of termination. Such reduction shall be computed on the basis of the ratio which the floor area of the Premises rendered unusable bears to the total floor area of Premises. LESSOR shall not be liable for any delay in the repair or restoration of the Premises which is not reasonably within its control.

e. LESSOR and LESSEE shall look first to any insurance in its favor, including that which the party is required to carry by this Lease, before making any claim against the other party for recovery for loss or damage resulting from fire or other casualty, and to the extent that such insurance, or the insurance required by this Lease, if in force, would have paid the claim, LESSOR and LESSEE each hereby releases and waives all right of recovery against the other or any one claiming through or under each of them by way of subrogation or otherwise.

f. LESSEE acknowledges that LESSOR is not required to carry insurance on LESSEE'S personal property, fixtures, and improvements, and agrees that LESSOR will not be obligated to repair any damage or replace the same.

26. GOVERNING LAW. This Lease shall be construed under, governed by and in accordance with the laws of the State of Ohio.

27. ENTIRE AGREEMENT. This Lease constitutes the entire agreement between the parties and supersedes all prior agreements and understandings, oral and written, between the parties hereto with respect to the subject matter hereof, and the same shall not be changed, modified or amended unless in writing and executed with the same formality as this Lease.

28. NO PARTNERSHIP OR JOINT VENTURE. Nothing herein contained shall be





deemed to create a partnership or joint venture between LESSOR and LESSEE.

29. PARAGRAPH AND OTHER HEADINGS. The paragraph and other headings contained in this Lease are for convenience and reference purposes only, and shall not be held to explain, modify, amplify or aid in the interpretation, construction or meaning of this Lease.

30. COUNTERPARTS. This Lease may be executed in any number of counterparts, each of which shall be deemed to be an original and all of which together shall be deemed to be one and the same instrument.

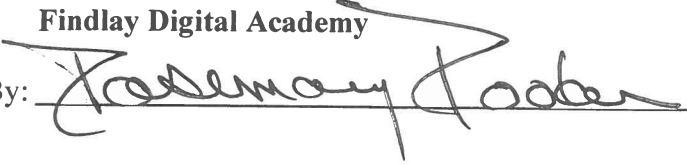
31. FILING OF MEMORANDUM OF LEASE. LESSOR and LESSEE agree that this Lease shall not be recorded, but upon request of either party to the other, the parties agree to execute and record in the records in the Office of the Recorder of Hancock County, Ohio, a Memorandum of the general terms of this Lease.



**IN WITNESS WHEREOF**, the parties hereto have hereunto set their hands the date first noted above.

WITNESSES AS TO LESSEE:

LESSEE:  
**Findlay Digital Academy**

By: 

WITNESSES AS TO LESSOR:

LESSOR:  
**TLB Corporate Center, LLC**

By: 