

ATTACHMENT 9.5

- Projected Budget/Financial Plans
- Five-Year Projection of Operational Revenues and Expenditures under R.C. §5705.391
- Amount of Per-Pupil Expenditure Assumed
- ODE Per-Pupil Expenditure Worksheet
- Financial Information Summary (FIS)
- CCIP, SOES, OEDS-R Forms
- Policies and Procedures Regarding Internal Financial Controls

FOCUS LEARNING ACADEMY OF NORTHERN COLUMBUS
TREASURER OFFICE INTERNAL CONTROLS

ACCOUNTS PAYABLE

PURCHASING

PURCHASE REQUISITIONS: Should be submitted along with any relevant documentation (quotes, etc.) to the CEO for approval and then submitted to the Treasurer or Business Manager for approval before any purchases are made.

Purchase Requisition will then be returned to the employee requesting approval if the employee is purchasing and the vendor is on the approved vendor list. The employee shall use a tax exempt form for purchases. After purchasing, the employee shall submit a reimbursement form along with the original receipt to the business office.

The employee requesting the purchase should submit all relevant information needed to make the purchase (ex. website, telephone number, product #) with the purchase requisition if the business office is purchasing and clearly mark on the purchase order that the business office is ordering.

All vendors must be checked at:
www.auditor.state.oh.us/resources/findings/default.htm

Any purchases over \$5000 need board approval and must be in the board minutes before purchasing.

PURCHASE ORDERS: Business Office will create Purchase Orders necessary to place orders or for any items that are not standard after the purchase requisition is approved.

INVOICES: Received for standard items should have approval signatures by the CEO, Treasurer or Business Manager. Any purchase orders, purchase requisitions, quotes and packing slips should be attached to the invoice.
Invoices shall be entered into the accounting system upon receipt

DISBURSEMENTS

CHECKS: Checks are kept in a locked cabinet in the business office, with the key in custody of Treasurer. Check Signors are the Treasurer and CEO. Checks are printed weekly. All checks will be photocopied and attached to the invoice with the check stub. Checks will be mailed the same day they are printed.

Point of Service checks: For checks that needed quickly for up-front vendor payment, please submit a cost quote or invoice from the vendor.

PETTY CASH: Petty cash will consist of \$500.00 for ordinary purchases to be maintained by the CEO. Petty cash will be disbursed only by the Treasurer for proper purpose, recorded on Petty Cash Disbursement (PCD) form with amount, date disbursed, to whom and for what purpose. Receipts for expenditures are returned to Treasurer and attached to the PCD. Petty Cash is reconciled monthly by the Treasurer and replenished as needed.

ACCOUNTS RECEIVABLE

RECEIPTS: Foundation and Grants Funding are received via automatic deposit into the FLANC checking account. All other receipts are received in the Business Office, immediately logged into Receipt register and stamped "For Deposit Only" and locked in Business Office until weekly deposit is made at bank.

FEDERAL GRANTS:

Federal Grant draw amounts are approved by the Treasurer and submitted by the Assistant Treasurer monthly, as follows:

Run P&L by class, cash basis as of end of month, collapse and note any negative balances – these will be the draw amounts (if the budget in SAFE allows)

- a. Compare Line Items to Budget for each grant in SAFE
- b. Submit proposed draws, with support documentation (P&L by class) to Treasurer for approval to Draw.
- c. Upon Treasurer approval, complete and Submit new project cash request for each grant with a negative balance
- d. Post the Grant draws as Invoices to customer CCIP as of the end of the month

BANKING

CHECKING ACCOUNT: Business Checking is maintained at Chase Bank; the Check Signers are CEO, Treasurer and Board President.

BANK RECONCILIATION: In order to maintain good Internal Control, the treasurer prints checks according to AP policy and the Assistant Treasurer prepares the Bank Reconciliation monthly. The Bank Reconciliation, along with the monthly Bank Statement is submitted to the CEO and Board of Directors for review and approval as part of the monthly Financial Report. The Assistant Treasurer does not have check signing privilege.

PAYROLL

PAYROLL PREPARATION: In order to maintain good Internal Control, the Treasurer prepares payroll based on Board approved contracts and time sheets where necessary, bi-weekly. All staff are encouraged to utilize direct deposit and checks are kept locked in the business office. The Treasurer has custody of key and checks. The Treasurer and CEO have check signing privilege.

LEAVE REQUESTS: All requests shall be submitted to the principal in advance for approval. Upon approval, the principal shall then forward to the business office.

CALL OFFS: Employee shall sign and submit a call off form to the principal upon return to work with any necessary documentation which will then be forwarded to the business office.

TIMESHEETS: Departmental / CEO approved timesheets are submitted to the business office on the Monday after the pay period ending date.

PAY PERIOD: The Treasurer prepares payroll every other Friday with the pay ending date of the previous Friday.

End of Month Financial Reports

Financial Reports are prepared monthly by the Assistant Treasurer, as follows:

1. After the Bank Reconciliation is complete and Grant Draws are posted, run the following reports and Review these for any errors or discrepancies:
Year to Date Balance Sheet and Profit & Loss, monthly Check Register, Revenue, AP Summary, Statement of Cash Flows, Monthly Bank Reconciliation and Grants Matrix from SAFE.
 - a. Save each report to a separate tab in new Excel file and save as "FLANC Financials Month/Year"
 - b. For last tab, Monthly Sponsor report (Budget to Actual, Cash Basis, by month) copy last month report over to this month report, run P&L cash basis, collapse and complete the template with these figures, including also at the bottom the cash balances from Balance Sheet and bank reconciliation.
2. Run the State Foundation report and save as an attachment to emailed reports. Use the enrollment figure from this report for the monthly sponsor report, current month column at top.

3. Board Report- Use previous months "Board Report" in Word and update with current months figures to complete the Financial Information Summary, noting any unusual items.

Prepare email to CEO-"For Review and Board Approval"- and copy to FLANC Treasurer, admin assistant (Shamso) and sponsor staff: Krista Gerhardt, Dawn Waddell, and Alena Nemeč.

Attach to the email:

- updated Word "Board Report"
- Monthly Financials (Excel file)
- Bank Statement and Reconciliation
- Monthly Foundation Funding Report

July 13, 2017

TO: FOCUS LEARNING ACADEMY OF NORTHERN COLUMBUS
SUPERINTENDENT AND BOARD OF DIRECTORS

June 2017 Financial Reports

Please find attached the following Financial Report drafts and notes:

- Balance Sheet
- Profit & Loss
- Monthly Revenue
- Check Register
- AP Aging Report Summary
- Statement of Cash Flow
- ODE "Foundation settlement report
- Bank Reconciliation
- Bank Statement
- Federal Grants Matrix
- Sponsor Review Template Budget to Actual (Cash Basis)

YEAR TO DATE SUMMARY:

Student Enrollment (Full Time Equivalent) = 416
Year to Date Net Income (Cash Basis) = \$97,955
Cash Account Balances = \$208,856
Year to Date Revenue- = \$ 4,866,081
Year to Date Expenditures = \$ 4,768,126

There were no unusual items.

"Days Cash on Hand Ratio"

This ratio is used to determine the number of days that the school could operate with its current available cash, including meeting payroll. Focus' day's cash on hand is calculated as follows:

1. Determine cash on hand – Reconciled Cash account \$ **208,856**
2. Divide Year to Date operating expenses by number of days Year to Date –
\$ **4,768,126 / 365= \$ 13,063** daily operating costs.
3. Cash divided by the daily operating costs - \$208,856 /13,063=**16 days Cash on Hand**

Please feel free to contact me with any questions that you may have at: cmercerc@focusacademynorth.org

Thank you.

SUBMITTED BY: Cynthia Mercer, Treasurer

Focus Learning Academy of Northern Columbus
Profit and Loss
 July 2016 - June 2017

| | Total |
|---|------------------------|
| Income | |
| 1800 Misc Local Revenue | 1,455.20 |
| 3101 Unrestricted Grant in Aid | |
| 3110 Foundation Basic | 3,760,788.73 |
| 3190 Other Unrestricted Grants in Aid | 83,224.00 |
| Total 3101 Unrestricted Grant in Aid | \$ 3,844,012.73 |
| 3200 Restricted Grant In-Aid | |
| 3213 School Lunch | 338,415.13 |
| 3219 Other State Grants | 20,241.38 |
| Total 3200 Restricted Grant In-Aid | \$ 358,656.51 |
| 4200 Restricted Grant-In-Aid | |
| 4210 Restricted Grant-In-Aid | 502,056.98 |
| Total 4200 Restricted Grant-In-Aid | \$ 502,056.98 |
| Unapplied Cash Payment Income | 159,899.73 |
| Total Income | \$ 4,866,081.15 |
| Gross Profit | \$ 4,866,081.15 |
| Expenses | |
| 100 Salaries | |
| 1111190 205 Teaching | 1,262,815.99 |
| 1111239 Spec Ed Teaching | 38,032.56 |
| 1112410 109 Superintendent | 85,016.25 |
| 1112421 108 Principal | 81,807.53 |
| 1112510 112 Treasurer | 83,253.53 |
| 1412176 Outreach Coordinator | 12,615.38 |
| 1412410 502 Secretary | 68,185.17 |
| 1412411 502 Office Staff/Secretaries | 96,658.89 |
| 1412720 902 Custodian | 107,747.42 |
| 1413120 Cafeteria Wages | 24,366.74 |
| Total 100 Salaries | \$ 1,860,499.46 |
| 200 Benefits | |
| 2111190 STRS Employers Match | 182,435.77 |
| 2131190 SocSec/MC ER | 26,983.08 |
| 2212176 SERS Outreach | 3,300.02 |
| 2212490 SERS Employer Pickup | 69,780.26 |
| 2411190 Medical Teacher | 174,786.68 |
| 2421190 Life Ins-Teacher | 8,815.01 |
| 2601190 SUI/BWC | 18,778.14 |
| Total 200 Benefits | \$ 484,878.96 |
| 400 Purchased Services | |
| 4111190 Instructional Services | 403,358.00 |
| 4132134 Hlth Srvcs-Nursing | 65,475.97 |

| | |
|---|------------------------|
| 4132150 Hlth Services-Sp & OT | 33,162.75 |
| 4152310 Sponsor Fees | 127,666.07 |
| 4182490 Professional/Legal Ser | 24,000.00 |
| 4182510 Accounting & Auditing | 14,722.13 |
| 4191120 Other Prof. Tech. Serv | 14,810.30 |
| 4192142 Prof Srvcs-Psych Testing | 5,325.56 |
| 4192400 Other Prof Srvcs-Prof Dev | 87,751.43 |
| 4192720 Security Services | 5,988.30 |
| 4222790 Garbage Removal | 4,726.39 |
| 4232720 Repairs & Maint Bldg | 22,359.18 |
| 4232730 Repairs & Maintenance Grounds | 8,012.00 |
| 4252720 Rentals | 299,525.48 |
| 4262790 Lease Purchase | 33,754.33 |
| 4292790 Other Property Service | 795.00 |
| 4392176 Community Liaison Services | 12,500.00 |
| 4412790 Telephone | 7,087.79 |
| 4432790 Postage | 420.82 |
| 4462490 Advertising | 5,478.14 |
| 4492790 Other Comm. (Internet) | 1,711.37 |
| 4512790 Electricity | 38,579.60 |
| 4522790 Water and Sewage | 7,070.65 |
| 4532790 Gas | 4,995.57 |
| 4623120 Contracted Food Serv | 334,639.34 |
| 4832850 Pupil Trans Other | 576,500.00 |
| Total 400 Purchased Services | \$ 2,140,416.17 |
| 500 Supplies and Materials | |
| 5111130 Instructional Supplies | 53,230.02 |
| 5122490 Office Supplies | 38,591.35 |
| 5161190 Software Instruction | 14,767.59 |
| 5162490 Software Admin | 236.45 |
| 5192490 Other Supplies Admin | 3,295.17 |
| 5194110 Other Sup.-Ex Cur-Acad | 250.00 |
| 5211130 New Textbooks | 2,201.72 |
| 5603120 Food Products-Lunch | 10,148.41 |
| 5663120 Staples and Condiments | 577.61 |
| 5693120 Other Food Products | 1,710.15 |
| 5722720 Buildings Maintenance | 15,683.37 |
| 5732790 Equipment/Furniture | 28,135.56 |
| 5892820 Other Supplies for Bus | 1,795.79 |
| 5902490 Other Mater. & Suppl. | 16,150.60 |
| Total 500 Supplies and Materials | \$ 186,773.79 |
| 800 Other Objects | 172.80 |
| 8432590 Audit Fees | 172.20 |
| 8482590 Bank Charges | 362.00 |
| 8492590 Other Dues and Fees | 9,015.75 |
| 8494000 Student Act/Entr. Fees | 46,389.64 |
| 8512590 Liability Insurance | 26,294.00 |

| | | |
|--------------------------------------|-----------|---------------------|
| 8532590 Bond Premiums | | 436.00 |
| 8891190 Awards-Staff | | 10,489.55 |
| 8892190 Student Awards | | 1,271.03 |
| Total 800 Other Objects | \$ | 94,602.97 |
| 900 Other Uses of Funds | | |
| 9212590 Advance | | 0.00 |
| Total 900 Other Uses of Funds | \$ | 0.00 |
| Unapplied Cash Bill Payment Expense | | 954.56 |
| Total Expenses | \$ | 4,768,125.91 |
| Net Operating Income | \$ | 97,955.24 |
| Net Income | \$ | 97,955.24 |

15.98836408

Thursday, Jul 13, 2017 08:06:11 PM GMT-7 - Cash Basis

Communtiy School Budget- Focus Learning Academy FY 18 Expenditure Projection

| FUNCTION OBJECT | INSTRUCTION | SUPPORT SERVICES | ADMIN SERVICES | FISCAL/BUS SERVICES | OPERATIONS & MAINTENANCE | PUPIL TRANSPORTATION |
|---|------------------|------------------|----------------|---------------------|--------------------------|----------------------|
| | 1000 | 2100-2200 | 2400 | 2500-2600 | 2700 | 2800 |
| | A | B | C | D | E | F |
| SALARIES 100 | 1,311,587 | 326,445 | 145,000 | 81,000 | 192,276 | |
| RETIREMENT FRINGE BENEFITS 200 | 394,170 | 104,417 | 43,150 | 14,492 | 69,995 | |
| PURCHASED SERVICES 400 | 240,000 | 192,881 | 161,987 | 67,000 | 436,452 | 500,000 |
| SUPPLIES 500 | 72,500 | 15,150 | 4,000 | 5,500 | 15,253 | 200 |
| CAPITAL OUTLAY 600 | | | | | | |
| OTHER 800 | | | 31,734 | | | |
| TOTAL | 2,018,257 | 638,893 | 385,872 | 167,992 | 713,976 | 500,200 |

BUDGET PER PUPIL

| | | | | | | | |
|------------------------------------|-----|-------|-------|-----|-----|-------|-------|
| ESTIMATED STUDENT ENROLLMENT | 450 | 4,485 | 1,420 | 857 | 373 | 1,587 | 1,112 |
|------------------------------------|-----|-------|-------|-----|-----|-------|-------|

| SUPP/FOOD SERVICES 2900-3100 | EXTRACURRICULAR ACTIVITIES 4000 | FACILITITES/ CONSTRUCTION SERVICES 5000 | ALL OTHER EXPENSE 6000-7000 | TOTAL |
|------------------------------------|---------------------------------------|--|--------------------------------------|-----------|
| G | H | I | I | J |
| 51,773 | | | | 2,108,081 |
| 14,928 | | | | 641,152 |
| 335,000 | | | | 1,933,320 |
| 5,200 | 150 | 15,000 | 7,000 | 139,953 |
| | | 0 | | 0 |
| | 5,600 | | | 37,334 |
| 406,901 | 5,750 | 15,000 | 7,000 | 4,859,840 |

| | | | | |
|-----|----|----|----|--------|
| 904 | 13 | 33 | 16 | 10,800 |
|-----|----|----|----|--------|

**Focus Learning Academy of Northern Columbus
Budget Projection- 450 FTE**

May-18

| | | FY18 | Notes : |
|------------------|------------------------------------|------------------|--|
| Account # | Revenue: | | |
| 3110 | Foundation Basic | \$3,856,297 | Targeted, k-3Literacy,Econ Disadv, LEP |
| 3190 | Other Revenue | \$113,700 | Facilities, Casino Tax Revenue |
| 4210 | Federal Grants | <u>\$641,821</u> | CCIPand SIG |
| 3213 | School Lunch | <u>\$335,000</u> | Lunch Program Reimbursement |
| 1800 | Misc,Fundraising,Other | <u>\$70,000</u> | Donations & grants |
| | Total Revenue: | | <u>5,016,818</u> |
| | Expenditures: | | |
| 100 | Salaries | \$2,108,081 | Wages & salaries |
| 200 | Fringes | \$641,152 | Employee pension, health, wkrs comp |
| | Total Salaries and Fringes: | | <u>\$ 2,749,233</u> |
| | Purchased Services: | | |
| 4111190 | Instructional Services | \$179,213 | Int Ed Consortium Tutoring |
| 4111190 | Instructional Services | \$15,828 | Vantage |
| 4111190 | Instructional Services | \$2,000 | Substitutes |
| 4132134 | Hlth/Nursing Svcs | \$66,000 | Amazing Helping Hands/PSI Health Screening |
| 4132150 | Hlth Services-Sp & OT | \$34,000 | Columbus Therapy |
| 4152310 | Sponsor Fee | \$115,689 | NCOESC 3% |
| 4182490 | Legal Services | \$24,000 | Mitchell \$2k /mo |
| 4182510 | Auditing | \$15,000 | auditing & QB |
| 4191120 | Other Prof Tech Services | \$28,000 | Emis,Dasl,website,bci |
| 4192142 | Prof Svcs-Counseling | \$65,000 | SIG grant |
| 4192142 | Prof Svcs-Psych Testing | \$20,000 | Total Education Soluti |
| 4192400 | Professional Development | \$40,000 | federal funded |
| 4192720 | Rep & Maint-Security | \$1,000 | All Secured SS |
| 4222790 | Garbage/Exterminating | \$4,750 | Rumpke |
| 4232720 | Bldg Maint& Repairs | \$12,000 | various |
| 4232730 | Property Repairs & Maint | \$8,000 | Pest control,lawn,snow removal |
| 4232740 | Equip Repairs & Maint | \$300 | various |
| 4252720 | Building Rent | \$253,800 | Prime Inv bldg |
| 4252720 | Building Rent | \$47,040 | Ashland (\$3920 per mo) |
| 4252720 | Misc Rentals | \$5,000 | NPAC, Tent |
| 4262790 | Lease Purchase | \$59,000 | Copiers,Comdoc,Blue Tech |
| 4412790 | Telephone & Cable | \$10,000 | at&t & verizon |
| 4492790 | Internet | \$4,000 | Time Warner |
| 4432790 | Postage | \$500 | estimate |
| 4462490 | Advertising and Recruitment | \$15,000 | estimate |
| 4512790 | Electric | \$39,000 | estimate |
| 4522790 | Water and Sewage | \$7,200 | estimate |
| 4532790 | Gas | \$7,000 | estimate |
| 4626120 | Contracted Food Services | \$335,000 | MAK |
| 4832850 | Pupil Transportation | \$500,000 | USA Transport |
| 4392176 | Family & Comm Services | \$20,000 | Parent academy |
| | Total Purchased Services | | <u>\$ 1,933,320</u> |
| 5111130 | Inst Supplies | \$56,000 | estimate |
| 5122490 | Office Supplies | \$15,000 | estimate |
| 5142134 | Nursing Supplies | \$150 | estimate |
| 5161190 | Software Instruction | \$16,500 | study island,learning a-z (FY17 \$15k) |
| 5192490 | Other Supplies-Admin | \$4,000 | estimate |
| 5194100 | Other Supplies-Ex Curricular | \$150 | estimate |
| 5211190 | New Textbooks | \$2,501 | estimate |
| 5591190 | Other Items for Resale | \$5,500 | estimate |
| 5603120 | Food Products-Lunch | \$4,000 | estimate |
| 5663120 | Staples & Condiments | \$600 | estimate |
| 5693120 | Other Food Products | \$600 | estimate |

| | | |
|---------|----------------------------|---------------------------------------|
| 5722720 | Building Maintenance | \$15,000 estimate |
| 5732790 | Equip & Furniture | \$12,752 Mobile Tech (\$646.49/month) |
| 5902850 | Other supplies for bus | \$200 |
| 5902490 | Other Materials & Supplies | \$7,000 estimate |

| | |
|-----------------------|----------------|
| Total Supplies | <u>139,953</u> |
|-----------------------|----------------|

| | |
|------------------------|--------------|
| Capital Outlay: | <u>\$0 -</u> |
|------------------------|--------------|

Other Objects:

| | | |
|---------|-----------------------|----------|
| 8432590 | Audit Fees | \$184 |
| 8182590 | Bank Charges | \$300 |
| 8412490 | Memberships | \$750 |
| 8492590 | Other Dues & Fees | \$5,000 |
| 8912590 | Student Act/Entr Fees | \$5,000 |
| 8512590 | Prop & Liab Ins | \$15,000 |
| 8512590 | Bond Premiums | \$500 |
| 8892590 | Awards Staff | \$10,000 |
| 8892590 | Student Awards | \$600 |

| | |
|--------------------|---------------|
| Total Other | <u>37,334</u> |
|--------------------|---------------|

| | |
|---------------------------|---------------------|
| Total Expenditures | <u>\$ 4,859,840</u> |
|---------------------------|---------------------|

| | |
|---|----------------------|
| Projected Net Income (Loss)-Cash Basis | <u>\$ 156,977.83</u> |
|---|----------------------|

Assumed per pupil expenditu \$10,800

IS

| | |
|--------------|-------|
| Zern | 2500 |
| NWEA | 6525 |
| Study Island | 5915 |
| Headsprout | 1319 |
| | <hr/> |
| | 16259 |

FIVE YEAR FORECAST

FY18- October 2017 submission
 IRN No.:142943
 Type of School: Community School

County: Franklin

School Name: Focus Learning Academy of Northern Columbus
 Statement of Receipt, Disbursements, and Changes in Fund Cash Balances
 For the Fiscal Years Ended 2013 through 2017, Actual and
 the Fiscal Years Ending 2018 through 2022, Forecasted

| | Actual | | | | | Forecasted | | | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | Fiscal Year 2013 | Fiscal Year 2014 | Fiscal Year 2015 | Fiscal Year 2016 | Fiscal Year 2017 | Fiscal Year 2018 | Fiscal Year 2019 | Fiscal Year 2020 | Fiscal Year 2021 | Fiscal Year 2022 |
| Operating Receipts | | | | | | | | | | |
| State Foundation Payments (3110, 3211) | \$ 1,427,400 | \$ 1,941,917 | \$ 2,843,904 | \$ 3,320,763 | \$ 3,844,013 | \$ 3,969,997 | \$ 4,029,547 | \$ 4,089,990 | \$ 4,151,340 | \$ 4,213,611 |
| Charges for Services (1500) | - | - | - | - | - | - | - | - | - | - |
| Fees (1600, 1700) | - | - | - | - | - | - | - | - | - | - |
| Other (1830, 1840, 1850, 1860, 1870, 1890, 3190) | - | 3,069 | 4,119 | 8,653 | 1,455 | 70,000 | 71,050 | 72,116 | 73,197 | 74,211 |
| Total Operating Receipts | \$ 1,427,400 | \$ 1,944,986 | \$ 2,848,023 | \$ 3,329,416 | \$ 3,845,468 | \$ 4,039,997 | \$ 4,100,597 | \$ 4,162,106 | \$ 4,224,537 | \$ 4,287,822 |
| Operating Disbursements | | | | | | | | | | |
| 100 Salaries and Wages | \$ 875,355 | \$ 898,549 | \$ 1,147,548 | \$ 1,528,714 | \$ 1,887,100 | \$ 2,108,081 | \$ 2,139,703 | \$ 2,171,798 | \$ 2,204,375 | \$ 2,237,441 |
| 200 Employee Retirement and Insurance Benefits | 233,580 | 375,899 | 344,476 | 400,666 | 489,899 | 641,152 | 650,769 | 660,531 | 670,439 | 680,411 |
| 400 Purchased Services | 887,689 | 1,037,477 | 1,527,653 | 1,844,285 | 2,140,416 | 1,933,320 | 1,904,752 | 1,962,401 | 1,898,779 | 1,916,611 |
| 500 Supplies and Materials | 62,646 | 67,664 | 132,201 | 197,145 | 186,510 | 139,953 | 142,052 | 144,183 | 146,346 | 148,541 |
| 600 Capital Outlay - New | 18,586 | 9,500 | 162,630 | 16,500 | 1,722 | - | - | - | - | - |
| 700 Capital Outlay - Replacement | - | - | - | - | - | - | - | - | - | - |
| 800 Other | 20,226 | 12,926 | 32,642 | 47,872 | 68,309 | 37,334 | 37,894 | 38,462 | 39,039 | 39,611 |
| 819 Other Debt | - | - | - | - | - | - | - | - | - | - |
| Total Operating Disbursements | \$ 2,098,062 | \$ 2,402,005 | \$ 3,347,150 | \$ 4,035,162 | \$ 4,773,956 | \$ 4,859,840 | \$ 4,875,170 | \$ 4,977,376 | \$ 4,958,978 | \$ 5,022,771 |
| Excess of Operating Receipts Over (Under) Operating Disbursements | \$ (670,662) | \$ (457,019) | \$ (499,127) | \$ (705,746) | \$ (928,488) | \$ (819,843) | \$ (774,573) | \$ (815,270) | \$ (734,441) | \$ (734,949) |
| Nonoperating Receipts/(Disbursements) | | | | | | | | | | |
| Federal Grants (all 4000 except fund 532) | \$ 740,306 | \$ 322,673 | \$ 244,773 | \$ 498,162 | \$ 502,057 | \$ 641,821 | \$ 651,448 | \$ 661,220 | \$ 671,138 | \$ 681,211 |
| State Grants (3200, except 3211) | - | 212,114 | 229,089 | 337,736 | 358,656 | 335,000 | 340,025 | 345,125 | 350,302 | 355,511 |
| Restricted Grants (3219, Community School Facilities Grant) | - | - | - | - | - | - | - | - | - | - |
| Donations (1820) | - | - | - | - | - | - | - | - | - | - |
| Interest Income (1400) | - | - | - | - | - | - | - | - | - | - |
| Debt Proceeds (1900) | - | - | - | - | - | - | - | - | - | - |
| Debt Principal Retirement | - | - | - | - | - | - | - | - | - | - |
| Interest and Fiscal Charges | - | - | - | - | - | - | - | - | - | - |
| Transfers - In | - | - | - | - | - | - | - | - | - | - |
| Transfers - Out | - | - | - | - | - | - | - | - | - | - |
| Total Nonoperating Revenues/(Expenses) | \$ 740,306 | \$ 534,787 | \$ 473,862 | \$ 835,898 | \$ 860,713 | \$ 976,821 | \$ 991,473 | \$ 1,006,345 | \$ 1,021,441 | \$ 1,036,722 |
| Excess of Operating and Nonoperating Receipts Over/(Under) Operating and Nonoperating Disbursements | \$ 69,644 | \$ 77,768 | \$ (25,285) | \$ 130,152 | \$ (67,775) | \$ 156,978 | \$ 216,900 | \$ 191,076 | \$ 287,000 | \$ 301,973 |
| Fund Cash Balance Beginning of Fiscal Year | \$ 17,492 | \$ 87,136 | \$ 164,904 | \$ 139,639 | \$ 269,791 | \$ 202,016 | \$ 358,994 | \$ 575,894 | \$ 766,969 | \$ 1,053,982 |
| Fund Cash Balance End of Fiscal Year | \$ 87,136 | \$ 164,904 | \$ 139,639 | \$ 269,791 | \$ 202,016 | \$ 358,994 | \$ 575,894 | \$ 766,969 | \$ 1,053,969 | \$ 1,355,955 |

Assumptions

| | Actual | | | | | Forecasted | | | | |
|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | Fiscal Year 2013 | Fiscal Year 2014 | Fiscal Year 2015 | Fiscal Year 2016 | Fiscal Year 2017 | Fiscal Year 2018 | Fiscal Year 2019 | Fiscal Year 2020 | Fiscal Year 2021 | Fiscal Year 2022 |
| Staffing/Enrollment | | | | | | | | | | |
| Total Student Enrollment | 186 | 247 | 328 | 390 | 420 | 450 | 459 | 468 | 478 | 487 |
| Instructional Staff | 41 | 33 | 25 | 36 | 39 | 45 | 46 | 47 | 48 | 49 |
| Administrative Staff | 7 | 10 | 10 | 11 | 10 | 12 | 12 | 12 | 12 | 12 |
| Other Staff | 1.00 | 2 | 3 | 5.00 | 5.00 | 6.00 | 6.00 | 6 | 6 | 6 |
| Purchased Services | | | | | | | | | | |
| Rent | 17.325% | 23.780% | 38.993% | 13.674% | | 0.108% | 1.500% | 1.500% | 1.500% | 1.501 |
| Utilities | 67,548.00 | 68,433.00 | 82,676.33 | 72,481.89 | 65,343.94 | 67,700.00 | 68,715.50 | 69,746.23 | 70,792.52 | 71,851.00 |
| Other Facility Costs | 49,232.00 | 26,376.79 | 99,507.22 | 74,244.51 | 41,880.87 | 26,050.00 | 26,440.75 | 26,837.36 | 27,240.00 | 27,640.00 |
| Insurance | 16,033.00 | 20,614.00 | 11,684.00 | 17,622.00 | 26,294.00 | 15,000.00 | 15,225.00 | 15,453.38 | 15,685.00 | 15,910.00 |
| Management Fee | 6,000.00 | 24,000.00 | 10,008.00 | - | - | - | - | - | - | - |
| Sponsor Fee | 43,136.00 | 55,506.80 | 90,332.49 | 89,208.00 | 127,666.07 | 115,889.00 | 120,886.41 | 122,699.70 | 124,540.20 | 126,408.00 |
| Audit Fees | 12,605.00 | 13,030.07 | 15,759.10 | 14,355.17 | 14,722.13 | 15,000.00 | 15,225.00 | 15,453.38 | 15,685.00 | 15,910.00 |
| Contingency | - | - | - | - | - | - | - | - | - | - |
| Transportation | 218,574.05 | 324,861.00 | 424,750.00 | 525,000.00 | 576,500.00 | 500,000.00 | 500,000.00 | 500,000.00 | 522,839.00 | 530,611.00 |
| Food Service | 145,842.65 | 171,110.03 | 211,800.00 | 294,386.30 | 334,639.34 | 335,000.00 | 335,000.00 | 335,000.00 | 350,302.00 | 355,511.00 |
| Legal | 24,000.00 | 28,000.00 | 27,425.75 | 24,000.00 | 24,000.00 | 24,000.00 | 24,360.00 | 24,725.40 | 25,096.52 | 25,460.00 |
| Marketing | 4,531.44 | 1,320.00 | 5476.49 | 6,817.90 | 12,500.00 | 35,000.00 | 35,525.00 | 36,057.88 | 36,598.74 | 37,147.00 |
| Consulting | 87,515.10 | 85,361.84 | 196,735.11 | 486,616.37 | 583,590.01 | 435,041.00 | 435,041.00 | 435,041.00 | 435,041.00 | 435,041.00 |
| Total | \$ 887,689.69 | \$ 1,037,479.05 | \$ 1,527,653.00 | \$ 1,844,285.14 | \$ 2,140,416.17 | \$ 1,933,320.00 | \$ 1,938,469.27 | \$ 1,962,401.31 | \$ 1,898,779.37 | \$ 1,916,611.00 |

Receipts

| | | | | | | | | | | |
|--|------|------|------|------|------|------|------|------|------|------|
| Opportunity Grant per FTE Student | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Targeted Assistance per FTE Student | - | - | - | - | - | - | - | - | - | - |
| K-3 Literacy Funding per FTE Student | - | - | - | - | - | - | - | - | - | - |
| Econ Disadvantaged Funding per FTE Student | - | - | - | - | - | - | - | - | - | - |
| Career Tech Funding per FTE Student | - | - | - | - | - | - | - | - | - | - |
| Gifted Funding per FTE Student | - | - | - | - | - | - | - | - | - | - |
| LEP Funding | - | - | - | - | - | - | - | - | - | - |
| State Special Education Funding | - | - | - | - | - | - | - | - | - | - |
| Transportation Funding | - | - | - | - | - | - | - | - | - | - |
| Facilities Funding per FTE Student | - | - | - | - | - | - | - | - | - | - |
| Food Services Receipts per FTE Student | - | - | - | - | - | - | - | - | - | - |
| Title I Allocation per Eligible FTE Student | - | - | - | - | - | - | - | - | - | - |
| Title II-A Allocation per Eligible FTE Student | - | - | - | - | - | - | - | - | - | - |
| Title VI-B (IDEA B) Funding | - | - | - | - | - | - | - | - | - | - |
| USDOE Competitive Grants | - | - | - | - | - | - | - | - | - | - |
| ODE Competitive Grants | - | - | - | - | - | - | - | - | - | - |
| E-Rate Grants | - | - | - | - | - | - | - | - | - | - |
| Board Philanthropic Grants | - | - | - | - | - | - | - | - | - | - |
| Foundation Grants | - | - | - | - | - | - | - | - | - | - |
| Other Grants | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Disbursements

| | | | | | | | | | | |
|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Instruction Percentage of Budget | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Admin/Operations Percentage of Budget | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Instruction Supplies/Tech per FTE Student | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Instruction Supplies/Tech per Teacher | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Inflation Adjustment for Instruction Staff | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Inflation Adjustment for Admin/Ops Staff | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Inflation Adjustment for Instruction Sup/Tech | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Inflation Adjustment for Admin/Ops Sup/Tech | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Inflation Adjustment for Facilities Expenses | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| One-Time Facilities/Utilities Improvements | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sponsor Fees (% of State Foundation) | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Other Unrestricted Expenses / Contingency | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Financial Metrics

| | | | | | | | | | | |
|---|---------|---------|----------|---------|---------|----------|-------|-------|-------|-------|
| Debt Service Payments | \$ 0.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Debt Service Coverage | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Growth in Enrollment | XXXX | 32.80% | 32.79% | 18.90% | 7.69% | 7.14% | 2.00% | 1.96% | 2.14% | 1.88% |
| Growth in New Capital Outlay | XXXX | -48.89% | 1611.89% | -89.85% | -89.56% | -100.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Growth in Operating Receipts | XXXX | 36.26% | 46.43% | 16.60% | 15.50% | 5.06% | 1.50% | 1.50% | 1.50% | 1.50% |
| Growth in Non-Operating Receipts/Expenses | XXXX | -27.76% | -11.39% | 76.40% | 2.97% | 13.49% | 1.50% | 1.50% | 1.50% | 1.50% |
| Days of Cash | 0.01 | 0.04 | 0.05 | 0.03 | 0.06 | 0.04 | 0.07 | 0.12 | 0.15 | 0.21 |

The sponsor of our school is North Central Ohio ESC and receives a 3% fee of our State Foundation Payments. The school carries no debt and has not received an FTE review.

| Expenditure/Expense/Enrollment | % increase/decrease | Justification |
|--------------------------------|---------------------|--|
| Enrollment | 2.00% | We saw significant enrollment growth in each of the last 5 years (from 32.6% in 2014 to 7.14% in 2018; an average of 20%) with no utilities expansion. We do not expect this level of growth to continue into the future, therefore we are projecting a conservative average annual growth of 2% in 2019 and beyond. |
| Salaries and Wages | 1.50% | Salaries also increased significantly from 2014 to 2018 (an average of 20%) due to staffing increases related to increased enrollment. However, we are projecting a more stable and conservative growth factor of 1.5% from expected raises in 2019 and beyond. |
| State Foundation Payments | 2.00% | As enrollment grows at 2% we project Foundation revenue to grow at 2% per year also. |
| Purchased Services | | |
| Rent | 0.00% | We anticipate no rent increase based on expected contracts with Prime Investments and Ashland University. |
| Utilities | 1.00% | With the exception of a jump in utilities due to facilities expansion 2015-2016, utilities have remained stable year after year at an average increase of less than 1% per year so we are forecasting a 1% growth factor for all utility expenses. |
| Other Facility Costs | 1.50% | Other Facility Costs include, but are not limited to maintenance and repairs. With the exception of significant increase 2015-2016 due to repairs and upgrades related to the facilities expansion, we expect these costs to stabilize and have projected a conservative increase estimate of 1.5% per year going forward. |
| Insurance | 1.50% | Based on historical costs, we anticipate a conservative insurance increase of 1.5% per year. |
| Management Fee | 0.00% | The school does not utilize a management company. |
| Sponsor Fee | 0.00% | The NCOESC sponsor fee is expected to remain at 3% per contract. |
| Audit Fees | 0.00% | Audit fees have remained relatively constant over time and we do not anticipate any significant increase |
| Contingency | NA | NA |
| Transportation | 1.50% | The school utilizes USA Transportation and costs increased significantly with increasing enrollment and the resulting contract negotiations in past years, however we do not expect these increases to continue and have projected a conservative estimate based on anticipated contract(s) going forward. |
| Food Service | 2.50% | Contracted food services increased significantly with increased enrollment over the last 5 years, however we do not expect that to continue with stabilized enrollment and further contract negotiations so have projected a conservative estimate going forward |
| Legal | 0.00% | Legal Expenses are based on current contract and is not expected to increase |
| Marketing | 1.50% | We have budgeted a slight increase for marketing going forward. |
| Consulting | 1.50% | Consulting includes, but is not limited to, educational consulting, and has increased significantly over the last 5 years as a result of increased enrollment. These costs increases are not expected to continue, we have decreased this spending in 2016 and are using a conservative estimate for increasing costs going forward. |

ATTACHMENT 10.1

- Insurance Binders, Declaration Sheets

NAMED INSURED

Focus Learning Academy of Northern Columbus, Inc.

INSURED LOCATIONS

1880 East Dublin-Granville Road
Columbus, Ohio 43229

Additional Classrooms:
1900 East Dublin-Granville Road
Columbus, Ohio 43229
(General Liability Only)

MAILING ADDRESS

1880 East Dublin-Granville Road
Columbus, Ohio 43229

PROPERTY

INSURER: The Netherlands Insurance Company

POLICY NUMBER: CBP8861591

POLICY PERIOD: August 8, 2017 to August 8, 2018

COVERAGE:

| LOCATION | Blanket Business Personal Property & Tenants Improvements | Business Income including Rental Value |
|--|--|---|
| 1880 East Dublin-Granville Road, Columbus | \$388,700 | \$250,000 |
| TOTALS | \$388,700 | \$250,000 |

Valuation: Replacement Cost & Agreed Value

Deductible: \$1,000

Coinsurance: 100%

Additional Information:

- School Extension Ultra Plus Endorsement (See Next Page)
- Equipment Breakdown

School Extension Ultra Plus Endorsement 17-174

| Coverage Description | Limit of Insurance |
|--|--|
| Special Crime Provisions | Included |
| Broadened Premises | Included |
| Real Property of Others Required by Contract | \$10,000 |
| Electronic Data | \$25,000 |
| Foundations | Included |
| Debris Removal | \$100,000 |
| Fire Department Service Charge | \$25,000 |
| Pollutant Clean Up and Removal | \$50,000 |
| Classroom Chemical Spills | \$ 10,000 per occurrence subject to \$50,000 max |
| Inventory Costs | \$50,000 |
| Changes or Extremes in Temperature or Humidity | \$15,000 |
| Newly Acquired or Constructed Property | 180 days |
| • Buildings | \$1,000,000 |
| • Business Personal Property | \$1,000,000 |
| Personal Effects and Property of Others | \$50,000 |
| Valuable Papers & Records (Other Than Electronic Data) | \$100,000 |
| Property Off-Premises (Including while in Transit) | \$50,000 |
| Outdoor Property | \$100,000 |
| Accounts Receivable | \$100,000 |
| Arson Reward | \$25,000 |
| Back-up of Sewers or Drains | \$25,000 |
| Extra Expense | \$1,000,000 |
| Fine Arts | \$25,000 |
| Fire Protective Devices | Included in Building Limit |
| Glass Showcases | \$10,000 |
| Loss of Refrigeration | \$50,000 |
| Computer Equipment | \$200,000 |
| Laptop/Portable Computers | \$10,000 |
| Lock Replacement | \$1,000 |
| Money and Securities - Inside the Premises | \$10,000 |
| Money and Securities - Outside the Premises | \$10,000 |
| Off-Premises Services Interruption | \$50,000 |
| Business Income | \$100,000 |
| Paved Surfaces | \$100,000 |
| Underground Fiber Optic Cable | Included in Building Limit |
| Signs (Attached) | Included in Building Limit |
| Special Deductible Provisions | Included |
| Replacement Cost - Leased Personal Property | Included |
| Ordinance or Law | 10% of Building Limit subject to \$500,000 max |

GENERAL LIABILITY

INSURER: The Netherlands Insurance Company

POLICY NUMBER: CBP8861591

POLICY PERIOD: August 8, 2017 to August 8, 2018

COVERAGE:

| | |
|-------------|---|
| \$1,000,000 | Each Occurrence Limit |
| \$2,000,000 | General Aggregate Limit Other than Products/Completed Operations |
| \$2,000,000 | Products/Completed Operations Aggregate Limit |
| \$1,000,000 | Personal & Advertising Injury Limit Any One Person or Organization |
| \$ 300,000 | Damage to Premises Rented to You Limit Any One Premises |
| \$ 15,000 | Medical Expense Limit - Any One Person |

Additional Information:

- Employee Benefits Liability
 - \$1,000,000 - Each Employee
 - \$3,000,000 - Aggregate
 - \$1,000 - Deductible
 - Retro Date: 06/28/06
- Employer's Liability
 - \$1,000,000 Each Accident/Bodily Injury by Accident
 - \$1,000,000 Policy Limit/Bodily Injury by Disease
 - \$1,000,000 Each Employee/Bodily Injury by Disease
 - \$2,000,000 Aggregate Limit
- School Leaders' Errors & Omissions Liability
 - \$1,000,000 Aggregate Limit
 - \$1,000,000 Each Wrongful Act Limit
 - \$ 100,000 Aggregate Defense Expense Amount - Non Monetary Relief
 - \$ 2,500 Deductible
 - Retro Date: 06/28/06
 - Includes Employment Related Practices Liability

GENERAL LIABILITY (CONTINUED)

Additional Information - Continued:

- Sexual Misconduct & Molestation Liability
 - \$1,000,000 Each Loss Limit
 - \$1,000,000 Aggregate Limit
 - \$ 300,000 Innocent Party Aggregate Defense Amount
- Corporal Punishment
 - \$1,000,000 Limit of Liability
- Hired & Non-Owned Auto Liability
 - \$1,000,000
- Violent Event Response
 - \$1,000,000 Each Event - Each Person Limit - Loss \$25,000
 - \$1,000,000 Aggregate - Each Person Limit - Death Benefits \$15,000
- Law Enforcement Professional Liability
 - \$ 500,000 Each Wrongful Act Limit
 - \$ 500,000 Aggregate Limit
 - \$ 2,500 Deductible
 - Retro Date: 02/20/09
- School Amendatory Endorsement
 - Students - 440
 - Employees including Teachers - 28
- Exclusion
 - Trampolines

ELECTRONIC DATA PROCESSING EQUIPMENT

INSURER: The Netherlands Insurance Company

POLICY NUMBER: CBP8861591

POLICY PERIOD: August 8, 2017 to August 8, 2018

COVERAGE:

Computer Coverage

Amounts of Insurance:

| | |
|--------------------------------------|--------------------|
| Blanket Coverage Hardware & Software | \$ 30,000 |
| Extra Expense Income | \$ 10,000 |
| Hardware/Software in Transit | \$100,000/\$10,000 |
| At Unnamed Locations | \$100,000/\$10,000 |
| Deductible: | \$ 500 |

CRIME

INSURER: The Netherlands Insurance Company

POLICY NUMBER: CBP8861591

POLICY PERIOD: August 8, 2017 to August 8, 2018

COVERAGE:

| | |
|-------------------------|-----------|
| Employee Dishonesty | \$200,000 |
| Forgery and Alterations | \$ 50,000 |
| Deductible | \$ 1,000 |

UMBRELLA

INSURER: The Netherlands Insurance Company

POLICY NUMBER: CU8861991

POLICY PERIOD: August 8, 2017 to August 8, 2018

COVERAGE:

| | |
|---|-----------------------------------|
| Limit of Liability | \$2,000,000 Each Occurrence Limit |
| General Aggregate Limit of Liability | \$2,000,000 Aggregate |
| Products/Completed Operations Aggregate Limit | \$2,000,000 Aggregate |

Additional Information:

Includes Excess Coverage Over:

- General Liability
- Employee Benefits Liability
- Employers' Liability
- School Leaders Errors & Omissions Liability
- Sexual Misconduct & Molestation Liability
- Corporal Punishment
- Hired & Non-Owned Auto

STUDENT ACCIDENT

INSURER: Markel Insurance Company
POLICY NO: MAR15985
POLICY PERIOD: August 12, 2017 to August 12, 2018

COVERAGE:

| | |
|-----------|--|
| \$250,000 | Aggregate Limit of Indemnity |
| \$ 500 | Deductible |
| \$ 10,000 | Aggregate Maximum of Medical Expense |
| \$ 500 | Deductible |
| \$ 10,000 | Accidental Death and Dismemberment Benefit |

Students: 440

FOCUS ACADEMY OF NORTHERN COLUMBUS SCHOOL BOARD
SCHOOL LEADERS LEGAL LIABILITY

INSURER: Illinois National Insurance Company

POLICY NUMBERS: 02-217-73-35

POLICY PERIOD: June 12, 2017 to June 12, 2018

COVERAGE:

| | |
|-----------------------|---|
| Aggregate for Damages | \$1,000,000 |
| Deductible | \$ 10,000 Per Wrongful Act |
| | \$ 25,000 Each Employment Practices Violation |

PREMIUM SUMMARY

| COVERAGE | 2016-2017 | 2017-2018 |
|---|------------------|------------------|
| Package | \$ 11,031 | \$ 11,118 |
| Umbrella | \$ 1,925 | \$ 1,959 |
| Student Accident | \$ 1,224 | \$ 1,197 |
| School Leaders Error & Omissions | \$ 5,132 | \$ 5,676 |
| TOTAL | \$ 19,312 | \$ 19,950 |

ATTACHMENT 11.6

- Contract Renewal Rubric

North Central Ohio Educational Service Center
Community School Accountability Plan & Scoring Rubric

Annual Review and Renewal Application

Academic Performance- (Not all data points are applicable to all schools)

| School Year/ Measurement | PI (Performance Index) | IM (Indicators Met) | Value Added (Growth) | K – 3 Literacy (if applicable) | AMOs (Gap Closing) | Prepared for Success (if applicable) | Graduation Rate (4YR) (if applicable) | Graduation Rate (5YR) (if applicable) |
|-----------------------------|---------------------------|------------------------|-------------------------|-----------------------------------|-----------------------|--|---|---|
| FY2017 | | | | | | | | |
| FY2016 | | | | | | | | |
| FY2015 | | | | | | | | |
| FY2014 | | | | | | | | |
| FY2013 | | | | | | | | |

1. Is the school meeting acceptable standards according to the existing Ohio Local Report Card?
2. Are students making sufficient growth to attain grade level proficiency? (1 or more academic year)
3. Is the school showing progress with interventions provided with students who are reading below grade level?
4. Are students graduating from high school?

| Performance Index (PI) | Indicators Met (IM) | Overall, SWD, & Lowest 20% VA/Growth | K – 3 Literacy | AMOs (Gap Closing) | Prepared for Success (if applicable) | Graduation Rate(4YR) | Graduation Rate(5YR) |
|---|---|--|--|--|--|---|--|
| 3 Points: Contract term average 90% – 100% with letter grade of (A) (Exceeds Standard) | 3 Points: Contract term average 90% – 100% with letter grade of (A) (Exceeds Standard) | 3 Points: Contract term average composite VA grade of (A) or (B) (Exceeds Standard) | 3 Points: Contract term average 80% - 100% with letter grade of (A) (Exceeds Standard) | 3 Points: Contract term average 90% – 100% with letter grade of (A) (Exceeds Standard) | 3 Points: Contract term average 85% – 100% with letter grade of (A) (Exceeds Standard) | 3 Points: Contract term average 93% – 100% with letter grade of (A) | 3 Points: Contract term average 95% – 100% with letter grade of (A) |
| 2 Points: Contract term average 70 % – 89.9 % with letter grade of (B) or (C) (Meets Standard) | 2 Points: Contract term average composite VA grade of (C) (Meets Standard) | 2 Points: Contract term average 45 % – 79.9 % with letter grade of grade of (B) or (C) (Meets Standard) | 2 Points: Contract term average 70 % – 89.9 % with letter grade of grade of (B) or (C) (Meets Standard) | 2 Points: Contract term average 65 % – 84.9 % with letter grade of (B) (Meets Standard) | 2 Points: Contract term average 84 % – 92.9 % with letter grade of grade of (B) or (C) (Meets Standard) | 2 Points: Contract term average 84 % – 92.9 % with letter grade of (B) or (C) (Meets Standard) | 2 Points: Contract term average 85% – 94.9% with letter grade of (B) or (C) |
| 1 Point: Contract term average 50 % - 69.9 % with letter grade of (D) (Does Not Meet | 1 Point: Contract term average composite VA grade of (D) | 1 Point: Contract term average 25 % - 44.9 % with letter grade of (D) | 1 Point: Contract term average 60 % - 69.9 % with letter grade of (D) (Does Not Meet | 1 Point: Contract term average 15 % – 64.9 % with letter grade of (C) or (D) | 1 Point: Contract term average 79 % – 83.9 % with letter grade of grade of | 1 Point: Contract term average 80 % – 84.9 % with letter | |

| | | | | | | |
|--|--|--|--|--|--|--|
| Standard) | (Does Not Meet Standard) | (Does Not Meet Standard) | (Does Not Meet Standard) | Standard) | (D) | of (D) |
| 0 Points: Contract term average below 50% with letter grade of (F) (Falls Far Below Standard) | 0 Points: Contract term average below 50% with letter grade of (F) (Falls Far Below Standard) | 0 Points: Contract term average composite of Contract term average composite VA grade of (F) (Falls Far Below Standard) | 0 Points: Contract term average below 25% with letter grade of (F) (Falls Far Below Standard) | 0 Points: Contract term average below 60% with letter grade of (F) (Falls Far Below Standard) | 0 Points: Contract term average below 15% with letter grade of (F) (Falls Far Below Standard) | 0 Points: Overall Graduation Rate equals (F) (Falls Far Below Standard) |

Total Points Possible = ___ / ___ earned (total may vary due to applicability of some components) **Weight = 20% of contract renewal application**

| <u>Charter Contract Monitoring Measures</u> | Score 1 (Meets Standard) | Score 0 (Does not meet Standard) | NOTES |
|--|------------------------------------|--|--------------|
| <p>Education Program- Is the school implementing the terms of the education program as defined in the current charter contract?</p> <p>The School implemented the material terms of the education program in all material aspects and the education program in operation reflects the material terms as defined in the charter contract, or the school has gained approval from the NCOESC for a charter modification to the material terms.</p> | | | |
| <p>Education Requirements- Does the school materially comply with applicable laws, rules, regulations, and provisions of the charter contract relating to education requirements? Including but not limited to the following:</p> <ul style="list-style-type: none"> • Academic Program Assurances Instructional days or hours requirements • Graduation requirements • Promotion and Acceleration requirements • Alignment with Ohio's Learning Standards • State Assessments • Implementation of mandated programming as a result of state or federal funding. • | | | |
| <p>Students with Disabilities- Is the school protecting the rights of students with disabilities? Consistent</p> | | | |

| | | | |
|--|--|--|--|
| <p>with the _____'s status and responsibilities as an LEA, the school materially complies with applicable laws, rules, regulations, and provisions of the charter contract (including IDEA, Section 504, and ADA) relating to the treatment of students with identified disabilities and those suspected of having a disability, including but not limited to:</p> <ul style="list-style-type: none"> • Equitable access and opportunity to enroll • Identification and referral • Appropriate development and implementation of IEPs and 504 Plans • Operational compliance, including provision of services in the LRE, and appropriate inclusion in the school's academic program, assessments, and extracurricular activities • Discipline, including due process protections, manifestation determinations, and behavioral intervention plans • Access to the school's facility and program to students in a lawful manner and consistent with students' IEPs or 504 Plans • Appropriate use of all available funding • The school is on a Corrective Action Plan and is actively making progress to cure the deficiency. | | | |
| <p>*English Language Learners (ELL) Students- Is the school protecting the rights of ELL students?</p> <p>The school materially complies with applicable laws, rules, regulations, and provisions of the charter contract relating to requirements regarding English Language Learners (ELLs), including but not limited to:</p> <ul style="list-style-type: none"> • Equitable access and opportunity to enroll • Required policies related to the service of ELL students • Compliance with native language communication requirements • Proper steps for identification of students in need of ELL services • Appropriate and equitable delivery of services of identified students • Appropriate accommodations on assessments • Exiting of students from ELL services-Ongoing monitoring of exiting students | | <p>Governance Requirements — Is the school complying with governance requirements?</p> <p>The school materially complies with applicable laws, rules, regulations, and provisions of the charter contract relating to governance by its board, including but not limited to:</p> <ul style="list-style-type: none"> • Board policies, including those related to oversight of an Education Service Provider (ESP), if applicable • Board Bylaws • Board Training | |

| | | |
|--|--|--|
| <ul style="list-style-type: none"> • Time Laws: proper notice of meetings, changes to meeting times/locations, cancellations, notices, and starting on time • Code of Ethics • Conflicts of Interest • Board composition and/or membership rules • Compensation for attendance at meetings | | |
| <p>*Management Accountability- Is the school holding management accountable?</p> <p>The school materially complies with applicable laws, rules, regulations, and provisions of the charter contract relating to oversight of school management, including but not limited to:</p> <ul style="list-style-type: none"> • Maintaining authority over management, holding it accountable for performance as agreed under written performance agreement, and requiring annual financial reports of the ESP • Oversight of management that includes holding it accountable for performance expectations which may or may not be agreed to under a written performance agreement | | |
| <p>Reporting Requirements- Is the school complying with reporting requirements?</p> <p>The school materially complies with applicable laws, rules, regulations, and provisions of the charter contract relating to relevant reporting requirements to the ESC, ODE, and/or federal authorities, including but not limited to:</p> <ul style="list-style-type: none"> • Accountability tracking • Attendance and enrollment reporting • Compliance and oversight • Additional information requested by RCS | | |
| <p>Attendance Requirements- Is the school supporting attendance requirements?</p> <p>The school materially complies with applicable laws, rules, regulations, and provisions of the charter contract relating to attendance goals by, including but not limited to:</p> <ul style="list-style-type: none"> • Reducing truancy • Incentives • Promoting daily student attendance • Promoting student retention • Counseling parents | | |
| <p>Students - Is the school protecting the right of all students?</p> <p>The school materially complies with applicable laws, rules, regulations, and provisions of the charter contract relating to the rights of students, including but not limited to:</p> | | |

| | | |
|---|--|--|
| <ul style="list-style-type: none"> • sites and practices related to admissions, lottery, waiting lists, fair and open recruitment (including rights to enroll or maintain enrollment) • The collection and protection of student information • Due process protections, privacy, civil rights, and student liberties requirements including First Amendment protections and the prohibition of public schools from engaging in religious instruction • Conduct of discipline • | | <ul style="list-style-type: none"> • enrollment |
| <p>Highly Qualified Staffing- Is the school meeting teacher and other staff credentialing requirements?</p> <p>The school materially complies with applicable laws, rules, regulations, and provisions of the charter contract relating to State certification requirements and Federal HQT requirements.</p> | | |
| <p>Employee Rights- Is the school respecting employee rights?</p> <p>The school materially complies with applicable laws, rules, regulations, and provisions of the charter contract relating to employment considerations, including those relating to the FMLA, ADA, and employment contracts</p> | | |
| <p>Background Checks- Is the school completing required background checks for all employees?</p> <p>The school materially complies with applicable laws, rules, regulations, and provisions of the charter contract relating to background checks of all applicable individuals.</p> | | |
| <p>Health & Safety- Is the school complying with facilities and transportation requirements?</p> <p>The school materially complies with applicable laws, rules, regulations, and provisions of the charter contract relating to the school facilities, grounds, and transportation, including but not limited to:</p> <ul style="list-style-type: none"> • Americans with Disabilities Act (ADA) • Health and Safety Inspections (Fire, Health, etc.) • Certificate of Occupancy • Liability Insurance Coverage • Student Transportation • Safety Plan Submission to Safer Schools/ Department of Homeland Security • Fire, Emergency Evacuation & Tornado Drills | | |
| <p>Health & Safety- Is the school complying with health & safety requirements?</p> <p>The school materially complies with applicable laws, rules, regulations, and provisions of the charter contract relating to safety and the provision of health-related services, including but not limited to:</p> <ul style="list-style-type: none"> • Nursing services and dispensing of medication to students (screenings, logs, policies) • Food Service Inspections | | |

| | | |
|--|--|--|
| <ul style="list-style-type: none"> • Health and Wellness requirements • Other services | | |
| <p>Student Records- Confidentiality Laws- Is the school handling confidential information appropriately?</p> <p>The school materially complies with applicable laws, rules, regulations, and provisions of the charter contract relating to the handling of information, including but not limited to:</p> <ul style="list-style-type: none"> • Maintaining the security of and providing access to student records under FEREPa and other applicable authorities • Accessing documents maintained by the school under the state's Freedom of Information Law and other applicable authorities • Transferring of student records • Proper and secure maintenance of testing materials | | |
| <p>Other Obligations- Is the school complying with other obligations?</p> <p>The school materially complies with applicable laws, rules, regulations, and provisions of the charter contract that are not otherwise explicitly stated herein, including but not limited to requirements from the following sources:</p> <ul style="list-style-type: none"> • Revisions to State Charter Law • Intervention requirements by the NCOESC • Intervention requirements by the Ohio Department of Education • Requirements by other entities to which the charter school is accountable | | |
| <p>Financial Performance- Near-Term Measures-Current Ratio: Current Assets divided by Current Liabilities Source: Audited Balance Sheet</p> <p>Current Ratio is greater than or equal to 1.1 or Current Ratio is between 1.0 and 1.1 and one-year trend is positive</p> | | |
| <p>Financial Performance- Near-Term Measures- Unrestricted Days Cash:</p> <p>Unrestricted Cash divided by (Total Expenses minus Depreciation Expenses/ 365</p> <p>60 Days Cash or between 30 and 60 days cash and one-year trend is positive</p> | | |
| <p>Financial Performance- Debt Default- Is the school able to meet its debt obligations or covenants? (Source: Notes to Audited Financial Statement)</p> <p>School is not in default of loan covenant(s) and/or is not delinquent with debt service payments</p> | | |

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| <p>Final 1 Performance- Sustainability Measures Enrollment v. e:</p> <p>Sufficiency of revenues to fund ongoing operations (Source: Projected Enrollment in the approved budget for the year vs. actual enrollment)</p> <p>Enrollment Variance equals or exceeds 95% in the most recent year</p> | | |
| <p>Financial Performance- Sustainability Measures- Total Assets Source: Audited Balance Sheet</p> <p>Debt to Asset Ratio is less than 0.9</p> | | |
| <p>Financial Reporting and Compliance- Is the school meeting financial reporting and compliance requirements?</p> <p>The school materially complies with applicable laws, rules, regulations, and provisions of the charter contract relating to financial reporting requirements, including but not limited to:</p> <ul style="list-style-type: none"> • 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) • On-time submission and completion of the annual independent audit and corrective action plans, if applicable • All reporting requirements related to the use of public funds | | |
| <p>Financial Management and Oversight- Is the school following generally Accepted Accounting Principles? (GAAP)</p> <p>The school materially complies with applicable laws, rules, regulations, and provisions of the charter contract relating to financial management and oversight expectations as evidenced by an annual independent audit, including but not limited to:</p> <ul style="list-style-type: none"> • An unqualified audit opinion • An audit devoid of significant findings and conditions, material weaknesses, or significant internal control weaknesses <p>An audit that does not include a significant going concern disclosure in the notes or explanatory paragraph within the audit report</p> | | |

*Items that do not apply to all school.

Total Points Possible = ___/___ earned (total may vary due to applicability of some components) Weight = 30% of contract renewal application

Charter Contract Monitoring Measures

| | | |
|---|--|--|
| <p>Compliance Indicator Scale*</p> | <p>Falls Below Standard 0 Points (sub score is 0) 0%- 75%</p> | <p>Meets Standard 1 Point (sub score is 1) 76% - 100%</p> |
| <p>Weight 30%</p> | | |

Date:

Contract Expiration Date:

Reviewer Participants:

Accountability Framework



Annual Review for _____
 _____ School Year

The North Central Ohio Educational Service Center is committed to community school authorizing and adherence to the use of quality authorizing practices. This commitment includes establishing quality partnerships with developers and educational leaders of community schools by providing sponsorship service for monitoring, oversight, and technical support that meets and exceeds excellence in support of school choice options.

| | | | |
|--|--------|---------|-------------|
| Date of Review Meeting: Review Conducted by: | Name: | Title: | Signature: |
| | Names: | Titles: | Signatures: |
| Community School Stakeholders Present at Review Meeting: | | | |
| | | | |
| | | | |
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Annual Achievement Data Review

| <i>How many students passed the state tests? How well did students do on the state tests?</i> | | | | |
|--|--|--|---|--|
| <i>Percent of Indicators Met 201_-201_:</i> | | <i>Grade:</i> | | |
| <i>Percent of Indicators Met 201_-201_:</i> | | <i>Grade:</i> | | |
| <i>*Not all data points are applicable to all schools. Data points may change to align with changes in state testing metrics.</i> | <i>Percent of Students Proficient in Community School 2015-2016</i> | <i>Percent of Students Proficient in Community School 2016-2017</i> | <i>Percent of Students Proficient in Similar Districts 2016-2017</i> | <i>Percentage of Students Proficient in the State 2016-2017</i> |
| Grade 3 Reading | | | | |
| Grade 3 Mathematics | | | | |
| Grade 4 Reading | | | | |
| Grade 4 Mathematics | | | | |
| Grade 4 Social Studies | | | | |
| Grade 5 Reading | | | | |
| Grade 5 Mathematics | | | | |
| Grade 5 Science | | | | |
| Grade 6 Reading | | | | |
| Grade 6 Mathematics | | | | |
| Grade 6 Social Studies | | | | |
| Grade 7 Reading | | | | |
| Grade 7 Mathematics | | | | |
| Grade 7 Science | | | | |
| Grade 8 Reading | | | | |

| | | | |
|--------------------------|---------|--|--|
| Grade 8 | ematics | | |
| English Language Arts I | | | |
| Algebra I | | | |
| Integrated Mathematics I | | | |
| Geometry | | | |
| American History | | | |
| American Government | | | |
| OGT Reading | | | |
| OGT Writing | | | |
| OGT Mathematics | | | |
| OGT Science | | | |
| OGT Social Studies | | | |

Performance Index Points: _____ **Grade:** _____

Performance on other valid and reliable assessments (as defined by contract):

| | |
|-----------------------------|--------------------------|
| Reinforcement Areas: | Refinement Areas: |
|-----------------------------|--------------------------|

How well are all students doing in your district in reading, math, and graduation? Is every student succeeding, regardless of income, race, ethnicity, or disability?

| | | | | | | |
|--------------------|--------------------------|--------------------------|-----------------------|-----------------------|-----------------------------|-----------------------------|
| Gap Closing | AMO Reading 201_-201_ | AMO Reading 201_-201_ | AMO Math 201_-201_ | AMO Math 201_-201_ | AMO Graduation 201_-201_ | AMO Graduation 201_-201_ |
| Elementary | | | | | | |

| | | | | | | |
|---------------------------------------|--|--|------------------------------------|--|--|--|
| Higl. 1001 | | | | | | |
| District | | | | | | |
| Graduation Rate | | | | | | |
| <i>Reinforcement Areas/Subgroups:</i> | | | <i>Refinement Areas/Subgroups:</i> | | | |

| | | | | | | |
|------------------------------|--|--|------------------------------|--|--|--|
| <i>K-3 Literacy</i> | | | | | | |
| K-3 Literacy Grade 201_-201_ | | | K-3 Literacy Grade 201_-201_ | | | |
| <i>Reinforcement Areas:</i> | | | <i>Refinement Areas:</i> | | | |

Annual Value Added Review

| |
|---|
| <i>How much did students learn in a year? Did students get a year's worth of growth? Did they get more? Did they get less?</i> |
| <i>Overall Grade 201_-201_:</i> |
| <i>Overall Grade 201_-201_:</i> |

| | | |
|-----------------------------|--|--|
| | Value Added (below, met, above) 201_ - 201_: | Value Added (below, met, above) 201_ - 201_: |
| Grade 4 Reading | | |
| Grade 4 Mathematics | | |
| Grade 5 Reading | | |
| Grade 5 Mathematics | | |
| Grade 6 Reading | | |
| Grade 6 Mathematics | | |
| Grade 7 Reading | | |
| Grade 7 Mathematics | | |
| Grade 8 Reading | | |
| Grade 8 Mathematics | | |
| English Language Arts I | | |
| English Language Arts II | | |
| Algebra I | | |
| Integrated Mathematics I | | |
| Geometry | | |
| Integrated Mathematics II | | |
| Reinforcement Areas: | | Refinement Areas: |

Annual Graduation Rate Review

How many ninth graders graduate in four or five years?

| | | |
|---------------------------------------|---------------------------------------|--|
| Overall Grade 201_ - 201_: | | |
| Overall Grade 201_ - 201_: | | |
| Four Year Graduation Rate 201_ - 201_ | Four Year Graduation Rate 201_ - 201_ | Five Year Graduation Rate (8 Year Graduation Rate) 201_ - 201_ |
| | | |

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|---|--------------------------|
| Post Secondary Enrollment Information (if applicable): <i>Reinforcement Areas:</i> | <i>Refinement Areas:</i> |
|---|--------------------------|

| |
|---|
| Academic/Growth Related SMART (Specific, Measurable, Action Oriented, Realistic, Time Based) Goals, based on multi-year data trends and to close gaps with similar schools and the state: |
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| |
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| |

Annual Climate Review: Attendance Rate

| | |
|---|----------------------------|
| <i>What is the average attendance?</i> | |
| 201_-201_ Attendance Rate: | 201_-201_ Attendance Rate: |

| | |
|-----------------------------|--------------------------|
| <i>Reinforcement Areas:</i> | <i>Refinement Areas:</i> |
|-----------------------------|--------------------------|

Annual Climate Review: Classroom Observation/Interview Data

| | |
|---|--------------------------|
| <i>Summary of Classroom Observations/Interviews:</i> | |
| <i>Reinforcement Areas:</i> | <i>Refinement Areas:</i> |

SMA (Specific, Measurable, Action Oriented, Realistic, Time Based) Goals Related to
Climate Data:
Attendance Rate, Classroom Observations, Interviews

Annual Fiscal Data Review

Summary of Fiscal Data

Reinforcement Areas:

Refinement Areas:

| |
|--|
| SMART (Specific, Measurable, Action Oriented, Realistic, Time Based) Goals Related to Fiscal Data: |
| |
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Annual Compliance Data Review

| | |
|--|---------------------------------|
| <i>Summary of Compliance Data</i> | |
| <i>Reinforcement Areas:</i> | <i>Refinement Areas:</i> |

| |
|--|
| SMART (Specific, Measurable, Action Oriented, Realistic, Time Based) Goals Related to Compliance Data: |
| |
| |
| |

This annual review was prepared by the North Central Ohio Educational Service Center, with goals Set in partnership with _____. This information will inform contract renewal decisions for upcoming school years. The information will be reassessed on _____, with NCOESC using the information to move forward with one of the following actions:

- 1)Continued Sponsorship, 2) Probation, 3) Suspension, 4) Termination, 5)Closure