

## Amendment to the Community School Contract for Foxfire High School

Change Article VII. Site Visits to Compliance and add the following

1. The school administrator, or appropriate representative(s), shall participate regularly in training provided by the Authorizer and/or Ohio Department of Education, and receive technical assistance at the direction of the Authorizer.
2. The Governing Authority and administration shall cooperate fully with the Authorizer in all activities as required by regulations of the Ohio Department of Education for oversight of the school. This includes, but is not limited to:
  - (a) Annual file updates per checklist as set out by the Authorizer.
  - (b) An on-site visit prior to opening of each school year and bi-monthly visits during the school year.
  - (c) Monthly reviews of financials, enrollment records, and attendance monitoring.
  - (d) Access (read only) to academic and financial data and data systems.
  - (e) Other appropriate requests for information from the Authorizer, the Ohio Department of Education or the Auditor of State.

Add the following to Article IV Responsibilities of the Sponsor

The SPONSOR shall evaluate the performance of the SCHOOL according to the standards set forth in the **Assessment and Accountability Plan**, as well as the **Performance Measures (Exhibit 5)**

Failure to meet the prescribed criteria will result in the development and implementation of an improvement plan in conjunction with the sponsor.

The improvement plan will include:

- Specific area of deficiency
- Goals to improve
- Action plan for smart goal
- Evaluation criteria

Add the following documents to EXHIBIT 5 in the contract

## PERFORMANCE MEASURES

### OVERVIEW

The Maysville Local Performance Frameworks provide our organization a mechanism of stronger accountability for the students and families who choose to attend one of our authorized schools, clear decision making by our Board of Education regarding our portfolio of schools, and in the longer term, a higher-quality charter school portfolio.

The purpose of the Performance Frameworks are to set targets that Maysville Local Schools Community Center (MLSCC) will use to consider a school for recognition, intervention, renewal, non-renewal, or termination.

We subscribe to NACSA's Principles & Standards that state: "A Quality Authorizer implements an accountability system that effectively streamlines federal, state and local. .. compliance requirements while protecting schools' legally entitled autonomy and minimizing schools' administrative and reporting burdens."

MLSCC ultimately maintains discretion in making final decisions to consider a school for recognition, intervention, renewal, non-renewal, or termination. To this end, we strive to authorize high performing charter schools that have an incubation period of (5) years and to protect the innovative and entrepreneurial spirit of the intent behind school choice. We maintain the discretion to utilize additional data collected through an ongoing monitoring; in order to elevate a school in the overall renewal decision based upon the expertise, evaluation, and recommendation(s) by our Education team.

## ACADEMIC PERFORMANCE FRAMEWORK:

1. Is the school meeting acceptable standards according to the existing Ohio Drop Out Recovery Report Card?

### Overall Designation

Score	Possible Score	Rating
	2	Exceeds Standards
	1	Meets Standards
	0	Does Not Meet Standards

### Gap Closing -Annual Measurable Objectives (AMOs)

Score	Possible Score	Rating
	2	Exceeds Standards
	1	Meets Standards
	0	Does Not Meet Standards

2. Are students graduating from high school?

### High School Graduation Rates

Score	Possible Score	Rating
	2	Exceeds Standards
	1	Meets Standards
	0	Does Not Meet Standards

3. Is the school meeting mission-specific academic SMART goals? (prepared for success goals, credits earned, student achievements, etc.)

Score	Possible Score	Rating	Definition
	3	Exceeds Standard	School surpassed its mission-specific academic goal (s)
	2	Meets Standard	School met its mission-specific academic goal (s)
	1	Does Not Meet Standard	School did not meet its mission-specific academic goal (s)
	0	Falls Far Below Standard	School fell far below its mission-specific academic goal(s)

**Total Points Possible=9**  
**Weight=50%**

## FINANCIAL PERFORMANCE FRAMEWORK

### Near-Term Measures

1. Current Ratio: Current Assets divided by Current Liabilities

Source: Audited Balance Sheet

Score	Possible Score	Rating	Definition
	2	Meets Standard	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
	1	Does Not Meet Standard	Current Ratio is between 0.9 and 1.0 or equals 1.0 or Current Ratio is between 1.0 and 1.1 and one-year trend is negative
	0	Falls Far Below Standard	Current Ratio is less than or equal to 0.9

2. Unrestricted Days Cash: Unrestricted Cash divided by (Total Expenses minus Depreciation Expenses)/365

Source: Audited Balance Sheet and Income Statement

Score	Possible Score	Rating	Definition
	2	Meets Standard	60 Days Cash or Between 30 and 60 Days Cash and one-year trend is positive
	1	Does Not Meet Standard	Days Cash is between 15-30 days or Days Cash is between 30-60 days and one-year trend is negative
	0	Falls Far Below Standard	Fewer than 15 Days Cash

3. Debt Default: Is the school able to meet its debt obligations or covenants?

Source: Notes to Audited Financial Statement

Score	Possible Score	Rating	Definition
	2	Meets Standard	School is not in default of loan covenant(s) and/or is not delinquent with debt service payments
	1	Does Not Meet Standard	Not applicable
	0	Falls Far Below Standard	School is in default of loan covenant(s) and/or is delinquent with debt service payments

### Sustainability Measures

1. Enrollment Variance: Sufficiency of revenues to fund ongoing operations

Source: Projected Enrollment in the approved budget for the year vs. actual enrollment

Score	Possible Score	Rating	Definition
	2	Meets Standard	Enrollment Variance equals or exceeds 95% in the most recent year
	1	Does Not Meet Standard	Enrollment Variance is between 85-95% in the most recent year
	0	Falls Far Below Standard	Enrollment Variance is less than 85% in the most recent year

2. Debt to Asset Ratio: Total Liabilities divided by Total Assets

Source: Audited Balance Sheet

Score	Possible Score	Rating	Definition
	2	Meets Standard	Debt to Asset Ratio is less than 0.9
	1	Does Not Meet Standard	Debt to Asset Ratio is between 0.9 to 1.0
	0	Falls Far Below Standard	Debt to Asset Ratio is greater than 1.0

**Total Points Possible=10**  
**Weight=25%**

## ORGANIZATIONAL PERFORMANCE FRAMEWORK

### Education Program

This measure does not evaluate the performance of the school. This measure only addresses the program described in the Education Plan of this contract-the school's fidelity to the program and organizationally the school's faithfulness to the terms of the charter.

1.Is the school implementing the material terms of the education program as defined in the current charter contract?

Score	Possible Score	Rating	Definition
	1	Meets Standard	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 BCHF for a charter modification to the material terms.
	0	Does Not Meet Standard	

### Education Requirements

1.Is the school complying with applicable education requirements?

Score	Possible Score	Rating	Definition
	1	Meets Standard	The school materially complies with applicable laws, rules, regulations, and provisions of the charter contract relating to education requirements, including but not limited to: <ul style="list-style-type: none"><li>• Academic Program Assurances</li><li>• Instructional days or hours requirements</li><li>• Graduation requirements</li><li>• Promotion and Acceleration requirements</li><li>• Common Core Standards</li><li>• State assessments</li><li>• Implementation of mandated programming as a result of state or federal funding</li></ul>
	0	Does Not Meet Standard	

## Students with Disabilities

### 1. Is the school protecting the rights of students with disabilities?

Score	Possible Score	Rating	Definition
	2	Meets Standard	<p>Consistent with the school'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"> <li>• Equitable access and opportunity to enroll</li> <li>• Identification and referral</li> <li>• Appropriate development and implementation of IEPs and 504 Plans</li> <li>• Operational compliance, including provision of services in the LRE, and appropriate inclusion in the school's academic program, assessments, and extracurricular activities</li> <li>• Discipline, including due process protections, manifestation determinations, and behavioral intervention plans</li> <li>• Access to the school's facility and program to students in a lawful manner and consistent with students' IEPs or 504 Plans</li> <li>• Appropriate use of all available funding</li> </ul>
	1	Meets Standard w/CAP	The school is on an approved Corrective Action Plan and is actively making progress to cure the deficiency.
	0	Does not Meet Standard	



### English Language Learners (ELL) student

1. Is the school protecting the rights of English Language Learner (ELL) students?

Score	Possible Score	Rating	Definition
	2	Meets Standard	<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"> <li>• Equitable access and opportunity to enroll</li> <li>• Required policies related to the service of ELL students</li> <li>• Compliance with native language communication requirements</li> <li>• Proper steps for identification of students in need of ELL services</li> <li>• Appropriate and equitable delivery of services of identified students</li> <li>• Appropriate accommodations on assessments</li> <li>• Exiting of students from ELL services</li> <li>• Ongoing monitoring of exited students</li> </ul>
	1	Meets Standard w/CAP	The school is on an approved Corrective Action Plan and is actively making progress to cure the deficiency.
	0	Does not Meet Standard	

### Financial Reporting and Compliance

1. Is the school meeting financial reporting and compliance requirements?

Score	Possible Score	Rating	Definition
	2	Meets Standard	<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"> <li>• 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)</li> <li>• On-time submission and completion of the annual independent audit and corrective action plans, if applicable</li> <li>• All reporting requirements related to the use of public funds</li> </ul>

	1	Meets Standard w/CAP	
	0	Does not Meet Standard	

**Financial Management and Oversight**

1. Is the school following Generally Accepted Accounting Principles (GAAP)?

Score	Possible Score	Rating	Definition
	1	Meets Standard	<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"> <li>• An unqualified audit opinion</li> <li>• An audit devoid of significant findings and conditions, material weaknesses, or significant internal control weaknesses</li> <li>• An audit that does not include a significant going concern disclosure in the notes or explanatory paragraph within the audit report</li> </ul>
	0	Does not Meet Standard	

**Governance Requirements**

1. Is the school complying with governance requirements?

Score	Possible Score	Rating	Definition
	1	Meets Standard	<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"> <li>• Maintaining authority over management, holding it accountable for performance as agreed under written performance agreement, and requiring annual financial reports of the ESP</li> <li>• Oversight of management that includes holding it accountable for performance expectations which may or may not be agreed to under a written performance agreement</li> </ul>
	0	Does not Meet Standard	

## Reporting Requirements

1. Is the school complying with reporting requirements?

Score	Possible Score	Rating	Definition
	1	Meets Standard	<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"> <li>• Policies and practices related to admissions, lottery, waiting lists, fair and open recruitment, and enrollment (including rights to enroll or maintain enrollment)</li> <li>• The collection and protection of student information</li> <li>• 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</li> <li>• Conduct of discipline</li> </ul>
	0	Does not Meet Standard	

2. Is the school supporting its attendance goals?

Score	Possible Score	Rating	Definition
	1	Meets Standard	<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. The school does not interfere with employees' rights to organize collectively or otherwise violate staff collective bargaining rights.</p>
	0	Does not Meet Standard	

5. Is the school completing required background checks?

Score	Possible Score	Rating	Definition
	1	Meets Standard	<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>
	0	Does not Meet Standard	

## School Environment

### 1. Is the school complying with facilities and transportation requirements?

Score	Possible Score	Rating	Definition
	1	Meets Standard	<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"> <li>• Americans with Disabilities Act (ADA)</li> <li>• Health and Safety Inspections (Fire, Health, etc.)</li> <li>• Certificate of Occupancy</li> <li>• Liability Insurance Coverage</li> <li>• Student transportation</li> </ul>
	0	Does not Meet Standard	

### 2. Is the school complying with health and safety requirements?

Score	Possible Score	Rating	Definition
	1	Meets Standard	<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"> <li>• Nursing services and dispensing of medication to students (screenings, logs, policies)</li> <li>• Food Service Inspections</li> <li>• Health and Wellness requirements</li> <li>• Other services</li> </ul>
	0	Does not Meet Standard	

3. Is the school handling information appropriately?

Score	Possible Score	Rating	Definition
	1	Meets Standard	<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"> <li>• Maintaining the security of and providing access to student records under FERPA and other applicable authorities</li> <li>• Accessing documents maintained by the school under the state's Freedom of Information law and other applicable authorities</li> <li>• Transferring of student records</li> <li>• Proper and secure maintenance of testing materials</li> </ul>
	0	Does not Meet Standard	

**Additional Obligations**

1. Is the school complying with other obligations?

Score	Possible Score	Rating	Definition
	1	Meets Standard	<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"> <li>• Revisions to State charter law</li> <li>• Intervention requirements by Maysville Local Schools Community Center</li> <li>• Intervention requirements by the Ohio Department of Education</li> <li>• Requirements by other entities to which the charter school is accountable</li> </ul>
	0	Does not Meet Standard	

**Total Points Possible=22**  
**Weight=25%**

## Academic Program Assurances

	<b>ASSURANCE ITEM</b>	<b>EXISTING SCHOOL (OPEN PRIOR TO 15/16SY)</b>	<b>NEW SCHOOL (1<sup>ST</sup> YEAR OF OPERATION 15/16SY)</b>
1.	The School will provide to the Sponsor - by the first day of school for the current school year- evidence of a curriculum map demonstrating coverage of all applicable Common Core and Ohio Standards for all grade levels and program areas served. The School will review and update the map annually.		
2.	The School will provide to the Sponsor evidence of pacing guides that demonstrate coverage of all applicable Common Core and Ohio Standards at all grade levels and program areas serviced. The guides shall designate units and standards to be covered for each grading period.		
3.	The School will require its teachers to utilize a standards-based lesson plan, and will designate personnel to monitor and provide feedback to teachers on the quality of the lesson plan. The School will make the review feedback available to the BCHF School Improvement Team upon request.		
4.	The School will utilize a standards-based report card/grade card for reporting pupil progress to parents/guardians at the end of the grading period as stated on the school calendar.		
5.	The School shall implement a curriculum-based assessment system for all grade levels served to monitor pupil progress towards mastery of standards. Assessments shall be administered at least (2) times per year and analyzed for progress trends. The School will make the analysis available to the Sponsor upon request. 1		
6.	The School shall administer a nationally-recognized norm referenced test at least (2) times per year and shall analyze results to monitor achievement trends.		
7.	The School shall implement a K-3 assessment system to monitor progress toward mastery of standards and to meet the requirements of the Third-grade Reading Guarantee. 1		

8.	The School shall publish an annual schedule of professional development for the teachers based upon pupil and teacher needs.		
9.	The School shall implement the Ohio Improvement Process (OIP) upon notification by the Ohio Department of Education.		
10.	The School shall hold Community School Leadership Team 10. (CSLT) (or RTI, if applicable) meetings at least (1) time per month.		
11.	The School shall hold Building Based Team (BBT) meetings at least (1) per quarter.		
12.	The School shall have available to staff and students-adequate quantities of research based instructional programs, materials, and resources.		
13.	The School shall provide to the Sponsor prior to the first day of instruction-the specific (by name/publisher) Tier I reading, mathematics, writing/language arts, science, and social studies programs, textbooks, and other resources that are being provided.		
14.	The School shall provide to the Sponsor prior to the first day of instruction-the specific (by name/publisher) Tier II textbooks, software programs, or major resource collections specifically for learners showing difficulty mastering standards in reading and math.		
15.	The School shall designate a data manager' to track student progress, intervention assignments, and intervention assessments.		
16.	The School shall provide to the Sponsor prior to the first day Of instruction-the specific school wide behavior support system and classroom management system, including the training schedule for staff in relation to these systems.		
17.	The School shall provide to the Sponsor prior to the first day of instruction-the crisis intervention strategies for serious behavior disruptions - including seclusion and restraint tracking & reporting -- and identify the designated personnel trained in implementing these strategies.		

Additional Recommended Practices			
1.	The School will review all textbooks, software systems, and major instructional resource collections at least once every five years.		
2.	The School will develop a parent engagement plan and review/update annually.		

\_\_\_\_\_

Print Name- School Leader or Operator Representative

\_\_\_\_\_

Signature- School Leader or Operator Representative

\_\_\_\_\_

Date

\_\_\_\_\_

Print Name- Board President or Designee

\_\_\_\_\_

Signature- Board President or Designee

\_\_\_\_\_

Date

- I. The assessments used by the School to meet Assurance 5-7 may be the same assessment tool if it meets all the benchmarking and norming period requirements of Assurance 5-7.
- II. The data manager designee does not have to be a separate staff position and can be included in the duties of the Special Education Coordinator.



Add the following Exhibit 6 to Article XII Termination; Renewal

**Community Schools Guidance Letter #2010-4**  
**Effective Date: July 1, 2010**  
**Updated: July, 2015**

## Community School Suspension and Closing Procedures

### Objective

To provide procedures for use by a community school's governing authority, as overseen by its sponsor/authorizer, to ensure the orderly and complete wind-up of a community school's operations when the school suspends operations and/or closes.

### Statutory Requirement for Closure

#### Ohio Revised Code Section [3314.015](#) Oversight of authorizers.

Division (E) The department shall adopt procedures for use by a community school governing authority or authorizer when the school permanently closes and ceases operation, which shall include at least procedures for data reporting to the department, handling of student records, distribution of assets in accordance with section [3314.074](#) of the Ohio Revised Code (ORC), and other matters related to ceasing operation of the school. A suspended school has ceased operations. To facilitate an orderly close-out, should a suspended school fail to remedy the conditions that caused its suspension, the guidance and checklist have been expanded to include suspended schools.

### Statutory Requirement for Suspension

Ohio Revised Code Section [3314.072](#) Suspending operation of noncomplying school. Suspension procedures are in place to protect the health, safety and welfare of students when a school is non-compliant with their contract terms and state and federal law. The conditions under which a school may be suspended, as well as the school's procedural rights are described in ORC Section 3314.072. As soon as the sponsor notifies the school that it is suspended, the school's governing authority is required to immediately notify school employees and students' parents of the suspension and reasons for the suspension. The suspension becomes fully effective if the school's governing authority fails to provide the sponsor with an approvable remedy within 5 days of the suspension notice. To prevent a school from remaining in suspended status indefinitely, without any realistic expectation of reopening, in 2013, the law was amended to impose a date by which the contract becomes void if no approvable remedy has been found. A school that is suspended must provide a remedy for the conditions leading to the suspension by 9/30 of the following school year. At that point, the contract becomes void.

**Unless otherwise indicated, all steps apply during a suspension.**

## **Policy**

Authorizers must provide and execute a plan for an orderly winding-up of a community school's affairs when a community school is closing its doors, including when a school suspends its operations. A school is suspended when the authorizer notifies the department that the school is ceasing operations for the time being. A suspended school has until September 30<sup>th</sup> of the school year immediately following the school year in which the operation of school was suspended to provide the authorizer with an acceptable remedy to resume operations. Otherwise, the school's contract becomes void on that date and it is considered closed. A school is officially closed when instruction is no longer taking place and the governing authority or authorizer issues an official notice which states the reason for and date of the school's closure. The authorizer and a representative of the governing board are required to complete and sign the *Suspension & Closing Assurance Form* attached to this guidance letter. The role of the authorizer in this process is to assure that the community school's governing authority has taken all reasonable and required actions to fully address suspension or closing issues and/or to take those actions itself if the governing authority is no longer able or functioning. Inasmuch as a plan for school closure is a required part of the school's contract with the authorizer, final preparations as part of that plan should be in place prior to the last day students are in attendance.

## **Guidance**

This guidance provides a *Suspension & Closing Assurance Form* required to be submitted by the authorizer of each closed community school. By completing this assurance, authorizers attest that proper notifications have occurred, required data have been submitted (or a plan is in place if data must be submitted after the close of the school), records have been properly distributed, assets have been properly disposed with dates recorded as indicated, a final student enrollment (FTE) review has been conducted, and the state audit will be scheduled within 30 days of the closure. Preferably, the FTE review will be completed within 7 business days of the school's ceasing operations, if possible, or within 7 business days of the Area Coordinator's notification of the school's suspension or closing by the department. Completing the FTE review before the original student records have been sent to the district(s) of residence is desirable. The authorizer should be aware of the school's actions to accomplish both the FTE review and scheduling of the audit, so that if the school has not made these arrangements in a timely fashion, the authorizer make these contacts so that this timeline can be met.

There are five sections that comprise the community school authorizer *Suspension & Closing Assurance Form*. Four sections, *Initial Notifications*, *Student Records and School Records*; *Disposition of Assets*; *Payments to Creditors*; and *Preparation of Itemized Financials*, are to be completed as soon as practicable after the closure of the school. In the event that refunds are generated at a later date, the Authorizer shall follow the instructions in the *Preparation of Itemized Financials* section and complete the fifth section, *Final Payments and Adjustments*.

If conditions delay timely submission of a completed *Suspension & Closing Assurance Form*, the authorizer shall submit the Closing Assurance, noting any item which is incomplete, and make arrangements with the Office of Quality School Choice to send in an updated Closing Assurances at a later, expected date.

### **Records**

Authorizers are required to see that all school records that are needed by the Ohio Department of Education, Ohio Auditor of State, U. S. Department of Education, and other interested entities are secured and available for completing the school's closing. 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, and include 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 which might be examined during a closing procedure. Other records may be requested during an FTE review or final audit.

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 (2) SOES 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.

Staff records include but are not limited to: employment agreement or contract; salary and benefits information; attendance and leave information; employee licenses; LPDC status and record of continuing education; and other such information that may be maintained in an employee record folder.

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, contracts; and other such information that may be maintained to serve as the administrative/financial records for the school.

Record Retention for all school records (student, personnel, fiscal, etc.) shall be secured by the authorizer prior to closing and shall be maintained until such time as detailed under records retention requirements. In the case of student records, see in particular the procedures detailed in Initial Notifications, Student Records and School Records on the Assurance Form. All records should be retained based on the following federal and state requirements:

Record retention is governed by the record retention requirements of the governing entity's record retention requirements. The DAS site for records retention schedules can be found [here](#). The federal records retention schedules can be found [here](#).

All such records are to be secured by the authorizer prior to closing and shall be maintained until such time as detailed under records retention requirements. In the case of student records, see in particular the procedures detailed in Initial Notifications, Student Records and School Records on the Closing Assurance Form.

### **Additional Resource**

The National Association of Charter School Authorizers has a helpful document describing closure assurances which can be found [here](#).

Add something about uploading the guidance if the school is suspended  
**Submit the Closing Assurance Form by uploading it into your named authorizer folder in the document exchange, accessed through your SAFE account, Collaboration Center**

Office of Quality School Choice  
Ohio Department of Education  
25 South Front St., Mail Stop 307  
Columbus, Ohio 43215-4183  
(614) 466-7058 (Fax) (614) 466-8506

**Suspension & Closing Assurance Form**

School Name: \_\_\_\_\_

Authorizer Name: \_\_\_\_\_

Suspension or Closing: \_\_\_\_\_

To the extent that the school governing authority and/or the school’s fiscal officer is unable or unwilling to execute its responsibilities in effecting an orderly suspension or closure of the school, the authorizer shall assume part or all of such tasks to the full extent possible.

I. Initial Notifications, Student Records and School Records	
Completion Date	Action
	1. Notify the Office of Quality School Choice that the school is suspending or closing; within 24 hours of the action, send in the community school’s board resolution or official authorizer notice, including the date of closing. A school is suspended or closed for instruction when instruction is no longer taking place. A school may have a later official closing date if closing actions such as filing final expenditure reports or submitting EMIS data necessitate the school maintaining a status of Inactive in OEDSR so that it can complete these or similar actions. If a school’s closing occurs as a result of continued poor academic performance (ORC Section <a href="#">3314.35</a> or <a href="#">3314.351</a> ) often referred to as “closed by operation of law”, there is no expectation that the authorizer will send in a notice, unless the school is closing prior to the end of the school year. In that instance, it is expected that the authorizer will notify the Office of Quality School Choice within 24 hours of the decision to close sooner than the end of the academic year.
	2. Provide a clear written timeline of the suspension/closing process.
	3. Notify parents that the school is suspending/closing through a formal letter from the school Governing Authority and the authorizer superintendent or CEO within 24 hours of the action. The letter to include but not limited to: the reason for the suspension/closing of the school, options for enrolling in another community school, traditional schools or nonpublic schools and contact information.

	4. Provide each parent with the location that their child's records are being delivered.
	5. Provide authorizer contact information to all parents.
	6. Provide each parent with the location that their child's records are being delivered.
	7. Notify the teachers and staff that the school is closing.
	8. Ensure that STRS and SERS contributions are current.
	9. Clarify COBRA benefits and when medical benefits ends. In the case in which the staff and faculty are employees of a management company, ensure that all employees have a contact person at the management company who will assist them through the transition.
	10. Remind the faculty of their obligation to teach up to the date of closing or otherwise determine that the school is properly staffed up to the day of closing.
	11. Ensure that each faculty member's LPDC information is current and available to the teachers.
	12. Provide authorizer contact information to all staff.
	13. Notify the Ohio State Teachers Retirement System and School Employees Retirement System.
	14. Notify the Area Coordinator's office to schedule the student enrollment/FTE review. Preferably, the FTE review should be completed within 7 business days of the closing, if possible, or within 7 business days of the Area Coordinator's notification of the school's closing by the department.
	15. <b>Take control of and secure all school records, property and assets immediately when the school suspends or closes, to the extent possible.</b> In the case in which 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

	<p>may be necessary. The authorizer should share any such circumstances with the Office of Quality School Choice as quickly as possible.</p> <p><b>Note:</b> The DAS site for records retention schedules can be found <a href="#">here</a>. The federal records retention schedules can be found <a href="#">here</a>.</p>
	<p>16. Put student records in order and produce transcript materials immediately. The expectation is that records would be organized by grade level and district of residence, with the student's name and SSID clearly displayed.</p>
	<p>17. If the school has graduated students, compile a list of the names and dates of all graduates and retain that list.</p>
	<p>18. Have copies of each list ready for the resident district receiving the records and the authorizer.</p>
	<p>19. Have all available IEP, enrollment and attendance records available for the completion of the FTE closure review.</p>
	<p>20. Prepare a list of all students (name and SSID), and the resident district to which the student's records are to be delivered.</p>
	<p>21. Have copies of each list ready for the resident district receiving the records and the authorizer.</p>
	<p>22. Make copies of all students' records and retain the copies for use by the Auditor of State.</p>
	<p>23. Deliver the original student records to each student's district of residence within seven business days of the school's closure. [ORC Section <a href="#">3314.44</a> ]</p>
	<p>24. Upon delivery, provide a list of the records given to the district representative, and obtain the name and signature of the individual receiving the records and the date.</p> <p><b>Note:</b> Special education records shall be provided directly to each receiving school or school district's special education administrators for all students with disabilities.</p>



	25. Provide the authorizer with an updated list indicating delivery information.
	26. Notify the Auditor of State of the school's closing/suspension and schedule a final audit.

*Please note: The numbering does not indicate a specific sequence of steps; it is intended for ease of reference.*

<b>II. Disposition of Assets</b>
If the governing authority does not retain a treasurer to oversee the remaining financial activity, the authorizer may act as or appoint a receiver to oversee the closing of the financial records in the absence of a fiscal officer.
<b>Keep assets separated by source of funding, state or federal, for purposes of disposition.</b>
<b>Federal dollars cannot be used to pay state liabilities. Account for all school property throughout the closing process by distinguishing state from federal dollars.</b>
<b>For Federal Title and other consolidated and competitive funds, follow EDGAR liquidation procedures in 34 CFR 80.32 including disposition for items valued at \$5,000 or greater.</b>
<b>For assets purchased with Federal funds that have a value of less than \$5,000 and all assets purchased with state funds, follow the school's disposition plan and track the disposition for each asset.</b>
<b>Note:</b> Technology equipment received as part of the Erate program is federal property and cannot be sold as part of the school's assets. Specific guidance on donating the equipment can be found <a href="#">here</a> .
<b>Note:</b> If a community school closes and ceases to operate as a community school and the school has received computer hardware or software from the former Ohio SchoolNet commission or the former eTech Ohio commission, such hardware or software shall be turned over to the department of education, which shall redistribute the hardware and software, to the extent such redistribution is possible, to school districts in conformance with the provisions of the programs as they were operated and administered by the former eTech Ohio commission.

Completion Date	Action for assets purchased with either state or federal funds
Closure only	<p>27. Review the financial records of the school.</p> <p>28. Establish 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.</p> <p>29. Establish the fair market (initial and amortized) value following generally accepted business rules and 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 (<a href="#">ORC 1309.627</a>).</p> <p><b>Note:</b> 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 should also be followed.</p> <p>If an asset has \$0 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.</p>
	30. Identify staff that will have legal authority for payment processes (e.g. checks, cash, credit cards, etc.).
Closure only	31. Establish disposition plan for any remaining items.
Closure only	32. Notify Office of Quality School Choice, then public media (print media, radio) of the date, time and location of any property disposition auction.
Closure only	33. Provide board resolutions and minutes of any assets transferred at no cost to another school.
Closure only	34. Identify any State Facilities Commission guarantees, if applicable.

Closure only	35. Prepare documentation for disposition of the school's fixed assets.
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Completion Date	In Addition, for Assets purchased with Federal funds
Closure only	<p>36. For all federal program purchases that have a value of \$5,000 or greater, follow steps number 26 through 30 and 32 and EDGAR liquidation procedures in <a href="#">34 CFR 80.32</a>.</p> <p>Note: Unless otherwise <i>described</i> below for the Public Charter School 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 labelled 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).</p>
Closure only	<p>37. <u>Public Charter School Program, if applicable.</u></p> <ol style="list-style-type: none"> <li>a. PCSP assets must first be offered to other community schools with requisite board resolutions consistent with the purpose of the PCSP.</li> <li>b. If there are no takers, then an auction sale must be held to dispose of the assets along with the state funded assets.</li> <li>c. 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.</li> <li>d. Provide OCS with a written report of the property, and if available, a bill of sale.</li> </ol>
Closure only	<p>38. <u>National School Lunch Program.</u></p> <p>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 (OCN). Contact OCN prior to proceeding with any liquidation of Equipment.</p>
<b>In Addition, for Assets purchased with State funds</b>	

Closure only	39. In addition to establishing a fair market value, track sale of items and have supporting board resolutions for donation of items to another community or other public school or non-profit entity.
Closure only	40. Consistent with ORC Section <a href="#">3314.051</a> , offer <b>real property</b> 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.

### III. Payments to Creditors

For suspended schools, ensure that employees' salaries, STRS/SERS and IRS obligations are current. For closing schools, the authorizer should consult with its legal counsel prior to implementing this section to determine if there are any outstanding federal or state claims that may need to be paid first including but not limited to federal and state taxes, Medicare, Workers Compensation, and city wage taxes. If applicable, provide documentation of any Workers Compensation claims.

**Note:** The authorizer is obligated to retain the school's financial records and should follow the relevant state and federal records retention schedules. The DAS site for records retention schedules can be found [here](#). The federal records retention schedules can be found [here](#).

With two exceptions, noted below, utilize only state dollars, auction proceeds, foundation dollars and any other non-federal dollars to pay creditors in the following order:

Completion Date	Action
	41. Retirement funds of employees of the school, such as 401 (K)'s.
	42. STRS/SERS/retirement systems and other adjustments - see <a href="#">ORC 3314.074</a> .  NOTE: Teachers, administrators and other staff working for a conversion community school through a contract with the sponsoring district should be treated as employees under ORC Section 3314.074.
	43. Teachers and staff

	Exception: Federal dollars can be used to pay the teacher costs and STRS/SERS/retirement costs for any employees who were paid from federal funds when the school was open.
	<p>44. Private creditors or those entities that have secured a judgment against the school, including audit preparation and audit costs (prepared financials);</p> <p>Exception: Audit preparation costs can be paid from federal funds under certain conditions. Contact the Office of Grants Management for specific guidance before applying any costs against federal funds to support audit costs. Please refer to <a href="#">Auditor of State Bulletin 2009-011</a>.</p>
	<p>45. Any remaining funds shall be paid to the department of education for redistribution to the school districts in which the students who were enrolled in the school at the time it ceased operation were entitled to attend school under ORC section <a href="#">3313.64</a> or <a href="#">3313.65</a>. The amount distributed to each school district shall be proportional to the district's share of the total enrollment in the community school.</p>
	<p>If the assets of the school are insufficient to pay all persons or entities to which compensation is owed, the prioritization of the distribution of the assets to individual persons or entities within each class of payees may be determined by decree of a court in accordance section <a href="#">3314.074</a> and <a href="#">Chapter 1702</a> of the ORC.</p>

IV. Preparation of Itemized Financials & Documents for FTE Review	
Completion Date	Action
	Review and prepare the following itemized financials:
	46. Year-end financial statements, notes to the financial statements and if applicable schedule of federal awards.
	47. A 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).

	48. List of investments in paper hard copy format.
	49. List of all payables and indicate when a check to pay the liability clears the bank.
	50. List of all unused checks (collect and void all unused checks).
	51. List of any petty cash.
	52. List of bank accounts, closing the accounts once all transactions are cleared.
	53. List of all payroll reports including taxes, retirement or adjustments on employee contract.
	54. List of all accounts receivable.
	55. List of assets and their disposition.
	56. FTE review complete.

<b>V. Final Payments and Adjustments</b>	
<b>Completion Date</b>	<b>Action</b>
	<p>The authorizer shall continually monitor the condition of the closed school and be prepared to receive or transmit funds on behalf of the school as directed by an appropriate agency. Receipt of funds can happen more than a year after a school's closure, and the authorizer is obliged to serve as the recipient of such funds and adjustments.</p> <p>If the assets of the school are insufficient to pay all persons or entities to which compensation is owed, the prioritization of the distribution of the assets to individual persons or entities within each class of payees may be determined by decree of a court in accordance with Section 3313.074 and Chapter 1702 of the ORC.</p>
	57. Receive any funds or adjustments credited to the account of the closed school.

	58. Determine if any portion of any funds or adjustments can be applied to satisfy any remaining debt; payables (any money owed to another).
	59. Send all or the remaining portion to the Ohio Department of Education, Office of Budget and School Funding, for final disposition.

The authorizer and school governing authority representative identified below certify that all steps listed above were completed, unless otherwise noted.

School: \_\_\_\_\_

Governing Authority Representative \_\_\_\_\_ Date: \_\_\_\_\_

Authorizer: \_\_\_\_\_

Authorizer Representative: \_\_\_\_\_ Date: \_\_\_\_\_

**The School's governing authority and the authorizer execute the Suspension or Closing Assurance Form and maintain it with copies sent to the Office of Quality School Choice. Submit the *Suspension & Closing Assurance Form* by uploading it into your named authorizer folder in the document exchange, accessed through your SAFE account, Collaboration Center.**

ON BEHALF OF THE MAYSVILLE  
SCHOOL DISTRICT BOARD OF

By: 

Name: Dr. Ralph Smith

Title: President, Board of Education


Date: 4-13-2017

ON BEHALF OF THE FOXFIRE  
High SCHOOL

By: 

Name: Mr. Dave Lewellen

Title: President, Board of Directors

Date:   
4/28/17