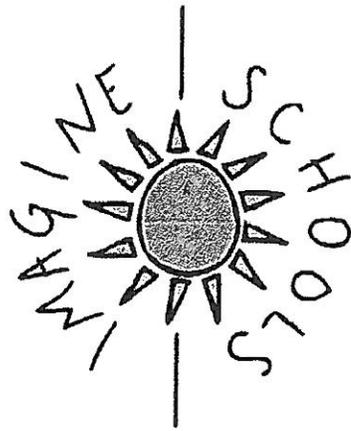


## ATTACHMENT 8.2

- Staff Benefits
- Dismissal and Disciplinary Procedures for Staff
- Disposition of Employees if Contract is Terminated



# IMAGINE SCHOOLS BENEFIT GUIDE

**PLAN YEAR: 2018**

<b>OPEN ENROLLMENT DATES FOR 2018</b>	
<b>START DATE</b>	<b>END DATE</b>
<b>November 1, 2017</b>	<b>November 30, 2017</b>



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## WHO IS ELIGIBLE?

If you're a Full-time employee at Imagine Schools, you're eligible to enroll in all of the benefits outlined in this guide. Full-time employees are those who work **30 or more hours per week**. In addition, the following family members are eligible for coverage: Spouse and Dependent Children. Part-time employees who work **20 or more hours per week** are eligible for a limited benefit package. All employees, regardless of the number of hours worked per week, are eligible for the 401k with Imagine Schools.

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## HOW TO ENROLL

Your benefit selections will be made through our online benefit website – **BenXpress**. If you are a new hire, your Business Manager will contact you with your enrollment timeframe and login information once you are set up in the **BenXpress** system. If you are an existing employee, you can use the initial login given to you as a new hire to access the **BenXpress** system.

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## WHEN TO ENROLL

As a new hire, your Business Manager will contact you with your enrollment window to make elections. Your benefits will be effective **the first of the month, following your hire date**.

As an existing employee, you will be able to enroll or make changes to your current coverage during our annual open enrollment. Any changes made during this time will be effective on **January 1<sup>st</sup>** of the following year.

The decisions you make during either enrollment period can have a significant impact on your life and finances, so it is important to weigh your options carefully.

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## HOW TO MAKE CHANGES

Unless you experience a qualifying life event during the year, you **cannot** make changes to your benefits until the next open enrollment period. Examples of a qualifying life event include:

- Marriage, divorce or legal separation
- Birth or adoption of a child
- Change in child's dependent status
- Death of a spouse, child or other qualified dependent
- Change in employment status for you or your spouse that affects benefits
- Court order that mandates coverage for an eligible dependent child
- A reduction or loss of you or a dependent's coverage under another group plan



**REMEMBER:** The Affordable Care Act requires most individuals to obtain health coverage or pay a penalty. In 2016 and 2017, the penalty was **2.5 percent** of your yearly household income or **\$695 per adult** and **\$347.50 per child under 18**, with a **maximum of \$2,085** —whichever is **greater**. In 2017 and beyond, the penalty will be adjusted for inflation. Please visit [www.healthcare.gov](http://www.healthcare.gov) to view the most up to date information.

## MEDICAL INSURANCE

Your Medical insurance is provided through **Aetna**. Please note this benefit is only available to **Full-time employees**.

SERVICES	PLATINUM				GOLD				SILVER			
	In Network		Out of Network		In Network		Out of Network		In Network		Out of Network	
<b>OFFICE</b>	\$15 copay		20% after ded.		\$25 copay		50% after ded.		\$35 copay		50% after ded.	
<b>SPECIALIST</b>	\$25 copay		20% after ded.		\$35 copay		50% after ded.		\$45 copay		50% after ded.	
<b>DEDUCTIBLE</b> - Individual - Family	\$500 \$1,000		\$1,000 \$2,000		\$1,000 \$2,000		\$2,000 \$4,000		\$2,500 \$5,000		\$7,500 \$15,000	
<b>COINSURANCE</b>	100% Covered		20%		100% Covered		50%		100% Covered		50%	
<b>PREVENTIVE CARE</b>	100% Covered		20% after ded.		100% Covered		50% after ded.		100% Covered		50% after ded.	
<b>MATERNITY CARE</b>	100% Covered		20% after ded.		100% Covered		50% after ded.		100% Covered		50% after ded.	
<b>IMMUNIZATIONS</b>	100% Covered		20% after ded.		100% Covered		50% after ded.		100% Covered		50% after ded.	
<b>WALK-IN CLINIC</b>	\$15 copay		20% after ded.		\$25 copay		50% after ded.		\$35 copay		50% after ded.	
<b>URGENT CARE</b>	\$35 copay		20% after ded.		\$50 copay		50% after ded.		\$75 copay		50% after ded.	
<b>EMERGENCY ROOM</b>	\$200 copay		\$200 copay		\$200 copay		\$200 copay		\$200 copay		\$200 copay	
<b>HOSPITAL</b>	100% Covered, after ded.		20% after ded.		100% Covered, after ded.		50% after ded.		100% Covered, after ded.		50% after ded.	
<b>OUT OF POCKET MAX</b> - Individual - Family	\$3,000 \$6,000		\$6,500 \$13,000		\$4,000 \$8,000		\$6,500 \$13,000		\$6,000 \$12,000		\$15,000 \$30,000	
<b>PRESCRIPTION DRUGS</b> - Generic - Preferred - Non-preferred - Specialty	30 days/ 90 days \$10 / \$10 \$30 / \$30 \$60 / \$60 \$60 / N/A		20% after copay 20% after copay 20% after copay Not Covered		30 days/ 90 days \$10 / \$20 \$40 / \$80 \$80 / \$160 \$80 / N/A		20% after copay 20% after copay 20% after copay Not Covered		30 days/ 90 days \$10 / \$20 \$45 / \$90 \$80 / \$160 \$80 / N/A		20% after copay 20% after copay 20% after copay Not Covered	
<b>Health Incentive Credit</b>	\$50 / Individual \$50 / Spouse				\$50 / Individual \$50 / Spouse				\$50 / Individual \$50 / Spouse			
	Total Billed	Monthly	Semi Monthly	Bi-Weekly	Total Billed	Monthly	Semi Monthly	Bi-Weekly	Total Billed	Monthly	Semi Monthly	Bi-Weekly
<b>Single</b>	\$608.69	\$173.48	\$86.74	\$80.07	\$555.65	\$97.24	\$48.62	\$44.88	\$486.76	\$85.18	\$42.59	\$39.32
<b>EE + SP</b>	\$1,399.81	\$384.95	\$192.47	\$177.87	\$1,299.04	\$240.32	\$120.16	\$110.92	\$1,137.96	\$187.76	\$93.88	\$86.88
<b>EE + CH</b>	\$1,343.82	\$369.55	\$184.78	\$170.56	\$1,247.07	\$230.71	\$115.35	\$106.48	\$1,092.46	\$180.26	\$90.13	\$83.19
<b>Family</b>	\$1,931.74	\$705.08	\$352.54	\$325.42	\$1,792.67	\$439.20	\$219.60	\$202.71	\$1,570.39	\$306.23	\$153.11	\$141.33

## DENTAL INSURANCE

Your Dental insurance is provided through **Mutual of Omaha**. Please note this benefit is only available to **Full-time employees**.

SERVICES	HMO PLUS (Low Plan)				PPO (High Plan)			
	In Network		Out of Network		In Network		Out of Network	
<b>DEDUCTIBLE</b> Applies to Type B & C services	\$50 / Individual \$150 / Family		\$50 / Individual \$150 / Family		\$50 / Individual \$150 / Family		\$50 / Individual \$150 / Family	
<b>PREVENTIVE SERVICES</b> Type A	100% Covered		100% Covered		100% Covered		100% Covered	
<b>BASIC SERVICES</b> Type B	80% After Deductible		80% After Deductible		80% After Deductible		80% After Deductible	
<b>MAJOR SERVICES</b> Type C	50% After Deductible		50% After Deductible		50% After Deductible		50% After Deductible	
<b>ORTHODONTIA</b> For dependent up to age 19	50%		50%		50%		50%	
<b>ANNUAL MAXIMUM</b> For each insured person	\$1,000		\$1,000		\$1,500		\$1,500	
	Total Billed	Monthly	Semi Monthly	Bi-Weekly	Total Billed	Monthly	Semi Monthly	Bi-Weekly
Single	\$29.13	\$8.74	\$4.36	\$4.03	\$35.98	\$10.79	\$5.39	\$4.98
EE + SP	\$63.12	\$28.41	\$14.20	\$13.11	\$77.98	\$35.09	\$17.55	\$16.20
EE + CH	\$73.75	\$33.18	\$16.59	\$15.31	\$91.05	\$40.97	\$20.49	\$18.91
Family	\$123.76	\$61.88	\$30.94	\$28.56	\$152.89	\$76.44	\$38.22	\$35.28

## VISION INSURANCE

Please note this benefit is only available to **Full-time employees**.

AETNA EYEMED PPO NETWORK		
SERVICES	IN NETWORK	OUT OF NETWORK
<b>FREQUENCIES</b> - Comprehensive Exam - Lenses (including contacts) - Frames		1 every rolling 12 months 1 every rolling 12 months 1 every rolling 12 months
<b>EYE EXAM</b>	\$20 copay	Up to \$20 Reimbursement
<b>FRAMES</b>	\$100 plan allowance	Up to \$50 Reimbursement

<b>LENSES</b> - Single Vision - Bifocal - Trifocal - Lenticular	\$20 copay \$20 copay \$20 copay \$20 copay	Up to \$15 Reimbursement Up to \$30 Reimbursement Up to \$60 Reimbursement Up to \$60 Reimbursement		
<b>CONTACT LENSES</b>	\$105 plan allowance	Up to \$75 Reimbursement		
<b>CONTACT LENSES</b>	No copay	\$200 Reimbursement		
<b>LASER VISION CORRECTION</b>	15% off retail price	Not Covered		
	<b>Total Billed</b>	<b>Monthly</b>	<b>Semi Monthly</b>	<b>Bi-Weekly</b>
<b>Single</b>	\$5.43	\$1.63	\$0.81	\$0.75
<b>EE + SP</b>	\$10.31	\$4.64	\$2.32	\$2.14
<b>EE + CH</b>	\$10.85	\$4.88	\$2.44	\$2.25
<b>Family</b>	\$15.95	\$7.98	\$3.99	\$3.68

## DISABILITY INCOME BENEFITS

Imagine Schools provides **Full-time employees** with **Short and Long-Term Disability** income benefits through **Mutual of Omaha**.

	<b>SHORT-TERM DISABILITY</b>	<b>LONG-TERM DISABILITY</b>
<b><u>BENEFITS BEGIN</u></b>	On the 15 <sup>th</sup> day of your disabling injury / illness	90 days after the onset of your disabling injury or illness
<b><u>BENEFITS PAYABLE</u></b>	Available up to 11 weeks	If you become disabled prior to age 62, benefits are payable to age 65 or your Social Security Normal Retirement Age
<b><u>PERCENTAGE OF INCOME REPLACED</u></b>	Equivalent to 60% of your before-tax weekly earning	Equivalent to 60% of your before-tax monthly earnings
<b><u>MAXIMUM BENEFIT</u></b>	Weekly: \$1,250	Monthly: \$7,500
<b><u>MINIMUM BENEFIT</u></b>	Weekly: \$10	Monthly: \$100
<b><u>COST</u></b>	100 % Employer Paid	100 % Employer Paid

## BASIC LIFE INSURANCE

Imagine Schools provides **Full-time employees** Basic Life and AD&D insurance through **Mutual of Omaha**, at **no cost to you**. This benefit is equal to **1 times your annual salary, up to \$50,000**.

## VOLUNTARY LIFE INSURANCE

Imagine Schools also offers **Full-time employees** the option to purchase additional Voluntary Life Insurance through **Mutual of Omaha**. You will pay **100% of the premium** for this coverage through a payroll deduction.

	EMPLOYEE	SPOUSE	CHILD(REN)
<b>MINIMUM</b>	\$20,000	\$5,000	\$5,000
<b>MAXIMUM</b>	5 times annual salary, up to \$500,000	50% of employee's benefit, up to \$100,000	50% of employee's benefit, up to \$10,000
<b>GUARANTEE ISSUE AMOUNT</b>	5 times annual salary, up to \$200,000	50% of employee's benefit, up to \$50,000	50% of employee's benefit, up to \$10,000

## GROUP CRITICAL ILLNESS

Imagine Schools offers **Full-time and Part-time employees** the option to elect Critical Illness coverage through **Mutual of Omaha**. This insurance pays a fixed amount, regardless of your expenses, if you meet the policy conditions, for one of the specific diseases or health conditions named in the policy. Coverage is available for you, your spouse, and dependents and is subject to a pre-existing condition limitation. You will pay **100% of the premium** for this coverage through a payroll deduction. Please note that if you elect above the guarantee issue amount in coverage, you will need to complete an **Evidence of Insurability** form and your election(s) will need to be reviewed by an underwriter before they can be approved.

	EMPLOYEE	SPOUSE	CHILD(REN)
<b>MINIMUM</b>	\$5,000	\$5,000	N/A
<b>GUARANTEE ISSUE</b>	\$25,000	\$15,000	\$5,000
<b>MAXIMUM</b>	\$30,000	100% of employee's CI sum, up to \$15,000	25% of employee's CI sum, up to \$5,000

## GROUP ACCIDENT

Imagine Schools offers **Full-time and Part-time employees** the option to elect Group Accident coverage through **Mutual of Omaha**. This insurance offers financial protection by paying a cash benefit if you or an insured dependent are injured as the result of a covered accident. Coverage is available for you, your spouse, and dependents. You will pay **100% of the premium** for this coverage through a payroll deduction. There are two plans to choose from – Accident High and Accident Medium.

	ACCIDENT HIGH	ACCIDENT MEDIUM
<b>EXPRESS BENEFIT</b>	\$100	\$75
<b>HEALTH SCREENING</b>	\$50	\$25
<b>HOSPITAL ADMISSION</b>	\$1,000	\$1,000
<b>AMBULANCE</b>	Up to \$1,500	Up to \$1,000

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## VOLUNTARY HOSPITAL INDEMNITY

Imagine Schools offers **Full-time and Part-time employees** the option to elect Voluntary Hospital coverage through **Aetna**. This plan pays cash benefits in addition to any benefits you may receive under your health plan. If you have an Aetna Medical plan with Imagine Schools, you don't have to file a claim. Coverage is available for you, your spouse, and dependents. You will pay **100% of the premium** for this coverage through a payroll deduction. **Please note there is a 12-month pre-existing condition clause on this coverage.**

<b>LUMP-SUM BENEFIT</b>	<b>\$1,000</b> for the first day of one covered inpatient hospital stay per coverage year
<b>DAILY BENEFIT</b>	<b>\$100</b> per day for covered inpatient hospital stays. Up to <b>100</b> days per coverage year

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## FLEXIBLE SPENDING ACCOUNTS

Imagine Schools offers **Full-time employees** the option to contribute to a FSA and DCA through **MedCom**.

### FLEXIBLE SPENDING ACCOUNT

The maximum amount you may contribute in 2018 is **\$2,650**. You cannot carry over money in your FSA from year to year. **If you do not use it in that calendar year, you will lose it.** It is very important that you only contribute the amount of money you expect to pay out of pocket that calendar year.

### DEPENDENT CARE ACCOUNT

A Dependent Care Account will allow you to contribute pre-tax dollars to qualified dependent care. The most you can set aside tax-free into your DCAP account is **\$5,000** per calendar year (**\$2,500** if married, filing a separate tax return). These funds are available to use as they are contributed during the year.

### HOW DO I ENROLL?

As a new hire, you can enroll in BenXpress when you are making your initial new hire elections. As an existing employee, you can enroll or change your current election during the annual open enrollment. **Even if you signed up last year, you must re-enroll for 2018.**

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## 401(K) RETIREMENT SAVING

Imagine Schools offers **Full-time and Part-time employees** the option to contribute to a 401(k) through **Mutual of Omaha**. You are **immediately vested** with this plan when you are hired. Unlike the other benefits offered, you are able to make **monthly** changes to your 401(k), including stopping your current contributions altogether and restarting them at a later date. Imagine Schools will match your elected contribution, **up to 5% of your pay**. The max you can elect to defer is **\$18,500** per calendar year. If you are over the age of 50, you can elect to defer an additional **\$6,000** as a catch-up. See your Business Manager for the paper enrollment form.

Eligible employees and current plan participants should read the 401(k) annual participant notices in BenXpress, under the Resources section. *Please Note: Some schools are not eligible to participate in the 401K due to a conflicting state mandated plan (i.e. PERA in Colorado & Ohio).*

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## ADDITIONAL BENEFIT OFFERINGS

As a **Full-time employee** at Imagine Schools, we are proud to offer you the following benefits at **no cost to you** with **MUTUAL OF OMAHA**.

TRAVEL ASSISTANCE	EMPLOYEE ASSISTANCE PROGRAM
Comprehensive Travel Support for employees traveling more than 100 miles from home	The EAP is available 24/7 for employees and immediate family members
24/7 access to interpreters or translators	Three FREE, face-to-face sessions are available with a counselor (per household, per calendar year)
Help with the lost baggage, credit cards and airline tickets	EAP professionals are available to assist with your: <ul style="list-style-type: none"> <li>- Emotional well-being</li> <li>- Family and relationships</li> <li>- Legal and financial matters</li> <li>- Work and life transitions</li> </ul>

## IMPORTANT RESOURCES

### BENXPRESS:

#### **EMPLOYEE SELF SERVICE BENEFIT ENROLLMENT**

[www.benxpress.com/imagine](http://www.benxpress.com/imagine)

Username: First letter of first name & full last name (no hyphens)

Password: Last 4 of SSN

### AETNA:

#### **AETNA MEDICAL**

[www.aetna.com](http://www.aetna.com)

Create member login with: SSN or Member ID#

Group #: 846803

Member Services # (800) 238-6716

#### **AETNA PRESCRIPTION DRUG**

[www.aetnapharmacy.com/valueplus](http://www.aetnapharmacy.com/valueplus)

(888) 792-3862

[www.aetna.com/formulary](http://www.aetna.com/formulary)

#### **AETNA TELADOC**

1855-TELADOC

[Teledoc.com/aetna](http://Teledoc.com/aetna)

#### **AETNA VISION**

Member Services # (877) 973-3238

[www.aetnavision.com](http://www.aetnavision.com)

Network doctors: [www.eyemedvisioncare.com](http://www.eyemedvisioncare.com)

Group #: 9819188

#### **AETNA VOLUNTARY HOSPITAL PLAN**

(800) 571-4015

[www.aetna.com/voluntary/employees](http://www.aetna.com/voluntary/employees)

### ADP EMPLOYEE SELF SERVICE:

Self Service: <https://portal.adp.com>

To manage your account information

### MUTUAL OF OMAHA:

#### **MOO DENTAL**

[www.mutualofomahadental.com](http://www.mutualofomahadental.com)

Group# G000AGVV

(877) 999-2330

#### **MOO TRAVEL ASSISTANCE**

For assistance within the U.S.: (800) 856-9947

For assistance outside the U.S.: (312) 935-3658

ID Number: 9900MOO2

#### **MOO EMPLOYEE ASSISTANCE PROGRAM**

[www.mutualofomaha.com/eap](http://www.mutualofomaha.com/eap)

(800) 316-2796

#### **MOO 401(K) RETIREMENT SAVINGS:**

[www.GetRetirementRight.com](http://www.GetRetirementRight.com)

Service Representative: (888) 917-7191

Rollover Assistance: (800) 679-6019, Option 3

[rollovers@mutualofomaha.com](mailto:rollovers@mutualofomaha.com)

### MEDCOM:

#### **FSA / DCA / COMMUTER BENEFIT**

[www.mywealthcareonline.com/medcom](http://www.mywealthcareonline.com/medcom)

Registration ID = Debit Card Number

Employee ID = SSN

(800) 523-7542, Option 1

[www.medcom.net](http://www.medcom.net)



# **IMAGINE SCHOOLS**

## **Employee Handbook**

**Effective Date: July 1, 2017**

# **IMAGINE SCHOOLS EMPLOYEE HANDBOOK**

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## **APPENDIX**

## **WELCOME**

Dear Imagine Colleagues:

It is with pleasure that we welcome you as a member of the Imagine Schools family. Imagine Schools is a unique organization of committed, caring, and highly talented individuals focused on helping parents educate their children. We take great pride in knowing that the work we do every day is dedicated to developing the intellect and character of the children who attend our schools. This Handbook, including all appendices, is provided to all employees of Imagine Schools Non-Profit, Inc. and its subsidiaries, including Imagine Schools, Inc. and Schoolhouse Finance, LLC.

As we task ourselves as an organization with the important work of educating children, it is imperative that you fully understand your responsibility to conduct yourself in the most ethical and honorable manner possible. Doing what is right and good for our students, school communities, and fellow employees also involves abiding by all laws, statutes, and regulations that govern our business and everyday lives. You are expected to conduct yourself appropriately, in whatever situation you may find yourself, and to exhibit behavior that is guided by our Imagine Schools' values of integrity, justice, and fun.

We believe that you can contribute directly to Imagine Schools' success, and trust that you will take pride in being a member of our family. We are confident that your

employment here will be a challenging, enjoyable, and rewarding experience.

On behalf of the Board of Directors of Imagine Schools, and your colleagues, we welcome you and wish you great success and joy at work.

Yours truly,

Barry Sharp	Jason Bryant
CEO and President	CEO and President
Imagine Schools Non-Profit, Inc.	Imagine Schools, Inc.

**IMAGINE  
SCHOOLS<sup>®</sup>  
EMPLOYEE  
HANDBOOK**

## **VISION STATEMENT**

Imagine Schools' vision is for every student to reach his or her full potential and discover the pathways for life-long success.

## **MISSION STATEMENT**

As a national family of public charter school campuses, Imagine Schools partners with parents and guardians in the education of their children by providing high quality schools that prepare students for lives of leadership, accomplishment, and exemplary character.

## **VALUES STATEMENT**

Imagine Schools' Shared Values of Justice, Integrity and Fun form the foundation of our educational mission. Imagine educators aspire to live by these values daily and teach them to our students.

**JUSTICE** gives to each person what he or she deserves and what is appropriate. Justice requires doing all in our power to ensure that every Imagine student has access to an outstanding education. Driven by the unique abilities and needs of each student, Imagine educators design instruction to equip all students to become successful learners. We align goals for each student and adult in our schools with what they need and deserve.

**INTEGRITY** means wholeness, or how things fit together. Integrity drives us to live and model consistent ethics inside and outside the school. Integrity requires responsibility and accountability. It means every aspect of what and how we teach is done with rigor and fidelity. We hold ourselves individually and collectively accountable for strong academic outcomes, with each individual fulfilling his or her responsibility so that all students can succeed.

**FUN** means cultivating a Joy at Work environment in every school we operate. In our schools, each person has the opportunity to use his or her unique talents and experience to make important decisions contributing to the success of the school. Joy at Work combines integrity and justice with accountability for our decisions in order to achieve outstanding results for students and families.

## **ETHICS**

Imagine Schools believes that a school must cultivate a culture of exemplary character in order to be a successful learning community. Character begins with the adults on each campus. Imagine Schools is committed to conducting its business fairly and impartially, in an ethical and proper manner, in accordance with the Company's values, and in full compliance with all laws and regulations. The highest standards of ethical business conduct and character are expected of all Imagine employees in the performance of their responsibilities.

Every employee has the responsibility to ask questions, seek guidance and report any legal, ethical or safety concerns. Supervisors are responsible for creating an open and honest environment in which

• All references to "Imagine Schools" contained in this Handbook and the Appendices hereto shall refer individually and collectively to Imagine Schools Non-Profit, Inc. and its subsidiaries, Imagine Schools, Inc. and Schoolhouse Finance, LLC

employees feel comfortable in bringing issues forward. Retaliation against employees who raise genuine concerns will not be tolerated.

## **PURPOSE OF THE HANDBOOK**

The Employment Policies provided in this Imagine Schools Employee Handbook are intended as a general guide to the employees of Imagine Schools, nationwide. Schools and other worksites may establish additional policies and rules to assist in the effective operation of their respective locations. Contact your supervisor if you have any questions regarding the policies at your worksite.

Imagine Schools is an educational organization comprised mostly of teachers that operates public charter schools. We endeavor to treat the employees of Imagine Schools (sometimes hereinafter referred to as "Employer" or "Company") with the respect and dignity that each individual deserves and should expect. Accordingly, we regard each employee as a member of the Imagine Schools family.

Whether you have just joined our staff or have been at Imagine Schools for a while, we are confident that you will find our company a dynamic and rewarding place in which to work and we look forward to a productive and successful association. This Handbook has been developed to serve as the guide for the employer/employee relationship. Employees are required to read and to be familiar with the Employment Policies set forth in this Handbook and the appendices hereto.

There are several features that are important to keep in mind about this Handbook. First, it contains only general information and guidelines. It is not intended to be comprehensive or to address all of the possible applications of, or exceptions to, the general policies and procedures described. For that reason, if you have any questions concerning eligibility for a particular benefit, or the applicability of a policy or practice to you, you should address your specific questions to your immediate supervisor, local personnel administrator, or the Imagine Schools Legal Department. Neither this Handbook nor any other Company document, confers any contractual right, either express or implied, for you to remain in the Company's employ. Nor does it guarantee any fixed terms and conditions of your employment. Your employment is not guaranteed for any specific length of time and may be terminated at will by the Company, with or without cause and without prior notice, or you may resign for any reason at any time. No supervisor or other representative of the Company (except the President) has the authority to enter into any agreement for employment for any specified period of time, or to make any agreement contrary to the above.

Second, the procedures, practices, policies, and benefits set forth in this Handbook and the appendices hereto may be modified or discontinued from time to time. Supplementary or additional procedures, practices, policies and benefits may also be adopted by the Company from time to time. We will attempt to inform you of any changes as they occur.

The Company intends to comply with all applicable state and federal laws, including but not limited to those relating to medical, family, or military leave; equal opportunity; environmental regulations; safety; health; and laws regarding any other terms and conditions of employment. Similarly, we expect our employees to comply with all laws that apply to their jobs as a condition of their continued employment.

This Handbook and each of its provisions herein is to be interpreted and/or applied in accordance with all applicable federal, state, and local laws. Insofar as there is or may appear to be a conflict between the wording of any provision of this Handbook and an applicable law, the law shall take precedence and the provision in question shall be interpreted and applied in a way that conforms to the law. In addition,

where the terms of this handbook differ from those of a collective bargaining agreement, the collective bargaining agreement would prevail.

## **A. EMPLOYMENT POLICIES**

### **1. Equal Employment Opportunity Statement**

Equal Employment Opportunity is a fundamental principle at Imagine Schools, where employment is based upon personal capabilities and qualifications without discrimination because of race, color, religion, sex, sexual orientation, age, national origin, disability, marital status, genetic information, veteran status, or any other legally protected characteristic. Religious accommodation extends to dress and standards of grooming, including head covering, facial hair, and religious jewelry.

This policy of Equal Employment Opportunity applies to all policies and procedures relating to recruitment, hiring, compensation, benefits, termination, and all other terms and conditions of employment.

The Imagine Schools Legal Department has overall responsibility for this policy and maintains reporting and monitoring procedures. Employees' questions or concerns should be referred to the Imagine Schools Legal Department. Appropriate disciplinary action will be taken against any employee willfully violating this policy. A copy of the Imagine Schools Equal Employment Opportunity Policy may be found in the Appendix.

### **2. Americans with Disabilities Act (ADA) Statement**

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The Americans with Disabilities Act (ADA) prohibits employers with 15 or more employees from discriminating against applicants and individuals with disabilities and requires providing reasonable accommodations to applicants and employees who are qualified for a job, so that they may apply for a job, perform the essential job functions of the position, and enjoy the same benefits as other employees.

Any accommodation must be medically necessary, effective, reasonable, and not an undue hardship upon Company operations. If an employee cannot be accommodated to perform the duties of the employee's position, the Company will attempt to place the employee in a vacant position for which the employee is qualified. Such a reassignment may be at the employee's current rate of pay or a lower rate of pay if an equivalent position for which the employee is qualified is not available.

Any employee may meet with his/her supervisor to discuss possible means of accommodation. If the Company offers an effective, reasonable accommodation within the employee's medically necessary restrictions and the employee declines the accommodation, employment may be terminated. A copy of the Imagine Schools Americans with Disabilities Act Policy may be found in the Appendix.

### **3. Policy Against Unlawful Harassment, Discrimination and Retaliation**

Imagine Schools is committed to providing an environment that is free of unlawful harassment, discrimination and retaliation. In furtherance of this commitment, Imagine Schools strictly prohibits all forms of unlawful discrimination and harassment, including: discrimination or harassment on the basis of race, religion, color, sex, sexual orientation, national origin, ancestry, citizenship status, uniform service member and veteran status, marital status, pregnancy, age, protected medical condition, genetic

information, mental or physical disability or any other category protected by applicable state or federal law.

Imagine Schools' policy against unlawful harassment, discrimination and retaliation applies to all employees, including supervisors and managers, as well as to all unpaid interns and volunteers. Imagine Schools prohibits managers, supervisors and employees from harassing co-workers, as well as Imagine Schools' students, parents/guardians, vendors, independent contractors, and any other third-party associated with Imagine Schools. Any such harassment will subject an employee to disciplinary action, up to and including immediate termination.

Examples of Prohibited Sexual Harassment: Sexual harassment includes a broad spectrum of conduct including harassment based on sex, gender, gender identity or expression, and sexual orientation. By way of illustration only, and not limitation, some examples of unlawful and unacceptable behavior include:

- unwanted sexual advances;
- offering an employment benefit (such as a raise, promotion or career advancement) in exchange for sexual favors, or threatening an employment detriment (such as termination or demotion) for an employee's failure to engage in sexual activity;
- visual conduct, such as leering, making sexual gestures, and displaying or posting sexually suggestive objects or pictures, cartoons or posters;
- verbal sexual advances, propositions, requests or comments;
- sending or posting sexually-related messages, videos or messages via text, instant messaging, or social media;
- verbal abuse of a sexual nature, graphic verbal comments about an individual's body, sexually degrading words used to describe an individual, and suggestive or obscene letters, notes or invitations;
- physical conduct, such as touching, groping, assault, or blocking movement;
- physical or verbal abuse concerning an individual's gender, gender identity or gender expression; and
- verbal abuse concerning a person's characteristics such as pitch of voice, facial hair or the size or shape of a person's body, including remarks that a male is too feminine or a woman is too masculine.

Other Examples of What Constitutes Prohibited Harassment: In addition to the above listed conduct, Imagine Schools strictly prohibits harassment concerning any other protected characteristic. By way of illustration only, and not limitation, such prohibited harassment includes:

- racial or ethnic slurs, epithets, and any other offensive remarks;
- jokes, whether written, verbal, or electronic;
- threats, intimidation, and other menacing behavior;
- inappropriate verbal, graphic, or physical conduct;
- sending or posting harassing messages, videos or messages via text, instant messaging, or social media; and
- other harassing conduct based on one or more of the protected categories identified in this policy.

If you have any questions about what constitutes harassing behavior, ask your immediate supervisor, Principal, Regional Director, or the Imagine Schools Legal Team.

#### Reporting an Incident of Harassment or Discrimination

Imagine Schools strongly urges the reporting of all incidents of discrimination, harassment, or retaliation, regardless of the offender's identity or position. Individuals who believe they have experienced conduct that they believe is contrary to Imagine Schools' policy or who have concerns about such matters should file their complaints with their immediate supervisor, principal, personnel administrator, regional director, or the Imagine Schools Legal Department. Individuals should not feel obligated to file their complaints with their immediate supervisor first before bringing the matter to the attention of one of the other Imagine Schools designated representatives identified above.

The availability of this complaint procedure does not preclude individuals who believe they are being subjected to harassing conduct from promptly advising the offender that his or her behavior is unwelcome and requesting that it be discontinued.

### 4. Grievance Procedures

It is the policy of Imagine Schools that all employees, parents, students, and visitors have the right to voice their complaints, grievances or concerns about matters pertaining to its operations. The Company recognizes the significant value and importance of full discussion in resolving misunderstandings and in preserving good relations among management, employees, parents, students, and visitors.

The Company's Grievance Policy and Procedure (found in the Appendix) describes the process for submitting complaints, for investigating them, and for arriving at resolution. A Notice of Grievance Procedures for Employees shall be posted at each worksite. Also, a Notice of Procedural Safeguards and Grievance Procedures for Parents and Students shall be posted at each school.

Individuals who have questions or concerns about the Grievance Policy should contact their worksite management or the Imagine Schools Legal Department.

### 5. Anti-Retaliation Policy

Imagine Schools is committed to prohibiting retaliation against those who themselves or whose family members report, oppose, or participate in an investigation of alleged unlawful harassment, discrimination, or other wrongdoing in the workplace. By way of example only, participating in such an investigation includes, but is not limited to:

- Filing a complaint with a federal or state enforcement or administrative agency;
- Participating in or cooperating with a federal or state enforcement agency

conducting an investigation of Imagine Schools regarding alleged unlawful activity;

- Testifying as a party, witness, or accused regarding alleged unlawful activity;
- Making or filing an internal complaint with Imagine Schools regarding alleged unlawful activity;
- Providing notice to Imagine Schools regarding alleged unlawful activity;
- Assisting another employee who is engaged in any of these activities.

Imagine Schools is further committed to prohibiting retaliation against qualified employees who request a reasonable accommodation for any known physical or mental disability and employees who request a reasonable accommodation of their religious beliefs and observances.

## **6. Conflict of Interest**

Imagine Schools expects its employees to conduct their activities according to the highest ethical standards of conduct. Activities that appear to create a conflict between the interests of Imagine Schools and an employee are unacceptable. An employee must disclose any possible conflicts so that the Company may assess and prevent potential conflicts of interest from arising. A potential or actual conflict of interest occurs whenever an individual's private interest interferes with, or appears to interfere with, the interests of the Company or an Imagine Schools operated school, such as when an employee takes actions or has interests that may make it difficult to perform his or her work for Imagine Schools objectively and effectively. For example, a conflict of interest would arise if an employee, or a member of his or her family, receives improper personal benefits as a result of his or her position with Imagine Schools.

If an employee has any question about whether an action or proposed course of conduct would create a conflict of interest, he or she should immediately disclose the issue to a supervisor to obtain advice.

An employee must promptly disclose actual or potential conflicts of interest, in writing, to his or her supervisor. Approval will not be given unless the relationship will not interfere with the employee's duties and will not damage the Company's relationship.

A violation of the Company's Conflict of Interest Policy will result in immediate and appropriate discipline, up to and including termination. A copy of the Imagine Schools Conflict of Interest Policy can be found in the Appendix.

## **7. Confidential Nature of Work**

All Company records and information relating to Imagine Schools or its customers are confidential and employees must, therefore, treat all matters accordingly. No Imagine Schools or Imagine Schools- related information, including without limitation, documents, notes, files, records, oral information, computer files or similar materials (except in the ordinary course of performing duties on behalf of Imagine Schools) may be removed from Imagine Schools' premises or worksites without permission from Imagine Schools. Additionally, the contents of Imagine Schools' records or information otherwise obtained in regard to the business may not be disclosed to anyone, except where required for a business purpose. Employees must not disclose any confidential information, purposefully or inadvertently

through casual conversation, to any unauthorized person inside or outside the Company. Employees who are unsure about the confidential nature of specific information must ask their supervisor for clarification. Employees will be subject to appropriate disciplinary action, up to and including dismissal, for knowingly or unknowingly revealing information of a confidential nature. A copy of the Imagine Schools

## **8. Outside Employment**

Employees are required to obtain written approval from their supervisor before participating in outside work activities. Approval will be granted unless the activity conflicts with the Company's interests. In general, outside work activities are not allowed when they:

- prevent the employee from fully performing work for which he or she is employed at the Company, including overtime assignments;
- involve organizations that are doing or seek to do business with the Company, including actual or potential vendors or customers;
- violate provisions of law or the Company's policies or rules; or
  
- may reflect unfavorably on the Company's image or reputation.

From time to time, Company employees may be required to work beyond their normally scheduled hours. Employees must perform this work when requested. In cases of conflict with any outside activity, the employee's obligations to the Company must be given priority. Employees are hired and continue in Imagine Schools' employ with the understanding that Imagine Schools is their primary employer and that other employment or commercial involvement which is in conflict with the business interests of Imagine Schools is strictly prohibited.

## **9. Work Product Ownership**

All Imagine Schools employees must be aware that Imagine Schools retains legal ownership of the product of their work. No work product created while employed by Imagine Schools can be claimed, construed, or presented as property of the individual, even after employment by Imagine Schools has been terminated or the relevant project completed. This includes written and electronic documents, audio and video recordings, system code, and also any concepts, ideas, or other intellectual property developed for Imagine Schools, regardless of whether the intellectual property is actually used by Imagine Schools. Although it is acceptable for an employee to display and/or discuss a portion or the whole of certain work product as an example in certain situations (e.g., on a resume, or in a freelancer's meeting with a prospective client), one must bear in mind that information classified as confidential must remain so even after the end of employment, and that supplying certain other entities with certain types of information may constitute a conflict of interest. In any event, it must always be made clear that work product is the sole and exclusive property of Imagine Schools. Freelancers and temporary employees must be particularly careful in the course of any work they discuss doing, or actually do, for a competitor of Imagine Schools. A copy of the Imagine Schools Confidentiality, Non-Disclosure and Ownership Statement can be found in the Appendix.

## **10. Whistleblower Protection** 9

Imagine Schools is committed to the highest standards of ethical, moral, and legal conduct. If an employee has knowledge of or a concern about illegal, dishonest or fraudulent activity, the employee is to contact his/her immediate supervisor or manager. Examples of illegal or dishonest activities are violations of federal, state, or local laws; billing for services not performed or for goods not delivered; and other fraudulent financial reporting.

Whistleblower protections are provided in two important areas: confidentiality and prohibition against retaliation. Insofar as possible, the confidentiality of the whistleblower will be maintained. However, the identity may have to be disclosed to conduct a thorough investigation, to comply with the law and to provide accused individuals their legal rights of defense. The Company will not retaliate against a

whistleblower. This includes, but is not limited to, protection from retaliation in the form of an adverse employment action such as termination, compensation decreases, or poor work assignments and threats of physical harm. Any whistleblower who believes he/she is being retaliated against must contact a worksite manager or other senior manager immediately.

Employees must exercise sound judgment and must act in good faith to avoid baseless allegations. An employee who intentionally files a false report of wrongdoing will be subject to discipline, up to and including termination. A copy of the Imagine Schools Whistleblower Policy can be found in the Appendix.

## **11. Workplace Bullying**

Imagine Schools considers workplace bullying unacceptable and will not tolerate it under any circumstances. This policy shall apply to all employees, regardless of his or her employee status (i.e. managerial vs. hourly, full-time vs. part-time). Any employee found in violation of this policy will be disciplined, up to and including termination.

Imagine Schools defines bullying as persistent, malicious, unwelcome, severe and pervasive mistreatment that harms, intimidates, offends, degrades or humiliates an employee, whether verbal, physical or otherwise, at the place of work and/or in the course of employment.

Imagine Schools promotes a healthy workplace culture where all employees are able to work in an environment free of bullying behavior.

Imagine Schools encourages all employees to report any instance of bullying behavior. Any reports of this type will be treated seriously, investigated promptly and impartially. Imagine Schools further encourages all employees to formally report any concerns of assault, battery, or other bullying behavior of a criminal nature to the local Police Department. No adverse action will be taken against anyone who reports bullying in good faith.

The Company considers the following types of behavior examples of bullying. Please note, this list is not meant to be exhaustive and is only offered by way of example.

- **Verbal Bullying:** Slandering, ridiculing or maligning a person or his/her family; persistent name calling that is hurtful, insulting, or humiliating; using a person as the butt of jokes; abusive and offensive remarks.
  
- **Physical Bullying:** Pushing, shoving, kicking, poking, tripping, assault or threat of physical assault; damage to a person's work area or property.
  
- **Gesture Bullying:** Nonverbal threatening gestures or glances that convey threatening messages.
  
- **Exclusion:** Socially or physically excluding or disregarding a person in work-related activities.
  
- **Cyber Bullying and Use of Electronic Media Devices:** harassing, threatening or tormenting using digital technology

Early reporting and intervention have proven to be the most effective method of resolving actual or perceived incidents of bullying. Therefore, while no fixed reporting period has been established, Imagine Schools strongly urges the prompt reporting of complaints or concerns so that rapid and constructive action can be taken. Imagine

Schools will make every effort to stop alleged workplace bullying before it becomes severe or pervasive, but can only do so with the cooperation of its employees.

Any employee who believes he or she has experienced conduct that violates this policy, or who has concerns about such matters, should report his or her complaints verbally or in writing to his or her supervisor, the Personnel Administrator or the Legal Department. Individuals should not feel obligated to report their complaints to their immediate supervisor first before bringing the matter to the attention of one of the other designated representatives identified above.

The availability of this complaint procedure does not preclude individuals who believe they are being subjected to bullying conduct from promptly advising the offender that his or her behavior is unwelcome and requesting that such behavior immediately cease. A copy of the Imagine Schools Anti-Bullying Policy may be found in the Appendix.

## **B. EMPLOYMENT PRACTICES**

### **1. At-Will Employment**

All employment at Imagine Schools is "at will." This means that both employees and Imagine Schools have the right to terminate employment at any time, with or without advance notice (although we request an attempt to give at least two weeks' notice), and with or without cause. No representative of the company, other than the President, has authority to change the terms of the at-will relationship and any such change can only occur in a written employment agreement.

### **2. Employment Categories**

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Based on the conditions of employment, employees of Imagine Schools fall into the following categories:

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Temporary Employees

Exempt employees are classified as such if their job duties are exempt from the overtime provisions of the Federal and State Wage and Hour Laws. Exempt employees are not eligible for overtime pay.

Non-Exempt employees receive overtime pay in accordance with our overtime policy. All overtime work must be approved in advance.

Full-Time Employees: Employees who are classified as exempt or non-exempt and work a regular schedule of at least 30 hours or more per week, are classified as Full-Time.

Part-Time Employees: Employees who are classified as exempt or non-exempt and work a regular schedule of less than 30 hours per week are classified as Part-Time.

Temporary Employees: A temporary employee is hired for a specified project or time frame and may work an irregular schedule. Temporary employees do not receive any additional compensation or benefits provided by the Company.

### **3. Personnel Files**

To keep necessary Company records up to date, it is important that each employee notifies his or her work site personnel administrator of any changes in:

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Person to contact in case of emergency

Except as may otherwise be required by applicable law, employee files are considered confidential and are maintained by the personnel and business administrators and others designated by management. Managers and supervisors may only have access to personnel file information on a need-to-know basis.

Personnel file access by current employees and former employees upon request will generally be permitted within three days of the request unless otherwise required under state law. Personnel files are to be reviewed in a designated room and may not be removed from such designated room.

Representatives of government or law enforcement agencies, in the course of their duties, may be allowed access to file information.

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## **C. EMPLOYMENT COMPENSATION AND BENEFITS**

### **1. Compensation**

#### **a. Payment of Compensation**

Compensation payment is made monthly, semi-monthly, or bi-weekly for base earnings. Employees should consult with their work site personnel administrator regarding the pay cycle at their specific location.

Overtime pay, which is included with a non-exempt employee's base compensation, is also paid along with an employee's regular pay. If the normal payday falls on a Company-recognized holiday, paychecks will be distributed one workday prior to the normal schedule. Under no circumstances will the Company release any paychecks prior to the announced schedule.

Employees may be paid by check or through the direct deposit of funds to either a savings or checking account at their bank of choice (providing the bank has direct deposit capability). To activate direct deposit, a Direct Deposit Authorization form may be obtained from a personnel administrator and the employee should have his/her bank complete the form. The completed form must then be returned with a voided personal check to the worksite. Due to banking requirements, it may take several weeks for activation of the Direct Deposit.

In the event of a lost paycheck, the employee must provide notification in writing as soon as possible before a replacement check can be issued. In the event the lost paycheck is recovered and the Company identifies the endorsement as that of the employee, the employee must remit the amount of the replacement check to the Company within 24 hours of the time it is demanded.

Employees are required to review their pay stubs or deposit statements immediately upon receipt in order to make certain that they are correct. When mistakes happen, they should be reported to the Company's attention promptly and the Company will make any correction that is necessary.

#### **b. Overtime Pay**

Prior approval of a supervisor is required before any non-exempt employee may work overtime. Employees working overtime without prior approval will be subject to disciplinary action.

Non-exempt full-time employees are eligible for additional pay for work performed beyond their regularly scheduled 40 weekly hours or as otherwise required by state law. After a non-exempt employee has worked the normal 40 hours, all additional time is paid at a rate of 1.5 times the employee's regular rate.

Each day, the time a non-exempt employee starts and finishes work, or leaves and returns for lunch or other personal needs, must be recorded on a time record. Time records with overtime must be countersigned by the supervisor and must be provided to payroll staff by 10:00 a.m. the Monday preceding payday in order for an employee's pay to be processed for payday.

#### **c. Time Records**

Attendance records are Company records, and care must be exercised in recording the hours worked, overtime hours, and absences. Employees are not to clock in or sign in or out for other employees. Violations of this policy may result in appropriate disciplinary action, up to and including termination.

All non-exempt employees must record the time that they arrived/departed, each day, on his/her time record. Each employee is responsible for his/her own recordkeeping.

Once an employee clocks or signs in, work is to commence immediately. Failure to do so is considered falsification of timekeeping records.

If an employee forgets to clock or sign in or out, he/she must notify his/her supervisor immediately so the time may be accurately recorded for payroll purposes.

Non-exempt employees must report their overtime on a weekly basis. Employees with overtime entries that do not have prior approval will be subject to disciplinary action.

#### **d. Travel and Expense Reimbursement**

Employees will be reimbursed for expenses that are authorized, reasonable, proper, necessary, and incurred in connection with approved Imagine Schools' business. Travelers seeking reimbursement should incur the lowest reasonable travel expenses and exercise care to avoid the appearance of impropriety. Extra expenses for any form of convenience or indulgence must be borne by the employee. Should an expense be incurred that is subsequently determined to be improper or in excess of normal costs of travel, the employee may not be fully reimbursed.

Travel by employees must be authorized in advance. Upon completion of the trip, and within 30 days, the traveler must submit a travel reimbursement form and supporting documentation to obtain reimbursement of expenses.

More restrictive policies and procedures may apply to employees being reimbursed from restricted sources (e.g., federal, private, and/or state grants) or directly from school site revenues in the event a particular school's board of directors has adopted more restrictive reimbursement practices and/or the terms of the school's charter or applicable laws, rules, or regulations so require. A copy of the Imagine Schools Travel and Expense Reimbursement policy may be found in the Appendix.

## **2. Paid Time Off**

### **a. Vacation**

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Vacation time is available to eligible Imagine Schools' employees to provide opportunities for rest, relaxation, and personal pursuits. Employees will be informed on their first day of employment of their vacation benefit.

Full-time employees will be eligible for vacation after completion of a period of time designated by the worksite. **Employees must obtain approval from their supervisor prior to taking vacation leave. The supervisor will exercise his or her discretion in approving leave to ensure that his/her worksite is adequately staffed.**

Unless prohibited by state law, employees will not be permitted to carry vacation time not used into the following year. Accordingly, vacation time not used is not preserved and will be forfeited, or in states where this is not permitted, no additional vacation time will accrue until the employee uses vacation from his/her bank. Where special business necessity requires an exception, prior approval must be provided by an employee's supervisor.

Employees separating from Imagine Schools due to voluntary resignation, retirement, or dismissal will not be paid for their unused vacation days, unless required by state law.

#### **b. Personal Time**

Paid personal days, to be used for doctor's visits, religious observance, moving, etc. are available to eligible Imagine Schools' employees. You will be informed on your first day of employment of the leave policy at your worksite.

Payment in lieu of time off will not be given and personal days not taken when an employee terminates will be forfeited, unless prohibited by applicable state law.

#### **c. Bereavement Leave**

In the unfortunate event of a death in the immediate family, a leave of absence of up to three days with pay will be granted. This benefit does not accrue. Unused bereavement leave will not be carried over from year to year. In addition, the monetary value of bereavement leave is not paid to the employee if unused. These three days are to be taken consecutively within a reasonable time of the day of the death or day of the funeral, and may not be split or postponed.

For this purpose, immediate

family is defined as:

Spouse

Registered Domestic Partner

Child (including step-children)

regardless of child's age Parents

(including step parent and parent-in-law)

Siblings (including step-brothers and

sisters) Grandparents

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Employees should make their supervisor aware of their situation. In turn, the supervisor should notify the personnel administrator of the reason and length of the employee's absence.

Upon returning to work, the employee must record his/her absence as a Bereavement Leave on his/her attendance record. Proof of death and relationship to the deceased may be required.

#### **d. Holidays**

All full-time employees are eligible for the following holidays: New Year's Day

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Additional holidays may be available at the worksite. The worksite shall designate which holidays shall be paid.

Where a holiday falls on a weekend, it will be observed on either the preceding Friday or the following Monday.

#### **e. Sick Leave**

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Imagine Schools recognizes that employees may from time to time be absent from work due to illness. Limited paid sick leave is available to eligible Imagine Schools' employees. You will be informed of your sick leave benefits at your work site. To be eligible for sick pay, employees unable to report to work due to illness must contact their supervisor directly, each day of their absence, as far in advance as possible, but no later than one hour before their scheduled arrival time. If their supervisor is not available, a personnel administrator should be contacted. If an employee is unable to make the contact personally, a family member or a friend should contact the supervisor. Unless the employee is on FMLA or other permitted leave, the supervisor must be contacted each day of absence. An employee who fails to contact his/her immediate supervisor may be considered as having voluntarily resigned. This policy must be followed unless an exception has been made for a particular absence, and a written memo to this effect has been provided to the personnel administrator.

If Imagine Schools has questions about the nature or length of an employee's illness, a written certification from a physician or other licensed health care professional may be required.

### **3. Employee Benefits**

Eligible Imagine Schools' employees are offered a comprehensive set of insurance and retirement benefits. A number of these benefits programs cover all Imagine Schools' employees in the manner prescribed by law. Some benefit programs require contributions from the Imagine Schools' employee; some are fully paid by the Company. Benefit eligibility is dependent upon a variety of factors, including employment classification. Further detail regarding available benefits programs is provided in writing to employees at the time of hire and during each annual enrollment period. Employees should contact the personnel administrator at their designated worksite, or at the Imagine Schools corporate office, with any benefits program related questions.

The information contained herein is an overview of the benefits currently offered by Imagine Schools. The benefit plans are normally reviewed annually. Imagine Schools, or any of its subsidiaries or successors, reserves the right, at its sole discretion, to amend or terminate any of these programs or to require increases in employee contributions toward any benefit at its discretion.

#### **a. Health, Welfare, and Retirement Benefits**

Full-time employees are eligible to enroll in Imagine Schools' health, dental, and vision insurance plans. Imagine Schools also offers company paid benefits such as life, accidental death and dismemberment, short and long-term disability insurance programs. Supplemental insurance plans can be purchased as well.

Following the IRS Code Section 125, Imagine Schools offers full flexible spending accounts for dependent, medical, dental and vision care.

Imagine Schools also provides eligible employees the opportunity to invest tax-sheltered dollars into a variety of investment options in accordance with the Internal Revenue Code 401 (k). This qualified retirement plan offers a sound means of long-term savings to supplement your Social Security benefits at retirement.

#### **b. Workers' Compensation Insurance**

Imagine Schools pays the entire amount of the Workers' Compensation insurance premium, which provides benefits to employees who experience injury or illness that arises out of the course and scope of your employment. Benefit entitlements are governed by law, but it is essential that you report all work-related accidents, injuries, and illnesses immediately to management. Imagine Schools maintains a strict policy against discharging, threatening to discharge, or in any manner discriminating against any employee because he or she has filed or made known his or her intention to file a claim for workers' compensation benefits or an application for adjudication to the workers' compensation board. If you feel you are being discriminated against in violation of this policy please contact the Imagine Schools Legal Team.

#### **c. Continuing Benefits Plan Coverage (COBRA)**

The Consolidated Omnibus Budget Reconciliation Act (COBRA) gives workers and their families who lose their health benefits the right to choose to continue group health benefits provided by their group health plan for limited periods of time under certain circumstances. While on a personal unpaid leave of absence, or subsequent to an employee's separation from employment, the employee's medical coverage will end on the 1st day of the month following the start of such leave or separation. Employees will have the opportunity of continuing their benefits for a maximum period of 18 months by paying the monthly premiums as required by COBRA legislation. Qualified individuals may be required to pay the entire premium for coverage up to 102 percent of the cost to the plan.

### **4. Time Away From Work**

#### **a. Leave Under the Family and Medical Leave Act (FMLA)**

The Family and Medical Leave Act (FMLA) provides eligible employees the opportunity to take unpaid, job-protected leave for certain specified reasons. The maximum amount of leave an employee may use is either 12 or 26 weeks within a 12-month period depending on the reasons for the leave (some states may allow additional leave time). During this leave, an eligible employee is entitled to continued group health plan coverage as if the employee had continued to work. At the conclusion of the leave, subject to some exceptions, an employee generally has a right to return to the same or to an equivalent position.

#### **Employee Eligibility Criteria**

To be eligible for FMLA leave, an employee must have been employed by Imagine Schools:

- for at least 1,250 hours during the 12 month period immediately preceding the commencement of the leave; and
- at a worksite where there are at least 50 employees are located within 75 miles of the worksite;

### **Types of Leave Covered Under FMLA**

FMLA leave may be taken for any one, or for a combination of, the following reasons:

- the birth of the employee's child or to care for the newborn child (up to 12 weeks);
- the placement of a child with the employee for adoption or foster care or to care for the newly placed child (up to 12 weeks);
- to care for the employee's spouse, child or parent (but not in-law) with a serious health condition (for up to 12 weeks);
- the employee's own serious health condition that makes the employee unable to perform one or more of the essential functions of his/her job (up to 12 weeks);
- to care for a Covered Service member with a serious injury or illness related to certain types of military service (up to 26 weeks); or,
- to handle certain qualifying exigencies arising out of the fact that the employee's spouse, son, daughter, or parent is on covered active duty or called to covered active duty status in the Uniformed Services (up to 12 weeks).

### **Definitions**

A "Serious Health Condition" is an illness, injury, impairment, or physical or mental condition that involves either an overnight stay in a medical care facility, or continuing treatment by a health care provider for a condition that either prevents the employee from performing the functions of the employee's job, or prevents the qualified family member from participating in school or other daily activities.

### **Returning from FMLA Leave**

Upon returning from FMLA leave, eligible employees will typically be restored to their original job or to an equivalent job with equivalent pay, benefits, and other employment terms and conditions.

### **Limitations on Reinstatement**

An employee is entitled to reinstatement only if he/she would have continued to be employed had FMLA leave not been taken. Thus, an employee is not entitled to reinstatement if, because of a layoff, reduction in force or other reason, the employee would not have been employed at the time job restoration is sought.

Imagine Schools reserves the right to deny reinstatement to salaried, eligible employees who are among the highest paid 10 percent of Imagine Schools' employees employed within 75 miles of the worksite

("key employees") if such denial is necessary to prevent substantial and grievous economic injury to Imagine Schools' operations.

### **Failure to Return to Work Following FMLA Leave**

Any employee who fails to return to work as scheduled after FMLA leave or exceeds the 12-week FMLA entitlement (or in the case of military caregiver leave, the 26-week FMLA entitlement), will be subject to the Company's standard leave of absence and attendance policies. This may result in termination if you have no other Company-provided leave available to you that applies to your continued absence. Likewise, following the conclusion of your FMLA leave, the Company's obligation to maintain

your group health plan benefits ends (subject to any applicable COBRA rights). A copy of the Imagine Schools Family and Medical Leave Act Policy can be found in the Appendix.

#### **b. Leave of Absence without Pay**

Should a situation arise that temporarily prevents an employee from working, he/she may be eligible for a personal Leave of Absence without pay. However, employees must have been employed for at least three months prior to the requested leave.

Any request for a leave of absence without pay must be submitted in writing as far in advance as possible and it will be reviewed on a case-by-case basis by the employee's supervisor. The decision to approve or disapprove leave is based on the circumstances, the length of time requested, the employee's job performance and attendance and punctuality record, the reasons for the leave, the effect the employee's absence will have on school or corporate services, and the expectation that the employee will return to work when the leave expires.

Leaves of absence will be considered only after all vacation and personal time have been exhausted. The duration of a leave of absence must be acceptable to the worksite.

#### **c. Civic Duty: Jury, Voting, Witness**

We teach our students good citizenship and encourage Imagine Schools' employees to fulfill their civic responsibilities.

##### **Jury Duty**

If you receive a call to jury duty, please notify your supervisor immediately so that accommodations can be made for your absence. Either you or the Company may request an excuse from jury duty if, in the Company's judgment, your absence would create serious operational difficulties. Imagine Schools employees who are absent because of jury duty will be compensated by the Company in accordance with applicable federal, state, and local law. Imagine Schools will continue to provide health insurance benefits for the full term of the absence whether or not the jury duty leave, or any part thereof, is unpaid.

##### **Voting**

Employees are encouraged to vote during scheduled elections for public office. When there is a conflict between your work hours and the voting schedule, please contact your supervisor in advance of voting day to work out an appropriate adjustment.

##### **Witness Leave**

If you are subpoenaed, other than in the course of your employment with Imagine Schools, to serve as a witness in a criminal or civil proceeding, you will be given the necessary unpaid time off as long as a copy of the subpoena is provided to your immediate supervisor in advance. Imagine Schools will not discriminate against any Imagine Schools employee who is requested to serve as a witness.

#### **d. Military Leave**

Imagine Schools employees who require time off from work to fulfill military obligations will be treated in accordance with the applicable requirements of state and federal law. Employees are expected to notify their supervisors of upcoming military duty by providing a copy of military orders as soon as possible.

Upon receipt of orders for active or reserve duty, an employee should notify his/her supervisor as soon as possible, and submit a copy of the military orders (unless he/she is unable to do so because of military necessity or it is otherwise impossible or unreasonable).

## **e. Other Leaves**

Some state or local laws may provide for other specific types of leave, such as parental activities leave, crime victim leave, or domestic violence leave. Imagine Schools will comply with the requirements of such laws. If an employee believes he/she is entitled to leave under a state or local law, he/she should contact the appropriate personnel administrator to discuss it.

## **D. COMPANY PROCEDURES**

### **1. Attendance, Punctuality, and Dependability**

Because Imagine Schools depends heavily upon its employees, it is important that employees attend work as scheduled. Dependability, attendance, punctuality, and a commitment to do the job right are essential at all times. As such, employees are expected at work on all scheduled work days and during all scheduled work hours and to report to work on time. Late arrival, early departure, or other absences from scheduled hours are disruptive and must be avoided. Moreover, an employee must notify his/her supervisor as far in advance as possible, but not later than one hour before his/her scheduled starting time if he/she expects to be late or absent. This policy applies for each day of his/her absence. An employee who fails to contact his/her immediate supervisor may be considered as having voluntarily resigned. A careful record of absenteeism and lateness is kept by the employee's supervisor and becomes part of the personnel record. An employee that demonstrates abusive absenteeism, either through a pattern of absenteeism or otherwise, may be subject to disciplinary action, up to the level of involuntary termination.

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### **2. Drug and Alcohol Abuse**

Imagine Schools is committed to providing a safe and productive work environment. Drug and alcohol abuse pose a threat to the health and safety of employees and students and to the security of our equipment and facilities. Therefore, the possession, distribution, dispensation, or use of any illegal drug, or controlled substance is strictly prohibited while on any Imagine Schools' worksite, at a retreat,

conference, or any work-sponsored event, or while conducting related work off-site. Alcohol use, possession, distribution, or dispensation is similarly prohibited except for moderate use at certain approved functions. Employees in violation of the policy are subject to appropriate disciplinary action, up to and including termination.

The Company retains the right to require drug or alcohol tests where permitted by law, including for the following reasons:

- Reasonable Suspicion: Employees may be subject to testing based on observations by a supervisor of apparent workplace use, possession, or impairment.
- Post-Accident: Employees may be subject to testing when they cause or contribute to accidents that damage equipment or property and/or result in an injury to themselves or to another person.

Imagine Schools reserves the right to inspect all portions of its premises for drugs, alcohol, or other contraband. All employees, contractors, and visitors may be asked to cooperate in the inspections of their persons, work areas, and property that might conceal a drug, alcohol, or other contraband. Employees who possess such contraband or refuse to cooperate in such inspections are subject to appropriate discipline up to and including termination.

The Company will assist and support all employees who voluntarily seek help for substance abuse before becoming subject to discipline and/or termination under this or other policies. Such employees may be allowed to use time off placed on leaves of

absence, referred to treatment providers, or otherwise accommodated as required or permitted by law. A copy of the Imagine Schools Drug and Alcohol Abuse Policy may be found in the Appendix.

### **3. Nepotism, Employment of Relatives, and Personal Relationships**

Imagine Schools desires to ensure that corporate practices do not create situations such as conflict of interest or favoritism. This extends to practices that involve employee hiring, promotion and transfer. Family members, partners, those in a dating relationship or members of the same household are not permitted to be in positions that have a reporting responsibility to each other.

Family or household member is defined as spouse, parent, grandparent, child, brother, sister, niece, nephew, uncle, aunt, domestic partner, and all in-laws in the same categories, as well as all members of the employee's household whether or not related by blood or marriage.

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If employees begin a dating relationship or become relatives, partners, or members of the same household and if one party is in a supervisory position, then that person is required to inform management of the relationship.

The Company reserves the right to apply this policy to situations where there is a conflict or the potential for conflict because of the relationship between employees, even if there is no direct-reporting relationship or authority involved.

The Company will make reasonable efforts to assign job duties so as to minimize problems of supervision, safety, security or morale. If accommodations of this nature are not feasible, the employees will be permitted to determine which of them will resign. If the employees cannot make a decision, the Company will decide in its sole discretion who will remain employed. A copy of the Imagine Schools Anti-Nepotism policy may be found in the Appendix.

### **4. Violence in the Workplace**

The Company strongly believes that all employees should be treated with dignity and respect. Acts of violence or threats of violence, and conduct that intimidates, or coerces another employee will not be tolerated. Company resources may not be used to threaten, stalk, or harass anyone at the workplace or outside the workplace.

Any instances of violence must be reported to the employee's supervisor or other appropriate manager. All complaints will be fully investigated. In order to maintain workplace safety and the integrity of its investigation, the Company may suspend employees suspected of workplace violence or threats of violence, either with or without pay, pending investigation. The identity of the individual making a report will be protected as much as possible. Imagine Schools will not retaliate against employees making good-faith reports of violence, threats, or suspicious individuals or activities.

The Company will promptly respond to any incident or suggestion of violence. Violation of this policy will result in disciplinary action, up to and including immediate termination. Imagine Schools encourages employees to bring their disputes to the attention of management before the situation escalates. The Company will not discipline employees for raising such concerns.

### **5. Accidents and Emergencies**

Maintaining a safe work environment requires the continuous cooperation of all employees. The Company strongly encourages employees to communicate with fellow employees and their supervisor regarding safety issues.

All employees will be provided care, first-aid and emergency service, as required, for

injuries or illnesses while on Imagine Schools premises. Employees should contact their supervisor, other management, and/or 911 in the event of an accident or emergency.

If an employee is injured on the job, Imagine Schools provides coverage and protection in accordance with the Worker's Compensation Law. When an injury is sustained while at work, it must be reported immediately to management. Failure to report accidents is a serious matter, as it may preclude an employee's coverage under Worker's Compensation insurance.

## **6. Copyright**

Imagine Schools recognizes that under federal law it is illegal to duplicate copyrighted material without authorization of the holder of the copyright, except when it is within the bounds of "Fair Use" guidelines. Employees should be able to gather information to enrich learning programs through supplemental material without violating copyright requirements.

"Fair Use" refers to permissible uses of copyrighted material when certain conditions have been met. These four criteria of "Fair Use" must all be met:

1. The use of the work must be for nonprofit educational purposes.
2. The nature of the copyrighted work must be considered.
3. The portion of the copyrighted work used must meet the tests of brevity, spontaneity, and cumulative effect.
  
4. The effect of the use will not be detrimental to the potential market value of the copyrighted work.

An employee, who is uncertain whether material may be reproduced legally, should contact local management or the Imagine Schools Legal Department.

It should be noted that the logo of Imagine Schools and the editorial content and graphics on the Imagine Schools website are proprietary to Imagine Schools. These materials are protected by U.S. Copyright and may not be copied, used, reproduced, or transmitted in whole or in part without the express written consent of Imagine Schools, which reserves all rights.

## **7. Internal Investigations and Searches**

From time to time, Imagine Schools may conduct internal investigations pertaining to security, auditing, or work-related matters. Employees are required to cooperate fully with and to assist in these investigations if requested to do so.

Whenever necessary, in the Company's discretion, work areas (e.g., desks, file cabinets, etc.) and personal belongings (e.g., brief cases, handbags, backpacks, etc.) may be subject to a search without notice. Employees are required to cooperate.

The Company will generally attempt to obtain an employee's consent before conducting a search of work areas or personal belongings, but may not always be able to do so.

## **8. Lactation/Breastfeeding**

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For up to one year after a child's birth, any employee who is breastfeeding her child will be provided reasonable break times as needed to express breast milk for her baby. Each worksite shall provide private space for this purpose. Management at each work site shall make arrangements for the storage of milk during the work day. Employees storing milk shall assume all responsibility for the safety of the milk and the risk of harm for any reason, including improper storage or refrigeration and tampering.

## **9. Reference Checks**

All inquiries regarding a current or former Imagine Schools employee must be referred to worksite management. Should an employee receive a written or telephone request for a reference, he/she should refer the request to management for handling. No Imagine Schools employee may issue a reference letter to any current or former employee without the permission of management. The copy of the Imagine Schools Reference Policy may be found in the Appendix.

## **E. COMMUNICATION INFORMATION**

### **1. Electronic Communication**

The following guidelines have been established for Electronic Communications created, sent, received, used, transmitted, or stored using Company communication systems or equipment and employee provided systems or equipment used either in the workplace, during working time or to accomplish work tasks. "Electronic Communications" include, among other things, messages, images, text data or any

other information used in e-mail, instant messages, text messages, voice mail, fax machines, computers, personal digital assistants (including Blackberry, iPhone or similar devices), pagers, telephones, cellular and mobile phones including those with cameras, Intranet, Internet, back-up storage, information on a memory or flash key or card, jump or zip drive or any other type of internal or external removable storage drives. All of these communication devices are collectively referred to as "Systems."

Employees may use our Systems to communicate internally with co-workers or externally with customers, suppliers, vendors, advisors, and other business acquaintances for business purposes. All Electronic Communications contained in Company Systems are Company records and/or property. Employee communications on our system are not confidential or private. Our Systems and Electronic Communications are subject to use, access, monitoring, review, recording and disclosure without further notice. The Company's right to use, access, monitor, record and disclose Electronic Communications without further notice applies equally to employee-provided systems or equipment used in the workplace, during working time, or to accomplish work tasks.

Personal communications in our Systems are treated the same as all other Electronic Communications and will be used, accessed, recorded, monitored, and disclosed by the Company at any time without further notice. Personal use of our Systems should be limited to non-working time and conducted in such a manner that it does not affect smooth System operation or use a disproportional amount of the System's functional capacity.

Confidential and/or proprietary information may only be used on Company Systems. Confidential and/or proprietary information may not be downloaded, saved, or sent to a personal laptop, personal storage device, or personal email account under any circumstances without advance written approval.

Employees are expected to comply with all applicable laws when using Company Systems and may not use our Systems in a manner that violates our policies, including but not limited to, those related to No Harassment, Equal Employment Opportunity, Confidential Information, Non-Disclosure, No Solicitation, Social Media and Internet Safety. Employees may not use our Systems in any way that may be seen as insulting, disruptive, obscene, or offensive. Examples of prohibited uses include, among other things, sexually explicit messages, images, cartoons, or jokes; propositions or love letters; ethnic or racial slurs; or any other message or image that may be in violation of Company policies.

In addition, employees may not use our Company Systems:

- To download, save, send or access any defamatory, discriminatory or obscene material;
- To download, save, send or access any site or content that the Company might deem "adult entertainment;"
- To solicit for religious or political causes, commercial enterprises, outside organizations, or other non-job related solicitations;
- To attempt or to gain unauthorized or unlawful access to computers, equipment, networks, or Systems of the Company or any other person or entity;
- In connection with any infringement of intellectual property rights, including but not limited to copyrights; and
- To make an audio or video recording of staff or students without prior authorization
- In connection with the violation or attempted violation of any law.

Employees should not use Company Systems in any way that may overburden or otherwise affect the smooth operation or functional capacity of such Systems. To that end, employees should take care: (i) not to open suspicious e-mails, pop-ups, or downloads; (ii) to routinely delete outdated or otherwise

unnecessary voicemails; (iii) not to send a voicemail message to a large number of recipients without prior approval from their supervisor.

If you have a question about the acceptable use of Company Systems or the content of Electronic Communications, please ask a supervisor or IT administrator for advance clarification.

Any employee who discovers misuse of Company Systems should immediately contact Company management. Violations of Imagine Schools' Electronic Communications Policy may result in disciplinary action up to and including termination. The copy of the Imagine Schools Electronic Communication Policy may be found in the Appendix.

## 2. Social Media — Acceptable Use<sup>34</sup>

Below are guidelines for social media use.

Employees may not post financial, confidential, sensitive, or proprietary information about the Company, employees, students, or applicants.

Employees may not post obscenities, slurs, or personal attacks that can damage the reputation of the Company, employees, students, or applicants.

When posting on social media sites, employees must use the following disclaimer when discussing job-related matters, "The opinions expressed on this site are my own and do not necessarily represent the views of Imagine Schools."

The company may monitor content on the Internet. Policy violations may result in discipline up to and including termination of employment. The copy of the Imagine Schools Social Media Policy may be found in the Appendix.

## E. SEPARATION OF EMPLOYMENT

### 1. If You Must Leave Us

When an employee decides to leave for any reason, his/her supervisor and the personnel department would like the opportunity to discuss the resignation before final action is taken. Imagine Schools often finds during this conversation that another alternative may be better. If, however, after full consideration the employee decides to leave, it is requested that the employee provide the Company with a written two-week advance notice period (bear in mind that vacation days or personal days may not be included in

the two-week notice period). If, as sometimes happens, the employee's supervisor wishes for the employee to leave prior to the end of the employee's two-week notice, the employee may, at the discretion of management, be paid for the remainder of that period.

## **2. Exit Interview**

The assigned worksite personnel administrator is responsible for scheduling an exit interview with an employee separating from employment on the employee's last day of employment and for arranging the return of Company property including:

- Company Security Card
- Picture Identification Card
- Office keys
- Laptops, Computer Equipment, Mobile Phones
- Parking Passes
- Company-issued credit cards
- Company manuals
- Any additional Company-owned or issued property

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## **3. Benefits**

Unless dismissed for gross misconduct, an employee may qualify for continued comprehensive medical coverage and dental coverage under the Consolidated Omnibus Budget Reconciliation Act (COBRA). Specific information about benefits will be provided during an exit interview or will be mailed to the employee.

## **4. Final Paycheck**

An employee's final paycheck will be given at the time of separation, mailed during the next normal pay period, or as otherwise required by local or state law. For teachers and other staff, as appropriate, the final paycheck will include any amount that has been held back for a twelve-month salary allocation.

## **5. School Closure and Layoffs**

Imagine Schools will make every attempt to minimize disruptions of a school closure on its employees, families, and community. Under this continuing obligation, an announcement regarding such planned closures shall be made as early as possible to effected employees to allow a smooth transition for employees and effected family members.

If conditions warrant it, effected employees are eligible to apply for opportunities at other school locations within the Imagine family and consideration shall be given based on the position requirements. Upon separation, employees may qualify for unemployment benefits that include the services

for outplacement assistance to provide counseling and assistance in finding another job quickly.

## APPENDIX

- A. Acknowledgement Receipt for Employee Handbook
- B. Americans with Disabilities Act Policy
- C. Anti-Bullying Policy
- D. Anti-Nepotism Policy
- E. Child Abuse Policy
- F. Confidentiality, Non-Disclosure and Ownership Statement
- G. Conflicts of Interest Policy
- H. Drug and Alcohol Abuse Policy
- I. Electronic Communications Policy
- J. Employee Reference Policy
- K. Equal Opportunity Policy
- L. Family and Medical Leave Act Policy
- M. Grievance Policy and Procedure
- N. Internet Safety Policy
- O. Network and Internet Usage Agreement
- P. No Harassment Policy
- Q. Political Activities Policy
- R. Privacy Policy
- S. Safe Harbor Policy
- T. Social Media Policy
- U. Travel and Expense Reimbursement Policy
- V. Whistleblower Policy

### Appendix A

#### ACKNOWLEDGEMENT RECEIPT FOR EMPLOYEE HANDBOOK

I acknowledge that I have received a copy of the Imagine Schools Employee Handbook, 2017 version with policies attached. I agree to read thoroughly, including the statements in the Introduction describing the purpose and effect of the Handbook, the Handbook and the attached policies.

I agree that if there is any policy or provision in the Handbook that I do not understand, I will seek clarification. I understand that Imagine Schools is an "at will" employer and, as such, employment with Imagine Schools is not for a fixed term or definite period and may be terminated by either party, with or without cause, and without prior notice. No supervisor or other representative of the Company (except the President) has the authority to enter into any agreement for employment for any specified period of time, or to make any agreement contrary to the above.

In addition, I understand that this Handbook provides information about Imagine Schools' policies and practices that are in effect on the date of publication. I understand that nothing contained in the Handbook may be construed as creating a promise of future benefits or a binding contract with Imagine Schools for benefits or for any other purpose. I also understand that these policies and procedures are continually evaluated and may be amended, modified or terminated at any time.

Please sign and date this receipt and return to \_\_\_\_\_ . Date:

**Signature:**

**Print Name:**

**School/Other Work Site:**

## **Appendix B**

### **AMERICANS WITH DISABILITIES ACT** **(ADA) POLICY**

The Americans with Disabilities Act (ADA), as amended by the Americans with Disabilities Amendments Act (ADAAA), is a federal law that requires employers with 15 or more employees to not discriminate against applicants and individuals with disabilities and, when needed, to provide reasonable accommodations to applicants and employees who are qualified for a job (with or without reasonable accommodations) so that they may perform the essential functions of the position. Several states also have similar laws against such discrimination and require reasonable accommodation.

It is the policy of Imagine Schools to comply with all federal, state, and local laws concerning the employment of persons with disabilities and to act in accordance with regulations and guidance issued by the Equal Employment Opportunity Commission (EEOC). Furthermore, it is our company's policy to not discriminate against qualified individuals with disabilities in regard to application procedures, hiring, advancement, discharge, compensation, training, or other terms, conditions and privileges of employment.

When an applicant with a disability is requesting accommodation that can be reasonably met without creating an undue hardship or causing a direct threat to workplace safety, he or she will be given the same consideration for employment as any other applicant. Applicants, who pose a direct threat to the health, safety, or well-being of themselves or others in the workplace, will not be hired when the threat cannot be eliminated by reasonable accommodation.

All employees are required to comply with company safety standards. Current employees who pose a direct threat to the health and/or safety of themselves or other individuals in the workplace will be placed on appropriate leave until an organizational decision has been made in regard to the employee's immediate employment situation and the issue can be addressed and resolved.

Individuals who are currently engaging in the unlawful use of drugs are excluded from coverage under the company ADA policy and are not considered disabled by virtue of such use.

At each school, the Principal and the Business Manager or Personnel Administrator are jointly responsible, in consultation (as needed) with the Imagine Schools Legal Department, for implementing this policy, including resolution of reasonable accommodation, safety/direct threat, and undue hardship issues. National and regional office implementation is the joint responsibility of the National Personnel Administrator and Executive Vice President or Regional Director, in consultation (as needed) with the Imagine Schools Legal Department.

#### **Definitions:**

As used in this ADA policy, the following terms have the indicated meaning:

"Disability" means a physical or mental impairment that substantially limits one or more major life activities of the individual, a record of such an impairment, or being regarded as having such an impairment.

"Major life activities" include the following, but are not limited to: caring for oneself,

performing manual tasks, seeing, hearing, eating, sleeping, walking, standing, sitting, reaching, lifting, bending, speaking, breathing, learning, reading, concentrating, thinking, communicating with others, and working.

The ADAAA also includes the term “major bodily functions,” including functions of the immune system, special sense organs and skin; normal cell growth; and digestive, genitourinary, bowel bladder, neurological, brain, respiratory, circulatory, cardiovascular, endocrine, hemic, lymphatic, musculoskeletal, and reproductive functions. The operation of a major bodily function includes the operation of an individual organ within a body system which may include physical or mental impairment such as any physiological disorder or condition, cosmetic disfigurement, or anatomical loss affecting one or more body systems, such as neurological, musculoskeletal, special sense organs, respiratory (including speech organs), cardiovascular, reproductive, digestive, genitourinary, immune, circulatory, hemic, lymphatic, skin, and endocrine. Also covered are any mental or psychological disorders, such as intellectual disability (formerly termed “mental retardation”), organic brain syndrome, emotional or mental illness, and specific learning disabilities.

“Substantially limiting.” In accordance with the ADAAA and final EEOC regulations, the determination of whether an impairment substantially limits a major life activity requires an individualized assessment; an impairment that is episodic or in remission may also meet the definition of “disability” if it would substantially limit a major life activity when active. Some examples of episodic impairments of these types of impairments may include, but are not limited to: epilepsy, hypertension, asthma, diabetes, major depressive disorder, bipolar disorder, and schizophrenia. An impairment such as cancer that is in remission, but that may possibly return in a substantially limiting form, also is considered a disability under EEOC final ADAA regulations.

“Direct threat” means a significant risk of substantial harm to the health, safety, or well-being of the individuals with disabilities or others when this risk cannot be eliminated or reduced by reasonable accommodation.

“Qualified individual” means an individual who, with or without reasonable accommodation, can perform the essential functions of the employment position that such individual holds or desires.

“Reasonable accommodation” includes any changes to the work environment, including making existing facilities readily accessible to and usable by individuals with disabilities, job restructuring, part-time or modified work schedules, telecommuting, reassignment to a vacant position, acquisition or modification of equipment or devices, appropriate adjustment or modifications of examinations, training materials or policies, the provision of qualified readers or interpreters, and other similar accommodations for individuals with disabilities.

“Undue hardship” means an action requiring significant difficulty or expense by the employer. In determining whether an accommodation would impose an undue hardship on a covered entity, factors to be considered include, but are not limited to:

- The nature and cost of the accommodation.
- The overall financial resources of the facility or facilities involved in the provision of the reasonable accommodation; the number of persons employed at such facility; the effect on expenses and resources; and/or the impact of such accommodation upon the operation of the facility.
- The overall financial resources of the employer; the size, number, type and location of facilities.
- The type of operations of the company, including the composition, structure and functions of the workforce.
  
- The impact of the accommodation on the operation of the facility.

“Essential functions of the job” refers to those job activities that are determined by the employer to be essential or core to performing the job; these functions cannot be modified or eliminated.

The examples provided in the above terms are not meant to be all-inclusive and should not be construed as such. They are not the only conditions that are considered to be disabilities, impairments, or reasonable accommodations covered by the ADA/ADAAA policy. Further, nothing in this policy is intended to create greater rights for any applicant or employee than provided for under relevant law, nor is this policy to be construed as creating any kind of employment contract.

## Appendix C

### ANTI-BULLYING POLICY

Imagine Schools considers workplace bullying unacceptable and will not tolerate it under any circumstances. This policy shall apply to all employees, regardless of his or her employee status (i.e., managerial vs. hourly, or full-time vs. part-time). Any employee found in violation of this policy will be disciplined, up to and including immediate termination.

Imagine Schools defines bullying as persistent, malicious, unwelcome, severe and pervasive mistreatment that harms, intimidates, offends, degrades or humiliates an employee, whether verbal, physical or otherwise, at the place of work and/or in the course of employment.

Imagine Schools promotes a healthy workplace culture where all employees are able to work in an environment free of bullying behavior.

Imagine Schools encourages all employees to report any instance of bullying behavior. Any reports of this type will be treated seriously, investigated promptly and impartially. Imagine Schools further encourages all employees to formally report any concerns of assault, battery, or other bullying behavior of a criminal nature to the local Police Department. Imagine Schools requires any supervisor who witnesses any bullying, irrespective of reporting relationship, to immediately report this conduct to the Personnel Administrator or the Law Department.

Imagine Schools will protect an employee who reports bullying conduct from retaliation or reprisal.

Imagine Schools considers the following types of behavior to constitute workplace bullying. Please note, this list is not meant to be exhaustive and is only offered by way of example:

- Staring, glaring or other nonverbal demonstrations of hostility; Exclusion or social isolation;
- Excessive monitoring or micro-managing;

- Work-related harassment (work-overload, unrealistic deadlines, meaningless tasks); Being held to a different standard than the rest of an employee's work group; Consistent ignoring or interrupting of an employee in front of co-workers;
- Personal attacks (angry outbursts, excessive profanity, or name-calling); Encouragement of others to turn against the targeted employee;
- Sabotage of a co-worker's work product or undermining of an employee's work performance; Stalking;

- Unwelcome touching or unconsented-to touching; Invasion of another's person's personal space,

Unreasonable interference with an employee's ability to do his or her work (i.e., overloading of emails);

Repeated infliction of verbal abuse, such as the use of derogatory remarks, insults and epithets;

Conduct that a reasonable person would find hostile, offensive, and unrelated to the employer's legitimate business interests.

Early reporting and intervention have proven to be the most effective method of resolving actual or perceived incidents of bullying. Therefore, while no fixed reporting period has been established, Imagine Schools strongly urges the prompt reporting of complaints or concerns so that rapid and constructive action can be taken. Imagine Schools will make every effort to stop alleged workplace bullying before it becomes severe or pervasive, but can only do so with the cooperation of its employees.

Individuals who believe they have experienced<sup>34</sup> conduct that they believe violates this policy, or who have concerns about such matters, should report their complaints verbally or in writing to his or her supervisor, the Personnel Administrator, or the Legal Department. Individuals should not feel obligated to report their complaints to their immediate supervisor first before bringing the matter to the attention of one of the other designated representatives identified above.

The availability of this complaint procedure does not preclude individuals who believe they are being subjected to bullying conduct from promptly advising the offender that his or her behavior is unwelcome and requesting that such behavior cease immediately.

#### Appendix D

### ANTI-NEPOTISM POLICY

Employees of Imagine Schools shall not participate in the selection, hiring, supervision, performance review of, or decisions regarding compensation or staff complement for, any person who is a member of the employee's family or household, except as permitted by the following procedure.

#### PROCEDURE FOR EMPLOYING MEMBERS OF THE SAME FAMILY OR HOUSEHOLD

**Purpose.** The purpose of this procedure is to provide a process that allows members of the same family or household to be employed by Imagine Schools without placing them in a real or apparent conflict of interest. Employees and applicants for employment shall not be denied employment opportunities solely because of their status as a family or household member of another employee.

**Definitions.** For purposes of this procedure, "family or household member" means the employee's spouse, parent, grandparent, child, grandchild, brother, sister, niece, nephew, uncle, aunt and all in-laws in the same categories as well as all members of the employee's household, whether or not related by blood or marriage.

**Nepotism prohibited.** Members of the same family or household are eligible for employment in the Imagine Schools system. Except as provided in this procedure, a direct supervisory relationship shall not exist between family or household members, nor shall one member of a family or household assume the role of investigator, or decision-maker with respect to i) processing complaints or allegations from or against, or ii) making decisions on personnel matters concerning a family or household member.

**Exceptions.** In exceptional circumstances, a direct supervisory relationship may exist between employees who are family or household members. Such circumstances may be

necessitated by factors such as the unique qualifications or responsibilities of the individuals involved or the lack of other available appropriate supervisory personnel. Any exception must be approved by the Chief Executive Officer, following review and recommendation by the General Counsel's Office, and all employment decisions affecting the subordinate employee, such as selection, hiring, discipline, investigation, performance review, compensation, or leave of absence, must be made by other supervisory personnel selected by the Chief Executive Officer. Exceptions involving the Chief Executive Officer and the Chief Executive Officer's family or household member must be approved by the Board Chair. Any exceptions granted under this procedure shall be documented, and all such documentation shall be kept by the National Office Personnel Administrator.

Change in relationship between employees. A supervisor involved in a relationship covered by this policy shall notify the General Counsel's Office when a change occurs affecting application of this procedure. This includes employees in a supervisor and subordinate relationship who become family or household members, or the development of a supervisor and subordinate relationship between family or household members after employment. The General Counsel's Office shall work with appropriate management personnel to make suitable arrangements for transfer of one of the employees, assignment of a different supervisor, or a determination that an exception is necessary under this procedure.

## Appendix E

### POLICY ON CHILD ABUSE

As educational professionals, we have a responsibility to provide the children we teach with the opportunity to obtain the best education possible; however, our responsibility does not end there. We also have a legal responsibility to protect the children we educate from child abuse, including physical injury, neglect, sexual abuse, and sexual exploitation. Unfortunately, child abuse occurs all too frequently in today's society. In our capacities as educators and employees in school facilities, we may come into contact with an abused child. This policy is designed to provide guidelines for reporting suspected child abuse.

School personnel must be familiar with the following definitions:

**"Abuse":** any willful act or threatened act that results in any physical, mental, or sexual injury or harm that causes, or is likely to cause, a child's physical, mental, or emotional health to be impaired.

**"Neglect":** when a child is deprived of, or is allowed to be deprived of, necessary food, clothing, shelter, or medical treatment or a child is knowingly permitted to live in an environment wherein such deprivation or environment causes the child's physical, mental, or emotional health to be significantly impaired or to be in danger of being significantly impaired.

**"Abandonment":** a situation in which the parent or legal custodian of a child, or in the absence of a parent or legal custodian, the caregiver responsible for a child's welfare, makes no provision for a child's support and may also fail to communicate with a child; such situation is sufficient to evince a willful rejection of parental or custodial obligations.

#### Reporting Requirements

School teachers, administrators, and other employees are required by law to report any child abuse that they have reasonable cause to believe has occurred. If you have any belief, concern, or thought that you may have witnessed or heard about a situation possibly involving child abuse, then the following must occur:

1. The situation must be reported immediately to the school Principal. [Note, in some jurisdictions, it may be required that a report is made first to a local or state child welfare office.]
2. If you cannot contact the Principal, contact the Regional Vice President, Assistant Principal, or similar leadership personnel.
3. The appropriate person will then discuss the situation with you to ensure that the proper reports are made to the appropriate legal agencies and authorities.
4. If the situation involves a school employee or occurred at the school, the Imagine Schools Legal Department must be notified.

### **Investigations**

When an Imagine person believes that he or she has knowledge of child abuse, a child welfare agency or law enforcement office must be notified. When the proper authority commences an investigation, whether involving an Imagine person or an outside person, the school shall refrain from conducting its own internal investigation in order to avoid interference and shall assist the investigators as requested by them and as advised by the Imagine Schools Legal Department Counsel.

When a child abuse incident has occurred at the school, the Principal may, in order to make certain that a complete Incident Report is prepared, conduct meetings with staff members who reported or witnessed the abuse, or who otherwise have information about the incident. The school may conduct a full internal investigation only if an agency does not, and then, only to determine appropriate staff action or discipline, not to determine guilt or innocence of a crime.

During this period, the abused student must be removed from the situation and from all contact with the alleged abuser. The school must ensure that the student is offered counseling and support services from a local social service agency.

The alleged abuser must be removed from all contact with students while investigations are being conducted.

### **Protocols**

Unfortunately, there are times that it may in fact be a school staff member that is suspected or accused of child abuse. When this situation arises, it may lead to misunderstandings, rumors, and grave concern among parents, children and staff. Parents may feel that they do not have all of the information they would like to have or that their concerns are not being taken seriously; children may feel as if they have done something wrong; and staff members may feel that they are being accused unjustly and without cause. In order to minimize such reactions, Imagine has developed this policy guideline, outlining the responsibilities of all concerned and the steps that should be taken in such a situation. This policy is based on the following considerations:

- to keep the children safe;
  - to ensure that staff members are given the opportunity for a fair investigation and are not subjected to the ramifications of false accusations; and
  - to ensure that parents' concerns are taken seriously and are acted upon promptly. Other appropriate steps to be taken include the following:
1. Preventive measures must be taken to seek to prevent child abuse from occurring. Prior to hiring any staff member as either a full or part-time employee, a criminal record search must be conducted and references must be checked.

2. All teachers must be observed by school administration or supervisory personnel on a regular basis, and new teachers, more frequently than others.

3. School staff members are required to participate in child abuse awareness training within their first year of employment or to provide adequate information to indicate that they have had such training. In some instances, the training may be conducted via online presentations.

4. School administration and staff members are required by law to report to a local child welfare office or similar agency any incidents of child abuse that they have reasonable cause to believe have occurred. The welfare office conducts its own investigation of such incident reports, and provides a report of its investigation to the school administration.

5. A parent or staff member who suspects a school employee of abusing a child in any way must report the suspected abuse to the appropriate school administrator (preferably to the Principal). A summary of the suspected incident and/or all accusations must be submitted to the Principal in writing.

6. So that parents may feel informed, they should receive as much information from the school as is practicable under the circumstances of each incident. The school must take care not to interfere with ongoing investigations, not to violate privacy rights, and not to speculate. Communication with parents should be in school meetings, through email distributions and letters, and through school publications.

7. The privacy rights of all parties involved, and reasonable expectations of confidentiality, must be respected and protected at all times.

#### Appendix F

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### **CONFIDENTIALITY, NON-DISCLOSURE AND OWNERSHIP STATEMENT**

#### **Confidentiality**

Employee acknowledges that during the course of his/her employment with Imagine Schools (the "Company"), Employee will obtain, have access and be privy to information important to the Company's business, which information Employee hereby acknowledges and agrees to be confidential.

Such confidential information includes information which qualifies as trade secret information and also may include information which does not qualify as trade secret information, but which is nonetheless agreed to be confidential. Such confidential information includes, but is not limited to, matters of a technical nature such as instructional methods, processes, and similar items, matters of a business nature such as information about the Company's costing, purchasing, sources of funds, markets,

sales, supplier identities, business and marketing strategies, profit margins, customer identities including names and addresses, customer contacts, customer preferences and requirements, contract renewal dates, records, memoranda, and Company files, and matters pertaining to future developments, (hereinafter collectively referred to as "Confidential Information").

Employee acknowledges that such Confidential Information and trade secrets are worthy of protection. Accordingly, Employee agrees that during his/her employment and following the termination of employment, so long as the pertinent information or data remains Confidential Information, Employee shall not divulge or make use of any Confidential Information, directly or indirectly, personally or on behalf of any other person, business, corporation, or entity without prior written consent of the Company. This covenant is not intended to, and does not, limit in any way the rights and remedies provided to the Company under common or statutory law. The Company's trade secrets are also protected by law in addition to this Agreement. Nothing in this covenant of confidentiality is intended to apply to items that are subject to the statutory open records laws or to Section 7 of the National Labor Relations Act.

#### **Ownership of Work Product**

As it relates to the business of the Company, the Company shall own, and Employee hereby transfers and assigns to the Company (to the extent proprietary), all rights of, in and to any material and/or ideas and all results and proceeds of Employee's services to the Company, or conceived of or produced during Employee's employment, including but not limited to, any inventions, data, creations, copyrighted materials (which are works-made-for-hire), software programs or other work product (collectively, "Work Product"). Employee will execute and deliver to the Company such assignments, certificates of authorship or other instruments as the Company may require from time-to-time to evidence ownership of such Work Product.

## Appendix G

### CONFLICTS OF INTEREST POLICY

a. **Conflicts of Interest Defined.** A “conflict of interest” occurs when an individual’s private interest interferes with, or appears to interfere with, the interests of the Company or school worksite (hereinafter collectively, the “School”), such as when an employee takes actions or has interests that may make it difficult to perform his/her work objectively and effectively. For example,<sup>3,4</sup> a conflict of interest would arise if an employee, or a member of his or her family, receives improper personal benefits as a result of his/her employment position. Any transaction or relationship that could reasonably be expected to give rise to a conflict of interest should be discussed with the principal or employee’s supervisor. Such situations may include:

- influencing or attempting to influence anyone who is involved in making or administering a contract or arrangement with the School;
- soliciting or receiving any gift, reward or promise for recommending, influencing or attempting to influence the award of a contract or arrangement with the School;
- drafting, negotiating, evaluating, administering, accepting or approving any contract or subcontract or procurement or arrangement of any type on behalf of the School if he/she has, directly or indirectly, any financial interest in such a contract or subcontract or arrangement;
- non-school employment which adversely affects the employee’s availability or effectiveness in fulfilling job responsibilities;
- any type of private business, except for Principal-approved student services, during school time or on school property;
- the receipt of excessive entertainment or gifts of more than nominal value of \$50.00 from any person, entity, or organization with whom or with which the School has current or prospective dealings;
- being in the position of supervising, reviewing, or having any influence on the job evaluation, pay or benefit of any immediate family member employed by or otherwise associated with the School; and
- selling anything to the School or buying anything from the School on terms and conditions that are not pre-approved by the Principal.

This is not an exhaustive list of all possible situations which would constitute conflicts of interest. Further, any relationship or action which creates an expectation of benefit or profit beyond an employee’s normal employment relationship with the School can impair an employee’s ability to exercise good judgment on behalf of the School, and therefore creates an actual or potential conflict of interest. All employees must scrupulously avoid all such situations.

Any such transaction or relationship that would present an actual or potential conflict of interest for an employee also would likely present a conflict if it is related to a member of such person’s family,

including without limitation, spouse, parent, child or spouse of a child, brother, sister, or spouse of a brother or sister.

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial (more than \$50.00).

**b. Duty to Disclose.** In connection with any actual or potential conflict of interest, an employee must disclose the existence of the conflict in writing and all facts material to the conflict to the Principal.

**c. Determining Whether a Conflict of Interest Exists.** After disclosure of the conflict and all material facts, the Principal, in consultation with the Regional Director or the Legal Department, shall determine whether a conflict exists and if so, whether the employee needs to be removed from the matter.

## Appendix H

### DRUG AND ALCOHOL ABUSE POLICY

Imagine Schools, Inc. ("Imagine") has a vital interest in maintaining safe, healthy and efficient working conditions for its employees and students. The use or abuse of alcohol or drugs can have a serious adverse effect on quality, safety and productivity. Imagine maintains a drug-free and alcohol-free workplace. The consumption of or the possession, sale, use and/or distribution of illegal drugs or alcohol at an Imagine school is prohibited. Offenders will be subject to disciplinary action, up to and including termination of employment.

Imagine recognizes that most substance dependence can be treated successfully. If you feel that you have developed a substance abuse problem, you are encouraged to voluntarily seek help. Conscientious efforts to voluntarily seek help will not jeopardize your job. All voluntary inquiries will be handled confidentially. Failure to follow prescribed medical treatment or to improve work performance to an acceptable level is unsatisfactory and will be justification for termination on the same basis as any other employee's work performance.

The following specific rules have been established to prevent substance abuse at our schools, and to assist chemically and alcohol dependent employees in their recovery efforts:

1. The possession or distribution of alcohol or illicit drugs while on the job at an Imagine school is prohibited and may result in termination for gross misconduct. Employees who violate this provision may not be eligible for continuation of any group health benefits under the Consolidated Omnibus Budget Reconciliation Act (COBRA).
2. Imagine expressly prohibits unlawful drug usage by its employees. Being under the influence, possessing or consuming of illicit drugs or other controlled substances while on the job, at Imagine-sponsored events, or on Imagine's premises is strictly prohibited and may result in immediate discharge. This prohibition includes marijuana, including medical marijuana.
3. Being under the influence of alcohol while on the job, at Imagine-sponsored events, or on Imagine's premises is strictly prohibited and may result in immediate discharge. If a test is conducted, a BAC of .05% or higher will be presumed to be under the influence for purposes of this policy. However, a test is not required to determine a violation of policy.
4. Each employee must report to his/her Supervisor or Principal any arrest and/or conviction under a criminal drug statute for violations occurring on or off Imagine's premises within five (5) days of such arrest or conviction. If an employee is arrested on such charges, the employee may be suspended pending

administrative review.

5. Taking prescribed or other legally obtained drugs while performing Imagine business is prohibited if it would create a risk of harm to the individual or to others. It is the employee's responsibility to determine when a medication might create a risk to the employee's health or safety or the health or safety of others, and to notify his/her supervisor in that case.
6. When Imagine has reason to believe an employee may possess controlled drugs or alcohol in violation of these rules, the employee may be suspended pending further investigation. Any

employee who refuses to cooperate in such an investigation will be subject to disciplinary action up to and including termination of employment.

During work sponsored events (such as retreats, conferences, national and regional forums, and festive occasions) that are held at locations other than at a school, it is expected that each person would engage in responsible conduct with alcohol and that no employee would be permitted to become, or to leave an event, under the influence.

The establishment of this policy in no way diminishes Imagine's right and/or authority to discipline or discharge an employee for conduct that would warrant discipline or discharge if the employee were not chemically or alcohol dependent. Neither the existence of this policy, nor an employee's participation in any recovery program, will excuse an employee from following Imagine's rules.

## Appendix I

### EMPLOYEE REFERENCE POLICY

This policy describes Imagine Schools' position on the handling of requests for employee references for future employment. It is intended to ensure consistency in the handling of such requests.

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In the schools and regional offices, references may only be given on behalf of Imagine Schools by Executive Vice Presidents, Regional Directors, and Principals. In the corporate office in Arlington, Virginia, references may only be given by an employee's direct supervisor or a member of the Imagine Schools Senior Team. All requests for employee references are to be forwarded to the appropriate party as described herein.

The Employee Reference Policy of Imagine Schools is a neutral reference policy. Only the following information should be provided to prospective employers and to others: verification of start date and end date, and verification of titles held as an employee. A model Reference Letter is attached hereto for your convenience as needed. No verbal references should be provided. On a case-by-case basis, more information may be provided in support of applications for certifications, advanced training, graduate programs, or similar situations.

In addition, a more detailed reference may be provided when the employee who is the subject of the requested reference provides a written statement releasing Imagine Schools from all liability and claims for providing the reference. A copy of the form for the Release of Information is attached hereto. All references must be accurate and work related.

**Appendix J**

**EQUAL EMPLOYMENT  
OPPORTUNITY POLICY**

**Purpose**

Imagine Schools (“Imagine”) is an equal opportunity employer. In keeping with Imagine’s three shared values of Integrity, Justice, and Fun, Imagine strives to maintain a working environment free from discrimination for all employees, applicants, and students of Imagine.

**Persons Affected**

This policy applies to all employees, applicants, and students of Imagine. This policy applies wherever an employee is performing a function of his or her job (e.g., in the workplace or at an offsite meeting).

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**Policy**

As an equal opportunity employer, Imagine is committed to the fair and equal treatment of all employees. It is a fundamental policy of Imagine, its subsidiaries and affiliates, to maintain a workplace that is free from discrimination. Imagine prohibits all forms of discrimination, whether based on race, color, religion, sex, national origin, genetic information, age, disability, veteran status, pregnancy, marital status, sexual orientation, or any other reason prohibited by law. Imagine also prohibits unwelcome and/or inappropriate conduct that is directed at a person because of any of these characteristics.

Unlawful pregnancy discrimination includes discrimination on the basis of pregnancy, childbirth, or related medical conditions. Imagine is committed to treating women affected by pregnancy, childbirth, or related medical conditions the same for all employment-related purposes as other persons not so affected but similar in their ability or inability to work.

All complaints or allegations of discrimination on the basis of a protected characteristic should be reported immediately. Complaints of this nature will be investigated promptly. In the event discrimination in violation of this policy is found to have taken place, appropriate corrective action will be taken, up to and including discharge.

**Anti-Discrimination**

Imagine will not discriminate in hiring, promotion, training, pay, benefits, or other terms and conditions of employment on the basis of an individual’s race, color, religion, sex, national origin, ethnicity, age, disability, military service or status, pregnancy, marital status, sexual orientation, genetic predisposition, or any other reason prohibited by law. Imagine complies with equal opportunity laws and regulations of all applicable government entities. Imagine is committed to administering personnel actions in compliance with such laws and regulations. Employment decisions at Imagine will be based on appropriate job-related factors such individual merit, skills, qualifications, prior job experience, and demonstrated work performance.

Imagine will attempt to provide reasonable accommodations to employees who inform Imagine of known physical or mental impairments that impact major life activities, provided the employee is able to perform the essential functions of his/her position, with or without reasonable accommodation. Imagine will also attempt to provide reasonable accommodations for religious expression when an employee makes the need known, provided the religious expression is not coercive or demeaning to another individual's sincerely held religious beliefs, or lack of such beliefs.

It is the responsibility of every employee to ensure that discrimination does not occur in the workplace. Employees who experience problems in the area of equal employment opportunity should discuss the matter with their Principal, Regional Director, or a member of the Legal Department.

### **Complaint Procedures**

Employees who believe they are being subjected to discrimination in violation of this policy, or who observe such discrimination of others, should immediately report the incident to their supervisor. If they feel it would be inappropriate to discuss the incident with their supervisor, or if their supervisor is the subject of the complaint, they should contact their principal, Regional Director, or a member of the Legal Department. All reports of alleged discrimination will be investigated promptly and handled, to the extent possible, in a confidential manner. Disclosure regarding such matters will be on a need-to-know basis, consistent with the rights of the persons involved, and with the obligation of Imagine to investigate the allegation and, when necessary, to take prompt appropriate action.

All employees are expected to act reasonably and honestly when they present discrimination allegations. Employees are also expected to cooperate fully with an investigation into discrimination allegations and maintain the confidentiality of investigation information. Intentionally filing false and/or malicious complaints may result in disciplinary action.

Any manager or supervisor who becomes aware of conduct that may violate this policy and fails to report the matter and/or take appropriate action to address such conduct will be subject to disciplinary action, up to and including termination. Appropriate action includes, but is not limited to notifying the manager or supervisor's Principal, Regional Director, or a member of the Legal Department.

### **Prohibition against Retaliation**

Imagine pledges that it will not retaliate against any employee or applicant because that employee or applicant has opposed any practices constituting possible discrimination and/or has participated in any internal, government agency, or court proceeding concerning possible discrimination.

Imagine will not tolerate any form of retaliation against any employee who makes a good faith report or complaint about perceived acts of discrimination, or who cooperates in an investigation of discrimination. All employees have the right to present allegations or participate in an investigation without fear of retaliation. Any employee who is found to be engaging in any kind of retaliation will be subject to appropriate disciplinary action, up to and including termination.

### **Enforcement**

When it is determined that an Imagine employee has engaged in discrimination in violation of this policy, appropriate disciplinary action will be taken, up to and including discharge. Discipline may

include counseling, written warning, suspension, transfer, demotion, termination, or any

other action deemed appropriate in the circumstances.

## Appendix K

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### FAMILY AND MEDICAL LEAVE ACT (FMLA) POLICY

The Family and Medical Leave Act (“FMLA”) provides eligible employees the opportunity to take unpaid, job-protected leave for certain specified reasons. The maximum amount of leave an employee may use is either 12 or 26 weeks within a 12-month period depending on the reason for the leave, as well as state requirements.

#### Employee Eligibility

To be eligible for FMLA leave, you must\*:

1. have worked at least 12 months for the Company in the preceding seven years\* (limited exceptions apply to the seven-year requirement);
2. have worked at least 1,250 hours for the Company over the preceding 12 months; and
3. currently work at a location where there are at least 50 employees within 75 miles.\*\*

\*For the Federal FMLA, the 12 months are not required to be consecutive.

\*\*The Imagine Schools policy is that all Imagine locations must process requests for leaves of absence in accordance with the FMLA and applicable regulations.

For DC locations: In addition to the eligibility requirements of the FMLA, leave eligibility for employees working under the District of Columbia FMLA includes:

1. being employed by the employer for at least one year without a break in service;
2. having worked for at least 1,000 hours (an average of 19 hours per week) during the preceding 12 months; and
3. employer has 20 or more employees in the District of Columbia.

#### Conditions Triggering Leave

FMLA leave may be taken for the following reasons:

1. for incapacity due to pregnancy, pre-natal medical care, child birth, and/or to care for the child after birth (up to 12\* weeks);
2. placement of a child with the employee for adoption or foster care, and/or to care for the child after placement (up to 12\* weeks);
3. to care for an the employee’s spouse, child, or parent with a serious health condition (up to 12\* weeks);
4. the employee’s serious health condition that makes the employee unable to perform his/her job (up to 12\* weeks);

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5. to care for the employee’s spouse, son, daughter, parent or next of kin who is a covered servicemember with a serious injury or illness (up to 26 weeks - see Military-Related FMLA Leave for more details); or,

6. to handle certain qualifying exigencies arising out of the foreign deployment of the employee's spouse, son, daughter, or parent who is a member of the Armed Forces (including the National Guard and Reserves) and who is on covered active duty, call to covered active duty status, or has been notified of an impending call or order to covered active duty (up to 12 weeks - see Military-Related FMLA Leave for more details).

The maximum amount of leave that may be taken in a 12-month period for all reasons combined is 12 weeks\*, with one exception: for leave to care for a current servicemember, the maximum combined leave entitlement is 26 weeks, with leaves for all other reasons constituting no more than 12 of those 26 weeks.

A husband and wife who are eligible for FMLA leave and are employed by the same covered employer may be limited to a combined total of 12 weeks of leave during any 12-month period if the leave is taken: (1) for birth of the employee's child or to care for the child after birth; (2) for placement of a child with the employee for adoption or foster care, or to care for the child after placement; or (3) to care for the employee's parent with a serious health condition.

#### For DC Locations:

Employers in the District of Columbia must provide up to sixteen (16) weeks of medical leave and sixteen (16) weeks of family leave to qualified employees every 24 months. The DCFMLA provides a more expansive definition of "family member". By statute, a "family member" is a person related by "blood, legal custody or marriage." If an employee "assumes and discharges parental responsibility" for a child who lives with him or her, the child is considered a family member. In addition, a person is considered a family member if the employee lives or has lived with the person in the past year and "maintains a committed relationship" with the person.

In addition, the DCFMLA also provides 24 hours of parental leave per year to allow employees to attend school-related events. This includes a parent, aunt, uncle or grandparent. The employee must give ten (10) days' advance notice, unless such notice is impossible.

#### Definitions

**The Company** is Imagine Schools, including Imagine Schools, Inc. and Imagine Schools Non-Profit, Inc..

A **Child**, for conditions including to care for a newborn, to care for a child placed in a person's home due to adoption or foster care, or to care for a child with a serious health condition, is a son or daughter that is biological, adopted, foster child, stepchild, legal ward, or a child of a person standing in loco parentis. In loco parentis is commonly understood to refer to a relationship in which a person has put himself/herself in the role of a parent by assuming and discharging the obligations of a parent to a child with whom he/she has no legal or biological connection. Under the FMLA, persons who are in loco parentis include those with day-to-day responsibilities to care for and financially support a child. The employer has a right to request documentation of these relationships that may take the form of a simple statement asserting the relationship. For an individual who stands in loco parentis to a child, such

statement may include, for example, the name of the child and a statement of the employee's in loco parentis relationship to the child.

A **Spouse** means a husband or wife as defined or recognized under state law for purposes of marriage in the state where the employee resides, including "common law" marriage. Additionally, this includes same-sex couples that are married in any state that recognizes same-sex marriage, whether the couple currently resides in that state or not.

**Parent care** for a parent with a serious health condition also includes an individual that stood in loco parentis to the employee when the employee was a child.

A **Serious Health Condition** is an illness, injury, impairment, or physical or mental condition that involves either an overnight stay in a medical care facility, or continuing treatment by a health care provider for a condition that either prevents the employee from performing the functions of the employee's job, or prevents the qualified family member from participating in school or other daily activities. Subject to certain conditions, the continuing treatment requirement includes: (1) an incapacity of more than three full calendar days and two visits to a health care provider or one visit to a health care provider and a continuing regimen of care; (2) an incapacity caused by pregnancy or prenatal visits; (3) a chronic condition, or permanent or long-term conditions; or, (4) absences due to multiple treatments. Other situations may meet the definition of continuing treatment.

See Military-Related FMLA Leave on pages 6-8 for definitions of the following:

- Covered Servicemember
- Serious Injury or Illness of a Covered Servicemember
- Next of Kin
- Qualifying Exigencies
- Covered Active Duty

#### **Identifying the 12-Month Period**

The Company measures the 12-month period in which leave is taken from the date any employee's first FMLA leave begins, and rolls forward. For leave to care for a covered servicemember, the Company calculates the 12-month period beginning on the first day the eligible employee takes FMLA leave to care for a covered servicemember and ends 12 months after that date. FMLA leave for the birth or placement of a child for adoption or foster care must be concluded within 12 months of the birth or placement.

#### **Using Leave**

Eligible employees may take FMLA leave in a single block of time, intermittently (in separate blocks of time), or by reducing the normal work schedule when medically necessary for the serious health condition of the employee or immediate family member, or in the case of a covered servicemember, his or her injury or illness. Eligible employees may also take intermittent or reduced-schedule leave for military qualifying exigencies. Intermittent leave is not permitted for birth of a child, to care for a newly-born child, or for placement of a child for adoption or foster care. Employees who require intermittent or reduced-schedule leave must try to schedule their leave so that it will not unduly disrupt the Company's operations. If the Company deems the intermittent leave to be disruptive, the employee may be required to take the leave in one consecutive period.

#### **Use of Paid Time Off (PTO)**

When you have been approved for FMLA leave, you may use your available paid time off concurrently with your FMLA leave.

#### **Maintenance of Health Benefits**

If you and/or your family participate in our group health, dental and/or vision plan, the Company will maintain coverage during your FMLA leave on the same terms as if you had continued to work. If applicable, you must make arrangements to pay your share of benefit premiums that will come due while on leave. In some instances, the Company may recover its portion of the premiums it paid to maintain health coverage or other benefits for you and your family. Use of FMLA leave will not result in the loss of any employment benefit that accrued prior to the start of your leave.

#### **Notice and Medical Certification**

When seeking FMLA leave, you are required to provide:

1. Sufficient information for us to determine if the requested leave may qualify for FMLA protection and the anticipated timing and duration of the leave. Sufficient information may include that you are unable to perform job functions, a family member is unable to perform daily activities, the need for hospitalization or continuing treatment by a health care provider, or

circumstances supporting the need for military family leave. You must also inform the Company if the requested leave is for a reason for which FMLA leave was previously taken or certified.

If the need for leave is foreseeable, this information must be provided 30 days in advance of the anticipated beginning date of the leave. If the need for leave is not foreseeable, this information must be provided as soon as is practicable and in compliance with the Company's normal call-in procedures, absent unusual circumstances.

2. Medical certification supporting the need for leave due to a serious health condition affecting you or an immediate family member is required within 15 calendar days of the Company's request to provide the certification (additional time may be permitted in some circumstances). If you fail to do so, we may delay the commencement of your leave, withdraw any designation of FMLA leave or deny the leave, in which case your leave of absence would be treated in accordance with our standard leave of absence and attendance policies, subjecting you to discipline up to and including termination. Second or third medical opinions and periodic re-certifications may also be required.
3. Periodic reports as deemed appropriate during the leave regarding your status and intent to return to work.

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4. Medical certification of fitness for duty before returning to work, if the leave was due to your serious health condition. The Company will require this certification to address whether you can perform the essential functions of your position.

Failure to comply with the foregoing requirements may result in delay or denial of leave, or disciplinary action, up to and including termination.

#### **Employer Responsibilities**

To the extent required by law, the Company will inform employees whether they are eligible under the FMLA. Should an employee be eligible for FMLA leave, the Company will provide him/her with a notice that specifies any additional information required as well as the employee's rights and responsibilities. If employees are not eligible, the Company will provide a reason for the ineligibility. The Company will also inform employees if leave will be designated as FMLA-protected and, to the extent possible, note the amount of leave counted against the employee's leave entitlement. If the Company determines that the leave is not FMLA-protected, the Company will notify the employee.

#### **Job Restoration**

Upon returning from FMLA leave, eligible employees will typically be restored to their original job or to an equivalent job with equivalent pay, benefits, and other employment terms and conditions.

#### **Failure to Return After FMLA Leave**

Any employee who fails to return to work as scheduled after FMLA leave or exceeds the 12-week FMLA entitlement (or in the case of military caregiver leave, the 26-week FMLA entitlement), will be subject to the Company's standard leave of absence and attendance policies. This may result in termination if you have no other Company-provided leave available to you that applies to your continued absence. Likewise, following the conclusion of your FMLA leave, the Company's obligation to maintain your group health plan benefits ends (subject to any applicable COBRA rights).

#### **Fraud**

Providing false or misleading information or omitting material information in connection with an FMLA leave will result in disciplinary action, up to and

including immediate termination.

### **Employers' Compliance with FMLA and Employee's Enforcement Rights**

FMLA makes it unlawful for any employer to interfere with, restrain, or deny the exercise of any right provided under FMLA, or discharge, discriminate or retaliate against any person for opposing any practice made unlawful by FMLA or for involvement in any proceeding under or relating to FMLA.

While the Company encourages employees to bring any concerns or complaints about compliance with FMLA to the attention of the Personnel Department, FMLA regulations require employers to advise employees that they may file a complaint with the U.S. Department of Labor or bring a private lawsuit against an employer.

Further, FMLA does not affect any Federal or State law prohibiting discrimination, or supersede any State or local law or collective bargaining agreement which provides greater family or medical leave rights.

### **Limited Nature of This Policy**

This Policy should not be construed to confer any express or implied contractual relationship or rights to any employee not expressly provided for by FMLA. The Company reserves the right to

modify this or any other policy as necessary, in its sole discretion to the extent permitted by law. State or local leave laws may also apply.

## **MILITARY-RELATED FMLA LEAVE**

FMLA leave may also be available to eligible employees in connection with certain service-related medical and non-medical needs of family members. There are two forms of such leave: (1) Military Caregiver Leave, and (2) Qualifying Exigency Leave. Each of these leaves is detailed below.

### **Military Caregiver Leave**

Unpaid Military Caregiver Leave is designed to allow eligible employees to care for certain family members who are covered servicemembers who have sustained serious injuries or illnesses in the line of duty while on active duty.

A **Covered Servicemember** is a current member of the Regular Armed Forces, including a member of the National Guard or Reserves, who is undergoing medical treatment, recuperation, or therapy, or is in outpatient status, or is otherwise on the temporary disability retired list, for a serious injury or illness. It also includes a veteran who is undergoing medical treatment, recuperation, or therapy for a serious injury or illness if the veteran was a member of the Armed Forces (including a member of the National Guard or Reserves), was discharged or released under conditions other than dishonorable; and, was discharged within the five-year period before the eligible employee first takes FMLA military caregiver leave to care for him or her. (See WHD Fact Sheet #28(m)(b) to define the five-year period for veterans discharged prior to March 8, 2013.)

A **Serious Injury or Illness** is one that is: (1) incurred by the current servicemember in the line of duty on active duty, or that existed before the servicemember's active duty and was aggravated by service in the line of duty on active duty. In either case, the servicemember may be rendered medically unfit to perform the duties of his/her office, grade, rank, or rating. For a veteran, a qualifying injury or illness is one that was incurred by the veteran in line of duty on active duty in the Armed Forces or that existed before the veteran's active duty and was aggravated by service in the line of duty on active duty, and that is either:

1. a continuation of a serious injury or illness that was incurred or aggravated when the veteran was a member of the Armed Forces and rendered the servicemember unable to perform the duties of the servicemember's office, grade, rank, or rating; or
2. a physical or mental condition for which the veteran has received a U.S. Department of Veterans Affairs Service-Related Disability Rating (VASRD) of 50 percent or greater, and the need for military caregiver leave is related to that condition; or
3. a physical or mental condition that substantially impairs the veteran's ability to work because of a disability or disabilities related to military service, or would do so absent treatment; or
4. an injury, including a psychological injury, that is the basis for the veteran's enrollment in the Department of Veterans Affairs Program of Comprehensive Assistance for Family Caregivers.

To be "eligible" for Military Caregiver Leave, the employee must be a spouse, son, daughter, parent, or next of kin of the covered servicemember. "Next of kin" refers to the nearest blood relative of the covered servicemember, other than his/her spouse, parent, son, or daughter, in the

following order of priority: 1) a blood relative who has been designated in writing by the covered servicemember as the next of kin for FMLA purposes. (This person is then deemed to be the covered servicemember's/ only FMLA next of kin.); 2) blood relatives who have been granted legal custody of the covered servicemember by court decree or statutory provisions; 3) brothers and sisters; 4) grandparents; 5) aunts and uncles; 6) first cousins. The employee must also meet all other eligibility standards as set forth within the FMLA Leave policy.

An eligible employee may take up to 26 workweeks of Military Caregiver Leave to care for a covered servicemember in a "single 12-month period." The "single 12-month period" begins on the first day leave is taken to care for a covered servicemember and ends 12 months thereafter, regardless of the employer's method used to determine leave availability for other FMLA-qualifying reasons. If an employee does not exhaust his or her 26 workweeks of Military Caregiver Leave during this "single 12-month period," the remainder is forfeited.

Military Caregiver Leave applies on a per-injury basis for each servicemember. Consequently, an eligible employee may take separate periods of caregiver leave for each and every covered servicemember, and/or for each and every serious injury or illness of the same covered servicemember. A total of no more than 26 workweeks of Military Caregiver Leave, however, may be taken within any "single 12-month period."

Within the "single 12-month period" described above, an eligible employee may take a combined total of 26 weeks of FMLA leave including up to 12 weeks of leave for any other FMLA-qualifying reason (i.e., birth or adoption of a child, serious health condition of the employee or close family member, or a qualifying exigency). For example, during the "single 12-month period," an eligible employee may take up to 16 weeks of FMLA leave to care for a covered servicemember when combined with up to 10 weeks of FMLA leave to care for a newborn child.

An employee seeking Military Caregiver Leave may be required to provide appropriate certification from the employee and/or covered servicemember and completed by an authorized health care provider or by a copy of an Invitational Travel Order (ITO) or Invitational Travel Authorization (ITA) issued to any member of the covered servicemember's family within 15 days of the Company's request for certification. An authorized health care provider includes: a U.S. Department of Defense (DOD) health care provider; a U. S. Department of Veteran's Affairs (VA) health care provider; a DOD TRICARE network authorized private health care provider; a DOD non-network TRICARE authorized private health care provider; or a non-military-affiliated health care provider.

Military Caregiver Leave is subject to the other provisions in our FMLA Leave Policy (requirements regarding employee eligibility, appropriate notice of the need for leave, use of accrued paid leave, etc.). Military Caregiver Leave will be governed by, and handled in accordance with, the FMLA and applicable regulations, and nothing within this policy should be construed to be inconsistent with those regulations.

#### **Qualifying Exigency Leave**

Eligible employees may take unpaid "Qualifying Exigency Leave" to handle certain qualifying exigencies arising out of the foreign deployment of the employee's spouse, son, daughter, or parent

who is a member of the Armed Forces (including the National Guard and Reserves) and who is on covered active duty, call to covered active duty status, or has been notified of an impending call or order to covered active duty.

**Covered Active Duty** for members of the Regular Armed Forces is duty during deployment of the member with the Armed Forces to a foreign country. Covered Active Duty for members of the Reserve components of the Armed Forces (members of the National Guard and Reserves) is duty during deployment of the member with the Armed Forces to a foreign country under a call or order to active duty in a contingency operation. Deployment to a foreign country means deployment to areas outside of the U.S., the District of Columbia, or any Territory or possession of the U.S. It also includes deployment to international waters.

A call to active duty refers to a federal call to active duty. State calls to active duty are not covered unless under order of the President of the United States pursuant to certain laws.

Up to 12 weeks of Qualifying Exigency Leave is available in any 12-month period, as measured by the same method that governs measurement of other forms of FMLA leave within the FMLA policy (with the exception of Military Caregiver Leave, which is subject to a maximum of 26 weeks of leave in a "single 12-month period"). Although Qualifying Exigency Leave may be combined with leave for other FMLA-qualifying reasons, under no circumstances may the combined total exceed 12 weeks in any 12-month period (with the exception of Military Caregiver Leave as set forth above). The employee must meet all other eligibility standards as set forth within the FMLA policy.

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If the military member is on covered active duty, the employee may take FMLA leave for the following qualifying exigencies:

**(1) Short-notice deployment.** To address any issue that arises out of a short notice deployment (within seven days or less).

**(2) Military events and related activities.** To attend any official military ceremonies, programs, events and informational briefings; to attend family support or assistance programs sponsored by the military, military service organizations, or the American Red Cross that are related to the servicemember's deployment.

**(3) Childcare and related activities.** To arrange for alternative childcare; to provide childcare on an urgent, immediate need basis; to enroll in or transfer to a new school or daycare facility. Note: The employee taking FMLA qualifying exigency leave does not need to be related to the servicemember's child. However, 1) the servicemember must be the parent, spouse, son or daughter of the employee taking FMLA leave, and 2) the child must be the child of the servicemember (including a child to whom the servicemember stands in loco parentis).

**(4) Care of the service member's parent.** To arrange alternative care; to provide care on a non-routine, urgent, immediate need basis; to admit or transfer a parent to a new care facility. Note: The employee taking FMLA qualifying exigency leave does not need to be related to the servicemember's parent. However, 1) the servicemember must be the parent, spouse, son or

daughter of the employee taking FMLA leave, and 2) the parent must be the parent of the servicemember (including an individual who stood in loco parentis to the servicemember when he/she was a child).

**(5) Financial and legal arrangements.** To make or update various financial or legal arrangements to address a servicemember's absence while on covered active duty.

**(6) Counseling.** To attend counseling (by someone other than a health care provider) for the employee, the covered military member, or a child of the servicemember when necessary as a result of the covered active duty of the servicemember.

**(7) Temporary rest and recuperation.** To spend time (up to 15 days) with a servicemember who is on short-term, temporary rest and recuperation leave during deployment.

**(8) Post-deployment activities.** To attend certain activities within 90 days of the end of the service member's covered active duty, including arrival ceremonies, reintegration briefings and events, and any other official ceremonies or programs sponsored by the military. This also encompasses leave to address issues that arise from the death of a servicemember.

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**(8) Mutually agreed leave.** Other events that arise from the servicemember's covered active duty, provided that the Company and the employee agree that such leave shall qualify as an exigency and agree to both the timing and duration of such leave.

An employee seeking Qualifying Exigency Leave may be required to submit appropriate supporting documentation in the form of a copy of the servicemember's active duty orders. (However, the employee is only required to provide this information to the employer once for a servicemember on a specific deployment.) The employee may also be required to submit certification providing the appropriate facts related to the particular qualifying exigency for which leave is sought within 15 days of the Company's request for certification. Qualifying Exigency Leave will be governed by, and handled in accordance with, the FMLA and applicable regulations, and nothing within this policy should be construed to be inconsistent with those regulations.

#### Appendix L

### GRIEVANCE POLICY AND PROCEDURE

It is the policy of Imagine Schools that all employees have the right to voice their complaints.

Imagine recognizes the meaningful value and importance of full discussion in resolving misunderstandings and in preserving good relations between management and employees. Accordingly, the following grievance procedure

should be employed to ensure that complaints receive full consideration.

### **1. What May Be Grieved**

The Imagine Schools grievance process should be used as follows: (1) to deal with complaints and concerns pertaining to educational environment, employment arrangements, or interpersonal conflicts; and (2) to resolve complaints of discrimination and harassment based upon race, color, religion, creed, sex, national origin, age, disability, veteran status or sexual orientation, or otherwise.

### **2. Who May Grieve**

The procedures set forth below may be used by grievants who are students, teachers, other employees, parents, or visitors.

### **3. Other Remedies**

The existence of this procedure does not bar grievants from also filing claims in other forums to the extent permitted by state or federal law.

### **5. Informal Grievance**

Because most difficulties can be resolved by communicating a concern to someone, grievants are encouraged to discuss their concern or harassment complaint promptly and candidly with the school principal or with the Imagine Regional Director.

The grievant is not required to discuss his or her complaint with the alleged harasser or perpetrator in any manner or for any reason prior to initiating a formal grievance.

### **6. Formal Grievance**

Within ninety (90) days of learning of the harassment, discrimination, or complaint that is the subject of the grievance, a grievant shall file a written notice with the school principal or with the Regional Director. Grievants may use the Grievance Form, is also available online from the school website, or the Imagine intranet (for employees only) or from the school principal or the Regional Director. The written notice shall identify the nature of the complaint, the date(s) of occurrence, and the desired result, and shall be signed and dated by the person filing the grievance. In the event a grievance is being filed by the legal guardian or parent of a student, the student and the legal guardian and/or parent shall sign and date the grievance. The principal and the Regional Director can be reached at the contact information provided below.

The Principal or Regional Director will immediately initiate an adequate, reliable impartial investigation of the grievance. Each formal complaint will be investigated, and depending on the facts involved in each situation, will be decided after receiving information from the appropriate individuals. Each investigation will include interviewing witnesses, obtaining documents, and allowing parties to present evidence.

All documentation related to the investigation and discussions held in this process are considered **EXTREMELY CONFIDENTIAL** and are not to be revealed to or discussed by any participant with persons not directly involved with the complaint, with its investigation, or with the decision making process. This provision does not include discussions with governmental authorities.

Within thirty (30) business days of receiving the written notice, the Principal or Regional Director shall respond in writing to the grievant (the "Response"). The Response shall summarize the course of the investigation, determine the validity of the grievance and the appropriate resolution.

If, as a result of the investigation, harassment, or a valid grievance is established, appropriate corrective and remedial action will be taken.

### **7. Appeals**

If the grievant is not satisfied with the Response, the grievant may appeal in writing to the Imagine Legal Department (or designee) within thirty (30) days of the date of the Response summarizing the outcome of the investigation. The written appeal must contain all written documentation from the initial grievance

and the grievant's reasons for not accepting the Response. The appeal, in letter form, may be sent to: Imagine Legal Department, 1005 N. Glebe Road, Arlington, Virginia 22201.

Within fifteen (15) days from receiving the written appeal, the Legal Department (or designee) will respond in writing to the appellant as to the action to be taken and the reasons therefor.

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### **8. Prohibition Against Retaliation**

Imagine pledges that it will not retaliate against any person who files a complaint in accordance with this policy, or any person who participates in proceedings related to this policy.

In addition, Imagine will not tolerate any form of retaliation against any person who makes a good faith report or complaint about perceived acts of harassment, discrimination, or concern, or who cooperates in an investigation of harassment, discrimination, or a concern. Any person who is found to be engaging in any kind of retaliation will be subject to appropriate disciplinary action.

### **9. Modification**

Imagine may approve modification of the foregoing procedures in a particular case if the modification (a) is for good cause, and (b) does not violate due process rights or policies of Imagine.

## **Appendix M**

### **INTERNET SAFETY POLICY FOR STUDENTS**

Compliant with Children's Internet Protection Act

#### **Introduction**

It is the policy of Imagine Schools, to: a) prevent user access over its computer network to, or the transmission of, inappropriate material via Internet, electronic mail, or other forms of direct electronic communications; b) prevent unauthorized access and other unlawful online activity; c) prevent unauthorized online disclosure, use, or dissemination of personal identification information of minors; and d) comply with the Children's Internet Protection Act ("CIPA").

#### **Definitions**

Key terms herein are as defined in the Children's Internet Protection Act.

#### **Access to Inappropriate Material**

To the extent practical, technology protection measures (e.g., Internet filters) shall be used to block or to limit access to inappropriate information via the Internet or other forms of electronic communications.

Specifically, as required by CIPA, blocking shall be applied to visual depictions of material deemed obscene, to child pornography, and to any material deemed harmful to minors.

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Subject to staff supervision, technology protection measures may be disabled for adults or, in the case of minors, minimized only for bona fide research or other lawful purposes.

### **Inappropriate Network Usage**

To the extent practical, steps shall be taken to promote the safety and the security of users of the school's online computer network when using electronic mail, social network websites, chat rooms, instant messaging, and other forms of direct electronic communication.

Specifically, as required by the CIPA, school policy shall prevent inappropriate network usage including a) unauthorized access, "hacking," and unlawful activities; b) unauthorized disclosure, use, and dissemination of personal identification information regarding minors; and c) cyberbullying in accordance with the "Protecting Children in the 21<sup>st</sup> Century Act" established in August 2011.

The Federal Communications Commission has specifically noted that Facebook and MySpace are not required to be blocked. The School will determine as necessary whether other social networking websites are per se "harmful to minors."

### **Education, Supervision, and Monitoring**

It shall be the responsibility of all school staff members to educate, supervise, and monitor appropriate usage of the online computer network and access to the internet in accordance with this usage policy, as well as according to the standards of CIPA, NCIPA, and Protecting Children in the 21<sup>st</sup> Century Act.

Procedures for disabling or otherwise modifying any technology protection measures shall be the responsibility of the school's Internet Technology Officer or designated representatives.

The IT Officer or designated representatives will provide age-appropriate training for students who use the school Internet facilities. The training provided will be designed to promote the school commitment to:

- 1) The standards and acceptable use of Internet services as set forth in this Internet Safety Policy;
- 2) Student safety with regard to;
  - i) Safety on the internet
  - ii) Appropriate behavior while on line, on social networking Web sites, and in chat rooms
  - iii) Cyberbullying awareness and response
- 3) Compliance with the eRate requirements of the Children's Internet Protection Act.

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Following receipt of this training, the student will acknowledge that he/she has received the training, understood it, and will follow the provisions of the school's acceptable use policies.

## **Appendix N**

### **NETWORK AND INTERNET USE AGREEMENT**

Imagine Schools prides itself on the innovative computer equipment it has in place for the use of its employees and students and limits its use for educational and

business purposes only. Employees should refrain from using the computer system in any way that may be seen as insulting, disruptive, offensive or harmful to morale. Additionally, installation of any software without prior written consent is strictly prohibited.

All electronic communications (telephone, e-mail, voice mail, desk and laptop computers, pagers, mobile phones, faxes or facsimiles, Internet, intranet and extranet) sent and received from Imagine Schools shall reflect the principles upon which the Company was founded and in support of its educational goals. Employees have no reasonable expectation of privacy with respect to any computer hardware, software, electronic mail, or other computer or electronic means of communication or storage, whether or not employees have private access or any entry code into the computer system.

Imagine Schools reserves the right to monitor the use of its computer system. All system messages are Imagine Schools' records and the contents of all systems may be disclosed to Imagine Schools without your permission.

Should an employee commit any violation, his/her access privileges may be revoked, disciplinary action may be taken, and/or appropriate legal action.

## Appendix O

### **NO HARASSMENT POLICY**

Imagine Schools does not and will not tolerate harassment of our employees, applicants, students, parents, vendors or customers. The term "harassment" includes, but is not limited to, slurs, jokes, and other verbal, graphic or physical conduct relating to an individual's race, color, sex/gender, religion, age, marital status, national origin, disability and any other categories protected by state and local law. "Harassment" also includes sexual advances, requests for sexual favors, offensive touching, and other verbal, graphic or physical conduct of a sexual nature.

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**VIOLATION OF THIS POLICY WILL SUBJECT AN EMPLOYEE TO DISCIPLINARY ACTION UP TO, AND INCLUDING, IMMEDIATE DISCHARGE.**

If you feel you are being harassed in any way by a coworker, parent, student, or by an employee of a customer or vendor, you should notify your Manager or Principal immediately. In addition, if you believe that a student is being harassed in any way by an employee, parent, student, or by an employee of a customer or vendor, you should notify your Manager or Principal immediately. Any such matter will be thoroughly investigated, and where appropriate, disciplinary action will be taken.

You should also be aware that no member of management is authorized to make any employment decision based in any way on an employee's submission to or rejection of sexual conduct or advances. No manager or other member of management has the authority to suggest to any employee that the employee's continued employment or future advancement will be affected in any way because the employee enters into or refuses to enter into any form of sexual or other personal relationship with a member of management. No member of management may coerce an employee into a sexual relationship and then reward the employee. No manager may take disciplinary action against an employee or deny a promotion, transfer, award, etc. to an employee because he or she has rejected sexual advances.

In addition, no faculty member or other employee is authorized to make any academic or disciplinary decision based in any way on a student's submission to or rejection of sexual conduct or advances. No faculty member or other employee

has the authority to suggest to any student that the student's continued attendance or future advancement will be affected in any way because the student enters into or refuses to enter into a form of sexual or other personal relationship with the faculty member or other employee. No faculty member or other employee may coerce a student into a sexual relationship and then reward the student. No faculty member or other employee may take disciplinary action against a student or deny a promotion, award, grade, or benefit to a student because he or she has rejected sexual advances.

If you feel that you are being harassed, you should tell that individual how you feel. We also ask that you report the matter to your Supervisor or Principal so that we can ensure that the conduct is stopped. If you believe that a manager, member of management, or other employee has acted inconsistently with this policy, if you are not comfortable bringing a complaint regarding harassment to your immediate manager or if you believe that your complaint concerning a

coworker, parent, or an employee of a customer or vendor has not been handled to your satisfaction, please immediately contact the Senior Vice President of your region and arrange for a meeting to discuss your complaint.

**YOU WILL NOT BE PENALIZED IN ANY WAY FOR REPORTING IMPROPER CONDUCT.**

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It is your responsibility to bring your complaints and concerns to our attention so that we can take whatever steps are necessary to resolve them.

#### Appendix P

### POLITICAL ACTIVITIES POLICY

While Imagine Schools ("Imagine") is currently a for-profit organization, it has initiated a process of seeking federal tax-exempt status for all of its business entities. Nonprofit entities established for educational and charitable purposes under section 501(c)(3) of the Internal Revenue Code, may not participate in political campaigning in opposition to, or on behalf of, any candidate for public office. These organizations cannot endorse any candidates, make donations to their campaigns, engage in fund raising, distribute statements, or become involved in any other activities that may be beneficial or detrimental to any candidate. Even activities that encourage people to vote for or against a particular candidate on the basis of nonpartisan criteria violate the political campaign prohibition of section 501(c)(3). Whether an organization is engaging in prohibited political campaign activity depends upon all the facts and circumstances in each case.

In recognition of Imagine's intent to operate as a non-profit entity, the following serves as general "default" guidelines for Imagine regarding political activities:

1. Imagine may sponsor debates or forums that educate voters; however, they will not sponsor any debate or forum that shows a preference for or against a certain candidate.
2. Imagine will not directly participate in the nomination and promotion of candidates for public office.
3. Imagine will not formally endorse, nor publicly criticize, any political candidate.
4. Imagine will make no contributions to the campaign of any candidate for electoral office.

- Imagine employees are free to become personally involved in political campaigns, so long as they do not in any way utilize Imagine's financial resources, facilities, or personnel, and clearly and as necessary, unambiguously indicate that the actions taken or statements made are from those individuals and not of the organization.

To make sure that all relevant facts and circumstances are weighed before Imagine, or any Imagine subsidiary, decides to engage in any activity or provide any funding in connection with a political campaign, any person employed by or acting on behalf of Imagine considering such an activity or grant of funds must immediately contact the General Counsel of Imagine for advance written approval. The General Counsel, at his or her discretion, may decide to consult with outside legal counsel, and if he or she deems appropriate, submit the decision to the Imagine Board of Directors.

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## Appendix Q

### PRIVACY POLICY

#### EMPLOYEE PRIVACY POLICY STATEMENT

This Employee Privacy Policy Statement ("Employee Privacy Policy") contains the policies, procedures, and practices to be followed by all employees of Imagine Schools, in the collection, use, and disclosure of personal information about prospective, current, and former employees.

Any violation of this policy is grounds for discipline and may result in the immediate dismissal for cause of any Employee. To ensure compliance, the company may monitor the personal information management practices of its employees.

"Personal Information" includes information about an employee that is in any form, whether oral, electronic, or written. Such information includes information that may be found in personnel employment files, performance assessments, and medical and benefits information.

Such information excludes an employee's business title, business address, business telephone number, and contact information when used or disclosed for the purposes of reasonable business communication, and such other information as may constitute public record pursuant to local, state, or federal laws, rules, and regulations applicable to public school employees.

Imagine and its employees will respect at all times the confidentiality of the personal information placed in its care. The company will endeavor to ensure that the policies affecting the collection, storage, and disclosure of personal information reflect the confidential nature of the information. The company will comply with all applicable present and future privacy legislation and regulations that pertain to protecting the confidentiality of personal information.

#### Use and Disclosure of Information:

Personal information will be collected, used, and disclosed for purposes relating to the employee's employment relationship with the company, including, but not limited to, the administration of employee hiring, performance reviews, payroll administration, processing of benefit claims, and compliance with all applicable state and federal labor and employment legislation.

Imagine shall not use or disclose personal information for purposes other than those for which it was collected, except with the consent of the employee or if the use or disclosure is authorized or required by local, state or federal laws, rules, or regulations.

The company will take reasonable steps to ensure that personal information is accurate, complete, and up-to-date to minimize the possibility that inaccurate personal information is used to make a decision about employees. Employees are expected to update the company whenever personal information has changed.

#### **Security, Retention, and Disposal:**

Imagine will maintain adequate safeguard measures to ensure the security of personal information, protect the information against loss or theft, and safeguard the information from unauthorized access, disclosure, copying, use, or modification.

Only Imagine employees with a business need to know, or whose duties reasonably so require, are granted access to personal information about Imagine employees.

Personal information is kept as long as necessary to satisfy the requirements for having it available to the company. Personal information that has been used to make a decision about an employee shall be retained for a reasonable period, which will permit the employee to access the personal information after the decision has been made.

#### **ELECTRONIC INFORMATION**

Imagine Schools employees are required to use electronic communications in a responsible manner, consistent with law and with the mission and policies of the company. Violations of this policy may result in the restriction of access to company information technology resources or other disciplinary action. The ownership of electronic communications and computer files resides with the company.

#### **Ownership of and Access to Electronic Resources:**

Imagine Schools provides access for employees to electronic communication systems such as e-mail, voice mail, electronic instant messaging, Internet access, and personal data assistants ("PDAs"), as well as the hardware, software, services, and other materials or resources required to use and support such systems ("Electronic Resources"). These Electronic Resources are the property of the company. All employee messages and files created, sent, received, and stored within the systems are expected to be related to company business and are the property of the company. Incidental personal uses are permitted as provided in the People Policies Handbook.

The company may limit access to its electronic Resources through company-owned or other computers and may remove or limit access to material posted on company-owned Electronic Resources. Access to and use of the company's Electronic Resources may be wholly or partially rescinded by the company without prior notice and without the consent of the user when necessary in the judgment of the company to do so.

#### **Security and Privacy:**

Imagine Schools is committed to protecting the personal information that is shared

by employees and that is stored in the Electronic Resources. The company utilizes a combination of security technologies, procedures, and organizational measures to help protect personal information from unauthorized access, use, or disclosure. While the company respects the privacy rights of employees, the company reserves the right to examine, use, or dispose of all electronic

communications and computer files as necessary for the maintenance and integrity of the system and for other valid reasons.

Users of the company's Electronic Resources should be aware that their use is not completely private. The normal operation and maintenance of the Electronic Resources require the backup and caching of data and communications, the logging of activity, the monitoring of general usage patterns, and other such activities that are necessary for the rendering of service. The company may also monitor, access, or modify the contents of Electronic Resources of individual users without notice, in circumstances where the company determines that it is necessary to do so.

### **CONSEQUENCES OF VIOLATION OF PRIVACY POLICY**

In the event that the company believes that an employee has violated any part of this policy, the company may suspend or terminate the employee's access to electronic communications systems and equipment. In addition, violation of this policy may subject employees to disciplinary action, up to and including discharge from employment.

## **Appendix R**

### **SAFE HARBOR POLICY**

It is Imagine's policy and practice to accurately compensate employees and to do so in compliance with all applicable state and federal laws. To ensure that employees are paid properly for all time worked and that no improper deductions are made, non-exempt employees must record correctly all work time and review paychecks promptly to identify and to report all errors. Employee must also not engage in off-the-clock or unrecorded work.

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#### **Review Pay Stub**

Imagine makes every effort to ensure that employees are paid correctly. Occasionally, however, inadvertent mistakes can happen. When mistakes do happen and are called to our attention, we will promptly make any correction that is required. Employees should review pay stubs when they are received to make certain that they are correct. If an employee believes that a mistake has occurred or if an employee has any question, the employee must use the reporting procedure outlined below.

#### **Non-exempt Employees**

If an employee is eligible for overtime pay or extra pay (e.g., under a collective bargaining agreement), the employee must maintain a record of the total hours worked each day. These hours must be accurately recorded on a time card that will be provided. Each employee must sign his or her time card to verify that the reported hours worked are complete and accurate (and that there is no unrecorded or "off-the-clock" work). The time card must accurately reflect all regular and overtime hours worked, any absences, early or late arrivals, early or late

departures and meal breaks. At the end of each week, an employee must submit the completed time card for verification and approval. Upon receipt of each pay check, the employee must verify immediately that the pay is correctly for all regular and overtime hours worked during each workweek.

### Exempt Employees

If an employee is classified as an exempt salaried employee, the employee will receive a salary that is intended to compensate him/her for all hours worked. This salary will be established at the time of hire or upon classification as an exempt employee. While it may be subject to review and modification from time to time, such as during salary review times, the salary will be a predetermined amount that will not be subject to deductions for variations in the quantity or quality of the work performed.

An exempt employee will receive a full salary for any workweek in which work is performed. However, under federal law, the salary is subject to certain deductions. For example, absent contrary state law requirements, the salary can be reduced for the following reasons in a workweek in which work was performed:

- Family and Medical Leave absences (either full or partial day absences).
  
- Unpaid disciplinary suspensions of one or more full days for significant infractions of major workplace rules.
- The first or last week of employment in the event employee works less than a full week.
- Whole day absences for personal reasons (other than sickness).

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An employee's salary also may be reduced for certain types of deductions, such as: employee's portion of health, dental or life insurance premiums; state, federal or local taxes, social security; or voluntary contributions to a 401(k) or pension plan. In any workweek in which employee performs any work, employee's salary will not be reduced for any of the following reasons:

- Partial day absences for personal reasons, sickness or disability.
- Absence because the facility is closed on a scheduled work day.
- Absences for jury duty, attendance as a witness, or military leave in any week in which employee has performed any work.
- Any other deductions prohibited by state or federal law.

### To Report Violations of This Policy, Communicate Concerns, or Obtain More Information

It is a violation of Imagine policy for any employee to falsify a time card, or to alter another employee's time card. It is also a serious violation of Company policy for any employee or manager to instruct another employee to incorrectly or falsely report hours worked or to alter another employee's time card to under or over report hours worked. If any manager or employee instructs an employee to (1) incorrectly or falsely under or over report hours worked, (2) to alter another employee's time records to inaccurately or falsely report that employee's hours worked, or (3) to conceal any falsification of time records or to violate this policy, do not do so. Instead, report it immediately to your supervisor, Principal, Regional Director, or the Legal Department.

An employee should not work any hours outside of a regular scheduled work day unless a supervisor has authorized the unscheduled work in advance. Do not start work early, finish work late, work during a meal break or perform any other extra or overtime work unless authorized to do so and that time is recorded on a time card. Employees are prohibited from performing any "off-the-clock" work. "Off-

the-clock” work means work an employee performs but fails to report on a time card. Any employee who fails to report or inaccurately reports any hours worked will be subject to disciplinary action, up to and including discharge.

If an employee believes that wages have been subject to improper deductions or do not accurately reflect all hours worked, the employee should report his/her concerns to a supervisor immediately. If a supervisor is unavailable or if employee believes that it would be inappropriate to contact that person (or if an employee has not received a prompt and fully acceptable reply within three business days), the employee should immediately contact the Business Manager. If employee has not received a satisfactory response within five business days after reporting his/her concerns to the Business Manager, the employee should contact a Regional Director or the Legal Department.

Every report will be fully investigated and corrective action will be taken, up to and including discharge of any employee(s) who violates this policy.

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## Appendix S

### SOCIAL MEDIA AND NETWORKING POLICY

Imagine Schools, recognizes that social media and networking have evolved as an omni-present, 24/7 reality that has become commonplace in the lives of its employees. Imagine is also aware that, given the availability of broad access to social media and networking, their presence does not stop at the school or office door.

Social media and networking encompass a diverse array of online activity, including such items as FaceBook, Twitter, YouTube, MySpace, blogs, wikis, virtual worlds, and instant messaging online, professional networks such as LinkedIn and Plaxo, and similar online Internet communications.

Because this form of communication is vast and growing, and because it presents risks for the users and for Imagine, it is important for all employees to be aware of, and to observe, the Imagine Schools Social Media and Networking Policy as provided herein.

In addition, because social media and networking bridge both the work life and the personal life of Imagine employees, some cross-over and conflict of responsibilities may occur. Imagine Schools has an interest in defining the educational and work related contexts of social media and networking for the protection of its employees, students, and school communities.

#### **I. Policy Guidelines**

The Imagine corporate network and in-school systems have been developed and are maintained for the purpose of facilitating, fostering, and advancing the educational mission of schools and the management goals of the organization. All parties participating on the systems simultaneously represent themselves and Imagine Schools. The organization accepts social networking as a valuable tool for managing, teaching, and communicating, and advocates responsible involvement by all staff. This policy is intended to provide a set of guidelines for appropriate online conduct and for avoiding the misuse of this communication medium.

When participating in social media and networking:

- Always respect the privacy of others in the school community; no personal or private information pertaining to students, teachers, administrative staff, or

other employees is to be disclosed or discussed. All Imagine employees should be cognizant at all times that personally identifiable information from a student's educational record is protected by state and federal law. To avoid inadvertent disclosure of protected information, employees are expected to refrain from posting any identifiable information pertaining to a student without first obtaining authorization from a school leader and, if required, the student's parent or guardian.

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- Do not post obscenities, slurs, inappropriate sexual comments, or personal attacks, or use the Internet to send offensive or harassing material. Electronic communications are not to

contain derogatory remarks or images regarding race, gender, age, sexual orientation, political beliefs, disability, national origin, or any other protected class. All aspects of this Policy support compliance with Imagine policies on conduct and in particular the Non- Harassment Policy.

- Do not infringe on copyrights or trademarks, nor engage in film or music piracy.
- Do not visit Internet sites that contain obscene, hateful, pornographic, or otherwise offensive or illegal material.
- Do not use social media to make any recommendations or referrals for Imagine personnel.
- Do not disclose or discuss any Imagine confidential or proprietary information.
- Do not post photographs that depict any Imagine student or students, unless you have been specifically authorized to do so by your school leader and a media release has been obtained from each student's parent or guardian.
- Do not make untrue, disrespectful, or unprofessional comments about others.

## **II. Special School Principles**

### **A. Classroom Use**

Although social networking features can play an important role in 21st century teaching and learning, they are not all appropriate for classroom or student use. Social networks, even those designed for education, give rise to unique concerns. Social networking sites are broadly interconnected; they can link to one another in ways that may be outside the direct control of the users on any given site. In order to provide safe, age-appropriate use of social networks, faculty must notify their administrator when using a social networking site with students.

### **B. "Friending" Students, Alumni, and Parents**

In order to ensure professional relationships, faculty must not initiate or accept social network friend requests from current students (of any age), former students under the age of 18, or parents of any students. Use professional discretion when "friending" alumni age 18 and over. When doing so, recognize that many former students have online connections with current students (including younger siblings and underclass friends), and that information shared between school-related adults and recent alumni is likely to be seen by current students as well. Colleagues are also advised not to accept or initiate "friending" the parents of current or prospective students because of the potential conflicts of interest that this can raise.

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### **C. Use of Social Networks for Development/Alumni/Admissions Purposes**

When a school has determined that it desires to establish a social networking presence (e.g., a Facebook page) for development, alumni relations, marketing, or

other school-related purposes, a staff member must be appointed to approve postings to the site and to monitor use and traffic. Appointed staff members must obtain appropriate releases from the parent or guardian of each

student whose image or other personally identifiable information is to be posted.

#### **D. School-Related Friends (Co-workers, supervisors, and subordinates)**

Employees in supervisor/subordinate relationships are encouraged to use caution, due to the potential for both parties to feel awkward or pressured to accept the request to become friends online for business purposes and thus potentially impacting the work and social relationship (as well as possibly raising conflict of interest, unequal treatment, discrimination, harassment, or similar concerns).

#### **E. Non-School Related Friends**

As a representative of Imagine Schools, employees are expected to act professionally not only on campus but also in all public forums where parents, students and other community members may observe your behavior. Be judicious in postings to all friend sites and act to remove any material from your site that may be inappropriate and/or in violation of this policy. This includes (but is not limited to) being "tagged" in photos on the sites of friends or others, especially where the photos may indicate or imply activities not appropriate for viewing by students and other members of the school community.

#### **F. Online Identity and Posting Online; Disclaimer**

When using a social network, employees may not post messages indicating or implying that they represent a school or the organization in any way without a prior conversation with their supervisor. When such users identify themselves as employees of Imagine, they must post a disclaimer such as the following that makes clear that the opinions expressed are solely those of the author and do not represent the views of the organization: **"The opinions expressed on this site are my own and do not necessarily represent the views of \_\_\_\_\_ School or of Imagine Schools Non-Profit, Inc. and/or its subsidiaries"**

Similarly, when making personal, non-work related posts to blogs, employees should not use their school email address in the message or for reply purposes, as this may inadvertently and inappropriately imply approval of the message's content by the school or Imagine.

#### **G. Use of Logos, Trademarks, and Intellectual Property**

Consult with an administrator in order to use the school's logo, trademarks, official photographs, and all other proprietary materials of the school in any postings.

### **III. Imagine Schools-Owned Information**

Any school or company-related information that is produced or collected in the course of an employee's work remains the property of Imagine Schools. This includes information that is stored on third-party websites such as webmail service providers and social networking sites, such as FaceBook and LinkedIn.

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### **III. Monitoring**

Misuse of social media and networking can have a negative impact upon employee performance,

school operation, and the reputation of Imagine. Therefore, the organization reserves the right to monitor the volume of Internet and network traffic, and

inspect all electronic data and usage occurring over Imagine's network or on the organization's property without prior notice. Imagine may remove posts that violate this Policy. Imagine also reserves the right to assess information in the public domain on the Internet for compliance with this Policy.

## **V. Sanctions**

Users who violate this Policy may be subject to an investigation and possible discipline, ranging from a verbal warning to termination of employment. The actual penalty applied will depend on factors such as the seriousness of the breach and the employee's disciplinary record.

## **Appendix T**

### **TRAVEL AND EXPENSE REIMBURSEMENT POLICIES AND PROCEDURES**

#### **EXPENSE REIMBURSEMENT POLICY:**

As an educational organization, stewardship of our resources is essential. It is Imagine Schools' policy to reimburse individuals for authorized, reasonable, proper and necessary expenses incurred in connection with approved Imagine Schools' business. Employees should exercise the same care in incurring travel expenses that a prudent person would exercise if traveling on personal business and expending personal funds. Employees are reminded that when traveling on Imagine Schools' business, they represent Imagine and are expected to act professionally and in accordance with the mission and values of the organization.

Employees who travel on Imagine Schools' business are encouraged to incur the lowest practical and reasonable expense while still traveling in a safe, efficient and timely manner. Employees are expected to avoid impropriety, or the appearance of impropriety, in any travel expense. Employees should conduct Imagine Schools' business with integrity and in a manner that excludes consideration of personal advantage. Only expenses related to Imagine Schools' business shall be reimbursed. Extra expenses for any form of convenience must be borne by the employee. Should an expense be incurred that is subsequently determined to be improper or in excess of normal costs of travel, the employee may not be fully reimbursed.

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More restrictive policies and procedures may apply to employees being reimbursed from restricted sources (e.g., federal, private and/or state grants) or directly from school site revenues in the event a particular Imagine school's board of directors has adopted more restrictive reimbursement practices and/or the terms of the school's charter or applicable laws, rules or regulations so require.

Employees are responsible for following this policy and, if applicable, the policy of their particular school site and or grant program.

#### **RELATED POLICIES AND PROCEDURES:**

##### **Authorization**

All travel must be authorized in advance and approved by the employee's supervisor. Approval of any and all Expense Reimbursement Forms by the employee and his/her supervisor constitutes certification of the accuracy and appropriateness of all expenses listed as proper in the performance of Imagine Schools' business and in conformity with Imagine Schools' policies and procedures.

## Expenditures

Generally, travel expenses should not be paid in advance (e.g., hotel, meals). However, allowable travel items charged to an Imagine Schools' purchasing card (e.g., airfare, conference registration) may be charged in advance. All expenditures charged to an approved purchasing card should also

be appropriately and fully supported with a third party receipt and approved by the Employee's supervisor as with any other non-purchasing card reimbursement. No unauthorized purchases should be incurred on an Imagine Schools' purchasing card. If an Employee uses a purchasing card for a prohibited purchase, including without limitation payment of a personal or unapproved expense, the Employee must immediately notify his or her supervisor and submit a written explanation of why this occurred. The supervisor will review all circumstances surrounding the misuse, and depending on the severity and circumstances, may refer the matter to the Chief Financial Officer and/or General Counsel. Employee misuse of an Imagine Schools' purchasing card may result in suspension or revocation of purchasing card privileges or other disciplinary action, up to and including termination of employment and criminal prosecution to the fullest extent of the law. In addition, in the case of personal or other purchases determined to be non-business expenses immediate repayment of the amount by the Employee to Imagine Schools is required.

Any unused airline or train ticket purchases remain the property of Imagine Schools. Generally, no travel or other expenditures will be reimbursed without a receipt.

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1. Air Travel. Employees are expected to take advantage of the lowest fares available, taking into consideration reasonable travel times and connection considerations, and to obtain the lowest fare possible by booking travel tickets well in advance of planned travel times, whenever possible. No reimbursement will be made for first-class or premium rates where other options are available.
2. Personal Automobile. The use of privately owned vehicles for business purposes will be reimbursed at the then current IRS rate; personal commuting miles (i.e., home residence to/from primary work site) are not reimbursable. The IRS specified mileage rate is intended to cover all expenses incurred for using privately owned vehicles except parking fees and tolls. Mileage reimbursements for an employee that chooses to drive rather than fly should not exceed the lowest round trip coach airfare available at the time travel was authorized. It is the responsibility of the owner of the vehicle being used to carry adequate insurance. The owner's personal insurance on the vehicle is considered primary at all times. Imagine Schools does not provide coverage for loss of or damage to personal vehicles of employees, or any personal property stored in the vehicle, when used in conjunction with business travel. Expenses for maintenance and repair of privately owned vehicles are the responsibility of the owner.
3. Car Rental. Rental cars are authorized if their use is as economical as any other type of transportation. Travelers may be reimbursed for rental fees and gasoline charges. When renting a car for business purposes, employees are expected to select the most economical vehicle class that will accommodate the number of employees travelling and any business equipment transported. Additionally, employees should elect collision or loss damage coverage, as insurance carried by Imagine Schools does not cover damage to the rented vehicle. If you are involved in an automobile accident while on business travel, Imagine Schools' automobile liability coverage will only cover damage to the other driver's vehicle and injuries sustained by the passengers therein.

4. Meals. Meal reimbursement while travelling on Imagine Schools business includes breakfast, lunch and dinner. If meals are included in the cost of airfare or registration fees or are provided by Imagine Schools during Imagine sponsored meetings/events, employees may not (unless proper justification is provided) seek separate reimbursement for the cost of the included meals (i.e., employees will not be reimbursed if they decline the included meal and purchase another on their own). Generally, alcoholic beverages will not be reimbursed. Employees hosting properly authorized and documented business meetings/events with outside attendees may seek reimbursement for reasonable food and beverage expenses, including, when appropriate, reasonable alcoholic beverage expenses of outside attendees.
5. Lodging. Travelers will be reimbursed at the actual, reasonable single room rate for Imagine Schools business that is 65 miles or more from the traveler's primary work assignment. The reasonableness of the hotel will be determined by the immediate supervisor of the employee. Reimbursement will be made for the actual and reasonable cost plus taxes per night. Personal expenses such as in-room movies, non-business telephone calls, in-room beverage or snack bars, child care, recreational activities, fitness center, and other similar expenses will not be reimbursed. Valet service will only be reimbursed in instances where reasonable alternative parking options are not available.
6. Other Expenses. Registration at meetings and other reasonable and necessary expenses directly related to Imagine Schools business, as determined by Imagine Schools in its sole discretion, will be reimbursable. Always check with your supervisor before incurring any expense not expressly identified herein as reimbursable.
7. Expenses Not Reimbursable. In addition to the exclusions listed above, the following expenses will not be allowed: spouse, family member, or other personal guest travel and related expenses; personal entertainment expenses; traffic or parking fines; travel to other destinations from the meeting site for personal purposes; cancellation charges (unless justified); late checkout or un-cancelled guaranteed reservation charges (unless justified); flight insurance (unless justified); airline upgrades; airline, car rental and hotel club membership dues; laundry/dry cleaning service (unless justified). This list is not exhaustive; always check with your supervisor before incurring any expense not expressly identified herein as reimbursable.

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### Advances

Imagine Schools does not typically make advance payments against travel expenses. However, special circumstances may warrant a travel advance based on acceptable information being provided for approval by your school principal or corporate supervisor.

### Expense Reimbursement Procedures

An employee may seek to obtain reimbursement for actual expenses through submission of an Expense Reimbursement Form. Original receipts must be attached to the form. This includes receipts for travel, lodging, parking, tolls, taxis, gas, meals, etc. In the event that it is impractical to obtain a receipt or if such receipt has been inadvertently destroyed, the employee should furnish a

written statement to that effect, as well as an explanation of the expenditure involved. Costs should be in exact amounts and not rounded. In cases where vacation time is added to a business trip, any cost variance in airfare, car rental,

and/or lodging must be clearly identified when submitting the Expense Reimbursement Form. Imagine Schools will not prepay any personal expenses with the intention of being "repaid" at a later time, nor will any personal expenses be reimbursed.

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Expense Reimbursement Forms must be signed by the employee and the employee's supervisor and submitted to the appropriate finance staff person for payment. An employee may not approve his/her own travel and/or reimbursement. Supervisors and designated finance staff are expected to review the Expense Reimbursement Forms for compliance with Imagine Schools' policies and procedures prior to issuance of a reimbursement check.

An employee whose reimbursement request does not comply with these policies and procedures may not be fully reimbursed. Further, employees who violate this Policy may be subject to an investigation and possible discipline, ranging from a verbal warning to termination of employment. The actual penalty applied will depend on factors such as the seriousness of the breach and the employee's disciplinary record.

## Appendix U

### WHISTLEBLOWER POLICY

Adopted December 6, 2011

Imagine Schools ("Imagine") is committed to the highest standards of ethical, moral, and legal conduct. The purpose of this policy is to support the Imagine's goal of legal compliance by: (1) encouraging Imagine people to come forward with credible information regarding illegal practices or serious violations of policies adopted by Imagine; (2) specifying that Imagine will protect a person who comes forward with such information from retaliation; and (3) identifying where such information can be reported.

As with all employee policies, Imagine reserves the right to modify or amend this policy at any time as it may deem necessary to increase its effectiveness and stay current with the latest developments in applicable legal standards.

**1. Encouragement of reporting.** The support of all Imagine people is necessary to achieving compliance with various laws and regulations. Imagine encourages complaints, reports or inquiries about illegal practices or serious violations of Imagine's policies, including illegal or improper conduct by Imagine itself, by its leadership, or by others on its behalf. Appropriate subjects to raise under this policy would include theft or misappropriation of Imagine assets, misstatements or other irregularities in Imagine records, incorrect financial reporting, misuse of Imagine assets, fraud, or other similar illegal or improper activities or practices. Other subjects covered by existing Imagine complaint mechanisms should be addressed under those mechanisms, such as raising matters of alleged discrimination or harassment via a supervisor, supervisor's supervisor, or area Vice President. This policy is not intended to provide a means of appeal from outcomes in those other mechanisms. Anyone filing a complaint pursuant to this policy must be acting in good faith and have reasonable grounds for believing the information disclosed indicates misconduct, dishonesty, or fraud. Reasonable grounds include first-hand witnessing of misconduct or possession of documentation to support the complaint, not hearsay or speculation.

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**2. Protection from retaliation.** This policy is intended to encourage and enable employees and others to raise concerns within Imagine prior to seeking resolution outside Imagine. Imagine prohibits retaliation by or on behalf of Imagine against staff or agents of Imagine for making good faith complaints, reports or inquiries under this policy or for participating in a review or investigation under this policy. This protection extends to those whose allegations are made in good faith but prove to be mistaken. An employee or other agent of Imagine who retaliates

against someone who has reported a violation in good faith is subject to discipline up to and including termination. Imagine also reserves the right to discipline persons who make bad faith, knowingly false, or vexatious complaints, reports or inquiries or who otherwise abuse this policy.

**3. Where to report.** Complaints, reports or inquiries may be made under this policy on a confidential or anonymous basis. They should be made in writing and describe in detail the specific facts demonstrating the bases for the complaint, report or inquiry. They should be directed to Imagine's Chief Executive Officer or Chief Financial Officer at 1005 North Glebe Road, Suite

610, Arlington, VA 22201; if both of those persons are implicated in the complaint, report or inquiry, it should be directed to the General Counsel's Office, 1005 North Glebe Road, Suite 610, Arlington, VA 22201. Imagine will conduct a prompt, discreet, and objective review or investigation. As part of its investigation of a complaint, report or inquiry, Imagine may seek additional information and supporting documentation from the complainant, as well as other persons within or without Imagine who may have pertinent information. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation. It should be noted that Imagine may be unable to fully evaluate a vague or general complaint, report or inquiry that is made anonymously.

ATTACHMENT 9.3

Certification of Fiscal Officer

I, \_\_\_\_\_, hereby certify that I am licensed as provided for under R.C. 3301.074 (license attached and made a part of this certificate). I hereby certify that I will provide all and all closing responsibilities required by the Sponsor, the School, and the Department of Education should the School close for any reason.

Fiscal Officer

Witnesses

\_\_\_\_\_

\_\_\_\_\_ Date \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

School

Witnesses

\_\_\_\_\_

\_\_\_\_\_ Date \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_



# North Central Ohio Educational Service Center

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**Tiffin Campus**

928 W. Market Street - Suite A  
Tiffin, Ohio 44883  
419-447-2927  
419-447-2825 Fax

**Mansfield Campus**

State Support Team Region 7  
1495 West Longview Ave. – Suite 200  
Mansfield, Ohio 44906  
419-747-4808

**Marion Campus**

333 East Center Street  
Marion, Ohio 43302  
740-387-6625  
740-383-4804 Fax

Let it be known that the North Central Ohio Educational Service Center will waive the requirement for Attachment 9.3 of the successor contract for sponsorship between Imagine Leadership Academy and The North Central Ohio ESC at the request of the treasurer, Rick Berdine.

Krista Gerhart  
Director of Community Schools  
North Central Ohio ESC

**Exhibit A to Attachment 9.3**

- Licenses, Transcripts, and Certificates for all hours of training

## ATTACHMENT 9.4

- Treasurer's Bond

**PUBLIC OFFICIAL BOND  
(Definite Term)**

Travelers Casualty and Surety Company of American  
One Tower Square, Hartford, CT 06183

Bond No. 106666039

KNOW ALL MEN BY THESE PRESENTS, That we Richard Berdine of Imagine Leadership Academy, as Principal, and Travelers Casualty and Surety Company of America, a corporation duly incorporated under the laws of the State of Connecticut, as Surety, are held and firmly bound unto the State of Ohio, as Obligee, in the penal sum of Fifty Thousand (\$50,000) Dollars, lawful money of the United States of America, for the payment of which well and truly to be made, said Principal binds himself/herself, his/her heirs, executors, administrators and assigns, and said Surety binds itself, its successors and assigns, jointly and severally, firmly by these presents

WHEREAS, the said Principal has been appointed to the office of Treasurer for a definite term beginning 7/1/2017, and ending 7/1/2018, and is required to furnish a bond for the faithful performance of the duties of the said office or position

NOW, THEREFORE THE CONDITION OF THIS OBLIGATION is such that if the above bounden Principal shall (except as hereinafter provided) faithfully perform the duties of his/her said office or position during the said term, and shall pay over to the persons authorized by law to receive the same all moneys that may come into his/her hands during the said term without fraud or delay, and at the expiration of said term, or in case of his/her resignation or removal from office, shall turn over to his/her successor all records and property which have come into his/her hands, then this obligation to be null and void, otherwise to remain in full force and effect.

PROVIDED, HOWEVER, that the above named Surety shall not be liable hereunder for any loss of any public fund resulting from the insolvency of any bank or banks in which said funds are deposited; and, if this provision shall be held void, this entire bond shall be void.

AND PROVIDED FURTHER, that the Surety may cancel bond at any time during the said term by giving to the obligee a written notice of its desire so to cancel and at the expiration of thirty (30) days from the receipt of such notice by the obligee the surety shall be completely released as to all liability thereafter accruing. If this provision shall be held void, this entire bond shall be void.

SEALED and dated this 4<sup>th</sup> day of May, 2017.

William Berdine  
Witness

By Richard Berdine  
Richard Berdine of Imagine Leadership Academy, Principal

Travelers Casualty and Surety Company of America  
By Dennis C. Michel  
Dennis C. Michel, Attorney-in-Fact

## 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



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**Tiffin Campus**

928 W. Market Street - Suite A  
Tiffin, Ohio 44883  
419-447-2927  
419-447-2825 Fax

**Mansfield Campus**

State Support Team Region 7  
1495 West Longview Ave. - Suite 200  
Mansfield, Ohio 44906  
419-747-4808

**Marion Campus**

333 East Center Street  
Marion, Ohio 43302  
740-387-6625  
740-383-4804 Fax

March 30<sup>th</sup>, 2018

Fiscal officer, Governing Board, and Superintendent for **Imagine Leadership Academy**;

Thank you for the submission of the February financial and enrollment data. The following information was requested for review:

- Cash reconciliation along with supporting bank statements and outstanding check list. The supporting bank statement allows the sponsor to verify amounts listed on the cash reconciliation.
- Check register which details the check number, vendor, amount, AND public purpose
- Receipt ledger which details the payee, date, and amount
- \*\* Budget vs. Actual reports at the legal level of budgetary control approved by the board for all funds Board minutes \*\*
- Board minutes
- FINSUM or cash summary report
- Completed ODE template "Sponsor Financial Review FY17.xlsx" – including bottom section "Other Fiscal Concerns"
- ODE "settlement report" illustrating FTE (Full Time Equivalent) student data.
- Any "Financial Management Reports" created by a management company, if applicable, or created by the treasurer for board distribution.

\*\* This activity may or may not be required by your governing board, but may be required per the sponsor contract. \*\*

Based upon the financial information received, below are my findings:

**FTE:**

The Academy's FTE decreased slightly from 179.48 in January to 177.58 in February. According to the ODE Template, enrollment is projected at 200 FTE for FY18.

**Items not provided for review:**

All items were provided for review as requested.

**Items to note:**

- Available cash/fund balance increased slightly from \$(659) to \$(381). School Treasurer's note: "Negative balance shown for January and February 2018 is only due to timing of receipt of CCIP funds from ODE, and actual payment is not made to the management company until funds are received from the State."
- The academy reported monthly revenues over expenses, in the amount of \$278.
- Rent for the academy is reported at \$52,410.33 per month. No related party transaction was noted in the most recent audit report. A related party transaction is one in which two

parties have a special business relationship. For example, transactions between the sponsor and the academy or transactions between the academy and management company. Related party transactions are perfectly normal, but can create a potential conflict of interest when actions benefit one party.

- During the prior fiscal year (2014), the academy has an advances payable with Imagine Schools Inc., in the amount of \$110,000. Per the audit report, Imagine Schools Inc. may charge an interest rate of up to 10% on advances not paid back within the fiscal year. The management plan in the audit report indicated the academy intends on paying the advance by increasing enrollment and improve operating efficiencies. Outstanding advances to Imagine Schools, Inc. mentioned by the treasurer with a notation the "loan" will most likely be extended until FY2017.
- Payments, in the total amount of \$85,281, were made to Imagine Schools, Inc during this month. According to the treasurer the payment is to cover payroll and other academy expenses provided by the management company. The audit report indicated payments to Imagine Schools Inc. totaled \$1,656,542 in fiscal 2015. The payment was for the following services: salaries and benefits, supplies and materials, facilities management, equipment, operational support, management consulting, human resource management, financial reporting and compliance, technology support, and marketing and communications. The fees were approximately 90% of the total per pupil allowance received from the State of Ohio. The management company incurred \$1,990,937 in expenses on behalf of the Academy.
- Board meeting minutes for February 15<sup>th</sup> meeting were submitted. The Sponsor informed the board about Ohio Charter School Laws, Roles & Responsibilities, and upcoming events; updated board on approval of sponsorship renewal contract, waiting for ODE approval for allowable term. The board reviewed and approved Nov-Jan financial reports and CCIP report as presented by Treasurer. Board approved Principal report as presented, 2018-2019 School Calendar and Student Handbook, Policy Updates and Summer Lunch Program 2018.
- School Treasurer's note: "School is scheduling repayment of advance funds received from Imagine School Inc. to occur within FY2018 to FY2020 as enrollment goals are achieved, and repayment will extend into FY2019. This amount was \$700,000 at the end of FY2016 and updated to \$1,975,000 at the end of FY2017".
- The days cash on hand ratio (see below) illustrates about 0 days cash on hand. The rule of thumb for this ratio is 45 days or more is good while 15 to 45 fair, and under 15 days signals potential financial distress. The Auditor of State through a school audit provided a comprehensive report with respect to the academy's change in net position from the prior year. The 2015 audit report indicates the academy's net position decreased, in the amount of \$166,787. As a result, management intends to continue to increase Academy enrollment and improve operating efficiencies.
- The academy's financial status indicates financial distress.

### **Days cash on hand:**

The days cash on hand ratio is used to determine the number of days operating expenses that an entity could pay with its current available cash. When calculating this ratio I excluded the cash in the payroll account since this cash has already been obligated for payroll expenditures (if applicable to school). If the days cash on hand is low or continually decreasing, schools need to cut back spending or increase fundraising. The calculation is determined as follows:

1. Determine cash on hand – Reconciled primary checking account \$(381).
2. Divide the operating expenses by number of days in current operating period – \$1,256,802/ 243 = \$5,172. This represents daily operating costs.
3. Divide the cash by the daily operating costs – \$(381) / \$5,172= 0.00 days

**Response from Management Company:**

\*\*\* Response from Imagine Schools, Inc. regarding days cash ratio, bank balances, and debt obligations received July 13, 2015, for Imagine Columbus Primary Academy – however – seems appropriate to adapt/apply the statement for Imagine Leadership Academy: \*\*\*

“Such support for the school’s cash funding requirements is provided for under article V subsection G of the charter school operating agreement. As per this same agreement, after expenses are paid by the board treasurer, the remaining funds are transferred to Imagine Schools, Inc. to pay all other expenses, resulting in minimal cash on hand and bank balances. That said, Imagine Schools not only absorbs the school’s operating losses but also ensures all vendor payments and operational costs are current on behalf of the school. Although the school’s bank balances may appear to be low, Imagine Schools, Inc. fully stands behind and supports the campus, ensuring that all financial obligations are met, regardless of the school’s current cash on hand and bank balances.” Amy Buttke, Executive Vice President, Imagine Schools.

**Reviewer notations:**

Due to the charter school operating agreement with the management company, a complete, comprehensive financial review is difficult. I am unable to determine the financial stability of this school as its own legally, separate entity. The limited information presented for a review does show cause for concern with respect to periodic expenses exceeding revenues. The Auditor of State through a school audit will provide a comprehensive report with respect to the academy’s future viability.

In reviewing the FY 2015 audit report, the Academy had a decrease of \$166,787 in net position and deficit net position of \$2,114,983 at June 30, 2015. The deficit net position is primarily due to the net pension liability as required to report in accordance with GASB 68 and 71. As the Academy’s financial picture improves it is eventually able to stand alone financially per the fiscal year 2015 audit report. Management intends to continue to increase Academy enrollment and improve operating efficiencies.

Thank you for your cooperation in the review process. If you have any questions, please let me know.

Sincerely,

Alina Nemec

**Imagine Leadership Academy**  
**Monthly Financial Report**  
**Nine Months Ending March 31, 2018**

	JUL Actual	AUG Actual	SEP Actual	OCT Actual	NOV Actual	DEC Actual	JAN Actual	FEB Actual	MAR Actual	Actual To Date	APR Projected	MAY Projected	JUN Project
<b>REVENUES</b>													
Federal / State / Local Revenue	115,561	117,258	124,178	110,837	115,382	147,360	136,717	118,091	107,426	1,092,810	124,690	124,690	124
Supplemental Revenue	19,762	17,520	11,985	52,075	5,366	45,473	(11,932)	5,000	45,847	191,097	5,000	5,000	43
Grants & Initial Revenue	19,048	15,146	4,647	75,567	44,224	45,424	28,684	37,239	33,625	303,604	33,723	33,723	33
<b>Total Revenues</b>	<b>154,370</b>	<b>149,924</b>	<b>140,810</b>	<b>238,479</b>	<b>164,972</b>	<b>238,256</b>	<b>153,469</b>	<b>160,330</b>	<b>186,899</b>	<b>1,587,510</b>	<b>163,412</b>	<b>163,412</b>	<b>200</b>
<b>EXPENSES</b>													
Salaries and Benefits	88,140	99,867	96,494	96,298	116,451	99,198	93,058	90,080	89,901	869,487	87,229	130,843	87
Facility Expenses (Rent)	50,227	67,251	52,410	52,410	52,410	52,410	52,410	52,410	52,410	484,350	51,734	51,734	51
Direct Educational	23,976	12,477	5,067	4,056	978	2,618	2,640	1,803	1,290	54,906	1,073	1,073	1
Equipment Use Fee	0	0	0	0	0	0	0	0	0	0	0	0	0
Facility Operating	14,394	14,550	36,924	(1,792)	5,305	4,459	9,723	8,318	5,304	97,186	7,910	7,910	7
Faculty Development	280	0	540	0	0	0	0	0	0	820	0	0	0
Imagine Indirect Costs	15,020	15,244	16,143	14,409	15,000	19,157	17,770	15,349	13,962	142,054	16,210	16,210	16
Marketing and Enrollment	14,061	5,565	2,416	1,042	2,718	2,257	800	1,576	348	30,782	1,375	1,375	1
General and Administrative	11,607	3,430	15,130	970	1,069	777	3,387	1,260	1,419	39,049	375	375	3
Start-Up	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	22,500	2,500	2,500	2
Loss Mitigation	0	0	0	0	0	0	0	0	0	0	0	0	0
School Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0
School Services	10,155	34,701	23,167	60,462	20,872	69,027	(5,059)	61,290	39,308	313,924	32,930	31,891	35
<b>Total Expenses</b>	<b>230,362</b>	<b>255,585</b>	<b>250,791</b>	<b>230,355</b>	<b>217,304</b>	<b>252,403</b>	<b>177,231</b>	<b>234,586</b>	<b>206,443</b>	<b>2,055,060</b>	<b>201,336</b>	<b>243,912</b>	<b>203</b>
<b>NET INCOME/(LOSS)</b>	<b>(75,991)</b>	<b>(105,661)</b>	<b>(109,981)</b>	<b>8,124</b>	<b>(52,332)</b>	<b>(14,147)</b>	<b>(23,762)</b>	<b>(74,255)</b>	<b>(19,544)</b>	<b>(467,549)</b>	<b>(37,923)</b>	<b>(80,499)</b>	<b>(1,200)</b>
FTE	171.84	171.55	171.55	162.79	167.9	176.75	179.48	177.58	173.58	167.00			
Book Balance	22,968.60	3084.2	5734.52	89688.45	72073.53	56657.57	39000.95	74748.12	9449.93				
Suspense										0.00			
*Expenses Posted to 600 Natural Accou										0.00			
Imagine Advances Repaid (Received)	(30,000)	(80,000)	(54,000)	(54,000)	(54,000)	(27,000)	0	(40,000)	(20,000)	(359,000)	0	0	

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**School Name: Imagine Leadership Academy**  
 Statement of Receipt, Disbursements, and Changes in Fund Cash Balances  
 For the Fiscal Years Ended 2015 through 2017, Actual and  
 the Fiscal Years Ending 2018 through 2022, Forecasted

	Actual			Forecasted				
	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022
<b>Operating Receipts</b>								
State Foundation Payments (3110, 3211)	1,638,075.22	1,534,331.92	1,341,219.38	1,370,424	1,417,680	1,417,680	1,417,680	1,417,680
Charges for Services (1500)	0	0	0	0	0	0	0	0
Fees (1600, 1700)	0	0	0	0	0	0	0	0
Other (1830, 1840, 1850, 1860, 1870, 1890, 3190)	30,599.78	39,555.08	43,397.62	43,500	45,000	45,000	45,000	45,000
<b>Total Operating Receipts</b>	<b>1,668,675</b>	<b>1,573,887</b>	<b>1,384,617</b>	<b>1,413,924</b>	<b>1,462,680</b>	<b>1,462,680</b>	<b>1,462,680</b>	<b>1,462,680</b>
<b>Operating Disbursements</b>								
100 Salaries and Wages	0	0	0	0	0	0	0	0
200 Employee Retirement and Insurance Benefits	144,896	137,676	127,764	113,676.671	117,596.556	117,596.556	117,596.556	117,596.556
400 Purchased Services	1,931,211	1,934,317	1,722,175	1,698,790	1,746,828	1,746,827	1,746,828	1,746,827
500 Supplies and Materials	0	0	0	0	0	0	0	0
600 Capital Outlay - New	0	0	0	0	0	0	0	0
700 Capital Outlay - Replacement	0	0	0	0	0	0	0	0
800 Other	0	346	158	158	158	158	158	158
819 Other Debt	0	0	0	0	0	0	0	0
<b>Total Operating Disbursements</b>	<b>2,076,107</b>	<b>2,072,539</b>	<b>1,850,097</b>	<b>1,812,624.671</b>	<b>1,864,582.556</b>	<b>1,864,581.556</b>	<b>1,864,582.556</b>	<b>1,864,581.556</b>
Excess of Operating Receipts Over (Under)								
Operating Disbursements	-407,432	-498,652	-465,480	-398,700.671	-401,902.556	-401,901.556	-401,902.556	-401,901.556
<b>Nonoperating Receipts/(Disbursements)</b>								
Federal Grants (all 4000 except fund 532)	395,587	482,092	453,651	388,702	391,702	391,702	391,702	391,702
State Grants (3200, except 3211)	11,664	16,637	11,936	10,032	10,200	10,200	10,200	10,200
Restricted Grants (3219, Community School Facilities Grant)	0	0	0	0	0	0	0	0
Donations (1820)	0	0	0	0	0	0	0	0
Interest Income (1400)	0	0	0	0	0	0	0	0
Debt Proceeds (1900)	0	0	0	0	0	0	0	0
Debt Principal Retirement	0	0	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0	0	0
Transfers - In	0	0	0	0	0	0	0	0
Transfers - Out	0	0	0	0	0	0	0	0
<b>Total Nonoperating Revenues/(Expenses)</b>	<b>407,251</b>	<b>498,729</b>	<b>465,587</b>	<b>398,734</b>	<b>401,902</b>	<b>401,902</b>	<b>401,902</b>	<b>401,902</b>
Excess of Operating and Nonoperating Receipts Over/(Under) Operating and Nonoperating Disbursements	-181	77	107	33,329	-0,556	0,444	-0,556	0,444
Fund Cash Balance Beginning of Fiscal Year	264	83	160	267	300,329	299,773	300,217	299,661
Fund Cash Balance End of Fiscal Year	83	160	267	300,329	299,773	300,217	299,661	300,105

**Assumptions**

	Actual			Forecasted				
	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022
<b>Staffing/Enrollment</b>								
Total Student FTE	213	190	171	174	180	180	180	180
Instructional Staff	18	14	9	9	9	9	9	9
Administrative Staff	2	2	1	1	1	1	1	1
Other Staff	2	6	9	9	9	9	9	9
<b>Purchased Services</b>								
Rent	593,236.44	602,728.2	602,728.2	641,581	641,581	641,581	641,581	641,581
Utilities	0	0	0	0	0	0	0	0
Other Facility Costs	0	0	0	0	0	0	0	0
Insurance	0	0	0	0	0	0	0	0
Management Fee	1,007,705.75	992,953.73	813,098.01	887,990.28	935,610.6	935,609.6	935,610.6	935,609.6
Sponsor Fee	50,231.71	44,866.26	40,236.57	41,112.72	42,530.4	42,530.4	42,530.4	42,530.4
Audit Fees	8,616	8,753.4	7,667.2	7,682	7,682	7,682	7,682	7,682
Contingency	0	0	0	0	0	0	0	0
Transportation	0	0	0	0	0	0	0	0
Legal	0	0	0	2,500	1,500	1,500	1,500	1,500
Marketing	0	0	0	0	0	0	0	0
Consulting	0	0	0	0	0	0	0	0
Salaries and Wages	0	0	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0	0	0
Special Education Services	122,652	114,896	116,198.4	117,679	117,679	117,679	117,679	117,679
Technology Services	0	0	0	0	0	0	0	0
Food Services	148,587.9	165,448.02	141,656.37	0	0	0	0	0
Other	181.2	4,672.39	190.25	245	245	245	245	245
<b>Total</b>	<b>1,931,211</b>	<b>1,934,317</b>	<b>1,722,175</b>	<b>1,698,790</b>	<b>1,746,828</b>	<b>1,746,827</b>	<b>1,746,828</b>	<b>1,746,827</b>
<b>Financial Metrics</b>								
Debt Service Payments	0	0	0	0	0	0	0	0
Debt Service Coverage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Growth in Enrollment	0.00%	-10.80%	-10.00%	1.75%	3.45%	0.00%	0.00%	0.00%
Growth in New Capital Outlay	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Growth in Operating Receipts	0.00%	-6.68%	-12.03%	2.12%	3.45%	0.00%	0.00%	0.00%
Growth in Non-Operating Receipts/Expenses	0.00%	22.46%	-6.65%	-14.36%	0.79%	0.00%	0.00%	0.00%
Days of Cash	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**Assumptions Narrative Summary**

Fiscal Year 2018-2022 Projected Debt				
Description	Proceeds	Principle Retirement	Interest Expense	Debtholder/Creditor
FTE	0	0	0	

Loan	0	0	0
Loan	0	0	0
Line of Credit	0	0	0
Notes, Bonds	0	0	0
Capital Leases	0	0	0
Payables (Past Due 180+ days)	0	0	0
Total	0	0	0

Foundation revenues-FY18 based on 174 the students at \$7876 each using estimated amount based on March 2018 ODE payment. FY19 to FY22 based on 180 students @ \$7876 each  
 Facilities funding from ODE for FY18 to FY22 amount is \$200 per student based on student counts above and per the funding amount in March 2018 foundation payment recorded in Other Revenue  
 Casino revenues for FY18 to FY22 are estimated at \$50 per student based on estimated student counts above and are included with Other Revenue above  
 Retirement and insurance benefits estimated at 8.295% of foundation revenue only based upon March 2018 foundation payment deductions for STRS/SERS  
 Purchased services includes facility lease, sponsor fee, bank fees, legal fees, audit costs, GAAP conversion services, and management fees for school operating costs paid to Imagine Schools Inc. Management fees and special education services in the chart above are provided by Imagine Schools Inc.  
 Other expenditures is for annual treasurer's performance bond  
 Federal grants for FY18 based on CCIP as of April 2018, including allowable carryover of FY17 CCIP grant balances, and estimate for breakfast/lunch funding based on FY17 actual receipts adjusted for slightly increased student enrollment-FY19 to FY22 increased slightly for breakfast/lunch reimbursement only for modest enrollment projection increase  
 State grants accounts only for breakfast/lunch reimbursements and fruit/vegetable consumption funding-FY18 based on actual receipts for FY17 adjusted slightly for increased student enrollment-FY19 to FY22 increased slightly for modest enrollment projection increase

**Budget Assumptions**

**Community School Budget**

IRN No.

School Name **Imagine Leadership Academy**  
 Budget for Fiscal Year **2018**

Function	Instruction 1000	Support Services 2100-2200	Administrative Services 2400	Fiscal/Business Services 2500-2600	Operations & Maintenance 2700	Pupil Transportation 2800	Support/Food Services 2900-3100	Extracurricular Activities 4000	C
Object	A	B	C	D	E	F	G	H	
Salaries 100	578,116	119,630	114,861	0	28,387				
Retirement Fringe Benefits 200	200,972.8	41,870.5	40,201.3		9,935.38				
Purchased Services 400	63,212	36,000	80,450	44,182	103,176	32,400	147,484		
Supplies 500	14,000		7,200		10,000		31,000		
Capital Outlay 800									
Other 800	50	0	225,516	4,500					
<b>Total</b>	<b>856,350.8</b>	<b>197,500.5</b>	<b>468,228.3</b>	<b>48,682</b>	<b>151,498.38</b>	<b>32,400</b>	<b>178,484</b>	<b>0</b>	
<b>Budget Per Pupil</b>									
Estimated Student Enrollment	184	\$4,654.08	\$1,073.37	\$2,544.72	\$264.58	\$823.36	\$176.09	\$970.02	\$0.00

## Annual Certification

Our School updates OEDS annually and use SOES and CCIP systems all year.

Karen Shepherd  
Imagine Schools

## Imagine Leadership Academy

8/17/17

### Federal Grants Procurement, Monitoring, and Administration

In addition to the applicable policies set forth elsewhere in this manual, the following policies shall apply when the School expends federal grant funds to purchase property or obtain services.

- A. **Competition.** To the extent required by law, the School shall use procurement methods that provide for full, free, and open competition and comply with the federal procurement regulations. If the School solicits bids or competitive proposals to secure property or services, the School shall award the contract to the party whose bid or proposal, after considering all appropriate facts, is most advantageous to the School.

The School shall exclude from competition for procurements any contractor that develops or drafts specifications, requirements, statements of work, or invitations for bids or requests for proposals.

- B. **Code of Conduct.** No employee, officer, or agent of the School shall participate in selecting, awarding, or administering a contract supported by federal funds if a conflict of interest, real or apparent, would be involved. A conflict arises when the employee, officer, or agent, a member of his/her family, his/her partner, or the employer or prospective employer of any of the above-mentioned individuals has a financial or other interest or a tangible personal benefit from the company selected to be awarded the procurement contract.

No employee, officer, or agent of the School may solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. Any gratuities, favors, or anything of monetary value includes money and every other thing of value, meaning having more than a de minimis or nominal worth.

All employees, officers, or agents of the School must disclose in writing any potential conflicts of interest, whether real or apparent, to the School prior to participation in the selection, award, or administration of a contract supported by a federal award.

The School shall not conduct any procurement action involving a parent, affiliate, or subsidiary organization that is not a state, local government, or Indian tribe, if the School would be unable or appear to be unable to be impartial in that procurement action.

Any employee, officer, or agent of the School found to have violated this Code of Conduct or any other applicable ethics laws or regulations will be immediately excluded from further participation in the selection, award, or administration of the contract supported by a federal award and may be subject to disciplinary actions, up to and including termination. The School shall promptly report any violation of federal criminal law involving fraud, bribery, or gratuity violations potentially affecting a federal award to the awarding federal agency and specify any corrective action taken by the School.

Nothing in this policy shall be read to alter the obligations and restrictions on public officials pursuant to Ohio Revised Code Chapters 3314 and 102, and Section 2921.42-44 as applicable to community schools.

- C. **Procurement Procedures.** To the extent required by law:
1. The School shall review any proposed procurement to avoid purchasing unnecessary property or services. The School shall avoid purchasing duplicative items.
  2. Before acquiring an item, the School shall compare the advantages of leasing and purchasing property, purchasing surplus property, or sharing services where permitted by law. The School shall also consider consolidation or breaking out procurements to obtain more economical purchases.
  3. Prior to accepting bids or proposals, the School shall make independent estimates of cost and price. The School shall conduct a cost or price analysis in connection with every procurement transaction, including contract modifications.
  4. The School shall ensure that its solicitations for goods and services contain descriptions

and technical requirements of the goods and services sought, all factors to be used in evaluating bids or proposals, and provide any other information required under the applicable federal regulations. The School shall not require brand name products unless the brand name is specified as a means to define the performance or other salient requirements of procurement.

5. The School shall attempt to ensure that the parties with which it contracts are responsible and capable of fulfilling the terms and conditions of the contract. The School shall give consideration to the contractor's integrity, compliance with public policy, record of past performance, and financial and technical resources.
6. The School shall only use time and material type contracts after a determination that no other contract is suitable and, if a contract includes a ceiling price, the contract must specify that the contractor exceeds the ceiling at its own risk.
7. The School shall create and maintain records that document the procurement process that the School followed in each procurement transaction, including the rationale for utilizing the selected procurement method, the selection of contract type, the basis for awarding or rejecting the contract, the justification for lack of competition if competitive bids or proposals are not sought, and the basis for the award cost or price.

The School shall make its procurement records available for review upon request by the and specify any corrective action taken by the School.

Nothing in this policy shall be read to alter the obligations and restrictions on public officials pursuant to Ohio Revised Code Chapters 3314 and 102, and Section 2921.42-44 as applicable to community schools.

C. Procurement Procedures. To the extent required by law:

1. The School shall review any proposed procurement to avoid purchasing unnecessary property or services. The School shall avoid purchasing duplicative items.
2. Before acquiring an item, the School shall compare the advantages of leasing and purchasing property, purchasing surplus property, or sharing services where permitted by law. The School shall also consider consolidation or breaking out procurements to obtain more economical purchases.
3. Prior to accepting bids or proposals, the School shall make independent estimates of cost and price. The School shall conduct a cost or price analysis in connection with every procurement transaction, including contract modifications.
4. The School shall ensure that its solicitations for goods and services contain descriptions and technical requirements of the goods and services sought, all factors to be used in evaluating bids or proposals, and provide any other information required under the applicable federal regulations. The School shall not require brand name products unless the brand name is specified as a means to define the performance or other salient requirements of procurement.
5. The School shall attempt to ensure that the parties with which it contracts are responsible and capable of fulfilling the terms and conditions of the contract. The School shall give consideration to the contractor's integrity, compliance with public policy, record of past performance, and financial and technical resources.
6. The School shall only use time and material type contracts after a determination that no other contract is suitable and, if a contract includes a ceiling price, the contract must specify that the contractor exceeds the ceiling at its own risk.
7. The School shall create and maintain records that document the procurement process that the School followed in each procurement transaction, including the rationale for utilizing the selected procurement method, the selection of contract type, the basis for awarding or rejecting the contract, the justification for lack of competition if competitive bids or proposals are not sought, and the basis for the award cost or price.
8. The School shall make its procurement records available for review upon request by the awarding federal agency or pass-through entity.

D. Contract Provisions. Procurement contracts shall, at minimum, include the terms and conditions that are required by the applicable federal procurement regulations. To the extent required by law, the School shall require that the person awarded a contract satisfy the bonding requirements set forth in the applicable federal regulations.

E. Contract Administration. The School shall delegate to one or more school employee the responsibility for administering all procurement contracts and ensuring that the party awarded the contract satisfies the terms, conditions, and specifications of the procurement

contract or purchase order.

- F. Small/Minority/Women Businesses. The School shall take affirmative steps to contract with small businesses, minority-owned firms, and women's business enterprises when possible. The School shall also require a contractor, if it subcontracts, to take affirmative steps to contract with small businesses, minority-owned firms, and women's business enterprises when possible.
- G. Dispute Resolution. Any issues related to the procurement contract and administrative procedures, including source evaluation, protests, disputes, and claims, will be resolved according to the following dispute resolution procedures, and the School will disclose information regarding the dispute to the appropriate federal officials. Any grievant must file a written complaint requesting an opportunity to be heard by the Governing Board or the Board's designee. The Board or its designee will review any information presented and provide a written decision within a reasonable time. If the grievant is not satisfied with this decision, the matter shall be submitted to a qualified mediator for mediation. The parties will make every attempt to resolve such disputes through mediation and shall equally split all fees or costs of any third party mediator.

If the School suspects or determines that the contractor has likely violated local, state, or federal law, the School will refer the matter to the proper authority having jurisdiction over the matter.

- H. Debarred, Suspended or Ineligible Contractor. The School shall not award contract to parties that have been debarred, suspended or otherwise excluded from or are ineligible for participation in Federal assistance programs and activities pursuant to the federal System for Award Management available at [www.sam.gov](http://www.sam.gov).

#### Federal Grant Administration

The School shall ensure that these procedures are followed with respect to all federal grant applications submitted by the School and all federal grants that are awarded to the School.

Monitoring Grant Applications. The School shall delegate to one or more persons the responsibility for monitoring all pending federal grant applications, and that person or persons shall provide the Board with a report on the status of all federal grant applications at each regularly scheduled Board meeting.

- B. Monitoring Grant Expenditures. The School shall delegate to one or more persons the responsibility for monitoring federal grant expenditures, and that person or persons shall provide the Board with a report on the expenditures made from each federal grant at each regularly scheduled Board meeting.
- C. Final Expenditure Reports. The School shall delegate to one or more persons the responsibility for reviewing all final expenditure reports for each federal grant that the School was awarded, reconciling the report(s) with the School's financial records, and ensuring that the final expenditure report for each federal grant is complete and accurate.

Effective for fiscal years 2015 and 2016, the School selected to postpone the implementation of this internal procurement policy unless the Board resolves to adopt the Uniform Grant Guidance pursuant to 2 C.F.R. 200 for any earlier grant.

*2 C.F.R. 200.*

See also Policy 114 Ethics and Conflicts Policy and Policy 148.2 Fixed Asset Policy/Title I and Federal Grant Assets Policy. See **Appendix 148.8-A Methods of Procurement Using Federal Grant Funds.**

**Imagine Leadership Academy**  
**February 2018**  
**148.1-A**  
**Procedure on Overpayment to Vendors**

This procedure outlines the means by which the School may collect any overpayments to vendors. For the purposes of this policy, an "overpayment" shall only refer to school funds paid to a vendor to which the vendor is barred from receiving pursuant to the terms of its contract. Subject to the plain meaning of the contractual terms involved, the intentions of the parties, and clear provisions in state law, an overpayment under contracts providing for fees based on a percentage of state funds "received" by the School will not occur in the event of a subsequent reduction in state funds based on a full-time equivalency review, a finding for recovery, or any fine, penalty, or attempt to recover a portion of state funds levied by a state or federal agency, unless the contract between the School and the vendor specifically provides otherwise. The School may specify further the meaning of the word "received" through negotiations with vendors and/or upon renewal of any contracts based on a percentage of revenues of the School, including but not limited to its community school contract, operator contract(s), or lease(s).

In the event of an overpayment, the School's Superintendent or Fiscal Officer will contact the vendor directly to negotiate repayment. If not addressed in the relevant contract, the default payment will be as follows:

- If less than \$50,000, one year via monthly payments.
- If more than \$50,000, two years via monthly payments.

The Superintendent may agree to a shorter or longer, or more or less frequent, repayment schedule in consultation with the Fiscal Officer of the School. In the event the vendor does not agree to repay any overpaid funds, the Superintendent should contact legal counsel to determine whether (1) such overpaid funds may be withheld from future payments to the vendor, (2) legal action may be necessary, and/or (3) there are any other options

## **Imagine Leadership Academy**

**February 2018**

### **148.10 Cost Principles and Financial Management for Use of Federal Funds**

Federal grant awards will be administered efficiently and effectively through the application of sound management practices consistent with the federal Uniform Grant Guidance and any underlying grant agreements.

#### **Financial Management**

Grant funds must be managed in compliance with all applicable federal, state and local laws and rules as well as the terms of any federal grant award.

The School shall do all of the following:

1. Identify in its accounts all federal award funds received and expended and shall specify the federal program under which those awards were received. Whenever applicable information is available, accounts must include the Catalog of Federal Domestic Assistance ("CFDA") title and number, the federal award identification number and year, the name of the awarding federal agency, and the name of the pass-through entity.
2. Make accurate, current and complete disclosures of the financial results of each federal grant award as required by the terms the award.
3. Maintain records that adequately identify the source and application of funds used for federally funded activities. Records must contain information about the awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and shall be supported by source documentation.
4. Exercise control over and accountability for all funds, property and other assets purchased with federal funds. All assets shall be safeguarded and the School shall assure that they are used only for authorized purposes.
5. Regularly compare expenditures with budget amounts for each federal award.

#### **Cost Principles**

All costs must conform to any limitations or exclusions set forth in the federal award. The School shall only assign a cost to a federal award as a direct cost when no other cost incurred for the same purpose in like circumstances has been allocated as an indirect cost. Costs shall not be included to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period.

Costs shall be determined in accordance with generally accepted accounting principles ("GAAP") and shall be consistent with policies and procedures that apply uniformly to both federally-financed and non-federally financed activities.

All costs must be adequately documented and shall be necessary, reasonable and allocable to the performance and administration of the relevant federal award. Costs must be reasonable in both the nature and amount. The following shall be considered when to determine if a cost is reasonable:

1. Whether the cost is a type recognized as ordinary and necessary for the School's operation or for the proper and efficient performance of the federal award;
2. Applicable restraints imposed on the cost, including sound business practices, arm's-length bargaining, and relevant federal and state laws and rules;
3. Market prices for comparable goods and services for the geographical area;
4. Whether individuals authorizing the cost acted prudently when considering the costs; and

5. Whether the cost amounts to a significant deviation from established School practices that may unjustifiably increase costs.

### **Payments**

Methods of payments utilized by the School must minimize the time elapsing between the transfers of funds to and from vendors. Any funds drawn in advance must be as close in time to the actual related expenditure as feasible.

### **Compensation**

Employee or contractor compensation, including wages, salaries and fringe benefits, shall be permitted to the extent that:

1. The rate of compensation is reasonably consistent with (a) compensation paid for similar work in other activities by School employees or contractors, if any, or (b) compensation for similar work in the labor market; and
2. Compensation is supported by records that accurately reflect the work performed.

The School shall comply with all requirements to document the time and effort of personnel whose compensation is funded in whole or in part using federal grant funds. Reports must provide reasonable assurances that personnel charges are accurate, allowable and properly allocated. Time and effort reports shall be maintained by the School and shall comply with the School's established accounting practices.

*Uniform Grant Guidance, 2 C.F.R. 200 et seq.; 2 C.F.R. 200.302; 2 C.F.R. 200.305; 2 C.F.R. 200.430; 2 C.F.R. 200.431.*

**See also Policy 148.2 Fixed Asset Policy/ Title I and Federal Grant Asset Policy and Policy 148.8 Federal Grants Procurement, Monitoring, and Administration.**

## **Imagine Leadership Academy**

8/17/17

### **148.2 Fixed Asset Policy/Title I and Federal Grant Assets Policy**

#### Purpose

The School's Fixed Asset/Title I and Federal Grant Assets policy establishes a fixed asset accounting system that, if followed, will ensure that the School properly handles and disposes of assets, including those assets obtained with Title I grant monies and other federal grant awards, and contains sufficient data to permit:

1. The preparation of fiscal year-end financial statements in accordance with Generally Accepted Accounting Principles (GAAP);
2. Adequate insurance coverage; and
3. Control, accountability and security.

Classifications of Fixed Assets. Fixed assets shall be classified as either: (1) equipment, (2) supplies, (3) furniture, (4) leased fixed assets, or (5) real property.

#### Criteria for Fixed Asset Capitalization and Valuation

An item is a Fixed Asset if it has a useful life of one (1) year or more and the cost of the asset is greater than \$5,000.00, or, it is a leased asset with a purchase price of greater than \$5,000.00.

Fixed Assets are to be valued at historical cost or, if that amount is not practicably determined, at estimated historical cost. The Controller shall determine the estimated historical cost. Donated Fixed Assets shall be valued at the donor's estimated fair market value at the time of gifting.

Depreciation in value of a Fixed Asset will be calculated using straight-line depreciation. The estimated life of a fixed asset shall follow Association of School Business Officials (ASBO) guidelines.

#### Management of Fixed Assets

The School shall conduct a physical inventory of its fixed assets at least every two years. The results of the physical inventories must be reconciled with the property records.

The School shall develop a control system to safeguard against loss, damage, or theft of fixed assets. The School shall investigate any loss, damage, or theft of any fixed asset. To the greatest extent possible, the School shall also maintain effective internal controls and safeguard all computing devices and assure that such devices are used solely for authorized purposes.

In order to prevent loss or theft of School property, all fixed assets (other than real property) will have a School fixed asset sticker indicating the School's ownership.

The School shall maintain its fixed assets in order to keep them in good condition and working order.

The following information shall be maintained for all fixed assets:

1. description of the asset
2. title information
3. serial number of the asset, if applicable
4. asset classification
5. location, use, and condition of the asset
6. purchase price and percentage of federal participation
7. vendor
8. date purchased or leased
9. percent of federal funds used for purchase or lease, if applicable
10. accumulated depreciation
11. date and method of disposal and sale price
12. records generated by physical inventories

### Acquisition of Fixed Assets

Real Property Acquired with Title I or Other Federal Grants. Real property acquired with federal Title I or other federal grant monies received by the School shall be titled in the name of the School.

Except as otherwise provided by federal law or by the federal awarding agency, real property acquired with federal Title I or other federal grant monies shall be used for the purposes authorized by the grant(s).

The School shall not dispose of or encumber its title or other interest in any real property acquired with federal Title I or other federal grant monies so long as the real property is needed for the originally authorized purpose.

Equipment Acquired with Title I or Other Federal Grants. Equipment acquired with federal Title I or other federal grant monies received by the School shall be titled in the name of the School.

For as long as needed, the School shall use equipment acquired with federal Title I or other federal grant monies in the program or project for which it was acquired, whether or not the project or program continues to be supported by federal funds. The equipment may be used in other activities currently or previously supported by a federal agency when it is no longer needed for the program or project for which it was acquired. The School shall give priority to activities under a federal award from the same agency then to activities under a federal award from other federal agencies.

The School can use equipment acquired with Title I or other federal grant monies on other projects or programs that are currently or were previously supported by the federal government provided that such use will not interfere with the program or project for which the equipment was acquired. First preference should be given to other programs or projects supported by the agency that awarded the grant monies.

The School shall not use the equipment acquired with federal Title I or other federal grant monies to provide services for a fee that is less than private companies charge for equivalent services.

The School shall obtain the approval of the awarding agency if required by the federal award before it (1) uses equipment acquired with federal Title I or other federal grant monies as a trade-in to acquire equipment to replace the old equipment, or (2) sells the old equipment and uses the sale proceeds to offset the cost of the replacement equipment.

Supplies Acquired with Title I or Other Federal Grants. Supplies acquired with federal Title I or other federal grant monies received by the School shall be titled in the name of the School.

The School shall not use the supplies acquired with federal Title I or other federal grant monies to provide services for a fee that is less than private companies charge for equivalent services.

Equipment Furnished by Federal Agency. The School shall ensure that the equipment remains titled in the name of the Federal Government. The School shall follow the rules and procedures of the federal agency for managing the property.

### Disposal of Fixed Assets

The School shall establish and follow procedures to ensure that it receives the overall best possible return, if it sells any fixed asset. An independent valuation or market comparison may be used, among any other reasonable method of valuation.

Fixed Assets Not Acquired with Title I or Federal Grant Funds. Fixed assets that were not acquired in whole or part with federal grant monies will be disposed in a manner approved by the Governing Authority of the School. Upon recommendation of the Principal or Treasurer, such Board resolution shall designate the materials, equipment, supplies or other assets as obsolete, excess or unusable, and, shall identify the assets, and may sell, donate or lawfully dispose of them. Any proceeds shall be put in the general fund.

Real Property Acquired with Title I or Federal Grant Funds. When real property acquired with federal grant monies is no longer used for the originally authorized purpose(s), the School shall dispose of such property pursuant to instructions provided by the awarding agency.

Equipment and Supplies Acquired with Title I or Federal Grant Funds. The School may retain, sell, or otherwise dispose of equipment acquired with federal funds. However, the School shall contact the awarding agency for disposition instructions before it sells any equipment with a per unit value of greater than \$5,000 because the awarding agency may have a right to a portion of the proceeds of the sale. State law may dictate the procedures that must be followed or otherwise place restrictions on the ability of the School to sell the property.

Disposal of Equipment Provided by a Federal Agency. The School shall only dispose of federal equipment pursuant to instructions provided by the federal agency that provided the equipment, or should the assets or equipment be under a value or value per unit as applicable under the rules of the federal agency, then the School may dispose of the equipment or asset as if it was not acquired with federal grant funds.

See also Policy No. 148.8 Federal Grants Procurement, Monitoring, and Administration.

## **Imagine Columbus Primary Academy**

12/17

### **148.6 Credit Cards**

For purposes of this policy, credit cards are defined to include business check cards and debit cards. The Board recognizes the convenience and efficiency afforded by the use of School credit cards. A credit card shall not be used in order to circumvent the general purchasing procedures established by State law and Board policy. The Board affirms that credit cards shall only be used in connection with Board-approved or School-related activities and that only those types of expenses that are for the benefit of the School and serve a valid and proper public purpose shall be paid for by credit card. Any changes to credit card terms requiring consumer authorization, including changes to credit limits, shall be approved by the Board. As such, employees are required to abide by the following guidelines when using a School credit card.

1. All credit cards issued to and in the name of the School shall be held and supervised by the Principal.
2. Subject to the discretion of and the approval of the Principal, credit cards may be used for eligible goods and services including:
  - a. Transportation reservations and expenses.
  - b. Conference registrations.
  - c. Hotel reservation guarantees and expenses.
  - d. If monies are budgeted and deposited with the Principal in advance, credit cards may be used by Employees for student trips and competitions for safety and security reasons.
  - e. Reasonable real expenses, including a maximum gratuity of twenty percent (20%), but excluding alcoholic beverages, since the purchase of such beverages clearly fails to serve a valid and proper public purpose.
  - f. Purchases from vendors who do not accept purchase orders or vouchers, with prior approval from the Principal.
  - g. Other purchases approved by the Principal on a case-by-case basis.
3. Credit cards shall not be used for personal purchases or expenditures not allowed under this guideline. In particular, credit cards shall not be used for expenses that are not incurred in connection with Board-approved or School-related activities, are not for the benefit of the School, and do not serve a valid and proper public purpose. Use of credit cards in an unauthorized or illegal manner may result in revocation of credit card privileges, disciplinary action and/or, where appropriate, may require the user to pay any and all inappropriate charges, including finance charges and interest assessed in connection with the purchase.
4. The Principal shall establish limits on the total dollar amount that an employee may incur as a part of any individual transaction based on the Principal's good faith estimate of the purchase or expense, which shall be approved or ratified by the Board of Directors.
5. Employees requiring the use of a School credit card shall request in writing such card from the Principal, which shall include a signed statement that the requesting employee has read this policy, and understands and agrees to abide by its terms.
6. The School is a nonprofit instrumentality of the State of Ohio. Tax exemption forms shall be utilized and are available in the Principal's office.
7. Upon receipt of a School credit card, employees shall:
  - a. Inform merchants that the purchase is for "Official School Business" and is not subject to State or local sales tax. However, if the merchant fails to waive the tax, the employee shall pay it. For large purchases where the merchant refuses to waive the tax, the employee shall present a tax exemption form.
  - b. Maintain credit cards in a secure fashion and prevent unauthorized charges to the account.
  - c. Maintain sufficient documentation of all purchases, including, but not limited to, charge receipts, original cash register slip or other detailed receipt, and invoices.

- d. Provide documentation of all purchases to the Principal in a timely manner to ensure prompt payment.
  - e. Immediately notify his or her immediate supervisor and the Principal if the card is lost or stolen.
  - f. After use, School credit cards are to be returned to the Principal, along with appropriate receipt copies of all charges.
  - g. Upon receipt of the appropriate documentation, credit card expenditures will be paid through the Principal's Office.
  - h. The Principal or his/her designee will monitor the credit card account(s) and reconcile all credit card accounts on a monthly basis. A report will be a part of the monthly Cash Activity Report reported to the Board.
  - i. If the employee is terminated or resigns, he or she must return the credit card and shall remain responsible for any inappropriate use.
8. Failure to turn in receipts and appropriate forms to the Principal within five (5) business days may result in the charges being deemed unrelated or unsubstantiated. This amount will then be charged back to the user.
9. Credit Cards shall never be used for any cash withdrawal transactions or advances from a financial transaction device or automated teller machine ("ATM"), or to obtain any cash back on a credit card transaction.

See also Policy 148.1 Purchasing/Invoicing.

## ATTACHMENT 10.1

- Insurance Binders, Declaration Sheets



## ATTACHMENT 11.6

- Contract Renewal Rubric

**NCOESC Proposed Accountability Plan & Scoring Rubric**

**ACADEMIC PERFORMANCE FRAMEWORK: K-12 – Based on most recent report card data.**

1. Is the school meeting acceptable standards according to the existing Ohio Local Report Card?

**Overall Grade –**

Score	Possible Score	Rating	Definition
	3	Exceeds Standard	Overall Grade on Local Report Card equals (A)
	2	Meets Standard	Overall Grade on Local Report Card equals (B) or (C)
	1	Does Not Meet Standard	Overall Grade on Local Report Card equals (D)
	0	Falls Far Below Standard	Overall Grade on Local Report Card equals (F)

**Gap Closing – Annual Measurable Objectives (AMOs)**

Score	Possible Score	Rating	Definition
	3	Exceeds Standard	School met 90-100% of eligible points on Annual Measurable Objectives
	2	Meets Standard	School met 70-89% of eligible points on Annual Measurable Objectives
	1	Does Not Meet Standard	School met 50-69% of eligible points on Annual Measurable Objectives
	0	Falls Far Below Standard	School met less than 50% of eligible points on Annual Measurable Objectives

**Achievement – Performance Index (Criterion-Referenced Growth - students are making sufficient growth to attain grade level proficiency in (1) academic year.)**

Score	Possible Score	Rating	Definition
	3	Exceeds Standard	Performance Index on Local Report Card equals (A)
	2	Meets Standard	Performance Index on Local Report Card equals (B) or (C)
	1	Does Not Meet Standard	Performance Index on Local Report Card equals (D)
	0	Falls Far Below Standard	Performance Index on Local Report Card equals (F)

2. Are students making expected annual academic growth compared to their academic peers?

**Progress – Value Added Performance (Normal-Referenced Growth over (5) years of specific sub-groups)**

**Progress-All Students**

Score	Possible Score	Rating	Definition
	6	Exceeds Standard	Value Added Index equals (A)

	4	Meets Standard	Value Added Index equals (B) or (C)
	2	Does Not Meet Standard	Value Added Index equals (D)
	0	Falls Far Below Standard	Value Added Index equals (F)

**Progress – Students with Disabilities**

Score	Possible Score	Rating	Definition
	3	Exceeds Standard	Value Added Index equals (A)
	2	Meets Standard	Value Added Index equals (B) or (C)
	1	Does Not Meet Standard	Value Added Index equals (D)
	0	Falls Far Below Standard	Value Added Index equals (F)

**Progress – Students in the Lowest 20 percent of Achievement Statewide**

Score	Possible Score	Rating	Definition
	3	Exceeds Standard	Value Added Index equals (A)
	2	Meets Standard	Value Added Index equals (B) or (C)
	1	Does Not Meet Standard	Value Added Index equals (D)
	0	Falls Far Below Standard	Value Added Index equals (F)

**K-3 Literacy Improvement-Helping Students who are reading below grade level**

Score	Possible Score	Rating	Definition
	3	Exceeds Standard	K-3 Literacy Measure equals (A)
	2	Meets Standard	K-3 Literacy Measure equals (B) or (C)
	1	Does Not Meet Standard	K-3 Literacy Measure equals (D)
	0	Falls Far Below Standard	K-3 Literacy Measure equals (F)

3. Are students in the school progressing better than students in the *Challenged District*?

**Comparison of Student Options-Overall Value Added Performance for All Students**

Score	Possible Score	Rating	Definition
	3	Exceeds Standard	Most Recent Value Added Index equals (A)
	2	Meets Standard	Most Recent Value Added Index equals (B) or (C)
	1	Does Not Meet Standard	Most Recent Value Added Index equals (D)
	0	Falls Far Below Standard	Most Recent Value Added Index equals (F)

4. Are students graduating from high school?

**High School Graduation Rates**

Score	Possible Score	Rating	Definition

	3	Exceeds Standard	Overall Graduation Rate equals (A)
	2	Meets Standard	Overall Graduation Rate equals (B) or (C)
	1	Does Not Meet Standard	Overall Graduation Rate equals (D)
	0	Falls Far Below Standard	Overall Graduation Rate equals (F)

5. 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 = 33 \_\_\_/\_\_\_ earned (total may change based on staggered release of grades)  
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 = (Earned /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 the ESCCO for a charter modification to the material terms.
	0	Does Not Meet Standard	

Additional Comments:

**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 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	

Additional Comments:

**Student 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 Standards 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	

Additional Comments:

**English Language Learners (ELL) Students**

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

Score	Possible Score	Rating	Definition
			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:

	1	Meets Standard	<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 exiting students</li> </ul>
	0	Does Not Meet Standard	

Additional Comments:

### Financial Reporting and Compliance

1. Is the school meeting financial reporting and compliance 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 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>
	0	Does Not Meet Standard	

Additional Comments:

### Financial Management and Oversight

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

Score	Possible Score	Rating	Definition
			The school materially complies with applicable laws,

	1	Meets Standard	<p>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	

Additional Comments:

### 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 governance by its board, including but not limited to:</p> <ul style="list-style-type: none"> <li>• Board policies, including those related to oversight of an Education Service Provider (ESP), if applicable</li> <li>• Board Bylaws</li> <li>• Board Training</li> <li>• Sunshine Laws: proper notice of meetings, changes to meeting times/locations, cancellation notices, and starting on time</li> <li>• Code of Ethics</li> <li>• Conflicts of Interest</li> <li>• Board composition and/or membership rules</li> <li>• Compensation for attendance at meetings</li> </ul>
	0	Does Not Meet Standard	

Additional Comments:

### Management Accountability

1. Is the school holding management accountable, if applicable?

Score	Possible	Rating	Definition
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Score		
1	Meets Standard	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: <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	

Additional Comments:

### Reporting Requirements

1. Is the school complying with reporting 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 relevant reporting requirements to the ESC, ODE, and/or federal authorities, including but not limited to: <ul style="list-style-type: none"> <li>• Accountability tracking</li> <li>• Attendance and enrollment reporting</li> <li>• Compliance and oversight</li> <li>• Additional information requested by RCS</li> </ul>
0		Does Not Meet Standard	

Additional Comments:

### Students and Employees

1. Is the school protecting the rights of all students?

Score	Possible Score	Rating	Definition
			The school materially complies with applicable laws,

	1	Meets Standard	<p>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	

Additional Comments:

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 attendance goals by, including but not limited to:</p> <ul style="list-style-type: none"> <li>• Reducing truancy</li> <li>• Incentives</li> <li>• Promoting daily student attendance</li> <li>• Promoting student retention</li> <li>• Counseling parents</li> </ul>
	0	Does Not Meet Standard	

Additional Comments:

3. Is the school meeting teacher and other staff credentialing 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 State certification requirements and Federal HQT requirements.</p>

	0	Does Not Meet Standard	
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Additional Comments:

4. Is the school respecting employee rights?

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 employment considerations, including those relating the FMLA, ADA, and employment contracts.
	0	Does Not Meet Standard	

Additional Comments:

5. Is the school completing required background checks?

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 background checks of all applicable individuals.
	0	Does Not Meet Standard	

Additional Comments:

1. Is the school complying with facilities and transportation 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 the school facilities, grounds, and transportation, including but not limited to: <ul style="list-style-type: none"> <li>Americans with Disabilities Act (ADA)</li> <li>Health and Safety Inspections (Fire, Health, etc.)</li> </ul>

			<ul style="list-style-type: none"> <li>• Certificate of Occupancy</li> <li>• Liability Insurance Coverage</li> <li>• Student Transportation</li> </ul>
	0	Does Not Meet Standard	

Additional Comments:

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	

Additional Comments:

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 FEREPa 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	

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Additional Comments:

**Additional Obligations**

1. Is the school complying with other obligations?

Score	Possible Score	Rating	Definition
	1	Meets Standard	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: <ul style="list-style-type: none"> <li>• Revisions to State Charter Law</li> <li>• Intervention requirements by the ESCCO</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	

Additional Comments:

Total Points Possible = ( \_\_\_/19 earned)

Weight = 25%

**ESCCO Rubric Calculation**

CATEGORY	% IN CATEGORY	WEIGHT IN CATEGORY	FINAL CALCULATION
Academic		50%	
Financial		25%	
Organizational		25%	
<b>TOTAL</b>			

**Overall Renewal Rating**

Renewal Decision	Rating	Definition
	Exceeds Standard 85% or more of Total Points	3 year renewal
	Meets Standard	3 year renewal

	70-84% of Total Points	
	Does Not Meet Standard 50-69% of Total Points	1-2 year renewal with Corrective Action Plan (CAP)
	Falls Far Below Standard Less than 50% of Total Points	1 year renewal with CAP or nonrenewal

**Review Committee:**

**Meeting to Review Rubric:**

**Contract Expiration:**

# 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:
Community School Stakeholders Present at Review Meeting:	Names:	Titles:	Signatures:

# Annual Achievement Data Review

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

**Grade:**

**Performance Index Points:**

*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_	AMC Graduation 201_-201_
Elementary					

High School					
District					
Graduation Rate					
<i>Reinforcement Areas/Subgroups:</i>			<i>Refinement Areas/Subgroups:</i>		

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

Annual Value Added Review

<b><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></b>
Overall Grade 201_-201_:
Overall Grade 201_-201_:

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

## 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 201\_-201\_;

Five Year Graduation Rate (8 Year Graduation Rate) 201\_-201\_;

Post Secondary Enrollment Information (if applicable):

*Reinforcement Areas:*

*Refinement Areas:*

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:

### Annual Climate Review: Attendance Rate

***What is the average attendance?***

201\_-201\_ Attendance Rate:

201\_-201\_ Attendance Rate:

<p><i>Reinforcement Areas:</i></p>	<p><i>Refinement Areas:</i></p>

**Annual Climate Review: Classroom Observation/Interview Data**

<p><b><i>Summary of Classroom Observations/Interviews:</i></b></p>	
<p><i>Reinforcement Areas:</i></p>	<p><i>Refinement Areas:</i></p>

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

Annual Fiscal Data Review

<i>Summary of Fiscal 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

## ATTACHMENT 11.19

- Resolutions Approving Contract

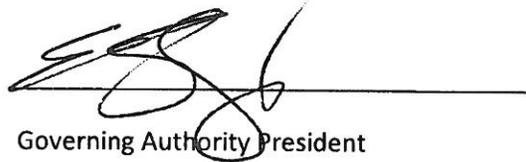
Imagine Leadership Academy

Board Resolution

The Governing Board of Imagine Leadership Academy hereby approves the successor sponsorship contract with the North Central Ohio Educational Service Center (Effective June 30, 2018 through June 30, 2023) and Imagine Leadership Academy, as presented at the board meeting on April 26, 2018.

A handwritten signature in black ink, appearing to be 'R. White', written over a horizontal line.

[ Treasurer ]

A handwritten signature in black ink, appearing to be 'E. S. B.', written over a horizontal line.

Governing Authority President