



THE  
**Intergenerational**  
S C H O O L S

## Intergenerational Schools

### April School Board Meeting

Published on March 21, 2025 at 5:30 PM EDT

Amended on March 31, 2025 at 3:18 PM EDT

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#### Date and Time

Wednesday April 2, 2025 at 6:00 PM EDT

#### Location

The Intergenerational School  
11327 Shaker Blvd 200E  
Cleveland, Oh 44104

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The Intergenerational School creates, connects, and guides a multigenerational community of lifelong learners and spirited citizens as they strive for academic excellence.

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#### Agenda

	Purpose	Presenter	Time
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|------------|---|--|----------------|
| <b>I.</b>  | <b>Board Resolutions</b>                |  | <b>6:00 PM</b> |
|            | <b>A.</b> Board Resolutions for Schools |  |                |
| <b>II.</b> | <b>Opening Items</b>                    |  | <b>6:00 PM</b> |
|            | <b>A.</b> Record Attendance             |  |                |
|            | <b>B.</b> Call the Meeting to Order     |  |                |

	Purpose	Presenter	Time
<b>C.</b> Mission Moment			5 m
<b>III. Public Comment</b>			<b>6:05 PM</b>
<b>A.</b> Public Comment	FYI		5 m
<p>Any person or group wishing to place an item on the agenda shall register their intent with the Executive Director/CEO (or designee-Chief Operating Officer) no later than five (5) days prior to the meeting and include:</p> <ul style="list-style-type: none"> <li>A. name and address of the participant;</li> <li>B. group affiliation, if and when appropriate;</li> <li>C. topic to be addressed</li> </ul>			
<b>IV. Sponsor Reports</b>			<b>6:10 PM</b>
<b>A.</b> CMSD/ESCLEW Sponsor Report	FYI		5 m
<ul style="list-style-type: none"> <li>• CMSD-Matt Rado</li> <li>• ESCLEW-Joyce Lewis</li> </ul>			
<b>V. Consent Agenda</b>			<b>6:15 PM</b>
<b>A.</b> Approval of February 26, 2025 Minutes	Vote		3 m
Please read Board Resolutions			
<b>B.</b> Annual Renewal of Policies			
<ul style="list-style-type: none"> <li>• Annual Renewal of Comprehensive Plan</li> <li>• Bullying Intimidation and Harassment Policy</li> </ul>			
<b>C.</b> Contracts and MOUs			
<b>TIS &amp; Near West</b>			
<ul style="list-style-type: none"> <li>• <b>RENEWAL-Frontline Renewal</b> – Renewal of contract to provide services to act of the 2025-26 School Year, effective July 1, 2025. The cost of this service will</li> </ul>			

	Purpose	Presenter	Time
	not exceed a total of \$11,248.74.00 or <b>\$5624.37 per school</b> and will be paid through general funds or other monies obtained. This is a budgeted expense.		
	<ul style="list-style-type: none"> <li>• <b>NEW-Arlene's Cuisine</b>-Contract for the 2025-2026 school year with the possibility to extend to the 2028-2029 school year for the procurement, preparation, and service for student breakfast and lunch as part of the National School Lunch Program. The cost is not to exceed \$119,000 for Near West and \$129,000 for TIS-East. This is a budgeted expense to be paid from general funds and reimbursed through federal subsidy.</li> </ul>		
<b>D.</b>	Out of Cuyahoga County Student Travel		
	<b>Near West Only</b> -The teachers of the Near West Applying Stage will be taking their students to Cedar Point as part of a physics lesson they will be completing.		
<b>E.</b>	Personnel Actions	Vote	
	Listed in each school's Board Resolution		
<b>VI.</b>	<b>Fundraising Report</b>		<b>6:18 PM</b>
<b>A.</b>	Update and Reminders	FYI	Brooke King
	<ul style="list-style-type: none"> <li>• City Fund--For Curriculum Specialists</li> <li>• Ohio Office of Budget &amp; Management Grant--<b>\$80,000</b> for building upgrades                             <ul style="list-style-type: none"> <li>◦ Written and submitted by Chance DeWerth, Director of Safety &amp; Facilities</li> </ul> </li> <li>• Upcoming Events</li> <li>• Spring Appeal</li> <li>• Board Participation (Goal is 100%)</li> <li>• Board Give/Get (Goal is \$18,900)</li> </ul>		5 m
<b>B.</b>	School Boards & IGClE Agreement	FYI	
	Review April 2024 resolution for changes to IGClE support allocation, and plan for updated Agreement in May.		5 m
<b>VII.</b>	<b>Finance</b>		<b>6:28 PM</b>
<b>A.</b>	Approval of February Financials	Vote	Celeste Farmer
			10 m
<b>B.</b>	Funding Update	FYI	Brooke King
	<ul style="list-style-type: none"> <li>• Update on State Budget and Advocacy</li> </ul>		5 m

	Purpose	Presenter	Time
<ul style="list-style-type: none"> <li>◦ Brooke King may testify on April 23, 2025</li> <li>• Local Levy (CMSD Partnership)                             <ul style="list-style-type: none"> <li>◦ Near West \$100,000 above budget in FY 25</li> <li>◦ TIS-East is in the process of applying for Partnership                                     <ul style="list-style-type: none"> <li>▪ CMSD Board Meeting is May 13, 2025 at 6:30 pm</li> </ul> </li> </ul> </li> </ul>			
<b>C. Annual Universal Salary Increase</b>	Vote	Brooke King	15 m
<ul style="list-style-type: none"> <li>• Market Comparison</li> <li>• In-year retention compared to the last 2 years</li> <li>• Licensing compared to the last 2 years</li> <li>• 3%, 5%, 7% and impact on 5-year projections</li> </ul>			
<b>VIII. Facilities Advisory Council</b>			<b>6:58 PM</b>
<b>A. Update on Near West Lease and Repair Costs</b>	FYI	Brooke King	5 m
<b>B. Authorization for Near West Renewal Lease with CMSD</b>	Vote	Brooke King	5 m
<p>Authorize Brooke King or Stacy Miller to enter into the Near West lease and bring it to the Board for ratification on May 14, 2025</p>			
<b>IX. Education Advisory Group</b>			<b>7:08 PM</b>
<b>A. Survey Results</b>	FYI		10 m
<b>B. Guidance on Holidays, Celebrations, and Decorations</b>	FYI	Brooke King	5 m
<p>The Educational Advisory Council is working on a guiding document to bring to Boards in May.</p>			
<b>X. Closing Items</b>			<b>7:23 PM</b>
<b>A. Adjourn Meeting</b>	Vote		

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# Coversheet

## Board Resolutions for Schools

**Section:** I. Board Resolutions  
**Item:** A. Board Resolutions for Schools  
**Purpose:**  
**Submitted by:**  
**Related Material:** TIS-East Resolution-April.pdf  
Near West Resolution-April.pdf



# Intergenerational S C H O O L S

April 2, 2025

## BOARD RESOLUTIONS

At the Regular Meeting of the Board of Directors of The Intergenerational School on April 2, 2025, the following resolutions were proposed and approved by the board:

**WHEREAS** the mission of The Intergenerational School is to connect, create, and guide a multigenerational community of lifelong learners and spirited citizens as they strive for academic excellence;

**WHEREAS** as a Public Charter School in the State of Ohio, and in accordance with Board policy, the Board of Directors must review and approve all Minutes, Policies, Personnel Actions that were not named specifically in the prior approved budget, Contract Actions and Expenses over \$25,000, Out of State travel, and transactions between Intergenerational Schools;

**IT IS THEREFORE RESOLVED** that The Intergenerational School Board has reviewed and approves the following:

### Consent Agenda

#### **Minutes of the Board Meeting**

- Regular Board Meeting, February 26, 2025

#### **Contracts and MOUs**

- **Frontline Renewal** – Renewal of the contract to provide services to provide HR & employee management services for the 2025-26 School Year, effective July 1, 2025. The cost of this service will not exceed a total of \$11,248.74 or **\$5624.37 per school** and will be paid through general funds or other monies obtained. This expense will be included in the forthcoming 25-26 budget.
- **Arlene's Cuisine**--Contract for the 2025-2026 school year with the possibility to extend to the 2028-2029 school year for the procurement, preparation, and service for student breakfast and lunch as part of the National School Lunch Program. The cost is not to exceed \$129,000 and is a budgeted expense to be paid from general funds and reimbursed through federal subsidies.

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[www.igschools.org](http://www.igschools.org)

The Intergenerational  
School - East  
11327 SHAKER BLVD. SUITE 200E  
CLEVELAND, OHIO 44104

Near West  
Intergenerational School  
3805 TERRETT AVENUE  
CLEVELAND, OHIO 44113

## Annual Renewal of Policies

- **Comprehensive Plan**—requested by Sponsor, includes the Educational Plan, Financial Policies, Code of Regulations, and a narrative on current Leadership
- **Bullying, Harassment & Intimidation Policy**

## Finance Actions

**IT IS THEREFORE RESOLVED** that The Intergenerational School Board has reviewed and approves the following Financial Action Items:

- **February Financials**
- **Universal Staff Salary Annual Increase for returning staff** of \_\_\_\_\_% for the 25/26 school year. Current board-approved Compensation Plan calls for an annual universal salary increase to be decided by the board for the following year. All personnel actions will be budgeted for the 25/26 school year effective July 1, 2025, to June 30, 2026 (with varying start dates depending on the school calendar), and are paid 100% from General Funds unless otherwise specified. All associated benefits will be paid according to board policy.

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Joanna Lopez-Inman, Secretary





# Intergenerational S C H O O L S

April 2, 2025

## BOARD RESOLUTIONS

At the Regular Meeting of the Board of Directors of Near West Intergenerational School on April 2, 2025, the following resolutions were proposed and approved by the board:

**WHEREAS** the mission of Near West Intergenerational School is to connect, create, and guide a multigenerational community of lifelong learners and spirited citizens as they strive for academic excellence;

**WHEREAS** as a Public Charter School in the State of Ohio, and in accordance with Board policy, the Board of Directors must review and approve all Minutes, Policies, Personnel Actions that were not named specifically in the prior approved budget, Contract Actions, and Expenses over \$25,000, Out of State travel, and transactions between Intergenerational Schools;

**IT IS THEREFORE RESOLVED** that the Near West Intergenerational School Board has reviewed and approves the following:

### Consent Agenda

#### **Minutes of the Board Meeting**

- a. Regular Board Meeting, February 26, 2024

#### **Contracts and MOUs**

- a. **Frontline Renewal** – Renewal of the contract to provide services to provide HR & employee management services for the 2025-26 School Year, effective July 1, 2025. The cost of this service will not exceed a total of \$11,248.74 or **\$5624.37 per school** and will be paid through general funds or other monies obtained. This expense will be included in the forthcoming 25-26 budget.
- b. **Arlene's Cuisine- Contract** for the 2025-2026 school year with the possibility to extend to the 2028-2029 school year for the procurement, preparation, and service for student breakfast and lunch as part of the National School Lunch Program. The cost is not to exceed \$119,000 and is a budgeted expense to be paid from general funds and reimbursed through federal subsidies.

#### **Annual Renewal of Policies**

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CLEVELAND, OHIO 44104

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CLEVELAND, OHIO 44113

- a. **Bullying, Harassment & Intimidation Policy**
- c. **Comprehensive Plan**—requested by Sponsor, includes the Educational Plan, Financial Policies, Code of Regulations, and a narrative on current Leadership

**Out of Cuyahoga County Student Travel**

- d. The teachers of the Near West Applying Stage will be taking their students to Cedar Point as part of a physics lesson they will be completing. All expenses are budgeted in field trip funds and will be paid for through general funds and/or projected fundraising.

**Personnel Actions**

**Stipends and Supplemental Pay**

**Stipends for work as After School Clubs Teachers for programming from March 31-May 28, 2025, in the amounts specified below. These stipends are budgeted and to be paid from general funds or other monies obtained.**

<b>Name</b>	<b>Amount</b>	<b>Description</b>
McKenna Brown	\$1600	Hangin’ with the Homies & Curious Crafter
Megan DeVito	\$ 750	Food Strong
Winter Fraley	\$1700	Survivor Reading Club
Theresa Fucile	\$750	Happy to Hang
Molly Mizisin	\$1600	I’m Board Game Club & Happy to Hang
Kori Morris	\$ 750	Awesome Possums
Brittany O’Donnell	\$1500	Awesome Possums & NW Neat Freaks
Nancy Szilagyi	\$ 750	I’m Board Game Club
Sarah Tribuzzo	\$ 750	Hangin’ with the Homies
Zoe Welch	\$ 750	Awesome Possums - Art

**Finance Actions**

**IT IS THEREFORE RESOLVED** that the Near West Intergenerational School Board has reviewed and approved the following Financial Action Items:

- e. **February Financials**



- f. **Universal Staff Salary Annual Increase for returning staff** of \_\_\_\_\_% for the 25/26 school year. The current board-approved Compensation Plan calls for an annual universal salary increase to be decided by the board for the following year. All personnel actions will be budgeted for the 25/26 school year effective July 1, 2025, to June 30, 2026 (with varying start dates depending on the school calendar), and are paid 100% from General Funds unless otherwise specified. All associated benefits will be paid according to board policy.

#### Facilities Actions

**IT IS THEREFORE RESOLVED** that the Near West Intergenerational School Board has reviewed and acknowledged the following Facilities Action Items:

- a. The Board hereby authorizes the Executive Director or Board Chair to enter into a new lease with the Board of Education of the Cleveland Municipal School District (“CMSD”) upon the expiration of the existing lease on June 30, 2025 for the property known as the Kentucky School currently occupied by the School on financial terms substantially equal to or less than the current combined annual lease payment and related expenses, including, but not limited to custodial and utility expenses. In addition, the Board hereby authorized the Executive Director or Board Chair to enter into negotiations and an agreement with CMSD regarding the sharing of expenses between the School and CMDS for necessary repairs and maintenance to the building, including, but not limited to roof repairs, window caulking and tuck pointing, which agreement will be brought to the Board for ratification at the next regularly scheduled Board meeting.

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Joanna Lopez-Inman, Secretary



# Coversheet

## CMSD/ESCLEW Sponsor Report

**Section:** IV. Sponsor Reports  
**Item:** A. CMSD/ESCLEW Sponsor Report  
**Purpose:** FYI  
**Submitted by:**  
**Related Material:** \_ TIS - sponsor update April .docx  
NWIS Spring 2025.pdf



# Educational Service Center of Lake Erie West Community Schools Center

## ESC of Lake Erie West Community Schools Center Sponsor Update

**School Name:** The Intergenerational School

**Month:** April

Presented by:	Joyce Lewis	In person
Governing Authority Highlights / Important updates from ESCLEW	Mark your calendars, the ESCLEW annual statewide meeting will be on August 8th. Everyone is welcome to attend.	
Recent Site Visit Highlights	For this month’s site visit, I developed a template to more effectively analyze data in alignment with the 11.6 contractual goals. Using winter data, we completed a mock rubric to assess whether the school is on track to meet its 11.6 goals.	
Financial Update	The ESCLEW Community Schools Financial Consultant held a monthly meeting with the school’s treasurer, a completed report was emailed following the meeting. If you have any concerns with your school’s financials, please contact your school’s treasurer.	
Any questions asked by the Governing Authority for the Sponsor?		
Follow up provided		



# Educational Service Center of Lake Erie West Community Schools Center

<b>School Governance Performance Targets and Metrics</b>					
Measure Domain	Assessment	Exceeds the Standard (6 points)	Meets the Standard (4 points)	Approaches the Standard (2 points)	Falls Below the Standard (0 points)
School Governance	Board Engagement	100% of board members attend two (2) or more school visits or school-sponsored events	100% of board members attend at least one (1) school visit or school-sponsored event	At least one board member attends at least one (1) school visit or school-sponsored event	Zero (0) board members attend a school visit or school-sponsored event
<b>Evidence:</b> Joanna- Summer Cookout, Fall Festival, Read Across America Danielle- October Dance Stacey- Fall Festival, weekly math tutoring Richaun- Community Meeting Lynn- Fall Festival Carolyn- Brad- Bob-					
School Governance	Required Number of Regular Board Meetings		Six (6) Meetings held per year	Five (5) meetings held per year	Four (4) or fewer meetings held per year
<b>Evidence:</b> August October December February					
School Governance	Required Number of Board Members		Five (5) or more sponsor approved board members for all meetings		Fewer than five (5) sponsor approved board members for one (1) or more meetings
<b>Evidence:</b> August- 5 October-8 December 8 February-8					
School Governance	Proper Meeting Notice		Timely public notice for all meetings, reschedules, and cancellations	Timely public notice not provided for one (1) meeting, reschedule, or cancellation	Timely public notice not provided for two (2) or more meetings, reschedules, or cancellations
<b>Evidence:</b> In compliance					



# Educational Service Center of Lake Erie West Community Schools Center

School Governance	Required Board Member Training		Completion of Open Meetings and Public Records for 100% of board members	Completion of Open Meetings and Public Records for 80-99% of board members	Completion of Open Meetings and Public Records for less than 80% of board members
<b>Evidence:</b> Joanna- completed Danielle- Stacey- completed Richaun- Lynn- Carolyn- Brad- Bob-					
School Governance	Board Member Attendance	Overall member attendance is <input type="checkbox"/> 90%	Overall member attendance is between 80-90%	Overall member attendance is between 70-79%	Overall member attendance is <input type="checkbox"/> 70%
<b>Evidence:</b> October: 7/8 December: 7/8 February: 7/8					



## Charter School Site Visit Report

**Name of school:** Near West Intergenerational School

**Date of visit:** 3/20/2025

**Sponsor representatives present:** Matt Rado (Executive Director, Charter Schools)

**School representatives present:** Sarah Alonso (Chief Operating Officer), April Maimone (Principal)

**Current overall compliance score:** 41/42

(includes all compliance items collected through the date of the site visit)

### A. Background

As a charter school sponsor, CMSD is legally and contractually obligated to monitor and evaluate the charter school's compliance with all applicable law and rule. Pursuant to state law, sponsors must conduct comprehensive site visits of each sponsored school while class is in session at least twice a year.<sup>1</sup> Sponsors must also make written reports of information obtained during site visits and provide these to the Ohio Department of Education upon request.

The purpose of these visits is to verify contractual, federal, state, and local compliance in a variety of areas, including health and safety, the educational program (including provision of student learning opportunities), state-required assessments, fiscal operations, governance and administration, and other assessment and accountability measures as defined in the charter contract. The comprehensive site visits help inform the performance of the school according to the Organizational Performance Framework, which is part of the charter contract.

CMSD's comprehensive site visit protocol meets the criteria for exemplary sponsors as defined in the Ohio Department of Education's Quality Practice Rubric.<sup>2</sup> Exemplary sponsors collect data from a variety of school employees and other stakeholders, such as board members, students, parents, and management company staff, during site visits.

Exemplary sponsors also provide written reports following each site visit that details the information collected during the site visit, summarizes the findings, and notes areas of improvement and strength.

<sup>1</sup> See <http://codes.ohio.gov/oac/3301-102-04>

<sup>2</sup> See 2024-25 sponsor evaluation rubric here: <https://education.ohio.gov/Topics/Community-Schools/Sponsor-Ratings-and-Tools/2024-2025-Sponsor-Evaluation-Tools>

## B. Summary of Visit

During the spring 2025 Near West Intergenerational School site visit, CMSD staff checked school compliance to date, conducted a building walkthrough, and collected stakeholder data using electronic surveys. More specific information about these areas can be found later in this report.

## C. Areas of Strength

CMSD staff identified a number of strengths of the school during the visit. These include:

- No concerns were identified during the building walkthrough or Epicenter compliance collection through the date of the visit
- Many strengths were identified as part of the electronic surveys, including:
  - Instructors cited regular professional learning with 86% noting it was mostly or very relevant
  - Instructors rated emotional and physical safety for adults very highly
  - Teachers spoke positively of the adult and student culture
  - Very high percentages of parents/caregivers rated the school as welcoming and safe
  - The vast majority of students feel that adults care for them and that they are academically prepared
  - Most students stated that they are emotionally and physically safe

## D. Growth and/or Improvement Areas

CMSD staff also identified a number of areas for growth and/or improvement in the electronic surveys:

- Some staff identified building safety and cleanliness as concerns
- Thirty percent of parents/caregivers did not agree that the school is academically challenging
- About a quarter of students stated there are not clubs or activities of interest to them

## E. Information Reviewed

### 1. State of the School

#### Most recent state report card and sponsor accountability ratings 2023-24

School Name	Overall	Achievement	Progress	Gap Closing	Early Literacy	Gap Closing- ELA and Math Goals	Chronic Absenteeism

Near West Intergenerational School	4.5 Stars	3 Stars	4 Stars	5 Stars	4 Stars	Meets	Meets
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Green=met sponsor standards. Red=did not meet sponsor standards.

**2. Qualitative Data Review (Electronic surveys)**

**3. Compliance Review**

Matt Rado reviewed the school's Epicenter submissions to that point and ensured that all submissions were correct.

Per the organizational framework, all items for the site visit must be turned in for the school to receive credit. Please see the attached framework scoring document for a full review of the school's score.

**4. Walkthrough Sheet (see attached)**

**F. Organizational Framework scoring sheet**

**Overview**

The purpose of the Organizational Performance Framework is to establish and communicate the compliance-related standards by which CMSD will monitor and evaluate its sponsored schools. The items included in the framework come from Ohio Department of Education and Workforce (D.E.W.) requirements, contract requirements, and state law. When a number is listed in the Item column, it refers to the number from D.E.W.'s School Compliance worksheet, available online and updated annually. CMSD staff consulted with all of its sponsored schools to prioritize and organize these items. Items are weighted according to their importance and are organized into nine categories: Access and Student Rights, Health and Safety, Human Capital, Governance, Admissions, Educational Program, Fiscal, Site Visit, and Other.

CMSD aims to maximize school operational autonomy by articulating the base set of state and federal laws, rules, regulations, and contractual obligations that apply to its sponsored schools.

CMSD will primarily use Epicenter to track compliance. Items not submitted by Epicenter deadlines will result in lost points for those items. Policies/compliance items will be reviewed on due dates.

Some compliance-related requirements cannot be assessed via Epicenter. CMSD will also conduct fall and spring site visits, as required by law. CMSD will provide schools with advance notice of site visits. Please review the CMSD Comprehensive Site Visits: Purpose and Protocol document for detailed information on site visits. The bulk of Epicenter due dates are aligned with the fall and spring site visits. For example, CMSD will review all special education policies in the fall and all admission policies in the spring.

To be considered for contract renewal, a school will be expected to have no outstanding notices of breach or concern. A notice is outstanding if the school has failed to submit a remedial action plan that has been approved by CMSD.

**Scoring**

**100 points possible**

**Exceeds Expectations: 90 to 100 points**

**Meets Expectations: 80 to 89 points**

**Does Not Meet Expectations:**

**Below 80 points**

- Category 1: Access & Student Rights
- Category 2: Health & Safety
- Category 3: Human Capital
- Category 4: Governance
- Category 5: Admissions, Enrollment, and Attendance
- Category 6: Education Program
- Category 7: Fiscal
- Category 8: Site Visit
- Category 9: Other

**Access & Student Rights (18 points possible)**

1A) Subcategory: Special Education (13)

Item	Description	Points possible
171, 172, 174, 175, 176, 178	Written policies for special education as required by Ohio Revised Code: <ul style="list-style-type: none"> <li>• Provision of services (171)</li> <li>• Individualized Education Program (IEP) development and implementation(172)</li> <li>• Confidentiality (174)</li> <li>• Identification and evaluation of homeless students with disabilities (175)</li> <li>• Free appropriate public education (176)</li> <li>• Ensuring compliance with IDEIA (178).</li> </ul>	6/6
172	IEPs implemented as written.	2/2
173	Standards/procedures for identification and evaluation of students with disabilities consistent with federal and state law.	2/2

177	Services delivered in the least restrictive environment while also allowing for a continuum of services.	2/2
182	School submitted plan to D.E.W. for serving students with disabilities.	1/1

1B) Subcategory: Student Rights (3)

Item	Description	Points possible
405 and 406	School provides due process for students suspended, expelled, removed AND school follows the policy.	2
901	School has adopted policy on Positive Behavioral Intervention and Supports that complies with Ohio requirements.	1

1C) Subcategory: Access

Item	Description	Points possible
432	School will achieve racial and ethnic balance reflective of community it serves.	2/2

**1. Health & Safety (14 points possible)**

2A) Subcategory: Food safety (3)

Item	Description	Points possible
705	School has adopted a policy to protect students with peanut or other food allergies.	1/1
778	School ensures that at least one employee is present during foodservice who is trained in the Heimlich maneuver.	2

## 2B) Subcategory: Facilities (5)

Item	Description	Points possible
752	School does not apply lead-based paint and complies with all orders and requirements for inspection, maintenance, and prevention of lead-based poisoning.	2
759	The school timely (as defined in ORC 5502.262) submitted an emergency management plan as required by the Director of Public Safety.	1
Safety drills	School held all of its required rapid safety and dismissal drills, including tornado drills, in appropriate months and a drill within first 10 days of school.	2

## 2C) Subcategory: Student wellness (6)

Item	Description	Points possible
703	School has screened pupils enrolled in either kindergarten or first grade prior to Nov. 1 for hearing, vision, speech and communications, or medical problems and developmental disorders AND notified parents of the screening before August 1. <b>Screenings weren't completed by Nov. 1</b>	1/2
706	School has adopted policies and procedures regarding child abuse reporting and training of all staff and volunteers as to their obligation to report and consequences for failure to do so. Requires policy and training records.	2
755	School's governing authority reviewed policies and procedures to ensure safety of students, employees and other persons using a school building from any known hazards in the building or on building grounds that pose an immediate risk to health or safety.	1
761	School adopted required policy prohibiting harassment, intimidation, and bullying.	1

**2. Human Capital (12 points possible)**

## 3A) Subcategory: Licensure/Professional

Item	Description	Points possible
118	School sees that students on reading monitoring improvement plans (applies to grades 3 and 4 only) are taught by teachers with the appropriate license, endorsements, and/or qualifications.	1
603	School will suspend a person from all duties that require the care, custody, or control of a child during the pendency of the criminal action against the person-applicable when an employee was subject to criminal action.	1
611	School has a local professional development committee to determine coursework and other professional development needed by licensed educators to satisfy the renewal of such licenses.	1
607	All school teachers, aides, and providers are properly licensed by the State Board of Education.	2/2
Teacher retention	School has submitted annual reports on staff and teacher turnover, if requested by sponsor.	2

## 3B) Subcategory: Background checks

Item	Description	Points possible
622, 623, 624, 625, 626	School has done all required criminal background checks.	5/5

**3. Governance (14 points possible)**

Item	Description	Points possible
655	School has posted on its website the names of school's governing authority and provides, upon request, the name and address of each member of the governing authority to the sponsor and D.E.W..	1/1
664	School's meetings of its governing authority are public meetings, provide public advance notice, and follow all laws with respect to proper public meeting protocol.	3
667	School's governing authority members, fiscal officer, administrators and supervisory staff are annually trained on the public records and open meetings laws.	1

316/668	School fills public records requests in a timely manner, and at least one person, as designated by school, has attended training approved by the Ohio attorney general about school's obligations pertaining to public records.	3
658	Governing authority members have no interest in public contracts or other unaddressed ethical conflicts of interest, etc.	1/1
659	No member of governing authority also serves on a district board of education.	1/1
661	School uses independent counsel when required.	1
662	School has submitted current and complete Comprehensive Plan, or verified that sponsor has it on file; has submitted all policies and procedures on internal financial controls; and has adhered to Comprehensive Plan and these policies and procedures and ensured compliance by any contractor.	3

#### 4. Admissions, Enrollment, and Attendance (8 points possible)

Item	Description	Points possible
401	School provides parents with the proper notice of truancy, utilizes an intervention strategy, and/or files a complaint in juvenile court when appropriate for students that are truant. School's governing authority has adopted policy regarding habitual truancy and intervention strategies.	2
426	School has admission procedures that specify the items outlined in ORC 3314.06.	2/2
427	School has an admission policy that addresses students residing outside the district of residence.	1/1
429	School maintains complete and accurate reporting of student enrollment data used to calculate payments, and school's borrowing and expenditures are consistent with legal requirements.	1
436	School provides parents or guardians with a copy of the most recent Ohio state report card during the admissions process.	1
Lottery	If required by ORC 3314.06, and subject to any preferences allowed under that provision, school has selected students for admission using a random lottery.	1

#### 5. Education Program (10 points possible)

Item	Description	Points possible
101	School provides at least 920 hours of learning opportunities to at least 25 students.	1

105	School has adopted a policy, updated annually, governing academic prevention and intervention services covering requirements of law, which include but are not limited to measuring student progress, identifying students not attaining proficiency thresholds, collect and using student performance data, and provision of prevention/intervention services.	1/1
116	School promotes students to fourth grade when all criteria outlined in ORC 3313.608 are met.	1
117	The school provides required intensive reading instruction for students, consistent with the requirements of 3313.608.	1
217	School provides intervention services to students not meeting certain proficiency level.	2
220	School administers state diagnostic tests to students in required categories and to all students in the appropriate grade level at least once annually, providing the information to parents and D.E.W..	1
309	School administers all required assessments and submits all data required to calculate the report card to D.E.W..	1
902	School has adopted a grade promotion and retention policy that prohibits the promotion of a student to the next grade level if the student has been truant for more than 10% of the required attendance days of the current school year and failed two or more of the required curriculum subject areas, unless the student's principal and teachers of any failed subject areas agree the student is academically prepared for the next grade level.	1

#### 6. Fiscal (7 points possible)

Item	Description	Points possible
308	School follows all guidelines and timely submitted complete and accurate EMIS data, using a software package certified by D.E.W.. Each fiscal officer appointed under ORC 3314.011 is responsible for annually reporting the community school's data under ORC 3301.0714.	1
502	School that receives funding under Title I maintains the required level of expenditures on an annual basis as outlined in federal regulations.	1
503	School reports all financial information in an easily understood format and by the reporting categories and subgroups required by D.E.W..	1
504	Annually, school provides a financial plan detailing an estimated budget and the per pupil expenditures.	1/1

506	School has filed annual financial reports with the Auditor of State that are prepared using generally accepted accounting principles.	1
509	School has liability insurance sufficient to cover any risks to the school.	1/1
Audit	Audit of school is devoid of significant findings and conditions, material weaknesses, or significant internal control weaknesses; no ongoing concerns.	1

### 7. Site Visit (8 points possible)

Item	Description	Points possible
Fall Site Visit	On its Fall Comprehensive Site Visit, school cooperates with observations/focus groups; does not require a return site visit on special education; does not require a follow-up enrollment record review; and has fewer than three items of concern on its walkthrough.	4/4
Spring Site Visit	On its Spring Comprehensive Site Visit, school cooperates with observations/focus groups; does not require a return site visit on special education; does not requires a follow-up enrollment record review; and has fewer than three items of concern on its walkthrough.	4/4

### 8. Other (9 points possible)

Item	Description	Points possible
Other D.E.W. requirements	School complies with any items included in latest annually updated D.E.W. School Compliance worksheet, available online at <a href="http://education.ohio.gov/Topics/Community-Schools">http://education.ohio.gov/Topics/Community-Schools</a> , but not listed elsewhere in this Organizational Performance Framework.	5
Corrective Action Plans	School has not had to develop and implement a corrective action plan.	2
Intervention Protocol	School has never required sponsor intervention under the Intervention Protocol.	2

## **Near West Intergenerational School**

School year 2024-25's spring site visit consisted of electronic surveys from instructors, scholars, and parent stakeholders, and an in-person building walkthrough. Electronic surveys were available from March 3 to March 24, 2025. Highlights of electronic surveys are below.

### **Instructor Data:**

29 instructors at NWIS completed the survey. While the instructors cited different cadences of professional development between weekly (66%), quarterly, monthly, or other (34%), 86% of instructors stated that this learning was mostly relevant to their classroom instruction. Instructors rated adult physical (90%) emotional (86%) safety highly, but some cited concerns around building safety and cleanliness. Most teachers provided comments affirming the positive culture for adults and students. Nearly all teachers stated that they understood how to identify and support struggling students, and that students received the supports they need.

### **Parent Data:**

27 parents/guardians responded to the survey. 100% percent stated that they feel welcomed at the school. 100% stated that they are invited to events or meetings at the school. 85% identified a high level of communication with the school, with communication occurring daily, weekly, or at grading periods. 85% noted that their student has access to clubs or activities that interest them.

In the academic arena, 70% of parents stated that their students are challenged. Almost all stated they know where to go for academic help if needed.

All but one respondent for each question stated that their children are emotionally and physically safe at school.

### **Scholar Data:**

The vast majority of scholars surveyed agreed or strongly agreed that their instructors care for them and have prepared them to be successful next school year. About a quarter of students noted there are not sports or other clubs and activities to join that interest them.

Most scholars feel safe physically and emotionally at school. 96% of students stated there is a trusted adult in the school.



### CMSD Charter Site Visit Building Walkthrough

**School:** Near West Intergenerational School

**Date:** 3/20/2025

**CMSD Staff Member:** Matt Rado

Building and grounds	Yes	No	Somewhat	N/A	Notes
1. Name of school is outside building.	X				
2. Walkways to school entrances are cleared of snow, ice, and other potential hazards.	X				
3. The office is easy to find.	X				
4. Classrooms appear clean.	X				
5. Classroom furniture (desks, chairs) appears to be in good working order and is relatively clean.	X				
6. Restrooms are clean and have needed supplies.	X				
7. Restrooms for multiple occupants are designated for use by one sex only. There are no multi-occupancy restrooms that are designated as nongendered, multigendered, or open to all genders. (R.C. 3319.90)	X				
8. Hallways are clean and create an inviting environment (through student work, posters, etc.)	X				
9. Floors in the building are clean and not slippery or otherwise unsafe.	X				
10. Stairwells appear safe (e.g., they have handrails, sufficient lighting, etc.)	X				
11. Play areas are clear of debris and any equipment is in good order.	X				

Culture	Yes	No	Somewhat	N/A	Notes
1. The school's mission is apparent throughout the school building and through interactions with staff and students.	X				
2. The school environment seems calm and safe.	X				
3. Interactions between students and teachers seem respectful.	X				
4. Visitors are welcome and treated with respect.	X				

Other Compliance	Yes	No	Somewhat	N/A	Notes
1. Verify that the National Flag is displayed over, near, or within the school. (R.C. 3313.80, DEW Item 957)	X				
2. Verify that information about Governing Authority members and meetings is posted and current. (Charter Contract, R.C. 121.22)	X				
3. Verify that the Worker's Compensation Certificate is posted and current. (R.C. 4123, DEW Item 153)	X				
4. Verify that the public records policy is displayed and that a records custodian has been designated. ((R.C. 149.43 (E) (2))	X				
5. Review permission forms for medication, including EpiPens and inhalers, and review storage of medication. (R.C. 3313.716, 3313.718, DEW Items 211-212)	X				
6. Review care plan for students with diabetes. Check for physician letters with instructions and ensure that not later than 14 days after receipt of an order, the school informs parent or guardian that student might be entitled to a 504 Plan. Also ensure that the school is tracking the number of students with diabetes and the number of errors associated with medication administration. (R.C. 3313.7112, DEW Item 213)				X	

Other Compliance, Ctd.	Yes	No	Somewhat	N/A	Notes
7. If the school has one or more students with an active seizure disorder diagnosis, school staff has created individualized seizure action plan(s) for each applicable student. The plan must be from the current school year. (R.C. ORC 3313.7117(B-C) and (E-G), DEW Item 786)	X				
8. Report card verification. Pursuant to Ohio law, schools must provide parents or guardians with a copy of the most recent record card during the admissions process. (R.C. 3313.6411, ODE Item 436)				X	
9. Verify that the Public Employment Risk Reduction Program (PERRP) poster is displayed. ((R.C.3314.03(A)(11)(d))	X				
10. The school's attendance and participation policies are available for public inspection. ((R.C. 3314.03(A)(27))	X				
11. Verify that the school's policy regarding suspension, expulsion, removal, and permanent exclusion is posted in a central location. (R.C. 3313.661)	X				
12. If the school had any students absent without legitimate excuse on the day of the site visit the school made an attempt, within two hours of the start of the school day, to contact the student's parent, guardian or caregiver. (R.C. 3321.141, DEW Item 408)	X				
13. The school provides free feminine hygiene products to students in grades 6-12. Note where items are stored. (R.C. 3313.6413, DEW Item 785)	X				
14. The school has one or more AEDs on site. Note Location(s). (ORC 3313.6023, 3314.16, 3701.85, DEW Item 711)	X				Near nurse's office

**Notes:**

# Coversheet

## Annual Renewal of Policies

**Section:** V. Consent Agenda  
**Item:** B. Annual Renewal of Policies  
**Purpose:**  
**Submitted by:**  
**Related Material:** Comprehensive Plan (TIS Leadership) (1).pdf  
Comprehensive Plan (NWIS Leadership).pdf  
Comprehensive Plan-Code of Regulations.docx  
Comprehensive Plan--Financial Policies.pdf  
Comprehensive Plan--Educational Plan.pdf  
Bullying, Harassment & Intimidation.pdf



# Intergenerational S C H O O L S

## **School Leadership and Management IRN 13321**

Effectively staffing our school is of critical importance to our students achieving excellent outcomes. Efficiently managing the day-to-day needs of the school while ensuring student safety, fiscal responsibility, compliance management, and the overall health and well-being of our students is led by our School Leadership Team with strong support from our Model Leadership.

### **Model Leadership**

In 2021/2022, the Intergenerational Schools' structural leadership changed so that Brooke King is the CEO/Superintendent with Principals reporting directly to her with Curriculum Specialists helping drive the educational model through our two schools to ensure uniformity in instruction.

Day-to-day operations of the network is overseen by Sarah Alonso, Chief Operating Officer. She supervises the Director of Safety & Facilities, HR Specialist, Enrollment Specialist, Front Office and Wellness Coordinators.

### **School Leadership**

Aziz Ahmad is the Principal of The Intergenerational School. Mr. Ahmad has a Masters Degree in Educational Leadership with strong experience in teaching and leadership primarily through Teach for America. He was the TIS Assistant Principal in the 2023/2024 School Year and now leads the school.

Brianna McElrath has a Master of Arts from the Relay Graduate School of Education with five years of teaching experience. This is Ms. McElrath's first year at The Intergenerational School.

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[www.igschools.org](http://www.igschools.org)

**The Intergenerational  
School - East**  
11327 SHAKER BLVD. SUITE 200E  
CLEVELAND, OHIO 44104

**Near West  
Intergenerational School**  
3805 TERRETT AVENUE  
CLEVELAND, OHIO 44113

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[www.igschools.org](http://www.igschools.org)





**School Leadership and Management IRN: 0212030**

Effectively staffing our school is of critical importance to our students achieving excellent outcomes. Efficiently managing the day to day needs of the school while ensuring student safety, fiscal responsibility, compliance management, and the overall health and well-being of our students is led by our School Leadership Team with strong support from our Model Leadership.

**Model Leadership**

The Model Leadership structure changed right before the 22/23 school year. Brooke King, the Executive Director in conjunction with Educational Advisory Council (EAC) restructured the schools' educational design. Due to this restructure, the Principals now report directly to the Executive Director. The EAC decided that the model would hire Curriculum Specialists that would help drive the educational model throughout all three schools to ensure uniformity in instruction.

Day to day operations of the network is overseen by Sarah Alonso, the Chief Operating Officer. She supervises the Director of Safety & Facilities the HR Specialist, enrollment Specialist, Front Office and Wellness Coordinator.

**School Leadership**

April Maimone is the Principal of Near West Intergenerational School and reports to the Executive Director for the Intergenerational Schools. Ms. Maimone has a teaching background and has experience working in charter schools, most recently Step Stone Academy.

Emma Monaghan is the current Assistant Principal. She has a Master's Degree in Educational Leadership and brings with her multiple years of teaching at the Intergenerational Schools.

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[www.intergenerationschools.org](http://www.intergenerationschools.org)

**Lakeshore  
Intergenerational School**  
10825 Marcella Road  
Cleveland, Ohio 44119  
216.586.3827

**Near West  
Intergenerational School**  
3805 Terrett Avenue  
Cleveland, Ohio 44113  
216.961.4308

**The Intergenerational  
School - East**  
11327 Shaker Blvd. Suite 200E  
Cleveland, Ohio 44104  
216.721.0120

**Friends of the  
Intergenerational Schools**  
PO Box 200520  
Cleveland, Ohio 44120  
216.800.5181

## **CODE OF REGULATIONS OF THE INTERGENERATIONAL SCHOOLS**

**(Amended and Restated October 30, 2019)**

### **ARTICLE I – IDENTIFICATION**

1.01 **Name**. The name of this corporation shall be known as The Intergenerational Schools (the “Corporation”).

### **ARTICLE II – PURPOSES AND POWERS**

2.01 **Purpose**. The Corporation is organized exclusively for charitable and educational purposes as a public benefit corporation to operate as a public school within the State of Ohio. The Corporation has the purpose and powers stated in its Articles of Incorporation (the “Articles”) and whatever powers are or may be granted by Chapter 1702 of the Ohio Revised Code (“ORC”) or any successor legislation.

2.02 **Powers**. The Corporation is empowered to exercise all rights and power conferred by the laws of the State of Ohio upon non-profit charitable corporations, including, but without limitation, to receive gifts, devises, bequests and contributions in any form, and to use, apply, invest and reinvest the principal and/or income there from or distribute the same for the above purposes.

### **ARTICLE III – OFFICES AND STATUTORY AGENT**

3.01 **Principal Offices**. The principal office of the Corporation shall be located and maintained in Cuyahoga County, Ohio.

3.02 **Branch Offices**. The Corporation may have such other offices, either within or without the County of Cuyahoga, State of Ohio, as may be deemed necessary.

3.03 **Statutory Agent**. The statutory agent for the Corporation is Brooke King, whose address is 3805 Terrett Avenue, Cleveland, Ohio 44113.

### **ARTICLE IV – GOVERNING AUTHORITY**

4.01 **General Authority and Powers of the Governing Authority**. The Corporation shall be governed, and all authority of the Corporation shall be exercised by a board of directors (the “Governing Authority”) in accordance with all applicable laws and regulations. Subject to the provisions of Ohio law in general, the Ohio Nonprofit Corporation Law, the Articles of Incorporation, this Code of Regulations and any other applicable laws or regulations, the Governing Authority shall do and perform every act and thing whatsoever it shall deem necessary, expedient or advisable to carry out the purposes of the Corporation. Without limiting the foregoing, the Governing Authority shall have all powers to act on behalf of the

Corporation including the power to (a) appoint and remove Directors (as defined below); (b) appoint and remove Officers (as defined in Section 7.01) and (c) amend these Regulations.

4.02 Number. The Governing Authority shall be comprised of at least five (5) and no more than eleven (11) individuals (each a “Director” and collectively the “Directors”), or such greater number as may be subsequently determined by the Governing Authority. Each Director shall be qualified and elected in accordance with this Code of Regulations.

4.03 Qualifications of Directors. The Directors shall be, in their capacity as Directors, the Governing Authority of a public community school in Ohio upon the signing of a charter contract with a sponsor. As such, the Directors shall have a strong interest in the welfare of the Corporation and in education. Each Director shall (i) be willing and able to attend all meetings, both regular and special, (ii) be willing to serve as an Officer, (iii) accept special assignments and serve on advisory councils, and (iv) meet any other orientation, educational, statutory or sponsor requirements. Without limiting the foregoing, all Directors will be required, at such times and in such intervals as requested by the Corporation or its sponsor, to undergo periodic criminal background checks, attend all training sessions prescribed by Ohio law or requested by the Corporation or its sponsor and submit conflict of interest disclosure forms in accordance with Article IX of this Code of Regulations. Each new Director will receive a copy a copy of this Code of Regulations and, from time to time, any additional materials deemed necessary to assist Directors in understanding their responsibilities, including but not limited to Director expectations, and the operations of the Corporation.

4.04 Term. Each Director will serve a three-year term, which expires on June 30<sup>th</sup> of the third year following their election, and which may be renewed as many times as such Director is elected. Each Director shall hold office until that Director’s term expires, or until such Director’s successor is elected or until such Director’s earlier resignation, removal from office, or death.

4.05 Election of Directors. Candidates for Director shall be nominated by the Governing Authority, or a committee thereof, and elected by the Directors in accordance with the decision-making process in Section 5.03.

4.06. Resignations or Removal of Directors. Any Director may resign at any time by tendering a written resignation to the Governing Authority. The resignation shall be effective upon receipt of the resignation by an officer of the Governing Authority or, if later, upon the date specified by the director in the resignation. A Director may be removed at any time, with or without cause, by the Governing Authority. Any Director who is absent from three successive regularly scheduled meetings of the Governing Authority as provided in Section 5.01 of this Code of Regulations shall be deemed to have resigned due to non-participation, and such Director’s position shall be deemed vacant, unless the Governing Authority affirmatively votes to retain that Director as a member of the Governing Authority.

4.08. Vacancies. When a vacancy occurs, the Governing Authority may elect a person to fill the vacancy for the unexpired term of the departing Director in accordance with this Code of Regulations.

4.09. Honorary Directors. Any individual, whether an emeritus Director or not, who has provided extraordinary service to the Corporation over a period of time, may be honored with the title "Honorary Director" at the discretion of the Governing Authority. Honorary Directors are elected for life, are not voting members of the Board, do not count toward a quorum and are permitted but not required to attend meetings. The title of an Honorary Director may be revoked at any time, with or without cause, by the Governing Authority.

4.10. Designation of Representative to IGC. The Governing Authority shall designate a representative to serve as a member of the Board of Directors of IGC (the "IGC Representative") to represent the interests of this Corporation. The IGC Representative may or may not be a Director of this Corporation and shall serve at the pleasure of the Governing Authority.

#### **ARTICLE V - MEETINGS OF THE GOVERNING AUTHORITY**

5.01 Meetings. The regularly scheduled meetings of the Governing Authority shall be held at such time, date and place as a majority of the Directors may determine and special meetings may be called at any time by the Chair or by any two (2) Directors. schools long as the Corporation operates an Ohio Community School, meetings of the Governing Authority relating in any way to the business or operation of the school must be open to the public and publicized or advertised as required by law and with such frequency as needed to conduct the affairs of the Corporations.

5.02 Notice and Waiver. Unless waived, notice of each regular meeting of the Governing Authority shall be given to each Director as directed by the Secretary not more than sixty (60) days or less than three (3) days before any such meeting. Notice of the time, place and purpose of any meeting may be waived in writing, either before or after the holding of such meeting, by any Director, which writing shall be filed with or entered upon the records of the meeting. The attendance of any Director at a meeting without protesting, prior to or at the commencement of the meeting, shall waive notice or lack of proper corporate notice for that meeting.

5.02 Quorum. The presence of a simple majority of the total number of Directors entitled to vote shall constitute a quorum for the transaction of business at all meetings of the Governing Authority. The Governing Authority shall not make any decisions at any meeting at which a quorum is not present.

5.03 Voting. All motions shall require for adoption a majority vote of the Directors present and voting, except as provided by statute, this Code of Regulations, or parliamentary authority. Upon the demand of any Director, the vote shall be recorded by roll call. Unless a specified number of affirmative votes are required, an abstention shall be recorded and deemed to consent to the outcome of the voting. In situations in which a tie vote occurs and abstentions

have been cast, the motion shall fail for lack of a majority. All actions requiring a vote can be conducted by voice vote or show of hands, unless a roll-call vote is requested or required. A Director must be physically present at the meeting to vote. Each vote and abstention shall be recorded. Proxy voting is prohibited.

## **ARTICLE 6 - COMMITTEES AND ADVISORY COUNCILS**

6.01. Director Committees. The Directors may, by resolution of a majority of the Directors then in office, provided that a quorum is present, create and appoint Directors to one or more committees ("Director Committees") as may be deemed appropriate. Only Directors may serve on any Director Committee, provided, however, any such committee to which any authority of the Directors or Governing Authority is delegated shall never consist of a majority of the Directors. Simple majority of the members of any Director Committee shall constitute a quorum, and the act of a simple majority of the votes cast at a meeting of a Director Committee at which a quorum is present shall be the act of the such Director Committee. In every instance, however, the final action on any recommended school policy by a Board Committee will require a vote by the Governing Authority. Furthermore, no Director Committee shall meet to discuss school business without proper notice to the public of a regular or special meeting and, only votes of the Governing Authority shall be valid and binding. The Governing Authority may, at any time, revoke or modify any or all of the authority delegated to a Director Committee. **[THE EXECUTIVE COMMITTEE WOULD BE IN VIOLATION OF THIS PROVISION FOR ANY GOVERNING AUTHORITY THAT CONSISTS OF ONLY 5 DIRECTORS AS IT WOULD CONSTITUTE A MAJORITY OF THE DIRECTORS]**

6.02 Advisory Councils. The Governing Authority and/or the Directors may, at its discretion consider recommendations of associations, supporting organizations or advisory councils, which are not part of the Governing Authority. The Governing Authority may, at any time, revoke or modify any or all of the responsibilities assigned to an advisory council **[ARE ANY OTHER PARAMETERS NEEDED OR DESIRED?]**

## **ARTICLE 7 - OFFICERS**

7.01. Titles. The officers of the Corporation shall be a chair of the Governing Authority (the "Chair"), a chief executive officer who shall be called the executive director (the "Executive Director"), a secretary (the "Secretary"), a treasurer (the "Treasurer"), any number of vice-chairs (each a "Vice-Chair") and such other officers (including assistant officers) as the Governing Authority may deem advisable (collectively, the "Officers"). All Officers shall be Directors, except the Executive Director and the Treasurer, **who may or may not be Directors**. The same individual may hold any number of offices, except that neither the Secretary nor the Treasurer may serve concurrently as either the Executive Director or the Chair.

7.02. Election and Term. The Executive Director shall serve in such office for as long as such individual is employed by the Corporation as the Executive Director. The other officers of the Corporation shall be elected by the Directors at any time for a two-year term and shall serve at the pleasure of the Governing Authority.

7.03. Vacancies. When an Officer vacancy occurs, the Governing Authority may elect another Director to fill the vacancy for the unexpired term of such office by a majority of the Directors then in office.

7.04. Resignation. Any Officer may resign from the position at any time by tendering a written notice of resignation to the Governing Authority or the Chair, the Executive Director or the Secretary. The resignation shall be effective upon receipt of notice or, if later, upon the date specified by the Officer in the resignation. Any resignation shall be without prejudice to the rights, if any of the Corporation under any contract to which the Officer is a party.

7.05. Removal. An Officer may be removed at any time, with or without cause, by the Governing Authority at a meeting of the Governing Authority called for such purpose. If applicable, such removal will be without prejudice to any rights of an Officer under any contract or employment.

7.06. Authority. Except as otherwise provided in this Code of Regulations, the Officers shall have such authority and shall perform such duties as are customarily incident to their respective offices, or as may be specified from time to time by the Governing Authority, regardless of whether such authority and duties are customarily incident to such office.

7.07. Chair. The Chair shall preside at all meetings of the Governing Authority, if present, and shall exercise and perform such other powers and duties as the Governing Authority or this Code of Regulations may prescribe. The Chair shall coordinate the activities directed by the Governing Authority and shall oversee the actions of the Corporation, subject to the policies and goals established by the Governing Authority.

7.08. Vice-Chair. The Vice-Chair shall have such powers and perform such duties as the Governing Authority, or this Code of Regulations may prescribe. In the absence of the Chair, a Vice-Chair selected by the Directors shall preside at all meetings of the Governing Authority.

7.09. Executive Director. The Executive Director shall be the general manager and chief executive officer of the Corporation and shall be responsible for the day-to-day management of the Corporation's activities and affairs. The Executive Director shall have such other powers and duties as the Governing Authority, or this Code of Regulations may prescribe.

7.10. Secretary. The Secretary shall supervise the maintenance of the Corporation's Article of Incorporation, this Code of Regulations, minutes and records of the proceedings of the Governing Authority and its committees, and the giving of notices as may be proper or necessary. Without limiting the foregoing, the Secretary shall approve and certify all minutes of

meetings of the Governing Authority have such other powers and duties as the Governing Authority, or this Code of Regulations may prescribe.

7.11. Treasurer. The Treasurer shall monitor the financial affairs of the Corporation. So long as the Corporation is operating a community school as defined in Chapter 3314 of the Ohio Revised Code, the office of Treasurer shall be held by the Corporation's appointed designated fiscal officer, who shall not be a member of the Board of Directors. The Corporation's designated fiscal officer shall hold such licenses and receive such training as required by Ohio law. The Treasurer shall cause to be kept adequate and correct accounts of its assets and liabilities, receipts, disbursements, gains, losses, together with such other accounts as may be required, and, review and answer board members' questions about the annual audit and he/she shall perform such other duties as from time to time may be assigned to him/her by the Governing Authority. Upon the expiration of his/her appointment, the designated fiscal officer shall turn over to the Governing Authority all property, books, papers, and money of the Corporation in his/her hands.

7.12. Executive Committee. The Chair, a Vice Chair and Secretary shall serve as the executive committee of the Corporation (collectively, the "Executive Committee"). The Executive Committee will meet with such frequency as it may determine. The Executive Committee may invite any Director, Officer, employee, outside advisor or other individual who is not a member of the Executive Committee to attend its meetings or meet with its members, but such persons will not have voting power and will not be held out as members of the Executive Committee. All activities of the Executive Committee shall be reported at the next succeeding meeting of the Governing Authority and no action of the Executive Committee shall be considered an act of the Governing Authority unless and until ratified by the Governing Authority in accordance with this Code of Regulations.

## **ARTICLE VIII – INDEMNIFICATION OF DIRECTORS, OFFICERS, EMPLOYEES AND AGENTS**

8.01 Indemnification. Except as otherwise provided in this Article VIII, the Corporation shall, to the fullest extent permitted by applicable law, indemnify each person who, by reason of being or having been a Director or Officer of the Corporation, is named or otherwise becomes or is threatened to be made a party to any action, suit, investigation or proceeding (or claim or other matter therein), and the Corporation may indemnify any other person as deemed proper by the Governing Authority, against any and all costs and expenses (including reasonable attorney fees, judgements, fines, penalties, amounts paid in settlement, and other disbursements) actually and reasonably incurred by, or imposed upon such person in connection with any action, suit, investigation or proceeding (or claim or other matter therein), whether civil, criminal, administrative or otherwise in nature, with respect to which such person is named or otherwise becomes or is threatened to be made a party by reason of being or at any time having been a Director, Officer, employee or other agent of or in a similar capacity with the Corporation, or by reason of being or at any time having been, at the direction or at the request

of the Corporation, a director, trustee, officer, administrator, manager, employee, member, volunteer, advisor or other agent of or fiduciary for any subsidiary or other corporation, partnership, trust, venture or other party or enterprise. Any Director who is a party to or threatened with any such action, suit, or proceeding, in a capacity other than a Director, shall not be qualified to vote and the remaining Directors shall thereupon determine, by a majority vote, whether indemnification is proper.

Each request by or on behalf of any person who is or may be entitled to indemnification for reason other than by being or having been a Director or Officer of the Corporation shall be reviewed by the Governing Authority, and indemnification of such person shall be authorized by the Governing Authority only if it is determined by the Governing Authority that indemnification is proper in the specific case, and, notwithstanding anything to the contrary in this Code of Regulations, no person shall be indemnified to the extent, if any, it is determined by the Governing Authority or by written opinion of legal counsel designated by the Governing Authority for such purpose that indemnification is contrary to applicable law.

8.02 Review. Each request by or on behalf of any person who is or may be entitled to indemnification shall be reviewed by the Governing Authority, and indemnification of such person shall be authorized only if it is determined by the Governing Authority that indemnification is proper and, notwithstanding anything to the contrary in this Code of Regulations, no person shall be indemnified to the extent, if any, it is determined by the Governing Authority or by written opinion of legal counsel designated by the Governing Authority for such purpose, that indemnification is contrary to applicable law.

8.03 Insurance. As authorized by the Governing Authority, the Corporation may purchase and maintain insurance against liability on behalf of any such person described above to the full extent permitted by applicable law then in effect.

## **ARTICLE IX – CONFLICT OF INTEREST AND COMPENSATION**

9.01 Conflict of Interest. The Corporation shall adopt a conflicts of interest policy to protect the Corporation's interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of a Director, Officer or other interested person.

### **[SEE EXISTING CODE OF REGULATIONS PROVISIONS]**

9.02 Compensation and Expenses. Directors shall not receive compensation for their services to the Corporation. Reasonable expenses of a Director incurred in the performance of his/her duties as a Director and expenses of a Director-elect in training and orientation will be paid by the Corporation provided that each such Director or Director-elect submits a written statement of his/her expenses for the approval by the Governing Authority at its next regular meeting.

Under no circumstances, however, will Directors be reimbursed for the purchase of alcoholic beverages.

#### **ARTICLE X – BOOKS AND RECORDS**

10.01 Books and Records. The Corporation shall keep correct and complete books, records and minutes of the Governing Authority's meetings and, so long as required by Ohio or other applicable law, during the time when the Corporation is functioning as a public school, such books and records shall be public records.

10.02 Names and Addresses. The Secretary of the Corporation shall keep an accurate list of the names and addresses of the Directors.

#### **ARTICLE XI – AMENDMENTS**

11.01 The Articles of Incorporation and the Code of Regulations shall be adopted and amended by a majority of all of the members of the Governing Authority.

#### **ARTICLE XII – DISSOLUTION**

12.01 The Corporation may be dissolved upon a majority vote of the Directors, provided that upon dissolution the Corporation, after paying or making provision for payment of all of the liabilities of the Corporation, must distribute its assets to another public benefit corporation, the United States, a state or any political subdivision of a state or a person that is recognized as exempt from federal income taxation under Section 501(c) (3) of the Internal Revenue Code.



## **POLICY: Financial Management**

**Organization:** The Intergenerational School and Near West Intergenerational School, (hereinafter “School”)

**Approval Date:** All polices approved in July, 2017 unless otherwise noted

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### **SECTION 501 - FEDERAL FUNDS**

It is the objective of the Boards of Directors to provide equal educational opportunities for all students within the Schools. Therefore, it is the intent of the Boards to study Federal legislation to enhance the educational opportunities, the educational environment, and the physical and mental growth for each student.

The Executive Director shall review new Federal education legislation and prepare proposals for programs s/he deems would be of aid to the students of this School. The Executive Director shall approve each such proposal prior to its submission (usually through the Ohio Department of Education’s Comprehensive Continuous Improvement Plan (CCIP) system.

Board approval is required for each grant submission. The Board shall take action to approve receipts from all grants resulting from such proposals.

The Board regards available Federal funds of aid to public schools and communities as a public trust. It forbids the use of Federal monies for partisan political activities and for any use that would not be in accord with Federal guidelines on discrimination. All Federal funds received by the School will be used in accordance with the applicable Federal law. The Executive Director shall ensure that each draw of Federal monies is as close as administratively feasible to the related program expenditures.

No Federal funds received by the Board shall be used to:

	A.	Develop or distribute materials, or operate programs or courses of instruction directed at youths, that are designed to promote or encourage sexual activity, whether homosexual or heterosexual;
	B.	Distribute or aid in the distribution by any organization of legally obscene materials to minors on school grounds;
	C.	Provide sex education or HIV-prevention in schools unless that instruction is age appropriate and includes the health benefits of abstinence; or
	D.	Operate a program of contraceptive distribution in schools.

Compliance Supplement for Single Audits of State and Local Governments  
20 U.S.C. 7906

**SECTION 503 – BORROWING**

Upon the initiative of the Boards of Directors and as provided by the laws of the State of Ohio, including the Uniform Bond Law and the Ohio Constitution the Treasurer shall prepare the data necessary for any applications regarding borrowing of cash for ongoing operations or special projects previously approved by the Board.

Funds shall be borrowed from a responsible individual or organization offering the most favorable terms, as approved by the Board.

**SECTION 504 - BAD CHECKS**

When the School receives a check from a student or parent that, when deposited, is returned marked "insufficient funds", the Treasurer shall provide an opportunity for the payer to make proper payment. If payment is not received within ten (10) working days, or the monies do not appear to be collectable, the Boards of Directors authorize the Treasurer to remove the fee or charge from the School's Accounts Receivable and to take appropriate action against the student and/or the parents.

**SECTION 505 - STUDENT FEES, FINES, AND CHARGES**

## ***Fees (Lakeshore Intergenerational Schools' Family Handbook 18-19)***

Lakeshore Intergenerational School is an Ohio Community School and charges no tuition. However, the school does assess a fee for each of the following:

- School Supply Fee
  - \$45 for first student, \$40 each for two students, \$35 each for three students, and \$30 each for four or more students. This enables the school to provide all supplies for the year and ensure all students have what they need. Parents do not need to do additional school supply shopping except for providing a sturdy backpack and lunch box/bag.
- Field trips (\$5 per student). This helps to defray entrance fees and the high cost of transportation since The School pays to rent the busses.
- Damaged or missing library books, materials, equipment or technology.
  - Acts of vandalism and/or malicious intent with any school owned item(s) will result in replacement costs incurred to student and/or family. This includes technology.
- After school programs, unless grant-based.
- Summer programs, unless grant-based.

These fees are set by the Board of Directors.

Library fees, materials, equipment or technology are based on the original cost of the item.

A fee schedule is available from the office.

Unpaid fees will rollover from year to year.

### **Hardship**

If any fee poses a hardship for a family, the parent/guardian should contact the school's Director of Operations to set up a payment plan. This plan shall include an initial "good faith" partial payment as well as an agreed to a payment schedule.

### **Unpaid Fees**

**A family who has any outstanding fees (or a payment plan that is behind in payments) will not be able to incur additional fees until the outstanding fees are paid or a current payment plan is established or brought up to date with payments.**

For example, if there are outstanding late pick up fees, a student will not be able to take out library books or attend a class field trip.

**All fees must be paid in full before a child may participate in a field trip [Senior Trip included]**

If a child is not able to participate in a field trip due to misbehavior, any paid field trip fee will be applied to any payment plan or, if not applicable, refunded.

**Report cards and transcripts are held until all fees are paid.** Fees will roll over into the next school year if not paid. Any monies received by the school [for any school sponsored event, ex: field trip] from a parent are applied first to outstanding fees.

**Parents are responsible for FULL payment of fees. Unpaid fees may be reported to a collection agency for failure to comply with the school’s payment arrangement.**

**SECTION 507 - FINANCIAL PLANNING**

The Boards of Directors shall collect and assemble the information necessary to discharge its responsibility for the fiscal management of the School and to plan for the financial needs of the educational program. The Board will strive toward maintaining both short and long range projections of the School financial requirements.

Accordingly, the Board directs the Treasurer to:

<input type="checkbox"/>	A.	Include cost estimates in all ongoing financial requirements;
<input type="checkbox"/>	B.	Maintain a plan of anticipated local, State, and Federal revenues;
<input type="checkbox"/>	C.	Report to the Board any serious financial implications that emerge from the School's ongoing fiscal planning.

In addition, the Board directs the Treasurer to maintain annually a detailed five (5) year forecast of estimated optional expenditures and revenues.

Accordingly the Board directs the Director or designee to prepare a long range year-by-year projection of estimated revenues and expenditures in October and May of each fiscal year.

R.C. 9.34, 5705.28, 5705.30,5705.391

**SECTION 508 - BUDGETING AND SPENDING PLAN**

The annual Budget shall be designed to carry out the School operations in a thorough and efficient manner, maintain School facilities properly, and honor continuing obligations of the Boards of Directors.

The Boards may establish a Board Service Fund which shall not exceed the greater of two dollars (\$2.00) per enrolled student or \$5,000. The Board Service Fund shall be set aside from the General Fund, on an annual basis, by resolution of the Board and shall be used to pay expenses actually incurred by Board members in the performance of their official duties. Such fund may also be used to pay for the expenses actually incurred by newly elected Board members relative to training and orientation to the performance of their duties prior to taking office. Appropriations from this fund shall not exceed the sum specified by R.C. 3315.15 in any one school year.

An annual Budget resolution shall be developed, approved, and filed according to statute and the requirements of the Auditor of the State of Ohio.

The Board shall adopt as part of its annual Budget a spending plan (also known as The Five (5) Year Forecast), or in the case of amendment or supplement to a Budget, an amended spending plan setting forth a five (5) year projection of revenue and expenditures of the General, PBA, and any Debt Service related to the General Fund. A copy of the annual

Budget and any amendment or supplement to it and the spending plan or amended plan shall be submitted to the Boards of Directors and shall set forth all revenues available for appropriation by the School during such year and their sources; the nature and amount of expenses to be incurred during the year; the outstanding and unpaid expenses on the date the Budget, amendment, or supplement is adopted; the dates by which such expenses must be paid; and any other information the Boards of Directors require.

The plan or amended plan shall be presented in such detail and form as the Executive Director prescribes.

R.C. 3313.15, 3316.031, 5705.13, 5705.29, 5705.36, 5705.38(B), 5705.391

R.C. 5705.41, 5705.412, 5705.45

### **SECTION 509 - BUDGET IMPLEMENTATION**

The Boards of Directors place the responsibility of administering the Budget, once adopted, with the Executive Director. The Executive Director may consult with the Treasurer when major purchases are considered and shall keep the Treasurer informed as to problems or concerns as the Budget is being implemented.

The Executive Director shall be authorized to proceed with making financial commitments, purchases, and other expenditures within limits provided in the Budget, within limitations stated in Board policies (See Purchases), and within legal authority expressed in State statutes.

Appropriate financial reports and budget comparison reports shall be submitted monthly to the Boards of Directors to keep members informed as to the status of the Budget to Actual and overall financial condition of the School.

If, during the fiscal year, it appears to the Treasurer that actual revenues are less than estimated revenues, including the available equity upon which the appropriations from the fund were based, the Executive Director shall present to the Board of Directors recommended amendments to the Budget that will prevent expenditures from exceeding revenues unless a deficit spending plan is approved by the Board of Directors. Such recommendations shall be in accordance with requirements of the law and provisions of any negotiated agreements.

### **SECTION 510 - PURCHASES**

Staff members may request the purchase of services, supplies and materials provided the Authorized Approver approves the purchase and there are adequate funds in the budget to cover the cost. All staff members must abide by the following rules, regulations and procedures when making a purchase.

- A. Verbal approval by itself is never acceptable to make a purchase or to place an order on behalf of the School. To insure School payment for any purchase, a requisition must first be completed and then signed (including electronically) by the Authorized Approver and then sent to the Treasurer. The Treasurer will determine if there are adequate funds available in the budget for the transaction and will then issue a purchase order number if adequate funds are available. If the originator of the purchase does not secure the approval of the Treasurer prior to making the purchase,

the originator may be responsible for all or partial payment of the purchase (at the discretion of the Treasurer).

- B. Upon receipt of the purchase (services, supplies and/or materials), the staff member who made the request will be responsible to verify that all items ordered have been received and are acceptable for use. If there are any problems with the items received, the staff member should contact the Treasurer for advice on how to resolve any concerns.
- C. If all items ordered were received and are acceptable, the responsible staff member/Authorized Approver will date, sign and write on the purchase order “OK to pay” and return it to the Treasurer for payment.

**Equipment Purchases**

Staff member requests for the purchase of equipment must be initiated through the School Operations Director who will then follow the established procedures for such requested purchases.

**Leases and Contracts**

All leases and contracts must be initiated by the Executive Director or Treasurer and approved by the Board of Directors. No staff member, School administrator, consultant, parent or any other person has the authority to sign a lease or contract without prior Board approval.

**Quotations and Bids**

It is the policy of the Boards that the School’s Administration seek bids on purchases of more than \$25,000 for a single item, except in cases of emergency or when the materials purchased are of such a nature that price negotiations would not result in a savings to the School or when the item is subject to formal bid.

The Director shall ensure that the specifications for any public improvement project for which bids are solicited do not require any bidder:

A.		To enter into agreements with labor organizations on said public improvement; or
B.		To enter into an agreement that requires its employees to become members of or pay fees or dues to a labor organization as a condition of employment or continued employment.

Bids shall be sealed and shall be opened by the Treasurer (or designee) in the presence of at least one (1) witness.

**Soliciting of Bids**

The Boards, by resolution, may award a bid to the lowest responsive and responsible bidder. For a bidder to be considered responsive, the proposal must respond to all bid specifications in all material respects and contain no irregularities or deviations from the bid specifications which would affect the amount of the bid or otherwise provide a competitive advantage. For a bidder to be deemed responsible, the Board may request evidence from the bidder concerning:

<input type="checkbox"/>	A.	The experience (type of product or service being purchased, etc.) of the bidder;
<input type="checkbox"/>	B.	The financial condition;
<input type="checkbox"/>	C.	The conduct and performance on previous contracts (with the School or other agencies);
<input type="checkbox"/>	D.	The bidder's facilities;
<input type="checkbox"/>	E.	Management skills;
<input type="checkbox"/>	F.	The ability to execute the contract properly.
<input type="checkbox"/>	G.	A signed affidavit ensuring that neither the bidder nor any sub-contractor has entered into an agreement with any labor organization regarding the public improvement project.

**Contracts for Development and Improvement of Facilities**

All contemplated contracts for professional design services such as from an architect or for construction management shall be in accordance with R.C. 9.33, 9.333, and 153.54 et seq.

**Lease-Purchase Agreements**

Lease-purchase agreements entered into by the Boards shall be in accordance with R.C. 3313.375.

**Requirements**

Before the Treasurer places a purchase order, s/he shall check as to whether the proposed purchase is subject to bid, whether sufficient funds exist in the budget, and whether the material might be available elsewhere in the School.

In the interests of economy, fairness, and efficiency in its business dealings, the Boards require that:

<input type="checkbox"/>	A.	Items commonly used in the school or units thereof, be standardized whenever consistency with educational goals can be maintained;
<input type="checkbox"/>	B.	Opportunity to be provided to as many responsible suppliers as possible to do business with the School. To this end, the Director shall develop and maintain lists of potential suppliers for various types of supplies, equipment, and services including membership in a purchasing cooperative;
<input type="checkbox"/>	C.	A prompt and courteous reception, insofar as conditions permit, be given to all who call on legitimate business matters.

The Boards may acquire equipment as defined in law by lease, by installment payments, by entering into lease-purchase agreements, or by lease with an option to purchase, provided the contract sets forth the terms of such a purchase.

R.C. 9.25, 9.30, 9.31, 9.311, 9.312, 153.12, 153.54, 3313.37, 3313.375 3313.46  
 R.C. 4115.32 et. seq., 4116.02, 4116.03, 5705.41, 5705.45

**SECTION 511 - PURCHASES NOT BUDGETED**

The laws of the state and the interests of the community demand fiscal responsibility by the Boards of Directors in the operation of the School. Appropriate fiscal controls are hereby adopted to insure that public moneys are not disbursed in amounts in excess of the Budget provided the Board.

Other expenditures may be made by the Executive Director or Treasurer following the Board's normal policy, provided a sufficient amount of cash is available in the School's cash reserve to cover the purchase.

### **SECTION 512 - FISCAL ACCOUNTING AND REPORTING**

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

The financial records must be adequate to:

- A. Guide the making or deferring of purchases, the expansion or curtailing of programs and the controlling of expenses.
- B. Ensure that current data are immediately available and in such form that routine summaries can be readily made.
- C. Serve as a guide to budget estimates for future years.
- D. Show that those in charge have handled funds within limitations established by law and in accordance with Board policy.

The Boards receive monthly financial statements from the Treasurer which show ending cash fund balances, receipts, disbursements, and budget-to-actual variances. The Treasurer makes all other financial reports required by law or by State agencies and submits them to the proper authorities.

The Treasurer provides the Boards with any other financial management reports that the Boards determine necessary.

Financial records are permanent; the supporting documents may be destroyed only in compliance with the provisions of Ohio law and in compliance with specifications of the School's records commission, the auditor of State and the Ohio Historical Society.

The Board authorized and directs the Treasurer to establish an account structure and related financial accounting procedures for cash basis accounting.

The account structure when used for cash basis accounting purposes should conform with the Uniform School Accounting System issued by the Auditor of the State of Ohio.

Financial accounting policies and procedures shall be developed by the Treasurer to support the cash basis accounting system.

All cash basis accounting procedures will be in writing and approved by the Treasurer.

### **SECTION 513 - PETTY CASH ACCOUNTS**

The Treasurer has the authorization to create petty cash accounts allowing certain administrators to have starting cash for school events where fees are charged and/or to make small purchases for the School. The Director designates the assigned administrator and the Treasurer provides the confirmation of the amount for each Petty Cash account and the procedures/requirements for replenishing the account.

Petty Cash Account Requirements:

1. All Petty Cash accounts must have an assigned administrator.
2. The safekeeping of the money will be the responsibility of the assigned administrator. This administrator must sign a Petty Cash Agreement (confirming their understanding of the Petty Cash requirements) prior to receiving any Petty Cash funds.
3. The Treasurer will disburse Petty Cash funds to the assigned administrator within two weeks after Executive Director approval is confirmed.
4. All Petty Cash Fund disbursements made by the assigned administrator require a receipt. All disbursements made without a receipt will be the personal responsibility of the assigned administrator.
5. No major purchases may be made from the accounts.
6. The assigned administrator must use a tax exemption form for all purchases that may include a sales tax. The School District cannot reimburse for sales tax.
7. All transactions (money coming in and money going out) must be recorded on a written log and provided to the Treasurer upon request. The written log must be turned in to the Treasurer on or before June 30<sup>th</sup> of each fiscal year.
8. The assigned administrator will repay the full amount of the Petty Cash Fund to the Treasurer on or before June 30<sup>th</sup> of each fiscal year. Any losses during the school year for any reason (including loss or theft) are the personal responsibility of the assigned administrator.

The process to replenish the Petty Cash Fund will begin when the assigned administrator provides the receipts for purchases made from their Petty Cash Fund to the Director. (No purchase requisition is required.) If the Executive Director approves, the Treasurer will then verify the accuracy of the receipts and the appropriate amount of reimbursement. A check for the approved amount will be processed during the next check run.

### **SECTION 514 - CASH IN SCHOOL BUILDINGS**

Moneys collected by employees and by student treasurers are handled with prudent business procedures, in order to demonstrate the ability of employees to operate in that fashion and to teach such procedures to our students.

All moneys collected are receipted, accounted for and deposited to the next responsible person within 24 hours. When receiving paper or specie money, one person, the collector, will receive and count the money under the supervision of another person, the supervisor. After the receipt of all paper and specie money, the collector will count and total the moneys

received; he/she will then verify that amount with the collector. In the event the Finance Manager or person in charge of an activity is unable to deposit the money in 24 hours, the money will be accounted for and deposited in the lock box. The money can be held no longer than three business days after receipt and the amount must be under \$1,000. If the amount is more than \$1,000, or the money cannot be adequately safeguarded, it must be deposited on the business day following the date of receipt.

In no case shall more than \$1,000 be left overnight in school buildings (excluding the petty cash account). The Treasurer provides for making bank deposits after regular banking hours in order to avoid leaving money in a school building overnight

Legal Ref.: ORC 9.38

### **~~SECTION 515 – USE OF CREDIT AND PURCHASING CARDS~~**

~~The Boards of Directors recognize the values of an efficient method of payment and recordkeeping for certain expenses. The Boards, therefore, authorize the use of School credit and purchasing cards.~~

~~The Treasurer shall have the responsibility to specify those authorized to use credit and purchasing cards, the typed of expenses which can be paid by credit or purchasing card, and their proper supervision and use.~~

#### **~~Administrative Guidelines~~**

~~Administrators are required to complete a purchase order, payable to the bank issuing the School credit card, prior to using the credit card. The amount of the purchase order should reflect the estimated expenditures the administrator anticipates making using the School credit card. After the purchase order is approved by the Authorized Approver and Treasurer, the Treasurer will make arrangements for the administrator to take possession of a School credit card and for returning the card to the appropriate card holder.~~

~~School credit cards may be used for the following purposes:~~

- ~~A. Miscellaneous supplies, materials and/or equipment when it is impractical to immediately process a physical check or the School is able to take advantage of short-term purchase discounts.~~
- ~~B. School business travel, meeting, lodging and meals for an out-of-School meeting or seminar, subject to the reimbursement limits established by board policy.~~
- ~~C. School business travel, meeting, lodging, and meals of school employees traveling with the administrator subject to the reimbursement limits established by board policy.~~
- ~~D. The meals of the individuals in attendance at lunch, breakfast, or dinner meeting of the Director when the purpose of the meeting is to discuss school business matters.~~
- ~~E. Business travel, meeting, lodging and meals of individuals actively being sought for employment in the School.~~

~~F. Gratuities not to exceed twenty percent (20%), in situations where it is customary to tip.~~

~~G. Sales tax (if it is not possible to use a tax exempt form).~~

### **Reimbursement of Business Related Expenses**

~~Upon returning from an approved business trip an employee or Board member shall submit all original invoices and original credit card charge receipts to the Treasurer's Office through the established procedure. Credit card statements will not suffice as invoices. Credit card statements will be mailed directly to the schools and reconciled by the Finance Manager. Any late fees assessed to the School due to a staff member failing to submit invoices and credit card receipts on a timely basis will be the responsibility of the staff member. Receipts for meals must include the names of all individuals for whom meals were provided, the purpose of the meeting and substance of the items discussed.~~

~~The use of a School credit card for the following items is prohibited:~~

~~A. The purchase of personal goods and services for an administrator, an administrator's spouse, children, or anyone employed or not employed by the School and attending a School business function.~~

~~B. Payment of any fines, penalties or personal liabilities incurred by the administrator or anyone else.~~

~~C. Alcoholic beverages or tobacco.~~

~~D. Fuel for use in a personal vehicle. (If a vehicle is commercially rented, only the rental costs and the cost of purchased fuel will be reimbursed (with receipts). Mileage will not apply.)~~

~~E.~~

~~F. Entertainment expenses, including pay per view movie charges.~~

~~G. Cash advances.~~

~~(Note: this list is not all inclusive)~~

~~The use of a School credit card for an administrator's personal expenses of any kind, or those of an administrator's spouse, children, or anyone employed but not authorized, or not employed by the School, but accompanying an administrator at a School business function (including meals, lodging, and travel) is not permitted. Persons using a School credit card for personal, non-authorized purposes, or undocumented expenditures shall be held personally responsible for those expenditures. Abuse of the credit card is subject to disciplinary procedures, including termination.~~

~~The use of a School credit card does not supersede the required completion of a professional leave form when applicable. These procedures also dictate the reimbursement procedures of~~

~~the School. The entire balance of the credit card will be paid each month to avoid the payment of any finance or service charges by the School.~~

~~The Director or Treasurer can revoke an administrator's credit card privileges at any time.~~

### **Credit Card Policy approved January 2019**

For purposes of this policy, "credit cards" are defined to include any bank- or financial institution-issued credit card account, store-issued credit card account, affinity credit card account, or any other credit card account allowing the holder to purchase goods or services on credit, or any debit or gift card account related to the receipt of grant money. 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. As such, employees are required to abide by the following guidelines when using a School credit card.

1. All credit cards and any instruments related to the account, including checks, shall be applied for, acquired, or cancelled at the direction of the Board's designated fiscal agent and shall be issued to and in the name of the School. Any changes to credit card terms requiring consumer authorization, including changes to individual credit limits, shall be approved by the Board's designated fiscal agent. Any changes to the School's total credit card limit shall be approved by the Board. The maximum credit card limit approved by the Board for all cards is \$100,000.
2. Upon issuance, all credit cards and instruments related to the account shall be managed, held and supervised by the Board's designated fiscal officer ("Credit Card Holder").
3. The Board's designated fiscal officer may authorize any employee to use a credit card when the Board deems such use necessary or convenient.
4. Subject to the discretion of and the approval of the Board's designated fiscal officer, 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 designated fiscal officer of the Board.
  - g. Other purchases approved by the Board on a case-by-case basis.
5. 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 referral for criminal prosecution, 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.
  6. The Board shall establish limits on the total dollar amount that an employee may incur as a part of any individual transaction based on a good faith estimate of the purchase or expense. If the designated fiscal officer is the Credit Card Holder, the fiscal officer shall establish limits on the total dollar amount that an employee may incur as a part of any individual transaction based on a good faith estimate of the purchase or expense, which shall be approved and ratified within the parameters of the Board's annual budget.
  7. Employees requiring the use of a School credit card shall request in writing such card from the Board or the designated fiscal officer if he or she is the Credit Card Holder, which shall include a signed statement that the requesting employee has read this policy, and understands and agrees to abide by its terms.
  8. 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.
  9. 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 Credit Card Holder in a timely manner to ensure prompt payment.

- e. Immediately notify his or her immediate supervisor, the Credit Card Holder, and the Board if the card is lost or stolen. It shall be the responsibility of the Credit Card Holder to report any lost or stolen credit card to the relevant issuer and credit agencies. In the event a credit card is lost or stolen, the Credit Card Holder shall request the issuer place a “stop” or “hold” on the account to prevent fraudulent use of the card.
  - f. After use, School credit cards receipts for all charges are to be returned to the Credit Card Holder. If the Principal is the designated credit card compliance officer, the Principal shall review all itemized receipts and submit copies to the School’s fiscal officer or his or her designee.
  - g. Upon receipt of the appropriate documentation, credit card expenditures will be paid through the Credit Card Holder’s Office.
  - h. The Credit Card Holder will monitor the credit card account(s) and reconcile all credit card accounts on a monthly basis. All credit card charges will be included in the monthly Cash Activity Report reported to the Board, and if the Principal is the Credit Card Holder, the Board shall sign a monthly attestation indicating that it has reviewed the account transaction details.
  - i. At least quarterly, the Board and the Credit Card Holder shall review the number of credit card accounts and the number of active credit cards in use, and each credit card’s respective expiration date and credit limit.
  - j. If the designated fiscal officer retains general possession and control of the credit card account and presentation instruments related to the account including cards and checks, and the governing authority authorizes an officer or employee to use a credit card, the fiscal officer may use a system to sign out credit cards to the authorized users. The officer or employee is liable in person and upon any official bond the officer or employee has given to the community school to reimburse the school treasury the amount for which the officer or employee does not provide itemized receipts in accordance with this credit card policy.
  - k. If the employee is terminated or resigns, he or she must return the credit card and shall remain responsible for any inappropriate use.
10. Failure to turn in receipts and appropriate forms to the Credit Card Holder (or their designee) 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.
11. 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.
12. The designated fiscal officer shall annually report to the Board any rewards received by the School based on the School’s use of the credit card.

*HB 312; R.C. 3314.52.*

**Purchasing/Invoicing Policy (approved and added January, 2019)**

Before placing a purchase order, each party authorized to place a purchase order should consider whether the material requested may be available elsewhere in the School or in the management company network, if any. In the interests of economy, fairness and efficiency, the Board requires that:

- A. All purchase orders shall be numbered consecutively.
- B. An informal but documented assessment of the responsibility, reliability, comparative cost and reputation of available qualified suppliers shall have been conducted before the purchase order is submitted.
- C. Certain purchases may be below an amount of money allowed to be spent without a properly signed purchase order, as authorized in writing by the designated fiscal officer and the Principal.
- D. Insofar as conditions permit, all legitimate business suppliers shall be treated courteously.
- E. Credit card agreements must be approved by the Board, and, if so approved, the designated fiscal officer of the community school shall retain general (physical or electronic) possession and control of the credit card account and presentation instruments related to the account including cards and checks. All credit card purchases must comply with **Policy 148.13**. Any staff member or Board member entrusted with a credit card shall be personally liable for the proper use and safekeeping of the credit card.
- F. Cooperative purchasing among schools managed by the same company is encouraged, if it results in an economic advantage. Other cooperative purchasing may be considered as well.
- G. If it results in an advantage of any kind, the School may prefer local vendors.
- H. All applicable ethical and conflicts rules shall be followed when purchasing or soliciting for purchasing. No director, officer, employee, staff or agent of the School shall 1) solicit or participate in the negotiations of a contract in which he or she has any direct or indirect pecuniary or beneficial interests or 2) accept any gift or favor from a vendor which might influence their recommendations in the eventual purchases of equipment, supplies or services.

These policies do not prevent any person from receiving royalties upon the sale of any textbook or similar educational product of which she or he is the author, which has been properly approved for use in the School.

If the Board is presented with an invoice from a vendor, the invoice must contain sufficient itemization to determine that the services or goods were used for School purposes and the fiscal agent or fiscal officer of the School shall pre-approve payment before the invoice is approved by the Board.

*HB312; R.C. 102.03; OAC 117-2-02*

## **SECTION 516 - COOPERATIVE PURCHASING**

The Boards of Directors recognize the advantages of centralized purchasing in that volume buying tends to maximize value for each dollar spent. The Boards, therefore, encourage the administration to seek advantages in savings that may accrue to these Schools through joint agreements for the purchase of supplies, equipment, or services with the governing body(ies) of other governmental units.

The Board authorizes the Director and/or Treasurer to negotiate such joint purchase agreements for services, supplies, and equipment which may be determined to be required from time to time by the Board and which the Board may otherwise lawfully purchase for itself, with governmental contracting units as may be appropriate in accordance with State law, the policies of this Board, and the dictates of sound purchasing procedures.

Cooperative or joint purchases require an agreement approved by the Board and the participating contracting body(ies) which shall specify the categories of equipment and supplies to be purchased; the manner of advertising for bids and of awarding contracts; the method of payment by each participating party and such other matters as may be deemed necessary to carry out the purposes of the agreement. Such agreements are subject to all legal bidding requirements.

R.C. 125.04, 167.01 et seq., 3313.812

## **SECTION 517 - STAFF GIFTS**

### **Staff Gifts from The Intergenerational Schools Staff Handbook**

The Board considers the presentation of gifts to staff members an undesirable practice because it tends to embarrass students with limited means and gives the appearance of currying favor. Based on the foregoing premise, it is the policy to the Board that staff members may only accept gifts of nominal value from students or parents. **Handwritten or handmade letters or cards of appreciation are highly encouraged.** The Executive Director or Chief Educator may approve acts of generosity to individual staff members in unusual situations.

## **SECTION 518 - VENDOR RELATIONS**

The Boards of Directors shall not enter a contract knowingly with any supplier of goods or services to this School under which any Board member or officer, employee, or agent of this School has any pecuniary or beneficial interest, direct or indirect, unless the person has not

solicited the contract or participated in the negotiations leading up to the contract. This prohibition shall not prevent any person from receiving royalties upon the sale of any educational material of which s/he is the author and which has been properly approved for use in the schools of this School.

Board members and school personnel shall not accept any form of compensation from vendors that might influence their recommendations on the eventual purchase of equipment, supplies, or services. Furthermore, Board members and school personnel shall not accept any compensation from a vendor after a decision has been made to purchase equipment, supplies, or services from said vendor. In addition, Board members or school personnel who recommend purchases shall not enter into a contractual arrangement with a vendor seeking to do business with the School, or a vendor with whom the School is doing business, whereby an individual board member or member of the school staff receives compensation in any form for services rendered.

Such compensation includes, but is not limited to, cash, checks, stocks, or any other form of securities, and gifts such as televisions, microwave ovens, computers, discount certificates, travel vouchers, tickets, passes, and other such things of value. In the event that a Board member or member of the school staff receives such compensation, albeit unsolicited, from a vendor, the Board member or school staff member shall notify the Treasurer, in writing, that s/he received such compensation and shall thereafter promptly transmit said compensation to the Treasurer at his/her earliest opportunity.

All sales persons, regardless of product, shall clear with the Director's office before contacting any teachers, students, or other personnel of the School. Purchasing personnel shall not show any favoritism to any vendor. Each order shall be placed in accordance with policies of the Board on the basis of quality, price, and delivery with past service a factor if all other considerations are equal.

*Auditor's Bulletin 2000-006*

### **SECTION 519 - PAYMENT OF CLAIMS**

The Boards of Directors authorize the prompt payment of legitimate claims by suppliers of goods and services to the School.

Each bill or obligation of this Board must be fully itemized and verified before a voucher can be drawn for its payment.

When an invoice is received, the Treasurer shall verify that a voucher is properly submitted and that the amount of the invoice is correct.

The originator of the purchase order shall verify that acceptable goods were received or satisfactory services were rendered and the date of receipt.

R.C. 9.11 et seq., 153.13  
A.C. 117-2-17

### **SECTION 520 - PAYROLL AUTHORIZATION**

The most substantial payment of public funds for the operation of the Schools is that which is made to the employees of the Boards of Directors for services rendered. To ensure that each person so compensated is validly employed by this School and that the compensation remitted fairly represents the services rendered, this policy is promulgated.

Employment of all School personnel whether by the year, term, month, week, day, or hour in contract, temporary, or substitute form must be approved by the Boards except where authority to appoint certain personnel of the School has been delegated to the Executive Director.

R.C. 9.40, 3319.36

### SECTION 521 - PAYROLL DEDUCTIONS

The Boards of Directors authorizes in accordance with the provisions of law cited herein that deductions be made from an employee's paycheck upon proper authorization on the appropriate form for the following purposes:

<input type="checkbox"/>	A.	Federal and State income tax	
<input type="checkbox"/>	B.	Social Security or retirement contribution	
<input type="checkbox"/>	C.	Municipal income tax	
<input type="checkbox"/>	D.	School Employees Retirement System	
<input type="checkbox"/>	E.	State Teachers Retirement System	
<input type="checkbox"/>	F.	Contributions to the United Way	
<input type="checkbox"/>	G.	Payment of group health insurance premiums.	

The Boards of Directors declare its willingness to enter into an agreement with any of its employees whereby the employee agrees to take a reduction in salary with respect to amounts earned after the effective date of such agreement in return for the Board's agreement to use a corresponding amount to purchase an annuity for such employee (or group of employees desiring the same annuity company) from any company authorized to transact the business as specified in law in accordance with Section 403(b) of the Internal Revenue Code, and in accordance with the School's administrative guidelines. However, it shall be clearly understood that the Board's only function shall be the deduction and remittance of employee funds.

Said agreement shall comply with all of the provisions of law and may be terminated as said law provides upon notice in writing by either party. Employees shall contact the Treasurer's Office in writing if they wish to participate in such a program.

For deductions related to annuities, the employee shall modify their current Salary Reduction Agreement or make arrangements for payments directly to their 403B provider to avoid any over payments by the School.

#### **Salary Deduction Policy from The Intergenerational Schools Staff Handbook**

It is our policy to comply with the “salary basis” requirements of the Fair Labor Standards Act. Therefore, The Schools and are prohibited from making any improper deductions from the pay of employees. Employees need to be aware of this policy and that The Intergenerational Schools do not allow deductions that violate the FLSA.

Deductions from pay are permissible:

- to offset amounts and correct a payment schedule
- if employees receive witness fees or military pay;
- for unpaid leave or disciplinary suspensions of one or more full days imposed in good faith for workplace conduct rule infractions. In cases when an employee is absent from duty and there is no sick leave applicable, or when the absence is unauthorized, the salary deduction for each day of absence will be based on the employee’s current salary divided by the number of work days required in the official school calendar for each job classification.

Also, The Schools may not be required to pay the full salary in a final pay due to:

- penalties imposed in good faith for infractions of safety rules of major significance
- lost or missing school property in the possession of the employee
- weeks in which an employee takes unpaid leave under the Family and Medical Leave Act. In these circumstances, either partial day or full day deductions may be made.
- training, workshop or other professional development (including tuition reimbursement) totaling \$1,000 or more, paid for by the school with the expectation that the employee would be utilizing the new skills in the following full academic school year; any training, workshop or other professional development for which registration or other fees were paid by the school where the employee chose to not attend

If you believe that an improper deduction has been made from your salary, you should immediately report this information to the Finance Manager. Reports of improper deductions will be promptly investigated. If it is determined that an improper deduction has occurred, you will be promptly reimbursed.

*29 C.F.R. § 531, et. seq. Fair Labor Standards Act; R.C. 4113.15(A).*

### **Direct Deposit**

All employees are required to use direct deposit for payroll checks. Deductions are made for applicable federal, state, and local income tax, STRS/SERS retirement funds, health insurance or other optional benefits. Pay stubs are available electronically through The Intergenerational Schools designated HR system. A login will be provided.

### **Calculating Unpaid Days for All Staff**

Occasionally, a staff member may have used all of their allotted sick/personal/bereavement or vacation, or may wish to take unpaid leave that falls out of the scope of paid leave policies. If this is the case, the employee’s pay will be docked for the missed days. The amount docked for salaried employees (including teachers granted a day of Authorized but Unpaid Leave), is calculated as the total salary divided by the total number of workdays

(including all professional days and scheduled teacher work days). **Such leave will be calculated only in full day increments for salaried employees.**

If a staff member has used all of their sick/personal/bereavement time and must leave work for an emergency in the middle of a work day, their pay will be docked for the full day. If this becomes a recurring issue, the employee is subject to disciplinary action and/or possible immediate termination. If a leave request is not approved, and the employee fails to appear for work, they are docked a day's pay but are also subject to disciplinary action and/or possible immediate termination.

### **~~SECTION 522 – FIXED/CAPITAL ASSET POLICY~~**

~~The Boards of Directors, as a steward of the School's property, recognize that efficient management and full replacement upon loss of assets requires accurate inventory and properly maintained property records.~~

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

~~This School shall maintain a fixed asset accounting system. The fixed asset system shall maintain sufficient information to permit:~~

- ~~1. Preparation of year-end financial statements in accordance with generally accepted accounting principles,~~
- ~~2. Adequate insurance coverage, and~~
- ~~3. Control and accountability.~~

~~Each owned building and additions to buildings are identified by location or name and are described in detail (e.g., size, number of floors, square footage, type of construction, etc.) with the value shown for all individual structures.~~

~~Fixed equipment is inventoried by building, by floor and room name or number; each item to be listed individually. (Leased equipment that the School will eventually own must be inventoried.)~~

~~Moveable equipment is inventoried by building, floor and room name or number; each item to be listed individually. Any item that has a model number or serial number has that number noted in the description for full identification. All items assigned to a building are the building administrator's responsibility.~~

~~All equipment purchased, after the initial inventory, as capital outlay or replacement with a cost of \$500 (per individual item) or more and with an estimated useful life of three years or more is tagged and made part of the equipment inventory.~~

~~Televisions, VCRs, computers and any other items highly susceptible to theft have a permanent tag on them.~~

~~Any equipment purchased with Federal Funds shall be tagged as such.~~

~~A computer-generated listing of all equipment is supplied to each building (if more than one). This listing is updated annually by the close of the school year, or not later than the second Friday in June of each year. This updated listing is then submitted to the Treasurer's office for computer update.~~

~~Fixed assets shall be classified with useful lives as follows:~~

- ~~(a) Land 10 years~~
- ~~(b) Buildings and improvements 25 years~~
- ~~(c) Leasehold Improvements Remaining Term of Lease (NTE 5 years)~~
- ~~(d) Furniture and equipment 5 years~~
- ~~(e) Technology equipment 3 years~~
- ~~(f) Vehicles 7 years~~

~~Leased fixed assets and assets which are jointly owned shall be identified and recorded on the fixed asset system. Fixed assets shall be recorded at actual, or if not determinable, estimated purchase price or fair market value at the time of acquisition. The method(s) to be used to estimate such price or market value shall be established by the Treasurer.~~

~~Depreciation shall be recorded for funded fixed assets using the straight line depreciation method which conforms to generally accepted accounting principles.~~

~~The Treasurer is assisted by the director, business manager, principal(s), office manager, and all other School staff in the performance of this function.~~

## **Fixed Asset and Inventory Policy** approved January 2019

The Intergenerational Schools (the "Board") has issued the following Fixed Asset Policy in order to set forth the requirements for the identification, inventory, reporting and disposition of all property owned by the Board and to establish which assets must be capitalized once depreciated.

Assets satisfying the qualifications below are Fixed Assets and must be capitalized:

- a. have a value of \$5,000 or more
- b. have a useful life of one year or more
- c. must meet the definition of one of the major Asset Classes of Land, Buildings, Building Improvements, Furniture & Fixtures, Equipment, Computers & Software, or Construction-In-Progress (as set forth below)
- d. must be of a tangible, distinguishable nature (possess unique physical substance)
- e. are not repair parts, component parts or supplies, maintenance or service fees

## **Asset Classes**

### ***Land***

Land is real property which generally includes both surface and content of the land. Land includes not only the original contract price, but also such related costs as liens assumed, legal and title fees and surveying. Land acquired through forfeiture is capitalized at the total amount of all tax liens and other claims surrendered (i.e. cost of acquiring ownership and perfecting title). Land acquired through donations is valued at the appraised fair market value at the date of acquisition. Appraisal costs are not capitalized.

Land records should include the parcel number and or the lot, book and tract, as well as an identification of use and location.

### ***Buildings***

Buildings are real property consisting of structures erected above or below the ground for the purpose of sheltering persons or property. Building costs include construction and purchase costs and the cost of all fixtures permanently attached and made part of the building. For constructed buildings, costs include contractor payments, in-house labor costs, attorney fees, insurance during construction, architectural fees and similar types of costs.

Building records should include a quantitative and qualitative description of each structure segregating where possible the structure shell from the mechanical, roofing, electrical, plumbing, cafeteria and built-ins. The latter assets may be replaced several

times during the life of the structure shell. Segregations of these costs will ease accounting for replacing or improving the component parts.

### ***Building Improvements***

Building improvements consist of additions, improvements and replacements made to existing buildings. Building improvements increase the service potential of the building; they expand area, increase safety, improve climate control, extend the useful life of the structure or improve handicapped accessibility to the building. A building improvement must have a significant impact and be a material amount (\$5,000 or more) in order to be capitalized. Building improvement costs include construction costs, contractor payments, engineering costs and other costs required to place the improvement in its finished state. Building improvements are capitalized and depreciated separately from buildings.

### ***Furniture & Fixture***

Furniture & Fixtures are defined as personal property not attached to land, building or improvements and which remain movable and including costs associated with a direct purchase for example shipping, site-preparations and installation unless these are nominal. Fixed asset records should include the location, purchase date, amount of purchase, funds used to make the purchase and any identifying descriptions (manufacturer's model, serial number, etc.). Examples: standard classroom furniture and office furniture.

### ***Equipment***

Equipment is defined as personal property not attached to land, building or improvements and which remains movable and including costs associated with a direct purchase for example shipping, site-preparations and installation unless these are nominal. Fixed asset records should include the location, purchase date, amount of purchase, funds used to make the purchase and any identifying descriptions (manufacturer's model, serial number, etc.). Examples: business machines, compressors, power tools.

### ***Computers & Software***

Computers & Software are defined as personal property not attached to land, building or improvements and which remains movable. Costs associated with a direct purchase include shipping, site-preparations and installation unless these are nominal. Fixed asset records should include the location, and any identifying descriptions (manufacturer's model, serial number, etc.).

### ***Construction-In-Progress***

Construction-In-Progress is used for the temporary segregation and accounting of expenditures related to the construction or improvement of capital assets. Expenditures include construction costs, including costs held for retainage, architect, engineer and permit fees, equipment in storage, interest costs applicable to the period of construction and other costs required to finish the project. Construction-In-Progress should not be depreciated and should be shown separately on the Balance Sheet with other non- depreciable assets such as land and permanent land improvements.

### ***Used Equipment***

When the Board acquires used equipment the following requirements must be adhered to:

1. The invoice must specify "Used" as appropriate.
2. The acquisition cost, as noted on the invoice, may determine original cost-value.
3. For determining useful life, one-half of a similar new asset useful life will be used.

### ***Federal Program Property***

All acquisitions of federal property must be placed into the Board's inventory, consistent with the above capitalization requirements. In addition, all federal property must be appropriately tagged with the grant name and year, ex: "Title I FY2016".

The following publications detail Capital Asset treatment pursuant to federal grant regulations:

OMB Circular A-87 OMB  
Circular A-102 OMB  
Circular A-110 OMB  
Circular A-21

## Depreciation

Depreciation is required for the Board’s capital assets. Depreciation is calculated using the Straight-Line Method. The Board calculates depreciation on all capital assets reported in the Board’s financial statements other than land, permanent improvements to land and construction-in-progress.

Pro-Rata convention states that fixed assets are acquired throughout an accounting period and, likewise are disposed of throughout an accounting period. The decision as to when depreciation begins or ends is as follows:

Depreciation commences in the month of acquisition and the Book Value is removed in the year of disposal. The “Book Value” is the original cost less accumulated depreciation.

## Useful Lives

Useful lives of fixed assets are expressed in terms of the probable years of service. The Board has established the following categories of useful lives for its capital assets:

Land Improvements	10 years
Buildings & Additions	40 years
Building Improvements	25 years
Furniture, Fixtures, and Equipment	5 years
Computers	3 years
Software	3 years
Vehicles	3 years

## Management Responsibilities

### *Fixed Asset System Maintenance and Physical Inventory*

School Management has the following responsibilities with respect to the Fixed Asset System Maintenance and Board-owned property inventory:

1. Initially identify depreciable and non-depreciable fixed assets.
2. Maintaining the data records as required.
3. Assign an actual cost, useful life and other required information.
4. Determine Book Value for authorized sale items.
5. Ensuring all disposition forms are processed as required in a timely manner.
6. Ensuring that, where necessary, proper reporting of stolen items is communicated.
7. Ensuring an accurate inventory be conducted and reported.

A periodic physical inventory of all property owned by the School and non-Board assets located at the School excluding consumables (e.g. furniture, fixtures, equipment and textbooks) is necessary for accountability and control.

The inventory taking process is initiated to:

1. Confirm and validate asset records and/or
2. Comply with legal, auditing/reporting and insurance requirements regarding all Board-owned assets.

Inventories should take place on a periodic basis (preferably near the fiscal year end), especially for furniture, fixture and equipment characterized as movable.

School Management is responsible for comparing the actual inventory on hand to the property records. School Management will prepare and forward a completed report of said comparison and a copy of the inventory to the Board for final review and comparison annually.

If a comparison indicates a problem exists or is beginning to develop, additional steps should be taken. These steps may include strengthening current controls to insure all purchases and disposals are recorded, tracking assets not on the list to determine if they are improperly recorded elsewhere, retraining inventory takers and/or departments to adhere to fixed asset policies, etc. It is important to follow up on any problem identified to insure it has been corrected.

### ***Tagging of Assets***

School Management shall be responsible for the placement of tags identifying proper Board ownership of all assets in accordance with this Policy. All untagged assets will be presumed to belong to the Board.

Any purchases of furniture, computers, software, equipment, or other personal property for use in the operation of the School with state funds that were paid to a management company by the School as payment for services rendered shall be the property of the School and is not property of the management company.

### ***Disposition of Property***

School Management shall be responsible for the disposition and replacement of property after consultation and approval from the Board of Directors. The disposition may be via sale, donation, trade or a discard of property no longer required for school purposes. The Board of Directors and School Management shall follow all procedures set forth in state and federal laws regarding the disposition of property and the use of proceeds received from such disposition if applicable.

## **SECTION 523 - STUDENT ACTIVITY FUND/PARENT GROUP FUND**

It is the purpose of this policy to establish financial controls for the administration of the normal, legitimate activities of the student body organization.

For purposes of this policy, a "student activity fund" may include, but not be limited to co-curricular and approved extra-curricular activities such as clubs, publications, trips, etc.

Each activity covered by this policy must be recognized by the Treasurer and/or Executive Director or their designee before monies can be collected or disbursed in the name of said activity. Any and all proposed expenditures from a student activity fund must be approved by the Executive Director or their designee prior to disbursement and must serve a valid and proper public purpose.

The Executive Director is directed to obtain a list of student activities with a brief description of their objectives, activities, and limitations of each fund.

The Boards authorize the Treasurer to act on its behalf to review and approve each expenditure from a student activity fund prior to disbursement. In approving an expenditure, the Treasurer shall ensure that it is related to achieving one (1) or more of the stated purposes for which the student activity has been organized and will serve a valid and proper public purpose.

Expenditures shall not be approved if it accrues to the personal benefit of a member of the staff or a member of the student group. Monies are not to be disbursed to a school class or group for any activity or event that will occur after the students have graduated.

The Executive Director shall implement administrative guidelines which will ensure that all student activity funds are managed, recorded, and deposited in accordance with law and sound fiscal practice.

R.C. 9.39, 3313.47, 3313.51, 3313.53, 3315.01, 3315.062

R.C. 3315.12, 3315.14, 3317.024, 5705.41, 5705.412

A.C. 117-2-18, 117-2-20

## **SECTION 524 – DISASTER RECOVERY PLAN (COMPUTER SYSTEM)**

Upon the occurrence of a computer system disaster situation at the School, the Director would be contacted and procedures would be implemented after the School's technology support person(s) assessed the extent of the disaster.

In order to protect the financial data of the School during a computer system disaster, the Treasurer will utilize the MEC A-Site (or comparable system) for ongoing posting of receipts and disbursements. In the event of a School computer system disaster, the Treasurer will access

the data (either in person or over the net) to assure the uninterrupted fiscal operations of the School.

## **SECTION 528 - AUDIT/FINANCE COMMITTEE**

The Finance Committee shall assume stewardship on behalf of the Board of the financial resources, performance and prospects of the schools within the Intergenerational Model in accordance with the Model financial policies.

### **RESPONSIBILITIES AND TASKS**

Specifically, the Committee shall undertake the following on behalf of the Boards:

- In July of each year, examine the preliminary budgets for each Model school for the upcoming school year.
- In September of each year, based on updated enrollment/attendance projections, examine the final school budgets of each Model school for the school year.
- Each month, examine the financial results for the preceding month, including checks written.
- Each quarter (in October, January, April and July), review an updated financial estimate for each Model school for the total school year.
- Each year (in November and December), examine updated long-range financial projections (five or six years) for each Model school.
- Twice a year (in May and October), examine five year projections for submission to each Model school's sponsor, thence the State.
- During the period September to October each year, examine the actuals for the immediately preceding school year and the computation of final FOB payments to each Model school.
- During the period December through February, acting as an audit committee, review the external audits prepared by outside auditors for each Model school for the immediately preceding school year.
- By May 15<sup>th</sup> of each year, recommend the annual Form 990 submission to the IRS for Boards' approval.
- By July 1<sup>st</sup> of each year, prepare an annual calendar of committee priorities and meeting dates that can be included in the Intergenerational schools' master board planning calendar.

### **MEMBERSHIP**

The Board Chair shall appoint the Finance Committee Chair, who in turn shall select appropriate Board members and volunteers with appropriate expertise to serve as Committee members.

### **PROCEDURES**

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The Intergenerational School, Near West Intergenerational School,  
and Lakeshore Intergenerational School Financial Policy Manual

- Committee meetings shall be announced publicly.
- Agendas shall be circulated to all Committee members in advance of meetings.
- Monthly Committee reports shall be produced and distributed to the Board Secretary. Such monthly reports shall serve as the minutes for the Committee meetings held within that month and be distributed to all Board members as part of the monthly Board packet.

## **SECTION 529 - SOLICIATION OF FUNDS**

### **General Purpose**

Any request from civic institutions, charitable organizations, or special interest groups which involve such activities as patriotic functions, contests, exhibits, sales of products to and by students, sending promotional materials home with students, graduation prizes, fund raising, and free teaching materials must be carefully reviewed to ensure that such activities promote student interests without advancing the special interests of any particular group.

It is the policy of the Boards of Directors that students, staff members, and school facilities not be used for advertising or promoting the interests of any nonschool agency or organization, public or private, without the approval of the board or its delegated representative” and any such approval, granted for whatever cause or group, shall not be construed as an endorsement of said cause or group by this Board.

### **Responsibilities**

Any staff member or outside organization desiring to solicit funds on school property must receive permission to do so from the Executive Director. Permission to solicit funds will be granted only to those organization or individuals who meet the permission criteria established by the Director and Treasurer. Solicitation must take place at such times and places and in such a manner as specified in the administrative guidelines provided by the Director and Treasurer. No student may participate in the solicitation of funds without Director’s and Treasurer’s approval.

1. The Board disclaims all responsibility for the protection of, or accounting for, such funds.
2. Solicited funds are not to be deposited in any regular or special accounts of the School unless approved by the Director or Treasurer.
3. A copy of this policy as well as the relevant administrative guidelines (see following page of this policy manual) shall be given to any individual granted permission to solicit funds on District property.



## SOLICITATION OF FUNDS – PERMISSION FORM

Any staff member or outside organization desiring to solicit funds on school property must receive permission to do so from the Treasurer, Executive Director, and/or the Advancement Director of Intergenerational Cleveland. Permission to solicit funds will be granted only to those organization or individuals who meet the permission criteria established by the Director and Treasurer. Solicitation must take place at such times and places and in such a manner as specified in the administrative guidelines provided below. No student may participate in the solicitation of funds without Director’s and Treasurer’s approval.

1. The Individual seeking permission to solicit funds on school property is solely responsible for the planning, implementation, and oversight of the solicitation activity.
2. The products or services provided must be pre-approved by the Director. Any deviation from the activities approved will be cause for termination of the activity. Restitution of any damage to the school or its students will be the responsibility of the individual seeking permission to solicit funds.
3. The safekeeping of the money will be the responsibility of the primary contact. This individual must sign this Permission Form (confirming their understanding of the Solicitation of Funds requirements) prior to receiving consideration for approval.
4. All transactions (money coming in and money going out) must be recorded on a written log and provided to the Treasurer upon request. The written log must be turned in to the Treasurer at the end of the fundraising activity. Failure to complete this requirement may result in punitive action to the primary contact identified below.
5. All disbursements made during this fund-raising activity require a receipt to document the actual cost of the products/services purchased during this fund-raising activity. All disbursements made without a receipt will be recorded and forwarded to the State Auditor’s office, if appropriate.
6. The school will not be responsible for payments, losses or any other costs associated with this activity. Any losses for any reason (including loss or theft) are the personal responsibility of the primary contact.

**Date of Request** \_\_\_\_\_ **Dates of Fund-Raising Activity** \_\_\_\_\_

**Name of Primary Contact** \_\_\_\_\_

**Street Address, City, State, Zip** \_\_\_\_\_

**Home Phone:** \_\_\_\_\_ **Business/Cell Phone:** \_\_\_\_\_

**Name of Organization (if applicable)** \_\_\_\_\_

**Description of Fundraising Activity and Budget:** \_\_\_\_\_ (Note: A copy of a detailed budget must be submitted with this form)

**Fundraising Goal: \$** \_\_\_\_\_

**Use of Funds at Conclusion of Activity:**

I understand my responsibilities as outlined above. \_\_\_\_\_ **Date** \_\_\_\_\_  
Primary Contact

Permission: \_\_\_\_\_ **Date** \_\_\_\_\_ **Date** \_\_\_\_\_  
Director Treasurer





# Education Plan

*Revised and Board Approved March 2019*

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## Outline overview

- Educational Philosophy (***What learning is***)
- Strategies for Learning – Curriculum (***What we teach***)
- Strategies for Learning – Instructional Design (***How we teach that***)
- Adult Lifelong Learning (***How we make sure we are sticking to our strategies***)
- Model Logistics (***Necessary details for our strategies to work***)
- Community Engagement

## Educational Philosophy (How does this align to pillars on website)

Our educational philosophy is grounded in two main beliefs:

- **Learning is a lifelong developmental process.**

By this we mean that we believe learning occurs best when:

- The focus is on what the child can do, not on his/her shortcomings.
- Learning is conceptualized as a life-long, developmental process.
- Understandings are constructed by the learner over time.
- There is a regular, thoughtful and authentic assessment process that involves teachers, students, and parents and supports moving the learner forward.

- **Knowledge is socially constructed in the context of culture, experience, and community.**

By this we mean that we believe learning occurs best when:

- Students take risks in a safe, supportive, and stimulating environment.
- Learning is authentic and for meaningful purpose.
- There are explicit and high expectations of excellence, hard work, responsibility, and accountability.
- Learning is thoughtfully reflective.

Our instructional design is based on our fundamental beliefs about how individuals learn.

We believe that each individual is a capable learner who brings a unique constellation of talent, interest, experience, and cultural heritage to every learning situation. We know learning takes place best in an environment where these differences are valued and respected. Individuals in our classrooms work together to investigate topics and questions that are personally meaningful and important. Teachers and learners (both children and adults) strive together to attain the knowledge, skills and attitudes that enable them to participate powerfully in their families and their communities, both local and global. Such knowledge, skills and attitudes are broad and encompass literacy, aesthetic appreciation, social responsibility, and a deepening of the understanding of what it means to be human. The pedagogical hallmarks of a classroom with these goals at heart are shared power and choice, explicit modeling, collaboration, and direct teaching in response to observed needs and interests.

# Strategies for Learning

## Curriculum

With the development and adoption of the Ohio Learning Standards for English Language Arts, Math, Science, and Social Studies, Ohio schools have a clear statement of what Ohio school children are expected to learn and be able to demonstrate at certain benchmark points in their education. We have adopted these standards as the basis for our developmental curriculum, and as Ohio continues to revise its standards and further develops model curriculum in each content area, we will continue to re-align our own curriculum to be consistent with Ohio expectations. Per the Ohio Learning Standards, English Language Arts, Math, Science, Social Studies, the Fine Arts (Art and Music), and Physical Education are required learning in each of our schools. Each of our students is expected to attain the benchmark standards within the broad grade-level bands. However, we use a framework for instruction based on developmental stages (to be described subsequently) rather than on age-based grade levels. In other words, we expect our students to get to the same endpoints, but to get there in a different way. This “unconventional way” is, of course, the rationale for Community Schools in the first place.

Our teachers do not give equal emphasis and equal classroom time to all curricular areas in each developmental stage. **At the earliest stages (Emerging and Beginning), our greatest focus is on English Language Arts (Reading and Writing) and Mathematics. In order to be a lifelong learner and spirited citizen, our students must be competent in these areas.** Through thematic studies, teachers integrate ideas from social studies and science into classroom instruction, but the focus is on the teaching and learning of literacy and mathematics. Similarly, instruction in the arts, health and wellness, and technology are secondary to literacy and mathematics in these early stages of learning. Although the Ohio Learning Standards provide the broad outline of the skills and competencies to be developed, the students and teachers collaborate and negotiate to determine the specific foci of their inquiry.

Our emphasis on literacy and mathematics first is reflected in our Assessment Framework (Appendix C) as well as in the revised Ohio standardized testing program.

**In the later stages of development (Developing, Refining, and Applying), our students further hone literacy and mathematics skills and understandings and then use this knowledge to study science and social studies in much greater depth.** Our curriculum encourages less breadth and more depth in how students approach their studies, believing this approach is more valuable to the development of lifelong learners. In their final year at our schools, students are expected to demonstrate their attainment of the school’s mission by designing, completing, presenting, and evaluating a community service project.

Students who complete our curriculum will demonstrate the following broad exit competencies:

- Students will read fluently and understand challenging texts both for pleasure and as a means of learning and solving problems.

- Students will have an understanding of audience and purpose and of which strategies to use to communicate effectively across different media. They will feel confident speaking to small groups of people in a formal setting.
- Students will be able to use a variety of math strategies to test solutions and solve problems. They will be able to interpret and manipulate data to make better decisions in their daily lives.
- Students will be able to recognize their role as a member of the community and be able to advocate for justice for themselves and others. They will understand how communities and governments make decisions, and they will be able to work with others to effect change.
- Students will understand the value of being a lifelong learner. They will demonstrate curiosity, persistence, a willingness to experiment and make mistakes, and a drive to create and innovate.

## Social Emotional Learning

One of our most important goals in the Intergenerational Schools is to develop, support, and nurture in all learners (young and old) the school's values: Celebration of Diversity; Choice & Accountability; Innovation; Interpersonal Skills; Joyful, Independent Learning; Integrity; Shared and Responsible Use of Resources; and Work Ethic. We believe the development of these values within a person enable him or her to live, to achieve, and to practice spirited citizenship and lifelong learning.

The word "discipline" derives from a word that means "practice" or "learning." We understand that our students are learning and practicing what it means to be a member of a community every day. We support learning behavior expectations through the use of relationships, rituals, and routines. We clearly and directly communicate and teach our school rules, and we work to notice and name what is going right. Consequences are logical, consistent, and free from emotion. We eliminate the use of negative leakage with students. This means we don't scold, shame, or use sarcasm with students or adults.

We also understand that for some students the journey toward fully functioning as a learner in our community will be a challenging one. Especially for some of our youngest students, the early stages of discovering what it means to learn in a classroom and around peers is hard. This can also be true for older students who join our community late in their schooling life, having come from other schools with a different philosophy of educating and supporting students. We work together as a school team (teachers, support staff, administrators, mentors) with students and families to better understand students' strengths and needs as we support their social emotional learning and development.

Our approach to discipline and social emotional learning at The Intergenerational School is intended to develop self-control and self-discipline. We know an effective school requires that each student be accountable for the choices he or she makes about behavior. We believe that it is possible and desirable for each student to learn to make positive choices that are in the best interest of both him- or herself *and* the learning community as a whole. Our approach to discipline is intended to help students learn to accept responsibility for their choices and actions; it is not intended to be punitive to a child, though undesirable natural consequences may follow from a child's poor choices.

## Nurtured Heart Approach

We use the key elements of the Nurtured Heart Approach (NHA) to build a positive school culture. The basic foundation of this approach is focused on relationships, which perfectly aligns with our mission. We use this strengths- based positive discipline approach that has three parts: positive recognition for following rules, minimizing attention to negative behavior, and consistent consequences for breaking a rule.

This is not a distinct curriculum or an add on program. It is a social emotional *strategy* that includes **acknowledging the inherent goodness within each and every student and transforming negative behaviors into positive behaviors while strengthening the relationship between the student and teacher**. The NHA was created and developed by Howard Glasser, who has written several popular books including *Transforming the Difficult Child* (with co-author Jennifer Easley). For additional resources about Nurtured Heart, see Appendix.

## Responsive Classroom

In concert with Nurtured Heart, we use Responsive Classroom as our curriculum and approach to teaching to further support students’ social emotional development by focusing on Engaging Academics, Positive Community, Effective Management, and Developmentally Responsive Teaching. Responsive Classroom is anchored in the core belief that to be successful in and out of school, students need to learn a set of **social and emotional competencies**—cooperation, assertiveness, responsibility, empathy, and self-control—and a set of **academic competencies**—academic mindset, perseverance, learning strategies, and academic behaviors.

We believe and support the six principles that guide this approach:

1. Teaching social and emotional skills is as important as teaching academic content.
2. How we teach is as important as what we teach.
3. Great cognitive growth occurs through social interaction.
4. How we work together as adults to create a safe, joyful, and inclusive school environment is as important as our individual contribution or competence.
5. What we know and believe about our students—individually, culturally, developmentally—informs our expectations, reactions, and attitudes about those students.

The Four Domains of Responsive Classroom

Engaging Academics	Effective Management	Positive Community	Developmental Awareness
<ul style="list-style-type: none"> <li>■ Designing instruction that is active and interactive</li> <li>■ Giving clear directions</li> <li>■ Asking open-ended questions</li> <li>■ Pacing lessons and activities to keep students engaged</li> <li>■ Offering meaningful learning choices</li> <li>■ Giving high-quality feedback</li> </ul>	<ul style="list-style-type: none"> <li>■ Developing meaningful rules that connect to children’s learning goals</li> <li>■ Explicitly teaching behavioral expectations</li> <li>■ Establishing efficient routines that allow for a high degree of autonomy</li> <li>■ Intervening before behavior goes off track</li> <li>■ Providing clear, respectful, and immediate feedback when behavior does go off track</li> <li>■ Keeping the class’s learning momentum going while calmly handling disruptions</li> </ul>	<ul style="list-style-type: none"> <li>■ Building a sense of community and shared purpose during the first weeks of school</li> <li>■ Providing structures that allow students and teachers to get to know one another and appreciate differences</li> <li>■ Devising routines that provide a sense of safety and predictability</li> <li>■ Creating community traditions that nurture a sense of belonging, significance, and fun</li> </ul>	<ul style="list-style-type: none"> <li>■ Creating an organized physical environment that matches developmental needs</li> <li>■ Structuring appropriately challenging lessons</li> <li>■ Connecting learning to children’s strengths and interests</li> </ul>

6. Partnering with families—knowing them and valuing their contributions—is as important as knowing the children we teach.

All teachers and staff in our schools adopt the following core classroom practices at the heart of the Responsive Classroom approach:

- Interactive Modeling—An explicit practice for teaching procedures and routines (such as those for entering and exiting the room) as well as academic and social skills (such as engaging with the text or giving and accepting feedback).
- Teacher Language—The intentional use of language to enable students to engage in their learning and develop the academic, social, and emotional skills they need to be successful in and out of school.
- Logical Consequences—A non-punitive response to misbehavior that allows teachers to set clear limits and students to fix and learn from their mistakes while maintaining their dignity.
- Interactive Learning Structures—Purposeful activities that give students opportunities to engage with content in active (hands-on) and interactive (social) ways.

As part of our social emotional developmental curriculum, we acknowledge students' need for frequent periods of time for both structured and unstructured movement. Our students have physical education or yoga multiple times each week, and each of our schools has time each day for outdoor recess and/or quiet choice time for students. These periods of movement and choice allow for our students to better focus and participate in the other parts of our academic day.

## Alignment with our Mission

At the Intergenerational School our mission is to ***connect, create, and guide a multigenerational community of lifelong learners and spirited citizens as we strive for academic excellence.***

Everything we do in our educational program begins with the mission. We learn together as children and adults based on our shared values and an educational philosophy informed by research on human growth and development. Because the language of our mission was deliberately chosen to reflect who we are and what we value as a school, it is worth examining the key terms in greater detail.

### **Multigenerational Community:**

- We create a community of individuals organized around the central activity of learning that transcends traditional age barriers.
- We include children, faculty and staff, family members, volunteers, and collaborating outside organizations in our community.
- We welcome learners of all ages to participate together in the learning life of the school.
- Our students learn in multi-age classrooms, where older students serve as role models and can assist younger students. Younger students can see what their own learning can and will become.
- We bring all ages together. From high schoolers and college age students who come to mentor, to our beloved senior citizens who impart their wisdom and caring, as well as

emergent preschoolers through our partnerships, the full life span is represented at TIS well beyond the traditional elementary school community of students, staff, and parents.

**Lifelong learning:**

- We strive to develop in students the tools of lifelong learning by modeling them every day as staff members and community volunteers.

**Spirited citizens:**

- We are committed to acquiring the knowledge, skills, and habits to be effective and empowered stewards of our community.
- We work together to make sound and principled decisions, and to communicate and advocate effectively for the community good. We apply our knowledge to improve our communities through service learning and other forms of community service.
- At the Intergenerational Schools we strive to exemplify a standard of excellence in school, in our partnerships, in community, and throughout our lives.

## Instructional Design

### Intergenerational Learning

One of our core beliefs is in the power and importance of intergenerational learning. Because of that belief, we are perpetually looking for opportunities to leverage intergenerational relationships to enhance learning within a nurturing and supportive community. The mentors who work with our students become another caring adult in our students' lives. But, there are mutual benefits to older and younger people engaged in an intergenerational community. Some of the value for older persons has been described as increased ability to remain productive, applied use of skills accrued over a lifetime, successful interaction with young people, development of new friendships, and decreased loneliness and isolation (Scannell and Roberts 1994). In particular, many older adults have expressed a sense of fulfillment from co-learning experiences and the chance to pass on life experiences and skills to others. In the area of literacy, for example, adults who participate in intergenerational family literacy programs show more growth in literacy skills than do adults who participate in adult only programs. The benefits to children are equally significant, as demonstrated in the many mentoring, tutoring and foster care programs across the country. The multi-age model proposed also has benefit for middle aged members of the learning community. Although the youth and seniors are the most direct participants, the middle aged teachers, researchers, parents, and members of the neighborhood are actively engaged in co-learning relationships that provide a multitude of benefits. Our schools have been recognized for and continue to evolve opportunities for intergenerational learning. Most notably, **The Intergenerational School in the Buckeye neighborhood, won the national Eisner Prize for Excellence in Intergenerational Programming in 2014.** Many programs are in place, and new ideas are continuously being actively explored and developed.

## Non-graded, multi-age groupings

Our classroom groupings are based on developmental learning stage rather than on age (i.e., grade level). Since children vary in the age at which they master skills and competencies, developmentally based classrooms in our schools span several ages. Our classrooms also incorporate adult and older adult learners who are participating in the intergenerational programming. We make decisions about how to group students based on developmental needs and learning interests. These groupings are also flexible; students may move into different groupings as learning needs evolve.

## Developmental Stages of Learning and Benchmark Indicators

In the Intergenerational Schools we organize instruction by developmental learning levels rather than by the more arbitrary age-based grade levels that are common in education. As a non-graded, developmental school, benchmarks are based on academic developmental stages that have only approximate correspondence to age/grade. Appendix A describes these approximate relationships between our clusters, stages of learning, and the Ohio K-8 curriculum.

We encourage students to progress through the developmental stages as quickly as is possible. However, we recognize that students cannot be successful if asked to learn ideas, strategies, and skills for which they are not yet developmentally ready. Our students who enter school lacking expected or desirable preparation must be given the time to acquire such prerequisite skills. Just as in other public schools, individual students may require a longer period of time to achieve a given level of proficiency. In each core curriculum area, we have established standards for what constitutes “expected progress.” Students who fail to meet such standards may stay in a stage or cluster for additional time and may require more time to complete our curriculum than the expected 9 years (Kindergarten through 8th grade).

Similarly, we have students who show accelerated learning and may progress to advanced levels more quickly than would ordinarily be expected. These students are given opportunities to study topics of interest in depth, to develop independent learning projects and/or community service learning projects and to explore advanced topics such as Algebra I.

Transition from one stage to the next can occur *at any time of year* based on demonstrated attainment of stage benchmarks (generally at an 80% to 95% standard depending on the assessment). This is in marked contrast to traditional grade levels, where grade promotion or retention occurs only at the end of an academic year and students are often moved ahead without the necessary solid foundation for success. In such a structure, children may be forced to advance when not ready or repeat a grade when they have already mastered a portion of the required curriculum. In our schools, the learning journey is appropriate and continuous for each individual.

Specific learner goals and outcomes are developed to be consistent with the State of Ohio Learning Standards, as well as with the standards written by professional educational associations (e.g., NCTM,

NCTE). Although listed here as separate content, each strand of the curriculum is interconnected and woven into other strands.

### Mastery based progression

At our schools there is no social promotion or moving ahead without being ready, rather, there is a solid foundation from which to build on meeting curriculum expectations. Our students move progressively through the stages, meeting objectives and benchmarks based on mastery, rather than simply based on birthdate and age. Mastery is determined by our benchmarks, which are annually reviewed to ensure they meet and exceed the rigor required by the Ohio Learning Standards. Because our students spend multiple years with the same teacher, after each academic year, learning starts up again where it left off, without the need to repeat a grade or accelerate to a level for which a student may not be fully prepared.

### Mentoring/apprenticeship model

The teachers, other adults (including seniors) who participate in the school and more skilled peers all provide the model of a skilled practitioner. Through demonstration, explicit modeling, and mentoring, our teachers enable each student to create closer and closer approximations to the target competency.

### Individualized learning and instruction in a workshop setting

Instruction and frequent assessment go hand in hand, so that teaching is directed to what each individual student needs to know in order to be successful on the particular task at hand. Our teachers use a workshop approach to instruction to meet the needs of the whole group, small similar-needs based groups, and individuals. Classes begin with a **minilesson** that (1) *connects* to previous learning (either as part of a unit of study or as part of the classroom curriculum), includes (2) a specific *teaching point*, an opportunity for (3) *active engagement* or practice of the teaching point, and a (4) *link* to the day's and future learning. Following the minilesson, students have extended time to **authentically practice**, whether it's reading, writing, or math. During that independent practice time, teachers *confer* with individuals, *teach small groups*, *facilitate* peer coaching, *assess* learning and respond as appropriate. Finally, learners have an opportunity to **share** with and teach their peers and other visitors to the classroom.

### Intervention and Exceptional Populations

Our unique developmental curriculum helps meet the individual learning needs of all children whether they learn differently than most others, have a disability or not, or are accelerated or 'gifted.' In this approach our educational environment supports multiple learning styles and students are not relegated to an arbitrary age- and time-based lock-step system. Learning in our schools allows for human variations as opposed to taking the form of an industrialized factory where all children are expected to master concepts at the same rate. Our goal is for each child to receive instruction exactly where they are

in their learning and move ahead at their own pace, thus eliminating the need for many of the labels that are traditionally used, and often overused, in schools.

### Students with disabilities

Identifying and labeling a student as having a disability is a *last* step in our intervention and monitoring process. We use a tiered approach to intervention. Tier 1 and Tier 2 interventions are utilized in our classrooms based on formative assessment and close monitoring of student progress. We understand that, just as children do not learn to walk or talk at the same time, learning is also an individual process. Our classroom instruction utilizes a workshop environment so that each child is working within his/her Zone of Proximal Development as much as possible. Highly differentiated instruction is the norm. When a child is not progressing, that student receives more intensive classroom-based instruction, and more time during the school day to learn the needed skills. Our Tier 3 interventions may include additional one-to-one or small group work through the Title I program, delivered as push-in and/or pull-out intervention.

If Tier 1-3 interventions have been exhausted and the student is still not making adequate progress, we follow the formal evaluation process outlined by ODE and IDEA. Thus, we start with increasingly intensive interventions and close monitoring prior to considering a special education evaluation. We follow IDEA and adopt all procedures and practices (FAPE, confidentiality, procedural safeguards, evaluations, delivery of services, etc.) from the most current Ohio Operating Standards for Ohio Educational Agencies Serving Children with Disabilities. The Ohio Operating Standards identify the state requirements and federal Part B Individuals with Disabilities Education Improvement Act (IDEA) requirements that apply to the implementation of special education and related services to students with disabilities.

The evaluation process rarely discovers any information about the student that the classroom teacher does not already know in greater detail from daily individualized instruction and assessment. Moreover, even with identification and development of an Individual Education Program (IEP), our approach to instruction is generally not changed much. Since the pedagogy is based on best practice teaching and individualization, this is still the best way to teach any child, disabled, gifted or typical. Generally additional services and working with the intervention specialist are specified in the IEP as well as classroom learning objectives.

We monitor progress for special student populations through assessments linked to the developmental stage of each child, and to the student's IEP goals. Our students and their families receive written progress reports based on individual IEP goals each trimester. If students are not making progress, or if

the IEP team determines that the IEP needs revision before the yearly review, the IEP is amended so that it meets the child's specific needs.

When walking into any of our classrooms, it is rare to see every child working on the same activity or lesson. Each classroom is composed of an average of 17 students across a several year age span. This makes implementing a true inclusion model seamless. Both students without disabilities and students identified to receive Special Education support and services are working within a developmental and individualized curriculum and cannot be distinguished from one another in the classroom setting. This also helps to instill tolerance and acceptance into the school culture.

The intervention staffing at our schools depends on the number of students found eligible for Special Education services in each building and is in keeping with state mandated staffing levels. Intervention specialists work with identified students in their general education classroom, small groups, and individually, to insure progress is being made on IEP goals. They also work closely with the general education teachers since Special Education students are educated within inclusive classrooms to the full extent possible. Contracted services also include a social worker, speech therapist, school psychologist, school nurse, ESL teacher/tutor and occupational/physical therapists, based on the services specified in the IEP and/or student needs.

Our Intervention Specialists, along with at least one administrator, maintain close links to ODE's Office for Exceptional Children to ensure access to all the laws, regulations, and compliance information. Classroom teachers and the Intervention Specialist work together in as a formal team to meet the needs of all students. All our teachers have access to professional development opportunities to help tailor the curriculum to each child. In the past year, there has been an increased interest in trainings focused on using technology to accommodate various learning styles, including children with special education needs.

### English language learners

The majority of our students enter as Emerging stage learners (5-6 years old). All students are screened for language proficiency upon enrollment initially by having their families or guardians complete the Ohio Language Usage Survey. When families share that English is not the student's first language, the predominant language spoken at home is something other than English, or the student is new to the United States from a country where a language other than English is spoken, that student is then assessed using the English Language Proficiency Screener from the state of Ohio. If a student qualifies, the student's parents are notified that the child has been identified to receive language support services. If the parent agrees to allow the services, the school then implements the appropriate services to meet the English Language Proficiency Standards for listening, speaking, reading, and writing. Should a student be identified as having limited English proficiency, we seek to provide the appropriate services as determined by the screener. Part of the plan for instruction would include determining the

appropriate setting, such as push-in support within the classroom, small group instruction in or out of the classroom, or more intense newcomer support. Our teachers who provide this support and instruction within the Intergenerational School model are TESOL-certified, and the school provides partial financial support for teachers interested in this certification. Additionally, these teachers have the opportunity to attend professional development provided for teachers by the Education Service Center in Independence, as well as the annual Ohio TESOL Conference. Students who are identified and receive services are then assessed annually as part of the Ohio English Language Proficiency Assessment (OELPA). Those results are shared with families and used to determine whether or not students qualify for continued ELL support.

### Low-performing students

Each of our schools has been portfolio-based since the original school opened in 2000. Because students progress based on mastery of skills demonstrated on assessments at each stage, our teachers have long collected data to inform instruction for individual students. Recently, staff at each school has worked to develop a Response to Intervention (RTI) process for addressing students' needs when they are not making the expected growth. The staff is in the early stages of this work, but these meetings allow teachers to present a problem of practice and turn to colleagues for ideas and support when interventions are not working in homeroom classrooms. The three schools are working to have a standard form for teachers to bring to the meeting to streamline conversations and to insure teachers come to the meetings with information about interventions used in the classroom, rather than assessment information only. Our teachers are also working on developing more consistent ongoing progress monitoring practices. While all students complete sets of assessments at the beginning and end of the year, as well as some, such as NWEA MAP, at mid-year, consistent use of shared assessments for units of study that can be used to monitor student progress toward state standards and also used to inform shared conversations about instruction between teachers of the same content is a goal at each school, particularly in the area of math. These assessments will also help to support and inform the RTI process.

### Gifted Students

Our developmental curriculum allows gifted students opportunities to move ahead naturally, once they have demonstrated mastery of appropriate Learning Standards. Children are not confined to a curriculum solely based on grade level and age. Gifted students can move ahead in any academic discipline and/or dive deeper into any content areas once they have met the benchmark for their stage of learning, without 'skipping' a grade into a new class. With an individualized design all students are being met where they are in their learning and guided to the next logical step in their own educational process.

### Homeless students

In the event that our schools enroll homeless students or students in or entering foster care, each of the schools work to ensure consistency in the child's life. Staff are trained to provide educational supports and other available related opportunities as well as necessary referrals to health care, dental care, and other health and human services. Homeless and foster children will have the same access to an

education at our schools as other children. Once identified, barriers such as providing proof of residency required to enroll, will be waived until the family attains a stable residence or the necessary paperwork. Our contracted social worker provides training and assistance to teaching and administrative staff to support families in crisis, in addition to providing counseling for the child. Our team approach ensures students experience the least amount of disruption possible in these crisis situations, and that they feel supported and encouraged to accept any help that can be provided.

## Authentic and normative assessment

Since a developmental learning model requires extensive knowledge of each student, we incorporate a great deal of assessment into regular classroom activity. In the earliest years, assessment is largely of an authentic and formative nature. By this we mean: assessment happens within the The Intergenerational Schools have incorporated key elements of the Ohio Screening and Diagnostic Tests into our assessment framework. From grade level equivalent of 2 through grade 8, students are also assessed three times a year using the NWEA MAP assessment in Math, Reading and Science (for grades 5 & 8). We also use the Bridges math curriculum and assessments. We use these scores and the Linking Data spreadsheet to determine the students who may benefit from intervention. Beginning at the third grade equivalent level, our students are also assessed by state tests as required by the Ohio Department of Education. Standards of performance for all assessments are included in our benchmark expectations. Finally, students in their last year in the Intergenerational Schools are expected to write and deliver a senior speech and complete a prescribed number of community service hours in addition to meeting academic benchmarks in English Language Arts and Mathematics. Thus students must demonstrate that they have attained the goals of the mission statement as a lifelong learner and spirited citizen.

## Adult Lifelong Learning

### Evaluation

Our schools utilize the Ohio Teacher and Principal Evaluation System (OTES and OPES) to develop and evaluate teachers, principals, and assistant principals. We use multiple parts of the eTPES system, including Professional Growth and Improvement Plans, Informal Observations forms, Formal Observation Performance Rubric, Student Growth Measures, and the Final Summative Rating. Teachers are supervised and evaluated by the principal with support from the assistant principal. The principal and assistant principal are supervised and evaluated by the Director of Education for the Intergenerational Schools.

All teachers and administrators complete a Professional Growth Plan annually or are placed on an Improvement Plan if there is a concern about performance. The Professional Growth Plan allows teachers to set goals for student achievement and for professional growth according to the teacher standards for performance. Teachers write their own goals, which are approved by the principal, as well as share how they will monitor their progress toward their goal. Teachers also include what support or resources they will need to meet their goal. This becomes another way that the principal identifies needs or opportunities for professional development.

The principal in each building conducts frequent classroom walkthroughs and gives feedback for those using the Informal Observation Form available on eTPES. The principal conducts some sort of informal walkthrough observation of each teacher at least once a month. The walkthroughs typically center around a certain concept. For example, she may visit classrooms to see a particular content, such as math or writing instruction. She may also visit each classroom to see whether the board displaying learning targets is up to date.

At least twice a year each teacher also has a formal observation, which includes a pre-conference during which the teacher shares the lesson plan for the lesson the principal will observe, the formal observation performance rubric with comments and rating, and a post conference where the rubric is shared and the teacher is provided an opportunity to reflect on his or her students' learning.

### Professional Development

For 16 years the Intergenerational Schools utilized a developmental curriculum that was designed by the founders. Just as the school, the students and the staff are considered works in progress, so is the curriculum. It is a "living document" and will continue to be reviewed, revised, and improved over time. While the curriculum has largely been viewed as less than a "how to" manual, it is intended to be an empowering tool for teachers. It sets forth the broad strokes of the philosophy, pedagogy and learning, and goals and objectives of the school for this information. It is left to the teaching professionals to create the details of lesson planning that makes each classroom both consistent with the curriculum and school model, and a unique example of the curriculum being implemented.

Professional development is an area of growth for our schools. When the original school opened, it began with a small number of staff members—two the first year and four total the second year. This allowed for individual and differentiated professional development fueled by identified needs, personal interest, and individual strengths and challenges. Much of the professional development was delivered verbally with support directly from the principal, who was able to spend time in each teacher's classroom. As the school expanded from one to two and two to three, this model of professional development became increasingly challenging and ultimately impossible to keep up with.

There are a number of data sources that we use to determine the professional development needs of staff, including years of experience, staff surveys, informal and formal observations using the Ohio Teacher Evaluation System (OTES), student performance, overall school and model performance, and informal teacher response to the current challenges of the school. The professional learning of our staff members aligns with our mission of fostering lifelong learning. Professional learning in our model is delivered in a variety of formats and takes on multiple forms throughout the school day, school year, and over the summer. We regularly use three main structures to deliver professional development, in addition to other opportunities that arise throughout the year.

### Staff Meetings

Weekly staff meetings are staff learning time in all three of our schools. This time provides teachers with opportunities to engage with the Ohio Learning Standards, the testing blueprints, and the state release items; time for vertical articulation and professional learning about how concepts like number sense build from kindergarten math through middle school and high school; and time to develop understanding of the adopted curriculum and support it with fidelity of implementation.

### Cluster Meetings

In each of our schools teachers spend time in Cluster Meeting, or meeting of teachers who teach same or similar content, level, or population in the school. These groups, typically led by a Cluster Director or lead teacher, provide space for teachers to learn from one another as they co-plan for instruction, review and respond to common assessments, and problem solve and brainstorm solutions to common challenges.

### All Model Professional Development Days

At least twice yearly, staff from all three Intergenerational Schools come together in one location to learn, collaborate, and improve our effectiveness as educators.

## Model Logistics

### Properly licensed or certified teachers and staff

We strive to ensure that each of our core curriculum classes, including English Language Arts, Math, Science, and Social Studies is taught by a properly licensed teacher who holds a license in the content and level they teach. Our primary teachers and any teachers who teach third grade level students each either hold a reading endorsement, a Master's in reading, or have passed the Praxis 5203: Teaching Reading: Elementary Education.

### Class size

Based on 19 years of instructional practice in the Intergenerational Schools, we have found that a smaller number of students in each multi-age classroom is one component of students' success in our schools. As the Brookings Institute reports in their brief regarding research on class size, studies show a positive correlation between increased student achievement and class sizes of 13-17 students when compared to larger class sizes (Chingos & Whitehurst, 2011). While class size alone does not lead to student success, the other components that consistently do lead to increased student achievement rely on a smaller number of students. In his book, *Visible Learning*, meta-researcher John Hattie reviewed 138 influences on student achievement. Among the top ten positive influences that impact student

achievement? Timely and specific feedback. Our model of students staying with the same teacher for multiple years, combined with the small number of students in each classroom, means our teachers are better able to provide ongoing specific and timely feedback to their students. Because of the frequency with which they interact with their teachers and the small number of other students in their classroom, other benefits to students include an increased ability to take risks and to learn from errors, in addition to increased opportunities for teachers and families to develop lasting partnerships that positively impact students and their learning.

While there is limited research on the impact of class size, there are no studies regarding the optimum number of students for a multiage classroom. As are all teachers in the state of Ohio, our teachers are responsible for making sure their students meet or exceed the Ohio Learning Standards. Any one grade level includes English Language Arts Standards for Reading: Literature; Reading: Informational Text; Reading: Foundational Skills; Writing; Speaking; Listening; and Language, Range/Quality/Complexity. Each of these categories includes about ten individual standards. This means our teachers can have between two and three years worth of standards they are responsible for teaching, monitoring the learning of and the progression through for their classroom of students. Additionally, for our primary teachers, our recent Kindergarten Readiness Assessment results show that a majority of our primary students come to us lacking demonstrated readiness for school, requiring additional supports to meet the expectations for primary learning. Keeping class size at an average of 17 means teachers are monitoring the simultaneous teaching and learning of multiple grade levels of standards for similar ability groups of up to five to nine students within their classrooms. The ideal class size by level is 16 students for primary, 18 students for developing and refining stage, and 20 students for applying. For more resources on class size research and effective feedback, see Appendix.

## Space requirements

Learning in our classrooms looks different from traditional classrooms. Our teachers do not spend long blocks of time standing in front of the classroom with students organized in rows with eyes and ears only on the teacher. Learning in our classrooms is socially constructed, and it takes on many different forms. At times teachers gather the whole group in a meeting area for Morning Meeting, for Number Corner (calendar), for a quick mini-writing lesson based on what the class of writers need to know next, an interactive read aloud exploring theme, or to gather around a model of the Earth's gravity. Students need space for long periods of practice--reading, writing, exploring math concepts, developing science investigations, or brainstorming the best way to remind passersby moving regularly past their classroom to walk quietly. Teachers need spaces to pull together small groups of students with similar needs--whether it's around a kidney table, on a rug, or near the classroom library. Students need space to access materials and collaborate with peers. Our brand of learning requires a flexible space with room for teachers and learners to engage in a range of activities.

Our current classrooms at the three schools range between 700 and 750 square feet. Ohio requires at least 30 square feet per child in each room. This requirement assumes students are staying in one spot in tightly arranged rows, not moving around the room. This scenario does not match our model of teaching and learning. In his presentation to the Intergenerational School Boards in 2017, Cleveland

architect Robert Maschke suggested that, to allow for the collaborative nature of our classrooms, at least 50 square feet per student was optimal. Currently, our classes of 17 students means that space ranges between 41 and 44 square feet per student.

In addition to classroom space, our schools require additional space--both for Specials classes such as Physical Education, Music, and Art, as well as additional Specials classes unique to the individual schools, and for outdoor play and learning. Similar to homeroom classrooms, the learning in these spaces is social and takes on varied forms, so it needs to be flexible and easily arranged to adjust to the learning objectives. Incorporating as much PE and other movement, as well as outdoor unstructured play time, is imperative to students' learning and well-being.

## Calendar structure

When our calendar is drafted and adopted, we work to make sure that it values and addresses the needs of both our staff and the families of our students. While we believe as a leadership team in the power of a year-round school calendar, we recognize that the lack of childcare, including camps and other programming more widely available during the summer months, makes a less traditional calendar difficult or impossible for many of our families. For that same reason, as is possible, we will follow the Cleveland Metropolitan School District (CMSD) calendar for beginning and ending the schools year, for Winter and Spring Break, as well as most other major holidays.

The state of Ohio began tracking school by hours instead of days years ago. Our school days are longer than CMSD and other neighboring districts. As a result, our students and staff are in school for more hours than other districts. To account for this difference in time, we include a Fall Break in early October. Our staff work days are consistently half work/half professional development, with three all-model full professional development days each year--at the beginning, middle, and end of the school year.

## Community Engagement

Since the original Intergenerational School's inception, we have understood that family involvement is an important part of our students' and our schools' success. Because of that, we work relentlessly to connect with our families and to involve them in the academic lives of our students. Since our first school opened in 2000, we have achieved 100% parent participation in conferences each year. This is possible because our teachers are not done with conferences until they have connected with each parent or guardian. We avail ourselves in the evenings and on a Saturday, in addition to our regular working hours to try to accommodate working parents with varying shifts. If parents cannot attend during the regular conference periods, our teachers will do everything in their power to catch them at a time that works. In connection with conferences, parents are surveyed at least once per year. Each school, and the model overall, develops goals and other responses to the data collected through these surveys. The voices of our parents are an important part of our work to continuously improve.

### Engaging Families

Each of our Intergenerational Schools use multiple events and ongoing groups to engage families and the community. Each school hosts a Curriculum Night at the beginning each year. Families have the opportunity to meet and get to know their child's teacher, learn about the curriculum, and learn about the school expectations at each level. Parent Teacher Conferences, in addition to those scheduled informally, are offered in the evening, during the day on a Friday, and Saturday morning to allow an opportunity for families to participate, regardless of work schedules. Celebrations of Learning happen twice a year and are paired with the all-school music programs. Celebrations of Learning are led by students, who take their family members to their classrooms and around the school to show what they have been learning, creating, and working on at school. Community Meeting is a whole-school morning meeting that happens the last Friday of every month. Hosted by a different pair of classrooms each month, families are invited to join. At these meetings the school publicly celebrates students who have made academic gains and moved onto the next level of their learning. Family group meetings happen once a month at the school, and two meetings are offered--one in the morning and one at night to honor all work schedules. Ongoing communication also happens daily through social media, automated phone announcements sent through School Messenger, and the school's communication platform, Jupiter. Other fun activities regularly bring families into the building who may not otherwise visit school. These events include: Fathers Walk/Donuts with Dad, Muffins with Mom, Class Mystery Readers, Friendship and Franks, and Family Dance Parties.

### Engaging Community Partners

Each school works to develop a variety of partnerships with the community: elder centers, colleges, high schools, preschools, other community programming. Intergenerational programming is not restricted to the elders, even though that was our first partnership in 2002. We strive for partnerships that are mutually beneficial to both the schools and community partners. These partnerships are a part of our social curriculum and are the spirited citizens part of our mission. We have witnessed time and time again students who struggle with their peers socially who blossom with the elders and show their caring and thoughtful side. We would never have seen that were it not for the intergenerational experience.

## Conclusion for now: March 2019

In his book, *Life in a Crowded Place*, Ralph Peterson writes about the importance of community and of creating space for a sense of belonging in a complex and often disjointed place. We know that in teaching our students how to be members of our school communities how important it is to be clear with our expectations. We know that it is also true for the adult learners in our community. This Educational Plan for the Intergenerational Schools is a living document, and our intention is to be more clear about the expectations for how learning and citizenship look in our schools. The exercise of revising this document has taught us that the core values of what we are and what we have always been haven't changed. At the same time, as we continue to reflect and grow as a learning organization, we will annually revisit this document to ensure that the pillars on which we were built continue.

## Appendices: *Under Construction, Coming Fall 2019*

Page 19	Assessment Framework
20	Social Emotional Learning Resources
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24	Awards
25	Research participation
26	Historic test performance

## Assessment Framework

## Social Emotional Learning Resources

Nurtured Heart:

Responsive Classroom:

<https://www.responsiveclassroom.org/about/principles-practices/>

<https://youtu.be/mhV6AcBxeBc>

## Instructional Material

## Awards

## Research participation

## Historic test performance

## Model Logistics

### Space Requirements

<https://www.responsiveclassroom.org/classroom-spaces-that-work/>

<http://www.ascd.org/publications/educational-leadership/sept12/vol70/num01/Good-Feedback-Is-Targeted,-Specific,-Timely.aspx>



# Intergenerational SCHOOLS

A COMMUNITY OF LIFELONG LEARNERS

## *Bullying, Harassment, and Intimidation Policy*

Schools exist in a society where incidents of bullying behavior may occur. Preventing and responding to bullying behavior in learning and working environments is a shared responsibility of **all** staff, students, parents, caregivers and members of the wider school community. Students will receive age appropriate instruction on this policy on an annual basis.

All members of the school community contribute to preventing bullying by modeling and promoting appropriate behavior and respectful relationships.

This policy has been developed in consultation with parents, District employees, volunteers, students, and community members as prescribed in R.C. 3313.666 and the State Board of Education's Model Policy.

This policy shall not be interpreted to infringe upon the First Amendment rights of students (i.e., to prohibit a reasoned and civil exchange of opinions, or debate, that is conducted at appropriate times and places during the school day and is protected by State or Federal law).

Notice of this policy will be annually distributed to each student's custodial parent/guardian.

Circulated to and posted in conspicuous locations in all school buildings and departments within the District and discussed with students, as well as incorporated into the teacher, student, and parent/guardian handbooks. At least once each school year a written statement describing the policy and consequences for violations of the policy shall be sent to each student's custodial parent or guardian. The statement may be sent with regular student report cards or may be delivered electronically.

Students, parents, or guardians are to immediately [within 24 hours] report incidents of fighting, bullying, harassment, and intimidation during school hours, on school property, or at any school sponsored events, to teachers and school administrators. School personnel must report any incidents they witness or get reported to them by students in writing to the Assistant/Principal or other appropriate school administrator no later than the end of the following school day. All reported incidents must be documented. Anonymous communications, if necessary, may be made by telephone, electronic mail, or in writing.

Parents and guardians will be notified of any prohibited incident involving their child and will be granted access to any written report pertaining to the incident.

The Intergenerational School will employ all actions possible to ensure that each student feels safe and secure at school. That includes freedom from worrying about being bullied, harassed, intimidated, or attacked physically. In order to ensure this, the Board of Directors adopted a policy with regard to fighting, bullying, harassment, and intimidation (including any physical act



intended to hurt another person) that is directed towards any student, staff member, volunteer, or parent.

“Harassment, intimidation, or bullying” means either of the following:

- 1) any intentional, written, verbal, graphic, or physical act that a student or group of students has repeatedly exhibited toward another particular student and the behavior both causes mental or physical harm to the other student; and is sufficiently severe, persistent or pervasive that it creates an intimidating, threatening or abusive educational environment for the other student. This includes sexual harassment, meaning all unwelcome sexual advances, requests for sexual favors, and verbal or physical contacts of a sexual nature. Other prohibited conduct includes that which has the purpose or effect of creating an intimidating, hostile, discriminatory, or offensive learning environment on the basis of gender, religion, race, color, ethnicity, disability, and/or other legally protected category.
- 2) violence or any other form of abuse within a relationship involving two students (dating violence).

The definition of “harassment, intimidation or bullying” also includes the above described acts which are electronically generated, stored or transmitted, often called “Cyber bullying.”

**Conflict or fights between equals or single incidents are not defined as bullying or harassment.**

**Bullying is unprovoked repeated actions (verbal, written, or physical) towards others of lesser social standings.**

Some acts of harassment, intimidation, bullying and cyber-bullying may be isolated incidents requiring that the school respond appropriately to the individuals committing the acts. Other acts may be so serious or part of a larger pattern of harassment, intimidation, bullying or cyber-bullying that they require a response either in the classroom, School building, or by law enforcement officials. Consequences and appropriate remedial actions for students who commit an act of harassment, intimidation, bullying or cyber-bullying range from positive behavioral interventions up to and including suspension or expulsion. Due process procedures for suspension and expulsion will be followed, as provided for under R.C. 3313.66.

A student who is found to have participated in bullying, harassment, or intimidation will immediately be investigated. Upon investigation results, students will be disciplined according to the disciplinary guidelines in this Handbook.



If it is determined that a student deliberately made a false report of harassment, intimidation, or bullying, then the student will be disciplined according to the disciplinary guidelines.

School employees, students, or volunteers shall be **individually immune from liability in a civil action** for damages arising from reporting an incident in accordance with the policy.

Procedures Pertaining to harassment, intimidation, or bullying ORC 3313.666:

1. Any incident involving harassment, intimidation, or bullying is documented in the Jupiter behavior monitoring and reporting system.
2. Any reported incident is investigated by the Assistant Principal/Principal within 24 hours of the report and the results are communicated to the parents of all involved students.
3. Anyone who is found to be the victim of bullying will have special permission to speak with the Assistant Principal/Principal or another staff member of the victim's choosing, at any time and in private. Teachers will provide vigilant supervision especially during high risk times such as lunch periods, recess, restroom breaks, or on school transportation.
4. Administration provides Governing Authority president semiannually, a summary of all reported incidents and posts the summary on the school web site to the extent permitted by FERPA and 3319.321.
5. This policy is in all handbooks and any publications that set forth rules, procedures, and standards of conduct for school and students. Policy and explanation of seriousness of bullying by electronic means is made available to students and custodial parents/guardians. Information is also included into employee training materials.

No student shall repeatedly annoy or attack using physical, verbal (audible or mouthed), written/drawn or electronic action that creates fear of harm, an intimidating or hostile education or work environment, without displaying a weapon and without subjecting the victim to actual physical attack (i.e. bullying, hazing, threat of harm). This applies to actions directed towards faculty and/or staff as well as towards other students.

### ***Sexual Conduct***

Students are to treat each other respectfully at all times. No language (written or oral) or physical gestures (audible or not) may be used to promote or depict anything sexual in nature.



Actions that create an intimidating, hostile, or offensive school environment (i.e. pinching, holding hands, stroking, arms around shoulders, kissing, slapping, grabbing, suggestive comments, gestures or jokes or pressure to engage in sexual activity) is forbidden.

Also, other physical or verbal conduct or communication of a sexual nature, including gender-based harassment.

**The Intergenerational School**  
11327 Shaker Blvd., Ste 200E  
Cleveland, Ohio 44104  
216.721.0120 | TISonline.org

**Near West Intergenerational School**  
3805 Terrett Avenue  
Cleveland, Ohio 44113  
216.961.4308 | NearWestSchool.org

**Lakeshore Intergenerational School**  
18025 Marcella Road  
Cleveland, Ohio 44119  
216.586.3872 | LakeshoreSchool.org

# Coversheet

## Contracts and MOUs

**Section:** V. Consent Agenda  
**Item:** C. Contracts and MOUs  
**Purpose:**  
**Submitted by:**  
**Related Material:** RENEWAL-Frontline.pdf  
NEW-Arlene's Integenerational Contract 2025.2026.pdf



Quote ID Q-216674

02/11/2025

# Frontline Education Renewal Notice

Attn: The Intergenerational Schools

Thank you for your continued partnership with Frontline Education. We remain focused on providing you with industry-leading solutions and technology for K-12. As part of the ongoing investment in your solutions, our Learning Center continues to be enhanced to provide access to articles with answers to routine questions 24/7. This includes the ability to create a support request directly from the Learning Center. Additionally, we have enhanced our Learning Center with Frontline Support Communities for many of our solutions, empowering you to collaborate with your peers, our experts and to share best practices with K-12 partners across your region and the country.

Below you will find information about the renewal of your subscription(s) that renew on 7/01/2025. Once you have reviewed the pricing for your upcoming subscription you can either:

- Use this [link](#) to confirm the renewal of your subscriptions, or
- If you have questions please reach out to your Client Success Manager

Description	Start Date	End Date	Qty	Rate	Amount
Recruiting & Hiring Solution	7/01/2025	6/30/2026	1	\$7,278.75	\$7,278.75
Frontline Central Solution	7/01/2025	6/30/2026	1	\$3,969.99	\$3,969.99
<b>Total</b>					<b>\$11,248.74</b>

**Please use this [link](#) to indicate that you intend to renew your subscriptions and request your invoice if needed.**

Need assistance? You can reach us by calling Laurie Menter at 314-665-2510 or by emailing us at [renewals@frontlineed.com](mailto:renewals@frontlineed.com).

*Robert Hawkins*

Robert Hawkins  
Vice President, Client Success

**Ohio Department of Education  
Office of Nutrition**

# NSLP VENDED MEAL SMALL PURCHASE CONTRACT

## Is this the right contract for me?

**Answer the questions below. A “yes” response to the questions below indicates that this is the appropriate contract for your organization. A “no” response to any of the questions below indicates that an individual from your organization should contact your assigned education program specialist (EPS) to discuss other meal purchasing options.**

Yes	No	
X		I want to purchase completed meals to serve in my school(s)
X		My total meal purchases for the year will not exceed the lesser of: 1. \$250,000 or 2. My organization’s small purchase threshold
X		I will award the contract to the lowest bidder who meets the criteria that I list in the “Vended Meal Specifications”
X		If I apply Geographic Preference to this contract, I will contact ODE for guidance prior to obtaining any bids

## PROCUREMENT REGULATIONS

National School Lunch Program procurement requirements are found in 7 CFR 210.21. The summary below addresses some key points of the regulation:

- Full requirements are documented in 2 CFR 200, subpart D; 2 CFR 400; and 2 CFR 415
- You are bound by the provisions of any contract you enter into, whether or not that contract resulted from a proper procurement process, **but** any costs incurred under a contract that does not meet the requirements of the regulation are unallowable costs.
- The Ohio Department of Education is not a party to any contract formed pursuant to this agreement.
- If you make any changes to this prototype document, you need to submit those changes to us for approval **prior to** beginning your solicitation process
- SFAs and Vendors are required to comply with the “Buy American” provision by purchasing agricultural commodities and food products that are produced and processed in the United States

**Carefully read the attached instructions.** Please contact your assigned EPS or call our office toll-free at 1-800-808-6325 if you have questions or need assistance.

Procurement resources are also available on our web site at [education.ohio.gov](http://education.ohio.gov)

## Ohio Department of Education – Office of Nutrition

# Small Purchase Vended Meal Contract Instructions

These instructions are a combination of State agency policy and the following federal regulations:

1. 7 CFR 210: National School Lunch Program
2. 2 CFR 200
3. 2 CFR 400
4. 2 CFR 415

All procurement transactions regardless of whether by formal sealed bids or by informal negotiation and without regard to dollar value shall be conducted in a manner that provides maximum open and free competition. Sponsor must retain records of all procurement activity for three years plus the current fiscal year or until audit or review questions are finalized, whichever is longer.

When the total cost of vended meals is under \$250,000 during a fiscal year, small purchase methods may be used. Unified contract requirements may not be divided into small purchases in order to bring each individual purchase under \$250,000.

The SFA shall contact at least three suppliers and obtain competitive price quotations from each. Unlike formal sealed bidding, where bid prices must be considered firm and final, negotiation of prices and terms with one or more of the suppliers contacted is permitted. All contact information, including prices discussed/negotiated with potential vendors should be documented and kept on file. Care must be taken to ensure that all potential suppliers receive the same information about the requirements.

### DOCUMENTATION OF CONTACT/ VENDOR PRICE QUOTE RESPONSE

The SFA must contact at least three qualified vendors (see definition below) and document contact by completing the Documentation of Vendor Contact form that is on page I-5.

Qualified means: eligible, able and willing to supply the item (food) or service.

- ELIGIBLE means the potential vendor can meet required licensing or certification requirements and there are not conflicts of interests or other constraints.
- ABLE means the potential vendor can fulfill the sponsor's requirements.
- WILLING means the potential vendor has a bona fide interest in obtaining the sponsor's business/vending contract.

SFA must send a copy of Vendor Price Quote Response form on pages I-6 and I-7 to at least three potential Vendors to complete. SFA must also include a copy of Schedule A, detailing the number and location of sites to be serviced. Prior to sending the form, the SFA must complete contact information at the top of the form, select if geographic preference will or won't be applied in awarding the contract, indicate preference to have milk included or excluded in unit price per meal quote on page 2 and complete information in columns C and E of the chart on page 2. The potential Vendor is to complete response in Part B if geographic preference is applicable and complete columns G and I of the chart. The potential Vendor is to turn this signed form back to the SFA in a timely manner in order for the sponsor to proceed with completing the procurement process.

### MEAL SPECIFICATIONS

The meal specifications provided in Schedule B are a basic sample. If you have specific things that you do or don't want to see on a vendor menu, this is the place to list them. Some examples could include:

- No menu items may contain pork or pork products
  - Fresh fruits must be offered at least 3 times per week
  - Menus for Grades 9-12 should include a daily entrée salad option in addition to the standard meal
- Specifications must not be overly restrictive or include specific brand names or proprietary items.

## **OHIO DEPARTMENT OF AGRICULTURE FOOD SAFETY REGISTRATION / MEAT INSPECTION LICENSE**

In order to provide food to program sponsors, vendors must have a Food Safety Registration and Meat Inspection License from the Ohio Department of Agriculture (ODA).

### **Food Safety Registration**

Generally, a facility that produces food products at a commercial location and delivers those products to another location for sale or distribution is required to register with the ODA division of Food Safety.

### **Meat Inspection License**

Additionally, vendors who produce and deliver meals containing meat and/or poultry are generally required to obtain a Meat Inspection License from the ODA division of Meat Inspection.

### **Exemptions**

Certain meals are generally exempted from Division of Meat Inspection requirements. Exemptions include: closed faced, traditional sandwiches; meals comprised only of cheese, seafood, or vegetables; meals that contain less than 2% cooked meat/poultry by weight; and meals served under the supervision of a vendor employee. If a vendor anticipates serving meals that are exempt from meat inspection, they should contact the ODA division of Meat Inspection to obtain a letter of exemption.

- **Sandwiches**  
To qualify for the exemption, sandwiches must be prepared and delivered with the meat/poultry between two pieces of bread or a bun. If the meat/poultry item (e.g. a hamburger patty) is delivered separately from the bread/bun and not assembled until it is served, it would not qualify for the exemption.
- **Pizza**  
To qualify for the exemption, pizza must contain less than 2% by weight of cooked meat/poultry.
- **Supervised meals**  
If an employee of the vendor remains at the site for the duration of the meal service, meals are generally exempt from inspection. This is true regardless of who actually serves the meal.

If you have any questions, contact the following divisions at the Ohio Department of Agriculture:

The Ohio Department of Agriculture  
Division of Meat Inspection  
8995 E. Main St.  
Reynoldsburg, OH 43068  
[meat@agri.ohio.gov](mailto:meat@agri.ohio.gov)  
614-728-6260 (office)  
800-282-1955 (toll free)  
1-800-750-0750 (TTY)

The Ohio Department of Agriculture  
Division of Food Safety  
8995 E. Main St.  
Reynoldsburg, OH 43068  
[foodsafety@agri.ohio.gov](mailto:foodsafety@agri.ohio.gov)  
614-728-6250 (office)  
800-282-1955 (toll free)  
1-800-750-0750 (TTY)

## GEOGRAPHIC PREFERENCE

Sponsors receiving funds through the Child Nutrition Programs are allowed to apply an optional geographic preference in the procurement of unprocessed locally grown or locally raised agricultural products. "Unprocessed agricultural products" means only those agricultural products that retain their inherent character. The effects of the following handling and preservation techniques shall not be considered as changing an agricultural product into a product of a different inherent character: cooling, refrigerating, freezing; size adjustment through size reduction made by peeling, slicing, dicing, cutting, chopping, shucking, and grinding; drying/dehydration; washing; the application of high water pressure or "cold pasteurization"; packaging (such as placing eggs in cartons) and vacuum packing and bagging (such as placing vegetables in bags); butchering livestock, fish and poultry; and the pasteurization of milk.

There is no requirement that school food authorities (SFAs) must purchase locally grown and locally raised agricultural products. **There is no requirement that an SFA must apply geographic preference in their procurements of these products.**

### Guidelines for Geographic Preference

- Geographic Preference applies to the unprocessed locally grown or raised agricultural product
- Geographic Preference does **not** apply to the location of the bidder. It applies to the source of the products used by the bidder in fulfillment of the contract.
- Discretion to define the local area for any geographic preference is left to the Sponsor. The Sponsor is also responsible for determining if Vendor meets the geographic preference criteria in awarding the contract and throughout the contract period. If Vendor fails to meet Sponsor's geographic preference criteria during the contract period, documentation must be maintained to provide justification of not renewing the contract or not awarding contract to Vendor again if rebid.
- "Local" must not be defined in a way that unnecessarily limits competition

**If you would like to apply geographic preference to this procurement, please contact our office for guidance.**

## CONTRACT AWARD

Contract award is based on the lowest responsive bid received from a responsible vendor. “Responsive” bids conform to all of the terms, conditions and requirements of the Small Purchase Vending Agreement. “Responsible” bidders are those who can reasonably be expected to fulfill the terms of the agreement.

If geographic preference is applied to the contract, the application of the preference points applies only to determining the winning bidder and does not affect the actual unit price per meal that Vendor has submitted and will paid for meals provided.

Use the checklist below to ensure that all documentation is completed.

### SMALL PURCHASE VENDED MEAL CONTRACT CHECKLIST

Sponsor Check	
	<b>Small Purchase Vended Meal Contract:</b> Upon awarding the contract, the authorized representative of the SFA and vendor must sign on page 4. The original copy is to be kept by the sponsor and a copy given to Vendor.
	<b>One month of menus for all meal types to be vended</b>
	<b>Copy of vendor’s current ODA Food Safety Registration and/or Meat/Poultry Inspection License.</b> If vendor is in process of obtaining, submit copy of ODA In-process Letter.
	<b>Documentation of Vendor Contact Chart (page I-6):</b> SFAs must document that contact was made with at least three qualified potential vendors.
	<b>Copy of completed Vendor Price Quote Response form (page I-7 &amp; I-8) for each vendor contacted and willing to provide a quote.</b> Minimum of three vendor quotes must be obtained.

The Small Purchase Vending Contract, all supporting documentation as described above, and any additional correspondence (faxes, emails, records of negotiations, etc.) must be kept on file for three years plus the current fiscal year, or until final resolution of any outstanding reviews or audits – whichever is longer. The Contract and documentation must be readily available for review by the State agency, USDA and other State or Federal officials and for auditing purposes.

# DOCUMENTATION OF VENDOR CONTACT

Instructions: SFA to contact at least 3 qualified potential vendors to obtain written price quote. Complete this form regarding contact/response.

Vendors Contacted	Date of Contact (mo/day/yr)	Check Topic <del>Instructions</del> with Each Potential Vendor (each vendor must receive the same information)	Indicate if Vendor is Qualified to Vend as defined in (page I-4)				Vendor Price Quote Response			Circle Response about contract award (lowest responsive bid)	
			Eligible		Able		Willing		Date Received Back from Vendor		List Vendor Quote for Meals (from returned response form)
			Yes	No	Yes	No	Yes	No			
<b>VENDOR Name</b>  <b>Phone No.</b>		Meal Type _____ No. Sites _____ Contract Yr. _____ No. days per yr. _____ Age Groups _____ Daily No. Meals _____ Price Per Meal _____ Include/Exclude Milk _____ Timeframe for meal order /change _____ Delivery Time _____ Daily Delivery Slips _____ Meat Certification _____ Conflict of Interest _____ Geographic Preference _____ Other _____							Unit Price Per Meal: \$ _____ Estimated Total Annual Cost of Meals: \$ _____	Was Geo. Preference applied to this quote? Yes No Was contract awarded to this vendor? Yes No	
<b>VENDOR Name</b>  <b>Phone No.</b>		Meal Type _____ No. Sites _____ Contract Yr. _____ No. days per yr. _____ Age Groups _____ Daily No. Meals _____ Price Per Meal _____ Include/Exclude Milk _____ Timeframe for meal order /change _____ Delivery Time _____ Daily Delivery Slips _____ Meat Certification _____ Any Conflict of Interest _____ Geographic Preference _____ Other _____							Unit Price Per Meal: \$ _____ Estimated Total Annual Cost of Meals: \$ _____	Was Geo. Preference applied to this quote? Yes No Was contract awarded to this vendor? Yes No	
<b>VENDOR Name</b>  <b>Phone No.</b>		Meal Type _____ No. Sites _____ Contract Yr. _____ No. days per yr. _____ Age Groups _____ Daily No. Meals _____ Price Per Meal _____ Include/Exclude Milk _____ Timeframe for meal order /change _____ Delivery Time _____ Daily Delivery Slips _____ Meat Certification _____ Any Conflict of Interest _____ Geographic Preference _____ Other _____							Unit Price Per Meal: \$ _____ Estimated Total Annual Cost of Meals: \$ _____	Was Geo. Preference applied to this quote? Yes No Was contract awarded to this vendor? Yes No	

# Small Purchase Vended Meal Contract VENDOR PRICE QUOTE RESPONSE

(Page 1 of 2)

**SFA Name The Intergenerational School (IRN133215) and Near West Intergenerational School (IRN012030)**

**SFA Representative/Contact Sarah Alonso**

**Mailing address: 11327 Shaker Blvd 200E Cleveland, Ohio 44104**

**Telephone Number: 216-721-0122 Email address: salonso@igschools.org**

As part of the small purchase food procurement requirements for participation in the National School Lunch Program, we must obtain a written quote for meals and/or snacks from at least three qualified potential vendors. Please complete the following information and return both pages via mail or email as soon as possible to the above person.

**1. GEOGRAPHIC PREFERENCE (SFA to complete Part A; Potential Vendor to complete Part B)**

**A. SFA Information**

No: SFA will not apply geographic preference in awarding this Small Purchase Vending Contract.

Yes SFA will apply geographic preference for the purchase of local unprocessed agricultural products based on the criteria listed below

“Unprocessed agricultural products” means only those agricultural products that retain their inherent character. The effects of the following handling and preservation techniques shall not be considered as changing an agricultural product into a product of a different inherent character: cooling, refrigerating, freezing; size adjustment through size reduction made by peeling, slicing, dicing, cutting, chopping, shucking, and grinding; drying/dehydration; washing; the application of high water pressure or “cold pasteurization”; packaging (such as placing eggs in cartons) and vacuum packing and bagging (such as placing vegetables in bags); butchering livestock, fish and poultry; and the pasteurization of milk.

For the purposes of this contract, “locally” shall have the following definition:

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**B. Potential Vendor Response (Complete ONLY if Yes is checked above)**

Yes  No Vendor agrees to meet geographic preference criteria and Purchaser (SFA) definition of “locally” as stated above during this contract period. An answer of “No” will not disqualify a potential Vendor’s bid.

# Small Purchase Vended Meal Contract

## VENDOR PRICE QUOTE RESPONSE

(Page 2 of 2)

### 2. PRICE QUOTE

Meal prices quoted below should **(include/exclude)** milk.

Type of Meal	Age Group	SFA Complete	X (Multiplied by)	SFA Complete	X (Multiplied by)	Vendor Complete	= (Equals)	Vendor Complete
		Estimated Total Number of Meals per Day		Estimated Total No. Days to be Vended per Contract		Unit Price per Meal		Estimated Total Meal Cost per Contract
Breakfast	School Age K-8	205	X	163	X	2.62	=	\$ 87,547.30
Breakfast	School Age 9-12	0	X	N/A	X		=	\$
Breakfast	Adult	0	X	N/A	X		=	\$
Lunch	School Age K-8	210	X	163	X	4.67	=	\$ 159,854.10
Lunch	School Age 9-12	0	X	N/A	X		=	\$
Lunch	Adult	0	X	N/A	X		=	\$
PM Snack	School Age	0	X	N/A	X		=	\$
PM Snack	Adult	0	X	N/A	X		=	\$
<b>Estimated Quote</b>								<b>\$ 247,401.40</b>

\* 200 breakfast and 200 lunch minimum per day

Vendor agrees to meet geographic preference criteria as stated above during this contract period.

Yes       No

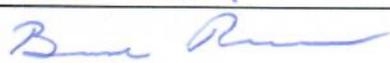
Vendor offers a prompt payment discount of 0 % for payment within 30 days.

Vendor will have an employee present at the center(s) during the serving of the meal/snack.

Yes       No

Vendor has provided the following documents:

Food Service License       Food Safety Registration       Meat Inspection License       Letter of exemption

<b>Vendor/Company Name:</b> <u>Adore's Cuisine</u>	
<b>Print Name of Vendor's Authorized Representative:</b> <u>BRAD ROYALTY</u>	
<b>Signature of Vendor's Authorized Representative:</b> 	
<b>Title:</b> <u>Partner</u>	<b>Date:</b> <u>3/31/25</u>
<b>Telephone number:</b> <u>614 485 2170</u>	<b>Email address:</b> <u>broyalty@adorescuisine.com</u>

**NATIONAL SCHOOL LUNCH PROGRAM  
SMALL PURCHASE  
VENDED MEALS CONTRACT**

## SECTION A – GENERAL INFORMATION

Sponsor Name The Intergenerational School		Near West Intergenerational School
Street Address 11327 Shaker Blvd 200E		3805 Terrett Ave.
City State Zip Cleveland Oh 44104		Cleveland, Ohio 44113
Telephone 216.721.0122	Email salonso@igschools.org	Contract Commencement Date August 19, 2025
Contact Person Sarah Alonso		Contract Expiration Date May 27, 2026
<p><b>GEOGRAPHIC PREFERENCE</b></p> <p><input checked="" type="checkbox"/> <b>No</b> Sponsor did not apply geographic preference as criteria in awarding this contract.</p> <p><input type="checkbox"/> <b>Yes</b> Sponsor did apply geographic preference based on the criteria listed below.</p> <p>The Sponsor defines the term “locally” in regards to the vendor’s procurement of unprocessed <u>locally</u> grown or <u>locally</u> raised unprocessed agricultural products as follows:</p> <p>_____</p> <p>_____</p>		
<p>Vendor agrees to meet geographic preference criteria as stated above during this contract period.</p> <p><input type="checkbox"/> <b>Yes</b>                      <input checked="" type="checkbox"/> <b>No</b></p>		
<p>Vendor offers a prompt payment discount of <u>0</u> % for payment within _____ days.</p>		

### Price Schedule

Type of Meal	Age Group	Estimated Total Number of Meals per Day	X (Multiplied by)	Estimated Days to be Vended per Contract	X (Multiplied by)	Price per Meal	=	Estimated Total Meal Cost
Breakfast	Primary	205	X	163	X	\$ 2.62	=	\$ 87,547.30
Breakfast	Secondary	0	X	--	X	\$	=	\$
Breakfast	Adult	0	X	--	X	\$	=	\$
Lunch	Primary	210	X	163	X	\$ 4.67	=	\$ 159,854.10
Lunch	Secondary	0	X	--	X	\$	=	\$
Lunch	Adult	0	X	--	X	\$	=	\$
<b>Total Estimated Cost</b>								<b>\$ 247,401.40</b>

## SECTION B –CERTIFICATIONS CERTIFICATION REGARDING LOBBYING

Applicable to Grants, Subgrants, Cooperative Agreements, and Contracts exceeding \$100,000 in federal funds

Submission of this certification is a prerequisite for making or entering into this transaction and is imposed by Section 1352, Title 31, U.S. Code. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with awarding of a federal contract, the making of a federal grant, the making of a federal loan, the entering into a cooperative agreement, and the extension, continuation, renewal, amendment, or modification of a federal contract, grant, loan, or cooperative agreement.
2. If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, an employee of a Member of Congress, in connection with this Federal grant or cooperative agreement, the undersigned shall complete and submit Standard Form LLL, *Disclosure Form to Report Lobbying*, in accordance with its instructions.
3. The undersigned shall require that the language of this certification be included in the award documents for all covered subawards exceeding \$100,000 in federal funds at all appropriate tiers and that all subrecipients shall certify and disclose accordingly.

<b>Name of Vendor</b>  Arlo's Cuisine	<b>Address (Street, City, State, Zip)</b>  3000 W 5th Ave Columbus OH 43204
<b>Print Name of Authorized Representative, Vendor</b>  BRAD ROYALTY	<b>Title</b>  Partner
<b>Signature of Authorized Representative, Vendor</b>  	<b>Email</b>  bradroyalty@arlocuisine.com
<b>Telephone</b>  614 485 2476	<b>Date Signed (Mo./Day/Yr.)</b>  3/31/25

**SECTION B continued**

**DISCLOSURE OF LOBBYING ACTIVITIES**  
**COMPLETE THIS FORM TO DISCLOSE LOBBYING ACTIVITIES PURSUANT**  
**TO 31 U.S.C. 1352**  
**(SEE PAGE 8 FOR PUBLIC DISCLOSURE)**

<b>1. Type of Federal Action</b> <input type="checkbox"/> A. Contract <input type="checkbox"/> B. Grant <input type="checkbox"/> C. Cooperative Agreement <input type="checkbox"/> D. Loan <input type="checkbox"/> E. Loan Guarantee <input type="checkbox"/> F. Loan Insurance	<b>2. Status of Federal Action</b> <input type="checkbox"/> A. Bid/Offer/Application <input type="checkbox"/> B. Initial Award <input type="checkbox"/> C. Post award	<b>3. Report Type</b> <input type="checkbox"/> A. Initial Filing <input type="checkbox"/> B. Material Change <b>For Material Change Only:</b> Year: _____ Quarter: _____ Date of Last Report: _____
<b>4. Name and Address of Reporting Entity:</b> <input type="checkbox"/> Prime <input type="checkbox"/> Subawardee Tier _____, if known Congressional District, if known: _____	<b>5. If Reporting Entity in No. 4 is Subawardee, Enter Name and Address of Prime:</b> Congressional District, if known: _____	
<b>6. Federal Department/Agency:</b>	<b>7. Federal Program Name/Description:</b> CFDA Number, if applicable: _____	
<b>8. Federal Action Number: (if known)</b>	<b>9. Award Amount: (if known)</b>	
<b>10. a. Name and Address of Lobbying Entity: (if individual, last name, first name, MI)</b>	<b>10. b. Individual Performing Services: (including address if different from No. 10 a) (Last name, first name, MI)</b>	
<b>11. Amount of Payment: (check all that apply)</b> \$ _____  Actual <input type="checkbox"/> Planned <input type="checkbox"/>	<b>13. Type of Payment: (check all that apply)</b> <input type="checkbox"/> A. Retainer <input type="checkbox"/> B. One-Time Fee <input type="checkbox"/> C. Commission <input type="checkbox"/> D. Contingency Fee <input type="checkbox"/> E. Deferred <input type="checkbox"/> F. Other: (specify) _____	
<b>12. Form of payment: (check all that apply)</b> <input type="checkbox"/> A. Cash   Nature _____ <input type="checkbox"/> B. In-kind (specify) Value _____		
<b>14. Brief Description of services performed or to be performed and date(s) of service, including officer(s), employees, or members) contracted for payment indicated in Item 11. (Attach Continuation Sheets if necessary)</b>		
<b>15. Continuation Sheets Attached:</b> Yes <input type="checkbox"/> No <input type="checkbox"/>		
<b>16. Information requested through this form is authorized by Title 31 U.S.C. Section 1352. The disclosure of lobbying activities is a material representation of fact upon which evidence was placed by the above when this transaction was made or entered into. This disclosure is required pursuant to 31 U.S.C. 1352. The information will be reported to the Congress semiannually and will be available for public inspection. Any person who fails to file the required disclosures shall be subject to a civil penalty of no less than \$10,000 and no more than \$100,000 for each such failure.</b>	<b>Signature:</b> _____ <b>Print Name:</b> _____ <b>Title:</b> _____ <b>Telephone Number:</b> _____ <b>Date:</b> _____	
Federal Use Only	Authorized for Local Reproduction	

**CONTINUATION SHEET**

**DISCLOSURE OF LOBBYING ACTIVITIES**

**Reporting Entity:**

## INSTRUCTIONS FOR COMPLETION OF DISCLOSURE OF LOBBYING ACTIVITIES FORM

This disclosure form shall be completed by the reporting entity, whether subawardee or prime federal recipient, at the initiation or receipt of a covered federal action or a material change in a previous filing, pursuant to Title 31 U.S.C. Section 1352. The filing of a form is required for each payment or agreement to make payment to any lobbying entity for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with a covered federal action. Use a Continuation Sheet for additional information if the space on the form is inadequate. Complete all items that apply for both the initial filing and material change report. Refer to the implementing guidance published by the Office of Management and Budget (OMB) for additional information.

1. Identify the type of covered federal action for which lobbying activity is and/or has been secured to influence the outcome of a covered federal action.
2. Identify the status of the covered federal action.
3. Identify the appropriate classification of this report. If this is a follow-up report caused by a material change to the information previously reported, enter the year and quarter in which the change occurred. Enter the date of the last previously submitted report by this reporting entity for this covered action.
4. Enter the full name, address, city, state, and zip code of the reporting entity. Include Congressional District, if known. Check the appropriate classification of the reporting entity that designates if it is, or expects to be, a prime or subaward recipient. Identify the tier of the subawardee, e.g., the first subawardee of the prime is the first tier. Subawards include, but are not limited to, subcontracts, subgrants, and contract awards under grants.
5. If the organization filing the report in Item 4 checks *Subawardee*, then enter the full name, address, city, state, and zip code of the prime federal recipient. Include Congressional District, if known.
6. Enter the name of the federal agency making the award or loan commitment. Include at least one organizational level below agency name, if know. For example: Department of Transportation, United States Coast Guard.
7. Enter the federal program name or description for the covered federal action (Item 1). If known, enter the full Catalog of Federal Domestic Assistance (CFDA) number for grants, cooperative agreements, loans, and loan commitments.
8. Enter the most appropriate federal identifying number available for the federal action identified in Item 1; e.g., Request for Proposal (RFP) number, Invitation to Bid (ITB) number; grant announcement number; the contract, grant, or loan award number; the application/proposal control number assigned by the federal agency. Include prefixes; e.g., *RFP-DE-90-001*.
9. For a covered federal action where there has been an award or loan commitment by the federal agency, enter the federal amount of the award/loan commitment for the prime entity identified in Item 4 or Item 5.
- 10a. Enter the full name, address, city, state, and zip code of the lobbying entity engaged by the reporting entity identified in Item 4 to influence the covered federal action.
- 10b. Enter the full name of the individual performing services, and include full address if different from 10a. Enter last name, first name, and middle initial (MI).
11. Enter the amount of compensation paid or reasonably expected to be paid by the reporting entity (Item 4) to the lobbying entity (Item 10). Indicate whether the payment has been made (actual) or will be made (planned). Check all boxes that apply. If this is a material change report, enter the cumulative amount of payment made or planned to be made.
12. Check the appropriate item. Check all items that apply. If payment is made through an in-kind contribution, specify the nature and value of the in-kind payment.
13. Check the appropriate box. Check all boxes that apply. If other, specify nature.
14. Provide a specific and detailed description of the services that the lobbyist has performed, or will be expected to perform, and the dates of any services rendered. Include all preparatory and related activity, not just time spent in actual contact with federal officials. Identify the federal officials or employees contacted or the officers, employees, or Members of Congress that were contacted.
15. Check whether Continuation Sheets are enclosed.
16. The certifying official shall sign and date the form; print his/her name, title, and telephone number.

Public reporting burden for this collection of information is estimated to average 30 minutes per response, including time for reviewing instructions, searching data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0046) Washington, D.C. 20503.

**SECTION B continued**

**VENDOR CERTIFICATION**

By signing below, Vendor certifies that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency; and that it shall operate in accordance with the terms of this contract and all current program regulations.

Name of Vendor <i>Arlo's Cuisine</i>		
Mailing Address <i>3000 W. 5<sup>th</sup> Ave, Columbus OH 43204</i>		
Street Address (if different from mailing)		
Telephone <i>614 485 2470</i>	Fax	
Print or Type Name of Authorized Representative <i>Brian Rortner</i>	Signature of Authorized Representative 	
Title <i>Partner</i>	Email <i>brianr@arlosscuisine.com</i>	Date <i>3/31/25</i>

**SPONSOR  
AWARD OF CONTRACT**

Name of Authorized Representative		Signature of Authorized Representative	
Title	Email	Date	

### SECTION C: DEFINITIONS

#### 1. Definitions

- A. **Contractor** means the Vendor who is awarded this contract.
- B. **Food Safety Registration** means a registration pursuant to Chapter 3715.041 of the Ohio Revised Code.
- C. **Vendor** means an organization with which an institution may contract for preparing and, unless otherwise provided for, delivering meals, with or without milk for use in the program.
- D. **Geographic Preference** means a preference applied to the contract award for the procurement of “unprocessed locally grown or locally raised agricultural products”.
  - “Unprocessed agricultural products” means only those agricultural products that retain their inherent character. The effects of the following handling and preservation techniques shall not be considered as changing an agricultural product into a product of a different inherent character: cooling, refrigerating, freezing; size adjustment through size reduction made by peeling, slicing, dicing, cutting, chopping, shucking, and grinding; drying/dehydration; washing; the application of high water pressure or “cold pasteurization”; packaging (such as placing eggs in cartons) and vacuum packing and bagging (such as placing vegetables in bags); butchering livestock, fish and poultry; and the pasteurization of milk.
- E. **Meat Inspection License** means a license issued pursuant to Chapter 918 of the Ohio Revised Code.
- F. **Sponsor** means the Local Education Agency or School Food Authority issuing this contract.

### SECTION D: SCOPE OF SERVICES

#### 1. Meals

- A. Schedule A indicates the list of sites for which Vendor shall provide meals as well as the types and estimated numbers of meals to be provided.
- B. Meals served under the contract shall conform to the cycle menus agreed upon by the sponsor and Vendor. All meals furnished must meet or exceed the minimum food specifications listed in Schedule B and the meal pattern requirements established in 7 CFR § 210 and 7 CFR § 220 as applicable.
- C. Vendor shall deliver meals in **unitized** form.
- D. Delivered meals shall **include** milk.
- E. Vendor shall provide the sponsor with any special food/diets listed below or on Schedule B menu forms. Special foods/diets include **(insert: N/A if none):** \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_
- F. Meals shall include the following additional items: **(check all that apply)**

<input checked="" type="checkbox"/> Condiments	<input checked="" type="checkbox"/> Straws	<input checked="" type="checkbox"/> Napkins	<input checked="" type="checkbox"/> Single Service Ware
<input type="checkbox"/> Cups	<input checked="" type="checkbox"/> Plates	<input type="checkbox"/> Saucers	<input checked="" type="checkbox"/> Bowls
<input type="checkbox"/> Other (list) _____			

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

#### 2. Meal Orders

- A. Sponsor will place an initial order for meals on **(insert: day of week)** of the week preceding the week of delivery; orders will be placed for the total number of days in the succeeding week, and will include breakdown totals for each site and each type of meal.
- B. The sponsor reserves the right to increase or decrease the daily number of meals ordered on a **(insert: number of hours)** hour notice or less if mutually agreed upon by sponsor and Vendor.
- C. Vendor shall provide one (1) meal per delivery location for temperature testing purposes at no additional cost to sponsor.

#### 3. Delivery Requirements

- A. Delivery shall be made by the Vendor to each site in accordance with the order from the sponsor.
- B. Vendor shall
  - Deliver meals only
  - Deliver meals and an Vendor employee shall be present while Sponsor serves the meals
  - Deliver meals and an employee of Vendor shall serve the meals
- C. Meals are to be delivered, unloaded, and placed in the designated site by the Vendor's personnel at each of the locations and times listed in Schedule A.
- D. The sponsor reserves the right to add or delete food service sites by amendment of the initial list of approved sites in Schedule A. Deletion or addition of sites will be made not less than one week prior to the required date of service. Any change in transportation cost that occurs as a result of adding or deleting sites shall be negotiated and noted in the modification. The Vendor's invoice shall show the cost as a separate item for that site. Otherwise, there shall not any separate charge for transportation, fuel or delivery.

#### 4. Sanitation

- A. State and local health and sanitation requirements will be met at all times. All food will be properly stored, prepared, packaged and transported free of contamination and at appropriate temperatures. Adequate refrigeration or heating shall be provided during delivery to insure the wholesomeness of food at delivery in accordance with state or local health codes.
- B. At the time food is packed for delivery or leaving the preparation kitchen, the Vendor shall record the time and temperature of all hot and cold foods. The sponsor shall record time and temperature of delivered hot and cold food upon delivery and when served. This information is to be recorded on the delivery slip or other temperature log.

#### 5. USDA Foods

- A. Any donated foods received by Sponsor and made available to Vendor must accrue solely to the benefit of Sponsor's child nutrition programs, and shall be fully utilized therein. Donated foods shall be considered received when the foods arrive at Vendor's facility in either raw form or in processed end products. Vendor shall have records available to substantiate that the full value of all donated foods is used solely for the benefit of Sponsor.
- B. Sponsor shall retain title to all donated foods and the selected Vendor will conduct all activities relating to donated foods for which it is responsible in accordance with 7 CFR 210, 220, 225, 226, and 250 as applicable.
- C. Vendor shall accept and use donated foods in as large quantities as may be efficiently utilized in Sponsor's nonprofit food service, subject to approval of Sponsor. Sponsor shall consult with Vendor in the selection of donated foods; however, the final determination as to the acceptance of donated foods must be made by Sponsor
- D. Vendor will comply with all storage and inventory requirements for donated foods. Vendor will ensure that its system of inventory management will not result in Sponsor being charged for donated foods.
- E. Vendor will use all donated ground beef and ground pork products, and all processed end products, without substitution, in Sponsor's food service. Vendor will use all other donated foods, or will use commercially purchased foods of the same generic identity, of U.S. origin, and of equal or better quality than the donated foods, in Sponsor's food service.
- F. Vendor is required to maintain accurate and complete records with respect to the receipt, use/disposition, storage, and inventory of donated foods in accordance with 7 CFR 250.54(b). Failure by Vendor to maintain the required records under this contract shall be considered prima facie evidence of improper distribution or loss of donated foods.
- G. Vendor shall accept liability for any negligence on its part that results in any loss of, improper use of, or damage to donated foods.
- H. Vendor is prohibited from entering into any processing contracts utilizing donated foods on behalf of Sponsor. Selected Vendor agrees that any procurement and/or utilization of end products by selected Vendor on behalf of Sponsor will be in compliance with the requirements in subpart C of 7 CFR 250 and with the provisions of Sponsor's processing agreements.

- I. Sponsor must receive all discounts or rebates for donated foods purchases made on its behalf. All refunds received from processors must be retained in the nonprofit food service account.
- J. Vendor must credit Sponsor for the value of all donated foods received for use in Sponsor's meal service in the school year or fiscal year (including both entitlement and bonus foods), and including the value of donated foods contained in processed end products, in accordance with the contingencies in 7 CFR 250.51(a). The donated foods will be credited using entitlement value. Credits will be reported on regular invoices from Vendor.
- K. Year-end reconciliation shall be conducted by Sponsor to ensure and verify correct and proper credit has been received for the full value of all donated foods used by Vendor during the fiscal year. Sponsor reserves the right to conduct donated foods credit audits throughout the year to ensure compliance with federal regulations 7 CFR 210 and 7 CFR 250. If any adjustments are necessary, Sponsor is responsible for assuring such adjustments are made.
- L. The distributing agency, subdistributing agency, Sponsor, the Comptroller General, the Department of Agriculture, or their duly authorized representatives, may perform onsite reviews of Vendors food service operation, including the review of records, to ensure compliance with the requirements for the management and use of donated foods;
- M. Extensions or renewals of the contract, if applicable, are contingent upon the fulfillment of all contract provisions relating to donated foods.

## **SECTION E: General Conditions**

### **1. Requirements Contract**

- A. Except as otherwise provided in the contract, this contract will bind the sponsor during the term of the contract to secure all of its needs from Vendor and will bind Vendor to perform all such work ordered by the sponsor at prices specified in the contract.
- B. The quantities of services specified in this contract are estimates only.
- C. The sponsor shall not be obligated to place any minimum dollar amount of orders or any minimum number of orders under this contract. The utilization of the Vendor for services specified in the schedule will be dependent upon the needs and requirements of the sponsor.

### **2. Pricing**

- A. The price per meal includes price of food (including special foods/diets), milk (if applicable), packaging, transportation/fuel, and all other related costs (e.g., condiments, utensils, etc.). There shall be no separate charge for transportation, fuel or delivery. The Vendor shall bill the sponsor for creditable meals and/or snacks delivered at the unit prices listed in the Price Schedule of this contract.
- B. Vendor shall provide itemized invoices on a **monthly** basis.
- C. Payment will be due **30** days after receipt of invoice.
- D. The sponsor will not consider any price increases for the period of this signed contract.

### **3. Menu Cycle**

- A. Meals will be prepared in accordance with the menu cycle agreed upon by the sponsor and Vendor. Menu changes may be made when mutually agreed upon by both parties. Sponsor reserves the right to suggest menu changes periodically throughout the contract period.
- B. Deviation from the menu cycle shall be permitted only upon authorization of the sponsor.
- C. When an emergency situation exists which might prevent the Vendor from delivering a specified meal component, Vendor shall notify the sponsor immediately so substitutions can be agreed upon.

### **4. Nonconforming Meals**

- A. The sponsor reserves the right to inspect and determine the quality of food delivered and reject any meals which do not comply with the requirements and specifications of the contract.

- B. The Vendor shall not be paid for any rejected meals at the time of delivery, unauthorized meals, unauthorized menu changes, incomplete meals, meals that do not comply with meal pattern requirements, meals not delivered within the specified delivery time period, meals rejected because they do not comply with time/temperature requirement, foods that are substandard in quality or show signs of spoilage, and meals that do not meet any other contract specifications.
- C. The sponsor reserves the right to obtain meals from other sources if meals are rejected due to any of the stated reasons. The Vendor will be liable to the sponsor for any costs incurred by the sponsor for replacement meals that exceed the Vendor's bid price per meal. The sponsor or agency inspecting shall notify the Vendor in writing of the number of meals rejected and the reasons for rejection.

## 6. Supervision and Inspection

The Vendor shall provide management supervision of food production at all times and perform regular quality control inspections to check for portion size, appearance, quality, and proper packaging.

## 7. Recordkeeping

- A. Vendor shall maintain such records (supported by invoices, receipts or other evidence) as the institution will need to meet its responsibilities under this part, and shall promptly submit invoices and delivery reports to the institution no less frequently than monthly.
- B. For each delivery, Vendor shall prepare and leave at each site an itemized delivery slip that, at minimum, contains the following information: Name of vendor, name of delivery site, date of delivery, time of delivery, meal type, number of meals ordered, number of meals delivered, food items delivered (including milk if applicable), serving size or quantity of each food item delivered, time and temperature of hot and colds foods (both when leaving preparation site and at delivery), signature of Vendor representative/delivery person, and signature of sponsor representative receiving delivery of food.
- C. Designees of the sponsor at each site will check adequacy of delivery and meals before signing the delivery slip.
- D. Vendor shall maintain food production records, including menus, recipes, CN labels (as applicable), and quantities of food produced. Vendor shall make these records available to sponsor upon demand.
- E. The books and records of the Vendor pertaining to the institution's food service operation shall be available for inspection and audit by representatives of the State agency, of the Department, and of the U.S. General Accounting Office at any reasonable time and place, for a period of 3 years from the date of receipt of final payment under the contract, or in cases where an audit requested by the State agency or the Department remains unresolved, until such time as the audit is resolved.

## 8. Method of Payment

- A. The Vendor shall submit itemized invoice(s) to the sponsor as specified in Section E of this contract. The Vendor shall provide itemized invoices to the sponsor that, at minimum, indicates the time period that invoice covers, the number of meals delivered per day per meal type, the price per meal, the total amount due and payment due date. If the amount of milk delivered is not specified on each site's daily delivery slip/ticket, then the total amount of milk delivered for the billing period for each site should be specified on the invoice.
- B. Payment will be made at the unit price specified in the contract. No payment shall be made unless the required delivery slips/tickets were provided by the Vendor and were signed by both parties.
- C. The Vendor shall not be paid for meals which are delivered outside of the agreed upon delivery time, are spoiled or unwholesome at the time of delivery, or do not otherwise meet the meal requirements contained in the contract.

## 9. Inspection of Facility

- A. The Vendor shall have appropriate Federal, State or local health certification for the plant in which it proposes to prepare meals for use in the Program, and it shall ensure that health and sanitation requirements are met at all times.
- B. The sponsor, the State agency and the U.S. Department of Agriculture reserve the right to inspect the Vendor's preparation facilities prior to award and without notice at any time during the contract period, including the right to be present during preparation and delivery of meals.

- C. The Vendor shall provide for meals which it prepares to be periodically inspected by the local health department or an independent agency to determine bacteria levels in the meals being served. Such levels shall conform to the standards which are applied by the local health authority with respect to the level of bacteria which may be present in meals served by other establishments in the locality. Results of these inspections shall be submitted to the sponsor and to the State agency.

#### 10. Insurance

The Vendor shall maintain in force all insurance coverage required by the appropriate State or local licensing authority.

#### 11. Availability of Funds

- A. The sponsor shall have the sole option to cancel this contract if the Federal Government withdraws funds to support the National School Lunch Program.
- B. In the event of cancellation of the contract, the sponsor shall be responsible for meals that have been assembled and delivered in accordance with this contract.

#### 12. Number of Meals and Delivery Times

- A. The Vendor must provide the quantity of meals ordered. The number of meals ordered by sponsor will not include test meal.
- B. Meals will be inspected and counted at all sites before meals are accepted by site personnel. Damaged or incomplete meals will not be included when the number of delivered meals is determined.
- C. Meals shall be delivered in accordance with the delivery schedule prescribed in Schedule A.

#### 13. Emergencies

- A. In the event of unforeseen emergency circumstances, the Vendor shall immediately notify the sponsor by telephone, text, email, or in person of the following: (1) the impossibility of on-time delivery, (2) the circumstance(s) precluding delivery, and (3) a statement of whether or not succeeding deliveries will be affected. Otherwise no payments will be made for deliveries that arrive later than the beginning of the meal service.
- B. Emergency circumstances at the site precluding utilization of meals are the concern of the sponsor. The sponsor may cancel orders provided it gives the Vendor 24 hours' notice, or a lesser time agreed upon by both parties.
- C. Adjustments for emergency situations affecting the vendor's ability to deliver meals, or sponsor's ability to utilize meals, for periods longer than 24 hours will be mutually agreed upon between the Vendor and the sponsor.

#### 14. Termination

- A. The sponsor reserves the right to terminate this contract for cause if the Vendor fails to comply with any of the requirements of this contract. The sponsor shall notify the Vendor of specific instances of noncompliance in writing. In instances where the vendor has been notified of noncompliance with the terms of the contract and has not taken immediate corrective action, the sponsor shall have the right, upon written notice, of immediate termination of the contract and the Vendor shall be liable for any damage incurred by the sponsor. Full payment is due immediately upon receipt of written notice. Amount owed will not be based upon reimbursement.
- B. The sponsor may, by written notice to the Vendor, terminate the right of the Vendor to proceed under this contract if it is found by the sponsor that gratuities in the form of entertainment, gifts, etc. were offered or given by the Vendor to any officer or employee of the sponsor with a view toward securing a contract or securing favorable treatment with respect to the awarding or amending of the contract, provided that the existence of the facts upon which the sponsor makes such findings shall be an issue and may be reviewed in any competent court.
- C. In the event this contract is terminated as provided in paragraph (B) hereof, the sponsor shall be entitled to pursue the same remedies against the Vendor as it could pursue in the event of a breach of the contract by the vendor, and a penalty in addition to any other damages in an amount which shall not be less than three or more than ten times the costs incurred by the Vendor in providing any such gratuities to any such officer or employee.
- D. Both the Vendor and the sponsor reserve the right to cancel this contract upon written notice for reasons from conditions and circumstances beyond the reasonable control of the parties or, with mutual agreement, upon 30 days after written notice is delivered to either party by the other.

- E. In the event the sponsor consents to or waives the breach of any provisions or covenant of this Contract, such waiver shall not constitute a waiver of such provision or covenant in the future. The sponsor shall not be stopped from later enforcing any provision or covenant it may have previously waived or elected not to enforce; nor shall such waiver have any effect on the enforcement of any other provision.
- F. The rights and remedies of the sponsor provided in this clause shall not be exclusive and are in addition to any other rights and remedies provided by law or under this contract.

## 15. Subcontracts and Assignments

The Vendor shall not subcontract for the total meal, with or without milk, or for the assembly of the meal; and shall not assign, without the advance written consent of the sponsor, its contract or any interest therein. In the event of any assignment, the Vendor shall remain liable to the sponsor as principal for the performance of all his obligations under this contract.

## 16. Buy American.

Vendor shall comply with the *Buy American Provision* (7 CFR 210.21(d)) for contracts that involve the purchase of food.

- A. Vendor shall purchase, to the maximum extent practicable, domestic commodities or products which are either an agricultural commodity produced in the United States (U.S.) or a food product processed in the U.S. substantially using agricultural commodities produced in the U.S.
- B. Vendor shall seek approval of Sponsor before purchasing foods under an exception to the Buy American provision and maintain documentation of any such purchases that must include, at a minimum:
  - 1) the non-domestic product that was purchased
  - 2) the date of the purchase
  - 3) the reason for the exception
  - 4) any efforts made to find alternate sources or substitute domestic products
- C. Sponsor may review Vendor purchase records to ensure compliance with the Buy American provision.

## SECTION F: GENERAL PROVISIONS

### 1. Equal Opportunity

The following clause is applicable unless this contract is exempt under the rules, regulations, and relevant orders of the Secretary of Labor [41 CFR 60].

During the performance of this contract, the contractor agrees as follows:

- A. The contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex, disability or national origin. The contractor will take affirmative action to ensure that applicants are employed, and that employees are treated without regard to their race, color, religion, sex, disability, or national origin. Such action shall include, but not be limited to, the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or training, including apprenticeship. The contractor agrees to post, in conspicuous places available to employees and applicants for employment, notices to be provided by the Contracting Officer setting forth the provisions of this Equal Opportunity clause.
- B. The contractor will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, handicap, or national origin.
- C. The contractor will send to each labor union or representative of workers with which he has a collective bargaining agreement or other contract or understanding, a notice, to be provided by the agency Contracting Officer, advising the labor union or workers' representative of the contractor's commitments under this Equal Opportunity clause, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

- D. The contractor will comply with all provisions of Executive Order No. 11246 of September 24, 1965, as amended by Executive Order No. 11375 of October 13, 1967, and of the rules, regulations and relevant orders of the Secretary of Labor.
- E. The contractor will furnish all information and reports required by Executive Order No. 11246 of September 24, 1965, as amended by Executive Order No. 11375 of October 13, 1967, and by the rules, regulations, and orders of the Secretary of Labor (or pursuant thereto, and will permit access to his books, records, and accounts by the contracting agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders).
- F. In the event of the contractor's noncompliance with the Equal Opportunity clause of this contract or with any of the said rules, regulations, or orders, this contract may be canceled, terminated, or suspended, in whole or in part, and the contractor may be declared ineligible for further Government contracts in accordance with procedures authorized in Executive Order No. 11246 of September 24, 1965, as amended by Executive Order No. 11375 of October 13, 1967, and such sanctions as may be imposed and remedies invoked as provided in Executive Order No. 11246 of September 24, 1965 as amended by Executive Order No. 11375 of October 13, 1967, or by rule, regulations, or order of the Secretary of Labor, or as otherwise provided by law.
- G. The contractor will include the provisions of paragraph (a) through (g) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to Section 204 of Executive Order No. 11246 of September 24, 1965, as amended by Executive Order No. 11375 of October 13, 1967, so that such provisions will be binding upon each subcontractor or vendor. The contractor will take such action with respect to any subcontract or purchase order as the contracting agency may direct as a means of enforcing such provisions, including sanctions for noncompliance. Provided, however, that in the event the contractor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the contracting agency, the contractor may request the United States to enter into such litigation to protect the interests of the United States.

## **2. Clean Air and Water**

If the value of this contract exceeds \$150,000, contractor agrees to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387).

## **3. Energy Policy and Conservation Act (P.L. 94-163)**

The contractor shall meet mandatory standards and policies relating to energy efficiency which are contained in the State energy conservation plan issued in compliance with the Energy Policy and Conservation Act (P.L. 94-163).

## **4. Contract Work Hours and Safety Standards Act**

The contractor shall comply with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5) as applicable to this contract.

## **5. Assurance of Civil Rights Compliance**

Vendor hereby agrees that it will comply with:

- A. Title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d et seq.);
- B. Title IX of the Education Amendments of 1972 (20 U.S.C. 1681 et seq.);
- C. Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794);
- D. Age Discrimination Act of 1975 (42 U.S.C. 6101 et seq.);
- E. Title II and Title III of the Americans with Disabilities Act (ADA) of 1990 as amended by the ADA Amendment Act of 2008 (42 U.S.C. 12131-12189);
- F. Executive Order 13166, "Improving Access to Services for Persons with Limited English Proficiency." (August 11, 2000);
- G. All provisions required by the implementing regulations of the Department of Agriculture (USDA) (7 CFR Part 15 et seq.);
- H. Department of Justice Enforcement Guidelines (28 CFR Parts 35, 42 and 50.3);
- I. Food and Nutrition Service (FNS) directives and guidelines to the effect that, no person shall, on the grounds of race, color, national origin, sex, age, or disability, be excluded from participation in, be denied the benefits of, or otherwise be subject to discrimination under any program or activity for which the Program applicant receives Federal financial assistance from USDA; and hereby gives assurance that it will immediately take measures necessary to effectuate this Agreement.

- J. The USDA non-discrimination statement that in accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs).

This assurance is given in consideration of and for the purpose of obtaining any and all Federal financial assistance, grants, and loans of Federal funds, reimbursable expenditures, grant, or donation of Federal property and interest in property, the detail of Federal personnel, the sale and lease of, and the permission to use Federal property or interest in such property or the furnishing of services without consideration or at a nominal consideration, or at a consideration that is reduced for the purpose of assisting the recipient, or in recognition of the public interest to be served by such sale, lease, or furnishing of services to the recipient, or any improvements made with Federal financial assistance extended to the Program applicant by USDA. This includes any Federal agreement, arrangement, or other contract that has as one of its purposes the provision of cash assistance for the purchase of food, and cash assistance for purchase or rental of food service equipment or any other financial assistance extended in reliance on the representations and agreements made in this assurance.

By accepting this assurance, Vendor agrees to compile data, maintain records, and submit records and reports as required, to permit effective enforcement of nondiscrimination laws and permit authorized USDA personnel during hours of program operation to review and copy such records, books, and accounts, access such facilities and interview such personnel as needed to ascertain compliance with the nondiscrimination laws. If there are any violations of this assurance, the Department of Agriculture, FNS, shall have the right to seek judicial enforcement of this assurance. This assurance is binding on Vendor, its successors, transferees and assignees as long as it receives assistance or retains possession of any assistance from USDA. The person or persons whose signatures appear on this contract are authorized to sign this assurance on behalf of Vendor.

**SCHEDULE A**

If contract is for more than 3 sites, then attach additional Schedule A pages as needed.

Site Information for Where Food Will Be Delivered	Check Meal Type to be Vended	Insert Estimated No. of Meals To Be Ordered For Each Grade Group			Directions: Indicate yes responses with an "X". If response is no, leave blank.						Meal Delivery Time	
		Pre-K	K-8	9-12	Milk Delivery Included	Extra Milk Needed	Tableware or Utensils Needed	Meals Delivered Unitized	Meals Delivered Bulk			
Site Name & Address	Breakfast											
	Lunch											
	PM Snack											
Site Name & Address	Breakfast											
	Lunch											
	PM Snack											
Site Name & Address	Breakfast											
	Lunch											
	PM Snack											

**VENDED MEAL FOOD SPECIFICATIONS**

All foods used shall be in conformance with NSLP guidelines for menu planning and the following minimum specification:

**MEATS:** Only those meats or meat products which are slaughtered, processed and manufactured in plants participating in the U.S. Department of Agriculture inspection program can be used. Meats and meat products must bear the appropriate inspection seals. All meat and meat products must be sound, sanitary and free of objectionable odors and signs of deterioration on delivery. Meats that are dry heat cooked use USDA Choice Grade. Meats cooked with moist heat, use USDA Good Grade or better.

**GROUND BEEF/PORK:** Maximum 26% fat content.

**PROCESSED MEATS:** Processed meats such as frankfurters, bologna, knockwurst and Vienna sausage that are all meat or have alternate protein products as the only added binder/extender.

**PRE-PORTIONED MEAT ENTREES:** Commercially prepared products such as breaded chicken or fish, meatballs or patties, etc. must have a Child Nutrition (CN) label indicating that the product has been reviewed by the USDA Child Nutrition Labeling Program and that its contribution to the meal pattern requirements has been determined OR a product analysis sheet signed by an official of the manufacturer stating the amount of cooked lean meat/meal alternate in the product per serving is on file and available upon request.

**POULTRY AND SEAFOOD:** When served as whole pieces, must be U.S. Grade A.

**MILK:** Pasteurized, homogenized fluid milk; can be unflavored low-fat (1%), flavored or unflavored fat-free (skim), flavored or cultured buttermilk. All milk is to contain vitamin A and D at the levels specified by the Food and Drug Administration and consistent with State and local standards for such milk.

**CHEESE:** U.S. Grade A.

**EGGS:** U.S. Grade A. All eggs must be free from cracks. Dried, liquid or frozen eggs shall be pasteurized.

**FRUITS AND VEGETABLES:** Fresh produce should be of good quality (U.S. No. 1) relatively free of bruises and defects. Commercially canned fruits packed in its own juice, water, juice or light syrup and be U.S. Grade B (Choice) or better. Canned juices shall be 100% juice, U.S. Grade A. Commercially canned or frozen vegetables, U.S. Grade B (Choice) or better.

**GRAINS/BREADS:** Grains/breads are creditable when the products are whole grain-rich.

# Coversheet

## Approval of February Financials

**Section:** VII. Finance  
**Item:** A. Approval of February Financials  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** IGC - Feb'25 Financial Report.pdf  
NWIS - Feb'25 Financial Report.pdf  
TIS - Feb'25 Financial Report.pdf  
IG Network - Feb'25 Financial Summary.pdf



## Financial Report – February 2025

### **Key Financials:**

(in \$thousands)

o YTD Net Income	+\$172
o FY25 Projected Net Income	(\$243)
o FY25 Projected Budget Variance	(\$121)
o Month-end Cash Balance	+\$1,380
o Unrestricted Net Assets	+\$1,189

### **Fiscal Health:**

Benchmarks		IGC
Liquidity Ratio Index	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	4.24
Operating Cash Ratio	$\frac{\text{Total Cash}}{\text{Avg. Monthly Exp.}}$	20.35 months
Reserve Ratio Index	$\frac{\text{Fund Balance}}{\text{Avg. Monthly Exp.}}$	17.52 months

Note: Fund Balance is equal to Unrestricted Net Assets plus Net income.

### **Treasurer Notes:**

o **FY25 Projection**

Intergenerational Cleveland's FY25 surplus through February was \$171,585. The year-end deficit is projected to be (\$243,224) based upon anticipated receipts and disbursements. FY25 Core Program Receipts are projected to be \$570,844, a favorable \$3,344 budget variance. The Core Program Expenses for FY25 are projected to be (\$324,930), an unfavorable (\$14,277) budget variance. As a result, the projected FY25 core budget variance is an unfavorable (\$10,933) based upon current revenue and expense assumptions.

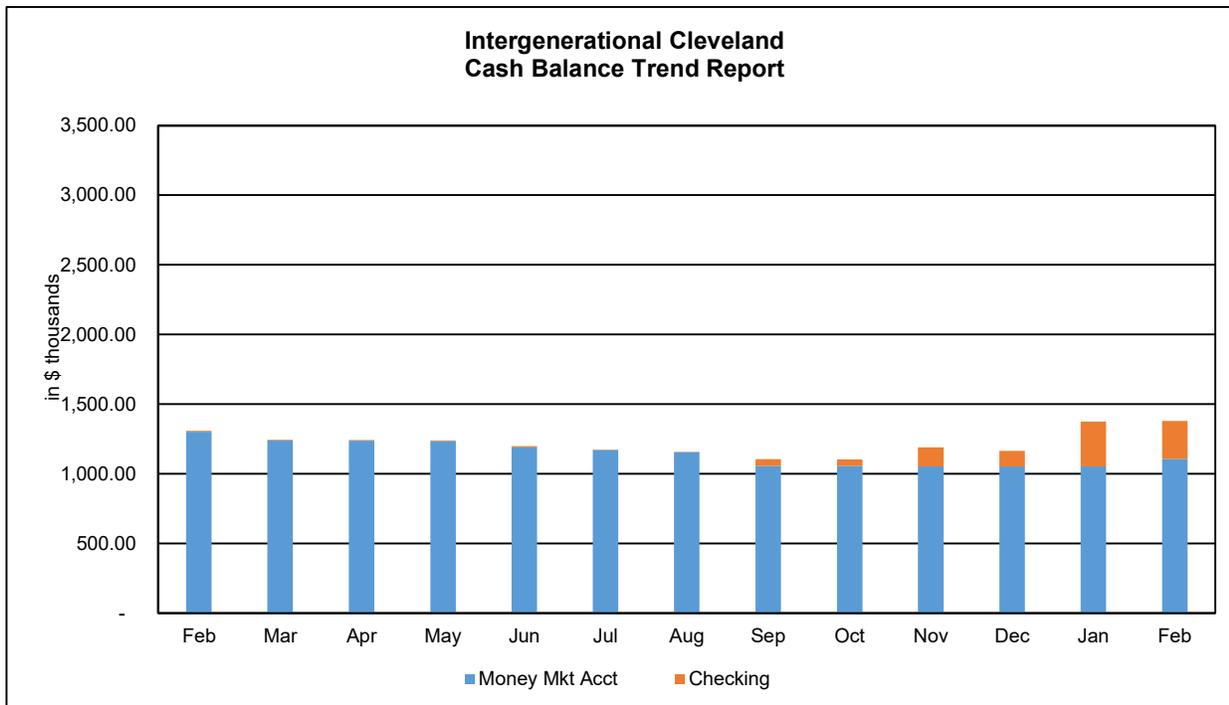
### **Proposed Board Action Items:**

- 1) **Continue planning related to IGC long-term financial goals, including specific benchmarks related to revenue generation and/or expenses reduction objectives for FY26 and beyond.**
- 2) **Continue discussions related to the need to ramp up philanthropic support.**

## Financial Report – February 2025

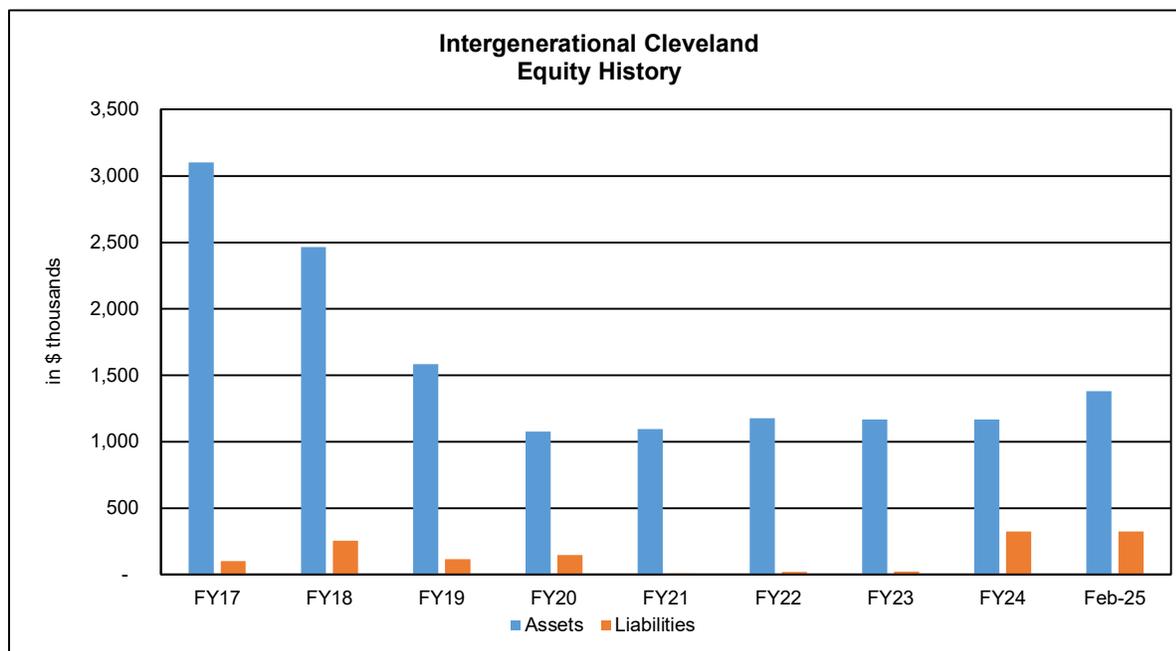
### Cash Position

The chart below provides the month-end cash balances for IGC over the past 13 months. Cash balances are expected to decrease during the remainder of Fiscal Year based on the current operating revenue and expense projections.



### Equity Position History

The chart below outlines the IGC balance sheet totals based upon prior financial reports for Fiscal Year 2017 through December 2024. Both assets and liabilities reduced significantly during FY17 to FY20 as a result of Base Support distributions to the schools. FY24 & February 2025 are based upon pre-audit financials.



The information in this report is based upon pre-audit accounting to facilitate ongoing financial management and planning.



## Financial Report – February 2025

### FY25 Projection

Intergenerational Cleveland's FY25 surplus through February was \$171,585. The year-end deficit is projected to be (\$243,224) based upon anticipated receipts and disbursements. FY25 Core Program Receipts are projected to be \$570,844, a favorable \$3,344 budget variance. The Core Program Expenses for FY25 are projected to be (\$324,930), an unfavorable (\$14,277) budget variance. As a result, the projected FY25 core budget variance is an unfavorable (\$10,933) based upon current revenue and expense assumptions.

	YTD Actual (1)	FY25 Projection (2)	FY25 Act + Proj	FY25 Budget (3)	Budget Variance
<b>REVENUE</b>					
Direct Support	\$ 336,413	\$ 193,587	\$ 530,000	\$ 530,000	\$ -
School Revenues	-	37,500	37,500	37,500	-
Other Revenues	3,005	339	3,344	-	3,344
<b>TOTAL REVENUE</b>	<b>339,418</b>	<b>231,426</b>	<b>570,844</b>	<b>567,500</b>	<b>3,344</b>
<b>EXPENSES</b>					
Admin/Ops Staff	\$ (35,387)	\$ (30,180)	\$ (65,567)	\$ (56,567)	\$ (9,000)
Purchased Services (excl rent)	(112,702)	(120,998)	(233,700)	(233,700)	-
Supplies	(7,998)	(2,923)	(10,922)	(10,000)	(922)
Other Expenses	(11,745)	(2,996)	(14,741)	(10,386)	(4,355)
<b>TOTAL EXPENSES</b>	<b>(167,833)</b>	<b>(157,098)</b>	<b>(324,930)</b>	<b>(310,653)</b>	<b>(14,277)</b>
<b>CORE PROGRAM SURPLUS/DEFICIT</b>	<b>\$ 171,585</b>	<b>\$ 74,328</b>	<b>\$ 245,914</b>	<b>\$ 256,847</b>	<b>\$ (10,933)</b>
<b>EXTRAORDINARY REVENUE &amp; EXPENSES</b>					
IGC Base Support (4)	\$ -	\$ (489,138)	\$ (489,138)	\$ (379,000)	\$ (110,138)
<b>SURPLUS/DEFICIT incl Extraordinary Item</b>	<b>\$ 171,585</b>	<b>\$ (414,810)</b>	<b>\$ (243,224)</b>	<b>\$ (122,153)</b>	<b>\$ (121,071)</b>

Notes

- 1 YTD Actuals are cash transactions for FY25 activities for the period of 07/01/25 to 02/28/25 (excludes prior FY activity).
- 2 FY25 Projections are anticipated cash transactions for remaining FY25 activity (includes FY25 accruals to be paid/rec'd after 06/30/24).
- 3 FY25 Budget is based upon the approved budget.
- 4 Increase projected IGC base support to match revised school budget support.



## Financial Report – February 2025

### Equity Position

The chart below outlines the balance sheet totals for the current and prior year months. All of the information in this financial report is based upon pre-audit estimates using available information as of March 13, 2025. This information should not be used for official financial analysis or reporting. It is provided solely for the use of the Board and Administration to facilitate future financial planning.

<b>Intergenerational Cleveland</b> <b>Balance Sheet Summary</b> <b>February 2025 and February 2024</b>
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ASSETS	2/28/2025	2/29/2024	\$ Change
<b>Current Assets</b>			
Cash	\$ 1,380,408	\$ 1,050,883	\$ 329,525
Accounts Receivable	40	175,406	(175,366)
Intranetwork Receivable (1)	-	-	-
Other Current Assets	-	-	-
<b>Total Current Assets</b>	1,380,448	1,226,289	154,159
<b>Non-Current Assets</b>			
Capital Assets, net	\$ (14)	\$ 72	\$ (86)
Other Non-Current Assets	-	-	-
<b>Total Non-Current Assets</b>	(14)	72	(86)
<b>TOTAL ASSETS</b>	<b>\$ 1,380,434</b>	<b>\$ 1,226,361</b>	<b>\$ 154,073</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts Payable	\$ 19,575	\$ 2,750	\$ 16,825
IGC Base Support	292,831	-	292,831
Wages & Benefits Payable	-	7,848	(7,848)
Other Current Liabilities	12,870	-	12,870
<b>Total Current Liabilities</b>	325,276	10,598	314,678
<b>Non-Current Liabilities</b>			
Note Payable	\$ -	\$ -	\$ -
Other Non-Current Liabilities	-	-	-
<b>Total Non-Current Liabilities</b>	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 325,276</b>	<b>\$ 10,598</b>	<b>\$ 314,678</b>
<b>NET EQUITY</b>			
<b>Net Assets</b>			
Invested in Capital Assets, net	\$ (14)	\$ 72	\$ (86)
Restricted	(464)	-	(464)
Unrestricted	1,188,671	1,215,691	(27,020)
<b>TOTAL NET ASSETS (2)</b>	<b>1,055,158</b>	<b>1,215,762</b>	<b>(160,605)</b>
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<b>\$ 1,380,434</b>	<b>\$ 1,226,360</b>	<b>\$ 154,073</b>

#### Notes

- 1 Accounts Payable include support payments receivable by network schools.
- 2 Total Net Assets are preliminary estimates based upon pre-audit financial information.

The information in this report is based upon pre-audit accounting to facilitate ongoing financial management and planning.



## Financial Report – February 2025

### Key Financials:

(in \$thousands)

o YTD Core Program Net Income	+\$348
o FY25 Core Program Projected Net Income	(\$506)
o FY25 Core Program Projected Budget Variance	+\$245
o FY25 Projected Net Income w/ HQ funding and IGC	+\$734
o Month-end Cash Balance	+\$5,555
o Unrestricted Net Assets	+\$5,238

### Fiscal Health:

<b>Financial Benchmarks</b>		<b>Standard</b>	<b>NWIS</b>	<b>Status</b>
<b>Liquidity Ratio Index*</b>	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	1.0 to 1.1	14.69	<b>Exceeds</b>
<b>Operating Cash Ratio*</b>	$\frac{\text{Total Cash}}{\text{Avg. Monthly Exp.}}$	1.0 to 2.0 Months Cash	16.48 months	<b>Exceeds</b>
<b>Reserve Ratio Index</b>	$\frac{\text{**Fund Balance}}{\text{Avg. Monthly Exp.}}$	0.40 to 0.75	15.54 months	<b>Exceeds</b>
<b>Projected FTE Variance - February 2025*</b>	$\frac{\text{Actual FTE}}{\text{Budgeted FTE}}$	90.0%-94.9% of Budget	95.6%	<b>Meets</b>

\*School sponsor reporting requirement

\*\*Fund Balance is equal to Unrestricted Net Assets plus Net income.

### Treasurer Notes:

o **FY25 Projection**

Near West Intergenerational School's FY25 surplus through February was \$348,463. The year-end surplus is projected to be \$133,368 based upon anticipated receipts and disbursements. FY25 Core Program Receipts are projected to be \$3,504,552, a favorable \$124,142 budget variance. The Core Program Expenses for FY25 are projected to be (\$4,010,776), a favorable \$121,340 budget variance. As a result, the projected FY25 core budget variance is a favorable \$259,513 based upon current revenue and expense assumptions.

o **FY25 FTE Student Enrollment**

Near West Intergeneration School's enrollment was budgeted at 226 full-time equivalent (FTE) students. As of February 7th, 2025, the current enrollment was 211, according to PowerSchool. The State Foundation payment for February 2025 was based on 212.32 FTEs. Variances between the systems are being addressed.

### Proposed Board Action Items:

- 1) Continue discussions related to the need to ramp up philanthropic support.
- 2) Discuss and consider the FY26 budget.

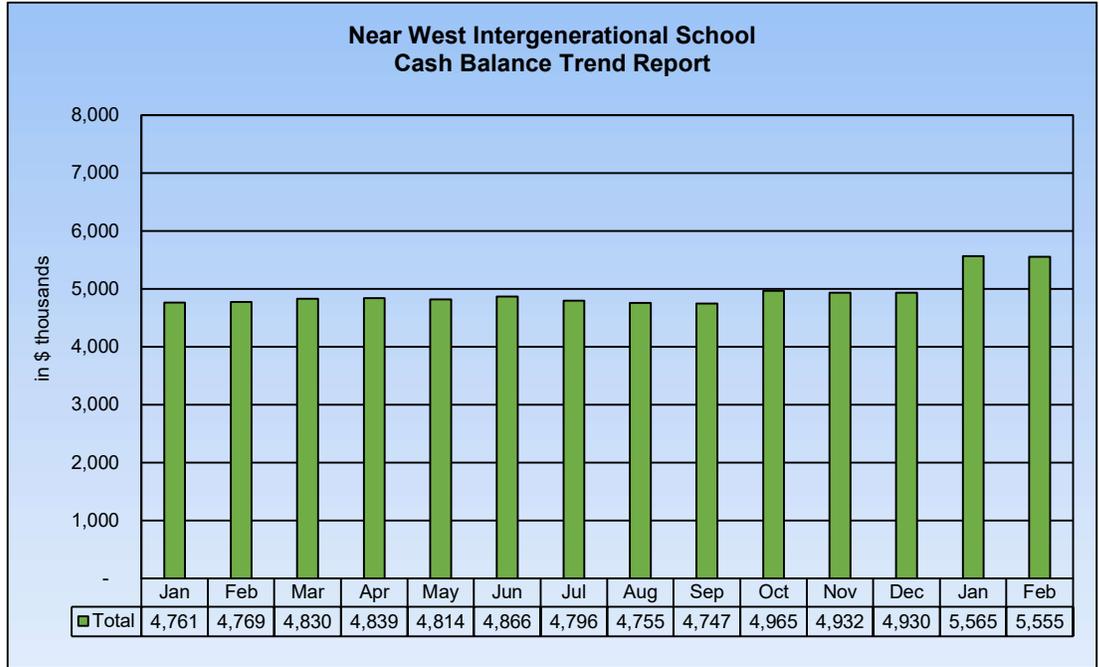


## Financial Report – February 2025

### Cash Position

The total cash balance for the Near West Intergenerational School was \$5,554,722 at the end of February. Unrestricted Funds closed the month at \$5,556,672. The Restricted Funds closed the month at (\$1,950). Cash flow trend details for the past 13 months are provided on the chart below. Increase in cash funding in January was due to High Quality funding received.

MONTH END CASH BALANCE DETAIL	
<i>Unrestricted Funds</i>	
General	\$ 5,769,798
Food	\$ (146,225)
IGC Expenses	\$ (66,901)
Subtotal	\$ 5,556,672
<i>Restricted Funds</i>	
Athletic	\$ 55
Misc State	\$ 12,420
Parent	\$ 1,184
Schoolwide	\$ (14,458)
Title VI-B	\$ (6,480)
Wellness	\$ 5,330
Subtotal	\$ (1,950)
<b>Total</b>	<b>\$ 5,554,722</b>



### Bank Reconciliation

The table below provides a summary of Near West Intergenerational School reconciliation for the period ending February 28, 2025. The ending book balance was \$5,554,722. The ending bank statement balance was \$5,538,747. Outstanding checks (checks that have been sent, but not yet cashed) totaled \$15,975. Monthly interest from the STAR Ohio account was \$18,186.

Near West Intergenerational School	
February 28, 2025	
<b>Book Balance</b>	
Beginning Book Balance	\$ 5,565,056
<b>Ending Book Balance</b>	<b>\$ 5,554,722</b>
<b>Bank Balance</b>	
Key Bank Balance	299,522
STAR Ohio Balance	5,239,225
<b>Ending Bank Balance</b>	<b>\$ 5,538,747</b>
Outstanding Checks	15,975
<b>Reconciled Cash Balance</b>	<b>\$ 5,554,722</b>

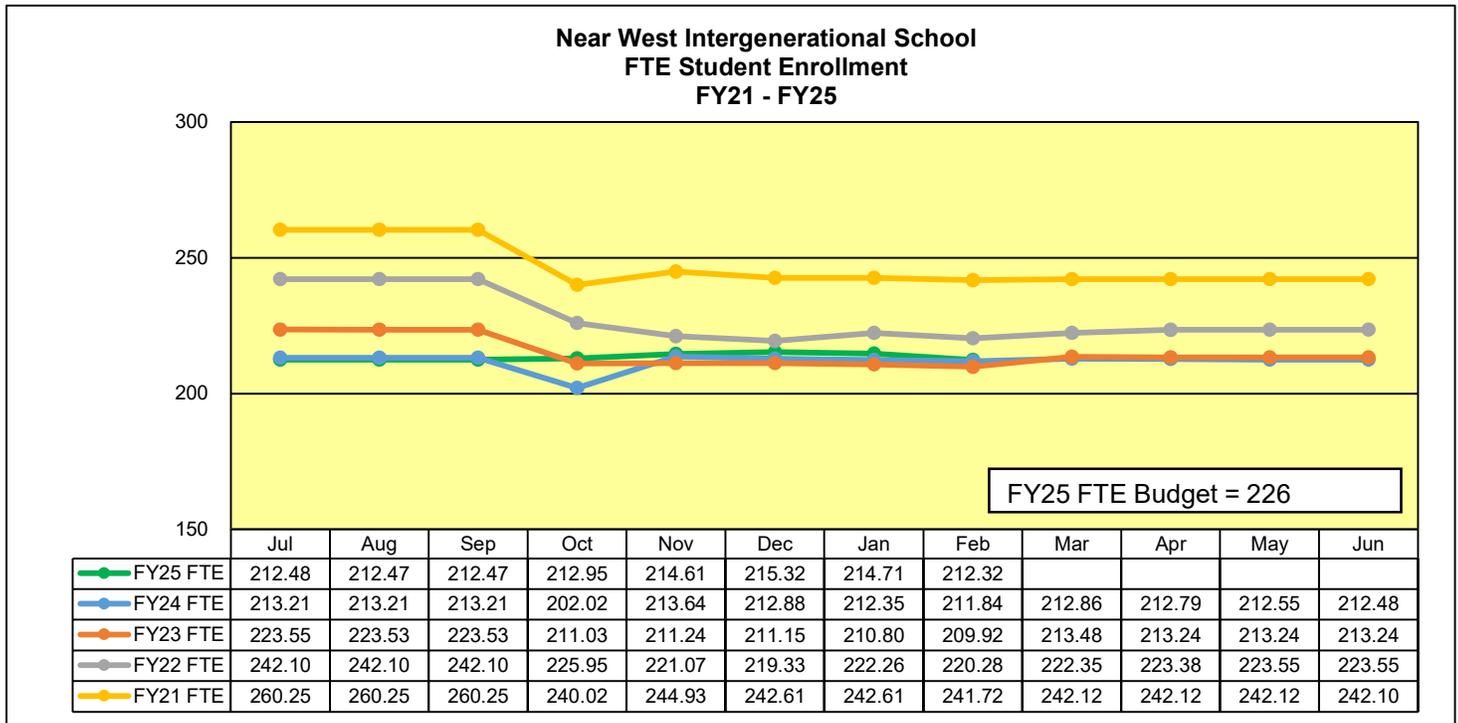
The information in this report is based upon pre-audit accounting to facilitate ongoing financial management and planning.



## Financial Report – February 2025

### Student Enrollment

The chart below provides a trend line summary of Full Time Equivalent (FTE) student enrollment. The October Foundation Report reflects the change in FTE's for the new school year. The FTE totals for subsequent months are based upon FTE student data as reported by the Ohio Department of Education through the monthly State Settlement reports. NWIS enrollment was 212.32 in February, which is 13.68 FTE below budget.



### Federal Programs

The chart below provides a summary of the FY25 federal allocations for the Near West Intergenerational School Consolidated Federal Programs (CCIP). Allocations are earmarked for salaries, benefits and professional development services. The CCIP allocation for FY25 is \$747,971. Disbursements have totaled \$429,822 year-to-date. Receipts have totaled \$408,884 year-to-date.

Near West Intergenerational School CCIP - Federal Education Programs						
Federal Program	Schoolwide	IDEA-B				Totals
<b>FY25 Allocation</b>	\$ 685,934	\$ 62,037				<b>\$ 747,971</b>
YTD Receipts	373,240	35,645				<b>408,884</b>
YTD Disbursements	387,698	42,124				<b>429,822</b>
<b>Fund Balance</b>	(14,458)	(6,480)				<b>(20,938)</b>
Encumbered Funds	298,236	19,912				<b>318,149</b>
Allocation Balance	\$ -	\$ -				<b>\$ -</b>



## Financial Report – February 2025

### **FY25 Projection**

Near West Intergenerational School's FY25 surplus through February was \$348,463. The year-end surplus is projected to be \$133,368 based upon anticipated receipts and disbursements. FY25 Core Program Receipts are projected to be \$3,504,552, a favorable \$124,142 budget variance. The Core Program Expenses for FY25 are projected to be (\$4,010,776), a favorable \$121,340 budget variance. As a result, the projected FY25 core budget variance is a favorable \$259,513 based upon current revenue and expense assumptions.

	YTD Actual (1)	FY25 Projection (2)	FY25 Act + Proj	FY25 Budget (3)	Budget Variance
<b>FTE ENROLLMENT (4)</b>	212.32	3.68	216.00	226.00	(10.00)
<b>REVENUE</b>					
State Foundation (excl SPED) (5)	\$ 1,339,118	\$ 636,172	\$ 1,975,291	\$ 1,970,382	\$ 4,909
CCIP Funding (excl Title VI-B)	82,466	89,543	172,009	136,834	35,175
Facilities Funding	140,453	68,807	209,260	226,000	(16,740)
Property Tax Levy (5)	149,779	149,780	299,559	189,748	109,811
Casino	14,006	-	14,006	18,973	(4,967)
Charter School Equity Supplement	92,862	45,144	138,006	147,267	(9,261)
<b>BASE REVENUE</b>	<b>1,818,684</b>	<b>989,447</b>	<b>2,808,131</b>	<b>2,689,204</b>	<b>118,927</b>
State Foundation SPED	210,243	94,809	305,052	309,357	(4,305)
Title VI-B	35,645	24,020	59,665	62,037	(2,372)
Food Fund	32,608	19,933	52,542	89,552	(37,010)
Interest	155,843	73,362	229,205	220,174	9,031
Other Revenues	45,859	4,100	49,959	10,086	39,873
<b>OTHER REVENUE</b>	<b>480,198</b>	<b>216,224</b>	<b>696,422</b>	<b>691,206</b>	<b>5,216</b>
<b>TOTAL REVENUE</b>	<b>2,298,882</b>	<b>1,205,671</b>	<b>3,504,552</b>	<b>3,380,410</b>	<b>124,142</b>
<b>EXPENSES</b>					
Instruction Staff (6)	\$ (960,483)	\$ (1,004,161)	\$ (1,964,644)	\$ (2,002,671)	\$ 38,027
Admin/Ops Staff	(409,238)	(355,576)	(764,814)	(814,039)	49,225
Services & Supplies - Instruction	(234,620)	(238,326)	(472,945)	(465,790)	(7,155)
Services & Supplies - Administration (7)	(162,366)	(239,918)	(402,285)	(440,511)	38,226
Services & Supplies - Food Services	(58,085)	(36,915)	(95,000)	(100,000)	5,000
Services & Supplies - Facilities	(96,453)	(175,122)	(271,575)	(270,968)	(607)
Capital	-	-	-	-	-
Miscellaneous	(29,174)	(10,339)	(39,513)	(38,137)	(1,376)
<b>TOTAL EXPENSES</b>	<b>(1,950,418)</b>	<b>(2,060,357)</b>	<b>(4,010,776)</b>	<b>(4,132,116)</b>	<b>121,340</b>
<b>SURPLUS/DEFICIT</b>	<b>\$ 348,463</b>	<b>\$ (854,687)</b>	<b>\$ (506,223)</b>	<b>\$ (751,706)</b>	<b>\$ 245,483</b>
<b>EXTRAORDINARY REVENUE &amp; EXPENSES</b>					
Rent	-	(35,000)	(35,000)	(35,000)	-
IGC Base Support	-	90,000	90,000	90,000	-
HQ School Funding (8)	644,135	-	644,135	570,561	73,574
<b>SURPLUS/DEFICIT incl Extraordinary Items</b>	<b>\$ 992,598</b>	<b>\$ (799,687)</b>	<b>\$ 192,911</b>	<b>\$ (126,145)</b>	<b>\$ 319,056</b>
LIS Expenses (9)	(36,214)	(23,329)	(59,543)	-	(59,543)
<b>SURPLUS/DEFICIT after LIS obligations</b>	<b>\$ 956,384</b>	<b>\$ (823,016)</b>	<b>\$ 133,368</b>	<b>\$ (126,145)</b>	<b>\$ 259,513</b>

**Notes**

- (1) YTD Actuals are cash transactions for FY25 activities for the period of 07/01/24 to 02/28/25 (excludes FY24 activity).
- (2) FY25 Projections are anticipated cash transactions for remaining FY25 activity (includes FY25 accruals to be paid/rec'd after 06/30/25).
- (3) FY25 Budget based upon the August Board approved budget.
- (4) Projected enrollment is based on the expected year end enrollment.
- (5) Positive variance in property tax levy attributed to increased CMSD levy funding in FY25.
- (6) Instruction staff costs include additional staff stipends for after school programming.
- (7) Purchased service costs are lower than budgeted due to reallocation of funds to instructional staff for afterschool programming.
- (8) ODE released preliminary HQ funding information creating a positive variance.
- (9) LIS expenses include a former LIS staffer hired by NWIS and a portion of the Grow Schools contract.

*The information in this report is based upon pre-audit accounting to facilitate ongoing financial management and planning.*



## Financial Report – February 2025

### Equity Position

The chart below outlines the balance sheet totals for the current and prior year months. All of the information in this financial report is based upon pre-audit estimates using available information as of March 13, 2025. GASB 68 pension liability entries are not included in this Balance Sheet Summary as they are not a legal liability for the School. This information should not be used for official financial analysis or reporting. It is provided solely for the use of the Board and Administration to facilitate future financial planning.

<b>Near West Intergenerational School</b> <b>Balance Sheet Summary</b> <b>February 2025 and February 2024</b>
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ASSETS	2/28/2025	2/29/2024	\$ Change
<b>Current Assets</b>			
Cash	\$ 5,554,722	\$ 4,769,124	\$ 785,598
Accounts Receivable (1)	20,938	52,999	(32,061)
IGC Receivable	60,000	23,333	36,667
Other Current Assets	-	-	-
<b>Total Current Assets</b>	5,635,660	4,845,456	790,204
<b>Non-Current Assets</b>			
Capital Assets, net	24,373	33,869	(9,496)
Other Non-Current Assets	-	-	-
<b>Total Non-Current Assets</b>	24,373	33,869	(9,496)
<b>TOTAL ASSETS</b>	<b>\$ 5,660,033</b>	<b>\$ 4,879,325</b>	<b>\$ 780,708</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts Payable	\$ 149,293	\$ 669,060	\$ (519,767)
Wages & Benefits Payable	234,240	285,729	(51,489)
Loan Payable	-	-	-
<b>Total Current Liabilities</b>	383,533	954,789	(571,256)
<b>Non-Current Liabilities</b>			
Note Payable	-	-	-
Other Non-Current Liabilities	-	-	-
<b>Total Non-Current Liabilities</b>	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 383,533</b>	<b>\$ 954,789</b>	<b>\$ (571,256)</b>
<b>NET EQUITY</b>			
<b>Net Assets</b>			
Invested in Capital Assets, net	24,373	33,869	(9,496)
Restricted	13,658	30,266	(16,608)
Unrestricted	5,238,469	3,860,402	1,378,067
<b>TOTAL NET ASSETS (2)</b>	<b>5,276,501</b>	<b>3,924,536</b>	<b>1,351,965</b>
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<b>\$ 5,660,033</b>	<b>\$ 4,879,325</b>	<b>\$ 780,708</b>

Notes

- (1) Accounts Receivables include CCIP/Title reimbursements.
- (2) Total Net Assets are preliminary estimates based upon pre-audit financial information.

*The information in this report is based upon pre-audit accounting to facilitate ongoing financial management and planning.*



## Financial Report – February 2025

### Key Financials:

(in \$thousands)

o YTD Core Program Net Income	(\$464)
o FY25 Core Program Projected Net Income	(\$435)
o FY25 Core Program Projected Budget Variance	+\$42
o FY25 Projected Net Income w/ HQ funding and IGC	+\$1,083
o Month-end Cash Balance	+\$4,284
o Unrestricted Net Assets	+\$4,442

### Fiscal Health:

<b>Financial Benchmarks</b>		<b>Standard</b>	<b>TIS</b>	<b>Status</b>
<b>Liquidity Ratio Index*</b>	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	1.0 to 1.1	10.05	<b>Exceeds</b>
<b>Operating Cash Ratio*</b>	$\frac{\text{Total Cash}}{\text{Avg. Monthly Exp.}}$	1.0 to 2.0 Months Cash	10.43 months	<b>Exceeds</b>
<b>Reserve Ratio Index</b>	$\frac{\text{**Fund Balance}}{\text{Avg. Monthly Exp.}}$	0.40 to 0.75	10.81 months	<b>Exceeds</b>
<b>Projected FTE Variance - February 2025*</b>	$\frac{\text{Actual FTE}}{\text{Budgeted FTE}}$	90.0%-94.9% of Budget	92.5%	<b>Meets</b>

\*School sponsor reporting requirement

\*\*Fund Balance is equal to Unrestricted Net Assets plus Net income.

### Treasurer Notes:

o **FY25 Projection**

The Intergenerational School's FY25 deficit through February was (\$463,843). The year-end deficit is projected to be (\$282,964) based upon anticipated receipts and disbursements. FY25 Core Program Receipts are projected to be \$3,563,561, a favorable \$111,545 budget variance. The Core Program Expenses for FY25 are projected to be (\$3,998,610), an unfavorable (\$69,159) budget variance. As a result, the projected FY25 core budget variance is a favorable \$42,387 based upon current revenue and expense assumptions.

o **FY25 FTE Student Enrollment**

The Intergeneration School's enrollment was budgeted at 245 full-time equivalent (FTE) students. As of February 7th 2025, the current enrollment was 222, according to PowerSchool. The State Foundation payment for February 2025 was based on 226.6 FTEs. Variances between the systems are being addressed.

### Proposed Board Action Items:

- 1) Continue discussions related to the need to ramp up philanthropic support.
- 2) Discuss and consider the FY26 budget.

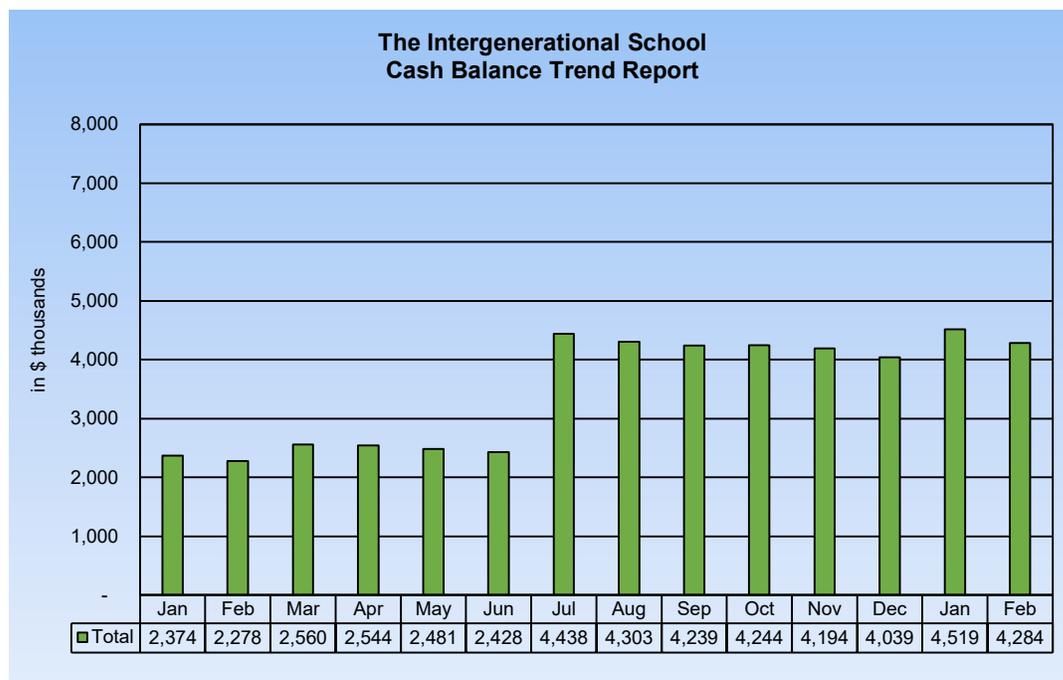


## Financial Report – February 2025

### Cash Position

The total cash balance for the The Intergenerational School was \$4,284,281 at the end of February. Unrestricted Funds closed the month at \$4,655,593. The Restricted Funds closed the month at (\$371,312). Cash flow trend details for the past 13 months are provided on the chart below. Increased cash position due to the combined TIS/LIS bank balances in July and the deposit of High Quality funding dollars in January.

MONTH END CASH BALANCE DETAIL	
<i>Unrestricted Funds</i>	
General	\$ 5,806,775
Food	(340,849)
IGC Expense	(810,333)
<b>Subtotal</b>	<b>\$ 4,655,593</b>
<i>Restricted Funds</i>	
ARP Homeless	\$ -
Athletic Fund	\$ (13,892)
Donate to Cancer	\$ 222
Misc State	\$ 12,094
Parent Group	\$ 4,067
Playground Fund	\$ 9,500
Safety Grant	\$ 4,873
SCG	\$ (125,669)
Schoolwide	\$ (253,174)
Sensory	\$ 210
St. Luke's Grant	\$ 3,623
Title VI-B	\$ (22,445)
Wellness	\$ 9,280
	\$ -
	\$ -
<b>Subtotal</b>	<b>\$ (371,312)</b>
<b>Total</b>	<b>\$ 4,284,281</b>



### Bank Reconciliation

The table below provides a summary of The Intergenerational School reconciliation for the period ending February 28, 2025. The ending book balance was \$4,284,281. The ending bank statement balance was \$4,286,418. Outstanding checks (checks that have been sent, but not yet cashed) totaled \$2,137. Monthly interest from the STAR Ohio account was \$14,145.

The Intergenerational School	
February 28, 2025	
<b>Book Balance</b>	
Beginning Book Balance	\$ 4,519,486
<b>Ending Book Balance</b>	<b>\$ 4,284,281</b>
<b>Bank Balance</b>	
Key Bank Balance	245,309
Erie Bank Balance	3,992
STAR Ohio Balance	4,037,118
<b>Ending Bank Balance</b>	<b>\$ 4,286,418</b>
Outstanding Checks & Deposits	2,137
<b>Reconciled Cash Balance</b>	<b>\$ 4,284,281</b>

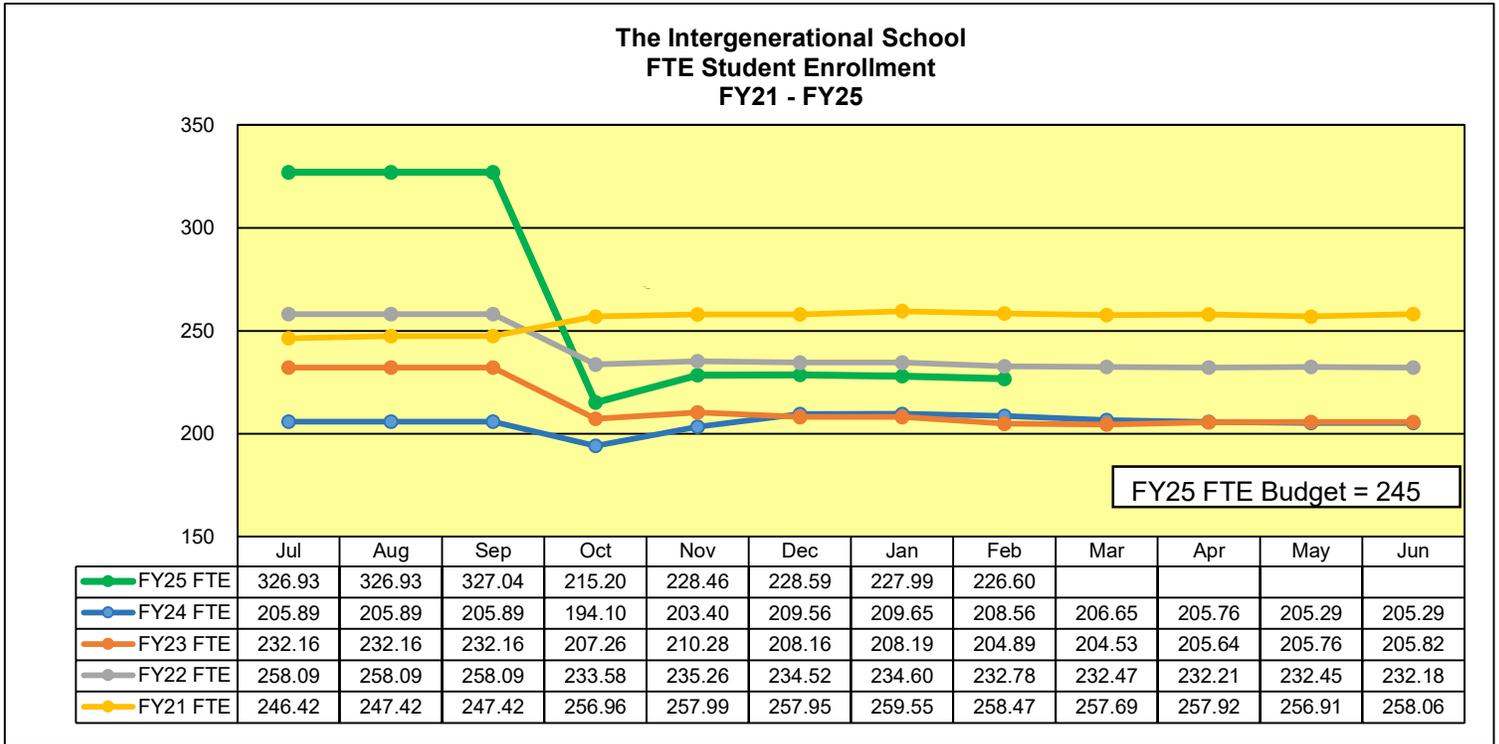
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## Financial Report – February 2025

### Student Enrollment

The chart below provides a trend line summary of Full Time Equivalent (FTE) student enrollment. The October Foundation Report reflects the change in FTE's for the new school year. The FTE totals for subsequent months are based upon FTE student data as reported by the Ohio Department of Education through the monthly State Settlement reports. TIS enrollment was 227.99 in February, which is -17.01 FTE below budget.



### Federal Programs

The chart below provides a summary of the FY25 federal allocations for The Intergenerational School Consolidated Federal Programs (CCIP). Allocations are earmarked for salaries, benefits and professional development services. The CCIP allocation for FY25 is \$1,436,919. Disbursements have totaled \$609,406 year-to-date. Receipts have totaled \$281,630 year-to-date.

The Intergenerational School CCIP - Federal Education Programs						
Federal Program	Schoolwide	IDEA-B	Stronger Connections Grant			Totals
<b>FY25 Allocation</b>	\$ 1,257,611	\$ 65,994	\$ 113,314			<b>\$ 1,436,919</b>
YTD Receipts	281,630	-	-			<b>281,630</b>
YTD Disbursements	534,803	22,445	52,158			<b>609,406</b>
<b>Fund Balance</b>	(253,174)	(22,445)	(52,158)			<b>(327,776)</b>
Encumbered Funds	722,808	43,549	61,156			<b>827,513</b>
Allocation Balance	\$ -	\$ -	\$ -	\$ -	\$ -	<b>\$ -</b>



## Financial Report – February 2025

### FY25 Projection

The Intergenerational School's FY25 deficit through February was (\$463,843). The year-end deficit is projected to be (\$282,964) based upon anticipated receipts and disbursements. FY25 Core Program Receipts are projected to be \$3,563,561, a favorable \$111,545 budget variance. The Core Program Expenses for FY25 are projected to be (\$3,998,610), an unfavorable (\$69,159) budget variance. As a result, the projected FY25 core budget variance is a favorable \$42,387 based upon current revenue and expense assumptions.

	YTD Actual (1)	FY25 Projection (2)	FY25 (4) Act + Proj	FY25 Budget (3)	Budget Variance
<b>FTE ENROLLMENT (4)</b>	226.60	(1.60)	225.00	245.00	(20.00)
<b>REVENUE</b>					
State Foundation (excl SPED)	\$ 1,476,791	\$ 603,477	\$ 2,080,267	\$ 2,116,954	\$ (36,687)
CCIP Funding (excl Title VI-B) (5)	-	428,925	428,925	211,538	217,387
Facilities Funding	159,948	63,389	223,337	245,000	(21,663)
Property Tax Levy	-	-	-	-	-
Casino	13,999	8,581	22,580	22,580	-
Charter School Equity Supplement	105,366	41,923	147,289	156,971	(9,682)
<b>BASE REVENUE</b>	<b>1,756,103</b>	<b>1,146,295</b>	<b>2,902,398</b>	<b>2,753,043</b>	<b>149,355</b>
State Foundation SPED	185,829	63,874	249,704	258,690	(8,986)
Title VI-B (5)	-	65,994	65,994	51,111	14,883
Food Fund	56,289	34,856	91,144	126,000	(34,856)
Interest	105,035	87,899	192,934	201,786	(8,852)
Other Revenues	39,007	22,379	61,386	61,386	-
<b>OTHER REVENUE</b>	<b>386,160</b>	<b>275,003</b>	<b>661,163</b>	<b>698,973</b>	<b>(37,811)</b>
<b>TOTAL REVENUE</b>	<b>2,142,264</b>	<b>1,421,297</b>	<b>3,563,561</b>	<b>3,452,016</b>	<b>111,545</b>
<b>EXPENSES</b>					
Instruction Staff	\$ (1,014,447)	\$ (630,724)	\$ (1,645,171)	\$ (1,669,109)	\$ 23,938
Admin/Ops Staff	(584,482)	(204,056)	(788,537)	(766,937)	(21,600)
Services & Supplies - Instruction	(322,929)	(269,595)	(592,523)	(639,663)	47,140
Services & Supplies - Administration (6)	(310,092)	(31,181)	(341,273)	(275,934)	(65,339)
Services & Supplies - Food Services (7)	(82,564)	(77,023)	(159,587)	(140,000)	(19,587)
Services & Supplies - Facilities	(231,138)	(176,672)	(407,810)	(392,550)	(15,260)
Miscellaneous	(60,456)	(3,252)	(63,708)	(45,258)	(18,450)
<b>TOTAL EXPENSES</b>	<b>(2,606,107)</b>	<b>(1,392,503)</b>	<b>(3,998,610)</b>	<b>(3,929,451)</b>	<b>(69,159)</b>
<b>SURPLUS/DEFICIT</b>	<b>\$ (463,843)</b>	<b>\$ 28,795</b>	<b>\$ (435,048)</b>	<b>\$ (477,435)</b>	<b>\$ 42,387</b>
<b>EXTRAORDINARY REVENUE &amp; EXPENSES</b>					
Rent	(49,894)	(24,948)	(74,842)	(74,842)	-
IGC Base Support	-	399,138	399,138	399,138	-
HQ School Funding (8)	683,982	-	683,982	698,250	(14,268)
<b>SURPLUS/DEFICIT incl Extraordinary Items</b>	<b>\$ 170,245</b>	<b>\$ 402,985</b>	<b>\$ 573,230</b>	<b>\$ 545,111</b>	<b>\$ 28,119</b>
LIS Expenses (9)	(387,650)	(468,543)	(856,193)	(782,492)	(73,701)
<b>SURPLUS/DEFICIT after LIS obligations</b>	<b>\$ (217,405)</b>	<b>\$ (65,558)</b>	<b>\$ (282,964)</b>	<b>\$ (237,381)</b>	<b>\$ (45,583)</b>

Notes

- (1) YTD Actuals are cash transactions for FY25 activities for the period of 07/01/24 to 02/28/25 (excludes FY23 activity).
- (2) FY25 Projections are anticipated cash transactions for FY25 (includes FY25 accruals projected to be paid after 06/30/25).
- (3) FY25 Budget based upon the Board approved budget.
- (4) Projected enrollment is based on the expected year end enrollment.
- (5) Positive variance in Federal funding attributed to increased FTEs and Stronger Connections Grant rollover funds.
- (6) Negative variance to administrative costs attributed to positive budget line items.
- (7) Food service revenue variance and expense variance attributed to additional student participation.
- (8) HQ funding lower than budgeted due to lower student enrollment.
- (9) LIS merger obligations include unbudgeted facility expenses per lease agreement.

The information in this report is based upon pre-audit accounting to facilitate ongoing financial management and planning.



## Financial Report – February 2025

### Equity Position

The chart below outlines the balance sheet totals for the current and prior year months. All of the information in this financial report is based upon pre-audit estimates using available information as of March 13, 2025. GASB 68 pension liability entries are not included in this Balance Sheet Summary as they are not a legal liability for the School. This information should not be used for official financial analysis or reporting. It is provided solely for the use of the Board and Administration to facilitate future financial planning.

**The Intergenerational School  
Balance Sheet Summary  
February 2025 and February 2024**

ASSETS	2/28/2025 (1)	2/29/2024	\$ Change
<b>Current Assets</b>			
Cash	\$ 4,284,281	\$ 2,277,747	\$ 2,006,534
Accounts Receivable	401,288	378,600	22,688
IGC Receivable	232,831	49,896	182,935
Other Current Assets	-	-	-
<b>Total Current Assets</b>	<b>4,918,400</b>	<b>2,706,243</b>	<b>2,212,157</b>
<b>Non-Current Assets</b>			
Capital Assets, net	1,183,908	1,243,725	(59,817)
Other Non-Current Assets	-	-	-
<b>Total Non-Current Assets</b>	<b>1,183,908</b>	<b>1,243,725</b>	<b>(59,817)</b>
<b>TOTAL ASSETS</b>	<b>\$ 6,102,308</b>	<b>\$ 3,949,968</b>	<b>\$ 2,152,340</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts Payable	174,731	305,135	(130,404)
Wages & Benefits Payable (2)	276,198	185,051	91,147
Loan Payable	38,408	36,805	1,603
<b>Total Current Liabilities</b>	<b>489,337</b>	<b>526,991</b>	<b>(37,654)</b>
<b>Non-Current Liabilities</b>			
Note Payable	870,723	907,528	(36,805)
Other Non-Current Liabilities	-	-	-
<b>Total Non-Current Liabilities</b>	<b>870,723</b>	<b>907,528</b>	<b>(36,805)</b>
<b>TOTAL LIABILITIES</b>	<b>\$ 1,360,060</b>	<b>\$ 1,434,519</b>	<b>\$ (74,459)</b>
<b>NET EQUITY</b>			
<b>Net Assets</b>			
Invested in Capital Assets, net	274,778	336,197	(61,419)
Restricted	25,089	46,370	(21,281)
Unrestricted	4,442,382	2,328,675	2,113,707
<b>TOTAL NET ASSETS (3)</b>	<b>4,742,248</b>	<b>2,515,449</b>	<b>2,226,799</b>
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<b>\$ 6,102,308</b>	<b>\$ 3,949,968</b>	<b>\$ 2,152,340</b>

#### Notes

- (1) Balance sheet information includes LIS asset and liability information.
- (2) Wage and Benefits Obligations include stretch pay for teachers and payroll tax liabilities.
- (3) Total Net Assets are preliminary estimates based upon pre-audit financial information.

*The information in this report is based upon pre-audit accounting to facilitate ongoing financial management and planning.*



## Financial Report – February 2025

<b>Key Financials (in \$000s)</b>	<b>Schools Total</b>	<b>TIS</b>	<b>NWIS</b>		<b>IGC</b>
YTD Core Program Net Income	(\$115)	(\$464)	+\$348		+\$172
FY25 Core Program Projected Net Income	(\$941)	(\$435)	(\$506)		(\$243)
FY25 Core Program Projected Budget Variance	+\$288	+\$42	+\$245		(\$121)
Month-End Cash Balance	+\$9,839	+\$4,284	+\$5,555		+\$1,380
Unrestricted Net Assets	+\$9,681	+\$4,442	+\$5,238		+\$1,189

<b>Fiscal Health Benchmarks</b>		<b>Standard</b>	<b>TIS</b>	<b>NWIS</b>		<b>IGC</b>
<b>Liquidity Ratio Index*</b>	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	1.0 to 1.1	10.05	14.69		4.24
<b>Operating Cash Ratio*</b>	$\frac{\text{Total Cash}}{\text{Avg. Monthly Exp.}}$	1.0 to 2.0 Months Cash	10.43 months	16.48 months		20.35 months
<b>Reserve Ratio Index</b>	$\frac{\text{Fund Balance}}{\text{Avg. Monthly Exp.}}$	0.40 to 0.75	10.81 months	15.54 months		17.52 months
<b>Projected FTE Variance - February 2025*</b>	$\frac{\text{Actual FTE}}{\text{Budgeted FTE}}$	90.0%-94.9% of Budget	92.5%	95.6%		---

Note: Fund Balance is equal to Unrestricted Net Assets plus Net income

\*School sponsor reporting requirement

### IG Finance Advisory Committee Notes

**- FY25 Network Projections**

Total FY25 core program revenues for all two schools are projected to be \$7,068,113 while core program expenses are projected to be (\$8,009,385). After extraordinary items are included, the combined year-end core program surplus is projected to be (\$149,596). A detailed budget-to-actual analysis is included within each organization's Monthly Financial Report.

**- TIS and LIS Merger**

At the June IG board meeting the Board of Directors approved a resolution to merge LIS and TIS. This merger combines the assets and liabilities of each school. The merger is not complete until a final audit of Lakeshore's assets and liabilities is completed.

### Board Action Items

- 1) Continue discussions related to the need to ramp up philanthropic support.



## Financial Report – February 2025

### **FY25 Projection**

Total FY25 core program revenues for all two schools are projected to be \$7,068,113 while core program expenses are projected to be (\$8,009,385). After extraordinary items are included, the combined year-end core program surplus is projected to be (\$149,596). A detailed budget-to-actual analysis is included within each organization's Monthly Financial Report.

Model Rollup (1)	TIS	NWIS	Total	IGC
<b>FTE ENROLLMENT (2)</b>	225.00	216.00	441.00	
<b>REVENUE</b>				
State Foundation (excl SPED) (3)	\$ 2,080,267	\$ 1,975,291	\$ 4,055,558	\$ -
CCIP Funding (excl Title VI-B)	428,925	172,009	600,934	-
Facilities Funding	223,337	209,260	432,597	-
Property Tax Levy	-	299,559	299,559	-
Casino	22,580	14,006	36,586	-
Charter School Equity Supplement	147,289	138,006	285,295	-
<b>BASE REVENUE</b>	<b>2,902,398</b>	<b>2,808,131</b>	<b>5,710,529</b>	<b>-</b>
State Foundation SPED	249,704	305,052	554,755	-
Title VI-B	65,994	59,665	125,659	-
Food Fund	91,144	52,542	143,686	-
Interest (4)	192,934	229,205	422,139	-
Other Revenues	61,386	49,959	111,345	570,844
<b>OTHER REVENUE</b>	<b>661,163</b>	<b>696,422</b>	<b>1,357,584</b>	<b>570,844</b>
<b>TOTAL REVENUE</b>	<b>3,563,561</b>	<b>3,504,553</b>	<b>7,068,113</b>	<b>570,844</b>
<b>EXPENSES</b>				
Instruction Staff	\$ (1,645,171)	\$ (1,964,644)	\$ (3,609,815)	\$ -
Admin/Ops Staff	(788,537)	(764,814)	(1,553,351)	(65,567)
Services & Supplies - Instruction	(592,523)	(472,945)	(1,065,469)	-
Services & Supplies - Administration	(341,273)	(402,285)	(743,558)	(244,622)
Services & Supplies - Food Services	(159,587)	(95,000)	(254,587)	-
Services & Supplies - Facilities	(407,810)	(271,575)	(679,385)	-
Capital	-	-	-	-
Miscellaneous	(63,708)	(39,513)	(103,220)	(14,741)
<b>TOTAL EXPENSES</b>	<b>(3,998,610)</b>	<b>(4,010,776)</b>	<b>(8,009,385)</b>	<b>(324,930)</b>
<b>CORE PROGRAM SURPLUS/(DEFICIT)</b>	<b>\$ (435,048)</b>	<b>\$ (506,222)</b>	<b>\$ (941,272)</b>	<b>\$ 245,914</b>
<b>EXTRAORDINARY REVENUE &amp; EXPENSES</b>				
Rent	(74,842)	(35,000)	(109,842)	-
IGC Base Support	399,138	90,000	489,138	(489,138)
HQ School Funding	683,982	644,135	1,328,117	-
<b>SURPLUS/(DEFICIT) after extraordinary</b>	<b>\$ 573,230</b>	<b>\$ 192,911</b>	<b>\$ 766,141</b>	<b>\$ (243,224)</b>
<b>EXTRAORDINARY REVENUE &amp; EXPENSES</b>				
LIS Expenses	(856,193)	(59,543)	(915,737)	-
<b>SURPLUS/(DEFICIT) after extraordinary</b>	<b>\$ (282,964)</b>	<b>\$ 133,368</b>	<b>\$ (149,596)</b>	<b>\$ (243,224)</b>
<b>PER STUDENT REVENUES</b>	<b>\$ 15,838</b>	<b>\$ 16,225</b>	<b>\$ 16,027</b>	
<b>PER STUDENT EXPENSES</b>	<b>\$ (17,772)</b>	<b>\$ (18,568)</b>	<b>\$ (18,162)</b>	

Notes

- (1) Projections include FY25 accruals projected to be paid after 06/30/25.
- (2) Projected Enrollment is based on school expected year-end FTE
- (3) Projected state foundation revenue reflects most recent month's FTEs
- (4) Interest revenue received from Ohio STAR accounts are separated from Other Revenue in FY25.



## Financial Report – February 2025

### Equity Position

The chart below outlines the balance sheet totals based upon current accounting records. All of the information in this financial report is based upon pre-audit estimates using available information as of October 11, 2024. GASB 68 pension liability entries are not included in this Balance Sheet Summary as they are not a legal liability for the School. This information should not be used for official financial analysis or reporting. It is provided solely for the use of the Board and Administration to facilitate future financial planning.

**The Intergenerational Schools  
Balance Sheet Summary  
February 28, 2025**

ASSETS	TIS	NWIS	Total	IGC
<b>Current Assets</b>				
Cash (1)	\$ 4,284,281	\$ 5,554,722	\$ 9,839,004	\$ 1,380,408
Accounts Receivable	401,288	20,938	422,226	40
Intranetwork Receivable	232,831	60,000	292,831	-
Other Current Assets	-	-	-	-
<b>Total Current Assets</b>	<b>4,918,400</b>	<b>5,635,660</b>	<b>10,554,060</b>	<b>1,380,448</b>
<b>Non-Current Assets</b>				
Capital Assets, net	1,183,908	24,373	1,208,281	(14)
Other Non-Current Assets	-	-	-	-
<b>Total Non-Current Assets</b>	<b>1,183,908</b>	<b>24,373</b>	<b>1,208,281</b>	<b>(14)</b>
<b>TOTAL ASSETS</b>	<b>\$ 6,102,308</b>	<b>\$ 5,660,033</b>	<b>\$ 11,762,341</b>	<b>\$ 1,380,434</b>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Accounts Payable	174,731	149,293	\$ 324,024	19,575
IGC Base Support	-	-	-	292,831
Wages and Benefits Payable (2)	276,198	234,240	510,438	-
Other Current Liabilities	38,408	-	38,408	12,870
<b>Total Current Liabilities</b>	<b>489,337</b>	<b>383,533</b>	<b>872,870</b>	<b>325,276</b>
<b>Non-Current Liabilities</b>				
Loan Payable	870,723	-	870,723	-
Capital Lease Payable	-	-	-	-
<b>Total Non-Current Liabilities</b>	<b>870,723</b>	<b>-</b>	<b>870,723</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>	<b>\$ 1,360,060</b>	<b>\$ 383,533</b>	<b>\$ 1,743,593</b>	<b>\$ 325,276</b>
<b>NET EQUITY</b>				
<b>Net Assets (3)</b>				
Temp. Restricted - Capital	274,778	24,373	299,151	(14)
Other Restricted	25,089	13,658	38,747	(464)
Unrestricted Net Assets	4,442,382	5,238,469	9,680,851	1,188,671
<b>TOTAL NET ASSETS (4)</b>	<b>4,742,248</b>	<b>5,276,500</b>	<b>10,018,749</b>	<b>1,055,159</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 6,102,308</b>	<b>\$ 5,660,033</b>	<b>\$ 11,762,342</b>	<b>\$ 1,380,435</b>

Notes

- (1) Cash balances are based upon reconciled bank statements.
- (2) Wage and Benefits Obligations include stretch pay for staff and payroll tax liabilities.
- (3) Net Assets do not include GASB 68 pension liabilities since they are not a legal responsibility of the School.
- (4) Total Net Assets are preliminary estimates based upon pre-audit financial information.

*The information in this report is based upon pre-audit accounting to facilitate ongoing financial management and planning.*

# Coversheet

## Annual Universal Salary Increase

**Section:** VII. Finance  
**Item:** C. Annual Universal Salary Increase  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** Teacher Salary Comp Charts 2024 Revised-2.pdf  
Board Meeting Slides.pdf

TEACHER SALARY PROGRESSION BASED ON NEW 24-25 COMPENSATION STRUCTURE (Draft 4/25/24)

	First Year	Second Year 3%	Third Year 3%	Fourth Year 3%	Fifth Year 3% + \$3,000	Sixth Year 3%	Seventh Year 3%	Eighth Year 3%	Ninth Year 3%	Tenth Year 3%	Eleventh Year 3%	Twelfth Year 3%
<b>PROPOSED 24-25 (FY25)*</b>												
<b>FULLY LICENSED</b>												
LICENSE - BA NO TEACHING EXPERIENCE	\$43,000	\$44,290	\$45,619	\$46,987	\$51,397	\$52,939	\$54,527	\$56,163	\$57,848	\$59,583	\$61,371	\$63,212
LICENSE - BA PLUS 1 <b>FULL YR CLASSROOM TEACHING EXP</b>	\$44,000	\$45,320	\$46,680	\$48,080	\$52,522	\$54,098	\$55,721	\$57,393	\$59,114	\$60,888	\$62,714	\$64,596
LICENSE - BA PLUS 2 YRS EXP	\$45,000	\$46,350	\$47,741	\$49,173	\$53,648	\$55,257	\$56,915	\$58,623	\$60,381	\$62,193	\$64,058	\$65,980
LICENSE - MA NO EXP OR BA 3 YRS	\$46,000	\$47,380	\$48,801	\$50,265	\$54,773	\$56,417	\$58,109	\$59,852	\$61,648	\$63,497	\$65,402	\$67,364
LICENSE - MA 1 YR EXP OR BA 4 YRS EXP	\$47,000	\$48,410	\$49,862	\$51,358	\$55,899	\$57,576	\$59,303	\$61,082	\$62,915	\$64,802	\$66,746	\$68,749
LICENSE - MA 2 YRS EXP OR BA 5 YRS EXP	\$48,000	\$49,440	\$50,923	\$52,451	\$57,024	\$58,735	\$60,497	\$62,312	\$64,181	\$66,107	\$68,090	\$70,133
LICENSE - MA 3 YRS EXP OR BA 6 YRS EXP	\$49,000	\$50,470	\$51,984	\$53,544	\$58,150	\$59,894	\$61,691	\$63,542	\$65,448	\$67,412	\$69,434	\$71,517
LICENSE - MA 4 PLUS YRS EXP, BA 7 PLUS YRS EXP, OR PHD	\$50,000	\$51,500	\$53,045	\$54,636	\$59,275	\$61,054	\$62,885	\$64,772	\$66,715	\$68,716	\$70,778	\$72,901
<b>FT TEACHERS (not building subs which start at \$38,000)</b>												
<b>SUBSTITUTE LICENSED</b>												
SUBLICENSURE - BA UP TO 2 YRS EXP	\$40,000	\$41,200	\$42,436	\$43,709	\$48,020	\$49,461	\$50,945	\$52,473	\$54,047	\$55,669	\$57,339	\$59,059
SUBLICENSURE - NO EXP/BA IN ED RELATED OR MA IN NON-ED RELATED	\$41,000	\$42,230	\$43,497	\$44,802	\$49,146	\$50,620	\$52,139	\$53,703	\$55,314	\$56,974	\$58,683	\$60,443
SUBLICENSURE - M.ED AND/OR 3 PLUS YRS <b>FULL YR CLASSROOM TEACH</b>	\$42,000	\$43,260	\$44,558	\$45,895	\$50,271	\$51,780	\$53,333	\$54,933	\$56,581	\$58,278	\$60,027	\$61,827
<b>BUILDING SUBS</b>												
	\$38,000	\$39,140	\$40,314	\$41,524	\$45,769	\$47,142	\$48,557	\$50,013	\$51,514	\$53,059	\$54,651	\$56,291

\* Assumes 3% universal annual increase and \$3000 bump after universal increase for teachers returning for 5th year

# Summary Comparison Of Salary Ranges (3.19.25)

School	SY 23/24	SY 24/25	SY 25/26
<b>IGS</b>			
Teachers New (0%)	\$42,500-\$44,00	\$43,000-\$50,000	\$43,000-\$50,000
All Returning - 3% plus \$3000 bump in year 5	--	See progression chart in board packet	See progression report in board packet
<b>CMSD*</b>			
Teachers (2%)	\$50,182-\$69,516	\$52,189-\$72,297	\$53,233-\$73,743
<b>BPS**</b>			
Teachers (4% from 24-25 to 25-26)	No Data	\$45,000-\$66,440	\$46,800-\$70,871
Math/Science Teachers		\$50,000-\$66,400	
Intervention Support			\$52,000-\$70,000
Building Sub		\$36,000-\$40,000	

\***CMSD** rates from Collective Bargaining Agreements with CTU. Scale through 6/30/26 based on a 2% increase at level 1 each year. The range listed is for levels 1-5.

\*\***BPS** rates from their public website. Appears 4% increase in the starting range for teachers. We do not have data to determine if 4% universal increase applies to all returning employees.

# Teacher Retention

## Year to Year

	22/23				23/24				24/25		
Teacher Retention	TIS-East	Near West	Lakeshore	Total	TIS-East	Near West	Lakeshore	Total	TIS-East *	Near West	Total
<b>Goal = 80%</b>	55%	82%	27%	57%	46%	95%	21%	55%	50%	92%	71%
<b>New Teacher Recruitment</b>	7	3	13	23	17	5	10	32	12	4	16
<b>% Minority</b>	67%	9%	79%	51%	71%	4%	57%	43%	64%	4%	34%
<b>Race (W:B:H:A:M)</b>	8:15:1:0:0	20:2:0:0:0	4:14:0:1:0	65	8:19:0:0:1	25:1:0:0:0	6:8:0:0:0	68	12:21:0:0:0	27:1:0:0:0	61
<b>Biological Gender (F:M)</b>	17:07	17:05	10:09	65	21:07	23:03	9:05	68	26:07	26.2	61

\*inc merged staff

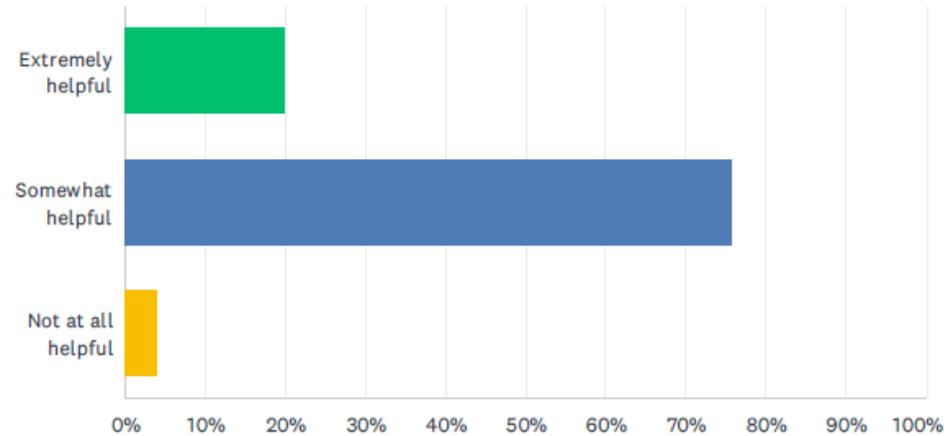
## Within Year

	2023			2024			2025	
Teacher Retention from 1st day	TIS	NW	LIS	TIS	NW	LIS	TIS	NW
	14/18	21/21	9/14	18/21	24/24	8/15	26/27	24/24
	78%	100%	64%	86%	100%	53%	96%	100%
<b>Mid-Year Exits</b>	4	0	5	3	0	7	1	0
<b>Mid-Year Hires</b>	5	1	5	3	0	4	2	0

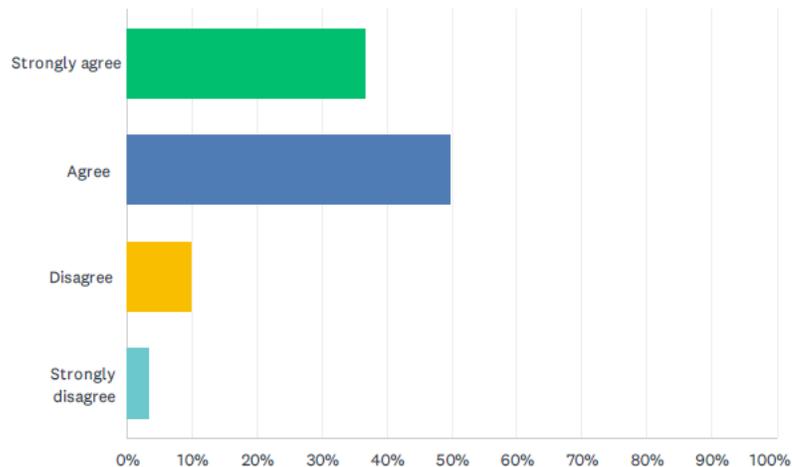
# Staff Surveys

- 4 Shorter Surveys, 1 each month
- 65% responded

## Instructional Coaching Resource



## Teacher Based Teams are Effective



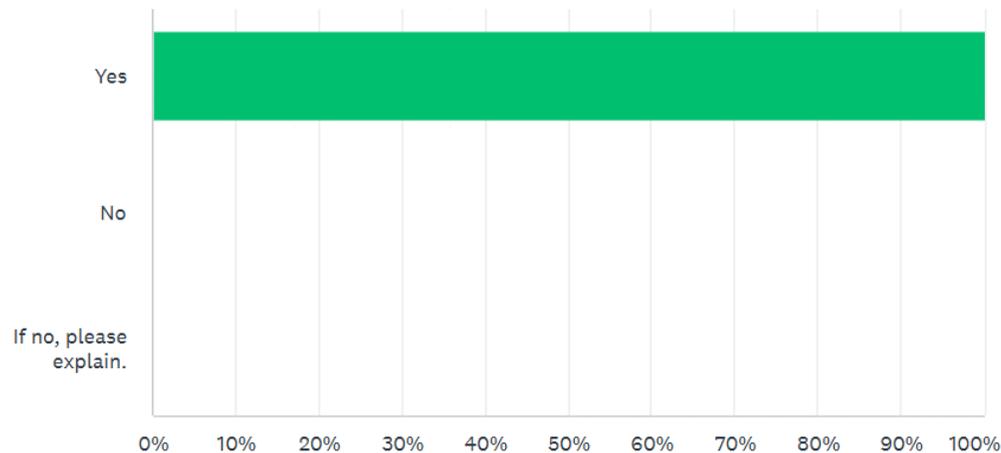
## Principal Coaching is Helpful



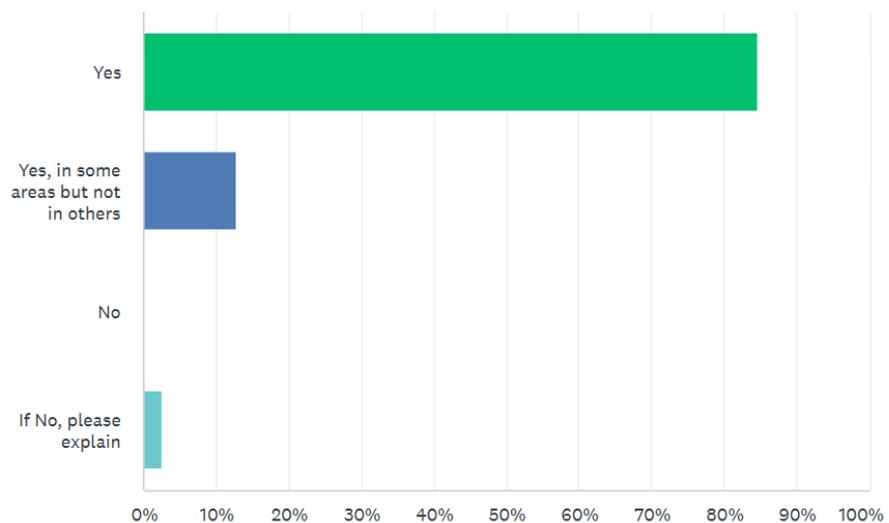
# Family Surveys

- 2 Surveys
- 43 respondents

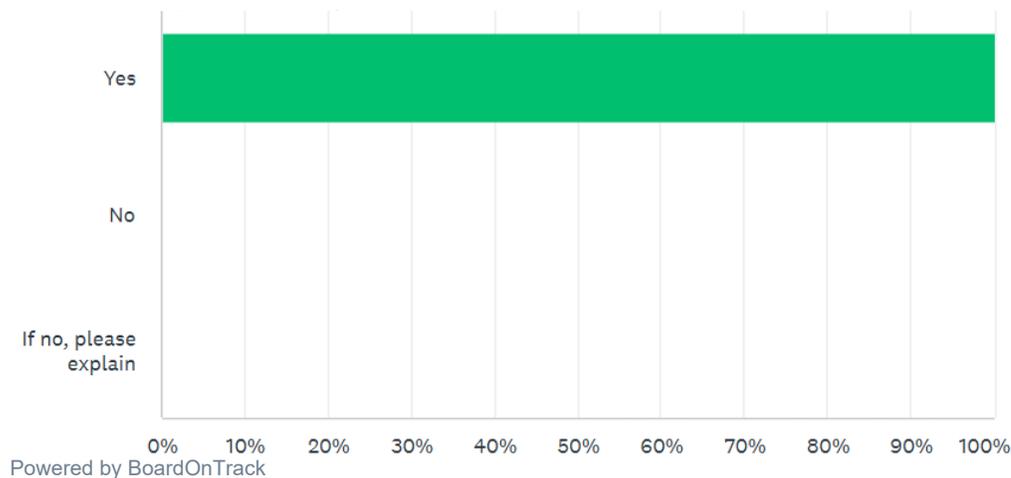
## Feel Valued and Treated w/Respect



## Have a clear understanding of where child is academically



## School provides a safe learning environment



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# Family Surveys

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2. For all families: Do you feel that you have a basic understanding of mastery-based learning and the 1-4 grading scale from the information you received leading up to fall conferences (either in Bloomz messages, during parent events, etc.)?

- Yes the communication gave me a basic understanding. 17
- The communication may have introduced the concept, but I am still very unclear about what... 5
- No, I still have no understanding of what mastery-based learning is or why we would do it. 0

