



THE
Intergenerational
S C H O O L S

Intergenerational Schools

Special Board Meeting

Published on May 8, 2026 at 1:24 PM EDT

Date and Time

Monday May 11, 2026 at 4:00 PM EDT

Location

This meeting will take place through Zoom:

<https://us02web.zoom.us/j/89800965175?pwd=zoYDeyZ4AINhwkLVlaxr8mmwrcLMZn.1>

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

Agenda

	Purpose	Presenter	Time
I. Opening Items			4:00 PM
A. Record Attendance			1 m
B. Call the Meeting to Order			
C. Approve Amended March Minutes	Approve Minutes	Brooke King	1 m
II. CMSD Sponsorship Contract Modification			4:02 PM
A. Sponsorship Contract	Vote	Brooke King	5 m

	Purpose	Presenter	Time
III. Closing Items			4:07 PM
A. Adjourn Meeting	Vote		

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Coversheet

Approve Amended March Minutes

Section: I. Opening Items
Item: C. Approve Amended March Minutes
Purpose: Approve Minutes
Submitted by:
Related Material: 2026_03_18_board_meeting_minutes (1).pdf

DRAFT



THE
Intergenerational
SCHOOLS

Intergenerational Schools

Minutes

March School Board Meeting 2026

Date and Time

Wednesday March 18, 2026 at 6:00 PM

Location

The Intergenerational School - East
11327 Shaker Boulevard Suite 200E Cleveland, Ohio 44104

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

Directors Present

B. Norton, C. Wald, D. Clark, J. Lopez-Inman, L. Carpenter (remote), R. Bunton, S. Lake, S. Miller

Directors Absent

R. Nicolay

Guests Present

A. Ahmad, A. Cascio, A. Maimone, B. King, C. Dewerth, C. Farmer, D. Nickaf, K. Wiersma, M. Higbee, S. Alonso

I. Opening Items

A. Record Attendance

B. Call the Meeting to Order

S. Miller called a meeting of the board of directors of Intergenerational Schools to order on Wednesday Mar 18, 2026 at 6:04 PM.

C. Mission Moment

- TIS Principal Aziz Ahmed had the TIS Student Council share their presentation from the NEO Youth Climate Event.
- TIS Principal also shared that TIS chronic absenteeism reduced to 22% from 34% (from the last school year).

II. Public Comment

A. Public Comment

Mr. Michael Moore, TIS-East parent, provided a statement about math instruction to the Board.

III. Sponsor Reports

A. CMSD/ESCLEW Sponsor Report

CMSD-NWIS-Mr. Matt Rado

- Mr. Matt Rado shared his insight from NWIS site visits. All the interviews conducted with teachers and parent went well. He noted during the site visit that the school's strengths are consistent with its Mission and Vision. He noted that growth areas include: park safety concerns, professional development for teachers; teachers shared they would like more input on PD opportunities. Lastly, Mr. Rado reminded the Board that the CMSD April contract needs approval.

ESCLEW-TIS-Ms. Joyce Lewis

- Ms. Lewis informed the Board that the March site visit was mostly positive, and that Academics were identified as an area for growth. She suggested reevaluating the structure. She informed the Board that the Sponsor Update Report is available and linked in the Board resolution.

IV. Consent Agenda (Please read Board Resolutions for Personnel Action detail)

A. Approval of Minutes: Regular Board Meeting-January 28, 2026 & Special Meeting-February 23, 2026

J. Lopez-Inman made a motion to approve the minutes from January School Board Meeting 2026 on 01-28-26.

R. Bunton seconded the motion.

The board **VOTED** to approve the motion.

B. Approval of Annual Credit Card Report

J. Lopez-Inman made a motion to Approve.

R. Bunton seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

- R. Bunton Aye
- B. Norton Aye
- S. Miller Aye
- J. Lopez-Inman Aye
- L. Carpenter Aye
- R. Nicolay Absent
- C. Wald Aye
- S. Lake Aye

C. Annual Review & Approval of Policies

J. Lopez-Inman made a motion to Approve.

R. Bunton seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

- R. Bunton Aye
- B. Norton Aye
- S. Miller Aye
- L. Carpenter Aye
- S. Lake Aye
- R. Nicolay Absent
- J. Lopez-Inman Aye
- C. Wald Aye

D. Approval of the Schools' start and end times for the 2026/2027 school year

J. Lopez-Inman made a motion to Approve.

R. Bunton seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

- R. Nicolay Absent
- S. Lake Aye
- R. Bunton Aye
- B. Norton Aye
- C. Wald Aye

Roll Call

S. Miller Aye
L. Carpenter Aye
J. Lopez-Inman Aye

E. School Board Meeting Calendar for 2026/2027

J. Lopez-Inman made a motion to Approve.
R. Bunton seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

B. Norton Aye
R. Nicolay Absent
L. Carpenter Aye
C. Wald Aye
S. Miller Aye
J. Lopez-Inman Aye
S. Lake Aye
R. Bunton Aye

F. Personnel Actions

J. Lopez-Inman made a motion to Approve.
R. Bunton seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

S. Miller Aye
J. Lopez-Inman Aye
C. Wald Aye
B. Norton Aye
R. Bunton Aye
S. Lake Aye
R. Nicolay Absent
L. Carpenter Aye

G. Contracts & MOU's

J. Lopez-Inman made a motion to Approve.
R. Bunton seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

J. Lopez-Inman Aye
S. Miller Aye
C. Wald Aye
L. Carpenter Aye
R. Nicolay Absent

Roll Call

B. Norton Aye
R. Bunton Aye
S. Lake Aye

TIS-ONLY:

New Vision Health & Wellness--To create a collaborative partnership to increase access to quality mental health services while supporting students' academic, emotional, and social development. This will be no cost to the school as the provider will bill Medicaid directly for all eligible services provided. This agreement will be effective for one year unless terminated before then by either party.

Near West ONLY:

Learn Well--To provide Direct instruction and continuous administrative support for a hospitalized student from February 26, 2026, to March 3, 2026. Learn Well will work with the school to obtain the student's individual coursework and will complete assignments with the student in a classroom setting. The cost of this service is \$53.50 per hour for no more than 10 hours of instruction. The cost is not to exceed \$535 and is to be paid out of general funds or other monies obtained. This is an unbudgeted expense.

TIS-East & Near West:

Cleveland Clinic Foundation for Federal Trauma-Informed Supports for Schools--

To provide on-site mental health services to students enrolled in our schools and to provide a Navigator to provide education, consultation, and coordination services to employees and staff of TIS-East and Near West related to the mental health needs of students. This will be at no cost to the school as the Cleveland Clinic will bill the family, appropriate government payor, and/or third-party payors directly. Services shall be in place from March 9, 2026, to December 31, 2026.

Future Ready Cleveland--To foster connections with potential partners, funders, vendors, and policy makers, as well as to provide hands-on assistance on projects related to specific challenges or opportunities.

V. Advancement Report

A. Fundraising Report

Ms. Melina Higbee discussed the Advancement report. She informed the Board that PNC will not sponsor the 25th anniversary event but could partner with IGC in the future. The CAVS as well will not sponsor a public charter school. She encouraged Board Members to volunteer for upcoming events. She shared that BrandPivot will share sponsorship request templates with Board Members soon.

VI. Finance

A. Approval of January & February Financials

- Ms. Celeste Farmer informed the Board that TIS has improved its finances
- TIS currently has a \$550k deficit, and NWIS has a \$600k deficit

B. Vote on 990s

B. Norton made a motion to Approve.
R. Bunton seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

L. Carpenter	Aye
J. Lopez-Inman	Aye
R. Nicolay	Absent
B. Norton	Aye
C. Wald	Aye
S. Lake	Aye
S. Miller	Aye
R. Bunton	Aye

C. New Projections without Cleveland Levy for TIS and Option for Board Consideration

- Ms. Brooke King informed the Board that the average cutoff test score for the Cleveland Levy is 61.8%, TIS had an average test score of 60%

D. Vote on Annual Percentage Increase for 2026/2027 & floor increase for 2027/2028

- Ms. Brooke King proposed to the Board: 3%, 5% and 7% wage increases for all staff. She recommended the 7% raise to recruit more experienced teachers.

- Mr. Brad Norton & Ms. Lynn Carpenter who head the Finance Council agreed that a 7% increase would boost morale. It was suggested that new teachers pay-scale should increase by 5%, while returning teacher's pay-scale should increase by 7%.

D. Clark made a motion to Approve the proposed 7% pay-scale increase.
R. Bunton seconded the motion.
The board **VOTED** unanimously to approve the motion.

E. Vote RFP Decision for Treasurer and Accounting Services

- The Board discussed the two RFPs presented by Mangen & Associates and Charter Treasurers. Mangen has reduced their fees to \$150k/year.

- While Ms. Carpenter suggested working with Charter Treasurer, the School Administrative Team suggested continuing the contract with Mangen & Associates on the condition that they reduce their fees by \$30k.

B. Norton made a motion to Approve Brooke King to negotiate and execute a final contract with Mangen Treasury.

D. Clark seconded the motion.

The board **VOTED** unanimously to approve the motion.

VII. Governance

A. Nomination of Robin Carlin for School Board and HR Advisory Council

-Ms. Carlin was interested in working with the Board due to the IG Mission, and her interactions with both teachers and students.

J. Lopez-Inman made a motion to Approve.

B. Norton seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

- C. Wald Aye
- R. Bunton Aye
- J. Lopez-Inman Aye
- S. Miller Aye
- L. Carpenter Aye
- R. Nicolay Absent
- B. Norton Aye
- S. Lake Aye

B. Customized BVU training-Role of the Board

- Ms. King moves to push this item to the next Board meeting.

VIII. Education

A. Acknowledgment of the Annual Racial and Ethnic Balance Report

- Ms. Alonso shared the racial and ethnic report of the Near West and TIS schools.

- TIS 81% of students are from Cleveland, Near West is more racially and ethnically diverse.

- Ms. Alonso discussed that 51% of the TIS neighbourhood is currently economically disadvantaged and TIS is experiencing its highest homeless population at 8 students currently. There are 5 English Language learners at TIS as well.

- Ms. Alonso shared that Near West has a higher Special Education population than TIS, however it has only one 1 English Language learner at this time. Near West is located in a more diverse neighbourhood, however it has less diverse teachers. Ms. Alonso shared IGC will work on more inclusive hiring practices.

IX. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 8:00 PM.

Respectfully Submitted,
S. Miller

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Coversheet

Sponsorship Contract

Section: II. CMSD Sponsorship Contract Modification
Item: A. Sponsorship Contract
Purpose: Vote
Submitted by:
Related Material: Exhibit C 2026 NWIS Final Contract.pdf
Exhibit A CS.pdf
[Compare New] Exhibit C 2026 NWIS Final Contract.pdf

EXHIBIT C

SPONSORSHIP CONTRACT
FOR A COMMUNITY SCHOOL
BETWEEN
CLEVELAND MUNICIPAL SCHOOL DISTRICT
AND
NEAR WEST INTERGENERATIONAL SCHOOL

This Sponsorship Contract (“Contract”), made effective as of 12:01 a.m. on July 1, 2026, is by and between the Board of Education of the Cleveland Municipal School District (the “Sponsor”), a political subdivision of the State of Ohio (the “State”), and the governing authority of a community school called Near West Intergenerational School (the “School”), established as a nonprofit corporation under Ohio law whose IRN is 012030 (“Governing Authority”) (together, the Sponsor and the Governing Authority are referred to herein as the “Parties”).

WHEREAS, the Governing Authority, pursuant to Chapter 3314 of the Ohio Revised Code (“ORC”), desires to continue to operate a start-up community school located in the Cleveland Municipal School District, Cuyahoga County, Ohio; and

WHEREAS, the Sponsor is authorized to sponsor community schools under ORC Chapter 3314; and

WHEREAS, the Parties have previously entered into a start-up sponsorship contract for the term commencing July 1, 2024, and ending June 30, 2027, provided that the School meets the performance standards in Attachment 5, this agreement may be extended for up to two (2) additional years through June 30, 2029 according to the table below.

In	If the School Meets a Majority of Academic Indicators	This agreement will be automatically extended to
Fall 2026	On 24/25 and 25/26 state report cards	June 30, 2028
Fall 2027	On 26/27 state report cards	June 30, 2029

In the fall of 2026, if the School does not meet a majority of academic indicators on the 24/25 and 25/26 report cards, the School will begin the regular renewal process.

In the fall of 2027, if the School does not meet a majority of academic indicators on the 26/27 report card, the School will begin the regular renewal process.

WHEREAS, the Parties wish to adopt this amended and restated Contract to supersede the previously adopted contract;

THEREFORE, the prior contract is amended in its entirety and reinstated herein.

NOW THEREFORE, the Parties enter into this Sponsorship Contract (the “Contract”) with the following terms and conditions:

- A. OPERATION OF A COMMUNITY SCHOOL.** The Governing Authority and the Sponsor agree that the Governing Authority may continue to operate a community school as permitted

by law, subject to applicable requirements of federal law, the laws of the State, and the terms of this Contract.

B. COMMUNITY SCHOOL OBLIGATIONS. The Governing Authority, for itself and on behalf of the School, covenants and agrees as follows:

1. **LEGAL STATUS.** The School is established and operated as an Ohio nonprofit corporation under ORC Chapter 1702. The School shall maintain in good standing its status as a nonprofit corporation. In accordance with ORC Chapter 3314, the School is a public school independent of the Sponsor or any other district or community school, independently operated and governed in its activities, business practices, and policies.

2. **CORPORATE RECORDS.** The School’s Articles of Incorporation, Appointment of Statutory Agent, Code of Regulations, and Taxpayer Employer ID Number are on file with the Sponsor. Should any of these documents be modified or created subsequent to this Contract being executed, the School shall submit the same to the Sponsor in a timely manner for the Sponsor’s review for consistency with federal and state law and the provisions of this Contract.

3. **COMPLIANCE WITH STATE LAWS.** In accordance with ORC Section 3314.03(A)(11)(d), the School will comply with sections 9.90, 9.91, 109.65, 121.22, 149.43, 2151.357, 2151.421, 2313.19, 3301.0710, 3301.0711, 3301.0712, 3301.0715, 3301.0729, 3301.24, 3301.948, 3302.037, 3313.472, 3313.473, 3313.474, 3313.50, 3313.5318, 3313.5319, 3313.539, 3313.5310, 3313.608, 3313.609, 3313.6012, 3313.6013, 3313.6014, 3313.6020, 3313.6024, 3313.6026, 3313.6028, 3313.6029, 3313.6031, 3313.6413, 3313.643, 3313.648, 3313.6411, 3313.66, 3313.661, 3313.662, 3313.666, 3313.667, 3313.668, 3313.669, 3313.6610, 3313.67, 3313.671, 3313.672, 3313.673, 3313.69, 3313.71, 3313.7112, 3313.7117, 3313.716, 3313.718, 3313.719, 3313.721, 3313.753, 3313.80, 3313.814, 3313.816, 3313.817, 3313.818, 3313.819, 3313.86, 3313.89, 3313.96, 3319.073, 3319.077, 3319.078, 3319.0812, 3319.238, 3319.318, 3319.321, 3319.324, 3319.39, 3319.391, 3319.393, 3319.41, 3319.46, 3319.614, 3319.90, 3320.01, 3320.02, 3320.03, 3320.04, 3321.01, 3321.041, 3321.13, 3321.14, 3321.141, 3321.17, 3321.18, 3321.19, 3322.20, 3322.24, 3323.251, 3327.10, 4111.17, 4113.52, 5502.262, 5502.703, and 5705.391 and Chapters 117., 1347., 2744., 3365., 3742., 4112., 4123., 4141., and 4167 of the Revised Code as if it were a school district and will comply with Section 3301.0714 of the Revised Code in the manner specified in Section 3314.17 of the Revised Code. As applicable, the School will also comply with Sections 3302.13, 3313.482, 3313.5313, 3313.7118, 3313.815, 3314.104, 3321.191, 3327.016, and 3327.02 of the Revised Code.

4. **ETHICAL AND RESPONSIBLE CONDUCT.** Officers and employees of the School shall comply with ORC Chapter 102 and Sections 2921.42, 2921.43, and 2921.44.

5. **HIGH SCHOOL CREDITS AND DIPLOMA.** If the School serves grades nine through twelve, it shall comply with ORC Sections 3314.03 (A)(11)(f), 3311.742, 3313.603(J), 3313.61, 3313.611, 3313.6114, 3313.614, 3313.617, and 3313.618.

6. **SCHOOL CALENDAR AND SCHEDULE.** The Governing Authority shall provide

to the Sponsor the School's calendar and schedule for the upcoming school year and agrees that, except for minor modifications made due to epidemic, casualty, weather conditions, or changes of five or fewer consecutive work days, or other modifications as mutually agreed to between the Parties, the School shall adhere to the calendar and schedule.

7. **SCHOOL ANNUAL REPORT.** In accordance with ORC Section 3314.03(A)(11)(g), the Governing Authority shall submit within four months after the end of the school year a report of its activities and progress in meeting the goals and standards and its financial status to the Sponsor and the parents of all students enrolled in the School.

8. **REPORTING.** The Governing Authority shall send its monthly financials, including an enrollment report, a statement of financial position, a statement of activities, and a cash flow statement, to the Sponsor. If requested by the Sponsor, the Governing Authority also shall send the Sponsor annual reports as to staff and teacher turnover, student re-enrollment and retention data, and student expulsions and suspensions. This information should be disaggregated by available demographic categories whenever possible. The Sponsor may request the school's internal assessment data as needed for ongoing oversight, reviewing the school's progress, and making suggestions for academic improvement. The Governing Authority shall respond timely under the circumstances to the Sponsor's reasonable inquiries regarding such information or other matters the Sponsor reasonably deems important in relation to its duties.

The Governing Authority shall also report annually in writing to the Sponsor financial data as required by the Ohio Auditor of State (the "Auditor of State"), and, if applicable, data regarding the structure and operations of the management company (if any) that directly pertain to the School's operation.

9. **SITE VISITS AND STUDENT RECORDS.** The Governing Authority shall permit the Sponsor to conduct site visits as determined reasonably necessary by the Sponsor. When appropriate, the Sponsor shall make reasonable efforts to provide prior notice of such visits and to not disrupt testing or the educational process or programming of the School. Such site visits may include any activities reasonably related to fulfillment of the Sponsor's oversight responsibilities including, but not limited to, inspection of the facilities; inspection of records maintained by the School; and interviews and observations of the principal and staff; and observations of classroom instruction.

The Governing Authority and the Sponsor agree and state that pursuant to the Family Educational Rights and Privacy Act ("FERPA"), encoded at 20 U.S.C. Section 1232, and its implementing regulations at 34 CFR Part 99, the Sponsor is an authorized representative of a state educational authority, that the School is permitted to disclose to the Sponsor personally identifiable information from an education record of a student without parental consent (or student consent where applicable), and that the Sponsor is authorized by federal, state, and local law to conduct audits, compliance evaluations, and enforcement activities of federal and state supported education programs. Accordingly, the Governing Authority agrees to grant to Sponsor's employees full and complete access as defined hereinafter to "education records" as defined by FERPA and all documents, records, reports, databases, and other information made available to or maintained by the School that are applicable to the Sponsor's responsibilities under

Ohio law. Such information shall include, but shall not be limited to, the statewide education management information system established under ORC Section 3301.0714. Access includes the ability to inspect electronic documents at the School, and the School shall enable the Sponsor to have remote self-service access in read-only format. The Governing Authority further agrees that, in accordance with ORC Section 3314.03(A)(28), the School's attendance and participation records shall be made available to the Sponsor, D.E.W., and the Auditor of State to the extent permitted by FERPA, 34 CFR Part 99, and ORC Section 3319.321.

The Sponsor shall be responsible for any costs or adverse consequence(s) resulting from an accidental or other deletion, release, or alteration of information or data systems or records of the School or of the Ohio Department of Education and Workforce ("D.E.W.") as a result of such access. The Sponsor agrees to comply with both FERPA and state privacy laws, rules, and regulations and shall destroy the educational records when no longer needed for the purposes accessed.

10. **COOPERATION WITH MONITORING.** The Sponsor shall monitor the performance and legal compliance of the School. The Governing Authority and the School shall cooperate with and supply all of the needed information for the Sponsor's duties pursuant to Section D, below, of this Contract. To carry out its monitoring duties, the Sponsor may utilize a compliance management system and may require the School to designate a contact person for the compliance management system.
11. **DISPLAY OF NATIONAL AND STATE MOTTOS.** The School, unless it is an internet- or computer-based school, shall comply with ORC Section 3313.801 as if it were a school district.
12. **FINANCIAL PLAN.** The School shall submit to the Sponsor a financial plan detailing an estimated school budget for each year of the period of the Contract and specifying the total estimated per pupil expenditure amount for each such year. The plan shall specify for each year the base formula amount that will be used for purposes of funding calculations under ORC Section 3314.08. The School shall supply an updated three-year financial plan and budget at least annually to the Sponsor for review. The School's most recent three-year budget appears as **ATTACHMENT 1**.
13. **FINANCIAL RECORDS.** The School shall submit financial reports monthly in the form and format requested by the Sponsor and at a minimum shall include a statement of financial position, a statement of activities, and a cash flow statement. The School's financial records shall be maintained pursuant to any applicable rules that may be adopted by the Auditor of the State and are to be maintained in the same manner as are financial records of school districts. Audits shall be conducted in accordance with ORC Section 117.10. The School shall meet the requirements and follow the procedures for program and financial audits established from time to time by the Auditor of State and D.E.W.
14. **FISCAL OFFICER.** The School shall have a designated fiscal officer licensed under ORC Section 3301.074 and shall maintain internal financial controls in accordance with ORC Section 3314.03. Before the fiscal officer enters upon his or her duties, either the Governing Authority shall maintain an employee dishonesty and faithful performance

of duty policy applicable to the fiscal officer as provided in ORC Section 3.061, or the fiscal officer shall execute a bond, in accordance with ORC Section 3314.011, in an amount and with surety to be approved by the Governing Authority, payable to the State, conditioned for the faithful performance of all the official duties required of the fiscal officer. Any such bond shall be deposited with the Governing Authority, and a copy thereof, certified by the Governing Authority, shall be filed with the county fiscal officer. The fiscal officer shall be employed by or engaged under a contract with the Governing Authority, except as otherwise permitted by law and approved annually by both the Sponsor and the Governing Authority. In accordance with ORC Section 3314.037, the fiscal officer shall complete training in public records and open meetings at least once per school year. If the fiscal officer changes, the Governing Authority shall notify the Sponsor in writing.

15. **DEBT.** The School may borrow money to pay any necessary and actual expenses of the School in anticipation of receipt of any portion of the payments to be received by the School pursuant to ORC Section 3314.08(C). The proceeds from the notes shall be used only for the purposes for which the anticipated receipts may be lawfully expended by the School. The School shall notify the Sponsor of any borrowing greater than 15 percent of its projected annual budget.
16. **FISCAL YEAR.** The fiscal year for the School shall be July 1 to June 30.
17. **LAWFUL PURPOSE.** The Governing Authority may carry out any act and ensure the performance of any function that is consistent with the Ohio Constitution, ORC Chapter 3314, other statutes applicable to community schools, and this Contract.
18. **LOCATION AND FACILITY.** The School shall be located at the following address: 3805 Terrett Ave., Cleveland, OH 44113 (“School Location”). The School may be located in multiple facilities under this Contract if certain criteria of R.C. 3314.05 are met. If multiple facilities are used, the School Governing Authority shall identify the address of all School Locations and comply with applicable provisions of R.C. 3314.05. Use of multiple facilities as the School must be approved by the Sponsor, which approval shall not be unreasonably withheld, based on factors mutually agreed to between the Parties.

If the school is unable to operate from the approved School Location(s) due to failure to provide any required documents referenced in R.C. 3314.19 including (1) Proof of property ownership or a lease for the facilities used by the school; (2) A certificate of occupancy; (3) Liability insurance for the school, as required by division (A)(11)(b) of section 3314.03 of the Revised Code, that the sponsor considers sufficient to indemnify the school's facilities, staff, and governing authority against risk; (4) A satisfactory health and safety inspection; (5) A satisfactory fire inspection; or a (6) A valid food permit, if applicable, or due to public safety emergencies, inoperability of equipment necessary to the school's operation, damage to the school building, or other temporary circumstances due to utility failure rendering the school building unfit for use, the School may request permission in writing from the Chief Executive Officer of the Sponsor to temporarily operate from an alternate location.

The school may not operate from a temporary location until it has provided all elements referenced in R.C. 3314.19 to the Sponsor and the Sponsor has submitted required opening assurances to the Department of Education and Workforce. In addition, the information contained in **ATTACHMENT 2** must be provided for any alternate location.

Pursuant to ORC Section 3314.03(A)(9), **ATTACHMENT 2** provides a detailed description of each facility, including location, used by the School for instructional purposes; the annual costs associated with leasing each facility that are paid by or on behalf of the School; the annual mortgage principal and interest payments that are paid by the School; and the name of the lender or landlord, identified as such, and the lender or landlord's relationship to the operator, if any. If the School meets the criteria of R.C. 3314.05 and is located in multiple facilities, the School Governing Authority shall ensure details of the multiple facilities as set forth in this paragraph are included in **ATTACHMENT 2**.

If the School Location(s) has been or will be leased, the lease shall not be signed unless in accordance with the budget approved by the Sponsor. In accordance with ORC Section 3314.032, the School shall not lease any parcel of real property from an operator or management organization with which the Governing Authority has contracted for services until an independent professional in the real estate field verifies by addendum that at the time the lease was agreed to, the lease was commercially reasonable. If the School Location(s) has been or will be purchased by the School, the contract of sale and related documents shall not be signed unless in accordance with the current or a revised budget approved by the Sponsor. After leasing or purchase, a copy of the lease or conveyance documents, and all subsequent amendments, modifications, or renewals thereof shall immediately be provided to the Sponsor. Any facility(ies) used for or by the School shall meet all health and safety standards established by law for Ohio community school buildings. In the event that the School desires to change its School Location(s), the new School Location(s) shall be subject to approval of the Sponsor, which approval shall not be unreasonably withheld, based on factors mutually agreed to between the Parties.

19. **STATE ASSUMPTION OF SPONSORSHIP.** The Governing Authority recognizes that D.E.W. may take over the sponsorship of the School in accordance with the provisions of ORC Section 3314.015(C).
20. **SPONSOR INTERVENTION.** The Governing Authority recognizes the Sponsor's authority to assume the operation of the School under the conditions specified in ORC Section 3314.073(B), subject to the notice and due process provisions in ORC Chapter 3314. The School shall have a reasonable time under the circumstances to cure the condition(s) before any suspension, termination, or takeover of operations by the Sponsor.
21. **HEALTH, SAFETY, AND WELFARE.** The Governing Authority recognizes:
 - a. The authority of public health and safety officials to inspect the facilities of the School and to order the facilities closed if those officials find that the facilities are not in compliance with health and safety laws and regulations;

- b. The authority of the Sponsor to suspend the operation of the School under ORC Section 3314.072, subject to the notice and due process requirements of that Section, if the Sponsor has evidence of conditions or violations of law at the School that pose an imminent danger to the health and safety of the School's students and employees; and
 - c. The authority of D.E.W. to suspend the operation of the School under ORC Section 3314.072 if the Sponsor fails to take such action.
- 22. LEARNING OPPORTUNITIES.** The School is authorized to provide learning opportunities in grades kindergarten through eight to a minimum of 25 students for a minimum of 920 hours per school year. A description of the learning opportunities that will be offered to students, including both classroom-based and non-classroom-based learning opportunities that are consistent with criteria for student participation established by D.E.W. under ORC Section 3314.08(H)(2), is stated in this Contract in the Educational Plan described in Section B, subsection 30 of this Contract and attached as **ATTACHMENT 4**. If the School uses a blended learning model, as defined in ORC Section 3301.079, additional information about the model is also provided in **ATTACHMENT 6**.
- 23. NONSECTARIAN SCHOOL.** The School shall be nonsectarian in its programs, admission policies, employment practices, and all other operations, and shall not be operated by a sectarian school or religious institution.
- 24. STATE ACADEMIC INTERVENTION.** The School shall comply with ORC Sections 3302.04 and 3302.041, except that any action required to be taken by a school district pursuant to these Sections shall be taken by the Sponsor.
- 25. START OF SCHOOL YEAR.** The School shall open for operation not later than the 30th day of September each school year, unless the mission of the School as specified under ORC Section 3314.03(A)(25) is solely to serve dropouts. If the School fails to open by September 30th in its initial year of operation or within one (1) year after the adoption of a contract pursuant to R.C. 3314.02(D), the Contract shall be void, unless the mission is to serve dropouts.
- 26. MANAGEMENT BY THIRD PARTIES.** The Governing Authority may contract with a third-party operator or management company for management or operation of the School. The Governing Authority shall provide the Sponsor with a copy of any contract it enters into with an operator or management company ("management agreement") without delay upon execution. Acceptance of copies of the management agreement by the Sponsor shall not be deemed an approval or opinion regarding the legality of any such terms under Ohio law and is not binding upon the Sponsor. If the Governing Authority changes a material term of a management agreement, it shall provide the Sponsor with notice of the terms of any management agreement as modified by the proposed changes promptly after their execution. In addition:
- a. The Governing Authority shall adhere to the ethics, fiscal, and other laws regarding its relationship with the operator or management company and shall not agree to any terms in the management agreement violating any ethical, fiscal, or other laws, rules, and regulations.

- b. The management agreement shall include criteria to be used for its early termination and notification procedures and timeline for its early termination or nonrenewal.
- c. The Governing Authority shall annually evaluate the operator's or management company's performance. The Governing Authority shall consider, but need not limit its consideration to, the operator's or management company's performance with the School's academics and fiscal operations, if such services are provided under the management agreement. The Governing Authority shall provide the Sponsor with the evaluation.
- d. The management agreement shall stipulate, and the operator or management company shall keep accurate records of, which entity owns all School facilities and property including, but not limited to, equipment, furniture, fixtures, instructional materials and supplies, computers, printers, and other digital devices purchased by the Governing Authority or the operator or management company. The management agreement shall comply with ORC Section 3314.0210.
- e. If the operator or management company provides goods and services of any kind to the School in excess of 20 percent of the School's gross annual revenues, including a la carte services as well as any operational fees, then the operator or management company shall provide a detailed accounting of the nature and costs of the goods and services it provides to the School, in accordance with ORC Section 3314.024. This information shall be summarized in the footnotes of the financial statements of the School and shall be subject to audit during the course of the regular financial audit of the School. This information shall also be sufficient to permit the School's fiscal officer to comply with the duties described in Section B, subsection 14 of this Contract, with respect to transactions undertaken by the operator or management company on behalf of the School.
- f. The management agreement shall provide that all moneys loaned to the School by the operator or management company, including facility loans or cash flow assistance, shall be accounted for, be documented, and bear interest at a fair market rate.
- g. Any individuals performing supervisory or administrative services for the School under the School's contract with the operator or management company shall complete training in public records and open meetings at least once per school year, in accordance with ORC Section 3314.037.
- h. The management agreement shall provide that if this Contract is terminated for cause based on academic or fiscal performance, the School shall be able to terminate the management agreement.
- i. If the School takes action in good faith under this subsection and later finds it is non-compliant, such action shall not constitute a material breach of this Contract.
- j. If there exists any business or familial relationship between the Governing Authority or any of its officers or employees and an operator or management company contracted by the School or any of that operator or management

company's officers or employees, other than the management agreement itself, the School shall obtain from the operator or management company an agreement indemnifying the School for financial losses to the School due to conflict of interest, up to the amount of the moneys received by the operator or management company.

- k. The Governing Authority shall not use, expend, encumber, or otherwise direct any funds derived from local tax levies, including but not limited to Sponsor levy proceeds, to pay, reimburse, or otherwise provide financial benefit to the operator or management company.

27. **SCHOOL PLAN.** In accordance with ORC Section 3314.03(A), as amended from time to time, the Governing Authority shall maintain and implement a comprehensive school plan ("School Plan") that includes all elements required by law, rules, and guidance issued by the Ohio Department of Education and Workforce ("D.E.W."). The School Plan shall be included in **ATTACHMENT 3** and shall, at a minimum address the statutory requirements set forth in ORC 3314.03(A), including but not limited to: (1) the process by which the governing authority of the school will be selected in the future; (2) a description of the management and administration of the school; and (3) policies and procedures to establish internal financial controls for the school. The Governing Authority shall review and update the School Plan as required by law and shall submit updated versions to the Sponsor upon request or as otherwise required by the Sponsor for purposes of oversight and compliance. Failure to maintain, implement, or timely update the School Plan in compliance with ORC Chapter 3314 and applicable D.E.W requirements may constitute a material violation of this Contract.

If the School is a new community school converting from an existing district public school or educational service center under ORC Section 3314.02, contract attachments shall include alternative arrangements for current district public school students who choose not to attend the converted school and for teachers who choose not to teach in the School or building after conversion. The School shall submit materials needed for Attachments 1-4 annually to the Sponsor to ensure the Contract remains current and compliant with applicable law.

28. **GOVERNANCE.** The Governing Authority shall be responsible for carrying out the provisions of this Contract. In addition:
- a. The Governing Authority shall consist of no fewer than five members, and no person shall serve on the governing authorities of more than five start-up community schools at the same time, unless otherwise permitted by law.
 - b. No person shall serve on the Governing Authority or operate the School under contract with the Governing Authority so long as the person (1) owes the State any money or is in a dispute over whether the person owes the State any money concerning the operation of a community school that has closed; (2) would otherwise be subject to ORC Section 3319.31(B), with respect to refusal, limitation, or revocation of a license to teach, if the person were a licensed educator; or (3) has pleaded guilty to or has been convicted of theft in office under ORC Section 2921.41, or has pleaded guilty to or has been convicted of a

substantially similar offense in another state.

- c. Each Governing Authority member shall annually file a disclosure statement about immediate relatives or business associates in accordance with ORC Section 3314.02(E)(7).
- d. In accordance with ORC Section 3314.037, each Governing Authority member shall complete training in public records and open meetings at least once per school year.
- e. If the Governing Authority contracts with an attorney, accountant, or entity specializing in audits, the attorney, accountant, or entity shall be independent from any operator or management company with which the School has contracted.
- f. The Governing Authority shall provide, upon request, the name and address of each of its members to the Sponsor and to D.E.W. The Governing Authority shall make available at a publicly accessible area in the School's office and on the School's website the following information:
 - i. A list of the current names of the Governing Authority's members and officers;
 - ii. Contact information for the Governing Authority (email address for school business and contact phone number for the Governing Authority); and
 - iii. The schedule and location of Governing Authority board meetings for the school year.

29. CHANGES IN GOVERNING AUTHORITY MEMBERS. The Governing Authority shall notify the Sponsor in writing within 30 days of any changes in members of the Governing Authority, including notice of new members' names, qualifications, biographical information, addresses, and phone numbers. If necessary in order for the School's employees to participate in the state retirement systems, then at the School's request the Sponsor shall provide for pre-approval of Governing Authority members in writing, and such pre-approval shall not be unreasonably withheld. No denial of such pre-approval shall be on the basis of age, gender, race, disability, national origin, sexual orientation, political affiliation or other characteristic protected by law. A representative of the Sponsor and a representative of the School shall confer on a possible denial of pre-approval before final determination by the Sponsor.

30. EDUCATIONAL PLAN. The educational program of the School for each School Location, including its mission, educational philosophy, the characteristics, ages, and grades of the students it is expected to attract, the focus of the curriculum, and a description of how it will fulfill its civic function of helping to prepare students to be informed and engaged citizens, is attached as **ATTACHMENT 4** and incorporated by reference. The School is not planning to seek designation as a STEM school equivalent under ORC Section 3326.032.

In accordance with ORC Section 3314.03(A)(11)(j), if the School operates a preschool program that is licensed by D.E.W. under ORC Sections 3301.50 through 3301.59, the

School shall comply with those Sections and with the minimum standards for preschool programs prescribed by rules adopted by the State Board under ORC Section 3301.53.

The School's mission, the ages and grades of its students, its focus, and the characteristics of students the School is expected to attract shall not be materially changed, nor shall the School seek designation as a STEM school equivalent under ORC Section 3326.032, without prior written notice to Sponsor and a 30- day opportunity for the Sponsor to comment or object. All other categories may be modified without prior notice to the Sponsor in the ordinary course of business. Modifications under this Section shall take effect on July 1 unless otherwise agreed to by the Parties.

31. **ACCOUNTABILITY PLAN. ATTACHMENT 5** sets forth the performance standards by which the Sponsor will evaluate the School, including academic goals to be achieved and the method for determining progress, which include statewide achievement assessments. The accountability plan includes the intervention protocol identifying what conditions may result in what types of Sponsor interventions.
32. **TIMELY ADMINISTRATION OF ASSESSMENTS.** The School shall timely administer the assessments that shall include statewide achievement tests and other assessments required by law. The Governing Authority shall comply with any changes in state assessment tools.
33. **PAYMENT.** Pursuant to the ORC Section 3314.03, the Governing Authority shall pay to the Sponsor the amount of two percent of the total amount of payments for operating expenses that the School receives from the State, excluding health and wellness funds, high quality awards, and other specially designated awards as may be enacted by the Ohio legislature, for grades Kindergarten and above, in consideration for the monitoring and oversight of the Sponsor pursuant to this Contract. Such payments shall be made on or before the 25th of the following months for the previous three months: January, April, July, and October.
34. **ADMISSIONS.** The School shall have its current admissions policy and procedures on file with the Sponsor. The School shall submit its admissions policy and procedures annually to the Sponsor or verify that the Sponsor has the current policy and procedures on file. The admission policy and procedures shall be followed and may not be changed without the written consent of the Sponsor, which consent shall not unreasonably be withheld.

The admission policy and procedures shall comply with ORC Section 3314.06 and, if applicable, Section 3314.061. In accordance with ORC Section 3314.03(A)(19), the admission policy and procedures shall do one of the following: (1) Prohibit the enrollment of students who reside outside the boundaries of the Sponsor; (2) Permit the enrollment of students who reside in school districts adjacent to the Sponsor; or (3) permit the enrollment of students who reside in any other school district in the state. At a minimum, the policy and procedures at all times shall specify that the School will not discriminate in its admission of students to the School on the basis of sex, race, religion, creed, color, national origin, disability, intellectual ability, athletic ability or measurement of achievement aptitude. Pursuant to ORC Section 3314.06, the School may limit admission to students who have obtained a certain grade level or are within a

certain age group, or who meet a definition of at-risk agreed upon by the Parties. The policy and procedures shall provide a preference in admission to returning students and siblings of returning students and shall permit, at a minimum, the enrollment of students who reside within the boundaries of the Sponsor. If the policy and procedures allow for the enrollment at the School of students from outside the boundaries of the Sponsor, they shall give priority to students residing within the boundaries of the Sponsor, subject to exceptions provided for by Ohio and federal law.

In accordance with, and subject to the Governing Authority's adoption of any of the preferences allowed by, ORC Section 3314.06, if the number of applicants exceeds the capacity of the School's program, classes, or facilities, then, subject to the exceptions required or permitted by that Section, students shall be selected for admission on the basis of a random lottery.

The School shall be open and accessible to all students regardless of race, religion, color, national origin, creed, gender, intellectual ability, athletic ability or performance, special need, sexual orientation, proficiency in English, physical or mental disability, or academic achievement or measure of achievement aptitude. Upon admission of any student with a disability, the School shall comply with all federal and state laws regarding the education of handicapped students, per ORC Section 3314.06.

- 35. STUDENT DEMOGRAPHICS.** The Governing Authority shall submit to the sponsor a plan for the ways it will achieve racial and ethnic balance reflective of the community it serves as required by ORC 3314.03(A)(7). The School will engage in marketing efforts throughout the community it serves, including in public spaces. Direct marketing efforts will also be used to reach multiple, diverse neighborhoods. Marketing and recruitment efforts will be reviewed and modified from time to time.
- 36. ENROLLMENT AND ATTENDANCE.** The Governing Authority shall adopt an enrollment and attendance policy that complies with ORC Sections 3314.03 and 3314.11, including by:
- a. Setting forth the School's procedures for student dismissal (*i.e.*, suspension, expulsion, or emergency removal);
 - b. Providing for the verification of residence and address for students enrolling in or attending the School;
 - c. Requiring a student's parent or guardian to notify the School when there is a change in the parent's or the student's primary residence;
 - d. Automatically withdrawing a student from the School if the student, without a legitimate excuse, fails to participate in 72 consecutive hours of the learning opportunities afforded to the student, or as otherwise required by law.

The enrollment and attendance policy shall be available for public inspection in accordance with ORC Section 3314.03(A)(27).

- 37. BREAKFAST AND LUNCH PROGRAMS.** If the School's student enrollment requires the School under ORC Section 3314.18 to provide a school lunch and/or school breakfast program, possibly with a summer extension or intervention, the School

shall implement such a program in accordance with the requirements of that Section, including, for a breakfast program, those of ORC Section 3313.818.

- 38. EMPLOYEES.** Although the Governing Authority may employ or contract for teachers and non-teaching employees necessary to carry out its mission and fulfill this contract, no employment contract shall extend beyond the term of this Contract. In addition:
- a. The School shall make arrangements for providing health and other benefits to its employees.
 - b. The School shall hire only teachers who are licensed in accordance with ORC Sections 3319.22 through 3319.31, except for (1) non-certificated persons engaged to teach up to 12 hours per week pursuant to ORC Section 3319.301, and (2) if the School is a Montessori school as described in ORC Section 3319.261, holders of an alternative resident educator license pursuant to that Section.
 - c. In accordance with ORC Section 3314.037, the School’s chief administrative officer and other administrative employees shall complete training in public records and open meetings at least once per school year.
 - d. Charter School Neutrality Statement. The Sponsor understands and confirms its commitment to meet its obligation under ORC Chapters 3314 and 4117 with respect to community schools and the rights of employees in those schools to seek to join together for purposes of collective bargaining. In addition, the Sponsor recognizes the right of the Cleveland Teachers Union (CTU) as a labor organization to seek to organize and represent, for purposes of collective bargaining, teachers and paraprofessionals employed by community schools located within the boundaries of the Cleveland Municipal School District. The Sponsor agrees that it shall not place, nor attempt to place, restrictions on the employees or governing authorities of any community school with respect to whether the employees of such community school should join or not join CTU or any labor organization.
 - e. If the School is a recipient of moneys from a grant awarded under the federal Race to the Top program, Division (A), Title XIV, Section 14005 and 14006 of the “American Recovery and Reinvestment Act of 2009,” Pub. L. No 111- 5, 123 Stat. 115, the School shall pay teachers based upon performance in accordance with ORC Section 3317.141 and shall comply with ORC Section 3319.111 as if it were a school district.
- 39. INSURANCE.** General liability, errors and omissions, directors and officers, and other customary insurance coverage (a school policy) at all times shall be maintained by the Governing Authority for the School, for itself and its employees, in amounts not less than \$1,000,000 per occurrence and \$2,000,000 in the aggregate. The insurance coverage shall not only cover the School and the Governing Authority and its employees but also the Sponsor and the Sponsor’s Board, officers, and employees as additional insureds in their role as Sponsor. NOTE: Being named as Certificate Holder does not constitute being an additional insured, and coverage as additional insureds is required, unless not commercially and reasonably available. The Governing Authority

shall provide evidence of such coverage and shall ensure that the insurer shall notify the Sponsor in writing at least 30 days in advance of any material adverse change to, or cancellation of, such coverage.

40. **HIRING OF SPONSOR EMPLOYEE ON LEAVE.** If the Sponsor provides a leave of absence to a person who is thereafter employed by the School, the Governing Authority and the School shall defend, indemnify and hold harmless the Sponsor and its Board members, Superintendents, employees, and agents from liability arising out of any action or omission of that person while that person is on such leave or employed by the Governing Authority. Nothing in this subsection, however, obligates this Sponsor to provide such a leave of absence.
41. **CONTRACT REVIEW.** The Governing Authority or its authorized representatives shall meet with the Sponsor at least once yearly before the end of the School's fiscal year to review the terms and provisions of this Contract, at a time and place acceptable to both Parties.
42. **BACKGROUND CHECKS.** All background checks (Federal Bureau of Investigation or Ohio Bureau of Criminal Identification and Investigation) of teachers, staff members, or the Governing Authority members shall be conducted by a contractor in compliance with ORC Section 3319.31.
43. **INSTRUCTION AND TRAINING FOR CARDIAC EMERGENCY.** The School shall comply with the requirements of ORC Sections 3313.6021 and 3313.6023, unless it is:
 - a. An internet- or computer-based community school; or
 - b. A community school in which a majority of the enrolled students is comprised of children with disabilities as described in ORC Section 3314.35(A)(4)(b).

C. SEPARATE AGREEMENTS, HOLD HARMLESS

1. **SERVICE AGREEMENTS.** To the extent permitted by law, the Sponsor and the Governing Authority may enter into one or more separate agreement(s) under which the Sponsor will provide services to the School. Services provided under such an agreement, and the amount and manner in which the Governing Authority will pay for such services, shall be mutually agreed upon in a separate writing between the Governing Authority and the Sponsor. No such agreement shall extend beyond the termination date of this Contract.
2. **FACILITY USE.** If the school is located in any facility of the Sponsor, the Parties agree to negotiate by separate agreement their rights and responsibilities regarding the use of that facility.
3. **HOLD HARMLESS.** Other than as required by law, the Sponsor shall have no obligations to the School, or to the parents of children enrolled at the School, by way of this Contract, and the Governing Authority hereby indemnifies, defends, and holds the Sponsor harmless from claims, demands, causes of action, threatened actions, losses,

damages, or costs arising from any of the following:

- a. A failure of the Governing Authority or any of its officers, directors, employees, agents, or contractors to perform any duty, responsibility, or obligation imposed by law or this Contract;
- b. An action or omission by the Governing Authority or any of its officers, directors, employees, or contractors that results in injury, death, or loss to person or property, breach of contract, or violation of statutory law or common law (state and federal), or liabilities;
- c. Any sum that the Sponsor may pay or become obligated to pay on account of: (1) any inaccuracy or breach of any representation under this Contract by the Governing Authority; or (2) liabilities to lenders, vendors, the State, receivers, parents, students, the Governing Authority, or to parties on account of the Governing Authority; and
- d. As to the indemnification and hold harmless clause, but not the duty to defend, any liabilities incurred by the Sponsor or any of its officers, directors, employees, agents or contractors as a result of an action or legal proceeding at law or equity brought against the Sponsor by the Governing Authority if the legal proceeding or action is found to be without merit, or is dismissed with prejudice, and the right to appeal such judgment or order has been exhausted or has expired.

D. SPONSORSHIP DUTIES.

1. **OPENING ASSURANCES.** In accordance with ORC Section 3314.19, the Sponsor shall provide the following assurances in writing to D.E.W. not later than 10 business days prior to the opening of the School's first year of operation or, if the School is not an internet- or computer-based community school and it changes the building(s) from which it operates, the opening of its first year in the new location(s):
 - a. That the Sponsor has filed a current copy of this Contract, and shall file any subsequent modifications to the Contract, with D.E.W.;
 - b. That the School has submitted to the Sponsor a plan for providing special education and related services to students with disabilities and has demonstrated the capacity to provide those services in accordance with ORC Chapter 3323 and federal law;
 - c. That the School has a plan and procedures for administering the achievement and diagnostic assessments prescribed by ORC Sections 3301.0710, 3301.0712, and 3301.0715;
 - d. That the School's personnel have the necessary training, knowledge, and resources to properly use and submit information to all databases maintained by D.E.W. for the collection of education data, including the statewide education management information system established under ORC Section 3301.0714 in accordance with methods and timelines established under ORC Section 3314.17;

- e. That all required information about the School has been submitted to the Ohio education directory system or any successor system;
- f. That the School shall enroll at least the minimum number of students required by ORC Section 3314.03(A)(11)(a) in the school year for which the assurances are provided;
- g. That all classroom teachers are licensed in accordance with ORC Sections 3319.22 through 3319.31, except for (1) non-certificated persons engaged to teach up to 12 hours per week pursuant to ORC Section 3319.301, and (2) if the School is a Montessori school as described in ORC Section 3319.261, holders of an alternative resident educator license pursuant to that Section;
- h. That the School's fiscal officer is in compliance with ORC Section 3314.011;
- i. That the School has complied with ORC Sections 3319.39 and 3319.391 with respect to all employees and that the School has conducted a criminal records check of each of its Governing Authority members;
- j. That the School holds all of the following:
 - i. Proof of property ownership or a lease for the facilities used by the School;
 - ii. A certificate of occupancy;
 - iii. Liability insurance for the School, as required by ORC Section 3314.03(A)(11)(b), that the Sponsor considers sufficient to indemnify the School's facilities, staff, and Governing Authority against risk;
 - iv. A satisfactory health and safety inspection;
 - v. A satisfactory fire inspection; and
 - vi. A valid food permit, if applicable;
- k. That the Sponsor has conducted a pre-opening site visit to the School for the school year for which the assurances are provided;
 - i. That the School has designated a date it will open for the school year for which the assurances are provided that is in compliance with ORC Section 3314.03(A)(25);
 - ii. That the School has met all of the Sponsor's requirements for opening and any other requirements of the Sponsor; and
 - iii. That if the School operates using the blended learning model, as defined in ORC Section 3301.079, the Sponsor has reviewed the information provided in **ATTACHMENT 6**.

2. OTHER SPONSOR DUTIES. The Sponsor shall also perform the following:

- a. Monitor the School's compliance with all laws applicable to the School and with the terms of this Contract;
- b. Monitor and evaluate the academic and fiscal performance and the organization and operation of the School on at least an annual basis;
- c. Report on an annual basis to D.E.W. and to the parents of students enrolled in the School the results of the evaluation conducted regarding the academic and fiscal performance and the organization and operation of the School;
- d. Provide technical assistance to the School in complying with laws applicable to the School and terms of the Contract and other technical assistance programs specifically designed to meet the needs of the School;
- e. As it may determine necessary in accordance with this Contract, take steps to intervene in the School's operation to correct problems in the School's overall performance, declare the School to be on probationary status pursuant to ORC Section 3314.073, suspend the operation of the School pursuant to ORC Section 3314.072, or terminate this Contract pursuant to ORC Section 3314.07;
- f. Have in place a plan of action to be undertaken in the event the School experiences financial difficulties or closes prior to the end of a school year;
- g. Have a representative of the Sponsor review the enrollment and financial records of the School monthly;
- h. Make best efforts to notify the School upon receipt of communications with third parties concerning complaints about the School or the Governing Authority;
- i. Communicate with the Auditor of State regarding an audit of the school or condition of financial and enrollment records of the School and maintain a presence at any and all School meetings with the Auditor of State; and
- j. Update this Contract when appropriate to ensure consistency with changes in law.

E. COMBINING AND NOTING DATA ON STATE REPORT CARD. Pursuant to ORC Section 3302.03(J)(3), the Sponsor intends to exercise elections to (1) have data regarding the academic performance of students enrolled in the School combined with comparable data from schools operated by the Sponsor for the purpose of calculating the performance of the Sponsor as a whole on its state report card for each school year during the term of this Contract; and (2) have the number of students attending the School noted separately on the Sponsor's state report card for each school year during the term of this Contract. Pursuant to that Section, the Governing Authority approves both of these elections concerning combining and noting data on the Sponsor's state report card for each school year during the term of this Contract. At all times, the School shall be entitled to its own separate state report card under state law, and nothing in this Section E shall operate to prevent the School from such right.

F. OTHER PROVISIONS.

1. **SCHOOL CLOSURE.** In the event that this Contract is not renewed or is terminated,

or the School otherwise permanently closes and ceases its operation as a community school:

- a. In accordance with ORC Section 3314.074, and consistent with ORC Chapter 1702, the assets of the School shall be distributed first to the retirement funds of employees of the School, next to employees of the School and then private creditors who are owed compensation, and then any remaining funds shall be paid to D.E.W. for redistribution to the school districts in which the students who were enrolled in the School at the time it ceased operation were entitled to attend school under ORC Sections 3313.64 or 3313.65.
 - b. Employees of the School shall be kept informed of the closure process and timeline, including the implications for the availability of benefits to employees and former employees. If there is a collective bargaining agreement that applies, the layoff or other provisions of the collective bargaining agreement shall be followed. In the absence of a collective bargaining agreement, the School may elect to treat employees as laid-off or treat their positions as abolished. Expiring employee contracts may be non-renewed or terminated. Employment records shall be secured and made available to the Sponsor upon request.
 - c. The School and the Sponsor shall cooperate in good faith in implementing the closure protocol adopted pursuant to the Sponsor's policy on renewal, non-renewal, and termination of community school sponsorship contracts.
2. **TUITION.** In accordance with ORC Section 3314.08(F), the School may only charge tuition for out-of-state students.
 3. **SPECIAL EDUCATION.** The School shall abide by all legal requirements under the federal Individuals with Disabilities in Education Act, 20 U.S.C. 1400 et seq., as amended from time to time, and all federal and state implementing law, rules and regulations, as amended from time to time.
 4. **DISPUTE RESOLUTION.** Provisions establishing procedures for resolving disputes or differences of opinion between the Sponsor and the Governing Authority of the School are as follows:

All disputes arising out of or in connection with this Contract shall first be addressed at a meeting between a designated representative of the Sponsor and a designated representative of the Governing Authority. If those parties cannot resolve the dispute, the matter shall be submitted to the Cleveland Bar Association, with each party choosing three mediators. If there is an overlap among the respective choices, then that person shall serve as one of the three mediators, but if there is no overlap among the choices, then each party shall identify its first choice, and the two mediators so chosen shall select a third.

The Parties shall make every attempt to fully and finally resolve such disputes through mediation and shall equally split all fees or costs of any third-party mediator.

5. **RENEWAL/NON-RENEWAL.** The Governing Authority shall undergo a high-stakes review prior to contract renewal or at least every five years. The renewal process shall

be conducted in accordance with the Sponsor's policy on renewal, nonrenewal, and termination of community school contracts and its renewal application, which shall be available on its website. Any material violation of this Contract shall be subject to the Sponsor's intervention, suspension, nonrenewal, or termination authority under Ohio Revised Code or terms of this Contract. Renewal shall be subject to the Sponsor's reasonable determination that the Governing Authority has complied with applicable law and terms of this Contract and that the School's progress in meeting the academic, organizational, and financial goals prescribed over the term of this Contract have been satisfactory.

- a. The Sponsor may choose to non-renew this Contract at its expiration for any of the following reasons:
 - i. Failure to meet student performance requirements;
 - ii. Failure to meet generally accepted standards of fiscal management;
 - iii. Material violation of any provision of this Contract or applicable state or federal law; and
 - iv. Other good cause, so long as in accordance with the criteria set out in the Sponsor's policy on renewal, nonrenewal, and termination of community school sponsorship contracts.
- b. No later than the 15th day of January in the year in which the Sponsor intends to non-renew the School's contract, the Sponsor shall notify the School of the proposed action in writing. The notice shall include the reasons for the proposed action in detail, the effective date of the termination or nonrenewal, and a statement that the School may, within 14 calendar days of receiving the notice, request in writing an informal hearing before the Sponsor.
- c. If the School does not intend to renew this Contract, the School shall notify the Sponsor in writing of its intent to not renew at least 180 days prior to the Contract's expiration, or otherwise in compliance with state law. The School also may terminate this Contract during any other contract year, upon at least 180 days prior written notice to the Sponsor; provided, however, that this annual right of the School to terminate the Contract shall only be effective if or after the current Chief Executive Officer of the Sponsor is no longer serving the Sponsor in that capacity. Non-renewal or termination of the Contract initiated by the School shall be effective on June 30 unless otherwise agreed to by the Parties.

6. TERMINATION.

- a. The Sponsor may choose to terminate this Contract prior to its expiration for any of the following reasons:
 - i. Extreme underperformance;
 - ii. An egregious violation of law;

- iii. Violation of the public trust that imperils students' health and well-being or public funds; or
 - iv. Other good cause, so long as in accordance with the Sponsor's policy on renewal, nonrenewal, and termination of community school sponsorship contracts, including the Sponsor's suspension of the School's operation under ORC Section 3314.072.
- b. Unless the Sponsor has suspended operations of the School in accordance with ORC Section 3314.072 and its procedural requirements, a termination shall be effective only at the conclusion of the instructional year.
 - c. The Sponsor shall notify the Governing Authority of the termination in writing. The notice shall include the reasons for the proposed action in detail, the effective date of the termination or nonrenewal, and a statement that the School may, within 14 calendar days of receiving the notice, request in writing an informal hearing before the Sponsor.
7. **ASSIGNMENTS AND MODIFICATIONS.** This Contract and its terms shall not be assigned or delegated without the written approval of the other Party. No modifications to this Contract shall be valid and binding unless signed by both the Sponsor and the Governing Authority and attached to this Contract.
8. **FILING WITH D.E.W.** This Contract shall be filed with D.E.W.
9. **NOTICE.** Any notice to one Party by the other shall be satisfied upon receipt, and delivered by personal delivery to the person being addressed or by certified mail, return receipt requested, to the following persons and addresses, except that a notice other than that required by Section F.5 or Section F.6 of this Contract may be delivered by email if receipt of such delivery is acknowledged by the recipient:

SPONSOR:
Matthew Rado
Executive Director
Charter Schools and Alternative Programs
Cleveland Municipal School District
1111 Superior Ave. E., Suite 1800
Cleveland, OH 44114

GOVERNING AUTHORITY:
Chair, Board of Directors
Near West Intergenerational School
3805 Terrett Ave.
Cleveland, OH 44113

10. **SEVERABILITY.** Should any term, clause or provision of this Contract be deemed invalid or unenforceable by a court of competent jurisdiction, all remaining terms, clauses and provisions shall remain valid and enforceable and in full force and effect, and the invalid or unenforceable provision shall be stricken and replaced with a provision as near as possible to the Parties' original intent.
11. **INTEGRATION CLAUSE.** This Contract, including all attachments or amendments, constitutes the entire agreement of the Parties with respect to its subject matter, superseding all prior understandings, agreements or communications, whether oral or written.

12. **SIGNATURE IN COUNTERPART.** Multiple signature pages shall be construed as one and facsimile signatures shall be construed as originals. Each Party shall attach a resolution of its board of directors approving this Contract.

[Signatures on the following page]

In Witness Whereof, the Parties have freely and voluntarily set their hands:

Cleveland Municipal School District

Warren G. Morgan II, Chief Executive Officer

Date

Sara Elaquad, Board of Education Chair

Date

Kevin Stockdale, Chief Financial Officer

Date

Near West Intergenerational School

By: _____

Date

Printed Name: _____

Its: _____

_____ By checking here, the Governing Authority attests that this Contract has been reviewed by an attorney who is independent from the Sponsor and the operator or management company engaged by the Governing Authority, if any, in accordance with ORC Section 3314.036.

FY26 - Feb 2025 Update

IRN No.: 012030

County: Cuyahoga

Type of School: Brick and Mortar

Contract Term: 06/30/2027

School Name:

Near West Intergenerational School
Statement of Receipt, Disbursements, and Changes in Fund Cash Balances
For the Fiscal Years Ended 2023 through 2025 Actual 2026 and
the Fiscal Years Ending 2027 through 2029 Forecasted

	Actual			Current	Forecast		
	Fiscal Year FY2023	Fiscal Year FY2024	Fiscal Year FY2025	Fiscal Year FY2026	Fiscal Year FY2027	Fiscal Year FY2028	Fiscal Year FY2029
Operating Receipts							
State Foundation Payments (3110, 3211)	\$ 1,821,203	\$ 2,874,306	\$ 2,418,348	\$ 2,398,841	\$ 2,557,369	\$ 2,641,357	\$ 2,667,771
Charges for Services (1500)	-	-	-	-	-	-	-
Fees (1600, 1700)	-	-	-	-	-	-	-
Other (1830, 1840, 1850, 1860, 1870, 1890, 3190)	735,453	306,232	1,387,856	1,491,752	1,690,669	1,825,406	1,825,406
Total Operating Receipts	\$ 2,556,656	\$ 3,180,538	\$ 3,806,204	\$ 3,890,593	\$ 4,248,038	\$ 4,466,763	\$ 4,493,176
Operating Disbursements							
100 Salaries and Wages	\$ 1,451,626	\$ 1,788,468	\$ 2,200,056	\$ 2,321,491	\$ 2,368,654	\$ 2,436,666	\$ 2,460,357
200 Employee Retirement and Insurance Benefits	357,040	339,208	626,597	603,795	609,833	615,932	622,091
400 Purchased Services	1,370,066	949,610	1,209,387	1,446,984	1,374,266	1,410,994	1,448,824
500 Supplies and Materials	151,540	110,630	177,627	240,690	247,911	255,348	263,008
600 Capital Outlay -New	-	-	-	-	-	-	-
700 Capital Outlay - Replacement	-	-	-	-	-	-	-
800 Other	17,963	30,519	39,114	41,027	42,258	43,526	44,832
819 Other Debt	-	-	-	-	-	-	-
Total Operating Disbursements	\$ 3,348,235	\$ 3,218,435	\$ 4,252,781	\$ 4,653,988	\$ 4,642,922	\$ 4,762,465	\$ 4,839,112
Excess of Operating Receipts Over (Under) Operating Disbursements	\$ (791,579)	\$ (37,897)	\$ (446,577)	\$ (763,395)	\$ (394,884)	\$ (295,702)	\$ (345,936)
Nonoperating Receipts/(Disbursements)							
Federal Grants (all 4000 except fund 532)	\$ 1,380,244	\$ 425,267	\$ 295,944	\$ 317,903	\$ 339,097	\$ 362,207	\$ 364,142
State Grants (3200, except 3211)	-	-	-	-	-	-	-
Restricted Grants (3219, Community School Facilities Grant)	-	-	-	-	-	-	-
Donations (1820)	15,765	4,027	90,000	207,500	150,000	150,000	150,000
Interest Income (1400)	107,051	235,765	233,393	94,353	100,643	96,240	91,428
Debt Proceeds (1900)	-	-	-	-	-	-	-
Debt Principal Retirement	-	(5,826)	(24,063)	-	-	-	-
Interest and Fiscal Charges	-	(513)	(2,077)	-	-	-	-
Transfers - In	-	-	-	-	-	-	-
Transfers - Out	-	-	-	-	-	-	-
Total Nonoperating Revenues/(Expenses)	\$ 1,503,060	\$ 658,720	\$ 593,197	\$ 619,756	\$ 589,740	\$ 608,447	\$ 605,570
Excess of Operating and Nonoperating Receipts Over/(Under) Operating and Nonoperating Disbursements	\$ 711,481	\$ 620,823	\$ 146,620	\$ (143,639)	\$ 194,856	\$ 312,744	\$ 259,635
Fund Cash Balance Beginning of Fiscal Year	\$ 3,336,389	\$ 4,047,870	\$ 4,668,693	\$ 4,815,313	\$ 4,671,674	\$ 4,866,530	\$ 5,179,275
Fund Cash Balance End of Fiscal Year	\$ 4,047,870	\$ 4,668,693	\$ 4,815,313	\$ 4,671,674	\$ 4,866,530	\$ 5,179,275	\$ 5,438,910

Assumptions

	Actual			Current	Forcast		
	Fiscal Year FY2023	Fiscal Year FY2024	Fiscal Year FY2025	Fiscal Year FY2026	Fiscal Year FY2027	Fiscal Year FY2028	Fiscal Year FY2029
Staffing/Enrollment							
Total Student FTE	213	212	216	225	240	255	255
Instructional Staff	23	25.00	28.00	35.00	36.00	36	36
Administrative Staff	8	9.00	10.00	12.00	12.00	12	12
Other Staff							
Purchased Services							
Rent	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00
Utilities	-	-	-	-	-	-	-
Other Facility Costs	106,650.00	182,848.50	310,141.49	252,475.85	172,050.13	177,211.63	182,527.98
Insurance	-	-	-	-	-	-	-
Management Fee	-	-	-	-	-	-	-
Sponsor Fee	7,958.00	8,037.58	47,003.98	68,000.00	70,040.00	72,141.20	74,305.44
Audit Fees	11,332.00	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Transportation	14,977.00	15,126.77	22,465.00	45,500.00	46,865.00	48,270.95	49,719.08
Legal	4,918.00	4,967.18	7,000.00	10,000.00	10,300.00	10,609.00	10,927.27
Marketing	19,012.00	19,202.12	18,500.00	13,700.00	14,111.00	14,534.33	14,970.36
Consulting	190,077.00	261,977.77	258,788.88	335,278.00	321,708.69	331,359.95	341,300.75
Salaries and Wages	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-
Special Education Services	217,123.00	237,397.23	217,602.50	229,000.00	235,870.00	242,946.10	250,234.48
Technology Services	70,237.00	70,939.37	185,608.12	223,488.29	230,192.94	237,098.73	244,211.69
Food Services	112,984.00	114,113.84	107,263.50	119,542.00	123,128.26	126,822.11	130,626.77
Other	-	-	-	-	-	-	-
Total	\$ 790,268.00	\$ 949,610.36	\$ 1,209,373.47	\$ 1,446,984.14	\$ 1,374,266.02	\$ 1,410,994.00	\$ 1,448,823.82
Financial Metrics							
Debt Service Payments	\$ -	\$ 6,339	\$ 26,140	\$ -	\$ -	\$ -	\$ -
Debt Service Coverage	0.00	98.94	6.61	0.00	0.00	0.00	0.00
Growth in Enrollment	0.00%	-0.47%	1.89%	4.17%	6.67%	6.25%	0.00%
Growth in New Capital Outlay	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Growth in Operating Receipts	0.00%	24.40%	19.67%	2.22%	9.19%	5.15%	0.59%
Growth in Non-Operating Receipts/Expenses	0.00%	-56.17%	-9.95%	4.48%	-4.84%	3.17%	-0.47%
Days of Cash	363.71	459.97	403.17	377.65	367.26	372.98	390.66

Assumptions Narrative Summary

Fiscal Year 20XX-20XX Projected Debt					
Description	Beginning Year Balance	Principle Retirement	Interest Expense	Ending Year Balance	Debitor/ Creditor
FTE Review	\$ -	\$ -	\$ -	\$ -	\$ -
Loan A	\$ -	\$ -	\$ -	\$ -	\$ -
Loan B	\$ -	\$ -	\$ -	\$ -	\$ -
Line of Credit	\$ -	\$ -	\$ -	\$ -	\$ -
Notes, Bonds	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Leases	\$ -	\$ -	\$ -	\$ -	\$ -
Payables (Past Due 180+ days)	\$ -	\$ -	\$ -	\$ -	\$ -

Total	\$	-	\$	-	\$	-

Miscellaneous Notes:

The School does not use a management company.

The School Sponsor is the Cleveland Metropolitan School District (CMSD).

Treasurer: Celeste Farmer

Expenditure/Expenses/Enrollment	Inc / Dec	Justification
FY26 Enrollment		4.17% The FY26 enrollment is based on current student counts
State Foundation Payment / FTE		10661.51556 Based on the most recent available State Foundation Report
Forecasted Average Enrollment Growth		4.30% Enrollment is forecasted to increase until the school is fully enrolled.
Forecasted Expense Inflation		3% The forecast uses 3% as an estimate for inflation
Forecast Salaries & Wages		3% Overall staff increase to align with student population growth
Purchased Services		
FY26 Rent		150000 The school currently rents its building from its sponsor
FY26 Utilities		0 Utility expenses are included in the rent payment
Other Facility Costs		252475.85 Other Facilities Costs for FY26 includes sponsor rent agreement costs and unanticipated repairs
Management Fee		
Sponsor Fee		No Management company 68000 Base rate based on current contract agreement
FY26 Food Service		119542 Food services expenses based on FY25 expenses paid and estimated expenses
FY26 Transportation		45500 Includes Field Trip Transportation
FY26 Legal		10000 Legal expenses based on FY25 expenses paid and estimated expenses
FY26 Marketing		13700 Paid and estimated expenses for community outreach, enrollment and existing contracts
FY26 Consulting		335278 Includes vendors for services including but not limited to School Improvement, Professional Development, Treasurer and Accounting services. Consulting expenses based on FY25 expenses paid and estimated expenses
FY26-FY28 Contingencies		Contingencies including projections for unexpected expenses
Cost per FTE Assumptions		
FY26		20684.38985
FY27		19345.50847
FY28		18676.33313
FY29		18976.90962

Attachment 2: Description of Facility (Near West Intergenerational School)

Detailed description of the facility identified for instructional purposes:

The school facility is approximately 36,516 square feet, which Near West Intergenerational School (NWIS) utilizes for the purpose of educating students in grades K-8.

The facility is located at 3805 Terrett Avenue, Cleveland, OH 44113 in what is formerly known as the Kentucky School Building. NWIS leases the building from the Cleveland Metropolitan School District.

Annual costs associated with leasing each facility that are paid by or on behalf of the school:

The school pays a flat rental fee of \$150,000 annually. The rental fee includes annual custodial costs, including ordinary and necessary overtime, and utility costs limited to gas, electric, water, sewer, and storm sewer. No additional charges are assessed for such utilities and custodial costs, including overtime usage, unless the school's use materially exceeds reasonable consumption and use, in which case the school is responsible for the materially excessive consumption and use charges.

Annual mortgage principal and interest payments that are paid by the school:

Near West Intergenerational does not pay any costs related to a mortgage or interest, and pays rent to the Cleveland Metropolitan School District as outlined in the terms above.

Name of the lender or landlord, identified as such, and the lender or landlord's relationship to the operator, if any:

As stated above, Near West Intergenerational School leases the school building from the Cleveland Metropolitan School District.

Attachment 3- School Plan

**CODE OF REGULATIONS OF
NEAR WEST INTERGENERATIONAL SCHOOL**

Adopted 5/13/2010
Revised 10/18/2010
Revised 11/7/2011
Revised 6/26/2013

ARTICLE I – IDENTIFICATION

- 1.01 Name. The name of this corporation shall be known officially as the Near West Intergenerational School (the “Corporation”). The board of education of this district shall be known officially as the Near West Intergenerational School Board of Education (the “Board of Education”).
- 1.02 School District Boundaries. The Near West Intergenerational School shall operate as a public school in the State of Ohio. It shall draw its enrollment from within the borders of the State of Ohio.
- 1.03 Seal. The Board of Education may adopt an official seal for the Near West Intergenerational School.

ARTICLE II – PURPOSE AND POWERS

- 2.01 The Corporation is organized exclusively for charitable and educational purposes as a public benefit corporation to operate as a public school in the State of Ohio.
- 2.02 The Corporation has the purpose or powers stated in its Articles of Incorporation (the “Articles”), and whatever powers are or may be granted by Chapter 1702 and by Chapter 3314 of the Ohio Revised Code (“O.R.C.”) or any successor legislation.
- 2.03 The Corporation is empowered to exercise all rights and powers 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.
- 2.04 The Board of Education of the Near West Intergenerational School shall operate under Robert’s Rules of Order and in adherence to the Ohio Revised Code.

ARTICLE III – OFFICES AND STATUTORY AGENT

- 3.01 Principal Offices. The principle office of the Corporation shall be within the attendance boundaries of the Near West Intergenerational School District.
- 3.02 Branch Offices. The Corporation may have such other offices, either within or without the County of Cuyahoga, State of Ohio, as the Board of Education may require from time

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to time.

- 3.03 Statutory Agent. The statutory agent for the Corporation is Charles DiSalvo, a resident of Cleveland, Ohio, whose address is 6402 West Clinton, Cleveland, Ohio 44102.

ARTICLE IV – DIRECTORS

- 4.01 Number. The number of Directors of the Corporation shall be at least five (5) and no more than eleven (11) or such greater number as may be subsequently determined by the Directors.
- 4.02 Term. Each Director will serve a three-year term, which expires on June 30th 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 his or her successor is elected, or until his or her earlier resignation, removal from office, or death. In order to create staggered terms, one-third of the Board of Directors serving on January 1, 2011 shall have a term of three (3) years, one-third shall have a term of two (2) years and the remainder shall have a term of one (1) year. Determination of these terms will be determined by the Board of Directors drawing lots.
- 4.03 Qualifications and Role of Directors. The Directors shall be, in their capacity as Directors, the Governing Board of a public community school in Ohio upon the signing of a charter contract with a sponsor that creates the school. The Directors shall have a strong interest in the welfare of the Corporation and in education. Each Director should be willing and able to attend all meetings, both regular and special, and also be willing to accept special assignments and serve on committees.
- 4.04 Election of Directors. Candidates for Director shall be nominated by the Board of Directors, or a committee thereof, and elected by the Directors in accordance with the decision-making process in Section 4.07.
- 4.05 Meetings. The regularly scheduled meetings of the Directors 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 President or by any two (2) Directors. Once a charter contract is executed causing the Corporation to become a public school, meetings relating in any way to the business or operation of the public school must be open to the public and publicized or advertised as required by law and shall be at least every two months.
- 4.06 Quorum. The presence of a simple majority of the total number of Directors shall constitute a quorum for the transaction of business at all meetings of the Board of Directors.
- 4.07 Voting. All motions shall require for adoption a majority vote of those present and voting, except as provided by statute, these bylaws, or parliamentary authority. Upon the demand of any member of the Board, the vote shall be recorded by roll call.

Unless a specified number of affirmative votes is required, an abstention shall be

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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 Board Member must be physically present at the meeting to vote. Each vote and abstention shall be recorded. Proxy voting is prohibited. R.C. 3313.18

4.08 Notice and Waiver. Unless waived, notice of each annual or special meeting communicating the day, hour and place, and the purpose or purposes thereof shall be given to each Director by the Secretary of the Corporation not more than sixty (60) days nor less than three (3) days before any such meeting. Notice of the time, place and purposes 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. Nothing in this Section 8 shall alter, however, the duty of the Corporation to provide notice to the public of meetings, once a charter contract is executed and the corporation is a public school.

4.9 The Board of Directors may create a committee or committees as the Directors may determine, the members of which committee or committees shall consist of not less than one (1) Director. A simple majority of the members of any such committee shall constitute a quorum, and the act of a simple majority of the votes cast at a meeting at which a quorum is present shall be the act of the committee. In every instance, however, the final action on any recommended school policy by the committee will require a vote by the Board of Directors.

No committee nor any group of Directors, which consist of a majority of the Board of Directors, shall meet to discuss school business, without proper notice to the public of a regular or special meeting, and, only the votes of the Board of Directors shall be valid and binding.

4.10 Other Advisory Councils. The Board of Directors may, at its discretion, also consider recommendations of associations, supporting organizations or advisory councils, which are not part of the Board of Directors.

4.11 Vacancies. When a vacancy occurs, the Board of Directors may elect a person to fill the vacancy for the unexpired term of the departing Director in accordance with Sections 4.01 and 4.03.

4.12 Resignations or Removal of Directors. Any Director may resign at any time by tendering a written resignation to the Board of Directors. The resignation shall be effective upon receipt of the resignation by an officer of the Board 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 Board of Directors. Any Director who is absent from three successive

Board meetings shall be deemed to have resigned due to non-participation, and his/her position shall be declared vacant, unless the Board affirmatively votes to retain that director as a member of the Board.

- 4.13 Powers of Directors. The policies of the Corporation shall be directed by the Board of Directors in accordance with the law. Subject to the provisions of Ohio law in general, the Ohio Nonprofit Corporation Law, the Articles of Incorporation and this Code of Regulations of the Corporation, the Board of Directors shall do and perform every act and thing whatsoever which it shall deem necessary, expedient or advisable to carry out the purposes of the Corporation.
- 4.14 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 Board. 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 by the Board of Directors in accordance with Section 4.13

ARTICLE V - OFFICERS

- 5.01 Number, Title and Election. The officers of the Corporation shall reflect the structure of the organization and shall consist of a Chair, Vice Chair, Secretary and Treasurer and such other officers and assistant officers as the Board of Directors shall deem advisable, each of whom shall be elected by the Board. Officers shall hold office for a term of one year, or until their successors are elected and qualified, except in the event of their earlier death, resignation or removal. All officers shall be elected from the Board of Directors of the Corporation, except the Treasurer and Secretary, who may or may not be Directors.
- 5.02 Officer Vacancies. When an Officer vacancy occurs, the Board of Directors may elect another Director to fill the vacancy for the unexpired term of such office in accordance with the Section 4.12 by the Directors then in office, whether or not the number of Directors is sufficient to constitute a quorum, or by the sole remaining Director.
- 5.03 Any Officer may resign from the position at any time by tendering a written resignation to the Board of Directors. The resignation shall be effective upon receipt of the resignation by the Chair of the Board or, if later, upon the date specified by the Officer in the resignation. A Officer may be removed from his/her position at any time, with or without cause, by the Board of Directors.
- 5.04 Chair. The Chair shall preside at all meetings of the Board and shall coordinate the activities directed by the Board of Directors and shall oversee the actions of the Corporation subject to the policies and goals established by the Board of Directors. The Chair may designate who will preside in his or her absence.
- 5.05 Secretary. The Secretary shall be responsible for providing notice of meetings to the Board of Directors where notice is required, and to the public for the matters concerning

the public school, and shall keep or approve a record of the proceedings of the Board of Directors, and shall perform other duties as may be required by the Board of Directors. The Board of Directors may contract with a third party to carry out part or all of the Secretary's duties, pursuant to a vote of the Board of Directors.

- 5.06 Treasurer. The Treasurer shall act as, or in conjunction with, the fiscal officer or fiscal agent of the Corporation and shall have custody of the cash, securities, and other assets of the Corporation. The Treasurer shall receive contributions, bequests, revenues, and other assets to which the Corporation is entitled and disburse funds as directed by the Board of Directors. The Treasurer shall maintain or approve appropriate books of account and supporting records and shall prepare or approve and file all returns and related reports required by federal and state statutes and regulations. However, notwithstanding the fact that the Corporation has named a person to serve as its Treasurer, the Board of Directors may contract with a third party to provide for part or all of the Treasurer's responsibilities, subject to a vote of the Board of Directors. The Board may require a bond in any amount, at its discretion or as directed by law, and the cost of the bond or bonds shall be paid for by the Corporation.

ARTICLE VI - INDEMNIFICATION OF DIRECTORS, OFFICERS, EMPLOYEES, AND AGENTS

- 6.01 Each person who at any time is or shall have been a Director, officer, employee or agent of the Corporation, or a Director member of the Governing Board of the school, and such person's heirs, executors and administrators, shall be indemnified by the Corporation, both during and after their association with the Corporation, for those acts or omissions concerning the Corporation, in accordance with and to the full extent permitted by the Nonprofit Corporation Law of the State of Ohio as in effect at the time of the adoption of these Regulations or as amended from time to time thereafter. The foregoing right of indemnification shall not be deemed exclusive of other rights to which any Director, officer, employee, agent or other person may be entitled in any capacity as a matter of law or under any regulations, agreement, vote of Directors, or otherwise. As authorized by the Board of Directors, the Corporation may purchase and maintain insurance against liability on behalf of any such person to the full extent permitted by law in effect at the time of the adoption of these Regulations or as changed from time to time.

ARTICLE VII – CONTRACTS BETWEEN CORPORATION AND RELATED PERSONS

ARTICLE VII – CONFLICT OF INTEREST AND COMPENSATION

- 7.01 Conflict of Interest. A Board member shall not have any direct or indirect pecuniary interest in a contract with the School; nor shall s/he furnish directly any services, labor, equipment, or supplies to the School; nor shall s/he be employed by the Board in any capacity for compensation. (ORC 3313.33)

A Board member shall not, during his/her term or within one year thereafter, occupy any

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position of profit (monetary or control) in the prosecution of a public contract authorized by the board of which the public official, a member of his or her family, or any of his or her business associates have an interest, unless the contract was let by competitive bidding to the lowest and best bidder.” (ORC 2921.42)

In the event a Board member is employed by a corporation or business which furnishes goods or services to the School, the Board member shall declare his/her association with the organization and refrain from debating or voting upon the question of the contract, before during and after the bidding process. It is not the intent of this policy to prevent the School from contracting with corporations or businesses because a Board member is an employee of the firm. The policy is designed to prevent placing a Board member in a position where his/her interest in the School and his/her interest in his/her place of employment might conflict, and to avoid appearances of conflict of interest even though such conflict may not exist

No board member may use or authorize the use of the authority or influence of his or her office to secure anything of value, or the promise of anything of value to himself or herself, or solicit or accept anything of value that is of such a character as to manifest a substantial and improper influence upon him or her with respect to his or her duties (RC 102.03).

Board members shall not accept any form of compensation from vendors that might influence their decision on the eventual purchase of equipment, supplies, or services. Furthermore, Board members shall not accept any form of compensation from a vendor after a decision has been made to purchase equipment, supplies, or services from a vendor. In addition, Board members 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 receives compensation in any form for services rendered. Such compensation includes, but is not limited to, cash, check, stocks, or any other form of securities, and gifts or other such things of value. In the event that a Board member receives such compensation, the Board member shall immediately notify the Treasurer, in writing, that s/he received such compensation and shall thereafter promptly transmit such compensation to the Treasurer.

Nothing herein shall prevent a Board member who attends a conference held by an association of public officials and employees from accepting a meal, or attending a reception or open house, the cost of which is financed by a private party so long as the meal, reception, or open house is: (1) of an ordinary, routine character; (2) at an educational or informational event; and (3) open to all of the public officials and employees attending the event.

A Board member whose spouse or child is employed in the School may not vote, authorize, or use the influence of his/her office to secure approval of an employment contract with his/her spouse or child. Neither may s/he vote, deliberate, discuss, or otherwise attempt to influence a collectively-bargained, negotiated agreement affecting his/her spouse or child if the agreement includes provisions for health insurance.

Proper records of Board and Committee proceedings shall be maintained to verify that these conflict of interest policies have been followed. If unsure of a potential conflict of interest, please check with your county prosecutor, city law director or the Ohio Ethics Commission at (614) 466-7090.

- 7.02 Compensation.** Board members shall not receive compensation for their services. R.C. 3313.12, 3313.202(D)

Expenses of a Board member incurred in the performance of his/her duties and expenses of a member-elect in training and orientation will be paid from the General Fund, provided that each such member or member-elect submits a written statement of his/her expenses for approval by the Board at its next regular meeting. R.C. 3315.15
Such expenses will be paid from the General Fund. However, under no circumstances will Board members be reimbursed for the purchase of alcoholic beverages.

ARTICLE VIII – BOOK AND RECORDS

- 8.01 The Corporation shall keep correct and complete books, records and minutes of the Board of Directors' meetings, and, so long as required by Ohio law, during the time when the Corporation is functioning as a public school, such books and records shall be public records. The Secretary of the Corporation shall keep an accurate list of the names and addresses of the Board of Directors.

ARTICLE IX – AMENDMENTS

- 9.01 The Articles of Incorporation and Code of Regulations shall be adopted and amended by a majority of all of the Board of Directors.

Approved 2/23/2026

POLICY: Financial Management

Organization: The Intergenerational School and Near West Intergenerational School, (hereinafter the “School” or “Schools”)

Approval Date: All polices approved in February 2026 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:

<input type="checkbox"/>	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;
<input type="checkbox"/>	B.	Distribute or aid in the distribution by any organization of legally obscene materials to minors on school grounds;
<input type="checkbox"/>	C.	Provide sex education or HIV-prevention in schools unless that instruction is age appropriate and includes the health benefits of abstinence; or
<input type="checkbox"/>	D.	Operate a program of contraceptive distribution in schools.

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

Procurement Requirements

The School shall use procurement methods that provide full, free, and open competition and comply with federal procurement regulations.

The School shall:

- conduct independent cost estimates before soliciting bids
- avoid purchasing unnecessary or duplicative items
- include all federally required contract terms
- maintain documentation of the procurement history, including method, selection rationale, and price analysis
- verify contractor eligibility

The School may not use geographic preferences unless allowed by law.

No contractor that developed specifications for a project may compete for that procurement.

Code of Conduct and Conflicts of Interest

No employee, officer, agent, or partner of such individuals may participate in the selection, award, or administration of contracts supported by federal funds if a real or apparent conflict of interest exists.

Employees and agents of the School may not accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. Violations will result in disciplinary action up to and including termination and referral to external authorities.

Administration and Monitoring of Federal Grants

The Board shall designate staff responsible for:

- monitoring federal grant applications
- reporting monthly expenditures to the Board
- reviewing and reconciling final expenditure reports
- maintaining procurement records
- ensuring compliance with all federal requirements

Final expenditure reports must be complete, accurate, and reconciled with the School's accounting records prior to submission.

Cost Principles (2 C.F.R. 200 Subpart E)

The School shall ensure that all costs charged to federal awards are:

- necessary, reasonable, and allocable
- consistent with policies applied to all School activities
- adequately documented
- compliant with all award limitations and matching requirements

Employee compensation must be supported by time-and-effort documentation that provides reasonable assurance of accuracy and proper allocation of salary costs.

Conference and Meeting Costs

Before using federal funds to attend or host a meeting or conference, staff must ensure the activity:

- is consistent with the approved grant application
- is necessary to achieve program goals
- uses only the minimum amount of funding needed

Lower-cost options must be considered whenever practicable.

Buy American Requirement for Food Procurement

For nutrition programs subject to 7 CFR 210 and 220, the School must ensure domestic sourcing of agricultural commodities to the maximum extent practicable.

Small/Minority/Women Businesses: The School shall take affirmative steps to contract with small businesses, minority-owned firms, and women's business enterprises when possible. The School shall also require a contractor, if it subcontracts, to take affirmative steps to contract with small businesses, minority-owned firms, and women's business enterprises when possible. The Board and Treasurer, working in conjunction, or their designees shall be responsible for crafting all solicitations which shall include "Buy American" provisions and small-business/minority-owned business/women enterprise language; determining the appropriate method of procurement; obtaining quotes, bids or proposals.

Violations and Reporting

The School shall promptly report to the awarding agency any violations of federal criminal law involving fraud, bribery, or gratuity violations potentially affecting a federal award.

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

NOTE: School Supply Fee of \$45 per student deleted from this section

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

- Loss, damage or destruction of school apparatus, equipment (including School owned technology), musical instruments, library material, textbooks or electronic textbooks required to be furnished without charge.
- Damaged to school buildings.
- After school programs, unless grant-based.
- Summer programs, unless grant-based.

These fees are set by the Board of Directors and are based on the original cost of the item or replacement cost if greater than the original cost of the item.

Acts of vandalism and/or malicious intent resulting in the loss, damage or destruction of any school owned item(s), including School-owned technology, will result in replacement costs being assessed.

Hardship

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

Unpaid Fees

Parents are responsible for FULL payment of these fees. Unpaid fees may be reported to a collection agency for failure to comply with the School's payment arrangement. Unpaid fees will roll over from year to year.

Except as otherwise prohibited under Ohio law, the School may enforce the payment of these fees and charges by withholding the grades and credits/transcripts of the student concerned.

ORC Section 3313.642

Unpaid Fees THIS SECTION LANGUAGE IS NOT IN STUDENT HANDBOOK AND TO BE DELETED

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.

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 an collection agency for failure to comply with the school’s payment arrangement.

SECTION 506 – WAIVER OF SCHOOL FEES – OMITTED

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 forecast of estimated optional expenditures and revenues in accordance with state and sponsor requirements.

This forecast shall:

- reflect historical trends,
- incorporate known and anticipated funding changes,
- identify significant future financial obligations, and
- support informed strategic planning.

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 School's budget represents a planned program of expenditures and receipts necessary to provide a high-quality education in an efficient and economical manner. Budget decisions shall be based on:

- the educational needs of the School;
- available local, state, and federal revenue sources; and
- prudent fiscal management that supports both present and future operations.

The Treasurer/Fiscal Officer and Executive Director shall monitor performance to budget and provide regular financial reports to the Board.

The Treasurer/Fiscal Officer shall provide monthly financial statements and budget-to-actual comparisons to the Board.

Year-end reporting shall be made available no later than October 1 following the close of the fiscal year.

These reports support ongoing evaluation of:

- adequacy of appropriations,
- expenditure trends,
- cash flow requirements,
- and emerging financial risks.

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.

The Board shall adopt a preliminary Budget for the upcoming fiscal year **no later than June 30**, unless otherwise required by law or the Sponsor.

The Budget adoption process shall include:

- a presentation by the Treasurer/Fiscal Officer,
- an opportunity for Board inquiry and deliberation,

- inclusion of a list of budgeted positions and salaries, and
- a fund-level budget as required under financial policy.

The Board shall adopt as part of its annual Budget a spending plan (also known as the long-range financial forecast or in the case of amendment or supplement to a Budget, an amended spending plan setting forth a multi-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:

- ensure purchases comply with all financial policies;
- consult with the Treasurer/Fiscal Officer for major purchases or material budget variances;
- supervise staff responsible for purchase requisitions and budgeted spending; and
- oversee operational execution consistent with educational and organizational goals.

The Treasurer/Fiscal Officer shall:

- certify the availability of funds prior to purchase commitments;
- establish and maintain financial controls;
- process purchase orders, payments, and required financial documentation;
- maintain compliance with purchasing rules; and
- provide financial oversight and reporting to the Board.

The Executive Director shall ensure that all School staff follow established purchasing and expenditure procedures, including:

- proper completion and approval of requisitions,
- certification of funds by the Treasurer/Fiscal Officer,
- adherence to competitive pricing requirements, and
- timely verification that goods and services were received.

The Treasurer/Fiscal Officer shall provide the Board with:

- monthly financial statements,
- budget-to-actual variance reports,
- cash position updates, and
- any additional reports required by the Sponsor, Auditor of State, or Board.

The Treasurer/Fiscal Officer shall:

- maintain financial records in accordance with GAAP and USAS;
- enforce internal controls to safeguard public funds;
- ensure appropriate segregation of duties;

- manage accounts payable, payroll, and cash flow;
- maintain documentation to support all financial transactions; and
- ensure all expenditures are lawful and properly approved.

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

All purchases of services, supplies, materials, and equipment must comply with Board Policy, and applicable state and federal law. Staff members may request purchases only when sufficient funds exist in the approved Budget and when proper purchasing procedures have been followed.

The School shall promote efficiency, standardization, and cost-effectiveness in purchasing decisions. All employees must follow the purchase requisition and approval processes described below.

1. Verbal approval by itself is never acceptable to make a purchase or to place an order on behalf of the School. To ensure 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).
2. 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.
3. If all items ordered were received and are acceptable, the responsible staff member/Authorized Approver will approve the invoice in order to certify it is "OK to pay" and return it to the Treasurer for payment.
4. The Treasurer/Fiscal Officer shall verify invoices for accuracy, itemization, and conformance with the PO before payment is released.
5. 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.

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. No employee or agent may participate in contract negotiations or approvals where a conflict of interest exists. Contracts funded in whole or part with federal funds must comply with Policy and 2 C.F.R. 200 procurement standards.

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

- | | | | |
|--------------------------|----|---|--|
| <input type="checkbox"/> | A. | To enter into agreements with labor organizations on said public improvement; | |
| | | or | |
| <input type="checkbox"/> | 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

The Executive Director shall promote:

- standardization of commonly used items to achieve cost efficiencies,
- maintenance of supplier lists, including cooperative purchasing programs, and
- fair and courteous treatment of all legitimate suppliers.

The School may participate in cooperative purchasing arrangements when economically beneficial.

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 Executive Director shall develop and maintain lists of potential suppliers for various types of supplies, equipment, and services including membership in a purchasing cooperative;

- | | |
|--|---|
| | 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.

Invoices and Payment

The Treasurer/Fiscal Officer shall:

- verify invoice itemization and accuracy;
- confirm delivery or satisfactory performance;
- ensure charges match the PO;
- certify funds availability; and
- process payment in accordance with Policy 510

Prohibited Practices

- Staff may not obligate School funds without an authorized PO.
- Split purchases to avoid bidding thresholds are prohibited.
- Purchases that personally benefit an employee or family member are prohibited.
- All purchasing is subject to audit and Board review.

Federal Grants

Purchases made using federal funds must be:

- allowable, necessary, and reasonable;
- procured using competitive methods when required;
- documented with federal cost principle compliance;
- tagged, tracked, and inventoried when required.

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 ensure that public moneys are not disbursed in amounts in excess of

the Budget provided the Board.

The Executive Director or Treasurer/Fiscal Officer may recommend expenditures not explicitly included in the Board-approved Budget only when all of the following conditions are met:

1. Sufficient cash is available in the School's cash reserves to cover the expenditure;
2. The Treasurer/Fiscal Officer certifies the availability of funds prior to any commitment, in accordance with Policy
3. The expenditure does not cause the School to exceed appropriations for the relevant fund, unless amended by the Board; and
4. The expenditure is necessary for the proper operation of the School and cannot be deferred until the next budget cycle.

The Treasurer/Fiscal Officer may not issue a purchase order for an unbudgeted item unless funds are available, the expenditure is lawful, and the Board-approved appropriations remain sufficient.

All unbudgeted expenditures must be:

- supported by a completed requisition and purchase order;
- documented with justification for the expenditure;
- approved by the Authorized Approver; and
- reported to the Board in the next monthly financial report.

The Treasurer/Fiscal Officer shall include unbudgeted expenditures in monthly Budget-to-Actual reporting to ensure transparency and fiscal accountability.

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 Treasurer/Fiscal Officer is responsible for receiving, safeguarding, recording, and reporting all School funds. The accounting system must support accurate financial reporting, effective budget monitoring, and compliance with generally accepted accounting principles (GAAP) and state-mandated reporting frameworks.

The financial records must be adequate to:

1. Guide decisions regarding purchasing, program expansion or reduction, and expenditure control;
2. Provide real-time access to financial data and allow timely preparation of required reports;
3. Support preparation of the Board's monthly and annual financial statements;
4. Demonstrate that all funds have been managed in accordance with legal limitations, Board policies, and grantor requirements;
5. Ensure compliance with federal grant accounting and documentation standards when applicable;
6. Provide an audit-ready trail of all receipts, expenditures, encumbrances, and obligations.

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.

Treasurer/Fiscal Officer Responsibilities

The Treasurer/Fiscal Officer shall:

- maintain accurate and complete financial records using USAS;
- implement internal controls and accounting procedures to safeguard public funds;
- verify and certify the availability of funds before obligations are incurred;
- prepare monthly financial statements, including Budget-to-Actual comparisons, for the Board;
- maintain a cash journal, invoices, payroll information, and supporting documentation;
- prepare year-end financial reports in accordance with GAAP and submit year-end reporting no later than **October 1**;

- file all required federal, state, and local tax, financial, and grant expenditure reports;
- maintain accounting records supporting federal cost principles, if applicable;
- coordinate the annual audit and monitor corrective actions;
- maintain all financial records in accordance with retention requirements.

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 Treasurer/Fiscal Officer shall establish written accounting procedures that:

- maintain segregation of duties,
- safeguard physical and digital financial assets,
- require proper documentation of all transactions,
- govern the processing of receipts, disbursements, and adjustments,
- comply with state auditing standards and BPS policies.

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.

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 Executive 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 accounts shall be used only for small, incidental purchases and must never be used to avoid required procurement, approval, or reimbursement procedures.

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 30th 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 30th 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 Executive 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, students, or School representatives must be handled in accordance with prudent business practices and the internal control standards required by Board. All cash-handling activities must protect School assets, ensure accurate accounting, and maintain audit-ready documentation.

No funds may be collected, stored, or deposited outside the procedures outlined in this policy.

Collection and Documentation of Funds

1. All moneys collected must be **immediately receipted, recorded, and tracked**, whether from students, families, events, or other sources.
2. A **pre-numbered receipt** or equivalent electronic system must be used for all collections unless otherwise authorized by the Treasurer/Fiscal Officer.
3. When collecting paper or specie money, a **two-person verification** process is required:
 - a. One individual (“collector”) counts the money;
 - b. Another individual (“supervisor”) verifies the total.
 - c. Both individuals shall sign or initial the collection documentation.

Transfer and Deposit Requirements

1. All collected funds must be transferred to the next responsible party or directly to the Treasurer/Fiscal Officer **within 24 hours**.
2. If funds cannot be deposited immediately, they must be secured in a **locked, access-controlled location** approved by the Treasurer/Fiscal Officer.

Deposit Timing Requirements:

- No cash or checks may remain in a school building **longer than one business day**, unless placed in a Treasurer-approved locked drop safe.
- Amounts exceeding **\$1,000** must be deposited **on the next business day**.
- Funds may never be held longer than **three business days**, regardless of amount.

Safeguarding of Funds

- Cash must be stored in a secure, locked container or safe with limited access.
- Keys or codes must be held only by individuals authorized by the Treasurer/Fiscal Officer.
- Funds must never be kept in classrooms, desks, vehicles, personal bags, or other unsecured areas.

- Money may not be taken home by employees under any circumstances.

Documentation and Audit Trail

1. All cash collections must be supported by:
 - a. receipts,
 - b. collection logs,
 - c. deposit slips,
 - d. reconciliations, and
 - e. any relevant event or activity records.
2. Documentation must be submitted to the Treasurer/Fiscal Officer promptly for entry into the accounting system.
3. The Treasurer/Fiscal Officer shall reconcile deposits to the School's accounting records and follow up on discrepancies.

Prohibitions

The following practices are strictly prohibited:

- Holding cash outside approved locations or timelines
- Using collected money for making change or paying expenses (“cash substitutions”)
- Depositing funds into personal accounts
- Allowing unauthorized persons to handle or store School funds
- Failing to document collections or transfers

Any violation may result in disciplinary action and/or referral for audit review.

Treasurer/Fiscal Officer Oversight

The Treasurer/Fiscal Officer shall:

- establish procedures for secure and timely deposits;
- provide training to staff involved in cash-handling activities;
- audit cash-handling practices periodically;
- investigate discrepancies or irregularities; and
- report material concerns to the Finance/Audit Committee.

Legal Ref.: ORC 9.38

SECTION 515 – CREDIT CARDS

The Board authorizes the use of School credit cards in accordance with Ohio Revised Code 3314.52 and Board Policy. Credit cards may be used only for expenditures that serve a valid and proper public purpose, are directly related to School business, and comply with all Board policies and internal controls.

Credit cards shall not be used to circumvent normal purchasing procedures, competitive procurement requirements, or expenditure approval processes.

A. Issuance and Control of Credit Cards

1. All credit cards and financial transaction devices shall be issued **in the name of the School** and shall be under the **general possession and control of the Treasurer/Fiscal Officer**, who serves as the Credit Card Account Holder.
2. The Treasurer/Fiscal Officer may authorize employees to use a School credit card when necessary or convenient for official School business.
3. The Board must approve:
 - a. all credit card agreements;
 - b. changes to total credit limits for the School; and
 - c. the maximum aggregate credit limit for all cards.
 - d. Credit card numbers, expiration dates, account information, and physical cards must be secured at all times.

B. Authorized Uses of Credit Cards

Credit cards may be used only for School-related purposes, including:

- transportation, lodging, and registration for professional travel;
- purchasing goods or services from vendors that do not accept purchase orders;
- student trip expenses when pre-approved and necessary for student safety or logistics;
- business meals necessary for official School purposes (excluding alcohol);
- other purchases expressly approved by the Treasurer/Fiscal Officer.

The Treasurer/Fiscal Officer shall ensure that all purchases comply with procurement rules, fund availability, and budget appropriations.

C. Prohibited Uses

Credit cards **shall not be used** for any of the following:

- personal purchases or expenses of any employee, contractor, or guest;
- cash advances or ATM withdrawals;
- alcohol, entertainment, or tobacco purchases;
- gifts, gratuities exceeding 20%, or items not serving a public purpose;

- fuel for personal vehicles (unless part of a commercial vehicle rental agreement);
- any expenditure exceeding individual transaction limits set by the Treasurer/Fiscal Officer;
- split transactions to avoid purchasing thresholds or approvals.

Any unauthorized or undocumented purchase must be reimbursed promptly by the user and may result in disciplinary action, including termination and/or legal action.

D. Receipts, Documentation, and Reconciliation

1. Staff must submit **itemized receipts** for all charges within five (5) business days. Credit card statements are **not** acceptable documentation.
2. The Treasurer/Fiscal Officer shall:
 - a. reconcile the credit card account monthly;
 - b. verify that all expenditures are authorized and properly documented;
 - c. include credit card activity in the School's monthly cash activity report;
 - d. identify discrepancies and pursue corrective action.
3. Missing or incomplete documentation may result in the charges being deemed personal and billed to the card user.

E. Lost, Stolen, or Compromised Cards

The card user must immediately notify:

- their supervisor,
- the Treasurer/Fiscal Officer, and
- the card issuer.

The Treasurer/Fiscal Officer shall cancel the card, request a replacement, and report the incident in accordance with Board procedures.

F. Termination of Employment

Employees must return all credit cards to the Treasurer/Fiscal Officer **immediately upon termination, resignation, or change of assignment**. The employee remains responsible for any inappropriate charges discovered after separation.

G. Review and Reporting

1. The Treasurer/Fiscal Officer shall provide the Board with a **quarterly report** listing:
 - a. all active cards,
 - b. each card's credit limit, and
 - c. total expenditures by card.
2. The Board shall annually review:
 - a. the number of credit card accounts;
 - b. controls and procedures;
 - c. any rewards or benefits received.

H. Liability

An employee who uses a School credit card is personally liable:

- for unauthorized purchases;
- for undocumented transactions;
- for any charges incurred in violation of this policy or law; and
- for interest, late fees, or penalties resulting from failure to timely submit documentation.

The School may recover funds through payroll withholding or legal action if necessary.

SECTION 516: Purchasing/Invoicing Policy

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 network, if any. In the interests of economy, fairness and efficiency, the Board requires that:

1. All purchase orders shall be numbered consecutively.
2. 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.
3. Insofar as conditions permit, all legitimate business suppliers shall be treated courteously.
4. 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 **Board policy**. 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.
5. 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.
6. If it results in an advantage of any kind, the School may prefer local vendors.
7. 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 517 - COOPERATIVE PURCHASING

The Boards of Directors recognize the financial and operational advantages of cooperative purchasing. Joint purchasing may reduce costs, promote standardization, and increase efficiency, provided that such arrangements comply with Board Policy, and all applicable state and federal procurement requirements. The School may participate in cooperative purchasing programs with other public agencies, governmental units, or purchasing cooperatives when such participation is lawful, cost-effective, and aligned with the operational needs of the School.

Authorization to Enter Cooperative Purchasing Agreements

The Boards of Directors authorize the Executive Director and/or Treasurer/Fiscal Officer to negotiate cooperative purchasing agreements on behalf of the School. All agreements must be approved by the Board prior to execution.

Cooperative purchasing agreements shall specify:

1. the categories of supplies, equipment, or services to be purchased;
2. procedures for advertising, bidding, and awarding contracts;
3. payment terms and participant responsibilities; and
4. documentation and record-keeping requirements.

Compliance with Procurement Laws and Board Policies

All purchases made under cooperative agreements must comply with:

- applicable Ohio Revised Code purchasing requirements;
- federal Uniform Grant Guidance (2 C.F.R. 200) procurement standards when using federal funds;
- Board Policy

Cooperative purchasing may not be used to bypass required competition, cost/price analysis, conflict-of-interest disclosures, or documentation requirements.

Competitive Requirements

Cooperative or joint purchases that meet or exceed competitive bidding thresholds must be made in accordance with:

- Ohio bidding laws;

- Board purchasing procedures; and
- any bidding or pricing requirements established by the cooperative entity.

The School shall maintain documentation demonstrating that the cooperative contract was competitively procured, or that an allowable exception applied.

Vendor Selection and Performance

When participating in cooperative purchasing programs, the School shall ensure that selected vendors:

1. meet all qualifications and performance standards required by the cooperative;
2. provide pricing and terms that meet or exceed the advantages available through direct procurement;
3. comply with School safety, insurance, and legal requirements; and
4. are not suspended or debarred (verified via SAM.gov when federal funds are used).

The Executive Director or Treasurer/Fiscal Officer may discontinue participation with any vendor that fails to meet School expectations.

Recordkeeping Requirements

The Treasurer/Fiscal Officer shall maintain documentation for all cooperative purchases, including:

- the cooperative purchasing agreement;
- procurement records verifying competitive process or allowable exception;
- purchase orders and invoices;
- documentation of the funding source; and
- federal compliance documentation when applicable.

All records shall be kept in accordance with the School's records retention schedule and applicable audit requirements.

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

SECTION 518 - STAFF GIFTS

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. Any gift of **more than nominal value** must be reported to the Executive Director for review to ensure compliance with Board Policy. The Executive Director or Chief Educator may approve acts of generosity to individual staff members in unusual situations. Staff members may not solicit gifts, favors, or donations from students, families, vendors, or potential vendors, nor may they accept anything of value that could influence, or reasonably be perceived to influence, their professional judgment or actions on behalf of the School.

SECTION 519 - VENDOR RELATIONS

A. Conflicts of Interest and Improper Influence

The School shall not enter into any contract with a vendor when a Board member, officer, employee, or agent of the School has a **direct or indirect financial interest** in the vendor or the contract unless permitted by law and fully disclosed in accordance with conflict-of-interest policies.

No Board member, staff member, or agent of the School may:

- solicit or accept gifts, favors, services, or anything of more than **nominal value** from vendors or potential vendors;
- use their position to secure privileges, advantages, or preferential treatment from vendors;
- participate in procurement or contract decisions if a real or perceived conflict of interest exists.

Any unsolicited gift or item of value received from a vendor must be reported to the Treasurer/Fiscal Officer and transferred to the School or disposed of according to guidance from the Treasurer.

B. Prohibited Vendor Compensation

No Board member, staff member, or agent may accept any form of compensation from a vendor or potential vendor, including cash, rebates, discounts for personal use, gift cards, merchandise, travel, entertainment, services, or any other items of value. This prohibition applies **before, during, and after** the awarding of a contract.

If such compensation is received inadvertently, the individual must notify the Treasurer/Fiscal Officer in writing and promptly return or surrender the item.

C. Vendor Access and Fair Competition

Vendors seeking to conduct business with the School must contact the Executive Director's or Treasurer's office prior to engaging staff.

All vendors shall be treated:

- impartially,
- courteously, and
- in compliance with applicable procurement procedures.

Purchases shall be based on:

- quality,
- price,
- delivery,
- service history, and
- compliance with bid, quote, or cooperative purchasing requirements.

No favoritism toward any vendor is permitted.

D. Restrictions During Procurement Processes

During active procurement processes—such as competitive quotations, bidding, or evaluation—vendors shall not directly contact teachers, staff, Board members, or School leaders outside the designated procurement channels.

The Treasurer/Fiscal Officer or procurement designee shall be the primary point of contact for vendors during competitive processes.

E. Documentation and Monitoring

The Treasurer/Fiscal Officer shall:

- maintain a record of all vendor contracts, agreements, and purchasing documents;
- verify that vendors meet all statutory and federal requirements, including debarment checks when federal funds are used;
- monitor ongoing vendor performance and compliance with contract terms;
- report concerns or irregularities to the Executive Director and Finance/Audit Committee.

F. Violations

Any violation of vendor relations standards may result in:

- disciplinary action up to and including termination;
- cancellation of vendor contracts;
- restitution where appropriate;
- referral to legal authorities or the Auditor of State if required.

Auditor's Bulletin 2000-006

SECTION 520 - 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 properly approved **purchase order** exists;
- the invoice is **itemized**, accurate, and matches the purchase order and receiving documentation;
- the goods or services have been confirmed as received in satisfactory condition;
- sufficient funds were certified prior to the obligation; and
- the expenditure complies with competitive purchasing requirements where applicable.

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

The Treasurer/Fiscal Officer shall ensure that all payments are:

- supported by itemized invoices;
- properly coded and documented in the accounting system;
- made only after all required approvals and verifications;
- included in the School's monthly financial reporting to the Board and Finance/Audit Committee.

Prohibited Payments

The School shall not issue payment for:

- charges lacking adequate documentation;
- personal expenses or purchases for individual benefit;
- invoices that do not correspond to an approved purchase order;
- split purchases to avoid purchasing thresholds;
- late fees caused by delayed submission of paperwork by staff;
- goods or services that do not comply with procurement or conflict-of-interest laws.

Any improper payment must be investigated and corrected promptly.

Fraud Prevention and Controls

The Treasurer/Fiscal Officer shall maintain controls to prevent:

- duplicate or fraudulent payments;
- payments to debarred or suspended vendors (when federal funds are used);
- unauthorized changes to vendor records;
- payment of invoices inconsistent with contract terms.

R.C. 9.11 et seq., 153.13

A.C. 117-2-17

SECTION 521 - 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. No employee may be compensated unless employment has been properly authorized by the Board or its designated administrators and documented in the School's personnel records.

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.

All employment actions must be:

- consistent with authorized staffing levels in the Board-approved Budget;
- appropriately documented in personnel records;
- communicated to the Treasurer/Fiscal Officer for payroll setup;
- supported by required licensure, background checks, and certifications.

The Treasurer/Fiscal Officer shall not issue payment to any individual whose employment has not been properly authorized and documented.

Payroll Setup and Change Controls

The Treasurer/Fiscal Officer shall maintain procedures to ensure:

- all payroll entries are supported by approved contracts, salary schedules, or documented employment terms;
- changes in pay rate, position, FTE status, or employment classification are authorized by the Executive Director or designee;
- employee start dates, separation dates, and leaves of absence are promptly communicated and documented;
- payroll access is restricted and audit logs are maintained.

Payroll Processing Requirements

The Treasurer/Fiscal Officer shall ensure that:

1. Payroll is processed accurately and timely in accordance with approved salary schedules and employment agreements;
2. All withholdings and employer contributions (taxes, STRS/SERS, insurance, garnishments) comply with legal requirements;
3. Payroll reconciliations are completed for each pay cycle;
4. Payroll expenses are properly coded to the appropriate funds and functions;

5. Any payroll irregularities are investigated and reported to the Executive Director and Board.

Timekeeping and Attendance Documentation

All hourly employees must use an approved timekeeping system. Salaried employees must document leave using School-adopted procedures.

The Treasurer/Fiscal Officer shall ensure time records:

- are reviewed and approved by supervisors;
- are retained according to record retention policies;
- support the accuracy of payroll disbursements.

Prohibited Payroll Practices

The School shall not issue:

- payroll payments to individuals not yet Board-authorized or not yet formally hired;
- payments without documentation or timekeeping records;
- manual checks except in emergencies and with Treasurer/Fiscal Officer and Executive Director approval;
- advances on future pay, except for authorized corrections.

Fraud Prevention

The Treasurer/Fiscal Officer shall maintain internal controls to prevent:

- unauthorized payroll changes;
- payments to terminated employees;
- duplicate payments;
- falsified timekeeping;
- inappropriate stipends or supplemental payments.

Any suspected payroll fraud shall be reported immediately to the Executive Director and the Finance/Audit Committee.

R.C. 9.40, 3319.36

SECTION 522 - 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:

The Treasurer/Fiscal Officer shall make mandatory deductions for:

- A. Federal income tax
- B. State income tax
- C. Applicable local/municipal income taxes
- D. School Employees Retirement System (SERS) contributions, where required
- E. State Teachers Retirement System (STRS) contributions, where required
- F. Social Security (if applicable under STRS/SERS exemption rules)
- G. Court-ordered garnishments or wage withholdings
- H. Medicare deductions, where applicable

Voluntary deductions may be authorized by the employee and approved by the Treasurer/Fiscal Officer for:

- Group health, dental, and vision insurance premiums
- Approved supplemental insurance plans
- Authorized charitable contributions
- Tax-deferred retirement contributions (403(b), 457(b))
- Flexible spending accounts (FSA) or dependent care accounts
- Optional benefit programs approved by the School

All voluntary deductions must be supported by a written authorization form signed by the employee. Changes or cancellations must also be submitted in writing

The Board permits employees to participate in tax-deferred annuity programs under Section 403(b) or other applicable IRS regulations. Participation requires a signed Salary Reduction Agreement and must comply with:

- IRS contribution limits,
- Board-approved plan providers, and
- the School's administrative guidelines.

The Treasurer/Fiscal Officer is responsible for ensuring remittances are processed accurately and timely.

Salary Deduction Policy from The Intergenerational Schools Staff Handbook **NEED TO CROSS CHECK WITH CURRENT 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:

- full-day unpaid disciplinary suspensions for violations of workplace conduct rules;
- unpaid leave taken under the Family and Medical Leave Act (FMLA);
- adjustments for employees receiving witness fees or military pay;
- penalties imposed in good faith for safety violations.

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

Employees who believe an improper deduction has been made must report the concern to the Treasurer/Fiscal Officer or designee. Improper deductions will be promptly investigated and corrected.

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

Direct Deposit

All employees are required to participate in the School’s direct deposit program unless otherwise prohibited by law. Pay stubs shall be provided electronically through the School’s designated HR or payroll system.

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 523 – FIXED/CAPITAL ASSET POLICY

The School shall maintain accurate records of all fixed and capital assets in compliance with Board Policy, applicable state audit requirements, and federal Uniform Grant Guidance (2 CFR 200) when federal funds are used. The Treasurer/Fiscal Officer shall maintain the asset inventory system, ensure the safeguarding of School property, and coordinate periodic physical inventories.

A. Definition of Fixed and Capital Assets

A fixed or capital asset is defined as tangible property that:

1. has an original cost of **\$5,000 or more**;
2. has a useful life of more than one year; and
3. is not consumed through normal operations.

For federal grant purchases, the School shall follow applicable federal definitions:

- **Equipment:** an item with a per-unit cost of \$5,000 or more;
- **Supplies:** items costing less than \$5,000 or consumed through use.

B. Inventory Management System

The Treasurer/Fiscal Officer shall maintain a fixed asset inventory ledger that includes:

1. asset description;
2. serial number or identification number;
3. acquisition date;
4. acquisition cost;
5. funding source, including federal award information when applicable;
6. assigned location and custodian;
7. asset condition;
8. disposal date and method, if applicable.

All fixed and capital assets shall be tagged with School-issued property tags or barcodes upon acquisition and before being placed into service.

C. Physical Inventory

A physical inventory of all capital assets shall be conducted **at least annually** by the Treasurer/Fiscal Officer or designee. Results shall be reconciled to the asset ledger and reported to the Executive Director and the Finance/Audit Committee. Any missing, stolen,

or damaged items must be documented, investigated, and reported according to state audit requirements and internal controls.

For federally funded assets, the School shall conduct a physical inventory at least once every two years, consistent with 2 CFR 200.313(d).

D. Federal Inventory Requirements

For equipment purchased with federal funds, the School shall:

- maintain property records as required under 2 CFR 200.313(d);
- conduct a physical inventory at least every two years;
- safeguard property to prevent loss, damage, or theft;
- document any disposition of federally funded assets;
- obtain prior written approval from the federal pass-through entity when required; and
- ensure proceeds from the sale of federally funded assets are managed in accordance with 2 CFR 200.313.

E. Custodial Responsibility

Employees assigned custody of assets are responsible for:

- safeguarding property from loss, damage, theft, or misuse;
- reporting missing, stolen, or damaged assets immediately;
- ensuring that assets remain at their assigned location unless relocation is documented;
- cooperating with inventory audits.

Portable technology (e.g., laptops, tablets, projectors) must be signed out and assigned to a specific individual for accountability.

F. Depreciation

The Treasurer/Fiscal Officer shall record depreciation for fixed assets in accordance with generally accepted accounting principles (GAAP) and the School's capitalization schedule. Depreciation methods shall be documented and applied consistently across all applicable assets.

G. Disposal of Assets

The Treasurer/Fiscal Officer and Executive Director must approve all asset disposals. Assets may be disposed of by:

- sale;
- trade-in;
- donation to a charitable or nonprofit organization;
- recycling; or
- destruction if no longer usable.

Disposal of assets purchased with federal funds must comply with 2 CFR 200.313, including returning proceeds to the federal granting agency when required. All disposals must be recorded in the asset ledger, including date, method, and disposition details.

H. Theft, Loss, or Damage

Any theft, loss, or damage of School property must be reported immediately to the employee's supervisor, the Operations Director, and the Treasurer/Fiscal Officer. When appropriate, the Executive Director shall file a police report. Assets may be removed from the inventory only after appropriate documentation and approvals have been completed.

I. Use of School Property for Non-School Purposes

School property shall not be used for personal purposes. Use of School assets by external groups or organizations requires prior written approval from the Executive Director and must comply with relevant Board policies.

SECTION 524 – DISPOSAL OF PROPERTY

The School recognizes its responsibility to manage public assets in a manner that is efficient, transparent, and compliant with all applicable laws and regulations. Property that is obsolete, nonfunctional, no longer needed for School operations, or economically impractical to repair may be disposed of in accordance with this policy.

No property may be disposed of except as authorized by this policy and documented in the School's asset inventory system.

A. Authorization for Disposal

The disposal of School property requires prior approval from the:

1. **Executive Director**, and
2. **Treasurer/Fiscal Officer**.

The Treasurer/Fiscal Officer shall ensure that disposal decisions comply with state and federal guidelines, internal controls, and applicable grant requirements.

B. Disposition Methods

Property approved for disposal may be handled through one or more of the following methods:

1. **Sale** – Items may be sold at fair market value through public auction, competitive sale, online platforms, or other methods that ensure transparency and maximize value.
2. **Trade-In** – Items may be traded in toward the purchase of new equipment when financially advantageous.
3. **Donation** – Items in usable condition may be donated to charitable, nonprofit, or governmental organizations in accordance with state law.
4. **Recycling** – Equipment containing recyclable materials or requiring environmentally responsible handling may be recycled.
5. **Destruction** – Items with no remaining value or that are unsafe to use may be destroyed.

All disposals must be documented and recorded in the fixed asset ledger.

C. Federal Property Disposition Requirements

For property purchased with federal funds, the School shall comply with **2 CFR 200.313** and any terms of the federal award, including:

- obtaining written approval from the federal pass-through entity when required;
- maintaining documentation of sale proceeds or disposal;
- returning a portion of proceeds to the federal awarding agency if the item's current fair market value exceeds \$5,000; and
- maintaining records of disposition for audit purposes.

D. Data Security and Equipment Disposal

Before disposing of electronic devices, the School shall ensure the removal of all confidential, personally identifiable, or sensitive information.

This includes:

- wiping hard drives;
- resetting devices to factory settings;
- removing software licensed to the School; and
- following applicable data privacy and security laws.

The Operations Director and Treasurer/Fiscal Officer shall coordinate adherence to secure disposal protocols.

E. Proceeds from Sale of Property

Proceeds from the sale of School property shall be deposited into the appropriate School fund as directed by the Treasurer/Fiscal Officer. When the property was purchased with restricted funds (e.g., federal grants), proceeds shall be allocated in accordance with the applicable funding source requirements.

F. Documentation and Inventory Update

The Treasurer/Fiscal Officer shall maintain complete documentation of all property disposals, including:

- description of the item;
- asset tag or serial number;
- reason for disposal;
- method of disposal;
- date of disposal;
- sale price or disposition value, if applicable;
- supporting records (auction results, receipts, destruction certificates, donation letters, etc.).

Disposal information shall be entered into the School's fixed asset ledger, and the item shall be removed from the inventory.

G. Prohibited Practices

The following practices are strictly prohibited:

- disposing of property without authorization;
- personal use or personal removal of School property;
- transfer of School property to employees except through approved sale processes;
- failing to document disposal actions;
- disposing of federally funded items without required approvals.

Violations may result in disciplinary action and, when appropriate, referral to legal or audit authorities.

SECTION 525 - 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.

Parent Group Funds (e.g., PTO, parent committees)

Parent groups may support school-related activities; however:

1. Parent groups **may not hold their own bank accounts** unless they are legally organized as an independent 501(c)(3) organization.
2. If operating independently, parent organizations must:
 - a. maintain their own EIN, bank account, and governance;
 - b. not commingle funds with School funds;

- c. follow all applicable federal and state laws;
 - d. provide annual financial statements to the School Treasurer for audit coordination.
3. If parent groups are **not** formal 501(c)(3) entities, all funds must be held and managed through the School under the Treasurer's custody.

Custody and Control of Funds

1. The Treasurer/Fiscal Officer is the legal custodian of all School funds, including Student Activity Funds and any parent group funds held by the School.
2. All receipts must be deposited following Board Policy.
3. All purchases must follow Board Policy and require:
 - a. proper requisition,
 - b. certification of funds,
 - c. purchase order issuance,
 - d. receiving documentation, and
 - e. Treasurer approval prior to payment.
4. No staff member, student, or volunteer may establish or use an off-book cash account, PayPal/Venmo account, or any other unapproved financial platform.

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 526 – DISASTER RECOVERY PLAN (COMPUTER SYSTEM)

Upon the occurrence of a computer system disaster situation at the School, the Executive Director would be contacted and procedures would be implemented after the School's technology support person(s) assessed the extent of the disaster. The School shall maintain a Disaster Recovery Plan to ensure the continuity of financial operations and protection of critical financial data in the event of an emergency, natural disaster, system failure, cyber incident, or other disruption. The Plan shall address: data protection, system recovery, communication protocols, alternative financial processing procedures, and roles and responsibilities during recovery.

In order to protect the financial data of the School during a computer system disaster, the Treasurer will utilize the USAS-R/State Software Consortium 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 527 – INVESTMENTS

The Boards of Directors recognize their responsibility to manage public funds in a manner that ensures the safety of principal, maintains adequate liquidity, and generates a reasonable return within legal and prudent investment practices.

All School funds not currently needed for immediate expenditures shall be invested in accordance with Ohio law and this policy.

The Treasurer/Fiscal Officer is designated as the investment officer and is responsible for the investment and reinvestment of School funds, consistent with the objectives and standards stated below.

A. Objectives of the Investment Program

The primary objectives of the School's investment program, in priority order, are:

1. **Safety** – Preservation of capital is the foremost objective. Investments shall be made in a manner that ensures the safety of public funds.
2. **Liquidity** – The portfolio must remain sufficiently liquid to meet all operating and cash flow needs.
3. **Yield** – The School shall seek a reasonable return on investments, consistent with risk constraints and legal requirements.

B. Standards of Care

1. Prudent Person Standard

Investments shall be made with judgment and care, under circumstances then prevailing, that a prudent person would use in managing public funds—focusing on preservation of principal, regular income, and meeting operational needs.

2. Delegation of Authority

The Treasurer/Fiscal Officer is authorized to execute investment transactions on behalf of the School.

No person may engage in an investment transaction except as authorized by the Treasurer/Fiscal Officer under the terms of this policy.

3. Ethics and Conflict of Interest

Officers and employees involved in the investment process shall:

- refrain from personal business activity that could conflict with proper execution of the investment program;

- avoid any appearance of impropriety;
- disclose any material financial interests in financial institutions conducting business with the School.

C. Authorized Investments

Only investments authorized under Ohio Revised Code 135 (Subdivisions), and any amendments thereto, may be purchased. Permitted investments include:

1. U.S. Treasury bills, notes, and bonds
2. Federal agency securities backed by the federal government
3. Certificates of Deposit (CDs)
4. issued by banks or savings institutions located in Ohio
5. collateralized as required by law
6. Star Ohio or Star Plus
7. statewide investment pools authorized for public subdivisions
8. Repurchase agreements
9. secured by U.S. government securities and meeting statutory requirements
10. Money market funds
11. consisting exclusively of U.S. government or agency obligations

Prohibited Investments:

- Derivatives
- Reverse repurchase agreements
- Foreign securities
- Corporate bonds or stocks
- Cryptocurrency or digital assets
- Any investment not expressly permitted by law

D. Collateralization

All public deposits shall be collateralized in accordance with ORC 135.18 or 135.181. Acceptable collateral includes:

- U.S. Treasury or agency securities,
- Letters of credit issued by a qualified federal home loan bank.

Collateral shall be held at an approved third-party institution.

E. Maturity and Diversification

1. The School's investment portfolio shall be structured to meet foreseeable cash flow needs.
2. No investment may exceed a maturity of **five years** unless specifically authorized by the Board at the time of purchase.
3. The Treasurer/Fiscal Officer shall diversify investments by security type, maturity, and institution to reduce overall risk.

F. Safekeeping and Custody

All securities purchased by the School shall be:

- held in safekeeping in the School's name,
- maintained at a third-party custodial institution, and
- verified through written confirmation statements.

Physical delivery of securities to the School is prohibited.

G. Reporting and Monitoring

The Treasurer/Fiscal Officer shall:

1. review investment performance periodically;
2. report investment holdings, earnings, and compliance to the Boards at least **quarterly**;
3. maintain complete documentation for all investment transactions;
4. ensure that an annual investment portfolio review is performed and available for audit.

Reports shall include:

- type and amount of each investment;
- institution or issuer;
- maturity dates;
- interest rates;
- compliance statements.

H. Internal Controls

The Treasurer/Fiscal Officer shall develop internal controls to prevent:

- loss of public funds,

- unauthorized purchases,
- improper transfers or withdrawals,
- inaccurate reporting or misclassification of funds.

Controls shall be reviewed annually and updated as necessary.

I. Competitive Practices

When purchasing investments, the Treasurer/Fiscal Officer shall obtain competitive quotations:

- from eligible institutions,
- documented in writing,
- retained as part of the investment record.

J. Sale or Liquidation of Investments

Investments may be liquidated:

- to meet cash flow needs,
- to take advantage of more favorable interest rates, or
- when holding them no longer aligns with the School's objectives.

Any sale must comply with ORC 135 statutory requirements.

K. Audit Requirements

Investment activity is subject to audit by the Auditor of State or its designee. The Treasurer/Fiscal Officer shall ensure that:

- all investment documents, statements, confirmations, and records are available for audit;
- prior audit findings related to investments are addressed promptly.

SECTION 528 – INSURANCE AND RISK MANAGEMENT

The Boards of Directors are committed to protecting the assets, operations, students, staff, and reputation of the School through a comprehensive program of insurance coverage and risk management practices. The School shall maintain insurance coverage sufficient to safeguard its financial stability and fulfill all legal and contractual obligations.

The Executive Director, in coordination with the Treasurer/Fiscal Officer, shall oversee insurance procurement, risk assessment, claims management, and loss-prevention initiatives.

A. Insurance Coverage Requirements

The School shall maintain, at minimum, the following insurance coverages, subject to periodic review:

1. **General Liability Insurance**
Covers bodily injury, personal injury, and property damage arising from School operations.
2. **Property Insurance**
Covers loss or damage to School buildings, technology, equipment, furniture, and other property.
3. **Automobile Liability Insurance**
Covers School-owned, leased, or rented vehicles used for official business.
4. **Educators Legal Liability / Directors & Officers (D&O)**
Protects Board members, administrators, and employees against claims related to decisions made in their professional roles.
5. **Professional Liability / Errors & Omissions**
Provides coverage for claims arising out of professional services and responsibilities.
6. **Workers' Compensation Insurance**
Provides statutory benefits for employee injuries or occupational illnesses.
7. **Cyber Liability / Data Breach Insurance**
Covers cybersecurity incidents, data breaches, ransomware events, and related financial losses.
8. **Crime / Fidelity Bond Coverage**
Protects against theft, fraud, or misuse of School funds by employees or third parties.
The Treasurer/Fiscal Officer shall maintain bond coverage at levels required by Ohio law and Board policy.

9. Umbrella or Excess Liability Coverage

Provides coverage above primary policy limits when necessary.

Additional coverage may be purchased at the discretion of the Executive Director, Treasurer/Fiscal Officer, or Board.

B. Procurement of Insurance

1. Insurance shall be procured through competitive quotations or proposals, unless otherwise impracticable due to market conditions or specialized coverage needs.
2. Insurance brokers, carriers, and agents must meet all applicable licensing and financial stability standards.
3. The Treasurer/Fiscal Officer shall maintain documentation of all quotes, proposals, and policy decisions.
4. The Board shall review and approve all insurance placements and renewals.

C. Risk Assessment and Prevention

The Executive Director and Treasurer/Fiscal Officer shall identify and evaluate risks that could affect School operations, including:

- facility safety hazards;
- cybersecurity vulnerabilities;
- student and staff safety risks;
- financial and operational exposures;
- compliance obligations;
- transportation risks;
- natural disasters (fire, flood, severe weather).

Risk-reduction strategies may include:

- staff training;
- security enhancements;
- safety inspections;
- technology controls;
- emergency response planning;
- loss-prevention practices recommended by insurers.

D. Claims Reporting and Management

1. Any incident that may give rise to an insurance claim must be reported immediately to the Executive Director and Treasurer/Fiscal Officer.

2. The Treasurer/Fiscal Officer shall coordinate timely claims reporting to the insurance carrier, collect documentation, and assist with investigations.
3. Employees must cooperate fully with claims adjusters, investigators, and School administrators.
4. No employee or Board member may admit liability or negotiate settlements without authorization.

E. Recordkeeping and Documentation

The Treasurer/Fiscal Officer shall maintain:

- copies of all insurance policies and endorsements;
- claims files and correspondence;
- certificates of coverage;
- annual insurance summaries;
- schedules of insured property and equipment.

Insurance records shall be retained in accordance with the School's retention schedule and audit requirements.

F. Annual Review of Coverage

Insurance coverage shall be reviewed **annually** to ensure:

- adequacy of coverage limits;
- compliance with legal and contractual obligations;
- alignment with industry standards and School operations;
- cost-effectiveness and market competitiveness.

Recommendations for changes shall be presented to the Boards of Directors for approval.

G. Use of Facilities by Third Parties

Third parties who use School facilities must provide proof of liability insurance and may be required to:

- name the School as an additional insured;
- sign a facility use agreement;
- comply with safety rules and supervision requirements.

The School may deny facility use to any organization that fails to provide adequate insurance or presents undue risk.

H. Indemnification

Board members, officers, and employees acting within the scope of their duties shall be indemnified to the fullest extent permitted by law and the School's insurance policies, except in cases of willful misconduct, fraud, or gross negligence.

SECTION 529 - AUDITs

The School shall undergo all audits required by federal and state law and shall maintain a system of internal controls that supports accurate financial reporting, compliance with laws and regulations, and effective stewardship of public funds.

The Treasurer/Fiscal Officer shall coordinate all audit activities and ensure timely submission of required reports to the State of Ohio, the School's Sponsor, federal agencies (when applicable), and the Boards of Directors.

A. Annual Financial Audit

The School shall undergo an annual independent financial audit conducted by the **Ohio Auditor of State or its designee**, in accordance with Ohio Revised Code and Government Auditing Standards.

The audit shall examine, at minimum:

- the School's basic financial statements;
- internal controls over financial reporting;
- compliance with state laws, federal regulations, and grant requirements;
- financial management practices and controls;
- any material weaknesses or significant deficiencies.

Upon completion:

1. The audit report shall be presented to the Boards of Directors.
2. The Treasurer/Fiscal Officer shall review findings with the Executive Director.
3. The School shall implement corrective actions for findings or recommendations.

B. Federal Single Audit Requirements

If the School expends **\$750,000 or more** in federal funds during a fiscal year, it shall undergo a **Single Audit** in compliance with **2 CFR 200 Subpart F**.

The Treasurer/Fiscal Officer shall ensure:

- accurate preparation of the Schedule of Expenditures of Federal Awards (SEFA);
- timely submission of audit packages to the Federal Audit Clearinghouse;
- prompt corrective action for federal audit findings.

C. Internal Controls and Risk Assessment

The School shall maintain a comprehensive internal control framework aligned with:

- Government Auditing Standards,
- Auditor of State requirements,
- BPS financial policies.

Internal controls shall ensure:

- proper authorization of transactions;
- segregation of duties;
- accurate financial reporting;
- safeguarding of assets;
- compliance with procurement, payroll, and cash-handling procedures;
- prevention and detection of fraud, waste, and abuse.

The Treasurer/Fiscal Officer and Executive Director shall annually review internal control practices and make improvements as needed.

D. Records and Information for Auditors

The Treasurer/Fiscal Officer shall provide auditors with:

- financial statements and general ledger access;
- bank reconciliations;
- contracts and purchase orders;
- payroll records;
- federal and state grant documentation;
- board minutes and resolutions;
- internal control documents;
- policies and procedures;
- records required by the School's Sponsor or state law.

School personnel shall cooperate fully with all audit activities.

E. Audit Findings and Corrective Action

If the audit identifies deficiencies, noncompliance, or findings for recovery:

1. The Treasurer/Fiscal Officer shall prepare a corrective action plan.
2. The Executive Director and Boards of Directors shall review and approve the plan.
3. Corrective actions shall be implemented promptly and monitored for effectiveness.

4. Required responses shall be submitted to the Auditor of State or federal agencies.

Failure to implement corrective actions may result in increased oversight, additional audits, or enforcement actions.

F. Public Access to Audit Reports

Audit reports are public records and shall be made available:

- on the Auditor of State’s website;
- at the School upon request;
- to the School’s Sponsor;
- to federal or state agencies when required.

The Treasurer/Fiscal Officer shall maintain copies of all audit reports and related correspondence.

G. Special Audits or Investigations

If concerns arise related to fraud, misuse of funds, or financial irregularities, the Board, Executive Director, or Treasurer/Fiscal Officer may request:

- a special audit,
- agreed-upon procedures engagement,
- forensic review, or
- investigation by the Auditor of State’s Special Investigations Unit.

Employees must fully cooperate with such investigations.

H. Board Oversight

The Finance/Audit Committee shall:

- review annual financial audits;
- monitor corrective action plans;
- oversee improvements to internal controls;
- ensure proper follow-up on all findings.

The Committee may request interim audit updates from the Treasurer/Fiscal Officer.

SECTION 530 – RECORDS RETENTION AND PUBLIC RECORDS

The School is committed to maintaining complete, accurate, and accessible records in accordance with federal and state law, the Ohio Public Records Act, and applicable retention schedules.

The School shall ensure that records are retained for the required period, are properly protected, and are made available to the public in compliance with Ohio law.

The Treasurer/Fiscal Officer shall coordinate the School’s records retention and public records compliance program in collaboration with the Executive Director and designated records custodians.

A. Definition of Public Records

Public records include any document, device, or item—regardless of format—that:

1. is created or received by the School,
2. documents the organization, functions, policies, decisions, operations, or activities of the School, and
3. is kept by the School in the course of its business.

Public records may exist in paper, electronic, digital, audiovisual, or any other medium.

The content of a record, not its format, determines whether it is a public record.

B. Availability of Public Records

Public records shall be made available for inspection during regular business hours, with reasonable notice. Copies of public records shall be provided within a reasonable period of time.

The School shall comply with the requirements of **ORC 149.43**, including:

- prompt inspection of public records;
- timely production of copies;
- provision of records at cost;
- issuance of written explanation when records are withheld or redacted.

The School may withhold or redact records only when permitted by law, including but not limited to:

- student education records protected by FERPA;
- personal privacy information exempted by statute;

- security and infrastructure records;
- attorney-client privileged material.

C. Records Retention Schedule

The School shall maintain a Records Retention Schedule that:

1. identifies categories of records maintained by the School;
2. prescribes minimum retention periods consistent with state and federal law;
3. incorporates the Auditor of State's Local Government Retention Guidelines;
4. is reviewed periodically and updated as needed;
5. is approved by the Ohio History Connection (formerly the Ohio Historical Society) and the Auditor of State as required by ORC 149.381.

Records shall not be destroyed unless authorized by the adopted retention schedule.

D. Record Maintenance and Protection

The School shall maintain records in a manner that ensures:

- protection from loss, damage, or unauthorized access;
- secure storage of confidential and sensitive records;
- reliable retrieval for operations, audits, and legal purposes;
- compliance with cybersecurity and privacy requirements.

The Treasurer/Fiscal Officer and Executive Director shall ensure secure storage of:

- financial records,
- personnel files,
- student records,
- special education documentation,
- grant records,
- contracts,
- audit reports, and
- fixed asset records.

Electronic records must be backed up regularly and stored in secure, access-controlled systems.

E. Retention of Financial and Grant Records

Financial records—including ledgers, bank reconciliations, receipts, purchase orders, invoices, contracts, and payroll records—must be retained for a minimum of **five (5) years** unless a longer period is required by law.

Federal grant records must be retained for **three (3) years** from the date of submission of the final expenditure report or as required by **2 CFR 200.334**.

If litigation, audit, or investigation is initiated before the retention period expires, the records shall be retained until all issues are resolved.

F. Records Disposition

Records eligible for disposal under the retention schedule must be destroyed securely and in a manner appropriate to the record type.

Acceptable destruction methods include:

- shredding of paper records;
- secure deletion or destruction of electronic records;
- wiping of storage devices;
- certified vendor destruction services.

The Treasurer/Fiscal Officer shall maintain documentation of all records disposed of, including date, description, and method of destruction.

School employees may not destroy, alter, conceal, or remove any public record outside approved procedures.

G. Records Requests and Custodian Responsibilities

The Executive Director shall designate a Public Records Custodian responsible for:

- coordinating responses to public records requests;
- maintaining documentation of all requests and responses;
- ensuring compliance with timelines and legal requirements;
- preserving records subject to litigation holds, subpoenas, or audits.

Employees who receive a public records request must immediately forward it to the Public Records Custodian.

H. Training Requirements

Public officials, including Board members and the Executive Director, must complete training on Ohio's Public Records Act as required by ORC 149.43(E).

The Treasurer/Fiscal Officer shall coordinate compliance with training requirements.

School employees involved in recordkeeping, data entry, or processing of confidential information shall receive periodic training on:

- records retention rules;
- confidentiality requirements;
- cybersecurity practices;
- proper handling of public records requests.

I. Litigation Holds

When litigation, investigation, or audit activity is reasonably anticipated or underway, the Treasurer/Fiscal Officer and Executive Director shall issue a **litigation hold** requiring the preservation of all relevant records.

No records subject to a litigation hold may be altered or destroyed until the hold is lifted in writing.

SECTION 531 - AUDIT/FINANCE COMMITTEE

The Finance Advisory Group shall assume stewardship on behalf of the Board of the financial resources, performance and prospects of the schools in accordance with these financial policies.

RESPONSIBILITIES AND TASKS

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

- By June 30th of each year, examine the preliminary budgets for each school for the upcoming school year.
- By September 30th of each year, based on updated enrollment/attendance projections, examine the final school budgets of each school for the school year.
- Each month, examine the financial results for the preceding month, including checks written.
- At least quarterly (in October, January, April and July), review an updated financial estimate for each school for the total school year.
- Twice a year, examine updated long-range financial projections for each school.
- Twice a year examine the long-range projections for submission to each school's sponsor, thence the State.
- During the period December through February, acting as an audit committee, review the external audits prepared by outside auditors for each school for the immediately preceding school year.
- By May 15th of each year, recommend the annual Form 990 submission

to the IRS for Boards' approval.

- By July 1st 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 Advisory Council Chair, who in turn shall select the appropriate Board members and volunteer with appropriate expertise to serve as Advisory Council members.

PROCEDURES

Council meetings shall be announced publicly.

Agendas shall be circulated to Committee members in advance of meeting.

Monthly reports shall be produced and distributed to the Board Secretary. Such monthly reports shall serve as the minutes of the Committee meetings held within that month and be distributed to all Board members as part of the monthly Board packet. The Board Chair shall appoint the Finance Advisory Council Chair, who in turn shall select the appropriate Board members and volunteer with appropriate expertise to serve as Advisory Council members.

MANGEN DELETED - NEEDS TO BE UPDATED TO REFLECT PRACTICE???

SECTION 532 - SOLICITATION OF FUNDS

The School recognizes the contributions of individuals, businesses, community organizations, and philanthropic groups that wish to support educational programs. All fundraising, donations, and solicitations must be conducted in a manner that protects students and staff, maintains accountability for public funds, and complies with state and federal laws and Board policies.

The Executive Director shall ensure that all solicitations of funds on behalf of the School or its programs are reviewed, approved, and managed in accordance with this policy.

A. Authorization for Solicitations

1. Only individuals or groups **authorized by the Executive Director** may solicit funds, goods, or services on behalf of the School.
2. No staff member, volunteer, student, or parent group may conduct fundraising or solicit donations without prior approval.
3. Students shall not be required or pressured to participate in any fundraising activity.

B. Compliance with Laws and Policies

All solicitation activities must comply with:

- federal and state fundraising regulations;
- charitable solicitation requirements when applicable;
- Ohio ethics and conflict-of-interest laws;
- Board Policy
- student and parent privacy rules (FERPA).

The School shall not participate in fundraising activities that violate constitutional, statutory, ethical, or safety guidelines.

C. Use of School Name, Logo, or Branding

1. No individual, organization, or vendor may use the School's name, logo, likeness, or branding in fundraising or marketing materials without written authorization from the Executive Director.
2. The School's branding may not be used in connection with activities that are unsafe, misleading, or inconsistent with School values or policies.

D. Handling and Accounting for Funds

All funds collected through solicitations, fundraising activities, or donations must be:

1. receipted promptly;
2. deposited in School accounts under the custody of the Treasurer/Fiscal Officer;
3. recorded in accordance with accounting and audit requirements;
4. used only for their authorized purpose.

Funds may not be:

- deposited in personal bank accounts;
- handled through unapproved payment platforms (e.g., personal Venmo/PayPal);
- disbursed without proper purchasing procedures.

The Treasurer/Fiscal Officer shall maintain records of all solicitation proceeds and ensure compliance with Board Policy.

E. Donations of Goods, Services, or Cash

1. All donations must be approved by the Executive Director and acknowledged by the Treasurer/Fiscal Officer.
2. Donors may specify intended use of funds or goods; however, final acceptance and application of donations must comply with law and Board policy.
3. Donations that create ongoing maintenance costs, staffing implications, or policy conflicts may be declined.
4. Donations may not create real or perceived conflicts of interest.

The School shall issue appropriate donor acknowledgements but will not provide tax advice.

F. Crowdfunding and Online Fundraising

To protect students, staff, and School assets:

1. Employees may not engage in crowdfunding (e.g., DonorsChoose, GoFundMe, etc.) **without prior written authorization** from the Executive Director and Treasurer/Fiscal Officer.
2. Any crowdfunding activity must:
 - a. clearly identify the School and project;
 - b. comply with School procurement and asset policies;
 - c. ensure purchased items become School property;
 - d. prohibit direct cash contributions to individual staff.

Unauthorized crowdfunding is prohibited.

G. Vendor or Commercial Solicitations

1. Vendors may not solicit students or staff unless approved by the Executive Director.
2. Commercial fundraising activities involving students (e.g., product sales) must prioritize student safety and comply with child labor and consumer protection laws.
3. No commission-based or incentive-based fundraising that exploits or pressures students shall be permitted.

H. Door-to-Door Solicitations

Door-to-door solicitations by students are **prohibited**, unless specifically authorized by the Executive Director and designed to ensure student safety.

I. Reporting and Oversight

The Treasurer/Fiscal Officer shall provide periodic reports to the Executive Director and Audit/Finance Committee summarizing:

- fundraising activity;
- donations received;
- restricted funds;
- financial compliance status.

The Executive Director shall monitor all solicitation practices for legal compliance and ethical standards.

J. Prohibited Practices

The following are strictly prohibited:

- solicitation of funds for personal benefit;
- solicitation that pressures students or families;
- fundraising for political or religious purposes;
- exchanging donations for preferential treatment or access;
- promising procurement or contracts in return for donations.

Violations may result in disciplinary action.

Attachment 4: Educational Plan

Mission

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

The NWIS mission statement is the foundation from which all school decisions are made. There are several key components that build the foundation of our school; building community, learning in a multigenerational environment, being committed to lifelong learning, and developing into spirited citizens. These four components are supported by our school wide set of values: celebration of diversity, choice and accountability, innovation, interpersonal skills, joyful independent learning, integrity, shared responsible use of resources, and work ethic. NWIS strives to exemplify a standard of excellence and these values in all its endeavors and for all its community members.

Students learn by participating in a student-centered, experiential learning environment. NWIS provides rich and holistic learning experiences so that students can know themselves as learners and can make effective decisions about their own learning. NWIS adopts a process-oriented approach to learning, but balances that with the goal to develop in students certain specific skills that are needed for educational and life success.

Characteristics of students; ages and grades

The school is open to children between the ages of 5- 15 (Grade equivalents K-8) and is open to students and families who are seeking a non-traditional educational experience in a multi-age and multi-generational learning environment.

Focus of the Curriculum

NWIS has adopted the Ohio Learning Standards as the basis for the school curriculum. While striving to achieve the same end points as dictated by the Ohio Learning Standards, the strands, topics and standards are organized in the Intergenerational Schools into the 5 developmental stages of learning. All instruction in literacy (reading, writing and speaking), social studies, and science is delivered in the multi-age cluster classrooms. An average class size of 16 to 18 (at the older ages) along with a looping model wherein a student generally stays with the same teacher for 2-3 years means that each teacher has intimate and thorough knowledge of each student's learning, and can plan instruction specifically targeted to the needs of that student. Math instruction is leveled (more similar to grade levels) and each student attends an assigned math class based on math level. Usually this matches the assigned grade equivalent, but not always. All developing, refining, and applying student math classes are held at the same time, as are all Primary cluster math classes to ensure that each student may be placed in the correct math level.

Learning Opportunities

The number of hours of instruction is scheduled to be more than the 920 hours required for Ohio's community schools. School is scheduled to be in session for a minimum of 163 days with 6.5 hours of instruction time.

The amount of time spent in each of PE, Music, Art or other specials may vary from year to year but the total time will be at least 75 minutes daily for all classes.

Each academic year, students have non-classroom based opportunities within the curriculum to explore their learning in non-traditional methods. Students participate at all grade levels in student projects, enjoy sustained experiences with technology, community-based learning experiences, learning partnership with our local community stakeholders, mentoring experiences with community members of all ages, and monthly field trips to elder-care facilities in order to associate with our local elder community. These out-of-classroom learning experiences are intentionally organized to assist our students in living our school mission of life-long learning and spirited citizenship.

Attachment 5: Accountability Plan and Intervention Protocol

Pursuant to the Sponsorship Contract, the Performance Framework enclosed herein ensures that each community school sponsored by Cleveland Metropolitan School District (CMSD) provides high-quality education to its students. The Framework includes the academic, organizational, and financial standards by which sponsored schools will be evaluated.

The Performance Framework will be used to evaluate whether a community school’s contract should be renewed. It will also be used throughout the life cycle of the school to communicate the school’s performance to its staff, governing authority, sponsor, and other stakeholders. The Performance Framework will provide the basis of the annual report that CMSD must provide annually to the Ohio Department of Education and Workforce (D.E.W.).

In addition to establishing performance criteria for community schools, the Performance Framework holds CMSD accountable to community schools. CMSD is accountable for implementing a rigorous and fair oversight process that respects the autonomy that is vital to community school success.

It is this *mutual obligation* that drives the CMSD Performance Framework—a collaborative effort with the common objective of providing Ohio students with a high-quality education that prepares them for post-graduation academic and career success.

Finally, the Performance Framework is a living document, subject to continuous review and improvement.

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Part 1. Academic Performance Framework

Pursuant to the Sponsorship Contract, the Performance Framework includes the agreed-upon goals that the governing authority of the community school and CMSD will use to evaluate the performance of the school during the term of this contract.

Guiding Principles of the Academic Performance Framework

1. The Academic Performance Framework meets state expectations for how authorizers/sponsors hold their schools accountable:
 - a. The framework considers all Ohio state report card measures and subgroup performance by including the Overall Rating a school receives.
 - b. The framework includes annual, specific metrics and targets for all applicable state report card measures and considers in particular student performance, student growth, and chronic absenteeism. These measures provide a sense of proficiency, growth, and school culture respectively.
 - c. The Gap Closing measure from the report card is used to set specific proficiency targets for subgroups.
 - d. The framework includes additional measures and targets beyond the Gap Closing target for any applicable subgroups.
 - e. The framework includes mission-specific measures and targets.
 - f. The framework compares the performance of schools to state standards as well as to schools serving similar student populations (based on percent students with disabilities, percent of English language learners, and percent of economically disadvantaged students).
2. The framework recognizes schools that exceed or meet standards according to state cutpoints, while also providing opportunities for schools to demonstrate quality in comparison to peers.
3. The framework provides a dashboard of information that provides information on how schools are performing during the term of their contract.
4. The same framework can be applied to multiple schools allowing for an even playing field.

Framework Indicators and ratings

The table below shows the indicators included in the performance framework and how ratings are assigned for each indicator. Generally, the indicator ratings align with the ratings from the state report card. For some indicators, schools have an additional opportunity to score a rating based on a comparison with peers. In these cases, a school will receive the highest rating corresponding to either their state rating or peer comparison.

Indicator	Overall Report Card Grade	Achievement Component (Performance Index)	Progress Component	Early Literacy Component	Gap Closing Component	ELA and Math Achievement and Growth Indicators	Chronic Absenteeism Indicator
Exceeds	4 or 5 stars	4 or 5 stars OR score in the 75 th percentile or higher compared to peer group				45% or more of indicators met	
Meets	3 stars	3 stars OR score in the 50 th to 74.9 th percentile compared to peer group				30% to 44.9% of indicators met	5 points
Does Not Meet	2 stars	2 stars OR score in the 25 th to 49.9 th percentile compared to peer group				10% to 29.9% of indicators met	0 points
Falls far below	1 star	1 star OR score in the 24.9 th percentile or lower compared to peer group				Less than 10% of indicators met	

Indicator Descriptions

Overall report card rating: A summary rating of a school's overall performance on state standards. Including this measure aligns with the state's method of sponsor ratings and ensures we meet obligations to hold schools accountable for all applicable report card data.

Achievement component (Performance Index): The Achievement rating for schools is based on the Performance Index, one of the most enduring measures on the state report card. We believe that achievement *AND* growth combined provide a strong indicator of how well a school is serving the academic needs of students.

Progress Component: The Progress rating for schools is based on the statewide growth measure used. Growth measures provide opportunities for all schools to demonstrate success, even with a student population that begins as low achieving. We believe that achievement *AND* growth combined provide a strong indicator of how well a school is serving the academic needs of students.

Early Literacy Component: The Early Literacy component combines multiple measures related to the preparedness of students in grades K-3 to be productive readers by the time they enter fourth grade. These measures consider both promotion/proficiency of third grade students and improvements made in literacy for off track students.

Gap Closing Component: The Gap Closing component evaluates whether schools are closing/meeting expected performance thresholds for student subgroups across multiple measures. Monitoring this data ensures that schools are providing equitable learning opportunities that meet the needs of ALL students. It also aligns with a requirement that we set targets and monitor performance for student subgroups.

ELA and Math Achievement and Growth Indicators: These indicators from the Gap Closing component evaluate how well a school does in meeting the needs of individual student subgroups in ELA and Math. We include the measure to emphasize the need to meet achievement and growth targets for all subgroups of students. Including these types of measures is also a component of how we are evaluated as a sponsor.

Chronic Absenteeism Indicator: The Chronic Absenteeism indicator is a specific measure found within the Gap Closing component. We place emphasis on this measure as a mission specific metric that reflects our shared belief that students cannot succeed in school if they do not consistently attend school.

Peer group calculations

For each school, we create a matched peer group of other demographically similar charter schools. The purpose of these peer groups is to: 1) inform schools of how they perform relative to their demographic peers and 2) provide schools another opportunity to meet standards in this academic framework. Our belief is that even if a school is not meeting state standards, they should be considered for renewal if they show evidence that they provide a superior educational experience compared to other, similar schools.

To calculate peer groups, we consider three different matching factors: the percentage of students with disabilities, the percentage of English language learners, and the percentage of economically disadvantaged students. These factors were selected to focus grouping on demographic characteristics that are largely outside of a school's control, as opposed to performance characteristics (like attendance, achievement, etc.) which are an output of the school. We are also limited by what data is made available for all schools by the Ohio Department of education.

Peer groups are calculated by finding the standardized distance between a sponsored school and every other charter school in the state of Ohio for the above three factors. The first step is to standardize each of the three factors above. This means setting the mean at a value of zero and values for each of the factors represents the number of standard deviations above or below the mean that a school falls on. Using the three standardized factors, we then calculate the Euclidean distance between all schools. The formula for two schools (p , q) given three input factors (1, 2, 3) is:

$$d(p, q) = \sqrt{(p_1 - q_1)^2 + (p_2 - q_2)^2 + (p_3 - q_3)^2}$$

All schools with a total distance less than 0.75 units are considered a peer. In practice, this means that schools will be matched to other schools that are slightly different to them across all three factors OR very similar to them on two factors but moderately different on a third factor. The selection of the cut point to use for determining which schools are in a peer group balances the desire to have a large peer group to compare to while also ensuring that schools are not dissimilar to each other.

Part 2. Financial Performance Framework Effective July 1, 2024

The purpose of the CMSD Financial Performance Framework is to measure and evaluate the financial health of all CMSD-sponsored charter schools. The framework is an accountability tool that will be used on a monthly basis, as required by law, to guide discussions between CMSD and CMSD sponsored charter schools. The monthly meetings regarding the framework are not summative, but rather provide the basis for discussions. School ratings on the financial framework will be published annually and submitted to the school's governing authority, parents, and the Ohio Department of Education and Workforce (D.E.W.), pursuant to section 3301-102-05 of the Ohio Administrative Code.

CMSD will provide monthly written reports with feedback and proactive recommendations, as appropriate, that help the schools achieve greater efficiencies or that result in timely interventions, if needed. Collecting this data is paramount to ensuring that each sponsored school maintains the public trust and fulfills its fiduciary responsibility by maintaining a quality school that spends public funds appropriately and adheres to the laws, rules, and charter requirements as governed by its governing authority.

The measures in this framework are designed to be complementary; no single measure provides a full picture of the financial health of a school. Together, however, the measures provide a comprehensive assessment of the school's financial health and viability based on the school's historic trends, near-term financial situation, and future viability.

It is important to note that if a school receives a "concern" or "below standard" rating, it may or may not be in financial distress. The Financial Performance Framework is meant to flag any areas for further investigation. In the event an area is flagged, CMSD may request additional documentation from a school. The rating may be adjusted if sufficient evidence is provided. An example of additional information taken into consideration for rating purposes could be a long-term strategic partnership that acts as an additional funding source for the school. CMSD will provide schools with a preliminary report before ratings are published so as to give schools time to respond.

To ensure execution of the aforementioned framework and compliance with Ohio Revised Code 33314.023, sponsored schools must agree to participate in a monthly review process to measure and review the financial and enrollment records. CMSD will work to encourage a culture of learning and sharing of best practices to help ensure that all sponsored schools are supported to meet the financial goals outlined in the framework.

CMSD will conduct monthly, quarterly, and annual reviews to assess different components of a school's financial well-being as detailed below. Should there be any areas of concern, CMSD may request additional information from the schools to demonstrate both short and long-term financial viability.

For a school to be considered for contract renewal, any areas of concern at the time of review must be addressed with sufficient documentation, as determined by CMSD, demonstrating short- and long-term viability.

Monthly

Goal

Review how schools are managing their resources to ensure sufficient liquidity.

Documents to review

- Balance Sheet
- Statement of Activities
- Enrollment

Review focuses on three metrics

- Days cash on hand
- Current ratio
- Actual enrollment as compared to budgeted enrollment

Monthly reports

The monthly reports will not be scored. They will consist of topics discussed and high-level findings. However, should there be a concern related to these metrics or other aspects of the school’s financial management, we will note this in the monthly report and may ask for additional information.

Monthly Measures

Measure	Metric	Area of Concern
Days Cash on Hand	Total cash divided by (total budgeted expenditures – depreciation)/365	Less than 20 days
Current Ratio	Current assets divided by current liabilities	Less than 1.0
Enrollment	Actual FTEs divided by budgeted FTEs	Below 90%

Quarterly

Goal

Review how schools are progressing during the school year against their budget and financial goals and provide schools with targeted feedback.

Documents to review

- All monthly documents
- Quarterly surplus/(deficit)
- Quarterly budget to actual

Review focuses on the monthly metrics as well as the following:

- Change in Net Assets
- Budgeted revenue and expenses as compared to actual revenues and expenses

Quarterly report

The quarterly report will be more comprehensive than the monthly report. It will note areas of financial strength and weakness and will highlight any areas of concern. These reports will include calculations for the metrics and will discuss their implications, however, they will not include a score.

As with the monthly report, if there are areas of financial concern raised by the quarterly review, we will note this in the report and may ask for additional information.

Quarterly Measures

Measure	Metric	Area of Concern
Days Cash on Hand	Total cash divided by (total budgeted expenditures – depreciation)/365	Less than 20 days
Current Ratio	Current assets divided by current liabilities	Less than 1.0
Enrollment	Actual FTEs divided by budgeted FTEs	Below 90%
Surplus/(Deficit)	Change in Net Assets	Unplanned decrease in Net Assets OR Planned decrease in Net Assets resulting in a 0 or negative Total Net Position
Budget Variance	Budgeted revenues and expenses compared to actual revenues and expenses	More than 10% negative variance on major budget lines AND Net Assets are lower than budgeted

Annually

Goal

- Provide a comprehensive review of the prior year’s financial management to provide schools with useful feedback as they progress through the current school year.
- Ohio sponsors are required by law to monitor and evaluate the academic and fiscal performance, along with the organizational, operational, and legal compliance, of each school they sponsor and submit a written report of the evaluation results to the parents of students enrolled in the community school and D.E.W. by Nov. 30 each year. CMSD presents the reports to each governing board at a governing board meeting, requires schools to post the report on their websites, and also posts the report on the CMSD website.

Documents to review

The year-end review will be scored and will analyze the monthly and quarterly materials and will require the following additional documents:

- Financial statements (balance sheet and income statement) for the entire prior school year as they will be presented to the auditor including all year-end accrual entries;
- Final budget to actual reports with explanations for any major variances; and
- Any written documents that the school wishes CMSD to consider.

The annual review will focus on the following measures

- Days cash on hand;
- Current ratio;
- Average annual enrollment as compared to the budgeted enrollment;
- Annual surplus/(deficit);
- Assessment of Net Assets (excluding the entries made for government pensions);
- Annual budget variance; and
- Written statement from the school that either states that the school has no debt or that the school has debt; if the school has debt, the written statements should identify whether or not the school has made all loan payments on time, whether or not the school has met all required covenants associated with the debt, and whether or not the debt is in default.

Annual year-end report

The annual report will be in the form of a scorecard and will note any explanations and/or materials provided by the school. There will also be a brief narrative which explains the scoring and describes the school’s financial position at year-end.

Annual Measures

Measure	Metric	Meets Standard	Area of Concern	Below Standard
Days Cash on Hand	Total cash divided by (total budgeted expenditures-depreciation)/365	30 days	20-30 days	Below 20 days
Current Ratio	Current assets divided by current liabilities	1.1 or higher	1.0 to 1.1	Below 1.0
Enrollment	Actual FTEs divided by budgeted FTEs	95% or higher	90% to 95%	90% or lower
Surplus/(Deficit)	Change in Net Assets	Increase in Net Assets OR Planned decrease in Net Assets for the year resulting in a positive Total Net Position		Unplanned decrease in Net Assets OR Planned decrease in Net Assets resulting in a 0 or negative Total Net Position
Budget Variance	Budgeted revenues and expenses compared to actual revenues and expenses	No more than 10% negative variance on major budget lines OR More than 10% negative variance on major budget lines AND Change in Net Assets is equal to or better than budgeted		More than 10% negative variance on major budget lines AND Net Assets are lower than budgeted
Debt to Assets Ratio	Total liabilities divided by total assets	0.90 or lower	0.90 to 0.99	1.00 or higher
Debt Covenants	Met covenants	Met covenants		Did not meet covenants
Debt Payments	Timeliness of debt payments	No late debt payments		Late debt payments
Debt Default	Loan default	No default		Loan in default

Additional Reviews

In addition to the monthly, quarterly, and annual reports, CMSD will review and report on the following:

- Annual audit which will utilize the same metrics as the year-end annual reviews;
- Bi-annual four-year forecasts for the upcoming years; CMSD will focus on whether or not the school used realistic assumptions and will assess the school's projected year-end financial positions for each year; and
- Annual budgets submitted in October for the current year, which will focus on whether or not the school used realistic assumptions and will assess the school's projected year-end financial positions.

These additional reviews will be incorporated into the monthly or quarterly reports.

Part 3: Organizational Performance Framework

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, 18
- Category 2: Health & Safety, 14
- Category 3: Human Capital, 12
- Category 4: Governance, 14
- Category 5: Admissions, Enrollment, and Attendance, 8
- Category 6: Education Program, 10
- Category 7: Fiscal, 7
- Category 8: Site Visit, 8
- Category 9: Other, 9

1. 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"> • Provision of services (171) • Individualized Education Program (IEP) development and implementation(172) • Confidentiality (174) • Identification and evaluation of homeless students with disabilities (175) • Free appropriate public education (176) • Ensuring compliance with IDEIA (178). 	6
172	IEPs implemented as written.	2
173	Standards/procedures for identification and evaluation of students with disabilities consistent with federal and state law.	2
177	Services delivered in the least restrictive environment while also allowing for a continuum of services.	2
182	School submitted plan to D.E.W. for serving students with disabilities.	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. 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
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.	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

3. 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
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

4. 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
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
659	No member of governing authority also serves on a district board of education.	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

5. 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
427	School has an admission policy that addresses students residing outside the district of residence.	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

6. 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

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

7. 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
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

Audit	Audit of school is devoid of significant findings and conditions, material weaknesses, or significant internal control weaknesses; no ongoing concerns.	1
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8. 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
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

9. 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 http://education.ohio.gov/Topics/Community-Schools , 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

Part 4. Intervention Protocol

Introduction

This Intervention Protocol, with the accompanying Table of Interventions, describes the general conditions that may trigger intervention in a community school sponsored by the Cleveland Municipal School District (CMSD) where warranted or required by law or contract, and it explains the types of consequences and actions that may ensue.

This Intervention Policy is designed to support CMSD's execution of community school monitoring and oversight responsibilities as set forth in Ohio law and regulation, including the Ohio Department of Education and Workforce's (D.E.W.'s) standards and expectations for Sponsor Quality Practices.¹ These sponsorship responsibilities include implementing, where warranted and in accordance with state law and contract, a range of intervention possibilities including probationary status, suspension of school operation, and community school contract termination.

The Intervention Policy preserves school autonomy and school responsibility for developing and executing remedies to identified deficiencies or violations. In carrying out the Intervention Policy, CMSD will provide notice and adequate time and opportunity for schools to address deficiencies in non-emergency situations.

The following Table of Interventions outlines a tiered intervention process that applies increasing consequences for schools until deficiencies are either sufficiently resolved or, if necessary, ultimately results in termination of the community school contract.

Note: While the Table of Interventions outlines a tiered range of intervention options, it does not represent a mandatory linear escalation of steps and consequences, in which a school must proceed through every step or level. In any particular school's case, CMSD may skip a level of intervention, as may be necessary or required by law, and in accordance with law. For example, a school might move from Level 3, Probationary Status, directly to Level 5, Termination Review, if warranted by circumstances.

To preserve community school autonomy, it is the responsibility of any school placed in intervention to develop and execute its own remedies, remedial action plan, or corrective action plan. The process for corrective action will follow D.E.W.'s guidance to sponsors related to oversight of compliance with reporting requirements.¹ It is CMSD's responsibility to approve and monitor plans to ensure concerns are addressed. If a school remedies conditions to the satisfaction of the sponsor, it will be removed from intervention.

¹ ORC 3314.023, <http://codes.ohio.gov/orc/3314.023>, outlines monitoring and oversight of charter schools; ORC 3314.015, <http://codes.ohio.gov/orc/3314.015>, outlines D.E.W. oversight of sponsors, and <https://education.ohio.gov/Topics/Community-Schools/Sponsor-Ratings-and-Tools/2025-2026-Sponsor-Evaluation-Tools> provides guidance from D.E.W. on how sponsors are evaluated for monitoring community schools' compliance with reporting requirements.

Community School Table of Interventions

Range of Interventions		
Status	Conditions that may trigger status	Consequences
Level 1: Notice of Concern	Indications of weak or declining performance identified through routine monitoring, site visits, or other means; Repeated failure to meet or submit requirements on a timely basis, which may include being placed on a corrective action plan for noncompliance.	Written notice to school governing authority detailing severity of concern, CMSD’s requirements for resolution, timeline, and consequences if not satisfactorily remedied; Corrective action plan developed by the school and approved by CMSD, as necessary, and aligned with D.E.W. guidance. ²
Level 2: Notice of Breach	Failure to satisfactorily remedy or make substantial progress toward remedying previously identified concern(s); Failure to meet multiple performance targets; One or more indicator-level “Falls Far Below” ratings on any Performance Framework; Failure to comply with applicable law, or breach of contract.	Written notice to governing authority detailing severity of concern, CMSD’s requirements for resolution, timeline, and consequences if not satisfactorily remedied; Specialized site visit, if necessary; Meeting with governing authority, as necessary; Remedial action plan developed by the school and approved by CMSD, as necessary.
Level 3: Notice of Probationary Status³	More than two “Falls Far Below” ratings on any Performance Framework; Continued failure to comply with applicable law or with the community school contract; Failure to meet or make sufficient progress toward meeting terms of the remedial action plan, as relevant.	Remedial action plan developed by the school and approved by CMSD; Meeting with governing authority; Specialized site visit, if necessary; If needed, CMSD may appoint an agent to monitor implementation of remedial action plan.

² More information on corrective action plans, per D.E.W. guidance to sponsors on monitoring reporting requirements, is available in the Sponsor Evaluation Technical Document, pp. 9-10:

<https://education.ohio.gov/getattachment/Topics/Community-Schools/Sponsor-Ratings-and-Tools/2025-2026-Sponsor-Evaluation-Tools/2025-26-Sponsor-Eval-Tech-Doc.pdf.aspx?lang=en-US>

³ CMSD’s policy and practices regarding probationary status will follow Ohio statutory requirements including ORC 3314.073: <http://codes.ohio.gov/orc/3314.073>.

Range of Interventions		
Status	Conditions that may trigger status	Consequences
Level 4: Suspension of Operation of School⁴	<p>Continued failure to comply with applicable law or with the community school contract;</p> <p>Failure to meet or make sufficient progress toward meeting terms of the remedial action plan, as relevant;</p> <p>Noncompliance with an applicable health or safety standard (<i>requires immediate suspension</i>).</p>	<p>Written notice stating intent to suspend school operation, or (if applicable and as required by law) written notice of <i>immediate suspension</i> of school operation, including reason(s) for suspension;</p> <p>Meeting with governing authority; Remedial action plan developed by the school and approved by CMSD;</p> <p>If needed, CMSD may appoint an agent to monitor implementation of remedial action plan.</p>
Level 5: Termination Review	<p>Extended pattern of failure to comply or to meet performance targets;</p> <p>Failure to satisfactorily address or make sufficient progress toward meeting terms of probation;</p> <p>Failure to remedy reason(s) for suspension of school operation;</p> <p>Applicable conditions for termination set forth in charter school law.⁵</p>	<p><i>Termination review process will be conducted in accordance with state law and will include:</i></p> <p>Written notice from CMSD stating reason(s) for proposed termination;</p> <p>Specialized site visit, if necessary;</p> <p>Opportunity for an informal hearing;</p> <p>CMSD decision to terminate or not terminate.</p>

⁴ CMSD’s policy and practices regarding suspension of the operation of a community school will follow Ohio statutory requirements including ORC 3314.072, <http://codes.ohio.gov/orc/3314.072>.

⁵ CMSD’s policy and practices regarding termination of a community school will follow Ohio statutory requirements including ORC 3314.07, <https://codes.ohio.gov/orc/3314.07>.

EXHIBIT A

CS: Renewal, Nonrenewal, and Termination of Community School Sponsorship Contracts

Policy

Renewal of Community School Sponsorship Contracts

Upon the expiration of a community school sponsorship contract between the Board and a community school, the Board may renew the contract for a period of time determined by the Board but not ending earlier than the end of any school year. The Board shall renew a sponsorship contract only if the Board finds that the community school's compliance with applicable laws and terms of the contract and the school's progress in meeting the academic goals prescribed in the contract have been satisfactory.

The Board shall base the community school sponsorship contract renewal process and renewal decisions on thorough analysis of a comprehensive body of objective evidence defined by the Performance Framework incorporated into the sponsorship contract. Such evidence shall include at least all of the following:

1. Multiple years of student achievement and multiple measures of student achievement;
2. Financial audits;
3. Site visit reports and/or other compliance reports; and
4. Status reports on corrective action plans or other required interventions, if necessary.

The Board shall grant renewal only to community schools that:

1. Are fiscally and organizationally viable based on criteria in the Performance Framework with rigorous, specific goals and targets;
2. Achieve their contractual academic standards and targets; and
3. Are faithful to the terms of their contract.

Renewal Application Process

The Board shall have a publicized renewal application process that requires all community schools seeking contract renewal to complete and submit a renewal application. The requirements for renewal shall be publicly available and shall include written guidance regarding the process, the content and format for renewal applications, criteria or standards used to evaluate the applicant, and a timeline.

As part of the renewal application process, the District shall provide each community school, in advance of the renewal decision, a cumulative Renewal Performance Report that summarizes the school's performance record over the contract term and states the District's summative findings concerning the school's performance and its prospects for renewal. The renewal application process shall provide each community school an opportunity and reasonable time to respond to its cumulative Renewal Performance

Report; to correct the record, if needed; and to present additional evidence regarding its performance.

The Board shall make renewal decisions in a public meeting and shall promptly notify each community school of its renewal (or nonrenewal) decision, providing a written explanation of the reasons for the decision.

Nonrenewal and Termination of Community School Sponsorship Contracts

The Board may choose not to renew a community school sponsorship contract at its expiration or may choose to terminate a contract prior to its expiration for any of the following reasons:

1. Failure to meet student performance requirements stated in the contract;
2. Failure to meet generally accepted standards of fiscal management;
3. Violation of any provision of the contract or applicable state or federal law; or
4. Other good cause.

The Board may terminate a community school's contract during the contract term when there is clear evidence of some or all of following:

1. Extreme underperformance;
2. An egregious violation of law;
3. Violation of the public trust that imperils students' health and well-being or public funds; or
4. Unfaithfulness to the terms of the contract.

In addition, the Board may choose to terminate a contract prior to its expiration if the Board has suspended the operation of the contract under state law.

The Board shall base any decision not to renew a community school contract on thorough analysis of a comprehensive body of objective evidence defined by the Performance Framework in the contract. Such evidence shall include at least all of the following:

1. Multiple years of student achievement and multiple measures of student achievement;
2. Financial audits;
3. Site visit reports and/or other compliance reports; and
4. Status reports on corrective action plans or other required interventions, if necessary.

Notification Timeline

In the event of a decision not to renew a community school sponsorship contract, the Board shall notify the school of the proposed action in writing no later than January 15 in the year in which the Board intends not to renew the contract. In the event of a decision to terminate a community school sponsorship contract, the Board shall notify the school of the proposed

action in writing no later than January 15 in the year in which the Board intends terminate the contract unless exigent circumstances at the community school require that a decision on termination be made after that date and be effective by the end of that school year.

Closing Procedures

In the event of closing any community school sponsored by the District, the District shall follow closure procedures maintained by the District's Charter School Office. These procedures shall conform to the most recent guidance from the Ohio Department of Education and Workforce (D.E.W.) on community school closing procedures. The District shall oversee and work with the school's governing authority and leadership in carrying out a detailed Closure Protocol as set forth in D.E.W. guidance, which among other things shall ensure:

1. Timely notification to parents and assistance in finding new placements;
2. Orderly transition of students records to home school districts;
3. Disposition of school funds, property, and assets in accordance with law; and
4. Submission to D.E.W. of required closing assurances.

The District shall have the capacity and commitment to carry out a closure to the extent possible if the school's governing authority fails to fulfill its own responsibilities under the Closure Protocol.

Parents and students shall have ample time and information to make informed choices for the coming school year when a school's contract is non-renewed. Children attending a District-sponsored community school that is suspended or closes for any reason shall be admitted to District schools the children are entitled to attend under state law, and admission deadlines shall be waived for such students in accordance with state law.

Any community school whose contract is terminated or not renewed shall close permanently at the end of the current school year or on a date specified in the notification of termination or nonrenewal. In the event that a closure is necessary prior to the end of the current school year, the District shall implement such provisions of the Closure Protocol on an expedited basis, and shall take such additional measures, as may be necessary to facilitate the orderly mid-year transitions of students to new schools and to secure student records and public assets.

Revised Notification Timeline

In the event of a decision not to renew a community school sponsorship contract, the Board shall notify the school of the proposed action in writing no later than January 15 in the year in which the Board intends not to renew the contract. In the event of a decision to terminate a community school sponsorship contract, the Board shall notify the school of the proposed action in writing no later than January 15 in the year in which the Board intends terminate the contract unless exigent circumstances at the community school require that a decision on termination be made after that date and be effective by the end of that school year.

History

Adopted: October 25, 2016

Amended: May 1, 2018, October 22, 2019, April 28, 2026

Legal References

Ohio Revised Code Section 3314.07

Ohio Revised Code Section 3314.023 (F)

Ohio Revised Code Section 3314.0210

Ohio Revised Code Section 3314.072

Ohio Revised Code Section 3314.103

Summary

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Differences exist between documents.

New Document:

[Exhibit C 2026 NWIS Final Contract](#)

121 pages (1.87 MB)

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Used to display results.

Old Document:

[2025 NWIS Final Contract](#)

21 pages (288 KB)

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[Get started: first change is on page 1.](#)


No pages were deleted

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SPONSORSHIP CONTRACT
FOR A COMMUNITY SCHOOL
BETWEEN
CLEVELAND MUNICIPAL SCHOOL DISTRICT
AND
NEAR WEST INTERGENERATIONAL SCHOOL

This Sponsorship Contract (“Contract”), made effective as of 12:01 a.m. on July 1, 2026, is by and between the Board of Education of the Cleveland Municipal School District (the “Sponsor”), a political subdivision of the State of Ohio (the “State”), and the governing authority of a community school called Near West Intergenerational School (the “School”), established as a nonprofit corporation under Ohio law whose IRN is 012030 (“Governing Authority”) (together, the Sponsor and the Governing Authority are referred to herein as the “Parties”).

WHEREAS, the Governing Authority, pursuant to Chapter 3314 of the Ohio Revised Code (“ORC”), desires to continue to operate a start-up community school located in the Cleveland Municipal School District, Cuyahoga County, Ohio; and

WHEREAS, the Sponsor is authorized to sponsor community schools under ORC Chapter 3314; and

WHEREAS, the Parties have previously entered into a start-up sponsorship contract for the term commencing July 1, 2024, and ending June 30, 2027, provided that the School meets the performance standards in Attachment 5, this agreement may be extended for up to two (2) additional years through June 30, 2029 according to the table below.

In	If the School Meets a Majority of Academic Indicators	This agreement will be automatically extended to
Fall 2026	On 24/25 and 25/26 state report cards	June 30, 2028
Fall 2027	On 26/27 state report cards	June 30, 2029

In the fall of 2026, if the School does not meet a majority of academic indicators on the 24/25 and 25/26 report cards, the School will begin the regular renewal process.

In the fall of 2027, if the School does not meet a majority of academic indicators on the 26/27 report card, the School will begin the regular renewal process.

WHEREAS, the Parties wish to adopt this amended and restated Contract to supersede the previously adopted contract;

THEREFORE, the prior contract is amended in its entirety and reinstated herein.

NOW THEREFORE, the Parties enter into this Sponsorship Contract (the “Contract”) with the following terms and conditions:

- A. OPERATION OF A COMMUNITY SCHOOL.** The Governing Authority and the Sponsor agree that the Governing Authority may continue to operate a community school as permitted

by law, subject to applicable requirements of federal law, the laws of the State, and the terms of this Contract. ▲

- B. COMMUNITY SCHOOL OBLIGATIONS.** The Governing Authority, for itself and on behalf of the School, covenants and agrees as follows:
1. **LEGAL STATUS.** The School is established and operated as an Ohio nonprofit corporation under ORC Chapter 1702. The School shall maintain in good standing its status as a nonprofit corporation. In accordance with ORC Chapter 3314, the School is a public school independent of the Sponsor or any other district or community school, independently operated and governed in its activities, business practices, and policies.
 2. **CORPORATE RECORDS.** The School's Articles of Incorporation, Appointment of Statutory Agent, Code of Regulations, and Taxpayer Employer ID Number are on file with the Sponsor. Should any of these documents be modified or created subsequent to this Contract being executed, the School shall submit the same to the Sponsor in a timely manner for the Sponsor's review for consistency with federal and state law and the provisions of this Contract.
 3. **COMPLIANCE WITH STATE LAWS.** In accordance with ORC Section 3314.03(A)(11)(d), the School will comply with sections 9.90, 9.91, 109.65, 121.22, 149.43, 2151.357, 2151.421, 2313.19, 3301.0710, 3301.0711, 3301.0712, 3301.0715, 3301.0729, 3301.24, 3301.948, 3302.037, 3313.472, 3313.473, 3313.474, 3313.50, 3313.5318, 3313.5319, 3313.539, 3313.5310, 3313.608, 3313.609, 3313.6012, 3313.6013, 3313.6014, 3313.6020, 3313.6024, 3313.6026, 3313.6028, 3313.6029, 3313.6031, 3313.6413, 3313.643, 3313.648, 3313.6411, 3313.66, 3313.661, 3313.662, 3313.666, 3313.667, 3313.668, 3313.669, 3313.6610, 3313.67, 3313.671, 3313.672, 3313.673, 3313.69, 3313.71, 3313.7112, 3313.7117, 3313.716, 3313.718, 3313.719, 3313.721, 3313.753, 3313.80, 3313.814, 3313.816, 3313.817, 3313.818, 3313.819, 3313.86, 3313.89, 3313.96, 3319.073, 3319.077, 3319.078, 3319.0812, 3319.238, 3319.318, 3319.321, 3319.324, 3319.39, 3319.391, 3319.393, 3319.41, 3319.46, 3319.614, 3319.90, 3320.01, 3320.02, 3320.03, 3320.04, 3321.01, 3321.041, 3321.13, 3321.14, 3321.141, 3321.17, 3321.18, 3321.19, 3322.20, 3322.24, 3323.251, 3327.10, 4111.17, 4113.52, 5502.262, 5502.703, and 5705.391 and Chapters 117., 1347., 2744., 3365., 3742., 4112., 4123., 4141., and 4167 of the Revised Code as if it were a school district and will comply with Section 3301.0714 of the Revised Code in the manner specified in Section 3314.17 of the Revised Code. As applicable, the School will also comply with Sections 3302.13, 3313.482, 3313.5313, 3313.7118, 3313.815, 3314.104, 3321.191, 3327.016, and 3327.02 of the Revised Code.
 4. **ETHICAL AND RESPONSIBLE CONDUCT.** Officers and employees of the School shall comply with ORC Chapter 102 and Sections 2921.42, 2921.43, and 2921.44.
 5. **HIGH SCHOOL CREDITS AND DIPLOMA.** If the School serves grades nine through twelve, it shall comply with ORC Sections 3314.03 (A)(11)(f), 3311.742, 3313.603(J), 3313.61, 3313.611, 3313.6114, 3313.614, 3313.617, and 3313.618.
 6. **SCHOOL CALENDAR AND SCHEDULE.** The Governing Authority shall provide

to the Sponsor the School's calendar and schedule for the upcoming school year and agrees that, except for minor modifications made due to epidemic, casualty, weather conditions, or changes of five or fewer consecutive work days, or other modifications as mutually agreed to between the Parties, the School shall adhere to the calendar and schedule. ▲

7. **SCHOOL ANNUAL REPORT.** In accordance with ORC Section 3314.03(A)(11)(g), the Governing Authority shall submit within four months after the end of the school year a report of its activities and progress in meeting the goals and standards and its financial status to the Sponsor and the parents of all students enrolled in the School.

8. **REPORTING.** The Governing Authority shall send its monthly financials, including an enrollment report, a statement of financial position, a statement of activities, and a cash flow statement, to the Sponsor. If requested by the Sponsor, the Governing Authority also shall send the Sponsor annual reports as to staff and teacher turnover, student re-enrollment and retention data, and student expulsions and suspensions. This information should be disaggregated by available demographic categories whenever possible. The Sponsor may request the school's internal assessment data as needed for ongoing oversight, reviewing the school's progress, and making suggestions for academic improvement. The Governing Authority shall respond timely under the circumstances to the Sponsor's reasonable inquiries regarding such information or other matters the Sponsor reasonably deems important in relation to its duties.

The Governing Authority shall also report annually in writing to the Sponsor financial data as required by the Ohio Auditor of State (the "Auditor of State"), and, if applicable, data regarding the structure and operations of the management company (if any) that directly pertain to the School's operation.

9. **SITE VISITS AND STUDENT RECORDS.** The Governing Authority shall permit the Sponsor to conduct site visits as determined reasonably necessary by the Sponsor. When appropriate, the Sponsor shall make reasonable efforts to provide prior notice of such visits and to not disrupt testing or the educational process or programming of the School. Such site visits may include any activities reasonably related to fulfillment of the Sponsor's oversight responsibilities including, but not limited to, inspection of the facilities; inspection of records maintained by the School; and interviews and observations of the principal and staff; and observations of classroom instruction.

The Governing Authority and the Sponsor agree and state that pursuant to the Family Educational Rights and Privacy Act ("FERPA"), encoded at 20 U.S.C. Section 1232, and its implementing regulations at 34 CFR Part 99, the Sponsor is an authorized representative of a state educational authority, that the School is permitted to disclose to the Sponsor personally identifiable information from an education record of a student without parental consent (or student consent where applicable), and that the Sponsor is authorized by federal, state, and local law to conduct audits, compliance evaluations, and enforcement activities of federal and state supported education programs. Accordingly, the Governing Authority agrees to grant to Sponsor's employees full and complete access as defined hereinafter to "education records" as defined by FERPA and all documents, records, reports, databases, and other information made available to or maintained by the School that are applicable to the Sponsor's responsibilities under

Ohio law. Such information shall include, but shall not be limited to, the statewide education management information system established under ORC Section 3301.0714. Access includes the ability to inspect electronic documents at the School, and the School shall enable the Sponsor to have remote self-service access in read-only format. The Governing Authority further agrees that, in accordance with ORC Section 3314.03(A)(28), the School's attendance and participation records shall be made available to the Sponsor, D.E.W., and the Auditor of State to the extent permitted by FERPA, 34 CFR Part 99, and ORC Section 3319.321.

The Sponsor shall be responsible for any costs or adverse consequence(s) resulting from an accidental or other deletion, release, or alteration of information or data systems or records of the School or of the Ohio Department of Education and Workforce ("D.E.W.") as a result of such access. The Sponsor agrees to comply with both FERPA and state privacy laws, rules, and regulations and shall destroy the educational records when no longer needed for the purposes accessed.

10. **COOPERATION WITH MONITORING.** The Sponsor shall monitor the performance and legal compliance of the School. The Governing Authority and the School shall cooperate with and supply all of the needed information for the Sponsor's duties pursuant to Section D, below, of this Contract. To carry out its monitoring duties, the Sponsor may utilize a compliance management system and may require the School to designate a contact person for the compliance management system.
11. **DISPLAY OF NATIONAL AND STATE MOTTOS.** The School, unless it is an internet- or computer-based school, shall comply with ORC Section 3313.801 as if it were a school district.
12. **FINANCIAL PLAN.** The School shall submit to the Sponsor a financial plan detailing an estimated school budget for each year of the period of the Contract and specifying the total estimated per pupil expenditure amount for each such year. The plan shall specify for each year the base formula amount that will be used for purposes of funding calculations under ORC Section 3314.08. The School shall supply an updated **three-year** financial plan and budget at least annually to the Sponsor for review. The School's **most recent three-year** budget appears as **ATTACHMENT 1**.
13. **FINANCIAL RECORDS.** The School shall submit financial reports monthly in the form and format requested by the Sponsor and at a minimum shall include a statement of financial position, a statement of activities, and a cash flow statement. The School's financial records shall be maintained pursuant to any applicable rules that may be adopted by the Auditor of the State and are to be maintained in the same manner as are financial records of school districts. Audits shall be conducted in accordance with ORC Section 117.10. The School shall meet the requirements and follow the procedures for program and financial audits established from time to time by the Auditor of State and D.E.W.
14. **FISCAL OFFICER.** The School shall have a designated fiscal officer licensed under ORC Section 3301.074 and shall maintain internal financial controls in accordance with ORC Section 3314.03. Before the fiscal officer enters upon his or her duties, either the Governing Authority shall maintain an employee dishonesty and faithful performance

of duty policy applicable to the fiscal officer as provided in ORC Section 3.061, or the fiscal officer shall execute a bond, in accordance with ORC Section 3314.011, in an amount and with surety to be approved by the Governing Authority, payable to the State, conditioned for the faithful performance of all the official duties required of the fiscal officer. Any such bond shall be deposited with the Governing Authority, and a copy thereof, certified by the Governing Authority, shall be filed with the county fiscal officer. The fiscal officer shall be employed by or engaged under a contract with the Governing Authority, except as otherwise permitted by law and approved annually by both the Sponsor and the Governing Authority. In accordance with ORC Section 3314.037, the fiscal officer shall complete training in public records and open meetings at least once per school year. If the fiscal officer changes, the Governing Authority shall notify the Sponsor in writing.

15. **DEBT.** The School may borrow money to pay any necessary and actual expenses of the School in anticipation of receipt of any portion of the payments to be received by the School pursuant to ORC Section 3314.08(C). The proceeds from the notes shall be used only for the purposes for which the anticipated receipts may be lawfully expended by the School. The School shall notify the Sponsor of any borrowing greater than 15 percent of its projected annual budget.
16. **FISCAL YEAR.** The fiscal year for the School shall be July 1 to June 30.
17. **LAWFUL PURPOSE.** The Governing Authority may carry out any act and ensure the performance of any function that is consistent with the Ohio Constitution, ORC Chapter 3314, other statutes applicable to community schools, and this Contract.
18. **LOCATION AND FACILITY.** The School shall be located at the following address: 3805 Terrett Ave., Cleveland, OH 44113 (“School Location”). The School may be located in multiple facilities under this Contract if certain criteria of R.C. 3314.05 are met. If multiple facilities are used, the School Governing Authority shall identify the address of all School Locations and comply with applicable provisions of R.C. 3314.05. Use of multiple facilities as the School must be approved by the Sponsor, which approval shall not be unreasonably withheld, based on factors mutually agreed to between the Parties.

If the school is unable to operate from the approved School Location(s) due to failure to provide any required documents referenced in R.C. 3314.19 including (1) Proof of property ownership or a lease for the facilities used by the school; (2) A certificate of occupancy; (3) Liability insurance for the school, as required by division (A)(11)(b) of section 3314.03 of the Revised Code, that the sponsor considers sufficient to indemnify the school's facilities, staff, and governing authority against risk; (4) A satisfactory health and safety inspection; (5) A satisfactory fire inspection; or a (6) A valid food permit, if applicable, or due to public safety emergencies, inoperability of equipment necessary to the school's operation, damage to the school building, or other temporary circumstances due to utility failure rendering the school building unfit for use, the School may request permission in writing from the Chief Executive Officer of the Sponsor to temporarily operate from an alternate location.

The school may not operate from a temporary location until it has provided all elements referenced in R.C. 3314.19 to the Sponsor and the Sponsor has submitted required opening assurances to the Department of Education and Workforce. In addition, the information contained in **ATTACHMENT 2** must be provided for any alternate location.

Pursuant to ORC Section 3314.03(A)(9), **ATTACHMENT 2** provides a detailed description of each facility, including location, used by the School for instructional purposes; the annual costs associated with leasing each facility that are paid by or on behalf of the School; the annual mortgage principal and interest payments that are paid by the School; and the name of the lender or landlord, identified as such, and the lender or landlord's relationship to the operator, if any. If the School meets the criteria of R.C. 3314.05 and is located in multiple facilities, the School Governing Authority shall ensure details of the multiple facilities as set forth in this paragraph are included in **ATTACHMENT 2**.

If the School Location(s) has been or will be leased, the lease shall not be signed unless in accordance with the budget approved by the Sponsor. In accordance with ORC Section 3314.032, the School shall not lease any parcel of real property from an operator or management organization with which the Governing Authority has contracted for services until an independent professional in the real estate field verifies by addendum that at the time the lease was agreed to, the lease was commercially reasonable. If the School Location(s) has been or will be purchased by the School, the contract of sale and related documents shall not be signed unless in accordance with the current or a revised budget approved by the Sponsor. After leasing or purchase, a copy of the lease or conveyance documents, and all subsequent amendments, modifications, or renewals thereof shall immediately be provided to the Sponsor. Any facility(ies) used for or by the School shall meet all health and safety standards established by law for Ohio community school buildings. In the event that the School desires to change its School Location(s), the new School Location(s) shall be subject to approval of the Sponsor, which approval shall not be unreasonably withheld, based on factors mutually agreed to between the Parties.

19. **STATE ASSUMPTION OF SPONSORSHIP.** The Governing Authority recognizes that D.E.W. may take over the sponsorship of the School in accordance with the provisions of ORC Section 3314.015(C).
20. **SPONSOR INTERVENTION.** The Governing Authority recognizes the Sponsor's authority to assume the operation of the School under the conditions specified in ORC Section 3314.073(B), subject to the notice and due process provisions in ORC Chapter 3314. The School shall have a reasonable time under the circumstances to cure the condition(s) before any suspension, termination, or takeover of operations by the Sponsor.
21. **HEALTH, SAFETY, AND WELFARE.** The Governing Authority recognizes:
 - a. The authority of public health and safety officials to inspect the facilities of the School and to order the facilities closed if those officials find that the facilities are not in compliance with health and safety laws and regulations;

- b. The authority of the Sponsor to suspend the operation of the School under ORC Section 3314.072, subject to the notice and due process requirements of that Section, if the Sponsor has evidence of conditions or violations of law at the School that pose an imminent danger to the health and safety of the School's students and employees; and ▲
 - c. The authority of D.E.W. to suspend the operation of the School under ORC Section 3314.072 if the Sponsor fails to take such action.
22. **LEARNING OPPORTUNITIES.** The School is authorized to provide learning opportunities in grades kindergarten through eight to a minimum of 25 students for a minimum of 920 hours per school year. A description of the learning opportunities that will be offered to students, including both classroom-based and non-classroom-based learning opportunities that are consistent with criteria for student participation established by D.E.W. under ORC Section 3314.08(H)(2), is stated in this Contract in the Educational Plan described in Section B, subsection 30 of this Contract and attached as **ATTACHMENT 4**. If the School uses a blended learning model, as defined in ORC Section 3301.079, additional information about the model is also provided in **ATTACHMENT 6**.
23. **NONSECTARIAN SCHOOL.** The School shall be nonsectarian in its programs, admission policies, employment practices, and all other operations, and shall not be operated by a sectarian school or religious institution.
24. **STATE ACADEMIC INTERVENTION.** The School shall comply with ORC Sections 3302.04 and 3302.041, except that any action required to be taken by a school district pursuant to these Sections shall be taken by the Sponsor.
25. **START OF SCHOOL YEAR.** The School shall open for operation not later than the 30th day of September each school year, unless the mission of the School as specified under ORC Section 3314.03(A)(25) is solely to serve dropouts. If the School fails to open by September 30th in its initial year of operation or within one (1) year after the adoption of a contract pursuant to R.C. 3314.02(D), the Contract shall be void, unless the mission is to serve dropouts.
26. **MANAGEMENT BY THIRD PARTIES.** The Governing Authority may contract with a third-party operator or management company for management or operation of the School. The Governing Authority shall provide the Sponsor with a copy of any contract it enters into with an operator or management company ("management agreement") without delay upon execution. Acceptance of copies of the management agreement by the Sponsor shall not be deemed an approval or opinion regarding the legality of any such terms under Ohio law and is not binding upon the Sponsor. If the Governing Authority changes a material term of a management agreement, it shall provide the Sponsor with notice of the terms of any management agreement as modified by the proposed changes promptly after their execution. In addition:
- a. The Governing Authority shall adhere to the ethics, fiscal, and other laws regarding its relationship with the operator or management company and shall not agree to any terms in the management agreement violating any ethical, fiscal, or other laws, rules, and regulations.

- b. The management agreement shall include criteria to be used for its early termination and notification procedures and timeline for its early termination or nonrenewal.
- c. The Governing Authority shall annually evaluate the operator's or management company's performance. The Governing Authority shall consider, but need not limit its consideration to, the operator's or management company's performance with the School's academics and fiscal operations, if such services are provided under the management agreement. The Governing Authority shall provide the Sponsor with the evaluation.
- d. The management agreement shall stipulate, and the operator or management company shall keep accurate records of, which entity owns all School facilities and property including, but not limited to, equipment, furniture, fixtures, instructional materials and supplies, computers, printers, and other digital devices purchased by the Governing Authority or the operator or management company. The management agreement shall comply with ORC Section 3314.0210.
- e. If the operator or management company provides goods and services of any kind to the School in excess of 20 percent of the School's gross annual revenues, including a la carte services as well as any operational fees, then the operator or management company shall provide a detailed accounting of the nature and costs of the goods and services it provides to the School, in accordance with ORC Section 3314.024. This information shall be summarized in the footnotes of the financial statements of the School and shall be subject to audit during the course of the regular financial audit of the School. This information shall also be sufficient to permit the School's fiscal officer to comply with the duties described in Section B, subsection 14 of this Contract, with respect to transactions undertaken by the operator or management company on behalf of the School.
- f. The management agreement shall provide that all moneys loaned to the School by the operator or management company, including facility loans or cash flow assistance, shall be accounted for, be documented, and bear interest at a fair market rate.
- g. Any individuals performing supervisory or administrative services for the School under the School's contract with the operator or management company shall complete training in public records and open meetings at least once per school year, in accordance with ORC Section 3314.037.
- h. The management agreement shall provide that if this Contract is terminated for cause based on academic or fiscal performance, the School shall be able to terminate the management agreement.
- i. If the School takes action in good faith under this subsection and later finds it is non-compliant, such action shall not constitute a material breach of this Contract.
- j. If there exists any business or familial relationship between the Governing Authority or any of its officers or employees and an operator or management company contracted by the School or any of that operator or management

company’s officers or employees, other than the management agreement itself, the School shall obtain from the operator or management company an agreement indemnifying the School for financial losses to the School due to conflict of interest, up to the amount of the moneys received by the operator or management company.

- k. The Governing Authority shall not use, expend, encumber, or otherwise direct any funds derived from local tax levies, including but not limited to Sponsor levy proceeds, to pay, reimburse, or otherwise provide financial benefit to the operator or management company. ⚠

27. ⚠ **SCHOOL PLAN.** In accordance with ORC Section 3314.03(A), as amended from time to time, the Governing Authority shall maintain and implement a comprehensive school plan (“School Plan”) that includes all elements required by law, rules, and guidance issued by the Ohio Department of Education and Workforce (“D.E.W.”). The School Plan shall be included in ATTACHMENT 3 and shall, at a minimum address the statutory requirements set forth in ORC 3314.03(A), including but not limited to: (1) the process by which the governing authority of the school will be selected in the future; (2) a description of the management and administration of the school; and (3) policies and procedures to establish internal financial controls for the school. The Governing Authority shall review and update the School Plan as required by law and shall submit updated versions to the Sponsor upon request or as otherwise required by the Sponsor for purposes of oversight and compliance. Failure to maintain, implement, or timely update the School Plan in compliance with ORC Chapter 3314 and applicable D.E.W requirements may constitute a material violation of this Contract.

If the School is a new community school converting from an existing district public school or educational service center under ORC Section 3314.02, contract attachments shall include alternative arrangements for current district public school students who choose not to attend the converted school and for teachers who choose not to teach in the School or building after conversion. The School shall submit materials needed for Attachments 1-4 annually to the Sponsor to ensure the Contract remains current and compliant with applicable law.

28. **GOVERNANCE.** The Governing Authority shall be responsible for carrying out the provisions of this Contract. In addition:

- a. The Governing Authority shall consist of no fewer than five members, and no person shall serve on the governing authorities of more than five start-up community schools at the same time, unless otherwise permitted by law.
- b. No person shall serve on the Governing Authority or operate the School under contract with the Governing Authority so long as the person (1) owes the State any money or is in a dispute over whether the person owes the State any money concerning the operation of a community school that has closed; (2) would otherwise be subject to ORC Section 3319.31(B), with respect to refusal, limitation, or revocation of a license to teach, if the person were a licensed educator; or (3) has pleaded guilty to or has been convicted of theft in office under ORC Section 2921.41, or has pleaded guilty to or has been convicted of a

substantially similar offense in another state.

- c. Each Governing Authority member shall annually file a disclosure statement about immediate relatives or business associates in accordance with ORC Section 3314.02(E)(7).
- d. In accordance with ORC Section 3314.037, each Governing Authority member shall complete training in public records and open meetings at least once per school year.
- e. If the Governing Authority contracts with an attorney, accountant, or entity specializing in audits, the attorney, accountant, or entity shall be independent from any operator or management company with which the School has contracted.
- f. The Governing Authority shall provide, upon request, the name and address of each of its members to the Sponsor and to D.E.W. The Governing Authority shall make available at a publicly accessible area in the School's office and on the School's website the following information:
 - i. A list of the current names of the Governing Authority's members and officers;
 - ii. Contact information for the Governing Authority (email address for school business and contact phone number for the Governing Authority); and
 - iii. The schedule and location of Governing Authority board meetings for the school year.

29. CHANGES IN GOVERNING AUTHORITY MEMBERS. The Governing Authority shall notify the Sponsor in writing within 30 days of any changes in members of the Governing Authority, including notice of new members' names, qualifications, biographical information, addresses, and phone numbers. If necessary in order for the School's employees to participate in the state retirement systems, then at the School's request the Sponsor shall provide for pre-approval of Governing Authority members in writing, and such pre-approval shall not be unreasonably withheld. No denial of such pre-approval shall be on the basis of age, gender, race, disability, national origin, sexual orientation, political affiliation or other characteristic protected by law. A representative of the Sponsor and a representative of the School shall confer on a possible denial of pre-approval before final determination by the Sponsor.

30. EDUCATIONAL PLAN. The educational program of the School for each School Location, including its mission, educational philosophy, the characteristics, ages, and grades of the students it is expected to attract, the focus of the curriculum, and a description of how it will fulfill its civic function of helping to prepare students to be informed and engaged citizens, is attached as **ATTACHMENT 4** and incorporated by reference. The School is not planning to seek designation as a STEM school equivalent under ORC Section 3326.032.

In accordance with ORC Section 3314.03(A)(11)(j), if the School operates a preschool program that is licensed by D.E.W. under ORC Sections 3301.50 through 3301.59, the

School shall comply with those Sections and with the minimum standards for preschool programs prescribed by rules adopted by the State Board under ORC Section 3301.53.

The School's mission, the ages and grades of its students, its focus, and the characteristics of students the School is expected to attract shall not be materially changed, nor shall the School seek designation as a STEM school equivalent under ORC Section 3326.032, without prior written notice to Sponsor and a 30-day opportunity for the Sponsor to comment or object. All other categories may be modified without prior notice to the Sponsor in the ordinary course of business. Modifications under this Section shall take effect on July 1 unless otherwise agreed to by the Parties.

31. **ACCOUNTABILITY PLAN. ATTACHMENT 5** sets forth the performance standards by which the Sponsor will evaluate the School, including academic goals to be achieved and the method for determining progress, which include statewide achievement assessments. The accountability plan includes the intervention protocol identifying what conditions may result in what types of Sponsor interventions.
32. **TIMELY ADMINISTRATION OF ASSESSMENTS.** The School shall timely administer the assessments that shall include statewide achievement tests and other assessments required by law. The Governing Authority shall comply with any changes in state assessment tools.
33. **PAYMENT.** Pursuant to the ORC Section 3314.03, the Governing Authority shall pay to the Sponsor the amount of two percent of the total amount of payments for operating expenses that the School receives from the State, excluding health and wellness funds, high quality awards, and other specially designated awards as may be enacted by the Ohio legislature, for grades Kindergarten and above, in consideration for the monitoring and oversight of the Sponsor pursuant to this Contract. Such payments shall be made on or before the 25th of the following months for the previous three months: January, April, July, and October.
34. **ADMISSIONS.** The School shall have its current admissions policy and procedures on file with the Sponsor. The School shall submit its admissions policy and procedures annually to the Sponsor or verify that the Sponsor has the current policy and procedures on file. The admission policy and procedures shall be followed and may not be changed without the written consent of the Sponsor, which consent shall not unreasonably be withheld.

The admission policy and procedures shall comply with ORC Section 3314.06 and, if applicable, Section 3314.061. In accordance with ORC Section 3314.03(A)(19), the admission policy and procedures shall do one of the following: (1) Prohibit the enrollment of students who reside outside the boundaries of the Sponsor; (2) Permit the enrollment of students who reside in school districts adjacent to the Sponsor; or (3) permit the enrollment of students who reside in any other school district in the state. At a minimum, the policy and procedures at all times shall specify that the School will not discriminate in its admission of students to the School on the basis of sex, race, religion, creed, color, national origin, disability, intellectual ability, athletic ability or measurement of achievement aptitude. Pursuant to ORC Section 3314.06, the School may limit admission to students who have obtained a certain grade level or are within a

certain age group, or who meet a definition of at-risk agreed upon by the Parties. The policy and procedures shall provide a preference in admission to returning students and siblings of returning students and shall permit, at a minimum, the enrollment of students who reside within the boundaries of the Sponsor. If the policy and procedures allow for the enrollment at the School of students from outside the boundaries of the Sponsor, they shall give priority to students residing within the boundaries of the Sponsor, subject to exceptions provided for by Ohio and federal law.

In accordance with, and subject to the Governing Authority's adoption of any of the preferences allowed by, ORC Section 3314.06, if the number of applicants exceeds the capacity of the School's program, classes, or facilities, then, subject to the exceptions required or permitted by that Section, students shall be selected for admission on the basis of a random lottery.

The School shall be open and accessible to all students regardless of race, religion, color, national origin, creed, gender, intellectual ability, athletic ability or performance, special need, sexual orientation, proficiency in English, physical or mental disability, or academic achievement or measure of achievement aptitude. Upon admission of any student with a disability, the School shall comply with all federal and state laws regarding the education of handicapped students, per ORC Section 3314.06.

- 35. STUDENT DEMOGRAPHICS.** The Governing Authority shall submit to the sponsor a plan for the ways it will achieve racial and ethnic balance reflective of the community it serves as required by ORC 3314.03(A)(7). The School will engage in marketing efforts throughout the community it serves, including in public spaces. Direct marketing efforts will also be used to reach multiple, diverse neighborhoods. Marketing and recruitment efforts will be reviewed and modified from time to time.
- 36. ENROLLMENT AND ATTENDANCE.** The Governing Authority shall adopt an enrollment and attendance policy that complies with ORC Sections 3314.03 and 3314.11, including by:
- a. Setting forth the School's procedures for student dismissal (*i.e.*, suspension, expulsion, or emergency removal);
 - b. Providing for the verification of residence and address for students enrolling in or attending the School;
 - c. Requiring a student's parent or guardian to notify the School when there is a change in the parent's or the student's primary residence;
 - d. Automatically withdrawing a student from the School if the student, without a legitimate excuse, fails to participate in 72 consecutive hours of the learning opportunities afforded to the student, or as otherwise required by law.

The enrollment and attendance policy shall be available for public inspection in accordance with ORC Section 3314.03(A)(27).

- 37. BREAKFAST AND LUNCH PROGRAMS.** If the School's student enrollment requires the School under ORC Section 3314.18 to provide a school lunch and/or school breakfast program, possibly with a summer extension or intervention, the School

shall implement such a program in accordance with the requirements of that Section, including, for a breakfast program, those of ORC Section 3313.818.

- 38. EMPLOYEES.** Although the Governing Authority may employ or contract for teachers and non-teaching employees necessary to carry out its mission and fulfill this contract, no employment contract shall extend beyond the term of this Contract. In addition:
- a. The School shall make arrangements for providing health and other benefits to its employees.
 - b. The School shall hire only teachers who are licensed in accordance with ORC Sections 3319.22 through 3319.31, except for (1) non-certificated persons engaged to teach up to 12 hours per week pursuant to ORC Section 3319.301, and (2) if the School is a Montessori school as described in ORC Section 3319.261, holders of an alternative resident educator license pursuant to that Section.
 - c. In accordance with ORC Section 3314.037, the School’s chief administrative officer and other administrative employees shall complete training in public records and open meetings at least once per school year.
 - d. Charter School Neutrality Statement. The Sponsor understands and confirms its commitment to meet its obligation under ORC Chapters 3314 and 4117 with respect to community schools and the rights of employees in those schools to seek to join together for purposes of collective bargaining. In addition, the Sponsor recognizes the right of the Cleveland Teachers Union (CTU) as a labor organization to seek to organize and represent, for purposes of collective bargaining, teachers and paraprofessionals employed by community schools located within the boundaries of the Cleveland Municipal School District. The Sponsor agrees that it shall not place, nor attempt to place, restrictions on the employees or governing authorities of any community school with respect to whether the employees of such community school should join or not join CTU or any labor organization.
 - e. If the School is a recipient of moneys from a grant awarded under the federal Race to the Top program, Division (A), Title XIV, Section 14005 and 14006 of the “American Recovery and Reinvestment Act of 2009,” Pub. L. No 111- 5, 123 Stat. 115, the School shall pay teachers based upon performance in accordance with ORC Section 3317.141 and shall comply with ORC Section 3319.111 as if it were a school district.
- 39. INSURANCE.** General liability, errors and omissions, directors and officers, and other customary insurance coverage (a school policy) at all times shall be maintained by the Governing Authority for the School, for itself and its employees, in amounts not less than \$1,000,000 per occurrence and \$2,000,000 in the aggregate. The insurance coverage shall not only cover the School and the Governing Authority and its employees but also the Sponsor and the Sponsor’s Board, officers, and employees as additional insureds in their role as Sponsor. NOTE: Being named as Certificate Holder does not constitute being an additional insured, and coverage as additional insureds is required, unless not commercially and reasonably available. The Governing Authority

shall provide evidence of such coverage and shall ensure that the insurer shall notify the Sponsor in writing at least 30 days in advance of any material adverse change to, or cancellation of, such coverage.

40. **HIRING OF SPONSOR EMPLOYEE ON LEAVE.** If the Sponsor provides a leave of absence to a person who is thereafter employed by the School, the Governing Authority and the School shall defend, indemnify and hold harmless the Sponsor and its Board members, Superintendents, employees, and agents from liability arising out of any action or omission of that person while that person is on such leave or employed by the Governing Authority. Nothing in this subsection, however, obligates this Sponsor to provide such a leave of absence.
41. **CONTRACT REVIEW.** The Governing Authority or its authorized representatives shall meet with the Sponsor at least once yearly before the end of the School's fiscal year to review the terms and provisions of this Contract, at a time and place acceptable to both Parties.
42. **BACKGROUND CHECKS.** All background checks (Federal Bureau of Investigation or Ohio Bureau of Criminal Identification and Investigation) of teachers, staff members, or the Governing Authority members shall be conducted by a contractor in compliance with ORC Section 3319.31.
43. **INSTRUCTION AND TRAINING FOR CARDIAC EMERGENCY.** The School shall comply with the requirements of ORC Sections 3313.6021 and 3313.6023, unless it is:
 - a. An internet- or computer-based community school; or
 - b. A community school in which a majority of the enrolled students is comprised of children with disabilities as described in ORC Section 3314.35(A)(4)(b).

C. SEPARATE AGREEMENTS, HOLD HARMLESS

1. **SERVICE AGREEMENTS.** To the extent permitted by law, the Sponsor and the Governing Authority may enter into one or more separate agreement(s) under which the Sponsor will provide services to the School. Services provided under such an agreement, and the amount and manner in which the Governing Authority will pay for such services, shall be mutually agreed upon in a separate writing between the Governing Authority and the Sponsor. No such agreement shall extend beyond the termination date of this Contract.
2. **FACILITY USE.** If the school is located in any facility of the Sponsor, the Parties agree to negotiate by separate agreement their rights and responsibilities regarding the use of that facility.
3. **HOLD HARMLESS.** Other than as required by law, the Sponsor shall have no obligations to the School, or to the parents of children enrolled at the School, by way of this Contract, and the Governing Authority hereby indemnifies, defends, and holds the Sponsor harmless from claims, demands, causes of action, threatened actions, losses,

damages, or costs arising from any of the following:

- a. A failure of the Governing Authority or any of its officers, directors, employees, agents, or contractors to perform any duty, responsibility, or obligation imposed by law or this Contract;
- b. An action or omission by the Governing Authority or any of its officers, directors, employees, or contractors that results in injury, death, or loss to person or property, breach of contract, or violation of statutory law or common law (state and federal), or liabilities;
- c. Any sum that the Sponsor may pay or become obligated to pay on account of: (1) any inaccuracy or breach of any representation under this Contract by the Governing Authority; or (2) liabilities to lenders, vendors, the State, receivers, parents, students, the Governing Authority, or to parties on account of the Governing Authority; and
- d. As to the indemnification and hold harmless clause, but not the duty to defend, any liabilities incurred by the Sponsor or any of its officers, directors, employees, agents or contractors as a result of an action or legal proceeding at law or equity brought against the Sponsor by the Governing Authority if the legal proceeding or action is found to be without merit, or is dismissed with prejudice, and the right to appeal such judgment or order has been exhausted or has expired.

D. SPONSORSHIP DUTIES.

1. **OPENING ASSURANCES.** In accordance with ORC Section 3314.19, the Sponsor shall provide the following assurances in writing to D.E.W. not later than 10 business days prior to the opening of the School's first year of operation or, if the School is not an internet- or computer-based community school and it changes the building(s) from which it operates, the opening of its first year in the new location(s):
 - a. That the Sponsor has filed a current copy of this Contract, and shall file any subsequent modifications to the Contract, with D.E.W.;
 - b. That the School has submitted to the Sponsor a plan for providing special education and related services to students with disabilities and has demonstrated the capacity to provide those services in accordance with ORC Chapter 3323 and federal law;
 - c. That the School has a plan and procedures for administering the achievement and diagnostic assessments prescribed by ORC Sections 3301.0710, 3301.0712, and 3301.0715;
 - d. That the School's personnel have the necessary training, knowledge, and resources to properly use and submit information to all databases maintained by D.E.W. for the collection of education data, including the statewide education management information system established under ORC Section 3301.0714 in accordance with methods and timelines established under ORC Section 3314.17;

- e. That all required information about the School has been submitted to the Ohio education directory system or any successor system;
- f. That the School shall enroll at least the minimum number of students required by ORC Section 3314.03(A)(11)(a) in the school year for which the assurances are provided;
- g. That all classroom teachers are licensed in accordance with ORC Sections 3319.22 through 3319.31, except for (1) non-certificated persons engaged to teach up to 12 hours per week pursuant to ORC Section 3319.301, and (2) if the School is a Montessori school as described in ORC Section 3319.261, holders of an alternative resident educator license pursuant to that Section;
- h. That the School's fiscal officer is in compliance with ORC Section 3314.011;
- i. That the School has complied with ORC Sections 3319.39 and 3319.391 with respect to all employees and that the School has conducted a criminal records check of each of its Governing Authority members;
- j. That the School holds all of the following:
 - i. Proof of property ownership or a lease for the facilities used by the School;
 - ii. A certificate of occupancy;
 - iii. Liability insurance for the School, as required by ORC Section 3314.03(A)(11)(b), that the Sponsor considers sufficient to indemnify the School's facilities, staff, and Governing Authority against risk;
 - iv. A satisfactory health and safety inspection;
 - v. A satisfactory fire inspection; and
 - vi. A valid food permit, if applicable;
- k. That the Sponsor has conducted a pre-opening site visit to the School for the school year for which the assurances are provided;
 - i. That the School has designated a date it will open for the school year for which the assurances are provided that is in compliance with ORC Section 3314.03(A)(25);
 - ii. That the School has met all of the Sponsor's requirements for opening and any other requirements of the Sponsor; and
 - iii. That if the School operates using the blended learning model, as defined in ORC Section 3301.079, the Sponsor has reviewed the information provided in **ATTACHMENT 6**.

2. OTHER SPONSOR DUTIES. The Sponsor shall also perform the following:

- a. Monitor the School's compliance with all laws applicable to the School and with the terms of this Contract;
- b. Monitor and evaluate the academic and fiscal performance and the organization and operation of the School on at least an annual basis;
- c. Report on an annual basis to D.E.W. and to the parents of students enrolled in the School the results of the evaluation conducted regarding the academic and fiscal performance and the organization and operation of the School;
- d. Provide technical assistance to the School in complying with laws applicable to the School and terms of the Contract and other technical assistance programs specifically designed to meet the needs of the School;
- e. As it may determine necessary in accordance with this Contract, take steps to intervene in the School's operation to correct problems in the School's overall performance, declare the School to be on probationary status pursuant to ORC Section 3314.073, suspend the operation of the School pursuant to ORC Section 3314.072, or terminate this Contract pursuant to ORC Section 3314.07;
- f. Have in place a plan of action to be undertaken in the event the School experiences financial difficulties or closes prior to the end of a school year;
- g. Have a representative of the Sponsor review the enrollment and financial records of the School monthly;
- h. Make best efforts to notify the School upon receipt of communications with third parties concerning complaints about the School or the Governing Authority;
- i. Communicate with the Auditor of State regarding an audit of the school or condition of financial and enrollment records of the School and maintain a presence at any and all School meetings with the Auditor of State; and
- j. Update this Contract when appropriate to ensure consistency with changes in law.

E. COMBINING AND NOTING DATA ON STATE REPORT CARD. Pursuant to ORC Section 3302.03(J)(3), the Sponsor intends to exercise elections to (1) have data regarding the academic performance of students enrolled in the School combined with comparable data from schools operated by the Sponsor for the purpose of calculating the performance of the Sponsor as a whole on its state report card for each school year during the term of this Contract; and (2) have the number of students attending the School noted separately on the Sponsor's state report card for each school year during the term of this Contract. Pursuant to that Section, the Governing Authority approves both of these elections concerning combining and noting data on the Sponsor's state report card for each school year during the term of this Contract. At all times, the School shall be entitled to its own separate state report card under state law, and nothing in this Section E shall operate to prevent the School from such right.

F. OTHER PROVISIONS.

1. **SCHOOL CLOSURE.** In the event that this Contract is not renewed or is terminated,

or the School otherwise permanently closes and ceases its operation as a community school:

- a. In accordance with ORC Section 3314.074, and consistent with ORC Chapter 1702, the assets of the School shall be distributed first to the retirement funds of employees of the School, next to employees of the School and then private creditors who are owed compensation, and then any remaining funds shall be paid to D.E.W. for redistribution to the school districts in which the students who were enrolled in the School at the time it ceased operation were entitled to attend school under ORC Sections 3313.64 or 3313.65.
 - b. Employees of the School shall be kept informed of the closure process and timeline, including the implications for the availability of benefits to employees and former employees. If there is a collective bargaining agreement that applies, the layoff or other provisions of the collective bargaining agreement shall be followed. In the absence of a collective bargaining agreement, the School may elect to treat employees as laid-off or treat their positions as abolished. Expiring employee contracts may be non-renewed or terminated. Employment records shall be secured and made available to the Sponsor upon request.
 - c. The School and the Sponsor shall cooperate in good faith in implementing the closure protocol adopted pursuant to the Sponsor's policy on renewal, non-renewal, and termination of community school sponsorship contracts.
2. **TUITION.** In accordance with ORC Section 3314.08(F), the School may only charge tuition for out-of-state students.
 3. **SPECIAL EDUCATION.** The School shall abide by all legal requirements under the federal Individuals with Disabilities in Education Act, 20 U.S.C. 1400 et seq., as amended from time to time, and all federal and state implementing law, rules and regulations, as amended from time to time.
 4. **DISPUTE RESOLUTION.** Provisions establishing procedures for resolving disputes or differences of opinion between the Sponsor and the Governing Authority of the School are as follows:

All disputes arising out of or in connection with this Contract shall first be addressed at a meeting between a designated representative of the Sponsor and a designated representative of the Governing Authority. If those parties cannot resolve the dispute, the matter shall be submitted to the Cleveland Bar Association, with each party choosing three mediators. If there is an overlap among the respective choices, then that person shall serve as one of the three mediators, but if there is no overlap among the choices, then each party shall identify its first choice, and the two mediators so chosen shall select a third.

The Parties shall make every attempt to fully and finally resolve such disputes through mediation and shall equally split all fees or costs of any third-party mediator.

5. **RENEWAL/NON-RENEWAL.** The Governing Authority shall undergo a high-stakes review prior to contract renewal or at least every five years. The renewal process shall

be conducted in accordance with the Sponsor’s policy on renewal, nonrenewal, and termination of community school contracts and its renewal application, which shall be available on its website. Any material violation of this Contract shall be subject to the Sponsor’s intervention, suspension, nonrenewal, or termination authority under Ohio Revised Code or terms of this Contract. Renewal shall be subject to the Sponsor’s reasonable determination that the Governing Authority has complied with applicable law and terms of this Contract and that the School’s progress in meeting the academic, organizational, and financial goals prescribed over the term of this Contract have been satisfactory.

- a. The Sponsor may choose to non-renew this Contract at its expiration for any of the following reasons:
 - i. Failure to meet student performance requirements;
 - ii. Failure to meet generally accepted standards of fiscal management;
 - iii. Material violation of any provision of this Contract or applicable state or federal law; and
 - iv. Other good cause, so long as in accordance with the criteria set out in the Sponsor’s policy on renewal, nonrenewal, and termination of community school sponsorship contracts.
- b. No later than the 15th day of January in the year in which the Sponsor intends to non-renew the School’s contract, the Sponsor shall notify the School of the proposed action in writing. The notice shall include the reasons for the proposed action in detail, the effective date of the termination or nonrenewal, and a statement that the School may, within 14 calendar days of receiving the notice, request in writing an informal hearing before the Sponsor.
- c. If the School does not intend to renew this Contract, the School shall notify the Sponsor in writing of its intent to not renew at least 180 days prior to the Contract’s expiration, or otherwise in compliance with state law. The School also may terminate this Contract during any other contract year, upon at least 180 days prior written notice to the Sponsor; provided, however, that this annual right of the School to terminate the Contract shall only be effective if or after the current Chief Executive Officer of the Sponsor is no longer serving the Sponsor in that capacity. Non-renewal or termination of the Contract initiated by the School shall be effective on June 30 unless otherwise agreed to by the Parties.

6. TERMINATION.

- a. The Sponsor may choose to terminate this Contract prior to its expiration for any of the following reasons:
 - i. Extreme underperformance;
 - ii. An egregious violation of law;

- iii. Violation of the public trust that imperils students' health and well-being or public funds; or
 - iv. Other good cause, so long as in accordance with the Sponsor's policy on renewal, nonrenewal, and termination of community school sponsorship contracts, including the Sponsor's suspension of the School's operation under ORC Section 3314.072.
- b. Unless the Sponsor has suspended operations of the School in accordance with ORC Section 3314.072 and its procedural requirements, a termination shall be effective only at the conclusion of the instructional year.
 - c. The Sponsor shall notify the Governing Authority of the termination in writing. The notice shall include the reasons for the proposed action in detail, the effective date of the termination or nonrenewal, and a statement that the School may, within 14 calendar days of receiving the notice, request in writing an informal hearing before the Sponsor.
7. **ASSIGNMENTS AND MODIFICATIONS.** This Contract and its terms shall not be assigned or delegated without the written approval of the other Party. No modifications to this Contract shall be valid and binding unless signed by both the Sponsor and the Governing Authority and attached to this Contract.
8. **FILING WITH D.E.W.** This Contract shall be filed with D.E.W.
9. **NOTICE.** Any notice to one Party by the other shall be satisfied upon receipt, and delivered by personal delivery to the person being addressed or by certified mail, return receipt requested, to the following persons and addresses, except that a notice other than that required by Section F.5 or Section F.6 of this Contract may be delivered by email if receipt of such delivery is acknowledged by the recipient:

SPONSOR:
Matthew Rado
Executive Director
Charter Schools and Alternative Programs
Cleveland Municipal School District
1111 Superior Ave. E., Suite 1800
Cleveland, OH 44114

GOVERNING AUTHORITY:
Chair, Board of Directors
Near West Intergenerational School
3805 Terrett Ave.
Cleveland, OH 44113

10. **SEVERABILITY.** Should any term, clause or provision of this Contract be deemed invalid or unenforceable by a court of competent jurisdiction, all remaining terms, clauses and provisions shall remain valid and enforceable and in full force and effect, and the invalid or unenforceable provision shall be stricken and replaced with a provision as near as possible to the Parties' original intent.
11. **INTEGRATION CLAUSE.** This Contract, including all attachments or amendments, constitutes the entire agreement of the Parties with respect to its subject matter, superseding all prior understandings, agreements or communications, whether oral or written.

12. **SIGNATURE IN COUNTERPART.** Multiple signature pages shall be construed as one and facsimile signatures shall be construed as originals. Each Party shall attach a resolution of its board of directors approving this Contract.

[Signatures on the following page]

In Witness Whereof, the Parties have freely and voluntarily set their hands:

Cleveland Municipal School District

Warren G. Morgan II, Chief Executive Officer

Date

Sara Elaquad, Board of Education Chair

Date

Kevin Stockdale, Chief Financial Officer

Date

Near West Intergenerational School

By: _____

Date

Printed Name: _____

Its: _____

_____ By checking here, the Governing Authority attests that this Contract has been reviewed by an attorney who is independent from the Sponsor and the operator or management company engaged by the Governing Authority, if any, in accordance with ORC Section 3314.036.

FY26 - Feb 2025 Update

IRN No.: 012030

County: Cuyahoga

Type of School: Brick and Mortar

Contract Term: 06/30/2027

School Name:

Near West Intergenerational School

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

For the Fiscal Years Ended 2023 through 2025 Actual 2026 and the Fiscal Years Ending 2027 through 2029 Forecasted

	Actual			Current	Forecast		
	Fiscal Year FY2023	Fiscal Year FY2024	Fiscal Year FY2025	Fiscal Year FY2026	Fiscal Year FY2027	Fiscal Year FY2028	Fiscal Year FY2029
Operating Receipts							
State Foundation Payments (3110, 3211)	\$ 1,821,203	\$ 2,874,306	\$ 2,418,348	\$ 2,398,841	\$ 2,557,369	\$ 2,641,357	\$ 2,667,771
Charges for Services (1500)	-	-	-	-	-	-	-
Fees (1600, 1700)	-	-	-	-	-	-	-
Other (1830, 1840, 1850, 1860, 1870, 1890, 3190)	735,453	306,232	1,387,856	1,491,752	1,690,669	1,825,406	1,825,406
Total Operating Receipts	\$ 2,556,656	\$ 3,180,538	\$ 3,806,204	\$ 3,890,593	\$ 4,248,038	\$ 4,466,763	\$ 4,493,176
Operating Disbursements							
100 Salaries and Wages	\$ 1,451,626	\$ 1,788,468	\$ 2,200,056	\$ 2,321,491	\$ 2,368,654	\$ 2,436,666	\$ 2,460,357
200 Employee Retirement and Insurance Benefits	357,040	339,208	626,597	603,795	609,833	615,932	622,091
400 Purchased Services	1,370,066	949,610	1,209,387	1,446,984	1,374,266	1,410,994	1,448,824
500 Supplies and Materials	151,540	110,630	177,627	240,690	247,911	255,348	263,008
600 Capital Outlay -New	-	-	-	-	-	-	-
700 Capital Outlay - Replacement	-	-	-	-	-	-	-
800 Other	17,963	30,519	39,114	41,027	42,258	43,526	44,832
819 Other Debt	-	-	-	-	-	-	-
Total Operating Disbursements	\$ 3,348,235	\$ 3,218,435	\$ 4,252,781	\$ 4,653,988	\$ 4,642,922	\$ 4,762,465	\$ 4,839,112
Excess of Operating Receipts Over (Under) Operating Disbursements	\$ (791,579)	\$ (37,897)	\$ (446,577)	\$ (763,395)	\$ (394,884)	\$ (295,702)	\$ (345,936)
Nonoperating Receipts/(Disbursements)							
Federal Grants (all 4000 except fund 532)	\$ 1,380,244	\$ 425,267	\$ 295,944	\$ 317,903	\$ 339,097	\$ 362,207	\$ 364,142
State Grants (3200, except 3211)	-	-	-	-	-	-	-
Restricted Grants (3219, Community School Facilities Grant)	-	-	-	-	-	-	-
Donations (1820)	15,765	4,027	90,000	207,500	150,000	150,000	150,000
Interest Income (1400)	107,051	235,765	233,393	94,353	100,643	96,240	91,428
Debt Proceeds (1900)	-	-	-	-	-	-	-
Debt Principal Retirement	-	(5,826)	(24,063)	-	-	-	-
Interest and Fiscal Charges	-	(513)	(2,077)	-	-	-	-
Transfers - In	-	-	-	-	-	-	-
Transfers - Out	-	-	-	-	-	-	-
Total Nonoperating Revenues/(Expenses)	\$ 1,503,060	\$ 658,720	\$ 593,197	\$ 619,756	\$ 589,740	\$ 608,447	\$ 605,570
Excess of Operating and Nonoperating Receipts Over/(Under) Operating and Nonoperating Disbursements	\$ 711,481	\$ 620,823	\$ 146,620	\$ (143,639)	\$ 194,856	\$ 312,744	\$ 259,635
Fund Cash Balance Beginning of Fiscal Year	\$ 3,336,389	\$ 4,047,870	\$ 4,668,693	\$ 4,815,313	\$ 4,671,674	\$ 4,866,530	\$ 5,179,275
Fund Cash Balance End of Fiscal Year	\$ 4,047,870	\$ 4,668,693	\$ 4,815,313	\$ 4,671,674	\$ 4,866,530	\$ 5,179,275	\$ 5,438,910

Assumptions

	Actual			Current	Forecast		
	Fiscal Year FY2023	Fiscal Year FY2024	Fiscal Year FY2025	Fiscal Year FY2026	Fiscal Year FY2027	Fiscal Year FY2028	Fiscal Year FY2029
Staffing/Enrollment							
Total Student FTE	213	212	216	225	240	255	255
Instructional Staff	23	25.00	28.00	35.00	36.00	36	36
Administrative Staff	8	9.00	10.00	12.00	12.00	12	12
Other Staff							
Purchased Services							
Rent	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00
Utilities	-	-	-	-	-	-	-
Other Facility Costs	106,650.00	182,848.50	310,141.49	252,475.85	172,050.13	177,211.63	182,527.98
Insurance	-	-	-	-	-	-	-
Management Fee	-	-	-	-	-	-	-
Sponsor Fee	7,958.00	8,037.58	47,003.98	68,000.00	70,040.00	72,141.20	74,305.44
Audit Fees	11,332.00	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Transportation	14,977.00	15,126.77	22,465.00	45,500.00	46,865.00	48,270.95	49,719.08
Legal	4,918.00	4,967.18	7,000.00	10,000.00	10,300.00	10,609.00	10,927.27
Marketing	19,012.00	19,202.12	18,500.00	13,700.00	14,111.00	14,534.33	14,970.36
Consulting	190,077.00	261,977.77	258,788.88	335,278.00	321,708.69	331,359.95	341,300.75
Salaries and Wages	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-
Special Education Services	217,123.00	237,397.23	217,602.50	229,000.00	235,870.00	242,946.10	250,234.48
Technology Services	70,237.00	70,939.37	185,608.12	223,488.29	230,192.94	237,098.73	244,211.69
Food Services	112,984.00	114,113.84	107,263.50	119,542.00	123,128.26	126,822.11	130,626.77
Other	-	-	-	-	-	-	-
Total	\$ 790,268.00	\$ 949,610.36	\$ 1,209,373.47	\$ 1,446,984.14	\$ 1,374,266.02	\$ 1,410,994.00	\$ 1,448,823.82
Financial Metrics							
Debt Service Payments	\$ -	\$ 6,339	\$ 26,140	\$ -	\$ -	\$ -	\$ -
Debt Service Coverage	0.00	98.94	6.61	0.00	0.00	0.00	0.00
Growth in Enrollment	0.00%	-0.47%	1.89%	4.17%	6.67%	6.25%	0.00%
Growth in New Capital Outlay	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Growth in Operating Receipts	0.00%	24.40%	19.67%	2.22%	9.19%	5.15%	0.59%
Growth in Non-Operating Receipts/Expenses	0.00%	-56.17%	-9.95%	4.48%	-4.84%	3.17%	-0.47%
Days of Cash	363.71	459.97	403.17	377.65	367.26	372.98	390.66

Assumptions Narrative Summary

Fiscal Year 20XX-20XX Projected Debt					
Description	Beginning Year Balance	Principle Retirement	Interest Expense	Ending Year Balance	Debitor/ Creditor
FTE Review	\$ -	\$ -	\$ -	\$ -	\$ -
Loan A	\$ -	\$ -	\$ -	\$ -	\$ -
Loan B	\$ -	\$ -	\$ -	\$ -	\$ -
Line of Credit	\$ -	\$ -	\$ -	\$ -	\$ -
Notes, Bonds	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Leases	\$ -	\$ -	\$ -	\$ -	\$ -
Payables (Past Due 180+ days)	\$ -	\$ -	\$ -	\$ -	\$ -

Total	\$	=	\$	=	\$	=	\$	=	\$	=

Miscellaneous Notes:

The School does not use a management company.

The School Sponsor is the Cleveland Metropolitan School District (CMSD).

Treasurer: Celeste Farmer

Expenditure/Expenses/Enrollment

FY26 Enrollment

State Foundation Payment / FTE

Forecasted Average Enrollment Growth

Forecasted Expense Inflation

Forecast Salaries & Wages

Inc / Dec

Justification

4.17% The FY26 enrollment is based on current student counts

10661.51556 Based on the most recent available State Foundation Report

4.30% Enrollment is forecasted to increase until the school is fully enrolled.

3% The forecast uses 3% as an estimate for inflation

3% Overall staff increase to align with student population growth

Purchased Services

FY26 Rent

FY26 Utilities

Other Facility Costs

150000 The school currently rents its building from its sponsor

0 Utility expenses are included in the rent payment

252475.85 Other Facilities Costs for FY26 includes sponsor rent agreement costs and unanticipated repairs

Management Fee

Sponsor Fee

No Management company

68000 Base rate based on current contract agreement

FY26 Food Service

FY26 Transportation

FY26 Legal

FY26 Marketing

FY26 Consulting

119542 Food services expenses based on FY25 expenses paid and estimated expenses

45500 Includes Field Trip Transportation

10000 Legal expenses based on FY25 expenses paid and estimated expenses

13700 Paid and estimated expenses for community outreach, enrollment and existing contracts

335278 Includes vendors for services including but not limited to School Improvement, Professional Development, Treasurer and Accounting services. Consulting expenses based on FY25 expenses paid and estimated expenses

Contingencies including projections for unexpected expenses

FY26-FY28 Contingencies

Cost per FTE Assumptions

FY26

FY27

FY28

FY29

20684.38985

19345.50847

18676.33313

18976.90962

Attachment 2: Description of Facility (Near West Intergenerational School)

Detailed description of the facility identified for instructional purposes:

The school facility is approximately 36,516 square feet, which Near West Intergenerational School (NWIS) utilizes for the purpose of educating students in grades K-8.

The facility is located at 3805 Terrett Avenue, Cleveland, OH 44113 in what is formerly known as the Kentucky School Building. NWIS leases the building from the Cleveland Metropolitan School District.

Annual costs associated with leasing each facility that are paid by or on behalf of the school:

The school pays a flat rental fee of \$150,000 annually. The rental fee includes annual custodial costs, including ordinary and necessary overtime, and utility costs limited to gas, electric, water, sewer, and storm sewer. No additional charges are assessed for such utilities and custodial costs, including overtime usage, unless the school's use materially exceeds reasonable consumption and use, in which case the school is responsible for the materially excessive consumption and use charges.

Annual mortgage principal and interest payments that are paid by the school:

Near West Intergenerational does not pay any costs related to a mortgage or interest, and pays rent to the Cleveland Metropolitan School District as outlined in the terms above.

Name of the lender or landlord, identified as such, and the lender or landlord's relationship to the operator, if any:

As stated above, Near West Intergenerational School leases the school building from the Cleveland Metropolitan School District.

Attachment 3- School Plan

**CODE OF REGULATIONS OF
NEAR WEST INTERGENERATIONAL SCHOOL**

Adopted 5/13/2010

Revised 10/18/2010

Revised 11/7/2011

Revised 6/26/2013

ARTICLE I – IDENTIFICATION

- 1.01 **Name.** The name of this corporation shall be known officially as the Near West Intergenerational School (the “Corporation”). The board of education of this district shall be known officially as the Near West Intergenerational School Board of Education (the “Board of Education”).
- 1.02 **School District Boundaries.** The Near West Intergenerational School shall operate as a public school in the State of Ohio. It shall draw its enrollment from within the borders of the State of Ohio.
- 1.03 **Seal.** The Board of Education may adopt an official seal for the Near West Intergenerational School.

ARTICLE II – PURPOSE AND POWERS

- 2.01 The Corporation is organized exclusively for charitable and educational purposes as a public benefit corporation to operate as a public school in the State of Ohio.
- 2.02 The Corporation has the purpose or powers stated in its Articles of Incorporation (the “Articles”), and whatever powers are or may be granted by Chapter 1702 and by Chapter 3314 of the Ohio Revised Code (“O.R.C.”) or any successor legislation.
- 2.03 The Corporation is empowered to exercise all rights and powers 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.
- 2.04 The Board of Education of the Near West Intergenerational School shall operate under Robert’s Rules of Order and in adherence to the Ohio Revised Code.

ARTICLE III – OFFICES AND STATUTORY AGENT

- 3.01 **Principal Offices.** The principle office of the Corporation shall be within the attendance boundaries of the Near West Intergenerational School District.
- 3.02 **Branch Offices.** The Corporation may have such other offices, either within or without the County of Cuyahoga, State of Ohio, as the Board of Education may require from time

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to time.

- 3.03 Statutory Agent. The statutory agent for the Corporation is Charles DiSalvo, a resident of Cleveland, Ohio, whose address is 6402 West Clinton, Cleveland, Ohio 44102.

ARTICLE IV – DIRECTORS

- 4.01 Number. The number of Directors of the Corporation shall be at least five (5) and no more than eleven (11) or such greater number as may be subsequently determined by the Directors.
- 4.02 Term. Each Director will serve a three-year term, which expires on June 30th 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 his or her successor is elected, or until his or her earlier resignation, removal from office, or death. In order to create staggered terms, one-third of the Board of Directors serving on January 1, 2011 shall have a term of three (3) years, one-third shall have a term of two (2) years and the remainder shall have a term of one (1) year. Determination of these terms will be determined by the Board of Directors drawing lots.
- 4.03 Qualifications and Role of Directors. The Directors shall be, in their capacity as Directors, the Governing Board of a public community school in Ohio upon the signing of a charter contract with a sponsor that creates the school. The Directors shall have a strong interest in the welfare of the Corporation and in education. Each Director should be willing and able to attend all meetings, both regular and special, and also be willing to accept special assignments and serve on committees.
- 4.04 Election of Directors. Candidates for Director shall be nominated by the Board of Directors, or a committee thereof, and elected by the Directors in accordance with the decision-making process in Section 4.07.
- 4.05 Meetings. The regularly scheduled meetings of the Directors 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 President or by any two (2) Directors. Once a charter contract is executed causing the Corporation to become a public school, meetings relating in any way to the business or operation of the public school must be open to the public and publicized or advertised as required by law and shall be at least every two months.
- 4.06 Quorum. The presence of a simple majority of the total number of Directors shall constitute a quorum for the transaction of business at all meetings of the Board of Directors.
- 4.07 Voting. All motions shall require for adoption a majority vote of those present and voting, except as provided by statute, these bylaws, or parliamentary authority. Upon the demand of any member of the Board, the vote shall be recorded by roll call.

Unless a specified number of affirmative votes is required, an abstention shall be

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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 Board Member must be physically present at the meeting to vote. Each vote and abstention shall be recorded. Proxy voting is prohibited. R.C. 3313.18

- 4.08 Notice and Waiver. Unless waived, notice of each annual or special meeting communicating the day, hour and place, and the purpose or purposes thereof shall be given to each Director by the Secretary of the Corporation not more than sixty (60) days nor less than three (3) days before any such meeting. Notice of the time, place and purposes 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. Nothing in this Section 8 shall alter, however, the duty of the Corporation to provide notice to the public of meetings, once a charter contract is executed and the corporation is a public school.
- 4.9 The Board of Directors may create a committee or committees as the Directors may determine, the members of which committee or committees shall consist of not less than one (1) Director. A simple majority of the members of any such committee shall constitute a quorum, and the act of a simple majority of the votes cast at a meeting at which a quorum is present shall be the act of the committee. In every instance, however, the final action on any recommended school policy by the committee will require a vote by the Board of Directors.
- No committee nor any group of Directors, which consist of a majority of the Board of Directors, shall meet to discuss school business, without proper notice to the public of a regular or special meeting, and, only the votes of the Board of Directors shall be valid and binding.
- 4.10 Other Advisory Councils. The Board of Directors may, at its discretion, also consider recommendations of associations, supporting organizations or advisory councils, which are not part of the Board of Directors.
- 4.11 Vacancies. When a vacancy occurs, the Board of Directors may elect a person to fill the vacancy for the unexpired term of the departing Director in accordance with Sections 4.01 and 4.03.
- 4.12 Resignations or Removal of Directors. Any Director may resign at any time by tendering a written resignation to the Board of Directors. The resignation shall be effective upon receipt of the resignation by an officer of the Board 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 Board of Directors. Any Director who is absent from three successive

Board meetings shall be deemed to have resigned due to non-participation, and his/her position shall be declared vacant, unless the Board affirmatively votes to retain that director as a member of the Board.

- 4.13 Powers of Directors. The policies of the Corporation shall be directed by the Board of Directors in accordance with the law. Subject to the provisions of Ohio law in general, the Ohio Nonprofit Corporation Law, the Articles of Incorporation and this Code of Regulations of the Corporation, the Board of Directors shall do and perform every act and thing whatsoever which it shall deem necessary, expedient or advisable to carry out the purposes of the Corporation.
- 4.14 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 Board. 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 by the Board of Directors in accordance with Section 4.13

ARTICLE V - OFFICERS

- 5.01 Number, Title and Election. The officers of the Corporation shall reflect the structure of the organization and shall consist of a Chair, Vice Chair, Secretary and Treasurer and such other officers and assistant officers as the Board of Directors shall deem advisable, each of whom shall be elected by the Board. Officers shall hold office for a term of one year, or until their successors are elected and qualified, except in the event of their earlier death, resignation or removal. All officers shall be elected from the Board of Directors of the Corporation, except the Treasurer and Secretary, who may or may not be Directors.
- 5.02 Officer Vacancies. When an Officer vacancy occurs, the Board of Directors may elect another Director to fill the vacancy for the unexpired term of such office in accordance with the Section 4.12 by the Directors then in office, whether or not the number of Directors is sufficient to constitute a quorum, or by the sole remaining Director.
- 5.03 Any Officer may resign from the position at any time by tendering a written resignation to the Board of Directors. The resignation shall be effective upon receipt of the resignation by the Chair of the Board or, if later, upon the date specified by the Officer in the resignation. A Officer may be removed from his/her position at any time, with or without cause, by the Board of Directors.
- 5.04 Chair. The Chair shall preside at all meetings of the Board and shall coordinate the activities directed by the Board of Directors and shall oversee the actions of the Corporation subject to the policies and goals established by the Board of Directors. The Chair may designate who will preside in his or her absence.
- 5.05 Secretary. The Secretary shall be responsible for providing notice of meetings to the Board of Directors where notice is required, and to the public for the matters concerning

the public school, and shall keep or approve a record of the proceedings of the Board of Directors, and shall perform other duties as may be required by the Board of Directors. The Board of Directors may contract with a third party to carry out part or all of the Secretary's duties, pursuant to a vote of the Board of Directors.

- 5.06 Treasurer. The Treasurer shall act as, or in conjunction with, the fiscal officer or fiscal agent of the Corporation and shall have custody of the cash, securities, and other assets of the Corporation. The Treasurer shall receive contributions, bequests, revenues, and other assets to which the Corporation is entitled and disburse funds as directed by the Board of Directors. The Treasurer shall maintain or approve appropriate books of account and supporting records and shall prepare or approve and file all returns and related reports required by federal and state statutes and regulations. However, notwithstanding the fact that the Corporation has named a person to serve as its Treasurer, the Board of Directors may contract with a third party to provide for part or all of the Treasurer's responsibilities, subject to a vote of the Board of Directors. The Board may require a bond in any amount, at its discretion or as directed by law, and the cost of the bond or bonds shall be paid for by the Corporation.

ARTICLE VI - INDEMNIFICATION OF DIRECTORS, OFFICERS, EMPLOYEES, AND AGENTS

- 6.01 Each person who at any time is or shall have been a Director, officer, employee or agent of the Corporation, or a Director member of the Governing Board of the school, and such person's heirs, executors and administrators, shall be indemnified by the Corporation, both during and after their association with the Corporation, for those acts or omissions concerning the Corporation, in accordance with and to the full extent permitted by the Nonprofit Corporation Law of the State of Ohio as in effect at the time of the adoption of these Regulations or as amended from time to time thereafter. The foregoing right of indemnification shall not be deemed exclusive of other rights to which any Director, officer, employee, agent or other person may be entitled in any capacity as a matter of law or under any regulations, agreement, vote of Directors, or otherwise. As authorized by the Board of Directors, the Corporation may purchase and maintain insurance against liability on behalf of any such person to the full extent permitted by law in effect at the time of the adoption of these Regulations or as changed from time to time.

ARTICLE VII – CONTRACTS BETWEEN CORPORATION AND RELATED PERSONS

ARTICLE VII – CONFLICT OF INTEREST AND COMPENSATION

- 7.01 Conflict of Interest. A Board member shall not have any direct or indirect pecuniary interest in a contract with the School; nor shall s/he furnish directly any services, labor, equipment, or supplies to the School; nor shall s/he be employed by the Board in any capacity for compensation. (ORC 3313.33)

A Board member shall not, during his/her term or within one year thereafter, occupy any

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position of profit (monetary or control) in the prosecution of a public contract authorized by the board of which the public official, a member of his or her family, or any of his or her business associates have an interest, unless the contract was let by competitive bidding to the lowest and best bidder.” (ORC 2921.42)

In the event a Board member is employed by a corporation or business which furnishes goods or services to the School, the Board member shall declare his/her association with the organization and refrain from debating or voting upon the question of the contract, before during and after the bidding process. It is not the intent of this policy to prevent the School from contracting with corporations or businesses because a Board member is an employee of the firm. The policy is designed to prevent placing a Board member in a position where his/her interest in the School and his/her interest in his/her place of employment might conflict, and to avoid appearances of conflict of interest even though such conflict may not exist

No board member may use or authorize the use of the authority or influence of his or her office to secure anything of value, or the promise of anything of value to himself or herself, or solicit or accept anything of value that is of such a character as to manifest a substantial and improper influence upon him or her with respect to his or her duties (RC 102.03).

Board members shall not accept any form of compensation from vendors that might influence their decision on the eventual purchase of equipment, supplies, or services. Furthermore, Board members shall not accept any form of compensation from a vendor after a decision has been made to purchase equipment, supplies, or services from a vendor. In addition, Board members 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 receives compensation in any form for services rendered. Such compensation includes, but is not limited to, cash, check, stocks, or any other form of securities, and gifts or other such things of value. In the event that a Board member receives such compensation, the Board member shall immediately notify the Treasurer, in writing, that s/he received such compensation and shall thereafter promptly transmit such compensation to the Treasurer.

Nothing herein shall prevent a Board member who attends a conference held by an association of public officials and employees from accepting a meal, or attending a reception or open house, the cost of which is financed by a private party so long as the meal, reception, or open house is: (1) of an ordinary, routine character; (2) at an educational or informational event; and (3) open to all of the public officials and employees attending the event.

A Board member whose spouse or child is employed in the School may not vote, authorize, or use the influence of his/her office to secure approval of an employment contract with his/her spouse or child. Neither may s/he vote, deliberate, discuss, or otherwise attempt to influence a collectively-bargained, negotiated agreement affecting his/her spouse or child if the agreement includes provisions for health insurance.

Proper records of Board and Committee proceedings shall be maintained to verify that these conflict of interest policies have been followed. If unsure of a potential conflict of interest, please check with your county prosecutor, city law director or the Ohio Ethics Commission at (614) 466-7090.

- 7.02 Compensation.** Board members shall not receive compensation for their services. R.C. 3313.12, 3313.202(D)

Expenses of a Board member incurred in the performance of his/her duties and expenses of a member-elect in training and orientation will be paid from the General Fund, provided that each such member or member-elect submits a written statement of his/her expenses for approval by the Board at its next regular meeting. R.C. 3315.15
Such expenses will be paid from the General Fund. However, under no circumstances will Board members be reimbursed for the purchase of alcoholic beverages.

ARTICLE VIII – BOOK AND RECORDS

- 8.01 The Corporation shall keep correct and complete books, records and minutes of the Board of Directors' meetings, and, so long as required by Ohio law, during the time when the Corporation is functioning as a public school, such books and records shall be public records. The Secretary of the Corporation shall keep an accurate list of the names and addresses of the Board of Directors.

ARTICLE IX – AMENDMENTS

- 9.01 The Articles of Incorporation and Code of Regulations shall be adopted and amended by a majority of all of the Board of Directors.

Approved 2/23/2026

POLICY: Financial Management

Organization: The Intergenerational School and Near West Intergenerational School, (hereinafter the “School” or “Schools”)

Approval Date: All polices approved in February 2026 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:

- | | | |
|--------------------------|----|---|
| <input type="checkbox"/> | 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; |
| <input type="checkbox"/> | B. | Distribute or aid in the distribution by any organization of legally obscene materials to minors on school grounds; |
| <input type="checkbox"/> | C. | Provide sex education or HIV-prevention in schools unless that instruction is age appropriate and includes the health benefits of abstinence; or |
| <input type="checkbox"/> | D. | Operate a program of contraceptive distribution in schools. |

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

Procurement Requirements

The School shall use procurement methods that provide full, free, and open competition and comply with federal procurement regulations.

The School shall:

- conduct independent cost estimates before soliciting bids
- avoid purchasing unnecessary or duplicative items
- include all federally required contract terms
- maintain documentation of the procurement history, including method, selection rationale, and price analysis
- verify contractor eligibility

The School may not use geographic preferences unless allowed by law.

No contractor that developed specifications for a project may compete for that procurement.

Code of Conduct and Conflicts of Interest

No employee, officer, agent, or partner of such individuals may participate in the selection, award, or administration of contracts supported by federal funds if a real or apparent conflict of interest exists.

Employees and agents of the School may not accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. Violations will result in disciplinary action up to and including termination and referral to external authorities.

Administration and Monitoring of Federal Grants

The Board shall designate staff responsible for:

- monitoring federal grant applications
- reporting monthly expenditures to the Board
- reviewing and reconciling final expenditure reports
- maintaining procurement records
- ensuring compliance with all federal requirements

Final expenditure reports must be complete, accurate, and reconciled with the School's accounting records prior to submission.

Cost Principles (2 C.F.R. 200 Subpart E)

The School shall ensure that all costs charged to federal awards are:

- necessary, reasonable, and allocable
- consistent with policies applied to all School activities
- adequately documented
- compliant with all award limitations and matching requirements

Employee compensation must be supported by time-and-effort documentation that provides reasonable assurance of accuracy and proper allocation of salary costs.

Conference and Meeting Costs

Before using federal funds to attend or host a meeting or conference, staff must ensure the activity:

- is consistent with the approved grant application
- is necessary to achieve program goals
- uses only the minimum amount of funding needed

Lower-cost options must be considered whenever practicable.

Buy American Requirement for Food Procurement

For nutrition programs subject to 7 CFR 210 and 220, the School must ensure domestic sourcing of agricultural commodities to the maximum extent practicable.

Small/Minority/Women Businesses: The School shall take affirmative steps to contract with small businesses, minority-owned firms, and women's business enterprises when possible. The School shall also require a contractor, if it subcontracts, to take affirmative steps to contract with small businesses, minority-owned firms, and women's business enterprises when possible. The Board and Treasurer, working in conjunction, or their designees shall be responsible for crafting all solicitations which shall include "Buy American" provisions and small-business/minority-owned business/women enterprise language; determining the appropriate method of procurement; obtaining quotes, bids or proposals.

Violations and Reporting

The School shall promptly report to the awarding agency any violations of federal criminal law involving fraud, bribery, or gratuity violations potentially affecting a federal award.

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

NOTE: School Supply Fee of \$45 per student deleted from this section

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

- Loss, damage or destruction of school apparatus, equipment (including School owned technology), musical instruments, library material, textbooks or electronic textbooks required to be furnished without charge.
- Damaged to school buildings.
- After school programs, unless grant-based.
- Summer programs, unless grant-based.

These fees are set by the Board of Directors and are based on the original cost of the item or replacement cost if greater than the original cost of the item.

Acts of vandalism and/or malicious intent resulting in the loss, damage or destruction of any school owned item(s), including School-owned technology, will result in replacement costs being assessed.

Hardship

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

Unpaid Fees

Parents are responsible for FULL payment of these fees. Unpaid fees may be reported to a collection agency for failure to comply with the School's payment arrangement. Unpaid fees will roll over from year to year.

Except as otherwise prohibited under Ohio law, the School may enforce the payment of these fees and charges by withholding the grades and credits/transcripts of the student concerned.

ORC Section 3313.642

Unpaid Fees THIS SECTION LANGUAGE IS NOT IN STUDENT HANDBOOK AND TO BE DELETED

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.

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 an collection agency for failure to comply with the school’s payment arrangement.

SECTION 506 – WAIVER OF SCHOOL FEES – OMITTED

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 forecast of estimated optional expenditures and revenues in accordance with state and sponsor requirements.

This forecast shall:

- reflect historical trends,
- incorporate known and anticipated funding changes,
- identify significant future financial obligations, and
- support informed strategic planning.

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 School's budget represents a planned program of expenditures and receipts necessary to provide a high-quality education in an efficient and economical manner. Budget decisions shall be based on:

- the educational needs of the School;
- available local, state, and federal revenue sources; and
- prudent fiscal management that supports both present and future operations.

The Treasurer/Fiscal Officer and Executive Director shall monitor performance to budget and provide regular financial reports to the Board.

The Treasurer/Fiscal Officer shall provide monthly financial statements and budget-to-actual comparisons to the Board.

Year-end reporting shall be made available no later than October 1 following the close of the fiscal year.

These reports support ongoing evaluation of:

- adequacy of appropriations,
- expenditure trends,
- cash flow requirements,
- and emerging financial risks.

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.

The Board shall adopt a preliminary Budget for the upcoming fiscal year **no later than June 30**, unless otherwise required by law or the Sponsor.

The Budget adoption process shall include:

- a presentation by the Treasurer/Fiscal Officer,
- an opportunity for Board inquiry and deliberation,

- inclusion of a list of budgeted positions and salaries, and
- a fund-level budget as required under financial policy.

The Board shall adopt as part of its annual Budget a spending plan (also known as the long-range financial forecast or in the case of amendment or supplement to a Budget, an amended spending plan setting forth a multi-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:

- ensure purchases comply with all financial policies;
- consult with the Treasurer/Fiscal Officer for major purchases or material budget variances;
- supervise staff responsible for purchase requisitions and budgeted spending; and
- oversee operational execution consistent with educational and organizational goals.

The Treasurer/Fiscal Officer shall:

- certify the availability of funds prior to purchase commitments;
- establish and maintain financial controls;
- process purchase orders, payments, and required financial documentation;
- maintain compliance with purchasing rules; and
- provide financial oversight and reporting to the Board.

The Executive Director shall ensure that all School staff follow established purchasing and expenditure procedures, including:

- proper completion and approval of requisitions,
- certification of funds by the Treasurer/Fiscal Officer,
- adherence to competitive pricing requirements, and
- timely verification that goods and services were received.

The Treasurer/Fiscal Officer shall provide the Board with:

- monthly financial statements,
- budget-to-actual variance reports,
- cash position updates, and
- any additional reports required by the Sponsor, Auditor of State, or Board.

The Treasurer/Fiscal Officer shall:

- maintain financial records in accordance with GAAP and USAS;
- enforce internal controls to safeguard public funds;
- ensure appropriate segregation of duties;

- manage accounts payable, payroll, and cash flow;
- maintain documentation to support all financial transactions; and
- ensure all expenditures are lawful and properly approved.

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

All purchases of services, supplies, materials, and equipment must comply with Board Policy, and applicable state and federal law. Staff members may request purchases only when sufficient funds exist in the approved Budget and when proper purchasing procedures have been followed.

The School shall promote efficiency, standardization, and cost-effectiveness in purchasing decisions. All employees must follow the purchase requisition and approval processes described below.

1. Verbal approval by itself is never acceptable to make a purchase or to place an order on behalf of the School. To ensure 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).
2. 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.
3. If all items ordered were received and are acceptable, the responsible staff member/Authorized Approver will approve the invoice in order to certify it is "OK to pay" and return it to the Treasurer for payment.
4. The Treasurer/Fiscal Officer shall verify invoices for accuracy, itemization, and conformance with the PO before payment is released.
5. 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.

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. No employee or agent may participate in contract negotiations or approvals where a conflict of interest exists. Contracts funded in whole or part with federal funds must comply with Policy and 2 C.F.R. 200 procurement standards.

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

- | | | |
|--------------------------|----|---|
| <input type="checkbox"/> | A. | To enter into agreements with labor organizations on said public improvement;
or |
| <input type="checkbox"/> | 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

The Executive Director shall promote:

- standardization of commonly used items to achieve cost efficiencies,
- maintenance of supplier lists, including cooperative purchasing programs, and
- fair and courteous treatment of all legitimate suppliers.

The School may participate in cooperative purchasing arrangements when economically beneficial.

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 Executive Director shall develop and maintain lists of potential suppliers for various types of supplies, equipment, and services including membership in a purchasing cooperative;

- | | |
|--|---|
| | 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.

Invoices and Payment

The Treasurer/Fiscal Officer shall:

- verify invoice itemization and accuracy;
- confirm delivery or satisfactory performance;
- ensure charges match the PO;
- certify funds availability; and
- process payment in accordance with Policy 510

Prohibited Practices

- Staff may not obligate School funds without an authorized PO.
- Split purchases to avoid bidding thresholds are prohibited.
- Purchases that personally benefit an employee or family member are prohibited.
- All purchasing is subject to audit and Board review.

Federal Grants

Purchases made using federal funds must be:

- allowable, necessary, and reasonable;
- procured using competitive methods when required;
- documented with federal cost principle compliance;
- tagged, tracked, and inventoried when required.

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 ensure that public moneys are not disbursed in amounts in excess of

the Budget provided the Board.

The Executive Director or Treasurer/Fiscal Officer may recommend expenditures not explicitly included in the Board-approved Budget only when all of the following conditions are met:

1. Sufficient cash is available in the School's cash reserves to cover the expenditure;
2. The Treasurer/Fiscal Officer certifies the availability of funds prior to any commitment, in accordance with Policy
3. The expenditure does not cause the School to exceed appropriations for the relevant fund, unless amended by the Board; and
4. The expenditure is necessary for the proper operation of the School and cannot be deferred until the next budget cycle.

The Treasurer/Fiscal Officer may not issue a purchase order for an unbudgeted item unless funds are available, the expenditure is lawful, and the Board-approved appropriations remain sufficient.

All unbudgeted expenditures must be:

- supported by a completed requisition and purchase order;
- documented with justification for the expenditure;
- approved by the Authorized Approver; and
- reported to the Board in the next monthly financial report.

The Treasurer/Fiscal Officer shall include unbudgeted expenditures in monthly Budget-to-Actual reporting to ensure transparency and fiscal accountability.

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 Treasurer/Fiscal Officer is responsible for receiving, safeguarding, recording, and reporting all School funds. The accounting system must support accurate financial reporting, effective budget monitoring, and compliance with generally accepted accounting principles (GAAP) and state-mandated reporting frameworks.

The financial records must be adequate to:

1. Guide decisions regarding purchasing, program expansion or reduction, and expenditure control;
2. Provide real-time access to financial data and allow timely preparation of required reports;
3. Support preparation of the Board's monthly and annual financial statements;
4. Demonstrate that all funds have been managed in accordance with legal limitations, Board policies, and grantor requirements;
5. Ensure compliance with federal grant accounting and documentation standards when applicable;
6. Provide an audit-ready trail of all receipts, expenditures, encumbrances, and obligations.

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.

Treasurer/Fiscal Officer Responsibilities

The Treasurer/Fiscal Officer shall:

- maintain accurate and complete financial records using USAS;
- implement internal controls and accounting procedures to safeguard public funds;
- verify and certify the availability of funds before obligations are incurred;
- prepare monthly financial statements, including Budget-to-Actual comparisons, for the Board;
- maintain a cash journal, invoices, payroll information, and supporting documentation;
- prepare year-end financial reports in accordance with GAAP and submit year-end reporting no later than **October 1**;

- file all required federal, state, and local tax, financial, and grant expenditure reports;
- maintain accounting records supporting federal cost principles, if applicable;
- coordinate the annual audit and monitor corrective actions;
- maintain all financial records in accordance with retention requirements.

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 Treasurer/Fiscal Officer shall establish written accounting procedures that:

- maintain segregation of duties,
- safeguard physical and digital financial assets,
- require proper documentation of all transactions,
- govern the processing of receipts, disbursements, and adjustments,
- comply with state auditing standards and BPS policies.

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.

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 Executive 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 accounts shall be used only for small, incidental purchases and must never be used to avoid required procurement, approval, or reimbursement procedures.

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 30th 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 30th 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 Executive 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, students, or School representatives must be handled in accordance with prudent business practices and the internal control standards required by Board. All cash-handling activities must protect School assets, ensure accurate accounting, and maintain audit-ready documentation.

No funds may be collected, stored, or deposited outside the procedures outlined in this policy.

Collection and Documentation of Funds

1. All moneys collected must be **immediately receipted, recorded, and tracked**, whether from students, families, events, or other sources.
2. A **pre-numbered receipt** or equivalent electronic system must be used for all collections unless otherwise authorized by the Treasurer/Fiscal Officer.
3. When collecting paper or specie money, a **two-person verification** process is required:
 - a. One individual (“collector”) counts the money;
 - b. Another individual (“supervisor”) verifies the total.
 - c. Both individuals shall sign or initial the collection documentation.

Transfer and Deposit Requirements

1. All collected funds must be transferred to the next responsible party or directly to the Treasurer/Fiscal Officer **within 24 hours**.
2. If funds cannot be deposited immediately, they must be secured in a **locked, access-controlled location** approved by the Treasurer/Fiscal Officer.

Deposit Timing Requirements:

- No cash or checks may remain in a school building **longer than one business day**, unless placed in a Treasurer-approved locked drop safe.
- Amounts exceeding **\$1,000** must be deposited **on the next business day**.
- Funds may never be held longer than **three business days**, regardless of amount.

Safeguarding of Funds

- Cash must be stored in a secure, locked container or safe with limited access.
- Keys or codes must be held only by individuals authorized by the Treasurer/Fiscal Officer.
- Funds must never be kept in classrooms, desks, vehicles, personal bags, or other unsecured areas.

- Money may not be taken home by employees under any circumstances.

Documentation and Audit Trail

1. All cash collections must be supported by:
 - a. receipts,
 - b. collection logs,
 - c. deposit slips,
 - d. reconciliations, and
 - e. any relevant event or activity records.
2. Documentation must be submitted to the Treasurer/Fiscal Officer promptly for entry into the accounting system.
3. The Treasurer/Fiscal Officer shall reconcile deposits to the School's accounting records and follow up on discrepancies.

Prohibitions

The following practices are strictly prohibited:

- Holding cash outside approved locations or timelines
- Using collected money for making change or paying expenses (“cash substitutions”)
- Depositing funds into personal accounts
- Allowing unauthorized persons to handle or store School funds
- Failing to document collections or transfers

Any violation may result in disciplinary action and/or referral for audit review.

Treasurer/Fiscal Officer Oversight

The Treasurer/Fiscal Officer shall:

- establish procedures for secure and timely deposits;
- provide training to staff involved in cash-handling activities;
- audit cash-handling practices periodically;
- investigate discrepancies or irregularities; and
- report material concerns to the Finance/Audit Committee.

Legal Ref.: ORC 9.38

SECTION 515 – CREDIT CARDS

The Board authorizes the use of School credit cards in accordance with Ohio Revised Code 3314.52 and Board Policy. Credit cards may be used only for expenditures that serve a valid and proper public purpose, are directly related to School business, and comply with all Board policies and internal controls.

Credit cards shall not be used to circumvent normal purchasing procedures, competitive procurement requirements, or expenditure approval processes.

A. Issuance and Control of Credit Cards

1. All credit cards and financial transaction devices shall be issued **in the name of the School** and shall be under the **general possession and control of the Treasurer/Fiscal Officer**, who serves as the Credit Card Account Holder.
2. The Treasurer/Fiscal Officer may authorize employees to use a School credit card when necessary or convenient for official School business.
3. The Board must approve:
 - a. all credit card agreements;
 - b. changes to total credit limits for the School; and
 - c. the maximum aggregate credit limit for all cards.
 - d. Credit card numbers, expiration dates, account information, and physical cards must be secured at all times.

B. Authorized Uses of Credit Cards

Credit cards may be used only for School-related purposes, including:

- transportation, lodging, and registration for professional travel;
- purchasing goods or services from vendors that do not accept purchase orders;
- student trip expenses when pre-approved and necessary for student safety or logistics;
- business meals necessary for official School purposes (excluding alcohol);
- other purchases expressly approved by the Treasurer/Fiscal Officer.

The Treasurer/Fiscal Officer shall ensure that all purchases comply with procurement rules, fund availability, and budget appropriations.

C. Prohibited Uses

Credit cards **shall not be used** for any of the following:

- personal purchases or expenses of any employee, contractor, or guest;
- cash advances or ATM withdrawals;
- alcohol, entertainment, or tobacco purchases;
- gifts, gratuities exceeding 20%, or items not serving a public purpose;

- fuel for personal vehicles (unless part of a commercial vehicle rental agreement);
- any expenditure exceeding individual transaction limits set by the Treasurer/Fiscal Officer;
- split transactions to avoid purchasing thresholds or approvals.

Any unauthorized or undocumented purchase must be reimbursed promptly by the user and may result in disciplinary action, including termination and/or legal action.

D. Receipts, Documentation, and Reconciliation

1. Staff must submit **itemized receipts** for all charges within five (5) business days. Credit card statements are **not** acceptable documentation.
2. The Treasurer/Fiscal Officer shall:
 - a. reconcile the credit card account monthly;
 - b. verify that all expenditures are authorized and properly documented;
 - c. include credit card activity in the School's monthly cash activity report;
 - d. identify discrepancies and pursue corrective action.
3. Missing or incomplete documentation may result in the charges being deemed personal and billed to the card user.

E. Lost, Stolen, or Compromised Cards

The card user must immediately notify:

- their supervisor,
- the Treasurer/Fiscal Officer, and
- the card issuer.

The Treasurer/Fiscal Officer shall cancel the card, request a replacement, and report the incident in accordance with Board procedures.

F. Termination of Employment

Employees must return all credit cards to the Treasurer/Fiscal Officer **immediately upon termination, resignation, or change of assignment**. The employee remains responsible for any inappropriate charges discovered after separation.

G. Review and Reporting

1. The Treasurer/Fiscal Officer shall provide the Board with a **quarterly report** listing:
 - a. all active cards,
 - b. each card's credit limit, and
 - c. total expenditures by card.
2. The Board shall annually review:
 - a. the number of credit card accounts;
 - b. controls and procedures;
 - c. any rewards or benefits received.

H. Liability

An employee who uses a School credit card is personally liable:

- for unauthorized purchases;
- for undocumented transactions;
- for any charges incurred in violation of this policy or law; and
- for interest, late fees, or penalties resulting from failure to timely submit documentation.

The School may recover funds through payroll withholding or legal action if necessary.

SECTION 516: Purchasing/Invoicing Policy

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 network, if any. In the interests of economy, fairness and efficiency, the Board requires that:

1. All purchase orders shall be numbered consecutively.
2. 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.
3. Insofar as conditions permit, all legitimate business suppliers shall be treated courteously.
4. 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 **Board policy**. 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.
5. 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.
6. If it results in an advantage of any kind, the School may prefer local vendors.
7. 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 517 - COOPERATIVE PURCHASING

The Boards of Directors recognize the financial and operational advantages of cooperative purchasing. Joint purchasing may reduce costs, promote standardization, and increase efficiency, provided that such arrangements comply with Board Policy, and all applicable state and federal procurement requirements. The School may participate in cooperative purchasing programs with other public agencies, governmental units, or purchasing cooperatives when such participation is lawful, cost-effective, and aligned with the operational needs of the School.

Authorization to Enter Cooperative Purchasing Agreements

The Boards of Directors authorize the Executive Director and/or Treasurer/Fiscal Officer to negotiate cooperative purchasing agreements on behalf of the School. All agreements must be approved by the Board prior to execution.

Cooperative purchasing agreements shall specify:

1. the categories of supplies, equipment, or services to be purchased;
2. procedures for advertising, bidding, and awarding contracts;
3. payment terms and participant responsibilities; and
4. documentation and record-keeping requirements.

Compliance with Procurement Laws and Board Policies

All purchases made under cooperative agreements must comply with:

- applicable Ohio Revised Code purchasing requirements;
- federal Uniform Grant Guidance (2 C.F.R. 200) procurement standards when using federal funds;
- Board Policy

Cooperative purchasing may not be used to bypass required competition, cost/price analysis, conflict-of-interest disclosures, or documentation requirements.

Competitive Requirements

Cooperative or joint purchases that meet or exceed competitive bidding thresholds must be made in accordance with:

- Ohio bidding laws;

- Board purchasing procedures; and
- any bidding or pricing requirements established by the cooperative entity.

The School shall maintain documentation demonstrating that the cooperative contract was competitively procured, or that an allowable exception applied.

Vendor Selection and Performance

When participating in cooperative purchasing programs, the School shall ensure that selected vendors:

1. meet all qualifications and performance standards required by the cooperative;
2. provide pricing and terms that meet or exceed the advantages available through direct procurement;
3. comply with School safety, insurance, and legal requirements; and
4. are not suspended or debarred (verified via SAM.gov when federal funds are used).

The Executive Director or Treasurer/Fiscal Officer may discontinue participation with any vendor that fails to meet School expectations.

Recordkeeping Requirements

The Treasurer/Fiscal Officer shall maintain documentation for all cooperative purchases, including:

- the cooperative purchasing agreement;
- procurement records verifying competitive process or allowable exception;
- purchase orders and invoices;
- documentation of the funding source; and
- federal compliance documentation when applicable.

All records shall be kept in accordance with the School's records retention schedule and applicable audit requirements.

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

SECTION 518 - STAFF GIFTS

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. Any gift of **more than nominal value** must be reported to the Executive Director for review to ensure compliance with Board Policy. The Executive Director or Chief Educator may approve acts of generosity to individual staff members in unusual situations. Staff members may not solicit gifts, favors, or donations from students, families, vendors, or potential vendors, nor may they accept anything of value that could influence, or reasonably be perceived to influence, their professional judgment or actions on behalf of the School.

SECTION 519 - VENDOR RELATIONS

A. Conflicts of Interest and Improper Influence

The School shall not enter into any contract with a vendor when a Board member, officer, employee, or agent of the School has a **direct or indirect financial interest** in the vendor or the contract unless permitted by law and fully disclosed in accordance with conflict-of-interest policies.

No Board member, staff member, or agent of the School may:

- solicit or accept gifts, favors, services, or anything of more than **nominal value** from vendors or potential vendors;
- use their position to secure privileges, advantages, or preferential treatment from vendors;
- participate in procurement or contract decisions if a real or perceived conflict of interest exists.

Any unsolicited gift or item of value received from a vendor must be reported to the Treasurer/Fiscal Officer and transferred to the School or disposed of according to guidance from the Treasurer.

B. Prohibited Vendor Compensation

No Board member, staff member, or agent may accept any form of compensation from a vendor or potential vendor, including cash, rebates, discounts for personal use, gift cards, merchandise, travel, entertainment, services, or any other items of value. This prohibition applies **before, during, and after** the awarding of a contract.

If such compensation is received inadvertently, the individual must notify the Treasurer/Fiscal Officer in writing and promptly return or surrender the item.

C. Vendor Access and Fair Competition

Vendors seeking to conduct business with the School must contact the Executive Director's or Treasurer's office prior to engaging staff.

All vendors shall be treated:

- impartially,
- courteously, and
- in compliance with applicable procurement procedures.

Purchases shall be based on:

- quality,
- price,
- delivery,
- service history, and
- compliance with bid, quote, or cooperative purchasing requirements.

No favoritism toward any vendor is permitted.

D. Restrictions During Procurement Processes

During active procurement processes—such as competitive quotations, bidding, or evaluation—vendors shall not directly contact teachers, staff, Board members, or School leaders outside the designated procurement channels.

The Treasurer/Fiscal Officer or procurement designee shall be the primary point of contact for vendors during competitive processes.

E. Documentation and Monitoring

The Treasurer/Fiscal Officer shall:

- maintain a record of all vendor contracts, agreements, and purchasing documents;
- verify that vendors meet all statutory and federal requirements, including debarment checks when federal funds are used;
- monitor ongoing vendor performance and compliance with contract terms;
- report concerns or irregularities to the Executive Director and Finance/Audit Committee.

F. Violations

Any violation of vendor relations standards may result in:

- disciplinary action up to and including termination;
- cancellation of vendor contracts;
- restitution where appropriate;
- referral to legal authorities or the Auditor of State if required.

Auditor's Bulletin 2000-006

SECTION 520 - 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 properly approved **purchase order** exists;
- the invoice is **itemized**, accurate, and matches the purchase order and receiving documentation;
- the goods or services have been confirmed as received in satisfactory condition;
- sufficient funds were certified prior to the obligation; and
- the expenditure complies with competitive purchasing requirements where applicable.

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

The Treasurer/Fiscal Officer shall ensure that all payments are:

- supported by itemized invoices;
- properly coded and documented in the accounting system;
- made only after all required approvals and verifications;
- included in the School's monthly financial reporting to the Board and Finance/Audit Committee.

Prohibited Payments

The School shall not issue payment for:

- charges lacking adequate documentation;
- personal expenses or purchases for individual benefit;
- invoices that do not correspond to an approved purchase order;
- split purchases to avoid purchasing thresholds;
- late fees caused by delayed submission of paperwork by staff;
- goods or services that do not comply with procurement or conflict-of-interest laws.

Any improper payment must be investigated and corrected promptly.

Fraud Prevention and Controls

The Treasurer/Fiscal Officer shall maintain controls to prevent:

- duplicate or fraudulent payments;
- payments to debarred or suspended vendors (when federal funds are used);
- unauthorized changes to vendor records;
- payment of invoices inconsistent with contract terms.

R.C. 9.11 et seq., 153.13

A.C. 117-2-17

SECTION 521 - 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. No employee may be compensated unless employment has been properly authorized by the Board or its designated administrators and documented in the School's personnel records.

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.

All employment actions must be:

- consistent with authorized staffing levels in the Board-approved Budget;
- appropriately documented in personnel records;
- communicated to the Treasurer/Fiscal Officer for payroll setup;
- supported by required licensure, background checks, and certifications.

The Treasurer/Fiscal Officer shall not issue payment to any individual whose employment has not been properly authorized and documented.

Payroll Setup and Change Controls

The Treasurer/Fiscal Officer shall maintain procedures to ensure:

- all payroll entries are supported by approved contracts, salary schedules, or documented employment terms;
- changes in pay rate, position, FTE status, or employment classification are authorized by the Executive Director or designee;
- employee start dates, separation dates, and leaves of absence are promptly communicated and documented;
- payroll access is restricted and audit logs are maintained.

Payroll Processing Requirements

The Treasurer/Fiscal Officer shall ensure that:

1. Payroll is processed accurately and timely in accordance with approved salary schedules and employment agreements;
2. All withholdings and employer contributions (taxes, STRS/SERS, insurance, garnishments) comply with legal requirements;
3. Payroll reconciliations are completed for each pay cycle;
4. Payroll expenses are properly coded to the appropriate funds and functions;

5. Any payroll irregularities are investigated and reported to the Executive Director and Board.

Timekeeping and Attendance Documentation

All hourly employees must use an approved timekeeping system. Salaried employees must document leave using School-adopted procedures.

The Treasurer/Fiscal Officer shall ensure time records:

- are reviewed and approved by supervisors;
- are retained according to record retention policies;
- support the accuracy of payroll disbursements.

Prohibited Payroll Practices

The School shall not issue:

- payroll payments to individuals not yet Board-authorized or not yet formally hired;
- payments without documentation or timekeeping records;
- manual checks except in emergencies and with Treasurer/Fiscal Officer and Executive Director approval;
- advances on future pay, except for authorized corrections.

Fraud Prevention

The Treasurer/Fiscal Officer shall maintain internal controls to prevent:

- unauthorized payroll changes;
- payments to terminated employees;
- duplicate payments;
- falsified timekeeping;
- inappropriate stipends or supplemental payments.

Any suspected payroll fraud shall be reported immediately to the Executive Director and the Finance/Audit Committee.

R.C. 9.40, 3319.36

SECTION 522 - 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:

The Treasurer/Fiscal Officer shall make mandatory deductions for:

- A. Federal income tax
- B. State income tax
- C. Applicable local/municipal income taxes
- D. School Employees Retirement System (SERS) contributions, where required
- E. State Teachers Retirement System (STRS) contributions, where required
- F. Social Security (if applicable under STRS/SERS exemption rules)
- G. Court-ordered garnishments or wage withholdings
- H. Medicare deductions, where applicable

Voluntary deductions may be authorized by the employee and approved by the Treasurer/Fiscal Officer for:

- Group health, dental, and vision insurance premiums
- Approved supplemental insurance plans
- Authorized charitable contributions
- Tax-deferred retirement contributions (403(b), 457(b))
- Flexible spending accounts (FSA) or dependent care accounts
- Optional benefit programs approved by the School

All voluntary deductions must be supported by a written authorization form signed by the employee. Changes or cancellations must also be submitted in writing

The Board permits employees to participate in tax-deferred annuity programs under Section 403(b) or other applicable IRS regulations. Participation requires a signed Salary Reduction Agreement and must comply with:

- IRS contribution limits,
- Board-approved plan providers, and
- the School's administrative guidelines.

The Treasurer/Fiscal Officer is responsible for ensuring remittances are processed accurately and timely.

Salary Deduction Policy from The Intergenerational Schools Staff Handbook **NEED TO CROSS CHECK WITH CURRENT 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:

- full-day unpaid disciplinary suspensions for violations of workplace conduct rules;
- unpaid leave taken under the Family and Medical Leave Act (FMLA);
- adjustments for employees receiving witness fees or military pay;
- penalties imposed in good faith for safety violations.

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

Employees who believe an improper deduction has been made must report the concern to the Treasurer/Fiscal Officer or designee. Improper deductions will be promptly investigated and corrected.

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

Direct Deposit

All employees are required to participate in the School’s direct deposit program unless otherwise prohibited by law. Pay stubs shall be provided electronically through the School’s designated HR or payroll system.

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 523 – FIXED/CAPITAL ASSET POLICY

The School shall maintain accurate records of all fixed and capital assets in compliance with Board Policy, applicable state audit requirements, and federal Uniform Grant Guidance (2 CFR 200) when federal funds are used. The Treasurer/Fiscal Officer shall maintain the asset inventory system, ensure the safeguarding of School property, and coordinate periodic physical inventories.

A. Definition of Fixed and Capital Assets

A fixed or capital asset is defined as tangible property that:

1. has an original cost of **\$5,000 or more**;
2. has a useful life of more than one year; and
3. is not consumed through normal operations.

For federal grant purchases, the School shall follow applicable federal definitions:

- **Equipment:** an item with a per-unit cost of \$5,000 or more;
- **Supplies:** items costing less than \$5,000 or consumed through use.

B. Inventory Management System

The Treasurer/Fiscal Officer shall maintain a fixed asset inventory ledger that includes:

1. asset description;
2. serial number or identification number;
3. acquisition date;
4. acquisition cost;
5. funding source, including federal award information when applicable;
6. assigned location and custodian;
7. asset condition;
8. disposal date and method, if applicable.

All fixed and capital assets shall be tagged with School-issued property tags or barcodes upon acquisition and before being placed into service.

C. Physical Inventory

A physical inventory of all capital assets shall be conducted **at least annually** by the Treasurer/Fiscal Officer or designee. Results shall be reconciled to the asset ledger and reported to the Executive Director and the Finance/Audit Committee. Any missing, stolen,

or damaged items must be documented, investigated, and reported according to state audit requirements and internal controls.

For federally funded assets, the School shall conduct a physical inventory at least once every two years, consistent with 2 CFR 200.313(d).

D. Federal Inventory Requirements

For equipment purchased with federal funds, the School shall:

- maintain property records as required under 2 CFR 200.313(d);
- conduct a physical inventory at least every two years;
- safeguard property to prevent loss, damage, or theft;
- document any disposition of federally funded assets;
- obtain prior written approval from the federal pass-through entity when required; and
- ensure proceeds from the sale of federally funded assets are managed in accordance with 2 CFR 200.313.

E. Custodial Responsibility

Employees assigned custody of assets are responsible for:

- safeguarding property from loss, damage, theft, or misuse;
- reporting missing, stolen, or damaged assets immediately;
- ensuring that assets remain at their assigned location unless relocation is documented;
- cooperating with inventory audits.

Portable technology (e.g., laptops, tablets, projectors) must be signed out and assigned to a specific individual for accountability.

F. Depreciation

The Treasurer/Fiscal Officer shall record depreciation for fixed assets in accordance with generally accepted accounting principles (GAAP) and the School's capitalization schedule. Depreciation methods shall be documented and applied consistently across all applicable assets.

G. Disposal of Assets

The Treasurer/Fiscal Officer and Executive Director must approve all asset disposals. Assets may be disposed of by:

- sale;
- trade-in;
- donation to a charitable or nonprofit organization;
- recycling; or
- destruction if no longer usable.

Disposal of assets purchased with federal funds must comply with 2 CFR 200.313, including returning proceeds to the federal granting agency when required. All disposals must be recorded in the asset ledger, including date, method, and disposition details.

H. Theft, Loss, or Damage

Any theft, loss, or damage of School property must be reported immediately to the employee's supervisor, the Operations Director, and the Treasurer/Fiscal Officer. When appropriate, the Executive Director shall file a police report. Assets may be removed from the inventory only after appropriate documentation and approvals have been completed.

I. Use of School Property for Non-School Purposes

School property shall not be used for personal purposes. Use of School assets by external groups or organizations requires prior written approval from the Executive Director and must comply with relevant Board policies.

SECTION 524 – DISPOSAL OF PROPERTY

The School recognizes its responsibility to manage public assets in a manner that is efficient, transparent, and compliant with all applicable laws and regulations. Property that is obsolete, nonfunctional, no longer needed for School operations, or economically impractical to repair may be disposed of in accordance with this policy.

No property may be disposed of except as authorized by this policy and documented in the School's asset inventory system.

A. Authorization for Disposal

The disposal of School property requires prior approval from the:

1. **Executive Director**, and
2. **Treasurer/Fiscal Officer**.

The Treasurer/Fiscal Officer shall ensure that disposal decisions comply with state and federal guidelines, internal controls, and applicable grant requirements.

B. Disposition Methods

Property approved for disposal may be handled through one or more of the following methods:

1. **Sale** – Items may be sold at fair market value through public auction, competitive sale, online platforms, or other methods that ensure transparency and maximize value.
2. **Trade-In** – Items may be traded in toward the purchase of new equipment when financially advantageous.
3. **Donation** – Items in usable condition may be donated to charitable, nonprofit, or governmental organizations in accordance with state law.
4. **Recycling** – Equipment containing recyclable materials or requiring environmentally responsible handling may be recycled.
5. **Destruction** – Items with no remaining value or that are unsafe to use may be destroyed.

All disposals must be documented and recorded in the fixed asset ledger.

C. Federal Property Disposition Requirements

For property purchased with federal funds, the School shall comply with **2 CFR 200.313** and any terms of the federal award, including:

- obtaining written approval from the federal pass-through entity when required;
- maintaining documentation of sale proceeds or disposal;
- returning a portion of proceeds to the federal awarding agency if the item's current fair market value exceeds \$5,000; and
- maintaining records of disposition for audit purposes.

D. Data Security and Equipment Disposal

Before disposing of electronic devices, the School shall ensure the removal of all confidential, personally identifiable, or sensitive information.

This includes:

- wiping hard drives;
- resetting devices to factory settings;
- removing software licensed to the School; and
- following applicable data privacy and security laws.

The Operations Director and Treasurer/Fiscal Officer shall coordinate adherence to secure disposal protocols.

E. Proceeds from Sale of Property

Proceeds from the sale of School property shall be deposited into the appropriate School fund as directed by the Treasurer/Fiscal Officer. When the property was purchased with restricted funds (e.g., federal grants), proceeds shall be allocated in accordance with the applicable funding source requirements.

F. Documentation and Inventory Update

The Treasurer/Fiscal Officer shall maintain complete documentation of all property disposals, including:

- description of the item;
- asset tag or serial number;
- reason for disposal;
- method of disposal;
- date of disposal;
- sale price or disposition value, if applicable;
- supporting records (auction results, receipts, destruction certificates, donation letters, etc.).

Disposal information shall be entered into the School's fixed asset ledger, and the item shall be removed from the inventory.

G. Prohibited Practices

The following practices are strictly prohibited:

- disposing of property without authorization;
- personal use or personal removal of School property;
- transfer of School property to employees except through approved sale processes;
- failing to document disposal actions;
- disposing of federally funded items without required approvals.

Violations may result in disciplinary action and, when appropriate, referral to legal or audit authorities.

SECTION 525 - 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.

Parent Group Funds (e.g., PTO, parent committees)

Parent groups may support school-related activities; however:

1. Parent groups **may not hold their own bank accounts** unless they are legally organized as an independent 501(c)(3) organization.
2. If operating independently, parent organizations must:
 - a. maintain their own EIN, bank account, and governance;
 - b. not commingle funds with School funds;

- c. follow all applicable federal and state laws;
 - d. provide annual financial statements to the School Treasurer for audit coordination.
3. If parent groups are **not** formal 501(c)(3) entities, all funds must be held and managed through the School under the Treasurer's custody.

Custody and Control of Funds

1. The Treasurer/Fiscal Officer is the legal custodian of all School funds, including Student Activity Funds and any parent group funds held by the School.
2. All receipts must be deposited following Board Policy.
3. All purchases must follow Board Policy and require:
 - a. proper requisition,
 - b. certification of funds,
 - c. purchase order issuance,
 - d. receiving documentation, and
 - e. Treasurer approval prior to payment.
4. No staff member, student, or volunteer may establish or use an off-book cash account, PayPal/Venmo account, or any other unapproved financial platform.

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 526 – DISASTER RECOVERY PLAN (COMPUTER SYSTEM)

Upon the occurrence of a computer system disaster situation at the School, the Executive Director would be contacted and procedures would be implemented after the School's technology support person(s) assessed the extent of the disaster. The School shall maintain a Disaster Recovery Plan to ensure the continuity of financial operations and protection of critical financial data in the event of an emergency, natural disaster, system failure, cyber incident, or other disruption. The Plan shall address: data protection, system recovery, communication protocols, alternative financial processing procedures, and roles and responsibilities during recovery.

In order to protect the financial data of the School during a computer system disaster, the Treasurer will utilize the USAS-R/State Software Consortium 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 527 – INVESTMENTS

The Boards of Directors recognize their responsibility to manage public funds in a manner that ensures the safety of principal, maintains adequate liquidity, and generates a reasonable return within legal and prudent investment practices.

All School funds not currently needed for immediate expenditures shall be invested in accordance with Ohio law and this policy.

The Treasurer/Fiscal Officer is designated as the investment officer and is responsible for the investment and reinvestment of School funds, consistent with the objectives and standards stated below.

A. Objectives of the Investment Program

The primary objectives of the School’s investment program, in priority order, are:

1. **Safety** – Preservation of capital is the foremost objective. Investments shall be made in a manner that ensures the safety of public funds.
2. **Liquidity** – The portfolio must remain sufficiently liquid to meet all operating and cash flow needs.
3. **Yield** – The School shall seek a reasonable return on investments, consistent with risk constraints and legal requirements.

B. Standards of Care

1. Prudent Person Standard

Investments shall be made with judgment and care, under circumstances then prevailing, that a prudent person would use in managing public funds—focusing on preservation of principal, regular income, and meeting operational needs.

2. Delegation of Authority

The Treasurer/Fiscal Officer is authorized to execute investment transactions on behalf of the School.

No person may engage in an investment transaction except as authorized by the Treasurer/Fiscal Officer under the terms of this policy.

3. Ethics and Conflict of Interest

Officers and employees involved in the investment process shall:

- refrain from personal business activity that could conflict with proper execution of the investment program;

- avoid any appearance of impropriety;
- disclose any material financial interests in financial institutions conducting business with the School.

C. Authorized Investments

Only investments authorized under Ohio Revised Code 135 (Subdivisions), and any amendments thereto, may be purchased. Permitted investments include:

1. U.S. Treasury bills, notes, and bonds
2. Federal agency securities backed by the federal government
3. Certificates of Deposit (CDs)
4. issued by banks or savings institutions located in Ohio
5. collateralized as required by law
6. Star Ohio or Star Plus
7. statewide investment pools authorized for public subdivisions
8. Repurchase agreements
9. secured by U.S. government securities and meeting statutory requirements
10. Money market funds
11. consisting exclusively of U.S. government or agency obligations

Prohibited Investments:

- Derivatives
- Reverse repurchase agreements
- Foreign securities
- Corporate bonds or stocks
- Cryptocurrency or digital assets
- Any investment not expressly permitted by law

D. Collateralization

All public deposits shall be collateralized in accordance with ORC 135.18 or 135.181. Acceptable collateral includes:

- U.S. Treasury or agency securities,
- Letters of credit issued by a qualified federal home loan bank.

Collateral shall be held at an approved third-party institution.

E. Maturity and Diversification

1. The School's investment portfolio shall be structured to meet foreseeable cash flow needs.
2. No investment may exceed a maturity of **five years** unless specifically authorized by the Board at the time of purchase.
3. The Treasurer/Fiscal Officer shall diversify investments by security type, maturity, and institution to reduce overall risk.

F. Safekeeping and Custody

All securities purchased by the School shall be:

- held in safekeeping in the School's name,
- maintained at a third-party custodial institution, and
- verified through written confirmation statements.

Physical delivery of securities to the School is prohibited.

G. Reporting and Monitoring

The Treasurer/Fiscal Officer shall:

1. review investment performance periodically;
2. report investment holdings, earnings, and compliance to the Boards at least **quarterly**;
3. maintain complete documentation for all investment transactions;
4. ensure that an annual investment portfolio review is performed and available for audit.

Reports shall include:

- type and amount of each investment;
- institution or issuer;
- maturity dates;
- interest rates;
- compliance statements.

H. Internal Controls

The Treasurer/Fiscal Officer shall develop internal controls to prevent:

- loss of public funds,

- unauthorized purchases,
- improper transfers or withdrawals,
- inaccurate reporting or misclassification of funds.

Controls shall be reviewed annually and updated as necessary.

I. Competitive Practices

When purchasing investments, the Treasurer/Fiscal Officer shall obtain competitive quotations:

- from eligible institutions,
- documented in writing,
- retained as part of the investment record.

J. Sale or Liquidation of Investments

Investments may be liquidated:

- to meet cash flow needs,
- to take advantage of more favorable interest rates, or
- when holding them no longer aligns with the School's objectives.

Any sale must comply with ORC 135 statutory requirements.

K. Audit Requirements

Investment activity is subject to audit by the Auditor of State or its designee. The Treasurer/Fiscal Officer shall ensure that:

- all investment documents, statements, confirmations, and records are available for audit;
- prior audit findings related to investments are addressed promptly.

SECTION 528 – INSURANCE AND RISK MANAGEMENT

The Boards of Directors are committed to protecting the assets, operations, students, staff, and reputation of the School through a comprehensive program of insurance coverage and risk management practices. The School shall maintain insurance coverage sufficient to safeguard its financial stability and fulfill all legal and contractual obligations.

The Executive Director, in coordination with the Treasurer/Fiscal Officer, shall oversee insurance procurement, risk assessment, claims management, and loss-prevention initiatives.

A. Insurance Coverage Requirements

The School shall maintain, at minimum, the following insurance coverages, subject to periodic review:

1. **General Liability Insurance**
Covers bodily injury, personal injury, and property damage arising from School operations.
2. **Property Insurance**
Covers loss or damage to School buildings, technology, equipment, furniture, and other property.
3. **Automobile Liability Insurance**
Covers School-owned, leased, or rented vehicles used for official business.
4. **Educators Legal Liability / Directors & Officers (D&O)**
Protects Board members, administrators, and employees against claims related to decisions made in their professional roles.
5. **Professional Liability / Errors & Omissions**
Provides coverage for claims arising out of professional services and responsibilities.
6. **Workers' Compensation Insurance**
Provides statutory benefits for employee injuries or occupational illnesses.
7. **Cyber Liability / Data Breach Insurance**
Covers cybersecurity incidents, data breaches, ransomware events, and related financial losses.
8. **Crime / Fidelity Bond Coverage**
Protects against theft, fraud, or misuse of School funds by employees or third parties.
The Treasurer/Fiscal Officer shall maintain bond coverage at levels required by Ohio law and Board policy.

9. Umbrella or Excess Liability Coverage

Provides coverage above primary policy limits when necessary.

Additional coverage may be purchased at the discretion of the Executive Director, Treasurer/Fiscal Officer, or Board.

B. Procurement of Insurance

1. Insurance shall be procured through competitive quotations or proposals, unless otherwise impracticable due to market conditions or specialized coverage needs.
2. Insurance brokers, carriers, and agents must meet all applicable licensing and financial stability standards.
3. The Treasurer/Fiscal Officer shall maintain documentation of all quotes, proposals, and policy decisions.
4. The Board shall review and approve all insurance placements and renewals.

C. Risk Assessment and Prevention

The Executive Director and Treasurer/Fiscal Officer shall identify and evaluate risks that could affect School operations, including:

- facility safety hazards;
- cybersecurity vulnerabilities;
- student and staff safety risks;
- financial and operational exposures;
- compliance obligations;
- transportation risks;
- natural disasters (fire, flood, severe weather).

Risk-reduction strategies may include:

- staff training;
- security enhancements;
- safety inspections;
- technology controls;
- emergency response planning;
- loss-prevention practices recommended by insurers.

D. Claims Reporting and Management

1. Any incident that may give rise to an insurance claim must be reported immediately to the Executive Director and Treasurer/Fiscal Officer.

2. The Treasurer/Fiscal Officer shall coordinate timely claims reporting to the insurance carrier, collect documentation, and assist with investigations.
3. Employees must cooperate fully with claims adjusters, investigators, and School administrators.
4. No employee or Board member may admit liability or negotiate settlements without authorization.

E. Recordkeeping and Documentation

The Treasurer/Fiscal Officer shall maintain:

- copies of all insurance policies and endorsements;
- claims files and correspondence;
- certificates of coverage;
- annual insurance summaries;
- schedules of insured property and equipment.

Insurance records shall be retained in accordance with the School's retention schedule and audit requirements.

F. Annual Review of Coverage

Insurance coverage shall be reviewed **annually** to ensure:

- adequacy of coverage limits;
- compliance with legal and contractual obligations;
- alignment with industry standards and School operations;
- cost-effectiveness and market competitiveness.

Recommendations for changes shall be presented to the Boards of Directors for approval.

G. Use of Facilities by Third Parties

Third parties who use School facilities must provide proof of liability insurance and may be required to:

- name the School as an additional insured;
- sign a facility use agreement;
- comply with safety rules and supervision requirements.

The School may deny facility use to any organization that fails to provide adequate insurance or presents undue risk.

H. Indemnification

Board members, officers, and employees acting within the scope of their duties shall be indemnified to the fullest extent permitted by law and the School's insurance policies, except in cases of willful misconduct, fraud, or gross negligence.

SECTION 529 - AUDITs

The School shall undergo all audits required by federal and state law and shall maintain a system of internal controls that supports accurate financial reporting, compliance with laws and regulations, and effective stewardship of public funds.

The Treasurer/Fiscal Officer shall coordinate all audit activities and ensure timely submission of required reports to the State of Ohio, the School's Sponsor, federal agencies (when applicable), and the Boards of Directors.

A. Annual Financial Audit

The School shall undergo an annual independent financial audit conducted by the **Ohio Auditor of State or its designee**, in accordance with Ohio Revised Code and Government Auditing Standards.

The audit shall examine, at minimum:

- the School's basic financial statements;
- internal controls over financial reporting;
- compliance with state laws, federal regulations, and grant requirements;
- financial management practices and controls;
- any material weaknesses or significant deficiencies.

Upon completion:

1. The audit report shall be presented to the Boards of Directors.
2. The Treasurer/Fiscal Officer shall review findings with the Executive Director.
3. The School shall implement corrective actions for findings or recommendations.

B. Federal Single Audit Requirements

If the School expends **\$750,000 or more** in federal funds during a fiscal year, it shall undergo a **Single Audit** in compliance with **2 CFR 200 Subpart F**.

The Treasurer/Fiscal Officer shall ensure:

- accurate preparation of the Schedule of Expenditures of Federal Awards (SEFA);
- timely submission of audit packages to the Federal Audit Clearinghouse;
- prompt corrective action for federal audit findings.

C. Internal Controls and Risk Assessment

The School shall maintain a comprehensive internal control framework aligned with:

- Government Auditing Standards,
- Auditor of State requirements,
- BPS financial policies.

Internal controls shall ensure:

- proper authorization of transactions;
- segregation of duties;
- accurate financial reporting;
- safeguarding of assets;
- compliance with procurement, payroll, and cash-handling procedures;
- prevention and detection of fraud, waste, and abuse.

The Treasurer/Fiscal Officer and Executive Director shall annually review internal control practices and make improvements as needed.

D. Records and Information for Auditors

The Treasurer/Fiscal Officer shall provide auditors with:

- financial statements and general ledger access;
- bank reconciliations;
- contracts and purchase orders;
- payroll records;
- federal and state grant documentation;
- board minutes and resolutions;
- internal control documents;
- policies and procedures;
- records required by the School's Sponsor or state law.

School personnel shall cooperate fully with all audit activities.

E. Audit Findings and Corrective Action

If the audit identifies deficiencies, noncompliance, or findings for recovery:

1. The Treasurer/Fiscal Officer shall prepare a corrective action plan.
2. The Executive Director and Boards of Directors shall review and approve the plan.
3. Corrective actions shall be implemented promptly and monitored for effectiveness.

4. Required responses shall be submitted to the Auditor of State or federal agencies.

Failure to implement corrective actions may result in increased oversight, additional audits, or enforcement actions.

F. Public Access to Audit Reports

Audit reports are public records and shall be made available:

- on the Auditor of State's website;
- at the School upon request;
- to the School's Sponsor;
- to federal or state agencies when required.

The Treasurer/Fiscal Officer shall maintain copies of all audit reports and related correspondence.

G. Special Audits or Investigations

If concerns arise related to fraud, misuse of funds, or financial irregularities, the Board, Executive Director, or Treasurer/Fiscal Officer may request:

- a special audit,
- agreed-upon procedures engagement,
- forensic review, or
- investigation by the Auditor of State's Special Investigations Unit.

Employees must fully cooperate with such investigations.

H. Board Oversight

The Finance/Audit Committee shall:

- review annual financial audits;
- monitor corrective action plans;
- oversee improvements to internal controls;
- ensure proper follow-up on all findings.

The Committee may request interim audit updates from the Treasurer/Fiscal Officer.

SECTION 530 – RECORDS RETENTION AND PUBLIC RECORDS

The School is committed to maintaining complete, accurate, and accessible records in accordance with federal and state law, the Ohio Public Records Act, and applicable retention schedules.

The School shall ensure that records are retained for the required period, are properly protected, and are made available to the public in compliance with Ohio law.

The Treasurer/Fiscal Officer shall coordinate the School's records retention and public records compliance program in collaboration with the Executive Director and designated records custodians.

A. Definition of Public Records

Public records include any document, device, or item—regardless of format—that:

1. is created or received by the School,
2. documents the organization, functions, policies, decisions, operations, or activities of the School, and
3. is kept by the School in the course of its business.

Public records may exist in paper, electronic, digital, audiovisual, or any other medium.

The content of a record, not its format, determines whether it is a public record.

B. Availability of Public Records

Public records shall be made available for inspection during regular business hours, with reasonable notice. Copies of public records shall be provided within a reasonable period of time.

The School shall comply with the requirements of **ORC 149.43**, including:

- prompt inspection of public records;
- timely production of copies;
- provision of records at cost;
- issuance of written explanation when records are withheld or redacted.

The School may withhold or redact records only when permitted by law, including but not limited to:

- student education records protected by FERPA;
- personal privacy information exempted by statute;

- security and infrastructure records;
- attorney-client privileged material.

C. Records Retention Schedule

The School shall maintain a Records Retention Schedule that:

1. identifies categories of records maintained by the School;
2. prescribes minimum retention periods consistent with state and federal law;
3. incorporates the Auditor of State’s Local Government Retention Guidelines;
4. is reviewed periodically and updated as needed;
5. is approved by the Ohio History Connection (formerly the Ohio Historical Society) and the Auditor of State as required by ORC 149.381.

Records shall not be destroyed unless authorized by the adopted retention schedule.

D. Record Maintenance and Protection

The School shall maintain records in a manner that ensures:

- protection from loss, damage, or unauthorized access;
- secure storage of confidential and sensitive records;
- reliable retrieval for operations, audits, and legal purposes;
- compliance with cybersecurity and privacy requirements.

The Treasurer/Fiscal Officer and Executive Director shall ensure secure storage of:

- financial records,
- personnel files,
- student records,
- special education documentation,
- grant records,
- contracts,
- audit reports, and
- fixed asset records.

Electronic records must be backed up regularly and stored in secure, access-controlled systems.

E. Retention of Financial and Grant Records

Financial records—including ledgers, bank reconciliations, receipts, purchase orders, invoices, contracts, and payroll records—must be retained for a minimum of **five (5) years** unless a longer period is required by law.

Federal grant records must be retained for **three (3) years** from the date of submission of the final expenditure report or as required by **2 CFR 200.334**.

If litigation, audit, or investigation is initiated before the retention period expires, the records shall be retained until all issues are resolved.

F. Records Disposition

Records eligible for disposal under the retention schedule must be destroyed securely and in a manner appropriate to the record type.

Acceptable destruction methods include:

- shredding of paper records;
- secure deletion or destruction of electronic records;
- wiping of storage devices;
- certified vendor destruction services.

The Treasurer/Fiscal Officer shall maintain documentation of all records disposed of, including date, description, and method of destruction.

School employees may not destroy, alter, conceal, or remove any public record outside approved procedures.

G. Records Requests and Custodian Responsibilities

The Executive Director shall designate a Public Records Custodian responsible for:

- coordinating responses to public records requests;
- maintaining documentation of all requests and responses;
- ensuring compliance with timelines and legal requirements;
- preserving records subject to litigation holds, subpoenas, or audits.

Employees who receive a public records request must immediately forward it to the Public Records Custodian.

H. Training Requirements

Public officials, including Board members and the Executive Director, must complete training on Ohio's Public Records Act as required by ORC 149.43(E).

The Treasurer/Fiscal Officer shall coordinate compliance with training requirements.

School employees involved in recordkeeping, data entry, or processing of confidential information shall receive periodic training on:

- records retention rules;
- confidentiality requirements;
- cybersecurity practices;
- proper handling of public records requests.

I. Litigation Holds

When litigation, investigation, or audit activity is reasonably anticipated or underway, the Treasurer/Fiscal Officer and Executive Director shall issue a **litigation hold** requiring the preservation of all relevant records.

No records subject to a litigation hold may be altered or destroyed until the hold is lifted in writing.

SECTION 531 - AUDIT/FINANCE COMMITTEE

The Finance Advisory Group shall assume stewardship on behalf of the Board of the financial resources, performance and prospects of the schools in accordance with these financial policies.

RESPONSIBILITIES AND TASKS

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

- By June 30th of each year, examine the preliminary budgets for each school for the upcoming school year.
- By September 30th of each year, based on updated enrollment/attendance projections, examine the final school budgets of each school for the school year.
- Each month, examine the financial results for the preceding month, including checks written.
- At least quarterly (in October, January, April and July), review an updated financial estimate for each school for the total school year.
- Twice a year, examine updated long-range financial projections for each school.
- Twice a year examine the long-range projections for submission to each school's sponsor, thence the State.
- During the period December through February, acting as an audit committee, review the external audits prepared by outside auditors for each school for the immediately preceding school year.
- By May 15th of each year, recommend the annual Form 990 submission

to the IRS for Boards' approval.

- By July 1st 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 Advisory Council Chair, who in turn shall select the appropriate Board members and volunteer with appropriate expertise to serve as Advisory Council members.

PROCEDURES

Council meetings shall be announced publicly.

Agendas shall be circulated to Committee members in advance of meeting.

Monthly reports shall be produced and distributed to the Board Secretary. Such monthly reports shall serve as the minutes of the Committee meetings held within that month and be distributed to all Board members as part of the monthly Board packet. The Board Chair shall appoint the Finance Advisory Council Chair, who in turn shall select the appropriate Board members and volunteer with appropriate expertise to serve as Advisory Council members.

MANGEN DELETED - NEEDS TO BE UPDATED TO REFLECT PRACTICE???

SECTION 532 - SOLICITATION OF FUNDS

The School recognizes the contributions of individuals, businesses, community organizations, and philanthropic groups that wish to support educational programs. All fundraising, donations, and solicitations must be conducted in a manner that protects students and staff, maintains accountability for public funds, and complies with state and federal laws and Board policies.

The Executive Director shall ensure that all solicitations of funds on behalf of the School or its programs are reviewed, approved, and managed in accordance with this policy.

A. Authorization for Solicitations

1. Only individuals or groups **authorized by the Executive Director** may solicit funds, goods, or services on behalf of the School.
2. No staff member, volunteer, student, or parent group may conduct fundraising or solicit donations without prior approval.
3. Students shall not be required or pressured to participate in any fundraising activity.

B. Compliance with Laws and Policies

All solicitation activities must comply with:

- federal and state fundraising regulations;
- charitable solicitation requirements when applicable;
- Ohio ethics and conflict-of-interest laws;
- Board Policy
- student and parent privacy rules (FERPA).

The School shall not participate in fundraising activities that violate constitutional, statutory, ethical, or safety guidelines.

C. Use of School Name, Logo, or Branding

1. No individual, organization, or vendor may use the School's name, logo, likeness, or branding in fundraising or marketing materials without written authorization from the Executive Director.
2. The School's branding may not be used in connection with activities that are unsafe, misleading, or inconsistent with School values or policies.

D. Handling and Accounting for Funds

All funds collected through solicitations, fundraising activities, or donations must be:

1. receipted promptly;
2. deposited in School accounts under the custody of the Treasurer/Fiscal Officer;
3. recorded in accordance with accounting and audit requirements;
4. used only for their authorized purpose.

Funds may not be:

- deposited in personal bank accounts;
- handled through unapproved payment platforms (e.g., personal Venmo/PayPal);
- disbursed without proper purchasing procedures.

The Treasurer/Fiscal Officer shall maintain records of all solicitation proceeds and ensure compliance with Board Policy.

E. Donations of Goods, Services, or Cash

1. All donations must be approved by the Executive Director and acknowledged by the Treasurer/Fiscal Officer.
2. Donors may specify intended use of funds or goods; however, final acceptance and application of donations must comply with law and Board policy.
3. Donations that create ongoing maintenance costs, staffing implications, or policy conflicts may be declined.
4. Donations may not create real or perceived conflicts of interest.

The School shall issue appropriate donor acknowledgements but will not provide tax advice.

F. Crowdfunding and Online Fundraising

To protect students, staff, and School assets:

1. Employees may not engage in crowdfunding (e.g., DonorsChoose, GoFundMe, etc.) **without prior written authorization** from the Executive Director and Treasurer/Fiscal Officer.
2. Any crowdfunding activity must:
 - a. clearly identify the School and project;
 - b. comply with School procurement and asset policies;
 - c. ensure purchased items become School property;
 - d. prohibit direct cash contributions to individual staff.

Unauthorized crowdfunding is prohibited.

G. Vendor or Commercial Solicitations

1. Vendors may not solicit students or staff unless approved by the Executive Director.
2. Commercial fundraising activities involving students (e.g., product sales) must prioritize student safety and comply with child labor and consumer protection laws.
3. No commission-based or incentive-based fundraising that exploits or pressures students shall be permitted.

H. Door-to-Door Solicitations

Door-to-door solicitations by students are **prohibited**, unless specifically authorized by the Executive Director and designed to ensure student safety.

I. Reporting and Oversight

The Treasurer/Fiscal Officer shall provide periodic reports to the Executive Director and Audit/Finance Committee summarizing:

- fundraising activity;
- donations received;
- restricted funds;
- financial compliance status.

The Executive Director shall monitor all solicitation practices for legal compliance and ethical standards.

J. Prohibited Practices

The following are strictly prohibited:

- solicitation of funds for personal benefit;
- solicitation that pressures students or families;
- fundraising for political or religious purposes;
- exchanging donations for preferential treatment or access;
- promising procurement or contracts in return for donations.

Violations may result in disciplinary action.

Attachment 4: Educational Plan

Mission

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

The NWIS mission statement is the foundation from which all school decisions are made. There are several key components that build the foundation of our school; building community, learning in a multigenerational environment, being committed to lifelong learning, and developing into spirited citizens. These four components are supported by our school wide set of values: celebration of diversity, choice and accountability, innovation, interpersonal skills, joyful independent learning, integrity, shared responsible use of resources, and work ethic. NWIS strives to exemplify a standard of excellence and these values in all its endeavors and for all its community members.

Students learn by participating in a student-centered, experiential learning environment. NWIS provides rich and holistic learning experiences so that students can know themselves as learners and can make effective decisions about their own learning. NWIS adopts a process-oriented approach to learning, but balances that with the goal to develop in students certain specific skills that are needed for educational and life success.

Characteristics of students; ages and grades

The school is open to children between the ages of 5- 15 (Grade equivalents K-8) and is open to students and families who are seeking a non-traditional educational experience in a multi-age and multi-generational learning environment.

Focus of the Curriculum

NWIS has adopted the Ohio Learning Standards as the basis for the school curriculum. While striving to achieve the same end points as dictated by the Ohio Learning Standards, the strands, topics and standards are organized in the Intergenerational Schools into the 5 developmental stages of learning. All instruction in literacy (reading, writing and speaking), social studies, and science is delivered in the multi-age cluster classrooms. An average class size of 16 to 18 (at the older ages) along with a looping model wherein a student generally stays with the same teacher for 2-3 years means that each teacher has intimate and thorough knowledge of each student's learning, and can plan instruction specifically targeted to the needs of that student. Math instruction is leveled (more similar to grade levels) and each student attends an assigned math class based on math level. Usually this matches the assigned grade equivalent, but not always. All developing, refining, and applying student math classes are held at the same time, as are all Primary cluster math classes to ensure that each student may be placed in the correct math level.

Learning Opportunities

The number of hours of instruction is scheduled to be more than the 920 hours required for Ohio's community schools. School is scheduled to be in session for a minimum of 163 days with 6.5 hours of instruction time.

The amount of time spent in each of PE, Music, Art or other specials may vary from year to year but the total time will be at least 75 minutes daily for all classes.

Each academic year, students have non-classroom based opportunities within the curriculum to explore their learning in non-traditional methods. Students participate at all grade levels in student projects, enjoy sustained experiences with technology, community-based learning experiences, learning partnership with our local community stakeholders, mentoring experiences with community members of all ages, and monthly field trips to elder-care facilities in order to associate with our local elder community. These out-of-classroom learning experiences are intentionally organized to assist our students in living our school mission of life-long learning and spirited citizenship.

Attachment 5: Accountability Plan and Intervention Protocol

Pursuant to the Sponsorship Contract, the Performance Framework enclosed herein ensures that each community school sponsored by Cleveland Metropolitan School District (CMSD) provides high-quality education to its students. The Framework includes the academic, organizational, and financial standards by which sponsored schools will be evaluated.

The Performance Framework will be used to evaluate whether a community school’s contract should be renewed. It will also be used throughout the life cycle of the school to communicate the school’s performance to its staff, governing authority, sponsor, and other stakeholders. The Performance Framework will provide the basis of the annual report that CMSD must provide annually to the Ohio Department of Education and Workforce (D.E.W.).

In addition to establishing performance criteria for community schools, the Performance Framework holds CMSD accountable to community schools. CMSD is accountable for implementing a rigorous and fair oversight process that respects the autonomy that is vital to community school success.

It is this *mutual obligation* that drives the CMSD Performance Framework—a collaborative effort with the common objective of providing Ohio students with a high-quality education that prepares them for post-graduation academic and career success.

Finally, the Performance Framework is a living document, subject to continuous review and improvement.

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Part 1. Academic Performance Framework

Pursuant to the Sponsorship Contract, the Performance Framework includes the agreed-upon goals that the governing authority of the community school and CMSD will use to evaluate the performance of the school during the term of this contract.

Guiding Principles of the Academic Performance Framework

1. The Academic Performance Framework meets state expectations for how authorizers/sponsors hold their schools accountable:
 - a. The framework considers all Ohio state report card measures and subgroup performance by including the Overall Rating a school receives.
 - b. The framework includes annual, specific metrics and targets for all applicable state report card measures and considers in particular student performance, student growth, and chronic absenteeism. These measures provide a sense of proficiency, growth, and school culture respectively.
 - c. The Gap Closing measure from the report card is used to set specific proficiency targets for subgroups.
 - d. The framework includes additional measures and targets beyond the Gap Closing target for any applicable subgroups.
 - e. The framework includes mission-specific measures and targets.
 - f. The framework compares the performance of schools to state standards as well as to schools serving similar student populations (based on percent students with disabilities, percent of English language learners, and percent of economically disadvantaged students).
2. The framework recognizes schools that exceed or meet standards according to state cutpoints, while also providing opportunities for schools to demonstrate quality in comparison to peers.
3. The framework provides a dashboard of information that provides information on how schools are performing during the term of their contract.
4. The same framework can be applied to multiple schools allowing for an even playing field.

Framework Indicators and ratings

The table below shows the indicators included in the performance framework and how ratings are assigned for each indicator. Generally, the indicator ratings align with the ratings from the state report card. For some indicators, schools have an additional opportunity to score a rating based on a comparison with peers. In these cases, a school will receive the highest rating corresponding to either their state rating or peer comparison.

Indicator	Overall Report Card Grade	Achievement Component (Performance Index)	Progress Component	Early Literacy Component	Gap Closing Component	ELA and Math Achievement and Growth Indicators	Chronic Absenteeism Indicator
Exceeds	4 or 5 stars	4 or 5 stars OR score in the 75 th percentile or higher compared to peer group				45% or more of indicators met	
Meets	3 stars	3 stars OR score in the 50 th to 74.9 th percentile compared to peer group				30% to 44.9% of indicators met	5 points
Does Not Meet	2 stars	2 stars OR score in the 25 th to 49.9 th percentile compared to peer group				10% to 29.9% of indicators met	0 points
Falls far below	1 star	1 star OR score in the 24.9 th percentile or lower compared to peer group				Less than 10% of indicators met	

Indicator Descriptions

Overall report card rating: A summary rating of a school's overall performance on state standards. Including this measure aligns with the state's method of sponsor ratings and ensures we meet obligations to hold schools accountable for all applicable report card data.

Achievement component (Performance Index): The Achievement rating for schools is based on the Performance Index, one of the most enduring measures on the state report card. We believe that achievement *AND* growth combined provide a strong indicator of how well a school is serving the academic needs of students.

Progress Component: The Progress rating for schools is based on the statewide growth measure used. Growth measures provide opportunities for all schools to demonstrate success, even with a student population that begins as low achieving. We believe that achievement *AND* growth combined provide a strong indicator of how well a school is serving the academic needs of students.

Early Literacy Component: The Early Literacy component combines multiple measures related to the preparedness of students in grades K-3 to be productive readers by the time they enter fourth grade. These measures consider both promotion/proficiency of third grade students and improvements made in literacy for off track students.

Gap Closing Component: The Gap Closing component evaluates whether schools are closing/meeting expected performance thresholds for student subgroups across multiple measures. Monitoring this data ensures that schools are providing equitable learning opportunities that meet the needs of ALL students. It also aligns with a requirement that we set targets and monitor performance for student subgroups.

ELA and Math Achievement and Growth Indicators: These indicators from the Gap Closing component evaluate how well a school does in meeting the needs of individual student subgroups in ELA and Math. We include the measure to emphasize the need to meet achievement and growth targets for all subgroups of students. Including these types of measures is also a component of how we are evaluated as a sponsor.

Chronic Absenteeism Indicator: The Chronic Absenteeism indicator is a specific measure found within the Gap Closing component. We place emphasis on this measure as a mission specific metric that reflects our shared belief that students cannot succeed in school if they do not consistently attend school.

Peer group calculations

For each school, we create a matched peer group of other demographically similar charter schools. The purpose of these peer groups is to: 1) inform schools of how they perform relative to their demographic peers and 2) provide schools another opportunity to meet standards in this academic framework. Our belief is that even if a school is not meeting state standards, they should be considered for renewal if they show evidence that they provide a superior educational experience compared to other, similar schools.

To calculate peer groups, we consider three different matching factors: the percentage of students with disabilities, the percentage of English language learners, and the percentage of economically disadvantaged students. These factors were selected to focus grouping on demographic characteristics that are largely outside of a school's control, as opposed to performance characteristics (like attendance, achievement, etc.) which are an output of the school. We are also limited by what data is made available for all schools by the Ohio Department of education.

Peer groups are calculated by finding the standardized distance between a sponsored school and every other charter school in the state of Ohio for the above three factors. The first step is to standardize each of the three factors above. This means setting the mean at a value of zero and values for each of the factors represents the number of standard deviations above or below the mean that a school falls on. Using the three standardized factors, we then calculate the Euclidean distance between all schools. The formula for two schools (p , q) given three input factors (1, 2, 3) is:

$$d(p, q) = \sqrt{(p_1 - q_1)^2 + (p_2 - q_2)^2 + (p_3 - q_3)^2}$$

All schools with a total distance less than 0.75 units are considered a peer. In practice, this means that schools will be matched to other schools that are slightly different to them across all three factors OR very similar to them on two factors but moderately different on a third factor. The selection of the cut point to use for determining which schools are in a peer group balances the desire to have a large peer group to compare to while also ensuring that schools are not dissimilar to each other.

Part 2. Financial Performance Framework Effective July 1, 2024

The purpose of the CMSD Financial Performance Framework is to measure and evaluate the financial health of all CMSD-sponsored charter schools. The framework is an accountability tool that will be used on a monthly basis, as required by law, to guide discussions between CMSD and CMSD sponsored charter schools. The monthly meetings regarding the framework are not summative, but rather provide the basis for discussions. School ratings on the financial framework will be published annually and submitted to the school's governing authority, parents, and the Ohio Department of Education and Workforce (D.E.W.), pursuant to section 3301-102-05 of the Ohio Administrative Code.

CMSD will provide monthly written reports with feedback and proactive recommendations, as appropriate, that help the schools achieve greater efficiencies or that result in timely interventions, if needed. Collecting this data is paramount to ensuring that each sponsored school maintains the public trust and fulfills its fiduciary responsibility by maintaining a quality school that spends public funds appropriately and adheres to the laws, rules, and charter requirements as governed by its governing authority.

The measures in this framework are designed to be complementary; no single measure provides a full picture of the financial health of a school. Together, however, the measures provide a comprehensive assessment of the school's financial health and viability based on the school's historic trends, near-term financial situation, and future viability.

It is important to note that if a school receives a "concern" or "below standard" rating, it may or may not be in financial distress. The Financial Performance Framework is meant to flag any areas for further investigation. In the event an area is flagged, CMSD may request additional documentation from a school. The rating may be adjusted if sufficient evidence is provided. An example of additional information taken into consideration for rating purposes could be a long-term strategic partnership that acts as an additional funding source for the school. CMSD will provide schools with a preliminary report before ratings are published so as to give schools time to respond.

To ensure execution of the aforementioned framework and compliance with Ohio Revised Code 33314.023, sponsored schools must agree to participate in a monthly review process to measure and review the financial and enrollment records. CMSD will work to encourage a culture of learning and sharing of best practices to help ensure that all sponsored schools are supported to meet the financial goals outlined in the framework.

CMSD will conduct monthly, quarterly, and annual reviews to assess different components of a school's financial well-being as detailed below. Should there be any areas of concern, CMSD may request additional information from the schools to demonstrate both short and long-term financial viability.

For a school to be considered for contract renewal, any areas of concern at the time of review must be addressed with sufficient documentation, as determined by CMSD, demonstrating short- and long-term viability.

Monthly

Goal

Review how schools are managing their resources to ensure sufficient liquidity.

Documents to review

- Balance Sheet
- Statement of Activities
- Enrollment

Review focuses on three metrics

- Days cash on hand
- Current ratio
- Actual enrollment as compared to budgeted enrollment

Monthly reports

The monthly reports will not be scored. They will consist of topics discussed and high-level findings. However, should there be a concern related to these metrics or other aspects of the school's financial management, we will note this in the monthly report and may ask for additional information.

Monthly Measures

Measure	Metric	Area of Concern
Days Cash on Hand	Total cash divided by (total budgeted expenditures – depreciation)/365	Less than 20 days
Current Ratio	Current assets divided by current liabilities	Less than 1.0
Enrollment	Actual FTEs divided by budgeted FTEs	Below 90%

Quarterly

Goal

Review how schools are progressing during the school year against their budget and financial goals and provide schools with targeted feedback.

Documents to review

- All monthly documents
- Quarterly surplus/(deficit)
- Quarterly budget to actual

Review focuses on the monthly metrics as well as the following:

- Change in Net Assets
- Budgeted revenue and expenses as compared to actual revenues and expenses

Quarterly report

The quarterly report will be more comprehensive than the monthly report. It will note areas of financial strength and weakness and will highlight any areas of concern. These reports will include calculations for the metrics and will discuss their implications, however, they will not include a score.

As with the monthly report, if there are areas of financial concern raised by the quarterly review, we will note this in the report and may ask for additional information.

Quarterly Measures

Measure	Metric	Area of Concern
Days Cash on Hand	Total cash divided by (total budgeted expenditures – depreciation)/365	Less than 20 days
Current Ratio	Current assets divided by current liabilities	Less than 1.0
Enrollment	Actual FTEs divided by budgeted FTEs	Below 90%
Surplus/(Deficit)	Change in Net Assets	Unplanned decrease in Net Assets OR Planned decrease in Net Assets resulting in a 0 or negative Total Net Position
Budget Variance	Budgeted revenues and expenses compared to actual revenues and expenses	More than 10% negative variance on major budget lines AND Net Assets are lower than budgeted

Annually

Goal

- Provide a comprehensive review of the prior year’s financial management to provide schools with useful feedback as they progress through the current school year.
- Ohio sponsors are required by law to monitor and evaluate the academic and fiscal performance, along with the organizational, operational, and legal compliance, of each school they sponsor and submit a written report of the evaluation results to the parents of students enrolled in the community school and D.E.W. by Nov. 30 each year. CMSD presents the reports to each governing board at a governing board meeting, requires schools to post the report on their websites, and also posts the report on the CMSD website.

Documents to review

The year-end review will be scored and will analyze the monthly and quarterly materials and will require the following additional documents:

- Financial statements (balance sheet and income statement) for the entire prior school year as they will be presented to the auditor including all year-end accrual entries;
- Final budget to actual reports with explanations for any major variances; and
- Any written documents that the school wishes CMSD to consider.

The annual review will focus on the following measures

- Days cash on hand;
- Current ratio;
- Average annual enrollment as compared to the budgeted enrollment;
- Annual surplus/(deficit);
- Assessment of Net Assets (excluding the entries made for government pensions);
- Annual budget variance; and
- Written statement from the school that either states that the school has no debt or that the school has debt; if the school has debt, the written statements should identify whether or not the school has made all loan payments on time, whether or not the school has met all required covenants associated with the debt, and whether or not the debt is in default.

Annual year-end report

The annual report will be in the form of a scorecard and will note any explanations and/or materials provided by the school. There will also be a brief narrative which explains the scoring and describes the school’s financial position at year-end.

Annual Measures

Measure	Metric	Meets Standard	Area of Concern	Below Standard
Days Cash on Hand	Total cash divided by (total budgeted expenditures-depreciation)/365	30 days	20-30 days	Below 20 days
Current Ratio	Current assets divided by current liabilities	1.1 or higher	1.0 to 1.1	Below 1.0
Enrollment	Actual FTEs divided by budgeted FTEs	95% or higher	90% to 95%	90% or lower
Surplus/(Deficit)	Change in Net Assets	Increase in Net Assets OR Planned decrease in Net Assets for the year resulting in a positive Total Net Position		Unplanned decrease in Net Assets OR Planned decrease in Net Assets resulting in a 0 or negative Total Net Position
Budget Variance	Budgeted revenues and expenses compared to actual revenues and expenses	No more than 10% negative variance on major budget lines OR More than 10% negative variance on major budget lines AND Change in Net Assets is equal to or better than budgeted		More than 10% negative variance on major budget lines AND Net Assets are lower than budgeted
Debt to Assets Ratio	Total liabilities divided by total assets	0.90 or lower	0.90 to 0.99	1.00 or higher
Debt Covenants	Met covenants	Met covenants		Did not meet covenants
Debt Payments	Timeliness of debt payments	No late debt payments		Late debt payments
Debt Default	Loan default	No default		Loan in default

Additional Reviews

In addition to the monthly, quarterly, and annual reports, CMSD will review and report on the following:

- Annual audit which will utilize the same metrics as the year-end annual reviews;
- Bi-annual four-year forecasts for the upcoming years; CMSD will focus on whether or not the school used realistic assumptions and will assess the school's projected year-end financial positions for each year; and
- Annual budgets submitted in October for the current year, which will focus on whether or not the school used realistic assumptions and will assess the school's projected year-end financial positions.

These additional reviews will be incorporated into the monthly or quarterly reports.

Part 3: Organizational Performance Framework

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, 18
- Category 2: Health & Safety, 14
- Category 3: Human Capital, 12
- Category 4: Governance, 14
- Category 5: Admissions, Enrollment, and Attendance, 8
- Category 6: Education Program, 10
- Category 7: Fiscal, 7
- Category 8: Site Visit, 8
- Category 9: Other, 9

1. 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"> • Provision of services (171) • Individualized Education Program (IEP) development and implementation(172) • Confidentiality (174) • Identification and evaluation of homeless students with disabilities (175) • Free appropriate public education (176) • Ensuring compliance with IDEIA (178). 	6
172	IEPs implemented as written.	2
173	Standards/procedures for identification and evaluation of students with disabilities consistent with federal and state law.	2
177	Services delivered in the least restrictive environment while also allowing for a continuum of services.	2
182	School submitted plan to D.E.W. for serving students with disabilities.	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. 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
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.	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

3. 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
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

4. 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
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
659	No member of governing authority also serves on a district board of education.	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

5. 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
427	School has an admission policy that addresses students residing outside the district of residence.	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

6. 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

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

7. 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
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

Audit	Audit of school is devoid of significant findings and conditions, material weaknesses, or significant internal control weaknesses; no ongoing concerns.	1
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8. 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
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

9. 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 http://education.ohio.gov/Topics/Community-Schools , 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

Part 4. Intervention Protocol

Introduction

This Intervention Protocol, with the accompanying Table of Interventions, describes the general conditions that may trigger intervention in a community school sponsored by the Cleveland Municipal School District (CMSD) where warranted or required by law or contract, and it explains the types of consequences and actions that may ensue.

This Intervention Policy is designed to support CMSD's execution of community school monitoring and oversight responsibilities as set forth in Ohio law and regulation, including the Ohio Department of Education and Workforce's (D.E.W.'s) standards and expectations for Sponsor Quality Practices.¹ These sponsorship responsibilities include implementing, where warranted and in accordance with state law and contract, a range of intervention possibilities including probationary status, suspension of school operation, and community school contract termination.

The Intervention Policy preserves school autonomy and school responsibility for developing and executing remedies to identified deficiencies or violations. In carrying out the Intervention Policy, CMSD will provide notice and adequate time and opportunity for schools to address deficiencies in non-emergency situations.

The following Table of Interventions outlines a tiered intervention process that applies increasing consequences for schools until deficiencies are either sufficiently resolved or, if necessary, ultimately results in termination of the community school contract.

Note: While the Table of Interventions outlines a tiered range of intervention options, it does not represent a mandatory linear escalation of steps and consequences, in which a school must proceed through every step or level. In any particular school's case, CMSD may skip a level of intervention, as may be necessary or required by law, and in accordance with law. For example, a school might move from Level 3, Probationary Status, directly to Level 5, Termination Review, if warranted by circumstances.

To preserve community school autonomy, it is the responsibility of any school placed in intervention to develop and execute its own remedies, remedial action plan, or corrective action plan. The process for corrective action will follow D.E.W.'s guidance to sponsors related to oversight of compliance with reporting requirements.¹ It is CMSD's responsibility to approve and monitor plans to ensure concerns are addressed. If a school remedies conditions to the satisfaction of the sponsor, it will be removed from intervention.

¹ ORC 3314.023, <http://codes.ohio.gov/orc/3314.023>, outlines monitoring and oversight of charter schools; ORC 3314.015, <http://codes.ohio.gov/orc/3314.015>, outlines D.E.W. oversight of sponsors, and <https://education.ohio.gov/Topics/Community-Schools/Sponsor-Ratings-and-Tools/2025-2026-Sponsor-Evaluation-Tools> provides guidance from D.E.W. on how sponsors are evaluated for monitoring community schools' compliance with reporting requirements.

Community School Table of Interventions

Range of Interventions		
Status	Conditions that may trigger status	Consequences
Level 1: Notice of Concern	Indications of weak or declining performance identified through routine monitoring, site visits, or other means; Repeated failure to meet or submit requirements on a timely basis, which may include being placed on a corrective action plan for noncompliance.	Written notice to school governing authority detailing severity of concern, CMSD’s requirements for resolution, timeline, and consequences if not satisfactorily remedied; Corrective action plan developed by the school and approved by CMSD, as necessary, and aligned with D.E.W. guidance. ²
Level 2: Notice of Breach	Failure to satisfactorily remedy or make substantial progress toward remedying previously identified concern(s); Failure to meet multiple performance targets; One or more indicator-level “Falls Far Below” ratings on any Performance Framework; Failure to comply with applicable law, or breach of contract.	Written notice to governing authority detailing severity of concern, CMSD’s requirements for resolution, timeline, and consequences if not satisfactorily remedied; Specialized site visit, if necessary; Meeting with governing authority, as necessary; Remedial action plan developed by the school and approved by CMSD, as necessary.
Level 3: Notice of Probationary Status³	More than two “Falls Far Below” ratings on any Performance Framework; Continued failure to comply with applicable law or with the community school contract; Failure to meet or make sufficient progress toward meeting terms of the remedial action plan, as relevant.	Remedial action plan developed by the school and approved by CMSD; Meeting with governing authority; Specialized site visit, if necessary; If needed, CMSD may appoint an agent to monitor implementation of remedial action plan.

² More information on corrective action plans, per D.E.W. guidance to sponsors on monitoring reporting requirements, is available in the Sponsor Evaluation Technical Document, pp. 9-10:

<https://education.ohio.gov/getattachment/Topics/Community-Schools/Sponsor-Ratings-and-Tools/2025-2026-Sponsor-Evaluation-Tools/2025-26-Sponsor-Eval-Tech-Doc.pdf.aspx?lang=en-US>

³ CMSD’s policy and practices regarding probationary status will follow Ohio statutory requirements including ORC 3314.073: <http://codes.ohio.gov/orc/3314.073>.

Range of Interventions		
Status	Conditions that may trigger status	Consequences
Level 4: Suspension of Operation of School⁴	<p>Continued failure to comply with applicable law or with the community school contract;</p> <p>Failure to meet or make sufficient progress toward meeting terms of the remedial action plan, as relevant;</p> <p>Noncompliance with an applicable health or safety standard (<i>requires immediate suspension</i>).</p>	<p>Written notice stating intent to suspend school operation, or (if applicable and as required by law) written notice of <i>immediate suspension</i> of school operation, including reason(s) for suspension;</p> <p>Meeting with governing authority; Remedial action plan developed by the school and approved by CMSD;</p> <p>If needed, CMSD may appoint an agent to monitor implementation of remedial action plan.</p>
Level 5: Termination Review	<p>Extended pattern of failure to comply or to meet performance targets;</p> <p>Failure to satisfactorily address or make sufficient progress toward meeting terms of probation;</p> <p>Failure to remedy reason(s) for suspension of school operation;</p> <p>Applicable conditions for termination set forth in charter school law.⁵</p>	<p><i>Termination review process will be conducted in accordance with state law and will include:</i></p> <p>Written notice from CMSD stating reason(s) for proposed termination;</p> <p>Specialized site visit, if necessary;</p> <p>Opportunity for an informal hearing;</p> <p>CMSD decision to terminate or not terminate.</p>

⁴ CMSD’s policy and practices regarding suspension of the operation of a community school will follow Ohio statutory requirements including ORC 3314.072, <http://codes.ohio.gov/orc/3314.072>.

⁵ CMSD’s policy and practices regarding termination of a community school will follow Ohio statutory requirements including ORC 3314.07, <https://codes.ohio.gov/orc/3314.07>.