RENEWAL COMMUNITY SCHOOL SPONSORSHIP CONTRACT
FOR
GOAL DIGITAL ACADEMY
IRN #149047

Pursuant to the provisions of Chapter 3314 of the Ohio Revised Code, this Community School Sponsorship Contract (hereinafter the "Contract") is entered into by and between the Governing Board of Mid-Ohio Educational Service Center (hereinafter the "SPONSOR") and **GOAL Digital Academy,** an Ohio nonprofit corporation and public community school, by and through its Board of Directors acting as its Governing Authority (hereinafter the "Board of Directors" or "SCHOOL") (collectively, the "PARTIES").

WHEREAS, R.C. Chapter 3314 permits the operation of Ohio public community schools and requires the parties to enter into a contract in order to authorize, create, continue, and/or operate an Ohio public community school; and

WHEREAS, the SCHOOL was open for instruction as of December 3, 2002, as an "internet- or computer-based community school" (as defined in Chapter 3314 of the Ohio Revised Code) and the SCHOOL therefore may continue to so operate; and

WHEREAS, SPONSOR is an authorized sponsor under R.C. Chapter 3314; and

WHEREAS, the Governing Authority and the SPONSOR wish to renew their agreement to operate an Ohio public community school.

NOW, THEREFORE, in consideration of the mutual benefits provided hereunder the PARTIES hereby agree as follows:

ARTICLE I
PURPOSE

A. **Continued Operation as a Community School.** This Contract is entered into pursuant to Chapter 3314 of the Ohio Revised Code for the purpose of continuing the SCHOOL's operations as a start-up community school operating within the Mansfield City School District and enrolling students from throughout the State of Ohio subject to the laws of the State of Ohio and this Contract. Pursuant to Ohio Revised Code Section 3314.01, the SCHOOL may sue and be sued, acquire facilities as needed, and contract for services necessary for the operation of the SCHOOL, and enter into additional contracts with the SPONSOR. The Board of Directors of the SCHOOL may carry out any act and ensure the performance of any function that is in compliance with the Ohio Constitution, Chapter 3314 of the Ohio Revised Code, other statutes applicable to community schools, and this Contract.

B. **School Establishment.** The School is established and operated as a non-profit corporation under R.C. Chapter 1702. The School shall maintain in good standing its status as a non-profit corporation. The School shall hold all rights to the name of the School and any trade names or fictitious names.

Attached as **Exhibit 1, Part C** are the SCHOOL's Certificate of Incorporation, Articles of Incorporation, and Code of Regulations). Any changes or updates to any of these documents must be reported in writing to the SPONSOR within five (5) business days of the effective date of such changes, along with a copy of all documentation and filings.

C. **STEM School Designation.** The SCHOOL is not presently planning to seek designation for the SCHOOL as a STEM school under Section 3326.032 of the Ohio Revised Code, and is not operating using the blended learning model.

D. **No Prior Agreements.** Except as otherwise provided for herein, this Contract supersedes in its entirety any prior sponsorship contracts between the PARTIES. The PARTIES waive any rights pursuant to such prior contracts with respect to future performance, except for the SPONSOR's obligation to perform and assess cumulative reviews of performance and base decision upon those reviews.

ARTICLE II
BOARD OF DIRECTORS

A. **Board of Directors Composition.** The governing authority of the SCHOOL is the GOAL Digital Academy Board of Directors, which hereby assumes all of the obligations of the SCHOOL hereunder. The Board of Directors shall have a primary interest in furthering the educational, financial and operational success of the SCHOOL. Membership on the Board of Directors shall be determined consistent with the SCHOOL's Code of Regulations, but shall exclude any person prohibited from membership on the Board of Directors by Revised Code Chapters 102 or 3314, or R.C. Sections 2921.42 -.44. A description of the process by which the Directors shall be selected and removed in the future must be in the Code of Regulations included in **Exhibit 1, Part C**. The SPONSOR shall be promptly notified in writing of any changes in members, including names of resignations and changes to contact information, within five (5) business days of such change.

No Director may serve if restricted from doing so by Ohio Revised Code 3314.02(E) or any other applicable law, rule or regulation. All Directors must provide a signed Conflict of Interest Disclosure Form to the SPONSOR as soon as feasible following the Board member's appointment and on an annual basis. All Directors must provide copies of clean BCI and FBI criminal background checks in accordance with R.C. 3319.31, which must be renewed every five years unless the Director has lived in Ohio for the past five (5) years in which case only a BCI check must be repeated. Results must be submitted to the Sponsor before the expiration of the previously completed background check. Directors must complete training on an annual basis by the SCHOOL's legal counsel, by a state agency, or by a trainer approved by the SPONSOR regarding public records, open meetings, and, if required by SPONSOR, ethics and conflict laws.

The SCHOOL shall provide the names the current Board of Directors members on the SCHOOL's website. Upon request, the Sponsor shall also have access to the names, phone numbers used for SCHOOL business, and electronic mail addresses of the Directors.

B. **Board of Directors Meetings.** The SPONSOR shall have adequate prior written notice of all regular and special meetings, and be copied with all agenda, packets, handouts, and minutes of all meetings of the Board of Directors or its committees. The SCHOOL must notify the SPONSOR in writing of all special meetings as soon as feasible and, unless in the case of an emergency meeting, at least twenty-four (24) hours in advance of the meeting. The Board of Directors may invite the SPONSOR's representative into executive sessions at its discretion unless the session involves a legal dispute with the SPONSOR or would interfere with the SCHOOL's attorney-client privilege. The SCHOOL shall provide sufficient information to establish compliance with Ohio's Open Meeting laws by identifying the reasons for entering into executive session in its resolution. The SCHOOL shall limit executive session discussions to those reasons.

ARTICLE III
TERM; RENEWAL

A. **Term.** This Contract shall be effective upon execution by both parties and shall remain in effect for five (5) years through June 30, 2025.

This Contract may be renewed by affirmative action of the PARTIES, provided that this Contract has not been terminated, suspended, or non-renewed by the SPONSOR as provided herein or under Chapter 3314 of the Ohio Revised Code. The SPONSOR shall conduct a high stakes review at least once every five (5) years or prior to any renewal decision

Notwithstanding the forgoing, in the event that both the SCHOOL and the SPONSOR mutually determine that it is in their best interests to terminate this Contract, the PARTIES may terminate this Contract at the completion of any given fiscal year (being June 30) by written mutual consent.

ARTICLE IV
RESPONSIBILITIES OF THE SCHOOL

A. **Corporate Existence.** The SCHOOL has been established as and shall remain a non-profit corporation in good standing and a public benefit corporation pursuant to Chapter 1702 of the Ohio Revised Code. The Articles of Incorporation and the Code of Regulations are on file in the SCHOOL's central base of operation.

B. **Facility.** The SCHOOL's central base of operations is located at **890 West Fourth Street, Mansfield, Ohio 44906** (the "Facility"). The current annual cost of using the Facility is eight dollars and 003/100 cents ($8.03) per square foot per month for the educational facility and five dollars ($5.00) per square foot per month for storage

space, and the landlord is Mid-Ohio ESC. The SPONSOR will maintain a representative within fifty (50) miles of the SCHOOL's base of operation to provide monitoring and assistance. The SCHOOL is authorized to operate in additional learning centers to provide counseling, instructional coaching, and testing assistance, which may be located in Galion, Delaware, Marion, Cardington, Mt. Vernon, Newark, Circleville, Columbus, and Mansfield, or other additional learning centers as determined appropriate by the SCHOOL. The SCHOOL notify the SPONSOR of the use any additional learning centers in writing. The SPONSOR may request additional information regarding the use of learning centers.

C. **Insurance.** The SCHOOL's Board of Directors maintains comprehensive general liability insurance and otherwise provides for the potential liability of the SCHOOL, along with business interruption insurance, employee liability coverage and director's and officer's liability coverage, in amounts not less than $1,000,000 with a $2,000,000 umbrella, naming the SPONSOR as additional insured. The SCHOOL shall provide proof of liability insurance or coverage to the SPONSOR, and shall notify the SPONSOR within five (5) days of any changes or lapses in insurance coverage.

D. **Learning Opportunities.** The SCHOOL provides learning opportunities to a minimum of twenty-five (25) students for a minimum of nine hundred and twenty (920) hours per school year. The SCHOOL will always open prior to September 30 of each year.

Learning opportunities are defined to include all of the following to the extent permitted by law:

i. the SCHOOL's online instruction that are a part of the SCHOOL's curriculum,

ii. other curriculum adopted by the SCHOOL,

iii. tutoring,

iv. therapy services; character education; and social-emotional learning opportunities,

v. activities designed to address personal; emotional; family; societal; structural; and social issues that may otherwise impede learning,

vi. independently-completed SCHOOL assignments,

vii. experiential learning,

viii. work-based learning experiences; internships; and cooperative education,

ix. activities engaged in by students in conformance with the SCHOOL's Credit Flexibility plan,

x. meetings with teachers throughout the school year, which may be conducted in-person; via distance learning technology; or telephone or video conference, and

xi. non-classroom-based learning opportunities including but not limited to field trips; family events; community events; and after-school programs, and

xii. all other curriculum and educational activities as authorized by the SCHOOL to meet the needs of its students and permitted by law.

The learning opportunities provided to any given student may be customized from among those offered by the SCHOOL in order to serve the individual student's needs.

Except as otherwise permitted by law, learning opportunities shall be provided by or supervised by a licensed teacher, goal oriented, and certified by a licensed teacher as meeting the criteria established for completing the learning opportunity. The SCHOOL shall consult with the latest FTE manual as to adequate documentation of durational requirements of participation in non-classroom-based learning opportunities, in order to support the SCHOOL's FTE audits. The SPONSOR will spot-check participation records for FTE documentation at least once each school year.

The SCHOOL shall submit a report of activities and progress in meeting the goals and standards stated herein and summarize the SCHOOL's financial status to the SPONSOR and to parents of all students enrolled in the SCHOOL. This report shall be made available no later than four months after the end of each school year and shall include all report card standards and results of achievement tests, as well as comparisons with schools locally, with similar missions or similar demographics.

The SCHOOL shall establish and submit to the SPONSOR a plan for providing special education and related services to disabled students enrolled in the SCHOOL, which shall be certified by the SPONSOR to the Ohio Department of Education ("Department" or "ODE").

The SCHOOL shall adopt a policy regarding the admission of students who reside outside of the district in which the school is located. The SCHOOL shall also adopt a policy regarding the enrollment and attendance of students, which requires a student's parent to notify the School when there is a change in the location of the parent's or student's primary residence, which shall be provided to the Sponsor upon request.

The SCHOOL shall adopt a policy regarding the verification of a student's residence and address consistent with the SCHOOL's obligations in accordance with R.C. 3314.11, and provide such policy to the SPONSOR upon request.

The SCHOOL's Attendance Truancy and Withdrawal policy(ies) must include procedures for the automatic withdrawal of a student from the School if the student fails to participate

in seventy-two (72) consecutive hours of learning opportunities without a legitimate excuse and provide such policy to the Sponsor upon request.

These policies shall be available for public inspection, and attendance and participation records shall be made available to the Department, Auditor of State, and SPONSOR to the extent permitted by the Family Educational Rights and Privacy Act of 1974, any regulations promulgated under that act, and section 3319.321 of the Revised Code.

E. **Nonsectarian.** The SCHOOL shall be nonsectarian in its programs, admission policies, employment practices, and all other operations, and will not be operated by a sectarian school or religious institution.

F. **Compliance with Ohio Laws.** As required by Chapter 3314 of the Ohio Revised Code, the SCHOOL shall comply with the following portions of the Ohio Revised Code as if it were a school district: Sections 9.90, 9.91 [insurance, annuities]; 109.65 [missing children, fingerprinting]; 121.22 [open meetings]; 149.43 [public records]; 2151.357 [sealed records, including those of adjudicated delinquents]; 2151.421 [child abuse reporting]; 2313.19 [employees summoned for jury duty]; 3301.0710, 3301.0711, 3301.0712, 3301.0715 [achievement and diagnostic testing]; 3301.0729 [time spent on assessments]; 3301.50 to 3301.59 and the minimum standards for a preschool program prescribed in rules adopted by the State Board of Education pursuant to Revised Code Section 3301.53, if the SCHOOL operates a preschool program licensed by the Department [preschool]; 3301.948 [restriction against providing student names/addresses to multi-state consortium offering summative assessments]; 3313.472 [parental/foster caregiver involvement policy]; 3313.50 [student hearing and vision records]; 3313.536 [emergency management plan]; 3313.539 [concussion and head injuries]; 3313.5310 [sudden cardiac arrest training]; 3313.603(J)(1)-(3) [requirements for High School Graduation; workforce or college preparatory units]; 3313.608 [third grade reading guarantee, intervention and remediation]; 3313.609 [grade promotion and retention policy, effect of truancy]; 3313.6012 [academic intervention]; 3313.6013 [dual enrollment programs]; 3313.6014 [notice of core curriculum requirements]; 3313.6015 [college and career readiness, financial literacy]; 3313.6020 [career advising policy, at-risk student identification and success plans]; 3313.6021, unless the school is an internet or computer based school or the majority of enrolled students are children with disabilities [cardiopulmonary resuscitation and use of defibrillator]; 3313.6023 [defibrillator training]; 3313.6024 [prevention programs]; 3313.643 [eye protective devices] 3313.648 [prohibition of payment of incentive to enroll]; 3313.6411 [school report card provided to parent upon enrollment of student]; 3313.66, 3313.661, 3313.662 [suspension, expulsion, removal, exclusion]; 3313.666 [harassment, intimidation and bullying policy]; 3313.667 [policy/initiatives prohibiting harassment, intimidation, bullying]; 3313.668 [removal based on absence]; 3313.67 [immunization records and summary]; 3313.671 [immunizations proof and records]; 3313.672 [new student school records, custody orders, birth certificate]; 3313.673 [k-1 health and other screening]; 3313.69 [hearing and vision screening]; 3313.71 [health screening, tuberculosis]; 3313.716 [asthma inhalers]; 3313.718 [epinephrine auto injection];

3313.719 [policy protecting students with peanut or other food allergies]; 3313.7112 [diabetes care]; 3313.721 [healthcare for students]; 3313.80 [display of flag]; 3313.801 [display of mottoes], unless the SCHOOL is an internet- or computer based community school; 3313.814, 3313.816, 3313.817 [requirements concerning sale of food and beverages]; 3313.818 [breakfast program]; 3313.86 [review of policies and procedures to ensure safety]; 3313.89 [online education and career planning tool]; 3313.96 [missing children]; 3319.073 [child abuse prevention training]; 3319.321 [confidentiality of student information]; 3319.39, 3319.391 [criminal records checks]; 3319.41 [corporal punishment]; 3319.46 [positive behavior intervention]; 3321.01 [admittance to kindergarten, first grade]; 3321.041 [requirements related to out-of-state enrichment or extracurricular activities]; 3321.13, 3321.14, 3321.141 [attendance notification]; 3321.17, 3321.18, 3321.19, 3321.191, [attendance, habitual absence, truancy]; 3327.10 [qualifications of drivers]; 4111.17 [wage discrimination]; 4113.52 [whistleblower protection]; and 5705.391 [spending plan]; and Chapters 117 [fiscal audits]; 1347 [privacy]; 1702 [non-profit corporation]; 2744 [tort liability]; 3307 and 3309 to the extent required or allowed by state or federal laws; 3365 [college credit plus program]; 3742 [lead abatement]; 4112 [civil rights]; 4123 [workers' compensation]; 4141 [unemployment compensation]; and 4167 [occupational safety]. The SCHOOL also shall comply with Section 3301.0714 [EMIS] of the Ohio Revised Code in the manner specified in Section 3314.17 of the Ohio Revised Code.

As required by Section 3314.03(A)(24) of the Ohio Revised Code, the SCHOOL shall comply with Sections 3302.04 and 3302.041 of the Ohio Revised Code [regarding corrective actions required by ODE's model of differentiated accountability for school districts or buildings identified for improvement], except that any action required to be taken by a school district pursuant to those sections shall be taken by the SPONSOR (except that the SPONSOR shall not be required to take any action described in division (F) of Section 3302.04 of the Ohio Revised Code).

To the extent applicable, the SCHOOL shall comply with the Americans with Disabilities Act, Section 504 of the Rehabilitation Act of 1973, the Individuals With Disabilities Education Improvement Act (IDEIA), and Ohio Administrative Code Chapter 3301-51, except that nothing contained herein is, or shall be construed to be, a waiver, of any exceptions, exclusions, or other rights that the SCHOOL may have or may avail itself of under the foregoing or any other applicable state or federal law. To the extent permitted by law, the SCHOOL shall not be required to fundamentally alter its program or incur an undue financial or other hardship in the operation of its program.

The SCHOOL shall comply with Chapter l02 of the Ohio Revised Code and Sections 2921.42, 2921.43 and 2921.44 of the Ohio Revised Code.

If the School is a recipient of moneys from a grant awarded under the federal race to the top program, Division (A), Title XIV, Sections 14005 and 14006 of the "American Recovery and Reinvestment Act of 2009," the School will pay teachers based on performance in accordance with R.C. 3317.141, will comply with R.C. 3319.111 as if

it were a district, and will adhere to the provisions agreed to in its Race to the Top Memorandum of Understanding (Phase II) with the ODE, including the requirement to adopt and implement comprehensive evaluation systems for principals consistent with the Ohio Principal Evaluation System (OPES) framework.

G. **BCI/FBI Checks.** The SCHOOL shall maintain valid Bureau of Criminal Identification and Investigation (BCII) and FBI (as required by law) record checks of all staff and valid teaching certification/licensure of staff as required by law. Proof of teaching certification shall be satisfied by the SCHOOL's providing to the SPONSOR any temporary, interim or permanent teaching certificates /licenses issued by the Department.

H. **Sponsor Monitoring.** The SCHOOL shall allow the SPONSOR to monitor the SCHOOL's operations periodically at the request of the SPONSOR; provided, however, that the frequency and scope of such monitoring does not unreasonably interfere with or interrupt the operations of the SCHOOL.

I. **Educational Program.** Except as otherwise agreed by the PARTIES, the SCHOOL shall operate in substantial compliance with **Exhibit I, Part A** ("Educational Plan"), attached hereto and incorporated by reference herein, including provisions concerning the SCHOOL's mission, the characteristics of the students the SCHOOL is expected to enroll, the ages and grades of students, and the focus of the curriculum.

i. The SCHOOL shall comply with Sections 3313.61 [right to diploma], 3313.611 [adult education diploma], 3313.614 [alternative conditions for award of diploma], 3313.6114 [diploma seals], 3313.617 [policy for students at risk of not qualifying for high school diploma], and 3313.618 [graduation requirements] of the Ohio Revised Code as applicable, except that for students who enter ninth grade for the first time before July 1, 2010, the requirement in Sections 3313.61 and 3313.611 of the Ohio Revised Code that a person must successfully complete the curriculum in any high school prior to receiving a high school diploma may be met by completing the curriculum adopted by the Board of Directors of the SCHOOL rather than the curriculum specified in Title XXXIII of the Ohio Revised Code or any rules of the state board of education. Beginning with students who enter ninth grade for the first time on or after July 1, 2010, the requirement in Sections 3313.61 and 3313.611 of the Ohio Revised Code that a person must successfully complete the curriculum of a high school prior to receiving a high school diploma shall be met by completing the Ohio requirements prescribed in division (C) of Section 3313.603 of the Ohio Revised Code, unless the person qualifies under division (D) or (F) of that section. The SCHOOL shall comply with the plan for awarding high school credit based on demonstration of subject area competency, and beginning with the 2017-2018 school year, with the updated plan that permits student enrolled in seventh and eighth grade to meet curriculum requirements based on subject area competency, adopted by the state board of education under division (J)(1) and (2) of Section 3313.603 [credit flexibility] of the Ohio Revised Code.

Beginning with the 2018-2019 school year, the school shall comply with the framework for granting units of high school credit to students who demonstrate subject area competency through work-based learning experiences, internships, or cooperative education developed by the department under division (J)(3) of section 3313.603 of the Revised Code. To the extent applicable, the School shall comply with alternative graduation requirements specified in 132 H.B. 491, Section 3 for those students entering ninth grade for the first time between July 1, 2014 and July 1, 2017 who failed to meet end-of-course exam requirements.

ii. The Board of Directors of the SCHOOL has adopted and shall maintain a policy, in accordance with Section 3314.03 (A)(19)(c) of Ohio Revised Code, permitting the enrollment of at-risk students who reside in any district in the State of Ohio and additionally shall implement, as applicable, admission procedures that comply with Sections 3314.06 and 3314.061 of the Ohio Revised Code, each of which is incorporated by reference herein. "At-risk" refers to students who are at risk of dropping out of, or are at least one grade level behind their cohort age group, or experience crises that significantly interfere with their academic progress such that they are prevented from continuing in traditional programs, or failing to learn effectively in, their current educational settings (or such other educational settings as are available to them in their respective public school districts), and who have a desire for, and whose education can be improved by the SCHOOL's program. The categories of students who fall within the SCHOOL's definition of "at risk"' are set forth in the Educational Plan. The SPONSOR may monitor the SCHOOL's determinations and documentation of at- risk status periodically but not less than once per year.

J. **Tuition for Out-of-State Students.** The SCHOOL may admit on a tuition basis any individual age five to twenty-two who is not a resident of Ohio, as permitted by Section 3314.06(A) of the Ohio Revised Code, to the extent allowed by federal law.

K. **Online Program.** The SCHOOL shall use a filtering device or install filtering software that protects against internet access to materials that are obscene or harmful to juveniles on each computer provided to students for instructional use. Additionally, the SCHOOL shall provide such device or software at no cost to any student who works primarily from the student's residence on a computer obtained from a source other than the school. Pursuant to Section 3314.21 of the Ohio Revised Code, teachers shall conduct visits with their students in person, as provided in the Educational Plan. Each student enrolled in the SCHOOL shall be assigned to at least one teacher of record. No teacher of record shall be primarily responsible for the academic development or achievement of more than one hundred twenty-five students.

L. **School Closure.** The PARTIES will comply with any and all requirements of law, rules, regulations and ODE requirements related to school closure.

M. **Financial Plan.** Except as otherwise provided herein or as separately agreed by the PARTIES, the SCHOOL shall operate in compliance with **Exhibit 1, Part B** ("Financial Plan"), attached hereto and incorporated by reference herein, which establishes an estimated school budget for each year of the term of this Contract and specifies a total estimated per pupil expenditure amount for each such year.

i. The SCHOOL shall comply with its policies and procedures regarding internal financial controls of the SCHOOL as set forth in the Financial Plan and shall comply with requirements and procedures for financial audits by the Auditor of the State, including notifying the SPONSOR of any audits or audit meetings.

ii. The SCHOOL shall be audited by the Auditor of State. Financial records of the SCHOOL shall be maintained in the same manner as are financial records of school districts and pursuant to Rules of the Auditor of State. Audits shall be conducted in accordance with Section 117.10 of the Ohio Revised Code.

iii. The SCHOOL shall annually adopt a budget by October 31, which shall specify the total estimated per pupil expenditure amount for each year as required by Revised Code Section 3314.032(C).

iv. If the SCHOOL ever has an operator, all moneys borrowed from the SCHOOL's operator, including facilities loans or cash flow assistance, must be accounted for, documented, and bear interest at a fair market rate.

v. The SCHOOL shall adopt a policy to recover overpayments to vendors and employees.

vi. Except as otherwise provided in R.C. 3.061, the fiscal officer of the SCHOOL must be bonded in the minimum amount of $25,000 annually. In lieu of a surety bond, the SCHOOL may adopt a policy permitting its Fiscal Officer to obtain insurance coverage through an "employee dishonesty and faithful performance of duty policy" issued by a joint self-insured pool. Insurance coverage must for no less than twenty-five thousand dollars ($25,000), and both the SCHOOL and SPONSOR shall be listed as additional insured parties. The SCHOOL shall provide evidence of such bond or other compliance to the SPONSOR upon request.

N. **Management and Administration.** In its discretion, the SCHOOL may from time to time make appointments and substitutions to the Board of Directors, provided such appointments and substitutions are consistent with the criteria established in Article II (or otherwise agreed by the PARTIES).

i. Except as otherwise agreed by the PARTIES, management and administration of the SCHOOL shall be substantially as set forth in **Exhibit 1, Part C** ("Management and Administration Plan") attached hereto and incorporated by the reference herein.

ii. The SCHOOL shall comply with the procedures for resolving disputes or differences of opinion between it and the SPONSOR as set forth in the Management and Administration Plan.

iii. Classroom teachers shall be certified/licensed in accordance with Sections 3319.22 to 3319.31 of the Ohio Revised Code, except that a non -certified/non-licensed person may teach up to twelve hours per week pursuant to Section 3319.301 of the Ohio Revised Code. The requirement of certification or licensure may be fulfilled by either a teaching certificate/license or temporary or interim teaching certification/license as issued by the Department.

iv. The SCHOOL shall specify the arrangement for providing health and other benefits to employees in **Exhibit 1, Part C** ("Management and Administration Plan").

O. **Assessment and Accountability Plan.** The SCHOOL shall assess student achievement, and the SCHOOL's success shall be evaluated, in relation to academic goals established in **Exhibit 1, Part A** ("Educational Plan") and **Exhibit 3** ("Performance and Accountability Standards") using the methods of measurement identified in, **Exhibit 2** ("Assessment and Accountability Plan"), attached hereto and incorporated by reference herein.

The SCHOOL's Board of Directors shall submit a report of its activities and progress in meeting student academic goals and performance standards, as contained in the Assessment and Accountability Plan, and of the SCHOOL's financial status, and information as otherwise required in the annual report to the Sponsor and the parents of all students enrolled in the SCHOOL within four months after the end of each school year.

P. **Contractors.** The SCHOOL may perform any of its obligations hereunder directly or through subcontractors. If the SCHOOL contracts with a management company for management or operation of the SCHOOL and its curriculum and operations pursuant to R.C. 3314.02, such fully-executed contract shall require prior written approval of the SPONSOR. The SCHOOL shall employ an attorney, who shall be independent from the management company, for any services related to the negotiation of the SCHOOL's contract with the management company or if the management company and SCHOOL should become adverse to each other in any particular matter. When the SCHOOL contracts with an attorney, accountant, or entity specializing in audits, said attorney, accountant, or entity shall be independent from the operator with which the SCHOOL has contracted.

Q. **Payment to Sponsor for Monitoring, Oversight, and Technical Assistance.** The SCHOOL shall reimburse the SPONSOR for costs incurred by the SPONSOR in connection with the SPONSOR's oversight and monitoring of the SCHOOL. The total amount of such payments shall not exceed three percent (3%) of the total amount of payments for operating expenses that the SCHOOL receives from the state.

R. **Sponsor Intervention.** The SPONSOR reserves all rights to intervene in the SCHOOL's operations as granted by law, rule and regulation. Such interventions may be professional development, required training, corrective action plans, performance improvement plans, probation, intent to suspend, suspension, or termination as granted by or allowed by, or in accordance with Chapter 3314 of the Ohio Revised Code, or any other reasonable intervention.

S. **Termination.** The SPONSOR may terminate this contract for any of the reasons listed in R.C. 3314.07, including failure to meet student performance requirements stated in this Contract, failure to meet generally accepted standards of fiscal management, violations of any provision of this Contract or applicable state or federal law, or other good cause. Termination of this Contract is a last resort option but may be appropriate for reasons including but not limited to certain substantive violations of law creating risk to students, staff or Sponsor, financial difficulty that will result in insolvency or incurable risk to public funds, health and safety violations that cannot be cured in a timely manner to avoid harm, or failure to make a good faith effort to respond to other forms of intervention.

T. **Comprehensive Plan.** Annually, the SCHOOL shall submit to the SPONSOR a comprehensive plan for the SCHOOL, which shall include (i) the process by which the Board of Directors is selected in the future; (ii) the management and administration of the SCHOOL; (iii) alternative arrangements for currently enrolled district students and teachers who do not wish to remain at the SCHOOL after a conversion to community school, if applicable; (iv) the instructional program and educational philosophy of the SCHOOL; and (v) the SCHOOL's internal financial controls. When submitting the plan to the SPONSOR, the SCHOOL shall include any relevant policies or procedures adopted by the Board of Directors.

ARTICLE V
RESPONSIBILITIES OF THE SPONSOR

A. **Monitoring and Technical Assistance.** As required by Section 3314.03 and 3314.015 of the Ohio Revised Code, the SPONSOR shall do all of the following:

i. The SPONSOR shall monitor the SCHOOL's compliance with all laws applicable to the SCHOOL and with the terms of this Contract.

ii. The SPONSOR shall monitor and evaluate the academic and fiscal performance and the organization and operations of the SCHOOL on at least an annual basis. The SPONSOR's analysis shall be based on the Education Plan in **Exhibit 1, Part A** and the Performance and Accountability Standards in **Exhibit 3**, state issued report cards, and any other analysis conducted by the Department.

iii. The SPONSOR shall report on an annual basis the results of the evaluation conducted under the paragraph of this Contract immediately above to the Department and to the parents of students enrolled in SCHOOL.

iv. The SPONSOR shall provide technical assistance to the SCHOOL in complying with laws applicable to the SCHOOL and terms of this Contract, and shall conduct or provide specially designed technical assistance based on observations, interviews, or assessments of the SCHOOL.

v. The SPONSOR shall 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 Section 3314.073 of the Ohio Revised Code, suspend the operation of the SCHOOL pursuant to Section 3314.072 of the Ohio Revised Code, or terminate this Contract pursuant to Section 3314.07 of the Ohio Revised Code, as determined necessary by the SPONSOR. The steps taken by the SPONSOR shall be for the reasons, and in accordance with the procedures, timelines and other requirements, set forth-in the applicable sections(s) of the Ohio Revised Code, and the SCHOOL shall, in response, take such actions and have such rights as are specified in those sections of the Ohio Revised Code.

vi. The SPONSOR shall 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.

vii. The SPONSOR shall oversee any closure process.

viii. The SPONSOR will provide reasonable opportunities for specially designed training based on a needs assessment provided to the SCHOOL.

B. **Dispute Resolution.** The SPONSOR shall comply with the mutually agreed-upon procedures for resolving disputes or difference of opinion between it and the SCHOOL, as set forth in the Management and Administration Plan.

C. **School Audits.** A representative of SPONSOR knowledgeable in school finance (based on education or experience), being here named as the SPONSOR's Superintendent (or designee), shall meet with the Board of Directors or Fiscal Officer of the SCHOOL and shall review the financial and enrollment records of the SCHOOL at least once every month, as required by Section 3314.023 of the Ohio Revised Code and provide a written report to the SCHOOL's Board of Directors. The SPONSOR shall be provided reasonable notice and invited to attend all meetings between the SCHOOL and the Auditor of State.

ARTICLE VI
RENEWAL OF CONTRACT

A. **Renewal.** Provided this Contract has not been terminated or non-renewed by the SPONSOR as provided herein, and further provided that the SPONSOR has determined that the SCHOOL's compliance with applicable laws and terms of this Contract and the SCHOOL's progress in meeting the academic goals prescribed herein have been satisfactory, this Contract may be renewed by affirmative action of the PARTIES, except that this Contract shall not be renewed if written notice of non-renewal is given by the SPONSOR to the SCHOOL by January 15, or, by the SCHOOL to the SPONSOR by December 31, preceding the expiration of the then current term of this Contract. Any contract that is renewed under this division remains subject to Sections 3314.02, 3314.07, 3314.072, and 3314.073 of the Ohio Revised Code.

Renewal decisions will be based upon an analysis of the following, which shall include a high stakes review to be conducted at least every five years and prior to any renewal:

i. the SCHOOL's progress in implementing the educational program listed in **Exhibit 1, Part A** (Educational Plan);

ii. the SCHOOL's progress in meeting the Academic Goals listed in **Exhibit 1, Part A** (Educational Plan), and **Exhibit 2** (Assessment and Accountability Plan), and **Exhibit 3** (Performance and Accountability Standards);

iii. the SCHOOL's progress in meeting the Non-Academic Goals listed in **Exhibit 1, Part B** (Financial Plan), **Exhibit 1, Part C** (Management and Administration Plan), and **Exhibit 3** (Performance and Accountability Standards);

iv. the SCHOOL's progress or performance on actions required by corrective action plans or performance improvement plans, or other interventions, if any;

v. the degree to which the SCHOOL is compliant with the terms of this Contract;

vi. the SCHOOL's fiscal viability, financial audits, and any repeated material weaknesses or findings identified in said financial audits;

vii. the SCHOOL's organizational viability;

viii. the SCHOOL's adequate performance on site visits and avoidance of persistent or substantial issues;

ix. the functionality and compliance of the Board of Directors of the SCHOOL;

x. comparison of the SCHOOL's performance with similar types of educational entities; and

xi. other good cause.

In the event that this Contract is terminated or not renewed pursuant to Revised Code 3314.07, the SCHOOL shall, if closing, comply with all requirements and procedures regarding the disposition of employees of the SCHOOL pursuant to 3314.03(A)(16), and any duly required closing procedures of the Department or any procedures or policies of the SPONSOR. The SCHOOL's plan for the disposition of employees is specified in **Exhibit 1, Part C**.

ARTICLE VII
MISCELLANEOUS PROVISIONS

A. **Modification of this Contract.** Subject to the written approval of the SPONSOR, the SCHOOL may further develop and periodically modify the SCHOOL's educational program, financial protocols, and administrative structures. Such changes are expressly contemplated by this Contract, shall not require written modification of this Contract, but shall be documented and once agreed to by the PARTIES shall thereafter be included in any description of the SCHOOL.

Changes in the Contract that require written modifications are similar to the following; changes in the type of achievement reporting or contract performance measures, changes in law, or other changes deemed by the SPONSOR to be substantive and not capable of capture by memorandum.

B. **FERPA.** The PARTIES acknowledge that under the terms of this Contract they may be exchanging personally identifiable student information for legitimate educational purposes to support the functioning and oversight of the SCHOOL. Each party agrees that they shall not, and shall ensure that its respective employees, contractors, subcontractors, representative, or agents do not access, use, or disseminate any student information deemed personally identifiable, or educational records, as defined in the Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. 1232g, 34 C.P.R. Part 99) and Section 3319.321 of the Ohio Revised Code, in violation of the terms of those laws or other law applicable to the SCHOOL or SPONSOR with respect to such information. Each party shall ensure that its respective employees, contractors, subcontractors, representatives or agents who are provided with access to educational records or personally identifiable student information will be trained in FERPA requirements and their duties to handle such information in compliance with those requirements and will sign written agreements as and if required by FERPA.

C. **Contracting Services Between Political Subdivisions.** Consistent with Sections 9.482 and 3313.842, Chapter 3314, and other portions of the Ohio Revised Code, the PARTIES may by agreement jointly establish and operate various programs.

D. **Department of Education Authority to Assume Sponsorship.** Pursuant to Section 3314.03(A)(20) of the Ohio Revised Code, the PARTIES recognize the authority of the Department to take over the sponsorship of the SCHOOL in accordance with the provisions of Division (C) of Section 3314.015 of the Ohio Revised Code in the event that the State

Board of Education finds that the SPONSOR is not in compliance or is no longer willing to comply with this Contract or with applicable rules of the Department. Pursuant to Section 3314.03(A)(21) of the Ohio Revised Code, the PARTIES recognize the authority of the SPONSOR to assume the operation of the SCHOOL under the conditions specified in Division (B) of Section 3314.073 of the Ohio Revised Code.

E. **Closure Due to Health and Safety.** Pursuant to Section 3314.03(A)(22) of the Ohio Revised Code, the PARTIES recognize (i) 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. and (ii) the authority of the Department as the State Education Agency to suspend the operation of the SCHOOL under Section 3314.072 of the Ohio Revised Code if the department 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 the SPONSOR refuses to take such action.

F. **Disposition of Assets Upon Permanent Closure.** In the event that the SCHOOL permanently closes and ceases its operation as a community school, any remaining assets of the SCHOOL shall be distributed in accordance with Chapter 1702 and Section 3314.074 of the Ohio Revised Code, to the extent applicable, and the SCHOOL's Articles of Incorporation, or as otherwise required by applicable law. The SPONSOR will oversee closure of the SCHOOL pursuant to, at a minimum, the Community School Suspension and Closing Procedures adopted by Department, a copy of which is attached as **Exhibit 4** ("Suspension and Closing Procedures"). The SCHOOL will follow directives of the SPONSOR that are consistent with this Contract. The SCHOOL further agrees to review the SPONSOR's own policies and procedures for closure upon adoption by the SPONSOR, and the SCHOOL will consider incorporating said policies and procedures into this Contract at that time. The SCHOOL understands that it is primarily responsible to carry out the Suspension and Closing Procedures; agrees to keep, at a minimum, its Board of Directors, licensed fiscal officer, chief administrative officer and EMIS director in place throughout any closing process as its closing team; and in the event of a closure , agrees to submit to the SPONSOR a good faith deposit of ten thousand dollars ($10,000) within five (5) days of the completion of any administrative appeal procedures or a vote by the Board of Directors to cease operations to cover closure expenses of the SPONSOR that the SCHOOL is unable or unwilling to complete.

G. **Choice of Law.** This Contract shall be governed and interpreted according to the laws of the State of Ohio.

H. **No Assignment or Merger.** Neither this Contract nor any rights, duties or obligations described herein shall be assigned by any party hereto without prior written consent of the SPONSOR and the SCHOOL, except that the PARTIES may, by written agreement, reallocate such rights, duties and obligations hereunder.

The SCHOOL shall notify the SPONSOR of any impending merger at least sixty (60) days prior to the effective date of the merger. In the event of a merger, this Contract shall not be assigned to the sponsor of any surviving entity.

This Contract creates no third-party beneficiaries.

I. **Entire Agreement.** This Contract constitutes the entire agreement between the PARTIES and any modifications of this Contract shall be made and agreed to in writing. The PARTIES understand and recognize the need to review this Contract for modifications due to changes in federal and/or state law, school data, and Ohio's school accountability system.

J. **Independent Legal Counsel.** The SCHOOL must have independent legal counsel for negotiating this Contract or any agreement with an operator.

IN WITNESS WHEREOF, the PARTIES have executed this Contract through their duly authorized representatives as of the date written below.

ON BEHALF OF THE MID-OHIO EDUCATIONAL SERVICE CENTER

By: _____ Date: _____

By: _____ Date: _____

ON BEHALF OF THE GOVERNING AUTHORITY OF GOAL DIGITAL ACADEMY

By: _____ Date: 6/4/20

By: _____ Date: 6/4/20

EXHIBIT 1

PART A

EDUCATIONAL PLAN

Mission Statement

The SCHOOL strives to take at-risk students at their current academic levels, build upon that foundation, and increase achievement at developmentally appropriate rates and levels. The SCHOOL does this with the assistance of technology and competent instructors in a cost-efficient manner. Our ultimate goal is to provide applicable skills that will allow students to be lifelong learners and intelligent decision makers.

Another important factor woven into the SCHOOL is the belief that effective education is a cooperative venture between the students, teachers, support staff, and the primary caregivers. Furthermore, in many incidences the local public schools, organizations, and social services can provide valuable support. In short, a teaming process is critical to the success of this program.

Focus of Curriculum- "At-Risk" School

Our core beliefs are succinctly stated as follows:

- The efficient delivery of educational services and resources is critical to our mission.
- Ongoing planning, assessment, and evaluation drive a growing, dynamic organization and provide for the effective use of resources.
- Empowering the learning community through technology is a vital necessity.
- Sound educational decisions are driven by accurate data.
- A well-trained and talented staff that continually upgrades its skills is a requirement for a successful organization.
- Using systemic processes coupled with creative approaches will foster rich educational experiences at reasonable operational costs.
- A spirit of teamwork and cooperation within the organization and with the SPONSOR must be encouraged and nurtured.

GOAL Digital Academy is an at-risk start-up community school sponsored by the Mid-Ohio Educational Service Center and located within the Mansfield City School District. The SCHOOL is a nontraditional school designed to serve at-risk students who are not learning effectively in more traditional educational environments. The SCHOOL uses distance learning technology to deliver instruction via computers to students either in their homes or in other learning environments (e.g., computer classroom at a school), and the SCHOOL additionally may use non- computer based instructional methodologies. Although the SCHOOL cannot exercise control over the non-classroom environments in which instruction will be received, it takes reasonable steps to ensure compliance with health and safety standards deemed available to its students and within the SCHOOL's control.

Characteristics of Students Expected to Attend the School

Need: Research shows that there are currently large numbers of home schooled students at all grade levels. There are also many students who are not attending school for various other reasons, including some who drop out as soon as they are permitted. Finally, there are large numbers who are insufficiently challenged or who otherwise do not function well in the traditional classroom environment. The SCHOOL will provide an important alternative for these at-risk students.

Who is the SCHOOL designed to serve? The SCHOOL is designed for students aged five to twenty-two and in kindergarten through twelfth grade. The SCHOOL shall provide documentation that its ratio of students is less than 50% of its enrollment in order to maintain its status as a Dropout Prevention and Recovery Program.

Consistent with its mission, the SCHOOL limits enrollment to students who are at risk of dropping out of, or of failing to learn effectively in their current educational settings (or such other educational settings as are available to them in their respective public school districts), and who have a desire for, and whose education can be improved by, a program of online instruction in an independent environment that does not include most ancillary components of a more traditional education. Because the focus is on distance learning, the ability of students to learn dependently in their own homes using an online educational program is an essential element of the SCHOOL's program.

In particular, the SCHOOL is designed to serve the following categories of students who fall within the SCHOOL's definition of "at-risk" and who are therefore eligible to enroll:

- Students who are performing at or above grade level but who seek a more challenging curriculum and, in particular, who wish to capitalize upon the enrichment potential of individually-paced and independently-completed online instruction.

- Students who are performing below grade level and who wish to focus their education exclusively on an independent online course of study, starting at the student's current skill and knowledge level and building forward at a pace determined by the student in collaboration with online instructors.

- Students who have been removed from school for disciplinary reasons but who are committed to, and capable of, regaining their focus on, academic pursuits in the independent and solitary context of online instruction delivered in their homes.

- Students who have been home-schooled in the past but who desire the comprehensive, formal, and standards-based online curriculum available through enrollment in the SCHOOL.

- Students who are transient and seek the stability of a portable online educational program that does not depend upon any particular physical school facility.

A person 22 or older without a high school diploma may enroll in the drop-out prevention and recovery program. The SCHOOL shall report the enrollment of such students and shall comply with annual statewide enrollment caps. The SCHOOL shall not assign these students to classrooms or other settings with students under age 18.

Suspension, Expulsion, Removal, or Permanent Exclusion of Students:

The SCHOOL will comply with the Ohio Revised Code 3313.66, 3313.661, and 3313.662 concerning suspension, expulsion, removal, or permanent exclusion of students. The SCHOOL's policies and procedures concerning such actions will be delineated in the Student Handbook and will respect applicable rights of due process.

Enrollment and Staffing Projections

School Year	Grades	Students	Teacher Aides	Teachers	Student: Teacher Ratio
Actual 2019-2020 (Baseline)	K-12	680	6	30	23:1
Estimate 2020-2021	K-12	700	6	30	23:1
Estimate 2021-2022	K-12	725	6	30	24:1
Estimate 2022-2023	K-12	750	6	31	24:1
Estimate 2023-2024	K-12	775	6	32	24:1
Estimate 2022-2023	K-12	800	6	33	24:1

Each student shall be assigned to one (1) teacher of record who shall be primarily responsible for the academic development and achievement of not more than 125 students.

Enrollment Area and Lottery Selection Process

The enrollment area of the SCHOOL is the State of Ohio.

The SCHOOL's enrollment, lottery, attendance, and participation policies are available for public inspection.

Focus of the Curriculum: Instructional Program

The curriculum and instruction will be delivered online. The curriculum and instruction will be tied to state standards and state measurements. The instructional plan is developed for each individual. The curriculum and instruction will include:

1. Implementing appropriate online curriculum
2. Planning instructional strategies that relate to student needs
3. Focusing on state assessment instruments and criteria reference tests
4. Developing partnerships with other agencies and businesses

GOAL Digital Academy has and continues to adopt curriculum designed to meet or exceed the Academic Content Standards developed by the joint council of the State Board of Education and Ohio Board of Regents and published by the Ohio Department of Education. The academic standards are benchmarks by which all Ohio achievement testing is based. By following the Department's academic standards, the GOAL Digital Academy curriculum is designed to prepare students for state designated examinations as well as provide appropriate and challenging paths to primary and secondary education.

- **Calendar and Schedule**

The SCHOOL offers a minimum of nine hundred and twenty hours of learning opportunities per academic year in compliance with section 3314.03 (A)(11)(a) of the Ohio Revised Code.

The online aspects of the SCHOOL are continuously offered and the SCHOOL is thus open 24 hours a day, 7 days a week during the school year. The SCHOOL shall open for operation no later than the thirtieth day of September each school year.

The academic year begins July 1 of each year and ends on June 30 of the following year. The date on which students commence curricular activities each year is determined by the SCHOOL.

- **Filtering Software and Devices**

The SCHOOL shall use a filtering device or install filtering software that protects against internet access to materials that are obscene or harmful to juveniles on each computer provided to students for instructional use. Additionally, the SCHOOL shall provide such device or software at no cost to any student who works primarily from the student's residence on a computer obtained from a source other than the school.

- **Description of Teacher and Student Interactions, Including Number of Times and Method of Teacher Visits**

Each enrolled student will have the opportunity to meet with teachers, in person, at least twice yearly. Such meetings will be conducted at the school, a lab, within the student's home, or in other appropriate settings, as arranged by the SCHOOL. In addition to meetings arranged between the SCHOOL and the student, students also have the opportunity to meet with teachers during orientation, at parent-teacher conferences, at an annual open house, during the development of an Individual Career Plan, and during state-mandated testing.

Plan to Achieve Racial and Ethnic Balance; Marketing/Recruiting Plan; Diversity

Because the SCHOOL will serve students statewide, it will seek to enroll students from racial and ethnic categories in proportions which are reflective of the State of Ohio as a whole. As part of its marketing plan, the SCHOOL will recruit students representing a cross section of the state population. Ongoing marketing efforts will be adjusted in an effort to achieve a racial and ethnic balance reflective of the state.

Non-Sectarian

The School will be non-sectarian in its programs, admission policies, employment practices, and all other operations, and will not be operated by a sectarian school or religious institution.

School Dismissal Procedures

Because the online aspects of the SCHOOL are continuously offered, there is no need to dismiss SCHOOL for holidays, school conferences, or other reasons that cause closings of traditional schools. Accordingly, there is no need for school dismissal procedures as referenced in R.C. 3314.03(A)(6)(a).

Fees

There is no tuition charged for enrollment. However, as permitted by law, reasonable fees may be assessed by the SCHOOL for specific courses, for such items as books, supplies, materials and equipment, and for special curricular, co-curricular, or extra-curricular activities, if any. The SCHOOL shall furnish free of charge all necessary textbooks and electronic textbooks. The SCHOOL may also assess fees for a student's failure to return equipment or supplies as required by the SCHOOL, or for the loss or destruction of, or damage to, equipment or supplies provided to the student by the SCHOOL. The payment of fees may be enforced by the withholding of a student's grades and credits. No fees shall be charged to students deemed homeless or who are eligible for free lunch pursuant to the National School Lunch Act.

Dropout Prevention and Recovery Program - the SCHOOL shall comply with dropout prevention and recovery program requirements in accordance with the law.

EXHIBIT 1

PART B.

FINANCIAL PLAN

This Financial Plan complies with section 3314.03(A)(15) of the Ohio Revised Code, which requires an estimated school budget for each year of the Successor Contract and a total estimated per pupil expenditure amount for each such year. The SPONSOR's plan to intervene should the SCHOOL experience financial difficulty is to convene a meeting of appropriate SPONSOR Administrators, including the Superintendent, Treasurer, Director, Liaison and other experts to meet with the SCHOOL Board of Directors or representatives thereof, and Administration, and determine where cuts or savings may occur, before any difficulty in paying obligations occurs.

FY19 - 10/19 Submission
IRN No.: 149047
Type of School: E-School
Contract Term: 6/30/2020

County: Richland

School Name: **GOAL Digital Academy**

Statement of Receipt, Disbursements, and Changes in Fund Cash Balances
For the Fiscal Years Ended 2017 through 2019, Actual and
the Fiscal Years Ending 2020 through 2024, Forecasted

	Actual			Forecasted				
	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
Operating Receipts								
State Foundation Payments (3110, 3211)	$ 3,497,751	$ 4,726,685	$ 5,095,190	$ 5,120,000	$ 5,309,600	$ 5,499,200	$ 5,688,800	$ 5,878,400
Charges for Services (1500)	-	-	-	-	-	-	-	-
Fees (1600, 1700)	-	-	-	-	-	-	-	-
Other (1830, 1840, 1850, 1860, 1870, 1890, 3190)	83,549	152,262	94,968	95,000	92,600	92,600	92,600	92,600
Total Operating Receipts	$ 3,581,300	$ 4,878,947	$ 5,190,158	$ 5,215,000	$ 5,402,200	$ 5,591,800	$ 5,781,400	$ 5,971,000
Foundation Payment per FTE	$ 7,671	$ 7,457	$ 7,563	$ 7,585	$ 7,585	$ 7,585	$ 7,585	$ 7,585
Operating Disbursements								
100 Salaries and Wages	$ 1,582,792	$ 2,171,372	$ 2,708,224	$ 2,690,000	2,690,000	2,690,000	2,690,000	2,690,000
200 Employee Retirement and Insurance Benefits	577,863	760,049	938,191	955,000	1,021,900	1,093,400	1,214,900	1,299,900
400 Purchased Services	983,225	1,557,238	1,327,247	1,165,000	1,200,500	1,237,100	1,274,800	1,313,700
500 Supplies and Materials	235,059	415,764	357,277	300,000	320,400	341,800	364,200	387,600
600 Capital Outlay -New	87,985	133,542	58,313	40,000	41,200	42,400	43,700	45,000
700 Capital Outlay - Replacement	-	-		-	-	-	-	-
800 Other	21,070	23,208	25,232	27,500	28,300	29,100	30,000	30,900
819 Other Debt - FTE "Clawback" FY17 - Actual	-	-	-	-	-	-	-	-
819 Other Debt - FTE "Clawback" FY18 - Actual	-	-	-	-	-	-	-	-
819 Other Debt - FTE "Clawback" FY19 - Actual	-	-	-	-	-	-	-	-
819 Other Debt - FTE "Clawback" FY20 (10%)	-	-	-	-	241,000	290,000	-	
819 Other Debt - FTE "Clawback" FY21 (10%)	-	-	-	-	-	250,000	300,000	-
819 Other Debt - FTE "Clawback" FY22 (10%)	-	-	-	-	-	-	260,000	311,000
819 Other Debt - FTE "Clawback" FY23 (10%)	-	-	-	-	-	-	-	268,300
Total Operating Disbursements	$ 3,487,994	$ 5,061,173	$ 5,414,484	$ 5,177,500	$ 5,543,300	$ 5,973,800	$ 6,177,600	$ 6,346,400
Operating Expenditures per FTE	$ 7,650	$ 7,985	$ 8,037	$ 7,670	7,919	8,240	8,237	8,189
Excess of Operating Receipts Over (Under) Operating Disbursements	$ 93,306	$ (182,226)	$ (224,326)	$ 37,500	$ (141,100)	$ (382,000)	$ (396,200)	$ (375,400)
Nonoperating Receipts/(Disbursements)								
Federal Grants (all 4000 except fund 532)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State Grants (3200, except 3211)	-	-	-	-	-	-	-	-
Restricted Grants (3219, Community School Facilities Grant)	67,326	222,129	192,615	192,850	200,000	207,100	214,200	221,300
Donations (1820)	-	-	-	-	-	-	-	-
Interest Income (1400)	-	-	154	150	125	100	75	-
Debt Proceeds (1900)	-	-	-	-	-	-	-	-
Debt Principal Retirement	-	(81,552)	(847,790)	(82,500)	(99,000)	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-	-	-
Transfers - In	26,352	-	-	-	-	-	-	-
Transfers - Out	(399,161)	-	-	-	-	-	-	-
Total Nonoperating Revenues/(Expenses)	$ (305,483)	$ 140,577	$ (655,021)	$ 110,500	$ 101,125	$ 207,200	$ 214,275	$ 221,300
Excess of Operating and Nonoperating Receipts Over/(Under) Operating and Nonoperating Disbursements	$ (212,177)	$ (41,649)	$ (879,347)	$ 148,000	$ (39,975)	$ (174,800)	$ (181,925)	$ (154,100)
Fund Cash Balance Beginning of Fiscal Year	$ 1,564,409	$ 1,352,232	$ 1,310,583	$ 431,236	$ 579,236	$ 539,261	$ 364,461	$ 182,536
Fund Cash Balance End of Fiscal Year	$ 1,352,232	$ 1,310,583	$ 431,236	$ 579,236	$ 539,261	$ 364,461	$ 182,536	$ 28,436

Assumptions

	Actual			Forecasted				
Staffing/Enrollment	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
Total Student FTE	455.97	633.82	673.70	675	700	725	750	775
Instructional Staff	38.00	40.00	43.00	43.00	43.00	43.00	43.00	43.00
Administrative Staff	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00
Other Staff	15.00	29.00	31.00	31.00	31.00	31.00	31.00	31.00
Student to Staff Ratio (not all full-time staff)	8.14	8.80	8.64	8.65	8.97	9.29	9.62	9.94
Purchased Services								
Rent	$ 171,028	$ 195,289	$ 293,155	$ 294,000	$ 302,800	$ 311,900	$ 321,300	$ 330,900
Utilities	30,922	34,695	31,486	35,000	36,100	37,200	38,300	39,400
Other Facility Costs / Renovations / Custodial / Security	75,164	66,578	98,266	68,000	70,000	72,100	74,300	76,500
Insurance - Property (recorded in Object 8xx - Other)	-	-		-	-	-	-	-
Management Fee - N/A	-	-		-	-	-	-	-
Sponsor Fee	75,758	149,392	114,074	150,000	154,500	110,000	113,800	117,600
Audit Fees	-	-		-	-	-	-	-
Contingency	-	-		-	-	-	-	-
Transportation	23,708	23,040	38,852	14,000	14,400	14,914	15,429	15,943
Legal	18,665	37,621	24,000	24,000	24,700	25,400	26,200	27,000
Marketing	1,571	2,766	2,651	3,000	3,100	3,200	3,300	3,400
Consulting	-	-		-	-	-	-	-
Salaries and Wages	4,397	132,109	120,087	72,000	74,200	76,400	78,700	81,100
Employee Benefits	-	-		-	-	-	-	-
Special Education Services	23,650	45,428	24,363	25,000	25,800	26,600	27,400	28,200
Technology Services - Curriculum, Connectivity, Copiers, etc.	237,285	529,230	289,283	260,000	267,800	277,400	287,000	296,600
Student Connectivity	203,962	233,543	288,078	220,000	226,600	233,400	240,400	247,600
Food Services	-	-		-	-	-	-	-
Other	$ 117,115	$ 107,547	$ 2,952	-	500	48,586	48,671	49,457
Total	$ 983,225	$ 1,557,238	$ 1,327,247	$ 1,165,000	$ 1,200,500	$ 1,237,100	$ 1,274,800	$ 1,313,700
Financial Metrics								
Debt Service Payments	$ -	$ 81,552	$ 847,790	$ 82,500	$ 99,000	$ -	$ -	$ -
Debt Service Coverage	0.00	0.49	-0.04	2.79	0.60	0.00	0.00	0.00
Growth in Enrollment	0.00%	39.00%	6.29%	6.50%	3.70%	3.57%	3.45%	3.33%
Growth in New Capital Outlay	0.00%	51.78%	-56.33%	-70.05%	3.00%	2.91%	3.07%	2.97%
Growth in Operating Receipts	0.00%	36.23%	6.38%	6.89%	3.59%	3.51%	3.39%	3.28%
Growth in Non-Operating Receipts/Expenses	0.00%	-146.02%	-565.95%	-21.40%	-8.48%	104.89%	3.41%	3.28%
Days of Cash (ideally would be .17, or higher)	0.45	0.27	0.24	0.08	0.10	0.09	0.06	0.03

Assumptions Narrative Summary

Revenue: FTE's are projected to remain "flat" in FY20 and increase approximately 25 FTE's in FY's 21-24. Miscellaneous revenues are assumed to remain "flat" throughout the forecast. GDA will continue to make regular adjustments to FTEs that aligns with participation measures. It is assumed that their will be a 10% reduction in FTE funding as a means to "true-up" participation from the prior fiscal year. "Other" receipts do not include JOGS or Tomorrow Center payments in fiscal years 2020-2024.

Staffing: A minor reduction in salaries is projected in FY20 in order to balance the budget. Salaries are projected to remail "flat" throughout this forecast. Any salary increase will be offset through other salary reductions. Benefit costs are anticipated to increase 7% per year in FY21-24.

AP Costs: Cost projections include a 3% inflationary increase for each year. AP variable costs are tied to enrollment. All purchased service costs are outlined in more detail. All the costs have been increase by either increases in enrollment, inflation, or a combination fo the two. On the purchased service detail, "Other" includes postage, family engagement activities, continuing education and other contracted services that have not been itemized. Technology services includes ITC fees, curriculum leasing and software development. Connectivity was added to the list of expenditures for disclosure purposes. Capital costs are comprised mainly of technology infrastructure equipment.

Fiscal Year 2020-2024 Projected Debt

Description	Beginning Year Balance	Principle Retirement	Principle Retirement	Interest Expense	Ending Year Balance	Debitor/ Creditor
FTE Review	$ 181,485.00	$ -	$ 82,490.00	$ -	$ 98,995.00	ODE
Equip Leases	$ -	$ -	$ -	$ -	$ -	
Curriculum	$ -	$ -	$ -	$ -	$ -	
Line of Credit	$ -	$ -	$ -	$ -	$ -	
Notes, Bonds	$ -	$ -	$ -	$ -	$ -	
Capital Leases	$ -	$ -	$ -	$ -	$ -	
Payables (Past Due 180+ days)	$ -	$ -	$ -	$ -	$ -	
Total	$ 181,485.00	$ -	$ 82,490.00	$ -	$ 98,995.00	

POLICIES REGARDING INTERNAL FINANCIAL CONTROL

At the time of execution, the SCHOOL' S Board of Directors has adopted the following policies pertaining to internal financial control. All Board policies are maintained and updated on the SCHOOL's website.

- 8.00 - Budget Planning and Appropriations Measure
- 8.04 - Tax Sheltered Annuities and Deferred Compensation Plans
- 8.08 - Expense Reimbursements
- 8.09 - Cell Phone Usage
- 8.10 - Uniform Federal Grant Guidance
- 8.11 - Credit Card Policy
- 8.12 - Time and Effort Reporting
- 8.13 - Procurement with Federal Grants/Funds
- 8.14 - Board-Supplied Amenities and De Minimis Gifts
- 8.15 - Full-Time Equivalent ("FTE") True-Up Policy
- 8.17 - Stale Checks
- 8.18 - Employee Dishonesty and Faithful Performance of Duty Insurance

BUDGET PLANNING AND APPROPRIATIONS MEASURE

BUDGET PLANNING

The budget presents a comprehensive forecast of all expenditures and receipts of the School based on educational plans and needs. It is a controlled spending plan for the fiscal year. In general, this control, along with sound financial practices, will evolve from a continuous and systematic effort on the part of the Superintendent and the administrative staff to improve budget planning, budget making, and budget administration. The Fiscal Officer is directed to submit a proposed budget and the information used to prepare the proposed budget to the Board of Directors in sufficient time to allow the Board to provide its input and provide a budget to the public for inspection and later adoption by the Board.

The proposed budget shall be prepared with input from the Superintendent and administrators and supervisors designated by the Superintendent. To this end, the Superintendent must request input from those designated early enough to have the information be considered before the proposed budget is prepared.

The Fiscal Officer and Superintendent shall confer with the Board and School personnel in making the budget represent an expression of the interests of all concerned. Proper planning of a budget should then resolve itself into the formulation of sound:

A. Educational plans – comprising definite statements of goals, policies and curriculum plans of the School;

B. Spending plans – including a translation of the educational plans into dollars and cents; and

C. Finance plans – including proposed means and sources for securing adequate revenue to meet school program needs.

Although the immediate concern will be the ensuing fiscal year, budget projections should be prepared for at least five years beyond the current fiscal year. Budget planning will be related to the School's goals, objectives and programs. The policy of the Board is to follow the planned projections as closely as possible.

The budget will reflect in detail the educational programs previously approved, and must contain all information required under Ohio law and guidelines set forth by the State Auditor. Any changes or alterations in programs will have been approved by vote of the Board.

Deadlines for Adoption and Submission of a Budget

Unless exceptions provided by law are met, the Board shall adopt a budget by October 31 of each year.

The budget shall contain at least the items required by Ohio law.

Budget Modification

The budget may be modified throughout the fiscal year by the Board pursuant to Ohio law.

Appropriations measures shall be classified so as to set forth separately the amounts appropriated for each office, department, and division, and within each, the amount appropriated for personal services.

LEGAL REFS.: O.R.C. §3314.032

Adopted: January 27, 2017

TAX SHELTERED ANNUITIES AND DEFERRED COMPENSATION PLAN

Annuity

The salary payments of any employee of the School may be adjusted at the request of the employee to permit the payment of annuity payments by the Board of Directors out of the employee's total compensation.

Any licensed agent, broker, or company through whom the Board arranges for the placement or purchase of a tax-sheltered annuity for employees shall satisfy the following conditions:

A. The licensed agent, broker, or company must execute a satisfactory "hold harmless"/indemnity agreement that protects the School, the Board, its officers, and its employees from any liability attendant to procuring the annuity or to the performance of the investment.

B. The licensed agent, broker, or company must be designated through a signed salary reduction agreement executed by at least five employees of the School or one percent of the full-time employees of the Board, whichever is greater.

C. Maximum Exclusion Allowance Calculation.

Agents, brokers, and/or company representatives shall have Superintendent or designee approval to advertise, distribute literature, or hold meetings within the school settings.

Deferred Compensation

Employees shall be permitted to defer compensation in accordance with state and federal law.

LEGAL REFS.: O.R.C. §§9.90; 9.91; 148.43

Adopted: January 27, 2017

EXPENSE REIMBURSEMENTS

The Board of Directors may only make expenditures of public funds if the expenditure is for a valid public purpose. Expenditures are for a valid public purpose if the expenditure is required for the general good of all School inhabitants. Second, the primary objective of the expenditure must be to further a public purpose, even if an incidental private end is advanced.

The expenditure of public funds for alcoholic beverages is not a proper public purpose. Therefore, neither Board members nor School staff will be reimbursed for alcoholic beverages.

Further, the Auditor of State has concluded that if prior authorization has been given for an expense, the Auditor will not question an expense reimbursement in the course of an audit for coffee, meals, refreshments or other amenities unless there is a clear indication that the reimbursement is arbitrary or incorrect. For this reason, the Board establishes the following expense reimbursement limits. The Board will reimburse up to the federal diem rate for meals. The Board will reimburse for lodging up to the federal diem rate per day.

The Board shall pay the federal mileage rate per mile to employees engaged in School business as defined by IRS regulations or guidelines.

The Board shall issue credit cards to employees for use in School business on a case-by-case basis.

Adopted: January 27, 2017

CELL PHONE USAGE

The Board of Directors finds that there are substantial reasons relating to the effective and efficient administration of the schools of the School, other than providing compensation to the employee, for providing certain employees with cell phones or other similar telecommunications equipment. Any cell phone provided to an employee by the Board is to be used primarily for conducting the business of the School.

However, the Board also recognizes that a cell phone that it has provided to an employee may be used for personal calls. Consistent with the Board's obligation to ensure that School resources are expended only for business purposes, the Board may audit the employee's billing records. If the use of a cell phone for a personal call results in an additional cost to the Board, the employee is responsible for reimbursing the Board for the total cost of the call, including any applicable tax. If the Board purchases a plan that has a flat rate for a fixed number of airtime minutes, the user is responsible for reimbursing the Board for the total cost, including any applicable tax, of any personal call that caused the plan threshold to be exceeded.

LEGAL REF.: Internal Revenue Service Notice 2011-72

Adopted: January 27, 2017

UNIFORM FEDERAL GRANT GUIDANCE

This policy shall apply to the School's receipt and use of Federal grant awards.

I. PAYMENT

The School shall minimize the time elapsing between the transfer of funds from the United States Treasury or a pass-through entity and the disbursement by the School, whether payment is made by electronic funds transfer, or issuance or redemption of checks, warrants, or payment by other means.

The School shall make timely payments to contractors in accordance with relevant contract provisions.

Use of Resources Before Requesting Cash Advance Payments

To the extent available, the School shall disburse funds available from program income (including repayments to a revolving fund), rebates, refunds, contract settlements, audit recoveries, and interest earned on such funds before requesting additional cash payments.

Use of Banks and Other Institutions as Depositories of Advanced Payments

The School shall account for the receipt, obligation, and expenditure of funds. The School shall deposit and maintain advance payments of Federal funds in insured accounts whenever possible. Advance payments of Federal awards shall be maintained in interest-bearing accounts, unless the following apply:

1. The School receives less than $120,000 in Federal awards per year;

2. The best reasonably available interest-bearing account would not be expected to earn interest in excess of $500 per year on Federal cash balances;

3. The depository would require an average or minimum balance so high that it would not be feasible within the expected Federal and non-Federal cash resources; or

4. A foreign government or banking system prohibits or precludes interest bearing accounts.

Interest earned amounts up to $500 per year may be retained by the School for administrative expenses. Any additional interest earned on Federal advance payments deposited in interest-bearing accounts shall be remitted annually to the Department of Health and Human Services Payment Management System (PMS) through an electronic medium using either the Automated

Clearing House (ACH) network or a Fedwire Funds Service payment. Remittances must include pertinent information of the payee and nature of payment in the memo area (often referred to as "addenda records" by financial institutions), as that will assist in the timely posting of interest earned on federal funds. Pertinent details include the Payee Account Number (PAN) if the payment originated from PMS, or Agency information if the payment originated from the Automated Standard Application for Payments (ASAP), the National Science Foundation (NSF), or another federal agency payment system. Submitted remittances shall comply with the requirements of 2 C.F.R. §200.305.

II. FINANCIAL MANAGEMENT

Direct and Indirect Costs

1. Direct costs are those costs that can be identified specifically with a particular final cost objective, such as a Federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.

   These costs may include: salaries and fringe benefits of employees working directly on a grant-funded project; purchased services contracted for performance under the grant; travel of employees working directly on a grant-funded project; materials, supplies, and equipment purchased for use on a specific grant; and infrastructure costs directly attributable to the program (such as long distance telephone calls specific to the program).

2. Indirect costs are those that have been incurred for a common or joint purpose benefitting more than one (1) cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. Costs incurred for the same purpose in like circumstances shall be treated consistently as either direct or indirect costs.

   These costs may include: general data processing, human resources, utility costs, maintenance, and accounting.

   Federal education programs with supplement not supplant provisions must use a restricted indirect cost rate. In a restricted rate, indirect costs are limited to general management costs. General management costs do not include divisional administration that is limited to one (1) component of the School, the governing body of the School, compensation of the Superintendent, compensation of the chief executive officer of any component of the School, and operation of the immediate offices of these officers.

The salaries of administrative and clerical staff should normally be treated as indirect costs. Direct charging of these costs may be appropriate only if all of the following conditions are met:

A. Administrative or clerical services are integral to a project or activity.

B. Individuals involved can be specifically identified with the project or activity.

C. Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency.

D. The costs are not also recovered as indirect costs.

Where a Federal program has a specific cap on the percentage of administrative costs that may be charged to a grant, that cap shall include all direct administrative charges as well as any recovered indirect charges.

Effort should be given to identify costs as direct costs whenever practical, but allocation of indirect costs may be used where not prohibited and where indirect cost allocation is approved ahead of time by the Ohio Department of Education or the pass-through entity.

Costs

Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowed under Federal awards:

1. Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.

2. Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.

3. Be consistent with policies and procedures that apply uniformly to both Federally-financed and other activities of the School.

4. Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.

5. Be determined in accordance with generally accepted accounting principles (GAAP), except as otherwise provided for in 2 C.F.R. §200.403.

6. Not be included as a cost or used to meet cost sharing or matching requirements of any other Federally-financed program in either the current or a prior period.

7. Be adequately documented.

Financial Management System

The School's financial management system, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, shall be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award. The School's financial management system shall provide for the following:

1. Identification, in its accounts, of all Federal awards received and expended and the Federal programs under which they were received. Federal program and Federal award identification must include, as applicable, the Catalog of Federal Domestic Assistance (CFDA) title and number, Federal award identification number and year, name of the Federal agency, and name of the pass-through entity, if any.

2. Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements set forth in 2 C.F.R. §§200.327 and 200.328.

3. Records that identify adequately the source and application of funds for Federally-funded activities. These records shall contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.

4. Effective control over, and accountability for, all funds, property, and other assets. The School shall adequately safeguard all assets and assure that they are used solely for authorized purposes.

5. Comparison of expenditures with budget amounts for each Federal award.

III. COMPENSATION – PERSONAL COSTS

Compensation for personal services includes all remuneration, paid currently or accrued, for services of Board employees rendered during the period of performance under the Federal award, including, but not necessarily limited to wages and salaries. Compensation for personal services may also include fringe benefits, as set forth in 2 C.F.R. 200.431. Costs of compensation are

allowable to the extent that they satisfy the specific requirements of O.R.C. §200.430 and that the total compensation for individual employees:

1. Is reasonable for the services rendered and conforms to the established written policies of the School, as consistently applied to both Federal and non-Federal activities;

2. Follows an appointment made in accordance with the School's written policies and meets the requirements of Federal statute, where applicable; and

3. Is determined and supported as provided in 2 C.F.R. §200.430(i), when applicable.

Compensation for employees engaged in work on Federal awards will be considered reasonable to the extent that it is consistent with that paid for similar work in other activities of the School. In cases where the kinds of employees required for Federal awards are not found in the other activities of the School, compensation will be considered reasonable to the extent that it is comparable to that paid for similar work in the labor market in which the School competes for the kind of employees involved.

Standards for Documentation of Personnel Expenses

Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

1. Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;

2. Be incorporated into the official records of the School;

3. Reasonably reflect the total activity for which the employee is compensated by the School, not exceeding 100% of compensated activities;

4. Encompass both Federally assisted and all other activities compensated by the School on an integrated basis, but may include the use of subsidiary records in accordance with the School's written policies;

5. Comply with the established accounting policies and practices of the School; and

6. Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

LEGAL REFS: 2 C.F.R. §§200.302; 200.303; 200.305; 200.327; 200.328; 200.403; 200.430; 200.431

Adopted: January 27, 2017

CREDIT CARD POLICY

The Board of Directors recognizes the efficiency and convenience afforded the day-to-day operation of the School by establishing a credit card account. A "credit card account" is any bank-issued credit card account, store-issued credit card account, financial institution-issued credit card account, financial depository-issued credit card account, affinity credit card account, or any other card account allowing the holder to purchase goods or services on credit or to transact with the account, and any debit or gift card account related to the receipt of moneys. A "credit card account" does not include a procurement card account, gasoline or telephone credit card account, or any other card account where merchant category codes are in place as a system of control for use of the card account.

A credit card account will be established in the name of the School and will be used for incidental purchases authorized by the Fiscal Officer. All presentation instruments related to the credit card account shall bear the School's name, including cards and checks. Credit cards shall not be used to circumvent the general purchasing procedures required by law and the policies of the Board. Purchases using the credit card shall be supported by a signed requisition and an itemized receipt. The Fiscal Officer shall retain general possession and control of the credit card account and presentation instruments related to the account, including credit cards and checks. The credit card must be secured at all times in the Fiscal Officer's office, with request being made for use to the Fiscal Officer.

Officers or Positions Authorized to Use Credit Card

Only officers/employees of the Board who have received authorization from the Fiscal Officer may authorize and approve credit card transactions. The Fiscal Officer shall document the name and position title of any School officer/employee authorized to use the credit card.

Acquisition, Use and Management of Credit Card

Before an officer/employee may obtain and use the credit card account, credit card, or any checks associated with such account, he/she must sign an acknowledgment that he/she has read and understands this Board policy.

Expenses for which the Credit Card Account May be Used

The credit card may be used only for official business and for the benefit of the School. Credit card expenditures for the following are strictly prohibited: entertainment, alcoholic beverages, personal services, and cash advances/withdrawals. A School officer/employee who utilizes the credit card in violation of Board policy may be subject to disciplinary action, including termination.

Cash Withdrawals and Maximum Credit Limit

No authorized user shall make a cash withdrawal/advance using the credit card. Credit limits will be established by the Fiscal Officer and Board of Directors.

Submission of Itemized Receipts

Receipts for any transaction involving the credit card must be obtained by the officer/employee using the card to incur the expense and submitted to the Fiscal Officer at the time that the credit card is returned. If an officer/employee fails to submit a receipt to the Fiscal Officer to document a transaction involving the credit card, the officer/employee shall be liable for the expense.

Credit Card Issuance, Reissuance, Cancellation, and Reporting Lost or Stolen Credit Cards

Only the School Fiscal Officer is authorized to request the issuance, reissuance, or cancellation of a School credit card. If a credit card is lost or stolen, the officer/employee responsible for the credit card's use and possession shall immediately report that fact to the Fiscal Officer. The Fiscal Officer shall immediately report that the credit card has been lost or stolen to the company that issued the School the credit card, and shall take all action necessary to cancel that credit card so as to ensure that unauthorized purchases are not made with the card.

Misuse of the Credit Card

The following actions/omissions by an officer/employee qualify as misuse of the credit card and may subject the individual to disciplinary action, including termination or other sanctions:

- Use of the credit card for personal expenses
- Use of the credit card for expenses beyond those authorized by the Purchasing Agent and Fiscal Officer
- Permitting any other person to use or possess the credit card
- Using the credit card in any way which violates state or federal law or Board policy.
- Using the credit card for cash advances.

Knowing misuse of the School's credit card is a criminal offense under O.R.C. §2913.21.

Report of Credit Card Rewards

The Fiscal Officer shall annually file a report with the Board detailing all rewards received based on the use of the credit card account.

LEGAL REF: O.R.C. §3314.52
Ohio Auditor of State Bulletin 2016-004

Adopted: November 1, 2018

TIME AND EFFORT REPORTING

The School shall comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Pursuant to 2 C.F.R. §200.430, the School must require certification of effort to document salary expenses charged directly or indirectly against federally sponsored projects. This policy is designed to ensure that compensation for employment services, including salaries and wages, is allocable and properly expended, and that variances from the budget are reconciled.

Compensation for employment services includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the federal award, including, but not necessarily limited to, wages and salaries. Compensation for personal services may also include fringe benefits, which are addressed in 2 C.F.R. §200.431. Costs of compensation are allowable to the extent that they satisfy the specific requirements of this policy, and that the total compensation for individual employees:

1. Is reasonable for the services rendered, conforms to the School's established written policy, and is consistently applied to both federal and non-federal activities; and

2. Follows an appointment made in accordance with the School's written policies and meets the requirements of federal statute, where applicable.

Time and Effort Reports

Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. Those records must:

1. Be supported by a system of internal controls which provide reasonable assurance that the charges are accurate, allowable, and properly allocated;

2. Be incorporated into the official records of the School;

3. Reasonably reflect the total activity for which the employee is compensated by the School, not exceeding 100% of the compensated activities;

4. Encompass both federally assisted and other activities compensated by the School on an integrated basis;

5. Comply with the School's established accounting policies and practices;

6. Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one (1) federal award, a federal award and non-federal award, an indirect cost activity and a direct cost activity, two (2) or more indirect activities which are allocated using different allocation bases, or an unallowable activity and a direct or indirect cost activity.

The School shall follow time and effort requirements imposed by the pass-through entity to the extent that they are more restrictive than the federal requirements. The Fiscal Officer is responsible for all employee effort reports. Individually reported data will be made available only to authorized auditors.

Reconciliations

Budget estimates are not used as support for charges to federal awards, but may be used for interim accounting purposes provided that: (a) the system used by the School to establish budget estimates produces reasonable approximations of the activity actually performed; (b) any significant changes in the corresponding work activity are identified by the School and entered into the School's records in a timely manner; and (c) the School's internal controls include a process to review after-the-fact interim charges made to a federal award based on budget estimates and ensure that all necessary adjustments are made so that the final amount charged to the federal award is accurate, allowable, and properly allocated.

LEGAL REFS.: 2 C.F.R. §§200.430, 200.431

Adopted: January 27, 2017

PROCUREMENT WITH FEDERAL GRANTS/FUNDS

Procurement of all supplies, materials, equipment, and services paid for with federal funds or School matching funds shall be made in accordance with all applicable federal, state, and local statutes and/or regulations, the terms and conditions of the federal grant, and Board policy.

The Superintendent shall maintain a procurement and contract administration system in accordance with the "Procurement Standards" set forth in §§2 C.F.R. 200.317-.326 for the administration and management of federal grants and federally-funded programs. The School shall maintain a contract administration system that requires contractors to perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders. Except as otherwise noted, procurement transactions shall conform to the provisions of the School's Uniform Grant Guidance Board policy.

Board employees, officers, and agents who have purchasing authority shall abide by the standards of conduct governing conflicts of interest and governing the actions of employees, officers, and agents engaged in the selection, award, and administration of contracts set forth in Board policy and Ohio Ethics Law.

The School shall avoid acquisition of unnecessary or duplicative items. Consideration shall be given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis shall be made of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach. To foster greater economy and efficiency, the School may enter into state and local intergovernmental agreements where appropriate for procurement or use of common or shared goods and services.

Competition

All procurement transactions shall be conducted in a manner that encourages full and open competition. In order to ensure objective contractor performance and eliminate unfair competitive advantage, the School shall exclude any contractor that has developed or drafted specifications, requirements, statements of work, or invitations for bids or requests for proposals from competition for such procurements.

Some of the situations considered to be restrictive of competition include, but are not limited to:

1. Placing unreasonable requirements on firms in order for them to qualify to do business;

2. Requiring unnecessary experience and excessive bonding requirements;

3. Noncompetitive contracts to consultants that are on retainer contracts;

4. Noncompetitive pricing practices between firms or between affiliated companies;

5. Organizational conflicts of interest;

6. Specifying only a 'brand name' product instead of allowing for an "equal" product to be offered and describing the performance or other relevant requirements of the procurement;

7. Any arbitrary action in the procurement process.

The School shall not use statutorily or administratively imposed state, local, or tribal geographical preferences in the evaluation of bids or proposals, except where an applicable federal statute expressly mandates or encourages a geographic preference. When the School is contracting for architectural and engineering services, geographic location may be a selection criterion provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.

If the School uses a pre-qualified list of persons, firms or products to acquire goods and services, such list shall include enough qualified sources as to ensure maximum open and free competition.

Solicitation Language

All solicitations must incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description shall not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product or service to be procured and, when necessary, shall set forth those minimum essential characteristics and standards to which it shall conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible. When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a "brand name or equivalent" description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which shall be met by offers shall be clearly stated; and identify all requirements which the offerors shall fulfill and all other factors to be used in evaluating bids or proposals.

The Board will not approve any expenditure for an unauthorized purchase or contract.

Procurement Methods

The School shall utilize one of the following methods of procurement:

1. Micro-Purchases

The aggregate dollar amount does not exceed the threshold established in 2 C.F.R. §200.67 or by the Office of Federal Financial Management, whichever is greater. To the extent practicable, the School will distribute such purchases equitably among qualified suppliers. Micro-purchases may be awarded without soliciting competitive bids if the Board considers the price reasonable.

2. Small Purchases

Small purchase procedures provide for relatively simple and informal procurement methods for securing services, supplies, and other property that does not exceed the competitive bid threshold. Small purchase procedures require that price or rate quotations shall be obtained from an adequate number of qualified sources.

3. Sealed Bids

Sealed, competitive bids shall be obtained when the purchase of, and contract for, single items of supplies, materials, or equipment requires competitive bidding under Ohio law or Board policy, and when the Board determines to build, repair, enlarge, improve, or demolish a school building/facility the cost of which will exceed $50,000.

In order for sealed bidding to be feasible, the following conditions shall be present:

A. A complete, adequate, and realistic specification or purchase description is available;

B. Two (2) or more responsible bidders are willing and able to compete effectively for the business; and

C. The procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price.

If sealed bids are used, the following requirements apply:

A. Bids shall be solicited in accordance with the provisions of state law and Board policy. Bids shall be solicited from an adequate number of qualified suppliers, providing them sufficient response time prior to the

date set for the opening of bids. The invitation to bid shall be publicly advertised.

B. The invitation for bids, which will include product/contract specifications and pertinent attachments, must define the items and/or services required in order for the bidder to properly respond.

C. All bids will be opened at the time and place prescribed in the invitation for bids; bids will be opened publicly.

D. A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs shall be considered in determining which bid is lowest. Payment discounts may only be used to determine the low bid when prior experience indicates that such discounts are usually taken.

E. The Board reserves the right to reject any or all bids for sound documented reason(s).

4. Competitive Proposals

Procurement by competitive proposal is normally conducted with more than one (1) source submitting an offer and either a fixed price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids or in the case of a recognized exception to the sealed bid method.

If this method is used, the following requirements apply:

A. Requests for proposals shall be publicized and identify all evaluation factors and their relative importance. Any response to the publicized requests for proposals shall be considered to the maximum extent practical.

B. Proposals shall be solicited from an adequate number of sources.

C. The School shall use its written method for conducting technical evaluations of the proposals received and for selecting recipients.

D. Contracts shall be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.

E. The School may use competitive proposal procedures for qualifications based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms are a potential source to perform the proposed effort.

5. Noncompetitive Proposals

Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:

A. The item is available only from a single source

B. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation

C. The federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the School

D. After solicitation of a number of sources, competition is determined to be inadequate

Contract/Price Analysis

The School shall perform a cost or price analysis in connection with every procurement action in excess of the Simplified Action Threshold established in 2 C.F.R. §200.88, or by the Office of Federal Financial Management, whichever is greater, including contract modifications. The method and degree of analysis is dependent on the facts surrounding the particular procurement situation but the School shall come to an independent estimate prior to receiving bids or proposals.

When performing a cost analysis, the School shall negotiate profit as a separate element of the price for each contract in which there is no price competition and in all cases where cost analysis is performed. To establish a fair and reasonable profit, consideration is given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work.

Time and Materials Contracts

The School uses a time and materials type contract only after a determination that no other contract is suitable if the contract includes a ceiling price that the contractor exceeds at its own risk. Time and materials type contract means a contract whose cost to the School is the sum of (1) the actual costs of materials; and (2) direct labor hours charged at fixed hourly rates that reflect wages, general and administrative expenses, and profit.

Since this formula generates an open-ended contract price, a time-and-materials contract provides no positive profit incentive to the contractor for cost control or labor efficiency. Therefore, the School sets a ceiling price for each contract that the contractor exceeds at its own risk. Further, the School shall assert a high degree of oversight in order to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls.

Suspension and Debarment

The Board will award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of the proposed procurement. All purchasing decisions shall be made in the best interests of the School. Consideration will be given to such matters as (1) contractor integrity; (2) compliance with public policy; (3) record of past performance; and (4) financial and technical resources.

The Superintendent shall have the authority to suspend or debar a person/corporation, for cause, from consideration or award of further contracts.

The School shall not subcontract with or award subgrants to any person or company who is debarred or suspended. In accordance with 2 C.F.R. §180.300, for contracts over $25,000, the School shall confirm that the vendor is not debarred or suspended by either checking the federal government's System for Award Management; collecting a certification from the vendor; or adding a clause or condition to the covered transaction with that vendor.

Bid Protest

The following procedure shall be used to resolve disputes relating to procurements.

A bidder who wishes to file a bid protest shall file such notice and follow procedures prescribed by the Request for Proposals (RFPs) or the individual bid specifications package, for resolution. Bid protests shall be filed in writing with the Superintendent within seventy-two (72) hours of the opening of the bids in protest.

Within five (5) days of receipt of a protest, the Superintendent shall review the protest as submitted and render a decision regarding the merits of the protest and any impact on the acceptance and rejection of bids submitted. Notice of the filing of a bid protest shall be communicated to the Board and shall be so noted in any subsequent recommendation for the acceptance of bids and awarding of contracts.

Failure to file a notice of intent to protest, or failure to file a formal written protest within the time prescribed, shall constitute a waiver of proceedings.

Maintenance of Procurement Records

The School shall maintain records sufficient to detail the history of all procurements. These records will include, but not be limited to rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price (including a cost or price analysis).

Contracting with Small and Minority Businesses, Women's Business Enterprises, and Labor Surplus Area Firms

The School will take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms, as identified by the U.S. Department of Labor, are used, when possible. Affirmative steps will include:

1. Placing qualified small and minority businesses and women's business enterprises on solicitation lists;

2. Assuring that small and minority businesses and women's business enterprises are solicited whenever they are potential sources;

3. Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses and women's business enterprises;

4. Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses and women's business enterprises;

5. Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and

6. Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in Sections (1) through (5) above.

LEGAL REFS.: 2 C.F.R. §§200.317 - .326
M-18-18, Implementing Statutory Changes to the Micro-Purchase and the Simplified Action Thresholds for Financial Assurance, Office of Federal Financial Management, June 20, 2018

Adopted: November 1, 2018
January 27, 2017

BOARD-SUPPLIED AMENITIES AND *DE MINIMIS* GIFTS

The Board of Directors determines that the expenditure of School funds for the purchase of coffee, meals, refreshments and other amenities, and for *de minimis* gifts in recognition of service to the School, not exceeding $25.00 in value, for its officers, employees and other persons attending School functions, is necessary and furthers a public purpose. The Board believes that providing such amenities and tokens of appreciation serve to enhance morale, encourage staff and community participation in educational decision making, and permits work to be completed without interruption for meals.

All such expenditures must receive the prior authorization of the Superintendent. No School funds may be expended for the purchase of alcoholic beverages.

LEGAL REFS.: 1982 O.A.G. 82-006

Adopted: November 1, 2018

FULL-TIME EQUIVALENT ("FTE") TRUE-UP POLICY

Background

Pursuant to O.R.C. §3314.08, the School receives foundation funding. Foundation funding is determined by the School's annualized full-time equivalent ("FTE") enrollment. As an e-school, foundation funding is further affected by the percent of time for which the School obtains documentation of each student completing learning opportunities. The School's final FTE is not known until after the fiscal year concludes and is subject to further adjustment by the Ohio Department of Education ("ODE"). Although final FTE is not known until after the fiscal year, the School receives foundation funding payments on a monthly basis during the fiscal year. These monthly payments are based on estimates of enrollment.

Accordingly, the School recognizes that after the fiscal year concludes, the School's final FTE may not reflect the monthly estimates of enrollment. Furthermore, the School recognizes that after the fiscal year concludes, the foundation funding received may need to be reconciled with ODE.

Applicable Agreements

Adjustments to FTE may affect payment obligations under certain agreements with third parties ("Applicable Agreements"). Applicable Agreements may include, but are not limited to, agreements where payment is based on a percentage of funds received or the School's FTE. Where adjustments occur after payment is made, the School is required to reconcile payment under Applicable Agreements ("True Up").

The Governing Authority recommends that, where practicable, the School avoid entering agreements that require True Up.

True Up Payments

If a True Up is required, the School shall not begin True Up until after both:

1. ODE has issued its final FTE adjustment for the applicable fiscal year;; and
2. any and all appeals involving the School's FTE calculation are adjudicated.

Terms of True-Up

Unless the Applicable Agreement includes provisions for conducting a True Up, any True Up shall be coordinated with the Third Party to complete the True Up in a reasonable amount of time.

Adopted: January 3, 2019

STALE CHECKS

If a check issued by the GOAL Digital Academy Governing Authority is not deposited or cashed by the designated payee within ninety (90) days of its issuance, the check will be considered void and all funds designated for that transaction will be transferred to the Governing Authority's Unclaimed Funds Account. Documentation relative to the stale check will be retained by the Fiscal Officer in an "unclaimed funds" file.

Funds in the Governing Authority's Unclaimed Funds Account may be released to the designated payee only after the designated payee has made a written request for payment to the School's Fiscal Officer describing the circumstances causing the delay in depositing/cashing the check. With the Fiscal Officer's authorization, the funds designated for a relevant transaction will be released to the payee.

After five years in the Unclaimed Funds Account, such funds will be transferred to the Governing Authority's General Fund, upon authorization from the Governing Authority, in accordance with the procedures set forth in Ohio law.

For purposes of "cash-basis" accounting, the cash balance in the Unclaimed Funds Account shall be reported as "non-spendable."

LEGAL REFS.: O.R.C. §9.39
Ohio Auditor of State Bulletin 2011-004

Adopted: March 15, 2019

EMPLOYEE DISHONESTY AND FAITHFUL PERFORMANCE OF DUTY INSURANCE POLICY

The Board shall use an employee dishonesty and faithful performance of duty insurance policy, rather than a surety bond, to cover losses caused by the fraudulent or dishonest actions of, and the failure to perform a duty prescribed by law for, officers, employees, or appointees that would otherwise be required to give an individual surety bond to qualify for the office or employment before entering upon the discharge of duties imposed by the office or employment. Said insurance policy shall apply to the officer, employee, or appointee before the beginning of the individual's term of office or employment and the officer, employee, or appointee shall not commence the discharge of duties until coverage is documented with the Board.

The coverage amount for an officer, employee, or appointee under an employee dishonesty and faithful performance of duty insurance policy shall be equal to or greater than $100,000.

LEGAL REFS.: O.R.C. §3.061, 3313.25

Adopted: October 22, 2019

EXHIBIT 1

PART C.

MANAGEMENT AND ADMINISTRATION PLAN

Governing Authority Selection and Roles and Responsibilities

The GOAL Digital Academy Board of Directors is the governing authority of the SCHOOL. The Board of Directors shall have at least five members and shall be selected pursuant to the Code of Regulations.

School Management

The SCHOOL's Superintendent, who is the chief operating officer of the SCHOOL, has primary responsibility for day-to-day operations of the SCHOOL. The Superintendent oversees and coordinates the daily operation and management of the SCHOOL. The Superintendent also serves as a liaison between the SCHOOL and the SPONSOR, as well as between the SCHOOL and its contractors

Disposition of Employees If Contract Terminated or Not Renewed

In the event that this Contract is terminated or not renewed pursuant to Section 3314.07, the SCHOOL shall have no further contractual obligation to employees, except as may otherwise be provided in the individual contract of employment. The SPONSOR shall reemploy its former employees who are within the three-year leave of absence period prescribed by Section 3314.10 of the Ohio Revised Code in accordance with the SPONSOR's policy concerning the same. Otherwise, reasonable efforts will be made to out-place the SCHOOL's employees. However, nothing in this paragraph shall be construed as creating an expectancy of continued employment by the SCHOOL or the SPONSOR.

Procedure for Resolving Disputes or Differences of Opinion

If, through the informal processes of discussion and negotiation, the Board of Directors and the SPONSOR are unable to resolve differences arising from the operation of the SCHOOL or the interpretation of this Contract, either party may request the services of a mediator appointed by the Federal Mediation and Conciliation Service (FMCS) in accordance with the regular procedures of that Service. If, sixty (60) days after the mediation process is commenced, the parties are still unable to reach agreement, the parties may, by mutual consent, proceed to binding arbitration of the dispute. Such arbitration shall be conducted by an arbitrator selected by mutual agreement of the parties or, if the parties are unable to agree on such selection, by an arbitrator appointed by the FMCS in accordance with its regular procedures. Any fees required by the FMCS or the arbitrator shall be borne by the parties equally; otherwise, each party shall bear its own costs. If the parties, after the failure of the mediation process described above, do not mutually agree to proceed to binding arbitration, each shall then be left to whatever legal remedies may exist under law.

Summary of Health and Other Benefits Offered to Employees

All full-time employees over 30 hours per week shall receive applicable benefit package.

JC ID ----> 200211303228

Prescribed by **J. Kenneth Blackwell**
Ohio Secretary of State
Central Ohio: (614) 466-3910
Toll Free: 1-877-SOS-FILE (1-877-767-3453)

www.state.oh.us/sos
e-mail: busserv@sos.state.oh.us

Expedite this Form: (Select One)	
⊗ Yes	PO Box 1390 Columbus, OH 43216 *** Requires an additional fee of $100 ***
○ No	PO Box 670 Columbus, OH 43216

INITIAL ARTICLES OF INCORPORATION

(For Domestic Profit or Non-Profit)
Filing Fee $125.00

THE UNDERSIGNED HEREBY STATES THE FOLLOWING:

(CHECK ONLY ONE (1) BOX)

(1) ☐ Articles of Incorporation Profit (113-ARF) ORC 1701	(2) ☒ Articles of Incorporation Non-Profit (114-ARN) ORC 1702	(3) ☐ Articles of Incorporation Professional (170-ARP) Profession _____ ORC 1785

2002 FEB 23 PM 2:03

Complete the general information in this section for the box checked above.

Name of Corporation: GOAL Digital Academy

Location: Mount Gilead (City) Morrow (County)

☐ ***Check here if additional provisions are attached***

Complete the information in this section if box (2) or (3) is checked. Completing this section is optional if box (1) is checked.

Purpose for which corporation is formed

Establish a conversion school entitled GOAL Digital Academy. The purpose of this school is to provide a digital academy that delivers the latest distance learning instruction via computers to students in their homes.

Complete the information in this section if box (1) or (3) is checked.

The number of shares which the corporation is authorized to have outstanding (Please state if shares are common or preferred and their par value if any)

_____ (No. of Shares) _____ (Type) _____ (Par Value)

(Refer to instructions if needed)

Complete the information in this section if box (2) is checked.

The following are the names and addresses of the individuals who are to serve as initial Directors. (optional)

(Name)

(Street) NOTE: P.O. Box Addresses are NOT acceptable.

(City) (State) (Zip Code)

(Name)

(Street) NOTE: P.O. Box Addresses are NOT acceptable.

(City) (State) (Zip Code)

(Name)

(Street) NOTE: P.O. Box Addresses are NOT acceptable.

(City) (State) (Zip Code)

Must be authenticated by an authorized representative

James S. Gooding
Authorized Representative

4-16-02
Date

James S. Gooding
Print Name

Stephen J. Earnest
Authorized Representative

4-16-02
Date

Stephen J. Earnest
Print Name

Deborah D. Curtis
Authorized Representative

4-17-02
Date

Deborah D. Curtis
Print Name

Complete the information in this section if box (1) (2) or (3) is checked.

ORIGINAL APPOINTMENT OF STATUTORY AGENT

The undersigned, being at least a majority of the incorporators of GOAL Digital Academy hereby appoint the following to be statutory agent upon whom any process, notice or demand required or permitted by statute to be served upon the corporation may be served. The complete address of the agent is

Mount Gilead Exempted Village Schools
(Name)
14 N. Cherry Street, PO Box 239
(Street) NOTE: P.O. Box Addresses are NOT acceptable.
Mount Gilead Ohio 43338
(City) (Zip Code)

Must be authenticated by an authorized representative

James S. Gooding — Authorized Representative James S. Gooding — Date 4-16-02

Stephen J. Earnest — Authorized Representative Stephen J. Earnest — Date 4-16-02

Deborah D. Curtis — Authorized Representative Deborah D. Curtis — Date 4-17-02

ACCEPTANCE OF APPOINTMENT

The Undersigned, Mount Gilead Exempted Village Schools, named herein as the Statutory agent for, GOAL Digital Academy, hereby acknowledges and accepts the appointment of statutory agent for said entity.

Signature: Larry Jones 4/24/02 Director
(Statutory Agent)

JC ID ----> 200211303228

DATE:	DOCUMENT ID	DESCRIPTION	FILING	EXPED	PENALTY	CERT	COPY
04/24/2002	200211303228	DOMESTIC ARTICLES/NON-PROFIT (ARN)	125.00	100.00	.00	.00	.00

Receipt

This is not a bill. Please do not remit payment.

MT. GILEAD EXEMPTED VILLAGE
14 NORTH CHERRY ST
PO BOX 239
MOUNT GILEAD, OH 43338

STATE OF OHIO
CERTIFICATE
Ohio Secretary of State, J. Kenneth Blackwell

1314172

It is hereby certified that the Secretary of State of Ohio has custody of the business records for

GOAL DIGITAL ACADEMY

and, that said business records show the filing and recording of:

Document(s):
DOMESTIC ARTICLES/NON-PROFIT

Document No(s):
200211303228

United States of America
State of Ohio
Office of the Secretary of State

Witness my hand and the seal of the Secretary of State at Columbus, Ohio this 23rd day of April, A.D. 2002.

J. Kenneth Blackwell

Ohio Secretary of State

JC ID ----> 201627300692

DATE	DOCUMENT ID	DESCRIPTION	FILING	EXPED	PENALTY	CERT	COPY
10/19/2016	201627300692	REINSTATEMENT (REN)	25.00	100.00	0.00	0.00	0.00

Receipt

This is not a bill. Please do not remit payment.

GOAL DIGITAL ACADEMY
890 WEST FOURTH STREET
MANSFIELD, OH 44906

STATE OF OHIO
CERTIFICATE

Ohio Secretary of State, Jon Husted

1314172

It is hereby certified that the Secretary of State of Ohio has custody of the business records for

GOAL DIGITAL ACADEMY

and, that said business records show the filing and recording of:

Document(s)
REINSTATEMENT

Document No(s):
201627300692

Effective Date: 10/17/2016

United States of America
State of Ohio
Office of the Secretary of State

Witness my hand and the seal of the Secretary of State at Columbus, Ohio this 19th day of October, A.D. 2016.

Jon Husted

Ohio Secretary of State

JC ID ----> 201627300692

Form 525B Prescribed by:

JON HUSTED
OHIO SECRETARY OF STATE

Toll Free: (877) SOS-FILE (877-767-3453)
Central Ohio: (614) 466-3910
www.OhioSecretaryofState.gov
busserv@OhioSecretaryofState.gov
File online or for more information: www.OHBusinessCentral.com

Mail this form to one of the following:

Regular Filing (non expedite)
P.O. Box 788
Columbus, OH 43216

Expedite Filing (Two business day processing time. Requires an additional $100.00)
P.O. Box 1390
Columbus, OH 43216

2016 OCT 17 AM 10:

Reinstatement

Filing Fee: $25

(CHECK ONLY ONE (1) BOX)

(1) ☒ Reinstatement of a Nonprofit Corporation (for failure to file a statement of continued existence) (109-RENN)

(2) ☐ Reinstatement of a Limited Liability Partnership (for failure to file biennial report(s)) (112-PLR)
THIS FORM MUST BE ACCOMPANIED BY ALL DELINQUENT BIENNIAL REPORT(S) AND FILING FEE(S)

Cancellation Date
The entity was canceled on

(3) ☐ Reinstatement of a Professional Corporation (for failure to file biennial report(s)) (110-RENP)
THIS FORM MUST BE ACCOMPANIED BY ALL DELINQUENT BIENNIAL REPORT(S) AND FILING FEE(S))

Name of Entity GOAL Digital Academy

Charter/Registration Number 1314472

By signing and submitting this form to the Ohio Secretary of State, the undersigned hereby certifies that he or she has the requisite authority to execute this document.

REQUIRED
Reinstatement must be signed by an authorized representative. (see instructions for specific information)

GOAL Digital Academy
Signature

Patricia M. Jenkins
By (if applicable)

Patricia M. Jenkins Superintendent
Print Name

If authorized representative is an individual, then they must sign in the "signature" box and print their name in the "Print Name" box.

Signature

By (if applicable)

If authorized representative is a business entity, not an individual, then please print the business name in the "signature" box, an authorized representative

EXHIBIT 2

Assessment and Accountability Plan

SPONSOR will engage in a high-stakes review of SCHOOL's performance prior to any renewal of this Contract, and at least once every five years and such review shall be cumulative for performance measures over the entire five-year term of the contract as well as year by year, and the SCHOOL's progress with respect to achievement of the academic goals described below shall be evaluated according to the standards, and using the methods of measurement, described below, among others. Due consideration shall be given to the academic achievement of student at the time they enter the SCHOOL and to circumstances extrinsic to the SCHOOL that may affect the performance of the students while enrolled. The goals and methods of measurement may be augmented or modified from time to time by agreement of the parties. The SCHOOL's failure to meet required standards and conditions may result in the SCHOOL's suspension, probation termination or closure.

The SCHOOL shall also be assessed as described in Section 3314.017 of the Ohio Revised Code. Students will be required to demonstrate competency in the academic standards set forth by the Ohio Department of Education. Since the SCHOOL's students will be participating in the State's achievement testing program, the curriculum core will follow state standards in each academic area.

All students will participate in all levels of state mandated achievement testing. Students will complete all academic requirements established by law or this Contract. Seniors will also complete a Senior Project that helps students prepare for their post-secondary lives.

Accountability Standards: The SCHOOL shall assess its own performance, and the SPONSOR shall assess the performance of the SCHOOL, pursuant to the criteria set forth in the Accountability Standards incorporated by reference herein, as Exhibit 3. Exhibit 3 constitutes the agreed- upon academic, financial, organizational, and governance standards that the SCHOOL and SPONSOR will use to evaluate the performance of the SCHOOL during the term of the Contract.

To be considered for a Renewal Contract, the SCHOOL is expected to have achieved the standards required to avoid closure mandated by law, have substantially complied with the requirements of this Contract, and have gone through and passed a high stakes review of its performance academically, operationally, governance-related and fiscal performance. The Accountability Standards establish the SPONSOR's minimum expectations for the SCHOOL.

The Ohio Department of Education continues to monitor the performance of drop-out prevention and recovery community schools state-wide and there may be changes over time to guidance issued by the Department. Accordingly, the standards set forth in Exhibit 3 are also subject to change by mutual agreement of the SPONSOR and the SCHOOL,

provided however, the SCHOOL understands the need for the SPONSOR to comply with the performance requirements in law, regulation, rule or ODE guidance. Additionally, the SPONSOR and the SCHOOL reserve the right to vary this Assessment and Accountability Plan and Exhibit 3 by mutual agreement, as circumstances warrant.

Participation in Testing and Assessments: The SCHOOL uses traditional assessment tools to determine achievement levels of individual students, independent of conventional grade-level designations. The goal is to advance each individual student to higher levels of performance in each subject area. In addition to state mandated test, off-year assessments may be conducted through use of other standardized tests. Other assessment tools are utilized in order to facilitate interventions, and modifications of instruction by the online teachers that enhance the success of the students. The administrative team monitors the instructional process so that appropriate modifications occur.

Statewide mandated achievement assessments, diagnostic assessments, or other tests or assessments (including any required to determine value-added progress) are administered as required by law. Unless exempted by law, students are required to participate in tests and assessments applicable to them.

Graduation Requirements: In order to graduate, students must have satisfied the applicable requirements for graduation under law.

EXHIBIT 3

PERFORMANCE AND ACCOUNTABILITY STANDARDS

The SCHOOL will meet minimum academic expectations if it "Achieves Standards" in Primary Measures. The SCHOOL Achieves Standards if for each Primary Indicator it either (1), "meets standards" or "exceeds standards" for a majority of academic years in the Term, or (2) "meets standards" or "exceeds standards" for the two most recent academic years in the Term. Inability to achieve each one of the standards in Primary Measures does not prohibit renewal, but may require a corrective action plan. If the SCHOOL does not Achieve Standards in Primary Measures, the SPONSOR more closely considers the SCHOOL's performance on secondary indicators to evaluate the SCHOOL's overall academic performance.

Primary Measures				
Primary Indicator	**Exceeds Standards**	**Meets Standards**	**Does Not Meet Standards**	**Falls Far Below Standards**
Graduation Rate (Combined).	40% and above.	12-39.9%.	2.5-11.9%.	2.49% and below.
Graduation Rate (4 year).	36% and above.	8.0-35.9%.	2.5-7.9%.	2.49% and below.
Graduation Rate (5 year).	40% and above.	12-39.9%.	2.5-11.9%.	2.49% and below.
Graduation Rate (6 year).	40% and above.	12-39.9%.	2.5-11.9%.	2.49% and below.
Graduation Rate (7 year).	40% and above.	12-39.9%.	2.5-11.9%.	2.49% and below.
Graduation Rate (8 year).	40% and above.	12-39.9%.	2.5-11.9%.	2.49% and below.

Secondary Measures				
Secondary Indicator	**Exceeds Standards**	**Meets Standards**	**Does Not Meet Standards**	**Falls Far Below Standards**
Graduation Rate (Combined) vs. All Ohio Dropout Recovery Schools.	Scored more than 10% above All Ohio Dropout Recovery Schools	Scored the same as All Ohio Dropout Recovery Schools	Scored 0-10% below All Ohio Dropout Recovery Schools	Scored more than 10% below All Ohio Dropout Recovery Schools
Achievement (High School Test Passage Rate).	50% and higher	32%-49.9%	25% - 31.9%	Below 25%
Gap Closing (Annual Measurable Objectives).	36% - 100%	1% - 35.9%	Less than 1%.	N/A
Progress.	+2 and higher	Greater or equal to -2 but less than +2	Less than -2	N/A
Overall School Rating.	Exceeds standards on state report card	Meets standards on state report card	Does not meet standards on state report card	N/A
Performance Index - only rated if included as an applicable report card measure pursuant to R.C. 3314.017.	80% - 100%	70% - 79.9%	50% - 69.9%	Below 50%

Indicators Met- only rated if included as an applicable report card measure pursuant to R.C. 3314.017.	More than 20 indicators met	15 - 19 indicators met	14 - 9 indicators met	8 or fewer indicators met
Prepared for Success- only rated if included as an applicable report card measure pursuant to R.C. 3314.017.	75% - 100%	60% - 74.9%	40% - 59.9%	Below 39.9%
Improving At-Risk K-3 Reading - only rated if included as an applicable report card measure pursuant to R.C. 3314.017.	56.6-100%	34.9 -56.5%	13.2%-34.8%	Below 13.2%
Comparative Data from "Similar" Schools in Progress Component Scores for Reading and Math.	Scored the same or better than all comparative "similar" schools in Reading and Math	Scored the same or better than at least one comparative "similar" school in Reading and Math	Scored lower than all comparative "similar" schools in Reading and Math	N/A
Student Attendance.	70% attendance rate	60%-69.9% attendance rate	50%-59.9% attendance rate	Below 50% attendance rate
Student Attendance - (Economically Disadvantaged) .	70% attendance rate	60%-69.9% attendance rate	50%-59.9% attendance rate	Below 50% attendance rate

Student Attendance - Students (Male).	70% attendance rate	60%-69.9% attendance rate	50%-59.9% attendance rate	Below 50% attendance rate
Student Attendance - Students (Female).	70% attendance rate	60%-69.9% attendance rate	50%-59.9% attendance rate	Below 50% attendance rate

Secondary Measures - Mission Specific

The following student measures are additional academic and nonacademic indicators of student performance based on the SCHOOL's mission.

The SCHOOL will administer an annual survey to students that ask the following questions. In responding to the questions, the student should have the options: strongly agree, agree, neither agree nor disagree, disagree, strongly disagree, and not applicable.

Secondary Indicator	**Exceeds Standards**	**Meets Standards**	**Does Not Meet Standards**	**Falls Far Below Standards**
Mission Specific: Students develop good work habits such as being responsible, on time, and disciplined.	More than 50% of students "agree" or "strongly agree" with this statement	45%-50% of students "agree" or "strongly agree" with this statement	40%-44.9% of students "agree" or "strongly agree" with this statement	Below 40% of students "agree" or "strongly agree" with this statement
Mission Specific: Students develop values of hard work, honesty, and tolerance of others.	More than 50% of students "agree" or "strongly agree" with this statement	45%-50% of students "agree" or "strongly agree" with this statement	40%-44.9% of students "agree" or "strongly agree" with this statement	Below 40% of students "agree" or "strongly agree" with this statement
Mission Specific: Students use technology to find, organize, and present Information.	More than 50% of students "agree" or "strongly agree" with this statement	45%-50% of students "agree" or "strongly agree" with this statement	40%-44.9% of students "agree" or "strongly agree" with this statement	Below 40% of students "agree" or "strongly agree" with this statement
Mission Specific: Students establish both personal and career goals.	More than 50% of students "agree" or "strongly agree" with this statement	45%-50% of students "agree" or "strongly agree" with this statement	40%-44.9% of students "agree" or "strongly agree" with this statement	Below 40% of students "agree" or "strongly agree" with this statement
Satisfaction: "Would you Recommend the School?"	More than 70% of students mark " yes"	50%-69.9% of students mark "yes"	40%-49.9% of students mark "yes"	Less than 40% of students mark "yes"

FINANCIAL PERFORMANCE FRAMEWORK

1. Sustainability Measures

MEASURE l(a)	**Total Margin: Net Income divided by Total Revenue Aggregated Total Margin: Total Three-Year Net Income divided by Total Three-Year Revenues**
Meets Standard:	• Aggregated Three-Year Total Margin is positive, and the most recent year Total Margin is positive or • Aggregated Three-Year Total Margin is greater than -1.5 percent, the trend is positive for the last two years, and the most recent year Total Margin is positive Note: For schools in their first or second year of operation, the cumulative Total Margin must be positive.
Does Not Meet Standard:	Aggregated Three-Year Total Margin is greater than -1.5 percent, but trend does not "Meet Standard"
Falls Far Below Standard:	Aggregated Three-Year Total Margin is less than or equal to -1.5 percent or the most recent year Total Margin is less than -1.0 percent

MEASURE l(b)	**Debt to Asset Ratio: Total Liabilities divided by Total Assets**
Meets Standard:	Debt to Asset Ratio is less than 0.9
Does Not Meet Standard:	Debt to Asset Ratio is between 0.9 and 1.0
Falls Far Below Standard:	Debt to Asset Ratio is greater than 1.0

MEASURE l(c)	**Cash Flow: Multi-Year Cash Flow = Year 3 Total Cash-Year 1 Total Cash One-Year Cash Flow = Year 2 Total Cash-Year I Total Cash**
Meets Standard:	Multi-Year Cumulative Cash Flow is positive, and Cash Flow is positive each year or Multi-Year Cumulative Cash Flow is positive, Cash Flow is positive in one of two years, and Cash Flow in the most recent year is positive *Note: Schools in their first or second year of operation must have positive Cash Flow.
Does Not Meet Standard:	Multi-Year Cumulative Cash Flow is positive, but trend does not "Meet Standard"
Falls Far Below Standard:	Multi-Year Cumulative Cash Flow is negative

MEASURE l(d)	**Debt Service Coverage Ratio: (Net Income+ Depreciation+ Interest Expense)/ (Annual Principal, Interest, and Lease Payments)**
Meets Standard:	Debt Service Coverage Ratio is equal to or exceeds 1.1
Does Not Meet Standard:	Debt Service Coverage Ratio is less than 1.1
Falls Far Below Standard:	Not Applicable

ORGANIZATIONAL PERFORMANCE FRAMEWORK

1. Education Program

MEASURE l(a)	**Is the school implementing the material terms of the education program as defined in the current community school contract?**
Meets Standard:	The school implemented the material terms of the education program in all material respects and the education program in operation reflects the material terms as defined in the contract, or the school has gained approval for a modification to the material terms.
Does Not Meet Standard:	The school has failed to implement the program in the manner described above; that failure(s) were material, but the Board has instituted remedies that have resulted in compliance or prompt and sufficient movement toward compliance to the satisfaction of the sponsor.
Falls Far Below Standard:	The school failed to implement the program in the manner described above; the failure(s) were material and significant to the viability of the school, or regardless of the severity of the failure(s), the Board has not instituted remedies that have resulted in prompt and sufficient movement toward compliance to the satisfaction of the sponsor.

MEASURE 1(b)	**Is the school complying with applicable educational requirements?**
Meets Standard:	The school materially complies with applicable laws, rules, regulations, and provisions of the contract relating to education requirements, including but not limited to: • Instructional days or minutes requirements • Graduation and promotion requirements • Content standards • State assessments • Implementation of mandated programming as a result of state or federal funding
Does Not Meet Standard:	The school has failed to implement the program in the manner described above; that failure(s) were material, but the board has instituted remedies that have resulted in compliance or prompt and sufficient movement toward compliance to the satisfaction of the sponsor.
Falls Far Below Standard:	The school failed to implement the program in the manner described above; the failure(s) were material and significant to the viability of the school, or regardless of the severity of the failure(s), the board has not instituted remedies that have resulted in prompt and sufficient movement toward compliance to the satisfaction of the sponsor.

MEASURE l(c)	**Is the school protecting the rights of students with disabilities?**
Meets Standard:	Consistent with the school's status and responsibilities as either a Local Education Agency (LEA) or school in a district LEA, the school materially complies with applicable laws, rules , regulations, and provisions of the contract (including the Individuals with Disabilities Education Act, Section 504 of the Rehabilitation Act of 1973, and the Americans with Disabilities Act) relating to the treatment of students with identified disabilities and those suspected or having a disability, including but not limited to: • Equitable access and opportunity to enroll • Identification and referral • Appropriate development and implementation of Individualized Education Plans and Section 504 plans • Operational compliance, including provision of services in the least restrictive environment and appropriate inclusion in the school's academic program, assessments, and extracurricular activities • Discipline, including due process protections, manifestation determinations, and behavioral intervention plans • Access to the school's facility and program to students in a lawful manner and consistent with students' IEPs or Section 504 plans • Appropriate use of all available, applicable funding
Does Not Meet Standard:	The school has failed to implement the program in the manner described above; that failure(s) were material, but the board has instituted remedies that have resulted in compliance or prompt and sufficient movement toward compliance to the satisfaction of the sponsor.
Falls Far Below Standard:	The school failed to implement the program in the manner

	described above; the failure(s) were material and significant to the viability of the school, or regardless of the severity of the failure(s), the board has not instituted remedies that have resulted in prompt and sufficient movement toward compliance to the satisfaction of the sponsor.

MEASURE l(d)	**Is the school protecting the rights of English Language Learner (ELL) students?**
Meets Standard:	The school materially complies with applicable laws, rules, regulations, and provisions of the contract (including Title III of the Elementary and Secondary Education Act [ESEA] and U.S. Department of Education authorities) relating to requirements regarding English Language Learners (ELLs), including but not limited to: • Equitable access and opportunity to enroll • Required policies related to the service of ELL students • Compliance with native-language communication requirements • Proper steps for identification of students in need of ELL services • Appropriate and equitable delivery of services to identified students • Appropriate accommodations on assessments • Exiting of students from ELL services • Ongoing monitoring of exited students
Does Not Meet Standard:	The school has failed to implement the program in the manner described above; that failure(s) were material, but the board has instituted remedies that have resulted in compliance or prompt and sufficient movement toward compliance to the satisfaction of the sponsor.
Falls Far Below Standard:	The school failed to implement the program in the manner described above; the failure(s) were material and significant to the viability of the school, or regardless of the severity of the failure(s), the board has not instituted remedies that have resulted in prompt and sufficient movement toward compliance to the satisfaction of the sponsor.

2. Financial Management and Oversight

MEASURE 2(a)	**Is the school meeting financial reporting and compliance requirements?**
Meets Standard:	The school materially complies with applicable laws, rules, regulations, and provisions of the contract relating to financial reporting requirements, including but not limited to: Complete and on-time submission of financial reports, including annual budget, revised budgets (if applicable), periodic financial reports as required by the authorizer, and any reporting requirements if the board contracts with an Education Service provider (ESP) On-time submission and completion of the annual independent audit and corrective action plans, if applicable All reporting requirements related to the use of public funds
Does Not Meet Standard:	The school has failed to implement the program in the manner described above; that failure(s) were material, but the board has instituted remedies that have resulted in compliance or prompt and sufficient movement toward compliance to the satisfaction of the sponsor.
Falls Far Below Standard:	The school failed to implement the program in the manner described above; the failure(s) were material and significant to the viability of the school, or regardless of the severity of the failure(s), the board has not instituted remedies that have resulted in prompt and sufficient movement toward compliance to the satisfaction of the sponsor.

MEASURE 2(b)	**Is the school following Generally Accepted Accounting Principles (GAAP)?**
Meets Standard:	The school materially complies with applicable laws, rules, regulations, and provisions of the contract relating to financial management and oversight expectations as evidenced by an annual independent audit, including but not limited to: An unqualified audit opinion An audit devoid of significant findings and conditions, material weaknesses, or significant internal control weaknesses An audit that does not include a going concern disclosure in the notes or an explanatory paragraph within the audit report
Does Not Meet Standard:	The school has failed to implement the program in the manner described above; that failure(s) were material, but the board has instituted remedies that have resulted in compliance or prompt and sufficient movement toward compliance to the satisfaction of the sponsor
Falls Far Below Standard:	The school failed to implement the program in the manner described above; the failure(s) were material and significant to the viability of the school, or regardless of the severity of the failure(s), the board has not instituted remedies that have resulted in prompt and sufficient movement toward compliance to the satisfaction of the sponsor.

3. Governance and Reporting

MEASURE 3(a)	**Is the school complying with governance requirements?**
Meets Standard:	The school materially complies with applicable laws, rules, regulations, and provisions of the contract relating to governance by its board, including but not limited to: • Board policies, including those related to oversight of an Education Service Provider (ESP), if applicable • Board Code of Regulations . • State open meetings law - Code of Ethics/ Conflicts of Interest policy • Board composition and/or membership rules (e.g., requisite number of qualified teachers, ban on employees or contractors serving on the board, etc.) • Completion for attendance at meetings
Does Not Meet Standard:	The school has failed to implement the program in the manner described above; that failure(s) were material, but the board has instituted remedies that have resulted in compliance or prompt and sufficient movement toward compliance to the satisfaction of the sponsor.
Falls Far Below Standard:	The school failed to implement the program in the manner described above; the failure(s) were material and significant to the viability of the school, or regardless of the severity of the failure(s), the board has not instituted remedies that have resulted in prompt and sufficient movement toward compliance to the satisfaction of the sponsor.

MEASURE 3(b)	**Is the school holding management accountable?**
Meets Standard:	The school materially complies with applicable laws, rules, regulations, and provisions of the contract relating to oversight of school management, including but not limited to: • (For Education Service Providers [ESPs]) maintaining authority over management, holding it accountable for performance as agreed under a written performance agreement, and requiring annual financial reports of the ESP • (For others) oversight of management that includes holding it accountable for performance expectations that may or may not be agreed to tinder a written performance agreement.
Does Not Meet Standard:	The school has failed to implement the program in the manner described above; that failure(s) were material, but the board has instituted remedies that have resulted in compliance or prompt and sufficient movement toward compliance to the satisfaction of the sponsor.
Falls Far Below Standard:	The school failed to implement the program in the manner described above; the failure(s) were material and significant to the viability of the school, or regardless of the severity of the failure(s), the board has not instituted remedies that have resulted in prompt and sufficient movement toward compliance to the satisfaction of the sponsor.

MEASURE 3(c)	**Is the school complying with reporting requirements?**
Meets Standard:	The school materially complies with applicable laws, rules, regulations, and provisions of the contract relating to relevant reporting requirements to the school's authorizer. State Education Agency (SEA), district education department, and/or federal authorities, including but not limited to: • Accountability tracking • Attendance and enrollment reporting • Compliance and oversight • Additional information requested by the authorizer
Does Not Meet Standard:	The school has failed to implement the program in the manner described above; that failure(s) were material, but the board has instituted remedies that have resulted in compliance or prompt and sufficient movement toward compliance to the satisfaction of the sponsor.
Falls Far Below Standard:	The school failed to implement the program in the manner described above; the failure(s) were material and significant to the viability of the school, or regardless of the severity of the failure(s), the board has not instituted remedies that have resulted in prompt and sufficient movement toward compliance to the satisfaction of the sponsor.

4. Students and Employees

MEASURE 4(a)	**Is the school protecting the rights of all students?**
Meets Standard:	The school materially complies with applicable laws, rules, regulations, and provisions of the contract relating to the rights of students, including but not limited to: • Policies and practices related to admissions, lottery, waiting lists, fair and open recruitment, and enrollment (including rights to enroll or maintain enrollment) • The collection and protection of student information (that could be used in discriminatory ways or otherwise contrary to law • Due process protections, privacy, civil rights, and student liberties requirements, including First Amendment protections and the Establishment Clause restrictions prohibiting public schools from engaging in religious instruction • Conduct of discipline (discipline hearings and suspension and expulsion policies and practices)
Does Not Meet Standard:	The school has failed to implement the program in the manner described above; that failure(s) were material, but the board has instituted remedies that have resulted in compliance or prompt and sufficient movement toward compliance to the satisfaction of the sponsor.
Falls Far Below Standard:	The school failed to implement the program in the manner described above; the failure(s) were material and significant to the viability of the school, or regardless of the severity of the failure(s), the board has not instituted remedies that have resulted in prompt and sufficient movement toward compliance to the satisfaction of the sponsor.

MEASURE 4(b)	Is the school meeting attendance goals?
Meets Standard:	The school materially complies with applicable laws, rules, regulations, and provisions of the contract relating to attendance goals.
Does Not Meet Standard:	The school has failed to implement the program in the manner described above; that failure(s) were material, but the board has instituted remedies that have resulted incompliance or prompt and sufficient movement toward compliance to the satisfaction of the sponsor.
Falls Far Below Standard:	The school failed to implement the program in the manner described above; the failure(s) were material and significant to the viability of the school, or regardless of the severity of the failure(s), the board has not instituted remedies that have resulted in prompt and sufficient movement toward compliance to the satisfaction of the sponsor.

MEASURE 4(c)	Is the school meeting teacher and other staff credentialing requirements?
Meets Standard:	The school materially complies with applicable laws, rules, regulations, and provisions of the contract relating to state certification requirements
Does Not Meet Standard:	The school has failed to implement the program in the manner described above; that failure(s) were material, but the board has instituted remedies that have resulted in compliance or prompt and sufficient movement toward compliance to the satisfaction of the sponsor.
Falls Far Below Standard:	The school failed to implement the program in the manner described above; the failure(s) were material and significant to the viability of the school, or regardless of the severity of the failure(s), the board has not instituted remedies that have resulted in prompt and sufficient movement toward compliance to the satisfaction of the sponsor.

MEASURE 4(d)	Is the school respecting employee rights?
Meets Standard:	The school materially complies with applicable laws, rules, regulations, and provisions of the contract relating employment considerations, including those relating to the Family Medical Leave Act, the Americans with Disabilities Act, and employment contracts. The school does not interfere with employees' rights to organize collectively or otherwise violate staff collective bargaining rights.
Does Not Meet Standard:	The school has failed to implement the program in the manner described above; that failure(s) were material, but the board has instituted remedies that have resulted in compliance or prompt and sufficient movement toward compliance to the satisfaction of the sponsor.
Falls Far Below Standard:	The school failed to implement the program in the manner described above; the failure(s) were material and significant to the viability of the school, or regardless of the severity of the failure(s), the board has not instituted remedies that have resulted in prompt and sufficient movement toward compliance to the satisfaction of the sponsor.

MEASURE 4(e)	**Is the school completing required background checks?**
Meets Standard:	The school materially complies with applicable laws, rules, regulations, and provisions of the contract relating to background checks of all applicable individuals (including staff and members of the community, where applicable).
Does Not Meet Standard:	The school has failed to implement the program in the manner described above; that failure(s) were material, but the board has instituted remedies that have resulted in compliance or prompt and sufficient movement toward compliance to the satisfaction of the sponsor.
Falls Far Below Standard:	The school failed to implement the program in the manner described above; the failure(s) were material and significant to the viability of the school, or regardless of the severity of the failure(s), the board has not instituted remedies that have resulted in prompt and sufficient movement toward compliance to the satisfaction of the sponsor.

5. School Environment

MEASURE 5(a)	**Is the school complying with facilities and transportation requirements?**
Meets Standard:	The school materially complies with applicable laws, rules, regulations, and provisions of the contract relating to the school facilities, grounds, and transportation, including but not limited to: • Americans with Disabilities Act (ADA) • Fire inspections and related records • Viable certificate of occupancy or other required building use authorization • Documentation of requisite insurance coverage • Student transportation
Does Not Meet Standard:	The school has failed to implement the program in the manner described above; that failure(s) were material, but the board has instituted remedies that have resulted in compliance or prompt and sufficient movement toward compliance to the satisfaction of the sponsor.
Falls Far Below Standard:	The school failed to implement the program in the manner described above; the failure(s) were material and significant to the viability of the school, or regardless of the severity of the failure(s), the board has not instituted remedies that have resulted in prompt and sufficient movement toward compliance to the satisfaction of the sponsor.

MEASURE 5(b)	**Is the school complying with health and safety requirements?**
Meets Standard:	The school materially complies with applicable laws, rules, regulations, and provisions of the contract relating to safety and the provision of health- related services, including but not limited to: • Appropriate nursing services and dispensing of pharmaceuticals • Food service requirements • Other district services, if applicable
Does Not Meet Standard:	The school has failed to implement the program in the manner described above; that failure(s) were material, but the board has instituted remedies that have resulted in compliance or prompt and sufficient movement toward compliance to the satisfaction of the sponsor.
Falls Far Below Standard:	The school failed to implement the program in the manner described above; the failure(s) were material and significant to the viability of the school, or regardless of the severity of the failure(s), the board has not instituted remedies that have resulted in prompt and sufficient movement toward compliance to the satisfaction of the sponsor.

MEASURE 5(c)	**Is the school handling information appropriately?**
Meets Standard:	The school materially complies with applicable laws, rules, regulations, and provisions of the contract relating to the handling of information, including but not limited to: • Maintaining the security of and providing access to student records under the Family Educational Rights and Privacy Act and other applicable authorities • Accessing documents maintained by the school under the Public Record law and other applicable authorities • Transferring of student records • Proper and secure maintenance of testing materials
Does Not Meet Standard:	The school has failed to implement the program in the manner described above; that failure(s) were material, but the board has instituted remedies that have resulted in compliance or prompt and sufficient movement toward compliance to the satisfaction of the sponsor.
Fall s Far Belσw Standard:	The school failed to implement the program in the manner described above; the failure(s) were material and significant to the viability of the school, or regardless of the severity of the failure(s), the board has not instituted remedies that have resulted in prompt and sufficient movement toward compliance to the satisfaction of the sponsor.

6. Additional Obligations

MEASURE 6(a)	Is the school complying with all other obligations?
Meets Standard:	Revisions to state community school law Consent decrees Intervention requirements by the authorizer Requirements by other entities to which the community school is accountable (e.g., State Education Agency- SEA)
Does Not Meet Standard:	The school has failed to implement the program in the manner described above; that failure(s) were material, but the board has instituted remedies that have resulted in compliance or prompt and sufficient movement toward compliance to the satisfaction of the sponsor.
Falls Far Below Standard:	The school failed to implement the program in the manner described above; the failure(s) were material and significant to the viability of the school, or regardless of the severity of the failure(s), the board has not instituted remedies that have resulted in prompt and sufficient movement toward compliance to the satisfaction of the sponsor.

The SCHOOL and SPONSOR acknowledge that these indicators may change over time by mutual agreement of the PARTIES or by necessity due to changes in the law or rules.

EXHIBIT 4

SUSPENSION AND CLOSING PROCEDURES

THE OHIO DEPARTMENT OF EDUCATION CLOSING ASSURANCES AND REQUIREMENTS ARE INCORPORATED HEREIN BY REFERENCE