

**RENEWAL COMMUNITY SCHOOL SPONSORSHIP CONTRACT
FOR
THE TOMORROW CENTER
IRN #148981**

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 the **Tomorrow Center**, 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, SPONSOR is an authorized sponsor under R.C. Chapter 3314; and

WHEREAS, the Governing Authority and the SPONSOR wish to fully 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 conversion community school operating within the Cardington-Lincoln Local 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.

The SCHOOL does not assume any duties or responsibilities of the employer that the board of education or service center governing board that operated the SCHOOL or building before conversion.

- 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 a 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 Tomorrow Center 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 four (4) years through June 30, 2024.

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 facility is located at 3700 County Road 168, Cardington, Ohio 43315 (the "Facility"). The current annual cost of using the Facility is \$100,000 and the landlord is the Board of Education of the Cardington-Lincoln Local School District. The Facility is Cardington-Lincoln Local School District's former intermediate school and includes space for classroom and administrative offices.
- 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 classroom-based instruction and other classes that are a part of the SCHOOL's curriculum,
- ii. tutoring,
- iii. therapy services; character education; and social-emotional learning opportunities,
- iv. activities designed to address personal, emotional; family, societal, structural, and social issues that may otherwise impede learning,
- v. independently-completed SCHOOL assignments,
- vi. experiential learning,
- vii. work-based learning experiences; internships; and cooperative education,
- viii. activities engaged in by students in conformance with the SCHOOL's Credit Flexibility plan,
- ix. all other curriculum and educational activities as authorized by the SCHOOL to meet the needs of its students and permitted by law, and

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

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]; 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 102 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.** 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. 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 regarding 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. **Internet Filtering Device.** 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.
- 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.F.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 THE TOMORROW CENTER

By: Anaule Zolys Date: 6/8/2020
president

By: [Signature] Date: 6/8/2020
Director

EXHIBIT 1
PART A.
EDUCATIONAL PLAN

Vision Statement

The Tomorrow Center meets the academic, emotional and social needs of individual students while preparing them for a successful transition to a better tomorrow

Mission Statement

The Tomorrow Center respects and reveres individuality while reaching towards each child's unique potential. Our purpose is to build a strong academic and social foundation for all students enabling them to communicate and contribute effectively and responsibly within their community

Educational Philosophy; Basic Beliefs and Foundation

The Tomorrow Center is established on the following beliefs:

1. That each person (and family) is unique and deserves to be treated in a respectful, kind, and polite manner.
2. That all persons (and families) have an inherent desire and drive to succeed, be healthy, and be competent in their personal, social, emotional, and academic endeavors.
3. That, at any moment in time, each person (and family) is making the best choice of thought, action, and speech for themselves, given the personal resources and understandings available to them in that moment.
4. That all persons (and families) have the inner resources necessary to achieve health and competence once given support and guidance in a nurturing environment (such as therapeutic milieu).
5. That all persons (and families) have the capacity to make changes in their thinking and actions that will move them toward greater personal, social, emotional, and academic health and competence.
6. That being a youth inherently entails strong dependencies and outside influences (such as parents/guardians and schools) whose impact is so significant that assisting youth to successfully develop the skills necessary for independent competency often is facilitated by working with both the youth and significant others involved with the youth.
7. That all persons (including the youth) must ultimately take responsibility for their own thoughts, feelings, and actions, whether directed toward self or others.

The Tomorrow Center is committed to a learning process that includes a core curriculum whereby all students can achieve success. The educational program includes remedial education, career exploration, job shadowing and experience learning, community service, and personal intervention. The role of The Tomorrow Center is to assist students in their personal, educational, and vocational development. The School seeks to foster the personal transformation

of at-risk youth into functioning adults by utilizing the resources in the community in a combined and concentrated effort.

Focus of Curriculum – "At-Risk" School

The Tomorrow Center is a public school that allows parents the opportunity to select an alternative to the traditional educational setting. The student population includes but is not limited to students in recovery from alcohol and drug use, students who have been identified with a severe emotional disturbance, and students who have been identified with multiple disabilities. The Tomorrow Center also serves students who are at risk of, or have been in, therapeutic residential placement. The Tomorrow Center is an at-risk school that is open to any individual in grades eight (8) to twelve (12) who meets the School's definition of "at-risk" and who, as provided in section 3314.06(A) of the Ohio Revised Code, is entitled to attend school pursuant to section 3313.64 or 3313.65 of the Ohio Revised Code in a school district in the state (and for whom funding is provided to the School pursuant to section 3314.08 or any similar provision of the Ohio Revised Code).

The programs of the School are designed for students who are identified as at-risk. At-risk status is determined based on the existence of one or more risk factors that may include but are not necessarily limited to the following: (a.) drug and/or alcohol involvement, (b.) severe emotional disturbance, (c.) multiple disabilities, (d.) partial hospitalization, (e.) need for credit recovery, (f.) have dropped out of high school or are at risk of dropping out of high school, (g.) have medical, emotional, or social issues, or are (h.) gifted students under 3324.03 of the Revised Code. The Tomorrow Center will also serve children who are at risk of or have been in therapeutic residential placement. The School's purpose is to keep troubled children close to home and in a less restrictive environment. Students may be referred by (but are not placed in The Tomorrow Center by) other schools or agencies.

Characteristics of Students Expected to Attend the School

The Tomorrow Center is a statewide enrollment school, but the School primarily markets to and serves students who reside in the Cardington-Lincoln Local School District or in adjacent school districts.

The School serves students who are enrolled in grades 8 through 12. Professionals that have worked with the student may refer students to the School. Social workers, mental health counselors, school personnel, court officials, and/or parent(s) or guardian(s) may make referrals.

Local Market Research Data

The Morrow County Department of Job and Family Services identified a trend in Morrow County in which troubled children had been placed in therapeutic facilities due to a lack of a less restrictive local alternative. DJFS convened a series of meetings with Morrow County child-serving agencies, asking for assistance in developing programming which could better serve

these children. The Tomorrow Center program proposal was created as the agencies' response to this request.

Enrollment and Staffing Projections

School Year	Grades	Students	Teacher Aides	Teachers	Ratio
2018-2019	7-12	120	4	10	12:1
2019-2020	7-12	120	4	10	12:1
2020-2021	8-12	120	4	10	12:1
2021-2022	8-12	120	4	10	12:1
2022-2023	8-12	120	4	10	12:1

Class size is anticipated to be small based on the academic and social-emotional needs of the students.

Enrollment Area and Lottery Selection Process

The number of students accepted for enrollment by the School shall not exceed the capacity of the School's programs, classes, grade levels, or facilities.

Subject to capacity limitations, eligible students will be admitted regardless of race, sex, creed, color, handicapping condition, or sex. If more eligible students apply to the School than can be admitted, students shall, as required by law, be admitted by lot from among all eligible students submitting applications, except that preference shall be given to students who attended the School the previous year and to students who reside in the Cardington-Lincoln Local School District. Preference may also be given to siblings of students attending the School the previous year. (ORC 3314.06(F))

If a lottery is necessary, it shall take place at a public location. All parents of children selected will be notified by certified mail. Parents will have up to seven (7) days from receipt of certified mail to contract the School regarding their decision. If a parent does not respond within seven (7) days of receipt of the certified mail, the School will select another child from the lottery in the order the child's name was drawn.

- ☐ Open Enrollment Period (May 1-31)
- ☐ Review of Applications (First full week in June)
- ☐ Lottery Notice Mailed (Second full week in June)
- ☐ Lottery Conducted (First Monday of the third full week in June)
- ☐ Notice to Parents by June 25
- ☐ Finalize Enrollment by June 30

Focus of the Curriculum: Instructional Program

When applicable, The Tomorrow Center's courses of study are based on the Ohio Common Core Curriculum. It is the intent of The Tomorrow Center to utilize future curricular standards when the Ohio State Board of Education adopts them.

Full-time students will exceed the minimum number of hours (920) by participating in the learning opportunities described herein.

The Tomorrow Center will seek to accomplish its mission by providing an educational program that incorporates the following best practices:

- Alignment of curriculum and instruction
- Therapeutic psychological approaches in the curriculum
- Infusion of adaptive procedures in the arts, fine arts, and physical education curriculum
- Positive classroom climate
- Goal centered learning with a level emphasis
- Team planning process for all staff members
- Collaboration with Morrow County Job and Family Services, Central Ohio Mental Health, Morrow County Juvenile Court, Recovery and Prevention Resources, and local schools in the service area
- Parent Involvement
- Community Involvement

This Exhibit describes the current focus of the curriculum and the nature of the learning opportunities that are currently provided by the School. However, both the SPONSOR and the School intend that the learning opportunities evolve on an ongoing basis in response to the perceived needs of the School's students (and potential students), interest within the community served by the School, educational research, **and** for other appropriate reasons. Such evolution is expressly within the contemplation of the parties, will be developed by the School and the SPONSOR in collaboration, and, while subject to the SPONSOR'S approval, will not require revision of the Contract.

- **Objectives**

The Tomorrow Center will:

- Develop programs and staff dedicated to the benefit of the child.
- Educate each child in the least restrictive environment.
- Plan a holistic approach involving the community and family resources will be employed.
- Respect the cultural, religious, and ethnic background of each child.
- Utilize transition services that will enable the child to be returned to a less restrictive setting.

- Develop a level system that will be utilized empowering the student to achieve independence and achieve behavioral goals.

- **Academic Curriculum**

The primary goal of The Tomorrow Center is to prepare students for success through academic and personal development. The academic component at the high school level will be based on the Carnegie Unit. The Tomorrow Center shall follow the content standards adopted by the State Board of Education. The credit requirements must be in full compliance with the then current law, and achieved by the student in order to qualify for graduation:

The Tomorrow Center anticipates changes in the graduation requirements and will continue to align its graduation requirements with ODE minimum requirements by way of Board-adopted policies.

Academic courses offered at The Tomorrow Center are developmental and combine hands-on learning and career-based lessons. Since a high percentage of students are identified special education students with an I.E.P., the instructional plan is developed for each individual. Part of the curriculum and instruction will be delivered through the use of technology. Thus, course work will be tailored to individual needs. Besides the strong focus on connecting the work to real world situations, there will be a focus on student learning styles. The curricular and instructional issues will include:

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

- **Learning Opportunities**

Classroom-based learning opportunities are described in Article IV of this Contract.

- **Calendar and Schedule**

The Tomorrow Center will provide a minimum of 920 hours of learning opportunities during the academic year in compliance with section 3314.03(A)(11)(a) of the Ohio Revised Code.

The Academic Year begins July 1 of each year and ends on June 30 of the following year and follows the calendar of the Cardington-Lincoln Local School district, unless otherwise agreed by the School and SPONSOR. On days when the SPONSOR district is closed or operates on a reduced schedule due to weather or other calamity, the School does likewise. The School may also close or operate on a reduced schedule due to circumstances that are unique to the School.

The Tomorrow Center shall comply with section 3313.482 of the Ohio Revised Code (concerning "calamity days") as if it were a school district.

The School will open for operation not later than the 30th day of September each school year.

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

Although the School is open to students throughout Ohio, major marketing efforts will be limited to the school districts of Morrow County including Cardington Local, Highland Local, Mount Gilead Exempted Village Schools and Northmor Local and the school districts of contiguous counties including Marion, Crawford, Delaware, Knox, and Richland. The School shall seek to achieve racial and ethnic balance reflective of the foregoing communities by publicizing and marketing the School in, and recruiting students from, all segments of such communities. Marketing and recruiting for The Tomorrow Center will be a collaborative effort among Morrow County Job and Family Services, The Central Ohio Mental Health Center, Recovery and Prevention Resources, Morrow County Juvenile Court, and the four school districts located within the geographical boundaries of Morrow County. Individuals representing these agencies helped formulate the concept for the School, served on advisory committees, conducted local market research, or are members of the Board of Directors.

School Dismissal Procedures

The School follows the holiday dismissal schedule of Cardington-Lincoln Local School District, except as otherwise agreed by the parties.

For fire drills or other emergencies, the SCHOOL has adopted or will adopt and implement the dismissal procedures of Cardington-Lincoln Local School District applicable to the facilities used by the SCHOOL.

Special Needs Students and Services

It is anticipated that The Tomorrow Center's enrollment may consist of over 50% of students that qualify for an I.E.P. However, an I.E.P. is not a requirement for enrollment in the School.

Student Conduct and Discipline

The Tomorrow Center will comply with the Ohio Revised Code when disciplining students. A student handbook will be approved each year that outlines the rules and procedures for students and parents.

Non-Sectarian

The Tomorrow Center 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.

Dropout Prevention and Recovery Program

The Tomorrow Center shall operate a Dropout Prevention and Recovery Program consistent with the requirements of Ohio Law. Upon enrollment, the School shall determine whether each student is eligible for the Program.

- **Eligibility**

A student is eligible to enter the Program if the student is sixteen (16) years old and not older than twenty-one (21) years old. A student may enroll in the Program at any time during the school year when the student turns sixteen years old. 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

Additionally, the School must determine that the student, at the time of enrollment, is either, or both, at least one grade level behind their cohort age group and/or experiencing crises that significantly interfere with their academic progress such that they are prevented from continuing their traditional program.

A student is considered one grade level behind their cohort age group based on:

- the number of credits the student has completed,
- the School's assessment of the student's transcript,
- the student's present levels of performance on student's transferred IEPs, or
- the student's performance on the MAP Test, the Air Exam, or another diagnostic examination.

A student is experiencing crises that may significantly interfere with their academic progress such that they are prevented from continuing their traditional programs if the student is:

- identified "at-risk" as defined in the Sponsor Contract;
- subject to harassment, intimidation, or bullying as defined in O.R.C. §3313.666;
- subject to a health, physical, or mental condition that does not permit regular attendance in a traditional program;
- under the care of a shelter for victims of domestic violence;
- homeless, as defined by the McKinney-Vento Act;
- a migratory student;
- demonstrating high mobility or experiencing family disruption;
- a part of an asylum-seeking minority group
- limited-English proficient;
- pregnant;
- parenting;

- charged with caregiving responsibilities;
- experiencing an emergency condition at home such as absence, illness, or death of the parent or guardian of the child;
- a gifted student as defined in O.R.C. §3324.03;
- an emancipated youth;
- incarcerated, on probation, or in "a home";
- demonstrating low commitment to school, as evidenced through existing transcripts;
- performing poorly on state-mandated tests;
- grade retention or age-for grade;
- demonstrating chronic absenteeism; or
- exhibiting any other set of circumstances which, in the judgment of the Superintendent, constitutes a crisis that significantly interferes with the student's academic progress such that the student is prevented from continuing their traditional program.

- **Academic Achievement Level**

The School shall administer academic assessments at the time of enrollment to determine the student's academic achievement levels. Upon enrollment, students shall be administered the Northwest Education Association ("NWEA") Measure of Academic Progress ("MAP") Assessments or its successor testing program. Additionally, each student shall take formative assessments in each academic area.

- **State-Mandated Assessments**

Students in the Program must attain at least the applicable score designated for each of the assessments prescribed under O.R.C. §3301.0710(8)(1) or, to the extent prescribed by rule, O.R.C. §3301.0712(0)(6) or division b(2) of that section.

- **Individual Career Plan**

Each student in the Program shall have an individual career plan that specifies the student matriculating to a two-year degree program, acquiring a business and industry credential, or entering an apprenticeship. The School shall provide ongoing counseling and support services for students during the remainder of their high school experience. Counseling and support services shall be provided by School personnel.

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.

Audits, Financial Records

The SCHOOL follows operating procedures recommended by the State Auditor, including those related to the presentation, review, discussion, and approval or rejection of a line item budget and regular reports of current and encumbered expenses. Regular audits will occur by the State Auditor.

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
- 8.02 – Student Activity Fund Management
- 8.05 – Cash in School Buildings
- 8.06 – Fixed Asset Accounting Policy
- 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
- 8.15 – Stale Checks
- 8.16 - 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 Executive Director 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 Executive Director and administrators and supervisors designated by the Executive Director. To this end, the Executive Director must request input from those designated early enough to have the information be considered before the proposed budget is prepared.

The Fiscal Officer and Executive Director 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: June 19, 2017

STUDENT ACTIVITY FUND MANAGEMENT

The purpose of this policy is to establish procedures and controls for the collection, management, accounting, safeguarding, and expenditure of funds in support of legitimate student-managed extra-curricular and co-curricular activities of the School. All expenditures of funds from such student activity accounts shall be for a public purpose and shall promote the general welfare, education, morale, and discipline of students; enrich the curriculum; provide attractive, meaningful, and worthwhile student activities; and enhance interest and effort in the classroom.

The Fiscal Officer or designee shall be the custodian of all such student activity funds, and the Fiscal Officer shall be responsible for establishing and enforcing accounting procedures and internal controls for student activity funds. All money related to student activities shall be deposited with the Fiscal Officer in accordance with Board policy and Ohio law. An accounting of all student activity funds shall be made monthly, and a financial report shall be submitted by the Fiscal Officer to the Executive Director and the Board of Directors monthly and annually. The Fiscal Officer shall furnish financial reports to the student activity program advisor on a regular basis. At the end of each fiscal year, an internal audit shall be conducted to verify compliance with Board policies, receipts, expenditures, cash on hand, petty cash, etc.

Prior to any financial transaction, a student activity must be approved by the Board for inclusion in the School's student activity program. The activity must also submit a purpose clause and budget for Board approval. The purpose clause should state the reason for the activity's existence and its aspirations, goals, and the means through which the goals and aspirations may be achieved. Any amendment to an approved purpose clause must also be submitted to the Board for approval.

All approved student-managed student activity programs shall operate within the following parameters:

- A. Student participation is a primary consideration in the democratic management and expenditure of money raised by the student body and should be encouraged. However, requests for expenditures from student activity funds can only be made by the advisor, coach, or supervisor. Such requests must be approved in writing by the principal or other person designated by the Executive Director in conjunction with the Fiscal Officer. Funds must be available before a request can be approved.

- B. Money should be expended, to the extent possible, in such a way that benefits students currently in school who have contributed to the accumulation of the money.
- C. Money derived from the student body as a whole should, to the extent possible, be expended in a way that benefits the student body as a whole and not a special group.
- D. Student activity money shall not be used in any manner or for any purpose which constitutes an accommodation, loan, or credit to a student, employee, or any other person or entity.
- E. Post dated checks shall not be accepted and checks should not be cashed for anyone.
- F. School employees or other persons or entities shall not make personal purchases through a student activity group in order to take advantage of the student group's purchasing privileges.
- G. The amount of the various program fund balances shall not exceed limits prescribed by the Fiscal Officer or Board.
- H. No student activity program or the Board shall be obligated for purchases made by students, faculty, or others, unless the purchase was pre-approved by the Board or an authorized school official.
- I. All financial transactions and expenditures shall be in accordance with the student activity program's approved budget for the current school year.
- J. All sources of revenue shall be included in the student activity group's budget approved by the Board.
- K. All expenditures shall be in accordance with the student activity group's approved budget. The authorization for the expenditure shall be made with the appropriate School purchasing documents.
- L. Prior to approving student activity expenditures, the Board shall determine if the proposed expenditure shall serve a public purpose. The Board's approval of such expenditure shall be by separate resolution (for individual expenditure or class of expenditures) that specifically identifies the type of expenditure and the Board's determination of public purpose.

- M. If invested, student activity funds shall follow Board investment policy and procedures, except that any interest earnings from student activity funds shall be credited to the Board's general fund.

The Board recognizes that an activity or graduating class may have unexpended funds available after the group is dissolved, or after the close of school in the year of graduation. It is the Board's intention that the group or class designate, in advance of its dissolution or graduation, the disposition of these funds subject to the Board's approval. When the student activity group or program fails to identify such a disposition, the Board is authorized to expend such funds to serve a valid and proper public purpose.

Collection and Deposit of Funds

- A. All moneys collected from any source are to be substantiated by pre-numbered student activity group receipts, cash registers supplying cumulative readings, pre-numbered tickets, or other auditable records. In all cases where tickets are used, ticket reports and unsold tickets must be available for audit. Where it is not practicable to collect the cash in a central office, collections from various classes may be collected by cashiers and turned in to the Fiscal Officer or properly designated depository on the business day following the day of receipt if the public moneys received exceeds \$1,000.00. If the total receipt does not exceed \$1,000.00, the cashier will deposit the money the following business day.
- B. Cash registers:
1. Registers should be sealed without resettable totals.
 2. Total should reconcile with sales.
 3. Tickets or tapes supporting "over rings" should be retained.
 4. Approval should be obtained for all voids or adjustments.
- C. Forms:
1. All forms should be pre-numbered.
 2. Perpetual inventory should be maintained on pre-numbered collection forms, receipts, tickets, etc. Any discrepancies should be investigated and resolved.

3. Pre-numbered forms should not be printed in the school printing department.
4. Advisor should keep records of collections by source.
5. A pre-numbered receipt should be received for all money turned over to the cashier.

LEGAL REFS.: O.R.C. §3315.062

Adopted: June 19, 2017

CASH IN SCHOOL BUILDINGS

All moneys collected shall be receipted, accounted for, and deposited with the Fiscal Officer or properly designated depository every 24 hours. In the event that the person in charge of an activity is unable to deposit the money within 24 hours, the money shall be accounted for and deposited in the building safe of the School. If the amount does not exceed \$1,000.00, the money can be held no longer than _____ business days after receipt before being deposited. If the amount is more than \$1,000.00, or the money cannot be adequately safeguarded, it shall be deposited on the next business day following the date of receipt.

No more than \$500.00 shall be left overnight in the School if a safe is not available.

LEGAL REFS.: O.R.C. §9.38

Adopted: June 19, 2017

FIXED ASSET ACCOUNTING POLICY

Definition of a Fixed Asset

A fixed asset is tangible property, obtained or controlled as a result of past transactions, events, or circumstances, which is to be used in a productive capacity by the School and which will benefit the School for a period of more than five (5) years.

To qualify for inclusion as a capitalized asset in the Board of Directors' fixed asset system, the following five criteria must be observed:

- A. The asset must have a cost or dollar value of \$500 or more.
- B. The asset must have a useful life exceeding five years or more (based on reasonable estimates).
- C. The asset must be land, building, building improvement, or be of a tangible nature (possess physical substance).
- D. The asset does not lose its identity as part of a larger unit.
- E. The asset is not a repair part or supply item.

The Board has determined that assets having a value under \$500, regardless of their useful life, will not be used for financial reporting purposes. However, assets having a value of at least \$ _____ but less than \$ _____ may be entered into the fixed asset inventory system for control purposes only.

Classification of Fixed Assets

The Board conforms with Government Accounting Standards Board ("GASB") guidelines in classifying fixed assets in either the general fixed asset group or within individual proprietary funds.

Types of Assets To Be Included

- A. Land
- B. Buildings
- C. Land improvements
- D. Furniture, fixtures, and equipment

- E. Vehicles
- F. Equipment under capital lease
- G. Infrastructure

Types of Assets to be Excluded

- A. Public domain infrastructure assets, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems, and similar assets.
- B. Inventories of materials and supplies to be consumed in the normal course of the School's operations. These items, if material in amount, are included on the Board's balance sheet but are not intended to be accounted for on the fixed asset system.

Depreciation

Depreciation is required only for the Board's proprietary fund assets. Depreciation of fixed assets accounted for in a proprietary fund should be calculated through the fixed asset system and reported in the accounts of that fund.

Depreciation Method

Unless otherwise noted, all depreciation is calculated using the straight line method.

Useful Lives

Useful lives of fixed assets relate to the life expectancy as used by the specific governmental unit. The Board has established the following general categories of useful lives for its fixed assets:

Buildings	30-50 years
Building Improvements	10-40 years
Improvements other than Buildings	10-20 years
Furniture, Fixtures, and Equipment:	
Hand Tools	5 years
Transformers and meters	5 years
Misc. Equipment (Over \$500)	5 years
Computers	5 years
Telephones and systems	8 years

Office Machines:	
Typewriters, calculators	8 years
Radio and TV Communication equipment	8 years
Furniture & Fixtures	10 years
Books	10 years
Picnic Tables	10 years
Pump Motors	10 years
Audio Visual	10 years
Mowers & Yard Machinery	5 years
Power Tools	10 years
Autos	5 years
Trucks	5 years
Appliances	10 years
Signs	10 years
Playground Equipment	15 years
Machinery	15 years
Lab Equipment	10 years
Utility Poles	5 years
School Buses	10 years
Fences	30 years

Useful lives are assigned to each asset unit or determined on an average for the group. They are based on actual experience, whenever possible, or engineering evidence or practice if the Board has no actual experience. They are expressed in terms of the probable total years of service.

Coding System

The Board's coding system for fixed asset records defines the required data elements to establish and maintain the volumes of fixed asset information. Depending on the information available and the category of the asset, key data elements will include all or part of the following and any future items required by law.

Department responsible for assets (school/dept.)
Asset Number (Inventory Tag Number on all items purchased after _____)
Description
Purchase Order Number
Warrant Voucher Number
Asset Class Code
Asset Serial Number
Cost (Purchase Price)
Location
Acquisition Date

Estimated Useful Life
Costing Method
Acquisition Method
Source of Funding
Manner of Asset Disposal
Date of Asset Disposal
Salvage Value (Proprietary Funds)
Accumulated Depreciation (Proprietary Funds)
Depreciation Expense (Proprietary Funds)
Whether the asset is covered by a maintenance agreement
Who the maintenance agreement is with
When the maintenance agreement expires
The condition of the asset

Fixed Asset Valuation

Generally, fixed assets are valued at historical cost. There are, however, different ways to compute historical cost depending on the method in which the asset is obtained.

Sources of historical data can include: invoices, purchase orders, cancelled checks, vouchers, contracts, board minutes, general ledger records, real estate closing documents, tax assessment records, grant records, inventory cards, maintenance records, price lists, vendors, etc.

Sources of reproduction/standard cost data can include: manufacturer's price list, catalogs and quotations; distributors and supply company catalogs; industry publications, magazines, etc.

Source of normal cost data can include published prices, such as the Consumer's Price Index.

Inclusions to cost or reproduction cost should be analyzed during the valuation process to ensure that full cost information (the acquisition cost to place the asset in use) is obtained and included in the capitalized amount for a fixed asset, in compliance with generally accepted accounting principles. Examples of the cost to be included in the capitalized amounts of the following assets, assuming direct purchases, are:

Land: Include purchase price, legal and title fees, damage payments, site preparation and demolition.

Buildings, Building Improvements and Improvements other than Buildings: Include purchase price, contract price, fees, claims, interest and related cost during construction.

Furniture and Equipment: Include purchase or assembled cost, freight and installation.

Donations of assets can occur in a governmental setting, with assets being acquired as gifts from individuals or organizations. Valuation of these assets should be established based on the fair market value on the date of the gift.

Special care must be given when determining if an outlay qualifies for capitalization as an improvement. Expenditures relating to fixed assets are made throughout the useful life of the asset. Whether these costs should be capitalized or charged to the current period as incurred is difficult to determine. Generally, significant expenditures that result in additional asset service, more valuable asset service, or extensions of the useful economic life of an asset should be capitalized. Expenditures to repair assets or simply maintain assets in good operating condition should not be capitalized, but charged to the current period as an operating cost.

Construction in progress is an accounting valuation of assets (typically buildings) currently being built or assembled, in terms of the cumulative cost incurred up to the balance sheet date. The construction accounts are typically supported by capital project or construction funds and should be used to accumulate and record construction-related transactions and costs until such time as the asset is complete and placed into service. It is at this point that the construction accounts and the fixed asset(s) obtained are recorded on the fixed asset accounting system.

Transfers of property between governmental funds is merely a change in location, department responsibility, etc., of fixed assets. A transfer of property from a governmental fund to a proprietary fund with no monetary consideration involved is a capital contribution that should be valued, in the proprietary fund, at the fair market value of the transferred asset on the date of transfer. Likewise, a transfer of property from a proprietary fund to a governmental fund, with no monetary consideration involved should be considered as a donated asset in the general fixed asset account group for its fair market value on the date of transfer.

Exchange or trade-ins of fixed assets sometimes take place in the course of asset acquisitions. When this occurs, the fixed asset property records are updated to reflect the fixed assets exchanged or traded-in for new assets. The valuation procedure depends on whether the asset is part of the general fixed asset account group or a proprietary fund. The former does not record a gain or loss. The value of the new asset is calculated as the trade-in or exchange value allowed for the new asset, plus any cash paid. The capitalized cost of the new asset is not to exceed its fair market value.

All relevant information regarding exchanges or trade-ins of fixed assets should be noted and described on the related purchase orders and communicated to the Board's Fiscal Officer's office at the time fixed asset disposals and acquisitions are reported.

Fixed Asset System Maintenance

Responsibility:

The responsibility for accounting policies and procedures of the Board's fixed asset records rest with the Fiscal Officer's office. On an annual basis, depreciation should be calculated and summary reports run indicating accumulated and current depreciation for all fixed assets that are being depreciated. The Fiscal Officer's office also has the responsibility to ensure that amounts reported on the fixed asset system records reconcile with one another, as appropriate, and are verifiable and traceable to source documents, departmental records, etc.

Physical Inventory of Fixed Assets

A periodic physical inventory is necessary for accountability and control. It confirms the reliability (or lack of reliability) that can be placed on the fixed asset accounting system by verifying the actual existence of the items represented by the fixed asset records.

The Board acknowledges that it does not have the manpower and other resources needed to conduct an annual physical inventory. For fixed asset control the Board will rely on the following four comparisons of fixed assets on hand to fixed asset records:

- A. Compare a sample of fixed asset purchases to the fixed asset records to make sure they are properly recorded.
- B. Compare a sample of fixed assets sold to the fixed asset record to make sure the asset records now indicate the sale.
- C. Compare a sample of assets selected by observation from throughout the School to the fixed asset record to make sure they are identified on the record and the associated information has been properly recorded.
- D. Select a sample of assets from the fixed asset record and trace the records to the locations identified to verify the physical existence of the assets.

The actual comparison is the responsibility of the principal/department head. This individual then forwards the completed report and a copy of the building/department inventory to the Fiscal Officer's office for final review and comparison.

Tagging Fixed Assets

Tags should be placed on the assets so that they are not easily removed or destroyed by asset use. All tags used by the School shall contain both the Board's name and an identification number.

The numerical designation appearing on the tag will be a simple consecutive series of numbers which are assigned to assets in consecutive order, without regard for type of asset and location. The use of a consecutive number allows each asset to carry the assigned number throughout its entire life, regardless of its location. Once disposition has occurred, the number should be retired. Tag numbers should be assigned by the _____ office.

Disposals

Board fixed assets are retired through several means including sale, trade-in, loss by theft, etc. All disposals by any means must be reported to the Fiscal Officer's office using the prescribed asset disposal form.

General Fixed Asset Account Group:

Gains and losses are not recognized for retirements with the general fixed asset account group. If the asset is sold, the appropriate record is removed from the account group, along with the applicable "investment in general fixed asset" record (on the general ledger). The cash received is posted to the appropriated governmental fund in the current period as another financing source – proceeds from the sale of fixed assets. For assets exchanged for replacements, refer to the section on exchanges or trade-ins in this policy.

Proprietary Funds:

Retirement of assets within proprietary fund types incorporate gains and losses due to the income determination nature of these funds. If an asset is sold, the gain or loss basis is book value. The asset record and its related accumulated depreciation are removed from the individual proprietary fund general ledger to retire the fixed asset. For assets exchanged for replacements, refer to the section on exchanges or trade-ins in this policy.

CELL PHONE USAGE

The Board of Directors finds that there are substantial reasons relating to the effective and efficient administration of the School, other than providing compensation to the employees, 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 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(s) that caused the plan threshold to be exceeded.

LEGAL REF.: Internal Revenue Service Notice 2011-72

Adopted: June 19, 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

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: June 19, 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 will be established and will be used for incidental purchases authorized by the Fiscal Officer and/or Executive Director. 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 documentation as required by the Fiscal Officer. 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.

Only 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 employee authorized to use the credit card. Before an employee may use the credit card, he/she must sign an acknowledgment that he/she has read and understands this Board policy. No authorized user of the credit card may incur more than Five Hundred Dollars (\$500) in debt through use of the credit card for any individual transaction.

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. A School employee who utilizes the credit card in violation of Board policy may be subject to disciplinary action, including termination.

Receipts for any transaction involving the credit card must be obtained by the employee using the card to incur the expense. If an employee fails to submit a receipt to the Fiscal Officer to document a transaction involving the credit card, the employee shall be liable for the expense.

LEGAL REF: Ohio Auditor of State Bulletin 2016-004

Adopted: June 19, 2017

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: June 19, 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 Executive Director 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. 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 which amounts to \$25,000 and when the Board determines to build, repair, enlarge, improve, or demolish a school building/facility the cost of which will exceed \$25,000.

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 (\$150,000), 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 Executive Director 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 Executive Director within seventy-two (72) hours of the opening of the bids in protest.

Within five (5) days of receipt of a protest, the Executive Director 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).

LEGAL REFS.: 2 C.F.R. §§200.317 - .326

Adopted: June 19, 2017

STALE CHECKS

If a check issued by The Tomorrow Center 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 18, 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 \$50,000.00.

LEGAL REFS.: O.R.C. §3.061, 3313.25

Adopted: November 18, 2019

EXHIBIT 1
PART C.
MANAGEMENT AND ADMINISTRATION PLAN

The Tomorrow Center is a non-profit corporation established under Chapter 1702 of the Ohio Revised Code. The Tomorrow Center is exempt from taxation pursuant to its status as a 501(c)(3) under the Internal Revenue Code.

Governing Authority Selection and Roles and Responsibilities

The members (also referred to as “Directors”) of the SCHOOL’S Governing Authority are selected pursuant to the SCHOOL’S Code of Regulations, a copy of which is attached, which may be modified by the SCHOOL pursuant to the requirements therein.

The primary role and responsibility of the Board of Directors is to set general policies for the SCHOOL and ensure the SCHOOL’S compliance with the terms of this Contract.

The Board of Directors will perform the following duties:

1. Approve the annual budget and appropriations.
2. Provide School facilities.
3. Provide funds to finance the operation of the School.
4. Adopt policies for the governance of the School, its staff, and the students.
5. Inform the public concerning School progress and needs of the School.
6. Evaluate the effectiveness of the School’s mission and attainment of educational outcomes.
7. Appoint, dismiss, evaluate, and formulate policies concerning School personnel and courses of study.

The officers of the Board of Directors shall be President and Vice-President and shall be elected pursuant to the SCHOOL’S Code of Regulations.

The Board of Directors may establish advisory committees to study and recommend policies to the Board. Other ad hoc committees may be created for advisory purposes.

Board Meetings

The Board of Directors will meet as needed, at times and places determined by such Board. The Board Meetings will be in compliance with Ohio Revised Code 121.22.

School Management

The Tomorrow Center Executive Director will be the Chief Administrative Officer of daily operations. The Executive Director oversees and coordinates the daily operation and

management of the SCHOOL. The Executive Director 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. Reasonable efforts will be made to out-place the School's employees. However, nothing herein 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.

Employees Health Benefits and Other Benefits

Employees: All full-time employees over 30 hours per week shall receive applicable benefit package as set out by the Board.



DATE:	DOCUMENT ID	DESCRIPTION	FILING	EXPED	PENALTY	CERT	COPY
04/24/2002	200211303230	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

Ohio Secretary of State, J. Kenneth Blackwell

1314173

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

TOMORROW CENTER

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

Document(s)

DOMESTIC ARTICLES/NON-PROFIT

Document No(s):

200211303230



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



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)

Mail Form to one of the Following:

- ☒ 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) <input type="checkbox"/> Articles of Incorporation Profit (113-ARF) ORC 1701	(2) <input checked="" type="checkbox"/> Articles of Incorporation Non-Profit (114-ARN) ORC 1702	(3) <input type="checkbox"/> Articles of Incorporation Professional (170-ARP) Profession _____ ORC 1785
--	---	---

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

Name of Corporation Tomorrow Center

Location Mount Gilead Morrow
(City) (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 Tomorrow Center. The
purpose of this school is to provide educational and psychological
support for those students identified as at-risk and/or provide
partial hospitalization services.

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)

SEP 18 23 PM 2:04

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

04/24/2002 10:16 419-946-3651

MT GILEAD BD OF ED

PAGE 02

APR. 24. 2002 8:48AM

STATE OF OHIO SECRETARY OF STATE

No. 7748 - P. 3/3

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 Tomorrow Center
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

4-16-02
Date

Stephen J. Earnest
Authorized Representative Stephen J. Earnest

4-16-02
Date

Deborah D. Curtis
Authorized Representative Deborah D. Curtis

4-17-02
Date

ACCEPTANCE OF APPOINTMENT

The Undersigned, Mount Gilead Exempted Village Schools, named herein as the

Statutory agent for, Tomorrow Center

, hereby acknowledges and accepts the appointment of statutory agent for said entity.

Signature: Nancy Furris 4/24/02 Director
(Statutory Agent)



DATE	DOCUMENT ID	DESCRIPTION	FILING	EXPED	PENALTY	CERT	COPY
10/24/2016	201629802836	REINSTATEMENT (REN)	25.00	0.00	0.00	0.00	0.00

Receipt

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

TOMORROW CENTER
3700 COUNTRY RD 168
CARDINGTON, OH 43315

STATE OF OHIO CERTIFICATE

Ohio Secretary of State, Jon Husted
1314173

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

TOMORROW CENTER

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

Document(s)
REINSTATEMENT

Document No(s):
201629802836

Effective Date: 10/19/2016



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
24th day of October, A.D. 2016.

Ohio Secretary of State



Form 525B Prescribed by:

JON HUSTED
OHIO SECRETARY OF STATE

Toll Free: (877) SOS-FILE (877-767-3453)
Central Ohio: (614) 468-3910

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

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 **TOMORROW CENTER**

Charter/Registration Number **1314173**

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)

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

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

TOMORROW CENTER

Signature

By (if applicable)

JAMIE BYRNE, DIRECTOR

Print Name

Signature

By (if applicable)

Print Name

2016 OCT 19 11:47

**CODE OF REGULATIONS
OF
THE TOMORROW CENTER**

**ARTICLE I
PURPOSE**

The Tomorrow Center (the "Corporation") is organized exclusively for charitable and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, or the corresponding provision of any future United States Internal Revenue law to operate as a community school in the State of Ohio.

**ARTICLE II
MEMBERS**

The Corporation shall not have Members. The Directors of the Corporation, in conformance with the procedures established for the Board of Directors and to the extent required by law, shall have the authority that is granted to and carry out the duties that are imposed upon the Members of a nonprofit corporation under Ohio law.

**ARTICLE III
DIRECTORS**

Section 1. Number. The number of Directors of the Corporation shall be at least three (3) and no more than seven (7), or such greater number as may be subsequently determined by the Directors; provided however, in no case shall the number of Directors be less than five (5), as long as the Corporation has entered into a community school contract with a sponsor unless Ohio law is amended to allow the governing authority of an Ohio community school to be composed of less than five (5) Directors.

Section 2. Term. Upon the adoption of this Amended Code, three (3) Directors shall be appointed for an initial term of two (2) years, expiring on June 30th of the second year following the year of their appointment. All remaining Directors shall be appointed for an initial term of four (4) years, expiring on June 30th of the fourth year following the year of their appointment. After the initial term, all Directors shall be appointed for a term of four (4) years, expiring on June 30th of the fourth year following the year of their appointment. All members receiving initial terms of two (2) or four (4) years shall be specified by a Resolution. Terms may be renewed as many times as such Director is elected. Each Director shall hold office until that Director's term expires, or until his or her successor is elected, or until his or her earlier resignation, removal from office, or death.

Section 3. Qualifications and Role of Directors. As long as the Corporation is a public school, the Directors, in their capacity as Directors, shall be the governing authority of a public Ohio community school. A majority of the members of the Board of Directors shall be elected or appointed public officials or public sector employees who have professional interest in further the establishment and operation of the Corporation. The Board of Directors may also include one or more parents and community civic leaders. Each Director should be willing and able to attend all meetings, both regular and special, and also be willing to accept special assignments and serve on committees.

Section 4. Appointment of Directors. The Board of Directors shall elect Directors to fill the vacancies created by the expiration of the Directors' terms of Office at the annual meeting of the Board of Directors or, if not held, at the next scheduled regular meeting or a special meeting called for that purpose.

Section 5. Meetings. The annual meeting of the Directors shall be held in June of each year on such date, at such time, and at such place as a majority of the Directors may determine. In the event the Board of Directors does not hold its annual meeting in June, it shall hold such annual meeting on a date and at a time and place determined by a majority of the Directors. Special meetings may be called at any time by the President or by any one of the Directors. Provided however, as long as the Corporation is a public school, meetings relating in any way to the business or operation of the public school must be open to the public and publicized or advertised as required by law.

Section 6. Quorum and Voting. The presence of a simple majority of the total number of Directors shall constitute a quorum for the transaction of business at all meetings of the Board of Directors. Except as otherwise provided by law, the Corporation's Articles of Incorporation, or this Code of Regulations, a vote of a simple majority of the Directors present at a meeting at which a quorum is present shall be required to effectuate action on all matters within the powers of the Board of Directors.

Section 7. Notice and Waiver. Any notice required to be given by this Code shall be in writing and shall be delivered personally or sent by telegram, telecopy, or electronic mail transmission or by United States mail, express mail, or courier service, with postage or fees prepaid. For any notice made by personal delivery, telegram, telecopy or electronic mail, notice shall be deemed to be given when delivered or transmitted. For any notice sent by United States mail, or courier service, notice shall be deemed to be given when deposited in the mail or with the courier service. Unless waived in writing, notice of each annual meeting communicating the day, hour, and place shall be given to each Director by the Superintendent and/or designee of the Corporation not more than sixty (60) days nor less than three (3) days before any such meeting. Unless waived in writing, notice of each special meeting communicating the day, hour and place, and the purpose or purposes thereof shall be given to each Director by the Superintendent and/or designee of the Corporation not more than sixty (60) days nor less than three (3) days before any such meeting. Notice of the time, place and purposes of any meeting may be waived in writing, either before or after the holding of such meeting, by any Director, which writing shall be filed with or entered upon the records of the meeting. The attendance of any Director at a meeting without protesting, prior to or at the commencement of the meeting, shall waive notice or lack of proper notice for that meeting. Nothing in this Section 7 shall alter, however, the duty of the Corporation to provide notice to the public of meetings, as long as the Corporation is a public school.

Section 8. Action by Written Consent. Any action required or permitted to be taken at any meeting of the Board of Directors or of any committee thereof may be taken without a meeting, if a written consent to such action is signed by all of the Board of Directors or all of such committee, as the case may be, and such written consents is filed with the minutes of proceedings of the Board of Directors or committee. Such a written consent may be signed by facsimile signature which shall be construed as originals, and/or on separate but identical documents which shall be construed as one original. Provided, however, as long as the Corporation is a public school, all actions must be taken at open and public meetings and action by written consent shall not be allowed.

Section 9. Committees of Directors. The Board of Directors may create an Executive Committee and such other committee or committees as the Directors may determine, the members of which committee or committees shall consist of not less than one (1) Director unless Ohio law allows otherwise in the future. A simple majority of the members of any such committee shall constitute a quorum, and the act of a simple majority of the votes cast at a meeting at which a quorum is present shall be the act of the committee. In every instance, however, the final action on all committee business shall only be a recommendation to the Board of Directors with respect to such matter. Notwithstanding anything to the contrary in this Section 9 however, as long as the Corporation is a public school, no committee nor any group of Directors, which consist of a majority of the Board of Directors, shall meet in a prearranged manner to discuss school business, without proper notice to the public of a regular or special meeting, and, only the actions of the Board of Directors shall be valid and binding.

Section 10. Other Advisory Councils. The Board of Directors may, at its discretion, also consider recommendations of associations, supporting organizations or advisory councils which are not part of the Board of Directors, such as parents associations.

Section 11. Removal of Directors. Any Director may be removed, with or without cause, at any time by the majority vote of the Board of Directors.

Section 12. Resignations and Vacancies. Any Director may resign by tendering a written resignation to the Board of Directors. The resignation shall be effective on the date of its receipt by the Board of Directors, and the receipt of the resignation shall require no further action to be effective. Vacancies in the Board of Directors shall be filled by the remaining Board of Directors at a regular or special meeting of the Board of Directors. The remaining Directors shall have the authority to fill any such vacancy despite the fact that the remaining Directors do not constitute a quorum. The Director appointed to fill the vacancy shall serve for the remainder of the unexpired term of the predecessor in office. Candidates for Director may be nominated by any Director.

Section 13. Entire Board Vacancy. In the event there are no Directors and as long as the Corporation is a public school, the Corporation's Sponsor, as identified pursuant to O.R.C. §3314.03, shall have authority to appoint two (2) Directors. Said two (2) Directors shall fill the remaining vacancies pursuant to Article II, Section 4.

Section 14. Powers of Directors. The policies of the Corporation shall be directed by the Board of Directors in accordance with the law, and as long as it is a public school, also in accordance with the Corporation's Charter Contract and Ohio Community School law. Subject to the provisions of Ohio law in general, the Ohio Nonprofit Corporation Law, the Articles of Incorporation and the Code of Regulations of the Corporation, the Board of Directors shall do and perform every act and thing whatsoever which it shall deem necessary, expedient or advisable to carry out the purposes of the Corporation.

Section 15. Honorary Directors. Any individual, whether an emeritus Director or not, who has provided extraordinary service to the Corporation over a period of time, may be honored with the title Honorary Director, at the discretion of the Board, by a majority vote of the entire Board. Honorary Directors are not voting members of the Board and are permitted but not required to attend meetings. The Board of Directors may remove an Honorary Director at any time, with or without cause, by a majority vote of the entire Board.

ARTICLE IV OFFICERS

Section 1. Number, Title and Election. The officers of the Corporation shall consist of a President, Vice President, and Secretary, and may include such other officers and assistant officers as the Board of Directors shall deem advisable, each of whom shall be elected by the Board at the annual meeting of the Board. With the exception of the office of President, an individual may simultaneously hold two offices. Officers shall hold office for a term of one year, or until their successors are elected and qualified, except in the event of their earlier death, resignation or removal.

Section 2. Vacancies. A vacancy in any office because of death, resignation or removal of an officer shall be filled by the Board of Directors for the unexpired term of such office.

Section 3. Resignation or Removal of Officers. An officer of the Corporation may resign at any time by tendering his or her resignation in writing to the Board of Directors and such resignation shall become effective immediately upon its delivery to the Board. An officer of the Corporation may be suspended or removed at any time, with or without cause, by the Board of Directors. The election or appointment of an officer for a term of office shall not be deemed to create employment or other contractual rights.

Section 4. President. The President shall preside at all meetings of the Board and shall coordinate the activities directed by the Board of Directors and shall oversee the administration of the Corporation in all its activities subject to the policies and goals established by the Board of Directors.

Section 5. Vice President. The Vice President shall perform the duties of the President when the President is absent, and all other duties as may be assigned by the Board of Directors or the President.

ARTICLE V INDEMNIFICATION

Each person who at any time is or shall have been a Director, officer, employee or agent of the Corporation, or a Director member of the Governing Board of the school, and such person's heirs, executors and administrators, shall be indemnified by the Corporation, both during and after their association with the Corporation terminates, for those acts or omissions concerning the Corporation, in accordance with and to the full extent permitted by the Nonprofit Corporation Law (Ohio Revised Code Chapter 1702) as in effect at the time of the adoption of these Regulations or as amended from time to time thereafter. The foregoing right of indemnification shall not be deemed exclusive of other rights of indemnification to which any Director, officer, employee, agent or other person may be entitled, in any capacity, as a matter of law or under any regulation, agreement, vote of Directors, or otherwise. As authorized by the Board of Directors, the Corporation may purchase and maintain insurance against liability on behalf of any such person to the full extent permitted by law in effect at the time of the adoption of these Regulations or as amended from time to time thereafter.

ARTICLE VI
CONTRACTS BETWEEN CORPORATION AND RELATED PERSONS

To the greatest extent allowed by Ohio law and, while operating as a public Ohio community school specifically subject to the limitations and restrictions imposed on public officers, any contract or other transaction between this Corporation and one or more of its Directors, or between this Corporation and any entity of which one or more of this Corporation's Directors are interested, whether such Director is a member of the Governing Board of the school or not, shall be valid for all purposes, notwithstanding the presence of such Director at the meeting at which the Board of Directors of the Corporation acts upon, or in reference to, such contract or transaction, and notwithstanding the participation of the Director in such action, if the fact of such interest shall be disclosed or known to the Board of Directors, and the Board of Directors nevertheless, authorize, approve or ratify such contract or transaction by a vote of a majority of the Directors present. Unless Ohio law otherwise prohibits or permits, the interested Director may be counted in determining whether a quorum is present, but may not be counted in voting upon the matter or in calculating the majority of such quorum necessary to carry such vote. This Article shall not be construed to invalidate any contract or other transaction which would otherwise be valid under the common and statutory law applicable thereto.

ARTICLE VII BOOK
AND RECORDS

The Corporation shall keep correct and complete books, records and minutes of the Board of Directors' meetings, and, as long as the Corporation is a public school, such books and records shall be public records. The Secretary of the Corporation shall keep an accurate list of the names and addresses of the Board of Directors.

ARTICLE VIII
AMENDMENTS

The Code of Regulations shall be adopted and, from time to time, amended by a majority vote of the entire Board of Directors.

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 pass all parts of any state mandated testing required for graduation (unless excused through IEP or such passage is otherwise not required by law), and have satisfied any other applicable requirements (including but not limited to those specified in Sections 3314.03 (A)(II)(f), 3313.603(F), or other applicable provision of the Ohio Revised Code). Current curricular requirements as follows (and shall be updated automatically as required by changes in 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%-70% 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 I(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:	<ul style="list-style-type: none"> Aggregated Three-Year Total Margin is positive, and the most recent year Total Margin is positive <p>or</p> <ul style="list-style-type: none"> 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 <p>Note: For schools in their first or second year of operation, the cumulative Total Margin must be positive.</p>
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 I(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 I(c)	Cash Flow: Multi-Year Cash Flow = Year 3 Total Cash- Year 1 Total Cash One-Year Cash Flow = Year 2 Total Cash-Year 1 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 I(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 I(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 I(b)	Is the school complying with applicable educational requirements?
Meets Standard:	<p>The school materially complies with applicable laws, rules, regulations, and provisions of the contract relating to education requirements, including but not limited to:</p> <ul style="list-style-type: none"> • 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:	<p>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.</p>
Falls Far Below Standard:	<p>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.</p>

MEASURE I(c)	Is the school protecting the rights of students with disabilities?
Meets Standard:	<p>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:</p> <ul style="list-style-type: none"> • 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:	<p>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.</p>
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.
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MEASURE I(d)	Is the school protecting the rights of English Language Learner (ELL) students?
Meets Standard:	<p>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:</p> <ul style="list-style-type: none"> • 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?
<u>Meets Standard:</u>	<p>The school materially complies with applicable laws, rules, regulations, and provisions of the contract relating to financial reporting requirements, including but not limited to:</p> <ul style="list-style-type: none">• 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
<u>Does Not Meet Standard:</u>	<p>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.</p>
<u>Falls Far Below Standard:</u>	<p>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.</p>

MEASURE 2(b)	Is the school following Generally Accepted Accounting Principles (GAAP)?
Meets Standard:	<p>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:</p> <ul style="list-style-type: none"> • 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:	<p>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</p>
Falls Far Below Standard:	<p>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.</p>

3. Governance and Reporting

MEASURE 3(a)	Is the school complying with governance requirements?
Meets Standard:	<p>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:</p> <ul style="list-style-type: none"> • 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:	<p>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.</p>
Falls Far Below Standard:	<p>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.</p>

MEASURE 3(b)	Is the school holding management accountable?
Meets Standard:	<p>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:</p> <ul style="list-style-type: none"> • (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 under a written performance agreement.
Does Not Meet Standard:	<p>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.</p>
Falls Far Below Standard:	<p>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.</p>

MEASURE 3(c)	Is the school complying with reporting requirements?
Meets Standard:	<p>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:</p> <ul style="list-style-type: none"> • Accountability tracking • Attendance and enrollment reporting • Compliance and oversight • Additional information requested by the authorizer
Does Not Meet Standard:	<p>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.</p>
Falls Far Below Standard:	<p>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.</p>

4. Students and Employees

MEASURE 4(a)	Is the school protecting the rights of all students?
Meets Standard:	<p>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:</p> <ul style="list-style-type: none"> • 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:	<p>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.</p>
Falls Far Below Standard:	<p>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.</p>

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 in noncompliance 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:	<p>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:</p> <ul style="list-style-type: none"> • 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:	<p>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.</p>
Falls Far Below Standard:	<p>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.</p>

MEASURE 5(b)	Is the school complying with health and safety requirements?
Meets Standard:	<p>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:</p> <ul style="list-style-type: none"> • Appropriate nursing services and dispensing of pharmaceuticals • Food service requirements • Other district services, if applicable
Does Not Meet Standard:	<p>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.</p>
Falls Far Below Standard:	<p>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.</p>

MEASURE 5(c)	Is the school handling information appropriately?
Meets Standard:	<p>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:</p> <ul style="list-style-type: none"> • 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:	<p>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.</p>
Falls Far Below Standard:	<p>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.</p>

6. Additional Obligations

MEASURE 6(a)	Is the school complying with all other obligations?
Meets Standard:	<ul style="list-style-type: none"> 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, rules, standards, or the Sponsor Performance Review.

EXHIBIT 4

SUSPENSION AND CLOSING PROCEDURES

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