

Alignment of goal to mission:

This mission of the 21st Century Grant is to provide expanded opportunities for positive youth development through high-quality academic, enrichment and recreational programming outside of the school day. These programs align with the school day and reinforce the standards of the state of Ohio.

The mission of the SRO (school resource officer) Program is the reduction and prevention of school-related violence and crime committed by juveniles and young adults. The SRO Program establishes a rapport between the SRO and the student population. The SRO Program aims to create and maintain a safe, secure and orderly learning environment for students, teachers and staff.

Grade levels:

Grades 7-12

Student population:

SES, DORP, Special Education, General Education

Expected outcomes: Include at least two outcome measures: (1) a fixed measure for the school; and (2) a growth measure. These measures must align to benchmarks and identify methods for evaluation:

21st Century (After-School Program)

The 21st Century fixed measures are below:

1. Each year (for the next 5 years) there will be a 5% increase for the after-school program students who will achieve a minimum of 1-year growth in mathematics
2. Each year (for the next 5 years) there will be a 5% increase for the after-school program students who will achieve a minimum of 1-year growth in reading
3. Each year (for the next 5 years) there will be a 5% increase for the after-school program students who maintain or improve social-emotional learning

The 21st Century growth measures/benchmarks are below:

Goal #1:

- 2020-2021 school year, 45%
- 2021-2022 school year, 50%.
- 2022-2023 school year, 55%
- 2023-2024 school year, 60%
- 2024-2025 school year, 65%

Goal #2:

- 2020-2021 school year, 40%
- 2021-2022 school year, 45%
- 2022-2023 school year, 50%
- 2023-2024 school year, 55%
- 2024-2025 school year, 60%

Goal #3:

- 2020-2021 school year, 40%
- 2021-2022 school year, 45%
- 2022-2023 school year, 50%
- 2023-2024 school year, 55%
- 2024-2025 school year, 60%.

School Resource Officer (SRO)

The SRO fixed measure is below:

The presence of the SRO will reduce incidents of school violence by 5% each year.

The SRO growth measures/benchmarks are below:

1. By the 2020-2021 school year, 75%
2. By the 2021-2022 school year, 80%
3. By the 2022-2023 school year, 85%
4. By the 2023-2024 school year, 90%
5. By the 2024-2025 school year, 95%

Data, resources and/or personnel used to monitor and ensure student success:

The data we will use involves curriculum-based assessment scores and state assessment scores. Our school will use our general education teachers, intervention specialists and aides to monitor and ensure student success.

Plan for intervention should the school not be on track with stated goals:

Students who are making progress on the stated goals will be encouraged to participate in after school tutoring.

Modifications, such as chunking, and extended time will be implemented to allow students to focus on smaller amounts of work over a longer period of time to promote retention.

F. Arts, Music, Physical Education, Technology and Career Readiness

Overview of the additional curriculum outside of the core academic areas:

The Career-Based Intervention (CBI) program is a Career-Technical Education Program designed for students ages 12-21 in grades 7-12 who are identified as disadvantaged (either academically or economically or both) or students with disabilities and who have barriers to achieving academic and career success. The program helps students improve academic competence, graduate from high school, develop employability skills, implement a career plan and participate in a career pathway in preparation for postsecondary education and/or careers. CBI curriculum also includes life skills and financial literacy, which are essential in the transition to independent living. The Credentialing Program certifies students in Student Leadership and CPR, and has a structured 12 pt Credentialing Plan for the Hospitality and Tourism Industry, so that students will graduate with an Industry Recognized Credential Seal. ACCA plans on expanding the Credentialing Program to include other 12pt Industry Credential opportunities.

ACCA utilizes the online curriculum program, Odysseyware, to provide a wide variety of electives, in key areas such as information tech, family and consumer sciences, art and music, and career exploration. This program also allows students to participate in credit recovery and credit flex options. The Odysseyware curriculum is a standards-based design and aligns with instructional strategies used among the ACCA educational staff. Each student, who is registered in an online course, is scheduled in a lab period or enrichment period throughout the day, where they can receive help or assistance if needed.

Elective independent studies are also offered at ACCA. These courses are designed so that the student can work at their own pace, during lab hours, enrichment hours, or remotely. They are interest and skill-based courses designed to improve literacy, math, and critical thinking and motor skills. Examples are Handwriting, Historical Literature, Basic and Life Math Skills, and Science Projects.

Electives such as Basic Art are offered each semester. Students learn to expand their creativity, express themselves in healthy ways, and improve on their motor skills, while at the same time satisfying their requirements for graduation.

G. Culture and Family Engagement

Describe the school's plan for culture and parent engagement, including the plan implementation, programs and strategies to address the physical, social, emotional and health needs of the student population. This section should describe how the school's culture and climate is fostered by school leadership, teachers, students and parents:

ACCA's plan for culture and parent engagement is based on communication. The ACCA attendance program employs the use of an Attendance Specialist, who is responsible contacting the parent(s)/guardian of absent students and documenting that communication for the main office. The main office, specifically the Superintendent, informs parents and students of attendance hours via phone calls, emails, attendance warning letters, attendance intervention plan letters, and withdrawal letters. Students who have been defined as habitually truant are placed on an attendance intervention plan, in order to improve attendance. This is the final step before the school hands over the situation to the School Resource Officer for home visits or truancy charges. All attendance hours are directly communicated to the district's EMIS coordinator. This program has strengthened communication between the parents and the ACCA school district. Parents who are informed and active in their child's education are empowered.

Describe the school's philosophy regarding student behavior and discipline for the student population and students with special needs. The student discipline should be consistent with the school's mission and educational philosophy:

Restorative Discipline is proactive and supportive as much as it is responsive. It aims to create conditions in which issues are less likely to arise, and in which when they do arise, we have the connections and skills needed to handle them and restore the community as needed. Because teaching and learning occur through relationships, it is imperative that teachers know and understand the student with whom they work. Behavioral modification and discipline at ACCA is about growth, not punishment. ACCA teachers give various personal interest surveys, use learning style data, classroom observations, behavior monitoring, and conversation to gain a deeper understanding of the learners in their classrooms. This is imperative when administering restorative discipline.

The behavior program at ACCA is proactive and relies on restorative practices and PBIS to mold the behavioral growth of its students. It is a tiered behavior system that reinforces the belief that behavior is learned and can be changed through conditioning, if supportive measures are applied. Classroom expectations are guided by the Student-Parent handbook, the ACCA vision, core beliefs, and core values. Teachers are expected to "teach" classroom expectations and norms and manage behavior through the use of proximity, verbal cues, non-verbal cues, on-the-spot-correction, praise, and timeouts. A student is written up only when the behavior is not corrected and other interventions and strategies have not been successful. The write up is referred to the office and the teacher and administration discuss the write up and decide on disciplinary action. If the behavior is neither violent nor threatening the safety and integrity of the learning environment, student body, or staff, a "Redemption Room" detention will be assigned.

Redemption Room (RR) is a lunchtime detention period that students are assigned when a referral is written and inappropriate behavior needs to be corrected. Depending on the severity of the infraction or if the student has received multiple write ups, the student may be assigned 1-5 days in the Redemption Room. The parent/guardian are contacted and informed of their child's behavior and the amount of time they are assigned to the Redemption Room.

The purpose of a student serving an "RR" is to identify the inappropriate behavior, have the student self-reflect on that behavior by engaging in a character development exercise, and propose solutions to change the behavior, thus taking accountability. The intended outcome is for the student to realize that their behavior is keeping them from being successful. Student growth is the ultimate goal. Once the student has completed their RR, their responses are reviewed and given to the teacher that referred them. The teacher is responsible for processing with the student after serving their time in RR, so that expectations of future behavior are outlined. Processing opens the lines of communication, where both the student and teacher communicate their needs in order to reach compromise and restore the relationship. If the inappropriate behavior continues, further interventions take place such as referral to superintendent, parent-teacher meeting, more RR days, after school detention, behavior plan, or out of school suspension (occurs immediately on zero tolerance policies).

ACCA also employs the use of PBIS. When students are modeling the core values at ACCA, they are rewarded with a Golden Ticket. Golden Tickets can be given to any student, at any time, by a staff

member to reward the immediate behavior. This reinforces that positive behaviors lead to reward, conditioning the student for growth. Once a student has received a Golden Ticket, they are verbally praised upon receipt, and turn the ticket into the Superintendent. Immediately, they receive more praise, and are given a piece of candy for their efforts. The student's name is placed in a drawing for prizes and the Golden Ticket is hung on the wall in the main hallway for all to see. By tracking Golden Ticket data, we are able to identify leadership and positive peers within the student body. At the same time, this data allows us to track improvements of students who have had behavior problems. This form of PBIS improves self-esteem and self-efficacy in our students due to the immediate praise and recognition received and how it is internalized.

Write ups and Redemption Room assignments are also valuable data that allow ACCA staff to identify those students who are in need of intervention, support services, or academic assistance. This data is reviewed monthly by administration to track patterns or behavior problems/improvements in the student population as a whole. This method of behavior management allows general education, at-risk, and special education students to correct inappropriate behavior and grow, without impeding on their educational progress (like out of school suspension).

Describe how the school involves parents/guardians as partners in the education of their children to build and maintain family school partnerships:

"Community" is the heart of ACCA's vision. Once a relationship has been built with a family that enrolls their child at ACCA, it grows into an unbreakable bond. Over a period of many years, parents have enrolled multiple children in ACCA because they were pleased with the results. Word of mouth has been our most valuable marketing tool. Alumni students and their families come back to visit, and refer other family members and friends for enrollment. Our success is dependent upon building relationships and fostering good communication.

Parents are involved in the process of building a Student Success Plan for their child. They can monitor their child's grades through parent-access in Progress Book and OdysseyWare progress reports are sent out to them upon request. Grade cards are sent out every grading period. Parent-teacher conferences are ideal opportunities for collaboration and intervention implementation. Parents are regular attendees of IEP meetings and provide a wealth of information to teachers about the struggles their child faces. Parents are welcome to accompany students to after school tutoring. Parents have been members of school committees and boards. Administration and teachers communicate on a regular basis with parents about their child's progress (both behavior and academic) through emails, automated call systems, mail, and phone calls, asking for feedback and suggestions.

Contract Goals

Kindergarten – 8th Grade

S.M.A.R.T Goals — The school will track the academic progress of 100% of students using standards-based report cards, performance assessments, and universal screening tools during each school year of the contract. Teacher Based Team meetings will be held monthly with teams reviewing academic progress of all students using the Response to Intervention Model framework. Students will be grouped into three tiers based on their academic performance. Teachers will use all the collected data to differentiate instruction within the general education classroom. 100% of students, who are not making sufficient progress, including those students receiving special education services, will receive focused interventions in their area(s) of weakness.

K-8 reading

- a. 80% of students, who have attended the school for one or more years, will achieve “on track” or “proficient” on required AIR Reading assessment by the end of the contract.
- b. 80% of students will annually meet or exceed projected growth as identified on the reading assessment named in the sponsor contract.
- c. The gap in reading between students with disabilities and the total population will be reduced by 10% on AIR tests annually throughout the term of the contract.

K-8 math

- a. 80% of students who have attended the school for one or more years, will achieve “on track” or “proficient” in math on required AIR tests by the end of the contract.
- b. 80% of students will annually meet or exceed student projected growth as indicated on the math assessment named in the sponsor contract.
- c. The gap in math between students with disabilities and the total population will be reduced by 10% on AIR tests annually throughout the term of the contract.

K — 3 Early Literacy per Ohio Accountability

S.M.A.R.T Goal — The school will administer an approved reading diagnostic assessment to all K — 3 students prior to September 30th to identify students who are on-track or not-on-track in their reading skills. Those students who are identified as not-on-track will receive a Reading Improvement and Monitoring Plan within 60 days of the assessment. The plan will identify the student's specific reading deficiencies and will describe additional services and supports that the student will receive. The Reading Improvement and Monitoring plan will be monitored on a monthly basis by the teachers with 70% of students meeting “on track” or “proficient” by end of year assessment.

- a. 70% of students requiring a reading improvement and monitoring plan will meet “on track” or “proficient” on the end of year assessment.

9th – 12th Grades High Schools/DOPRs – Graduation Progress

S.M.A.R.T Goals — The school will track the academic progress of 100% of students by monitoring Student Success Plans and progress made toward graduation pathways. Review of data to be included will be coursework completed as aligned with state standards, performance assessment results, and progress made toward individual graduation pathways during each school year of the contract. Teacher Based Team meetings will be held monthly with teams reviewing academic progress of all students using the Response to Intervention Model framework. Students will be grouped into three tiers based on their academic performance. Teachers will use all the collected data to differentiate instruction. 100% of students, who are not making sufficient progress, including those students receiving special education services, will receive focused interventions in their area of weakness

All students will have completed a Student Success Plan with a detailed description of coursework, required assessments, and trainings needed to meet graduation requirements for their chosen pathway to graduation. For schools using an adaptive learning management program, annual goals for academic achievement shall

be identified in the Student Success Plan, along with an intervention plan outlining steps taken to keep students on track to graduate.

All students are required to have a Student Success Plan. Therefore, no matter what "traditional" graduation cohort the student(s) may have been assigned, the following goals are based on student performance in relation to and as aligned with current student success plan(s) goals for graduation.

- a. 80% of students will annually complete required courses as aligned with their Student Success Plans.
- b. 80% of students will achieve annual goals as identified in their Student Success Plans.
- c. Over the term of contract, 80% of students will graduate with a career credential or military or college preparedness as aligned to their chosen pathway to graduation stated in their Student Success Plan.

Kindergarten – 12th Grade – Non-Academic Goals

S.M.A.R.T Goal - Family Engagement

The school will provide parents with the opportunity to attend at least one informational session during each school year, including but not limited to the school's academic plan information night, PBIS processes, literacy or math focused student centered "knowledge" night, or school events where parents receive information and guidance on student academic success. The school will survey parents to monitor attendance and gauge interest and involvement.

- a. K-12 – The school will offer a minimum of two academic informational nights annually and will monitor family attendance and involvement by receiving 75% of survey responses identifying attendance or positive reactions in response to the opportunity to learn more about academic performance of the school and their student.

S.M.A.R.T Goal - Operational/Academic Professional Development

Consistency is the key to success at any educational institution. To this end, the school will ensure that the operational and academic procedures and processes are reviewed annually by educators, staff and leadership. This includes but is not limited to training on staff and family handbooks, policy and procedure manuals, and educational content and instructional professional development.

In addition to school operations training for all staff, the school will provide professional development to all core content teachers and teacher aides to support the implementation of the school's education plan including the following evidence-based instructional practices: balanced literacy, writer's workshop (Pre K-6), content and disciplinary literacy (7-12), writing across the curriculum (7-12), critical thinking (Pre K-12) and mathematical thinking (Pre K-12).

- a. 100% of the school's core content instructors will receive six (6) hours of professional development on evidence-based instructional strategies relating to the school's educational model.

241.5 Enrollment and Residency Policy

The School admits students residing in the home district of Cincinnati City School District, and [] contiguous districts, **OR**, [X] statewide [check one] (“admissions areas”). The School serves grades identified per its Community School Contract with its Sponsor.

A child shall be admitted to the School as a student, if the child’s parent resides in the School’s admission areas. Residency is not determined solely by where the parents own or rent a home or an apartment, but rather by where the primary residence is and where substantial family activities take place. Any one (1) of the following documents can be used to establish proof of residency for verification of a child’s ability to be enrolled. These items must be current, be in the parent’s name, and include a street address. A post office box address cannot be used to validate residency records:

- a. A deed, mortgage, lease, current home owner’s or renter’s insurance declaration page, or current real property tax bill; or
- b. A utility bill or receipt of utility installation issued within ninety days of enrollment; or
- c. A paycheck or paystub issued to the parent or student within ninety days of enrollment that includes the address of the parent’s or student’s primary residence; or
- d. The most current available bank statement issued to the parent or student that includes the address of the parent’s or student’s primary residence; or
- e. Documented affirmation of the parent’s address from the district of residence where the parent currently resides; or
- f. Notarized affirmation of current address from parent or student if over age 18; or
- g. A USPS return receipt from a certified letter sent to the parents by the district of residence; or
- h. Written confirmation of the parent’s current address from the Ohio Department of Job and Family Services; or
- i. Written confirmation of the parent’s current address from a local law enforcement agency; or
- j. Any other official document issued to the parent or student that includes the address of the parent’s or student’s primary residence and as approved by the Ohio Superintendent of Public Instruction.

If there is a change in the location of the parent or student’s primary residence, the student’s parent must notify the School immediately.

The School shall monthly review the residency records of students enrolled in the School and shall provide an annual verification to the Ohio Department of Education that students are entitled to attend the School. Notwithstanding anything contrary in this policy, after a student’s

initial submission of one of the approved proof of residency records for enrollment purposes, the School may utilize either: one (1) newly submitted proof of residency documents listed in (a) through (j), or one (1) signed parent statement identifying the student's primary home address in order to conduct the monthly and annual verification. The Principal or his or her designee will compare each submitted proof of residence with the School's EMIS records to ensure that EMIS reporting is accurate that students are permitted to enroll.

All custody or court orders pertaining to the family or student must be turned in when asked, or at admission. If the School and Parent disagree as to residency status, the Superintendent of Public Instruction shall determine the public school in which the student may enroll. If the School and the Student's home district (district of residency) disagree about residency, this policy shall supersede any policy concerning the number of documents for initial residency verification adopted by the student's home district. If the district of residence challenges the student's residency, the Principal may request additional documentation from the Parent, which may be provided to the student's home district.

R.C. 3314.03(A); R.C. 3314.11; R.C. 3313.64(B)(1); R.C. 3313.64(K)

See also Appendix 241.5-A Residency Verification Procedures; Appendix 241.5-B Monthly Residency Verification Report; Policy 204.8 Migrant Students; Policy 241 Admissions and Lottery Standards; Policy 241.3 Compulsory and Early Kindergarten Admissions; Policy 252 Missing and Absent Children; Policy 294 Student Records and Release of Information; Policy 297 Homeless Children and Youth Policy; and Policy 298 Grandparent Caretaker Policy.

148.1 Purchasing/Invoicing

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

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

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

If the Board is presented with an invoice from a vendor, the vendor must certify that the good or services were used for School purposes, the invoice must contain sufficient itemization to determine that the services or goods were used for School purposes and the fiscal agent or fiscal

officer of the School shall pre-approve payment before the invoice is approved by the Board.

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

See also Policy 148.6 Credit Cards and Policy 395.1 Purchase of Supplies and Materials, Equipment.

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

Purpose

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

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

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

Criteria for Fixed Asset Capitalization and Valuation

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

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

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

Management of Fixed Assets

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

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

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

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

The following information shall be maintained for all fixed assets:

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

Acquisition of Fixed Assets

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

Except as otherwise provided by federal law or by the federal awarding agency, real property acquired with federal Title I or other federal grant monies shall be used for the purposes authorized by the grant(s). The School shall not dispose of or encumber its title or other interest in any real property acquired with federal Title I or other federal grant monies so long as the real property is needed for the originally authorized purpose.

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

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

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

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

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

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

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

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

Disposal of Fixed Assets

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

Fixed Assets Not Acquired with Title I or Federal Grant Funds. Fixed assets that were not

acquired in whole or part with federal grant monies will be disposed in a manner approved by the Governing Authority of the School. Upon recommendation of the Principal or Treasurer, such Board resolution shall designate the materials, equipment, supplies or other assets as obsolete, excess or unusable, and, shall identify the assets, and may sell, donate or lawfully dispose of them. Any proceeds shall be put in the general fund.

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

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

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

2 C.F.R. 200.

See also Policy 148.8 Federal Grants Procurement, Monitoring, and Administration.

148.3 Audit Committee

The Board shall establish an audit committee which shall consist of one of the following: the entire Board membership, or, a minority of the Board membership, or, a minority of the Board membership and any outside consultants of the Board's choice. At least one member of the audit committee shall possess knowledge in the areas of accounting, auditing, financial reporting or school finance. The audit committee shall serve a one-year term and meet as often as necessary to carry out its responsibilities. Members of the audit committee shall attend to their responsibilities in good faith, and in a manner they reasonably believe to be in the best interests of the School.

The purpose of the audit committee is to ensure that both external and internal audit functions and other accountability issues receive adequate oversight. The audit committee's

responsibilities include, but are not necessarily limited to, a review of the annual unaudited financial reports submitted to the Auditor of State; a periodic review of the interim financial information submitted to the Board; a review of all audit results; an assurance that audit recommendations are appropriately addressed; serving as a liaison between School management and the independent auditors. Any recommendations of the audit committee shall be presented to the Board and responsibility for official action remains with the Board.

OAC 117-2-05

148.4 Independent Contractor

For purposes of this policy, independent contractors are individuals who provide services to the School who are not treated as employees of the School for purposes of withholding federal employment and income taxes.

The School may contract with an independent contractor for a service if none of the School's employees are qualified to provide the service, or, if having Employees perform the service would interfere with the daily operations of the School, or, if the Board of Directors of the School or its authorized designee deems it in the best interest of the School.

The School shall maintain a list of the independent contractors with whom it has contracted.

To the extent required by law, the School shall issue a 1099 Form to each independent contractor reporting the amount paid to the contractor and file the form with the appropriate governmental agency(ies).

In contracting for services with any independent contractor, the School shall enter into a written contract on or before the date the independent contractor begins to provide services under the contract if the amount payable under the contract is \$600.00 or more. The contract shall specifically describe the services that the independent contractor will provide under the contract.

The School shall obtain a W-9 form from the independent contractor at the time the contract is executed.

Subject to the terms of the contract, the School shall require that the independent contractor substantiate that the services have been performed before the School shall remit payment for the services.

No independent contractor shall be paid as an employee on a W-2 form. If any state retirement system decides that School must pay into its system on behalf of a contractor, such funds will be deducted from the gross pay to the contractor.

All employees of independent contractors providing “essential school services” to the School must fulfill one of the following conditions:

1. The independent contractor has provided proof that it has requested a criminal records check, including an FBI check, within the five-year period prior to the date on which the person will begin working in the School and the records check indicated that the person had not been convicted of or pleaded guilty to an offense that would disqualify the person for employment with the School;

OR

2. During periods of time when the employee of the independent contractor will have routine interaction with a child or regular responsibility for the care, custody or control of a child, an employee of the School has been assigned to be present in the same room as the child or, if outdoors, to be within a 30-yard radius of the child or to have visual contact with the child.

The Principal or his/her designee is responsible for ensuring that employees of independent contractors have successfully completed a criminal records check or will be supervised when they have access to children.

The Principal has specified that “essential school services” are necessary services that would need to be provided by Employees if the services were not provided by an independent contractor (such as food, janitorial or clerical services).

IRC 6041; R.C. 3314.41

148.5 Annual Financial Report

The School shall file an annual financial report, which must be prepared using generally accepted accounting principles. The report must contain the following:

1. The amount of collections and receipts, and accounts due from each source;
2. The amount of expenditures for each purpose;
3. The income of each public service industry owned or operated by a municipal corporation, and the cost of such ownership or operation (if applicable); and
4. The amount of public debt of each taxing district, the purpose for which each item of such debt was created, and the provision made for the payment thereof (if applicable).

The School must prepare two copies of the report. The original must be filed with the auditor of

state at “Auditor of State, Local Government Services Division, 88 East Broad Street, Columbus, Ohio 43216-1140” or “Post Office Box 1140, Columbus, Ohio 43216-1140” and the copy must be retained by the School’s fiscal officer. The report must be filed either in paper form or electronically in a manner and format prescribed by the auditor of state and must be filed within one hundred and fifty (150) days after the close of the fiscal year. At the time the report is filed with the auditor of state, the School’s fiscal officer must publish notice in a newspaper of general circulation in the political subdivision or taxing district.

R.C. 117.38; OAC 117-2-03.

148.6 Credit Cards

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

1. All credit cards issued to and in the name of the School shall be held and supervised by the Principal.

1. Subject to the discretion of and the approval of the Principal, credit cards may be used for eligible goods and services including:

- a. Transportation reservations and expenses.
- b. Conference registrations.
- c. Hotel reservation guarantees and expenses.
- d. If monies are budgeted and deposited with the Principal in advance, credit cards may be used by Employees for student trips and competitions for safety and security reasons.
- e. Reasonable real expenses, including a maximum gratuity of twenty percent (20%), but excluding alcoholic beverages, since the purchase of such beverages clearly fails to serve a valid and proper public purpose.
- f. Purchases from vendors who do not accept purchase orders or vouchers, with

prior approval from the Principal.

g. Other purchases approved by the Principal on a case-by-case basis.

2. Credit cards shall not be used for personal purchases or expenditures not allowed under this guideline. In particular, credit cards shall not be used for expenses that are not incurred in connection with Board-approved or School-related activities, are not for the benefit of the School, and do not serve a valid and proper public purpose. Use of credit cards in an unauthorized or illegal manner may result in revocation of credit card privileges, disciplinary action and/or, where appropriate, may require the user to pay any and all inappropriate charges, including finance charges and interest assessed in connection with the purchase.

3. The Principal shall establish limits on the total dollar amount that an employee may incur as a part of any individual transaction based on the Principal's good faith estimate of the purchase or expense, which shall be approved or ratified by the Board of Directors.

4. Employees requiring the use of a School credit card shall request in writing such card from the Principal, which shall include a signed statement that the requesting employee has read this policy, and understands and agrees to abide by its terms.

5. The School is a nonprofit instrumentality of the State of Ohio. Tax exemption forms shall be utilized and are available in the Principal's office.

6. Upon receipt of a School credit card, employees shall:

a. Inform merchants that the purchase is for "Official School Business" and is not subject to State or local sales tax. However, if the merchant fails to waive the tax, the employee shall pay it. For large purchases where the merchant refuses to waive the tax, the employee shall present a tax exemption form.

b. Maintain credit cards in a secure fashion and prevent unauthorized charges to the account.

c. Maintain sufficient documentation of all purchases, including, but not limited to, charge receipts, original cash register slip or other detailed receipt, and invoices.

d. Provide documentation of all purchases to the Principal in a timely manner to ensure prompt payment.

e. Immediately notify his or her immediate supervisor and the Principal if the card is lost or stolen.

f. After use, School credit cards are to be returned to the Principal, along with appropriate receipt copies of all charges.

g. Upon receipt of the appropriate documentation, credit card expenditures will be paid through the Principal's Office.

- h. The Principal or his/her designee will monitor the credit card account(s) and reconcile all credit card accounts on a monthly basis. A report will be a part of the monthly Cash Activity Report reported to the Board.
 - i. If the employee is terminated or resigns, he or she must return the credit card and shall remain responsible for any inappropriate use.
7. Failure to turn in receipts and appropriate forms to the Principal within five (5) business days may result in the charges being deemed unrelated or unsubstantiated. This amount will then be charged back to the user.
8. Credit Cards shall never be used for any cash withdrawal transactions or advances from a financial transaction device or automated teller machine (“ATM”), or to obtain any cash back on a credit card transaction.

See also Policy 148.1 Purchasing/Invoicing.

148.7 Staff Reimbursement

Expenses which are incurred by professional staff members as a result of authorized travel for the School will be reimbursed to the extent provided for in these guidelines. Reimbursement is intended to provide for transportation, lodging, and food of reasonable and adequate quality. When traveling on School business, a professional Staff member is expected to use the same care in incurring expenses that a prudent person would exercise if traveling on personal business, and reasonable efforts will be made to reimburse actual expenses. Excessive costs, such as those caused by circuitous routes or luxury services or accommodations, will not be considered prudent, nor will they be accepted for reimbursement. No charges for alcoholic drinks will be reimbursed. Rental cars must be economy rentals unless approved in advance by the Treasurer as otherwise necessary or prudent.

Authorization and Procedure: When travel is expected, a requisition form should be completed and approved by the Superintendent at least ten (10) days prior to the date a decision is needed. This request should detail all estimated expenditures.

Reimbursement: Reimbursement will be at the current approved IRS rate if driving on School business. If transporting students to competition or trips, Staff volunteers will be reimbursed actual expenses, documented by receipt, or at the IRS Approved Charitable Rate.

A Travel Reimbursement Form must be completed and signed by a supervisor. All claims must

be supported by original receipted bills. Reimbursement for reasonable charges for tolls and parking will be made upon presentation of supporting receipts.

Other Reimbursement: Staff must follow all rules concerning purchasing and School credit card use. If Staff otherwise personally advances money on behalf of the School, it does so completely at its own risk of non-reimbursement, provided however, the Board is authorized to reimburse such advances only if it finds that the expenditure was made without adequate opportunity for prior approval, or was an emergency and advanced as a necessity, for the benefit of the School. All reimbursements must be supported by detailed receipts.

Staff cannot be reimbursed for any expense if the Staff member received a benefit through a rewards program for that expense. Rewards programs allow users to earn rewards based on how much money they spend. Examples of rewards programs include, but are not limited to, frequent flier miles, grocery store loyalty card programs, and hotel free night programs. This prohibition includes rewards programs tied to credit cards and loyalty customer cards.

Ohio Ethics Comm. Advisory Opinion No. 91-010

See also Policies 395 Purchasing Policies and 395.1 Purchase of Supplies and Materials, Equipment.

148.8 Federal Grants Procurement, Monitoring, and Administration

In addition to the applicable policies set forth elsewhere in this manual, the following policies shall apply when the School expends federal grant funds to purchase property or obtain services, including but not limited to, purchases made under the School food service and nutrition programs.

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

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

Unless allowed by law, the School shall not use statutorily or administratively imposed State,

local, or tribal geographical preferences in the evaluation of bids or proposals.

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

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

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

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

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

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

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

1. The School shall review any proposed procurement to avoid purchasing unnecessary property or services. The School shall avoid purchasing duplicative items.
2. Before acquiring an item, the School shall compare the advantages of leasing and purchasing property, purchasing surplus property, or sharing services where permitted by law in order to determine the most economical approach. The School shall also consider consolidation or breaking out procurements to obtain more economical purchases.

3. Prior to accepting bids or proposals, the School shall make independent estimates of cost and price. The School shall conduct a cost or price analysis in connection with every procurement transaction and procurement contract modification, including those over the Simplified Acquisition Threshold. This shall include making independent estimates before receiving bids or proposals.
4. The School shall ensure that its solicitations for goods and services contain clear and accurate descriptions and technical requirements of the goods and services sought, all factors to be used in evaluating bids or proposals, and provide any other information required under the applicable federal regulations. Such description shall not, in competitive procurements, contain features which unduly restrict competition. The School shall not require brand name products unless the brand name is specified as a means to define the performance or other salient requirements of procurement.
5. The School shall attempt to ensure that the parties with which it contracts are responsible and capable of fulfilling the terms and conditions of the contract. The School shall give consideration to the contractor's integrity, compliance with public policy, record of past performance, and financial and technical resources.
6. The School shall only use time and material type contracts after a determination that no other contract is suitable and, if a contract includes a ceiling price, the contract must specify that the contractor exceeds the ceiling at its own risk.
7. The School shall create and maintain records that document the procurement process that the School followed in each procurement transaction, including the rationale for utilizing the selected procurement method, the selection of contract type, the basis for awarding or rejecting the contract, the justification for lack of competition if competitive bids or proposals are not sought, and the basis for the award cost or price.
8. The School shall make its procurement records available for review upon request by the awarding federal agency or pass-through entity.
9. Before deciding to use grant funds to host or attend a meeting or conference, the School shall ensure that the meeting or conference is (a) consistent with the School's approved grant application, (b) necessary to achieve the goals and objectives of the grant, and (c) for purposes of disseminating technical information, and (d) that the School has used only the grant funds necessary to accomplish legitimate meeting and conference business.
10. Whenever practicable, the School shall utilize lower cost alternatives in lieu of attending meetings or conferences.

11. When issuing statements, press releases, requests for proposals, bid solicitations, and other documents relating to the use of federal grant funds for procurement purposes, the School shall state the percentage of the total cost funded by federal money, the dollar amount of federal funds available for the project or program, and the percentage and dollar amount of the total cost of the project or program financed by non-governmental sources.

12. The School shall comply with the Buy American provision in 7 CFR Parts 210 and 220 for all solicitations and contracts that involve the purchase of food. The School must ensure that such solicitation and contract language includes the requirement for domestic agricultural commodities and products to the maximum extent practicable, and must retain records documenting any exceptions. The School will include a requirement for certifying the domestic percentage of the agricultural food component of commodities and products, and will monitor contractor compliance.

13. The Principal and Treasurer, working in conjunction, or their designee shall be responsible for determining a relevant dollar threshold; crafting all solicitations, which shall include "Buy American" provisions and small-business/minority-owned business/women enterprise language; determining the appropriate method of procurement; obtaining quotes, bids or proposals.

D. Contract Provisions. Procurement contracts shall, at minimum, include the terms and conditions that are required by the applicable federal procurement regulations, including all necessary terms as required by the Trafficking Victims Protection Act of 2000 (TVPA). To the extent required by law, the School shall require that the person awarded a contract satisfy the bonding requirements set forth in the applicable federal regulations and shall comply with the TVPA and its corresponding regulations.

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

F. Small/Minority/Women Businesses. The School shall take affirmative steps to contract with small businesses, minority-owned firms, and women's business enterprises when possible. The School shall also require a contractor, if it subcontracts, to take affirmative steps to contract with small businesses, minority-owned firms, and women's business enterprises when possible.

G. Dispute Resolution. Any issues related to the procurement contract and administrative procedures, including source evaluation, protests, disputes, and claims, will be resolved according to the following dispute resolution procedures, and the School will disclose

information regarding the dispute to the appropriate federal officials. Any grievant must file a written complaint requesting an opportunity to be heard by the Governing Board or the Board's designee. The Board or its designee will review any information presented and provide a written decision within a reasonable time. If the grievant is not satisfied with this decision, the matter shall be submitted to a qualified mediator for mediation. The parties will make every attempt to resolve such disputes through mediation and shall equally split all fees or costs of any third party mediator.

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

H. Time and Materials Contracts. The School may use a contract whose cost to the School is the sum of the Actual costs of materials, and direct labor hours charged at fixed hourly rates that reflect wages, general and administrative expenses, and profit, but only:

1. After a determination that no other contract is suitable; and
2. If the contract includes a ceiling price that the contractor exceeds at its own risk.

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

The school shall verify that the contracting party is not excluded or disqualified by checking the federal system for award management, collecting a certification from the contracting party, or adding a clause or condition to the covered transaction with the contracting party.

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

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

each regularly scheduled Board meeting.

3. Final Expenditure Reports. The School shall delegate to one or more persons the responsibility for reviewing all final expenditure reports for each federal grant that the School was awarded, reconciling the report(s) with the School's financial records, and ensuring that the final expenditure report for each federal grant is complete and accurate.

4. Maintenance of Procurement Records. The Treasurer or his or her designee shall be responsible for maintaining records sufficient to detail the history of all procurements, including small purchases. For example, solicitation documentation and responses, records of the evaluation process, records of the rationale for the method of procurement, selection of contract type, contractor selection or rejection, the basis for the contract price, the contract and any amendments or modifications, and supporting documentation such as receipts or invoices.

2 C.F.R. 200; 2 C.F.R. 175.15; 7 C.F.R. 210; 7 C.F.R. 220.

See Appendix 148.8-A Methods of Procurement Using Federal Grant Funds, Appendix 148.8-B Procurement Procedure for Soliciting Small/ Minority/ Women Owned Businesses and Labor Surplus Firms, Appendix 148.8-C Child Nutrition Programs Procurement. See also Policy 114 Ethics and Conflicts Policy, Policy 148.2 Fixed Asset Policy/Title I and Federal Grant Assets Policy, Policy 149 Use of Cellular Telephones and Other Wireless Technologies, and Policy 205 Program Assessment.

148.10 Cost Principles and Financial Management for Use of Federal Funds

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

Financial Management

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

The School shall do all of the following:

1. Identify in its accounts all federal award funds received and expended and shall specify the federal program under which those awards were received. Whenever applicable information is available, accounts must include the Catalog of Federal Domestic Assistance ("CFDA") title and number, the federal award identification number and year,

- the name of the awarding federal agency, and the name of the pass-through entity.
2. Make accurate, current and complete disclosures of the financial results of each federal grant award as required by the terms the award.
 3. Maintain records that adequately identify the source and application of funds used for federally funded activities. Records must contain information about the awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and shall be supported by source documentation.
 4. Exercise control over and accountability for all funds, property and other assets purchased with federal funds. All assets shall be safeguarded and the School shall assure that they are used only for authorized purposes.
 5. Regularly compare expenditures with budget amounts for each federal award.

Cost Principles

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

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

All costs must be adequately documented and shall be necessary, reasonable and allocable to the performance and administration of the relevant federal award. A cost must be allocable to a particular federal award or other cost objective if the goods or services in accordance with relative benefits received.

Costs must be reasonable in both the nature and amount. The following shall be considered when to determine if a cost is reasonable:

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

Payments

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

Compensation

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

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

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

Travel payment and reimbursement provided from federal funds must include documentation that demonstrates that the participation of the individual is necessary to the federal award and the costs are reasonable and consistent with the School's policies.

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

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

