



Governing Authority Regular Meeting
Location: Virtual Due to the COVID-19 Pandemic
May 4, 2021 | 4:00PM

AGENDA

1. CALL TO ORDER/ROLL CALL

- Thomas Hargis, President
- Josephine Howard, Vice President
- Jeffrey Anderson, Secretary
- Walter Henry
- Cheryl Lee

2. APPROVAL OF AGENDA

3. APPROVAL OF MINUTES

- Regular Meeting – March 2, 2021

4. GENERAL ACTION ITEMS

- Resolution of Retention of Counsel for Governing Authority
- Public Meeting Policy
- 2021-2022 Annual Review and Approval of the Ohio Department of Education's Special Education Model Policies and Procedures
- Parent Family Engagement in Title I Programs and Parent Involvement and Use of Evidence Based Research Policies
- Summer Food Extension
- Monthly Residency Verifications – March and April 2021

5. FINANCIAL REPORTS AND ACTION ITEMS

Fiscal Officer Report

- Action Item: Approval of Financials for February and March 2021
- Five-Year Forecast – May Submission
- 2021-2022 School Quality Improvement Grant Budget

6. REPORTS

- School Report
- Summit Academy Management Report
- Committee Reports – Subcommittee/Ambassador/Other
- Sponsor Report



7. OTHER BUSINESS

- Election of Governing Authority Officers for 2021-2022
 - President, Vice President, Secretary
- Election of Walter Henry to a new three-year term – July 1, 2021 through June 30, 2024

8. PUBLIC PARTICIPATION

9. ADJOURNMENT

Next Regular Meeting: November 3, 2020 | Virtual or 1660 Sternblock Ave., Cincinnati, OH 45237 | 4:00 PM

Regular Meeting Minutes | March 2, 2021 | 4:00PM
Location: Virtual Due to the COVID – 19 Pandemic
Approved on May 4, 2021

Governing Authority Members Present:

- Thomas Hargis, President
- Josephine Howard, Vice President
- Jeffrey Anderson, Secretary
- Walter Henry
- Cheryl Lee

Administrative Support Personnel Present:

- Michelle Brunner, School Director
- Chris Wheeler, Regional Director
- Mark Vlacovsky, Vice President of Finance/CFO
- Nancy Butts, Executive Director of Compliance
- Mark Michael, Vice President of Operations/General Counsel

Sponsor Representative Present:

- Algott Herman, ESC of Lake Erie West

Minutes

1. Call to Order/Roll Call

- Mr. Hargis called the meeting to order at 4:51PM and called the roll.

2. Approval of Agenda

- Mr. Anderson moved that the Agenda be amended to include a discussion regarding a potential new Governing Authority member in Other Business. The motion was seconded and carried unanimously.
- Mr. Anderson moved that the Amended Agenda be approved. The motion was seconded and carried unanimously.

3. Approval of Minutes

- Mr. Anderson moved that the Minutes of the Regular Meeting held on January 5, 2021 be approved. The motion was seconded and carried unanimously.

4. General Action Items

- Mr. Anderson moved that the Resolution and 2021-2022 School Calendar be approved. The motion was seconded and carried unanimously. (Ms. Lee did not consider or vote on this matter.)
- Mr. Anderson moved that the Resolution and 2021-2022 Governing Authority Regular Meeting Calendar be approved. The motion was seconded and



carried unanimously. (Ms. Lee arrived and considered and voted on this an all remaining action items during the meeting.)

- Mr. Anderson moved that the Resolution and appointment of Mr. Hargis as Representative and Mr. Anderson as Alternate to the Summit Academy Management Annual Meeting be approved. The motion was seconded and carried unanimously.
- Mr. Anderson moved that the Resolution and Monthly Residency Verifications for January and February 2021 be approved. The motion was seconded and carried unanimously.

5. Treasurer's Report/Financials and Fiscal Action Items

- Mr. Vlacovsky presented the Treasurer's Report and Financials. Mr. Vlacovsky indicated the Ms. Vollmer had resigned her position as treasurer and that He and Michael Boland, Assistant Treasurer, will be filling in until a new treasurer is hired.
- Mr. Anderson moved that the Treasurer's Report and Financials for December 2020 and January 2021 be approved. The motion was seconded and carried unanimously.

6. Reports

- Ms. Brunner presented the School Report. Ms. Brunner updated the Governing Authority on current staffing issues and the many positive happenings at the school as it prepares to reopen.
- Ms. Butts presented the Management Company Report.
- Committee Reports: Subcommittee/Ambassador/Other - None
- Mr. Herman presented the Sponsor Report. Mr. Herman verified that Governing Authority Member contact information had not changed. He reminded the Governing Authority to read Mr. Aey's emails for current sponsor updates. Mr. Herman stated virtual site visits had gone well, and he praised school staff for their efforts. In particular, Mr. Herman praised Ms. Brunner's efforts to turn the school around in her first year as School Director. He indicated that the Sponsor's Financial Consultant noted no issues in the Sponsor's monthly financial reviews.

7. Other Business

- Discussion Regarding Potential New Governing Authority Member. Mr. Anderson moved to approve Julianne Varga as Member of the Governing Authority pending approval by the Sponsor. The motion was seconded and carried unanimously.

8. Public Participation

- None

9. Adjournment

- Mr. Hargis adjourned the meeting at 6:25PM.



Signed:

Governing Authority President/Secretary



GOVERNING AUTHORITY RESOLUTION
May 4, 2021

Resolved, the Governing Authority delegates the authority to the following member to retain counsel for the Governing Authority:

Signed:

Governing Authority President/Representative



GOVERNING AUTHORITY RESOLUTION
May 4, 2021

Resolved, the Governing Authority hereby approves the attached Public Meetings Policy.

Signed:

Governing Authority President/Secretary/Representative

Public Meetings

Meetings of the Governing Authority are subject to Ohio's Sunshine Laws. The Governing Authority is required to take official actions and to conduct all deliberations on official business only in an open (public) meeting unless the subject matter is specifically excepted by law.

I. Definition of Meeting

A Meeting is defined as a prearranged discussion of public business by a majority of the members of the Governing Authority. There are three types of Meetings: Regular, Special, and Emergency. Meetings of any subcommittees established by the Governing Authority shall also comply with the requirements of this policy.

II. Regular Meetings

The Governing Authority shall annually approve a "Regular Meeting Calendar" of its Regular Meetings for the upcoming school year. The Regular Meeting Calendar shall include the date, time, and location of each Meeting. The Governing Authority's Secretary or Management Company shall place the Calendar on the School's website and ensure that it is up to date throughout the year. Posting such information on the School's website shall establish a reasonable method whereby any person may determine the time and place of all Regular Meetings.

III. Special Meetings

A Special Meeting is a Meeting called for a specific purpose. Regular Meetings that are rescheduled shall be considered Special Meetings. The purpose of a Special Meeting can be broad or narrow, but which must be held only for the purpose as stated in the notice. The Governing Authority will provide at least twenty-four (24) hours' advance notice of a Special Meeting. The notice shall be placed on the School's website and include the time, date, place, and purpose of the Special Meeting. Posting such information on the School's website shall establish a reasonable method whereby any person may determine the time and place of any Special Meeting.

IV. Emergency Meetings

An Emergency Meeting may be called where immediate action by the Governing Authority is required and twenty-four (24) hours' advance notification is not possible. Notice shall include the time, date, place, and purpose of the Meeting and immediately be placed on the School's website and front door. Posting such



information on the School's website shall establish a reasonable method whereby any person may determine the time and place of any Emergency Meeting.

V. Minutes

The Management Company, with the assistance of Governing Authority's Secretary, shall promptly prepare, file, and maintain Minutes of all Meetings. Minutes shall reflect only the general subject matter of an executive session and shall be open to public inspection.

VI. Advance Notification

Any person may request reasonable advance notification of Governing Authority Meetings. The request may specify the type of public business for which advance notification is requested. Upon request, a person may receive advance notification: 1) electronically, by supplying a valid e-mail address; or 2) via regular mail, by supplying the Governing Authority with self-addressed, stamped envelopes. For Special Meetings, advance notice shall be sent at least twenty-four (24) hours in advance. For Emergency Meetings, advance notice shall be sent immediately upon scheduling the meeting.

VII. Executive Session

The law allows the Governing Authority to meet privately during a Regular or Special Meeting to discuss or deliberate certain statutorily allowable matters. An Executive Session may be held only after a majority of a quorum of the Governing Authority determines, by roll call vote, to hold an Executive Session. An Executive Session may be held to consider any matter authorized by law as a proper subject for Executive Session, including but not limited to:

- A. The appointment, employment, dismissal, discipline, promotion, demotion, or compensation of a public employee or official, or the investigation of charges or complaints against a public employee, official, licensee, or regulated individual (students are considered regulated individuals), unless the public employee, official, licensee, or regulated individual requests a public hearing;
- B. The purchase of property for public purposes, or for the sale of property at competitive bidding, if premature disclosure of information would give an unfair competitive or bargaining advantage to a person whose personal, private interest is adverse to the general public interest; no member of the Governing Authority shall use this section as a subterfuge for providing covert information to prospective buyers or sellers;
- C. Conferences with an attorney for the Governing Authority concerning disputes involving the Governing Authority that are the subject of pending or imminent court action;



- D. Preparing for, conducting, or reviewing negotiations or bargaining sessions with public employees concerning their compensation or other terms and conditions of their employment;
- E. Matters required to be kept confidential by Federal or State laws and regulations or state statutes; and
- F. Details relative to the security arrangements and emergency response protocols for the Governing Authority of the School if disclosure of the matters discussed could reasonably be expected to jeopardize the security of the School.

After a Meeting is convened, any member of the Governing Authority may make a motion for an Executive Session, stating the purpose of the Session by citing one or more of the reasons set forth above. Upon receiving a second to the motion and a majority roll-call vote of those present and voting, the President, or member chairing the Meeting, shall declare the Governing Authority to be in Executive Session.

If the Executive Session is to discuss a personnel matter listed in subparagraph A above, the particular subject(s) for which the session has been called must be identified in the motion, but the motion does not need to identify the person by name.

No official action may be taken in Executive Session. All resolutions, rules, and formal actions of the Governing Authority resulting from deliberations that occurred in Executive Session shall be adopted during an open Meeting.

VIII. Retreats or Seminars

Retreats or Seminars attended by the Governing Authority for general training, professional development, or question-and-answer sessions with non-public officials, where discussion of public business is not the purpose of the activity, are not considered public Meetings under the Open Meetings Law. Governing Authority retreats that are conducted as workshops or work-sessions for addressing School business shall be considered Meetings that must comply with the Open Meetings Law.

IX. Public Participation

The Governing Authority shall provide a period of time for public participation at Regular Meetings. The presiding officer at each Regular Meeting shall administer and be guided by the following rules for public participation:

- A. The period for public participation shall be indicated on the agenda and is limited to a maximum of twenty (20) minutes.
- B. Any person wishing to make public comment must be physically present at the meeting and register with the Governing Authority Secretary upon his/her arrival and prior to the start of the Meeting.



- C. The Governing Authority's presiding officer will recognize the individual wishing to make public comment and will request the individual to announce his/her name and group affiliation, if appropriate.
- D. Public comments will be limited to two (2) minutes.
- E. A participant is limited to speaking no more than once at a Regular Meeting.
- F. All statements shall be directed to the Governing Authority's presiding officer, and the person is not permitted to address or question individual Governing Authority members or Management Company personnel.
- G. Video and/or audio recordings are permitted; the person operating the equipment must notify the School Director prior to the Meeting to discuss logistics and placement of the equipment. The recording equipment shall not obstruct the view between the Governing Authority and the audience, and no interviews are permitted in the Meeting room while the Meeting is in session.
- H. The Governing Authority's presiding officer may:
 - a. Interrupt, warn, or terminate a statement when it is personally directed, abusive, obscene, irrelevant, or when time has expired;
 - b. Request any individual to leave the Meeting room when that individual does not observe reasonable decorum;
 - c. Request the assistance of law enforcement in the removal of a disorderly person when that person's conduct interferes with the orderly conduct of the Meeting;
 - d. Call for a recess or an adjournment when the lack of public decorum warrants such action; or,
 - e. Waive these rules.

X. Training

Governing Authority members, the designated Fiscal Officer, and any Management Company employee performing supervisory or administrative services for the School shall annually complete training on Ohio's Sunshine Laws.



GOVERNING AUTHORITY RESOLUTION
May 4, 2021

Resolved, the Governing Authority has reviewed its special education policies and procedures and hereby re-approves the Ohio Department of Education's Special Education Model Policies and Procedures for the 2021-2022 School Year, as attached.

Signed:

Governing Authority President/Representative



SPECIAL EDUCATION MODEL POLICIES AND PROCEDURES

Adopted on:

Date: May 4, 2021 for the 2021-2022 School Year

By:

Summit Academy Community School - Cincinnati

July 1, 2009

INTRODUCTION

By adopting these Model Policies and Procedures, the Summit Academy Community School - Cincinnati (the “District”) is adopting written policies and procedures regarding the manner in which the District fulfills its obligations under the Individuals with Disabilities Education Improvement Act of 2004 (IDEA) and the *Ohio Operating Standards for Ohio Educational Agencies Serving Children with Disabilities* (hereafter referred to as the “Operating Standards”). The Operating Standards require that the District adopt written policies and procedures in a number of different areas, and the District has chosen to adopt the model policies and procedures promulgated by the Ohio Department of Education’s Office for Exceptional Children (ODE-OEC) in order to satisfy these requirements of the Operating Standards.

This document, while comprehensive, does not include every requirement set forth in the IDEA, the regulations implementing IDEA, the Operating Standards, the Ohio Revised Code (ORC) and/or the Ohio Administrative Code (OAC). The District recognizes its obligation to follow these laws, regardless of whether their provisions are restated in the Model Policies and Procedures.

I. FREE APPROPRIATE PUBLIC EDUCATION (FAPE)

The District ensures that a free appropriate public education (FAPE) is made available to all children with disabilities between the ages of 3 and 21, inclusive, in accordance with IDEA and the Operating Standards.

A. RESIDENTIAL PLACEMENT

If the District places a child with a disability in a public or private residential program deemed necessary to provide special education and related services to a child with a disability, the program, including non-medical care and room and board, is at no cost to the parents of the child.

B. ASSISTIVE TECHNOLOGY

The District makes assistive technology available if required as part of the child's special education, related services or supplementary aids and services.

C. EXTENDED SCHOOL YEAR (ESY) SERVICES

The District ensures that extended school year services are provided if a child's individualized education program (IEP) team determines that the services are necessary for the provision of FAPE to the child. If a child is transitioning from Part C services, the District considers extended school year (ESY) services as part of the IEP process.

D. NONACADEMIC SERVICES

The District takes steps, including the provision of supplementary aids and services determined appropriate and necessary by the child's IEP team, to provide nonacademic and extracurricular services and activities in the manner necessary to afford children with disabilities an equal opportunity for participation in those services and activities as provided to students without disabilities.

Nonacademic and extracurricular services and activities include counseling services, athletics, transportation, health services, recreational activities, special interest groups or clubs sponsored by the school district, referrals to agencies that provide assistance to individuals with disabilities and employment of students, including both employment by the school district and assistance in making outside employment available.

E. PROGRAM OPTIONS AND PHYSICAL EDUCATION

The District takes steps to ensure that children with disabilities served by the District have available to them the variety of educational programs and services available to nondisabled

children served by the school district, including art, music, industrial arts, consumer and homemaking education and vocational education.

The District ensures that a child with a disability receives appropriate physical education services. The District affords each child with a disability the opportunity to participate in a regular physical education program available to non-disabled children, unless the child is enrolled full time in a separate facility or needs specially designed physical education, as prescribed in the child's IEP. The District provides a specially designed physical education program if prescribed by the IEP.

For preschool children, the District considers adapted physical education or related services, as appropriate, in conjunction with center-based or itinerant teacher services, and considers the factors set forth in 3301-51-11(F) of the Operating Standards.

F. TRANSPORTATION

The District provides, as a related service, transportation service in accordance with IDEA and the Operating Standards.

II. CONFIDENTIALITY

The District safeguards the confidentiality of personally identifiable information at use, collection, storage, retention, disclosure and destruction stages. In the District, _____ (name of responsible official) is responsible for maintaining the confidentiality of personally identifiable information. The District ensures that all persons collecting or using personally identifiable information receive training and instruction regarding the District's policies regarding that information. The District maintains for public inspection a current listing of the names and positions of those employees within the agency who may have access to personally identifiable information. The District gives notice to all parents of students receiving special education and related services that is adequate to fully inform parents about confidentiality requirements, in accordance with 3301-51-04(C) of the Operating Standards. The District also ensures that its contractors adhere to applicable confidentiality requirements.

A. ACCESS RIGHTS

The District permits parents (or a representative of a parent) to inspect and review any education records relating to their children that are collected, maintained, or used by the District. If any education record includes information on more than one child, the parents of those children have the right to inspect and review only the information relating to their child or to be informed of that specific information. The District does not charge a fee to search for or retrieve information. The District may charge a fee for copies of records, but does not charge a fee for copies of records that will effectively prevent the parents from exercising their right to inspect and review records.

The District complies with a request to access records without unnecessary delay and before any meeting regarding an IEP, or any hearing pursuant to 3301-51-05 of the Operating Standards, and any resolution session pursuant to 3301-51-05 of the Operating Standards, and in no case more than 45 days after the request has been made.

The District responds to reasonable requests for explanations and interpretations of the records, provides copies if failure to provide copies would effectively prevent the parent from exercising the right to inspect and review the records and permits a representative of a parent to inspect and review records.

The District presumes that a parent has the authority to inspect and review records relative to that parent's child unless the District has been advised that the parent does not have the authority under applicable state law governing such matters as guardianship, separation and divorce.

Upon request, the District provides parents a list of the types and locations of education records collected, maintained or used by the District.

The District keeps a record of parties obtaining access to education records collected, maintained or used under Part B of the IDEA (except access by parents and authorized employees of the

participating agency), including the name of the party, the date access was given and the purpose for which the party is authorized to use the records.

B. AMENDMENT OF RECORDS/HEARING PROCESS

If a parent requests the District to amend the information in the education records collected, maintained or used in the provision of special education or related services, the District decides whether to amend the information in accordance with the request within a reasonable period of time. If the District decides to refuse to amend the information in accordance with the request, it informs the parent of the refusal and advises the parent of the right to a hearing as set forth below and in 3301-51-04 of the Operating Standards.

(1) HEARING PROCEDURE

If the parent requests a hearing to challenge information in education records, the hearing is conducted in accordance with the procedures in 34 Code of Federal Regulations (C.F.R.) 99.22 (July 1, 2005) and within a reasonable period of time after the District receives the request. The hearing is conducted in accordance with the following procedures:

- (a) The parents shall be given notice of the date, time and place reasonably in advance of the hearing;
- (b) The records hearing shall be conducted by any individual, including an official of the District, who does not have a direct interest in the outcome of the hearing;
- (c) The parents shall be afforded a full and fair opportunity to present evidence relevant to the child's education records and the information the parent believes is inaccurate or misleading or violates the privacy or other rights of the child;
- (d) The parents may, at their own expense, be assisted or represented by one or more individuals of their choice, including an attorney;
- (e) The District makes its decision in writing within a reasonable period of time after the hearing; and
- (f) The decision is based solely upon the evidence presented at the hearing and includes a summary of the evidence and the reasons for the decision.

(2) RESULTS OF HEARING

If the District, as a result of the hearing, decides that the information is inaccurate, misleading or otherwise in violation of the privacy or other rights of the child, it amends the information accordingly and informs the parent in writing.

If the District, as a result of the hearing, decides that the information is not inaccurate, misleading or otherwise in violation of the privacy or other rights of the child, it must inform the parent of the parent's right to place in the child's records a statement commenting on the information or setting forth any reasons the parents disagree with the decision of the District.

Any explanation placed in the records of a child are:

- (a) Maintained by the District as part of the records of the child as long as the record or contested portion is maintained by the District; and

- (b) Disclosed any time the records of the child or the contested portion is disclosed by the District to any party.

C. PARENTAL CONSENT PRIOR TO DISCLOSURE OF RECORDS

The District obtains parental consent before personally identifiable information is disclosed to parties, other than officials of participating agencies in accordance as defined by 3301-51-04(B)(3) of the Operating Standards, unless the information is contained in education records and the disclosure is authorized without parental consent under the Family Educational Rights and Privacy Act of 1974, August 1974, 20 U.S.C. 1232g (FERPA).

The parent's consent must be in writing, signed and dated and must:

- (1) Specify the records to be disclosed;
- (2) State the purpose of the disclosure; and
- (3) Identify the party or class of parties to whom the disclosure may be made.

The District obtains parental consent, or the consent of an eligible child who has reached the age of majority under Ohio law, before personally identifiable information is released:

- (1) To officials of participating agencies providing or paying for transition services in accordance with 3301-51-07 of the Operating Standards;
- (2) To officials in another district or school in connection with the child's enrollment in a nonpublic school; and/or
- (3) For purposes of billing insurance and/or Medicaid.

D. TRANSFER OF RIGHTS AT AGE OF MAJORITY

The District affords rights of privacy to children similar to those afforded to parents, taking into consideration the age of the child and type or severity of disability.

The rights of parents regarding education records under FERPA transfer to the child at age 18.

If the rights accorded to parents under Part B of the IDEA are transferred to a child who reaches the age of majority (which is 18 in Ohio), the rights regarding education records also transfer to the child. See Chapter IV, Procedural Safeguards, Section G, regarding the transfer of rights under IDEA at the age of majority.

Once a child reaches the age of 17, the IEP must include a statement that the child has been informed regarding this transfer of rights.

E. DISCIPLINARY INFORMATION AND REPORTS TO LAW ENFORCEMENT

The District includes in the records of a child with a disability a statement of any current or previous disciplinary action that has been taken against the child and transmits the statement to

the same extent that disciplinary information is included in, and transmitted with, the records of nondisabled children.

When a child transfers from the District, the transmission of any of the child's records includes both the child's current IEP and any statement of current or previous disciplinary action that has been taken against the child.

A statement of disciplinary action shall:

- (1) Specify the circumstances that resulted in the disciplinary action and provide a description of the disciplinary action taken if the disciplinary action was taken because the child:
 - (a) Carried a weapon to or possessed a weapon at school, on school premises or to or at a school function;
 - (b) Knowingly possessed or used illegal drugs, or sold or solicited the sale of a controlled substance, while at school, on school premises or at a school function; or
 - (c) Inflicted serious bodily injury upon another person while at school, on school premises or at a school function; and
- (2) Include any information that is relevant to the safety of the child and other individuals involved with the child.

A statement of disciplinary action may include a description of any other behavior engaged in by the child that required disciplinary action, and a description of the disciplinary action taken.

If the District reports a crime to the appropriate law enforcement officials, the District transmits copies of the special education and disciplinary records of the child to those officials only to the extent that the transmission is permitted by FERPA and any other applicable laws.

F. DESTRUCTION OF RECORDS

The District informs parents when personally identifiable information is no longer needed to provide educational services to the child. If the parents request, the information is then destroyed. However, a permanent record of a student's name, address, telephone number, grades, attendance record, classes attended, grade level completed and year completed is maintained without time limitation.

III. CHILD FIND

In accordance with federal law, the District assumes responsibility for the location, identification and evaluation of all children birth through age 21 who reside within the district and who require special education and related services.

This includes students who are:

- (1) Advancing from grade to grade;
- (2) Enrolled by their parents in private elementary or private secondary schools, including religious schools, located in our District (regardless of the severity of their disability);
- (3) Wards of the state and children who are highly mobile, such as migrant and homeless children; and
- (4) Home-schooled.

A. RESPONSIBILITY FOR DETERMINING ELIGIBILITY

In the District, the Evaluation Team ensures that the student meets the eligibility requirements of IDEA and state regulations.

In all cases, the Evaluation Team will not determine that a student has a disability if the suspected disability is because of a lack of instruction in reading or math. If the student is not proficient in English, the District will not identify the student as disabled if the limited English proficiency (LEP) is the cause of the suspected disability.

B. CHILD IDENTIFICATION PROCESS

(1) GENERAL

The District has a child identification process that includes the location, identification and evaluation of a child suspected of having a disability. _____
(title of individual or department) coordinates the child identification process. The department and its staff use a variety of community resources and systematic activities in order to identify children requiring special services. District staff members consult with appropriate representatives of private school students attending private schools located in the District in carrying out this process. The District ensures that this process for students attending private or religious schools located in the District is comparable to activities undertaken for students with disabilities in the public schools.

(2) IDENTIFICATION OF CHILDREN BETWEEN THE AGES OF BIRTH TO AGE 3.

When the District becomes aware of a child between the ages of birth to 3 who has or may have a disability, it either:

- (a) Makes a child referral directly to the county family and children first council responsible for implementing the “Help Me Grow” (HMG) early intervention services under Part C of the IDEA; and/or

- (b) Provides the parents with the information so that they can make the referral themselves.

Parents may opt out of and/or opt not to be referred for Part C services. They may request an evaluation from the District to determine if their child has a disability that may require special education. These parents are entitled to an evaluation from the District, even if the child is between the ages of birth to 3. The District is responsible for providing an evaluation but is not responsible for the provision of FAPE for an eligible child until the child is age 3.

(3) TRANSITION TO SPECIAL EDUCATION FROM HELP ME GROW (HMG).

The District and the county family and children first council responsible for HMG have a current interagency agreement that includes processes for the referral of children from HMG to the District. The District has an assigned transition contact, _____, who is the primary person responsible for contact with HMG regarding children transitioning from that program.

- (a) If invited by a representative of HMG (and with parent permission), a District representative attends a transition conference to discuss transition from early intervention services to preschool for a child suspected of having a disability.
- (b) If the parents request, the District invites the Part C service coordinator to the initial IEP meeting.

If there is a suspected disability and the child is eligible for special education and related services as a preschool child, the District works to ensure that an IEP is in place and implemented by the child's third birthday. In the case of children who are 45 days or less from their 3rd birthdays and who are suspected of having disabilities, an evaluation is completed within 60 days of parental consent, but an IEP is not required by their third birthdays.

As part of the IEP process, the IEP team determines if extended school year services are required for the preschool child.

(4) COORDINATION WITH OTHER AGENCIES.

The District has interagency agreements with Head Start programs within the school district's service delivery that provide for:

- (a) Service coordination for preschool children with disabilities, 3 through 5 years of age, in a manner consistent with the state interagency agreement for service coordination with Head Start; and
- (b) Transition of children eligible for special education and related services as a preschool child at age 3.

The District also has interagency agreements with the relevant county board(s) of MR/DD for identification, service delivery and financial responsibilities to adequately serve preschool children with disabilities 3 through 5 years of age.

C. DATA COLLECTION

The District maintains an education management information system and submits data to ODE pursuant to rule 3301-14-01 of the Administrative Code. The District's collection of data includes information needed to determine if significant disproportionality based on race and ethnicity is occurring in the District with respect to the identification of children as children with disabilities, the placement of children in educational settings and the incidence, duration and type of disciplinary actions.

IV. Procedural Safeguards

A. PRIOR WRITTEN NOTICE

The District provides prior written notice as required by IDEA and Operating Standards. See Appendix A which summarizes the situations in which prior written notice is required. The District uses the form required by ODE-OEC Prior Written Notice PR-01.

(1) CONTENT OF PRIOR WRITTEN NOTICE

The prior written notice, in accordance with the IDEA regulations and the Operating Standards, includes the following information to ensure that parents are fully informed of the action being proposed or refused:

- (a) A description of the action proposed or refused by the District;
- (b) An explanation of why the District proposes or refuses to take this action;
- (c) A description of other options that the IEP team considered and the reasons why those options were rejected;
- (d) A description of each evaluation procedure, assessment, record or report that the District used as a basis for the proposed or refused action;
- (e) A description of other factors that are relevant to the District's proposal or refusal;
- (f) A statement that the parents of a child with a disability have procedural safeguards and, if the notice is not an initial referral for evaluation, the means by which a copy of the description of procedural safeguards can be obtained; and
- (g) Sources for parents to contact to obtain assistance in understanding the provisions of Ohio's rule regarding procedural safeguards.

(2) COMMUNICATION OF THE PRIOR WRITTEN NOTICE

The District provides the notice in the native language of the parents or other mode of communication used by the parents unless it is clearly not feasible to do so.

If the native language or other mode of communication is not a written language, the District takes steps to have the notice translated orally or by other means to the parent in the parent's native language or other mode of communication. The District takes steps to ensure that such parents understand the content of the notice and maintains written evidence that both requirements set forth in this paragraph, if applicable, have been met.

The District may provide the prior written notice, procedural safeguards notice and the notification of a due process complaint by e-mail if the parents choose to receive the notices electronically.

B. PROCEDURAL SAFEGUARDS NOTICE

Parents of a child with a disability are entitled to specific procedural safeguards under IDEA and the Operating Standards.

Whose IDEA Is This? A Parent's Guide to the Individuals with Disabilities Education Improvement Act of 2004, developed by ODE-OEC, includes a full explanation of these procedural safeguards as required by IDEA and 3301-51-02, 3301-51-04 and 3301-51-05 of the Operating Standards.

The District provides parents with a copy of *Whose IDEA Is This?* at least once a year. This includes:

- (1) Providing a copy to the parents of a child who transfers into the District from out-of-state; and
- (2) Providing a copy to the parents of a child who transfers into the District from an in-state school if the sending District has not provided a copy to the parents during the current school year.

In addition, the District provides parents with a printed copy of this procedural safeguards notice in each of the following circumstances:

- (1) The initial referral or parental request for evaluation;
- (2) The receipt of the first due process complaint in a school year;
- (3) A change in placement for disciplinary action; and
- (4) When requested by the parents or the child who has reached the age of majority.

In providing *Whose IDEA is This?*, the District follows the procedures for communication that are described above under Prior Written Notice.

C. PARENTAL CONSENT

Consent means that the parents:

- (a) Have been fully informed, in the parents' native language or other mode of communication, of all information relevant to the activity for which consent is sought;
- (b) Understand and agree in writing to the carrying out of the activity for which the consent was asked. The consent describes that activity and lists the records (if any) that will be released and to whom they will be released; and
- (c) Understand that the granting of consent is voluntary and may be revoked at any time.

(1) ACTIONS REQUIRING INFORMED WRITTEN PARENTAL CONSENT

The District obtains written consent from the parents before:

- (a) Conducting an initial evaluation to determine if a child is eligible for special education;
- (b) Initially providing special education and related services;
- (c) Conducting a reevaluation when assessments are needed;
- (d) Making a change in placement on the continuum of alternative placement options (i.e., regular classes, special classes, special schools, home instruction and instruction in hospitals and institutions); and
- (e) Releasing personally identifiable information about the child to any person other than a person authorized to obtain those records without parental consent pursuant to FERPA. For example, parental consent is obtained prior to releasing records to a representative of

an agency that is likely to be responsible for providing or paying for transition services or for the purposes of billing Medicaid.

The District uses the ODE-OEC required Consent for Evaluation PR-05 form to obtain written parental consent for evaluation and reevaluation and the required IEP PR-07 form to obtain written parental consent for the initial provision of special education and related services and for making a change in placement.

The District does not obtain written parental consent when reviewing existing data as part of an evaluation or reevaluation or when administering a test or evaluation that is given to all children, unless consent is required of all parents.

(2) CHANGE IN PLACEMENT

Once the District receives the initial parental consent for special education and related services, the District must obtain consent only for a change in placement. A “change of placement” means a change from one option on the continuum of alternative placements to another (instruction in regular classes, special schools, home instruction and instruction in hospitals and institutions).

If the District cannot obtain parental consent, it may file a due process complaint requesting a due process hearing or engage in conflict resolution to obtain agreement or a ruling that the placement may be changed.

(3) PARENTS’ FAILURE TO RESPOND OR REFUSAL TO PROVIDE CONSENT

The District makes “reasonable efforts” to contact parents and obtain written parental consent that may include:

- (a) Written correspondence;
- (b) Phone calls;
- (c) Electronic mail communications, to include but not limited to e-mail and password-protected parent pages; and/or
- (d) Visits to the home or parents’ places of employment.

The District documents its attempts. If the parents fail to respond or refuse to provide consent, the District proceeds as follows:

(4) INITIAL EVALUATION

If the parents fail to respond to the District’s efforts to obtain consent or refuse consent for the initial evaluation, the District may:

- (a) Request a due process hearing and engage in conflict resolution (e.g., resolution meeting and/or mediation) to convince the parents to provide their consent; or
- (b) Decide not to pursue the initial evaluation and provide the parents with prior written notice.

If the child is being home schooled or has been placed in a private school at the parents' expense, the District cannot file a due process complaint or request the parents to participate in a resolution meeting and/or mediation.

(5) REEVALUATION

If the parents fail to respond to the District's efforts to obtain consent for a reevaluation when assessments are needed, the District proceeds with the reevaluation.

If the parents expressly refuse consent for a reevaluation when assessments are needed, the District may:

- (a) Agree with the parents that a reevaluation is unnecessary;
- (b) Conduct a reevaluation by utilizing data and/or documentation that the District already possesses;
- (c) Request a due process hearing and engage in conflict resolution (e.g., resolution meeting and/or mediation) to convince the parents to provide their consent; or
- (d) Decide not to pursue having the child reevaluated.

The District continues to provide FAPE to the child if the District agrees with the parents that a reevaluation is unnecessary.

(6) INITIAL PROVISION OF SPECIAL EDUCATION AND RELATED SERVICES

If the parents do not attend the IEP meeting to develop the IEP for the initial provision of services, the District attempts to obtain written parental consent through other methods such as calling the parents, corresponding with the parents and or visiting the parents.

If the parents expressly refuse consent, as evidenced by their signatures on the IEP indicating that consent is not given, the District maintains a copy of the signed IEP showing that the District offered FAPE.

If the parents fail to respond or refuse consent, the District provides the parents with prior written notice and continues to provide the child with appropriate interventions in the regular education classroom. The District may not request a due process hearing or engage in conflict resolution to obtain agreement or a ruling that services may be provided to the child.

The District does not use the parents' refusal to consent to one service or activity to deny the parents or the child any other service, benefit or activity in the District, except in those instances in which IDEA authorizes that denial.

(7) REVOCATION OF CONSENT

The parents may revoke consent for and remove the child from special education and related services. Once the District receives written revocation of consent, it provides the parents with prior written notice and continues to provide the child with appropriate interventions through the regular education environment.

The District is not required to amend the child's education records to remove any references to the child's receipt of special education and related services because of the revocation of consent.

If a parent has provided written revocation of consent, the District does not file a due process complaint or engage in conflict resolution to attempt to obtain agreement or a ruling that special education and related services may be provided to the child.

D. INDEPENDENT EDUCATIONAL EVALUATION

Parents who disagree with an evaluation that was completed or obtained by the District may request an independent educational evaluation at public expense. Parents are entitled to request only one independent educational evaluation at public expense each time the District conducts an evaluation with which the parents disagree.

(1) INDEPENDENT EDUCATIONAL EVALUATION AT PUBLIC EXPENSE

If the parents request an independent educational evaluation at public expense, the District either:

- (a) Ensures that an independent evaluation is provided at public expense; or
- (b) Files a due process complaint requesting a hearing to show that the District's evaluation is appropriate.

If the District files a due process complaint and the final decision is that the District's evaluation is appropriate, the parent still has the right for an independent educational evaluation, but not at the public expense.

(2) PARENT INITIATED EVALUATIONS

If a parent obtains an independent educational evaluation at public expense or shares with the District an evaluation obtained at private expense, the District considers that evaluation, if it meets District criteria, in any decision made with respect to the provision of FAPE to the child.

(3) DISTRICT CRITERIA

If an independent educational evaluation is at public expense, the criteria under which the evaluation is obtained, including the location of the evaluation and the qualifications of the examiner, must be the same as the criteria which the District uses when it initiates an evaluation, to the extent those criteria are consistent with the parent's right to an independent educational evaluation. Except for the above-mentioned criteria, the District does not impose conditions or timelines related to obtaining an independent educational evaluation at public expense.

E. CONFLICT RESOLUTION

(1) ADMINISTRATIVE REVIEWS

Within 20 days of receipt of a complaint from a child's parents or another educational agency, the District's superintendent, or the superintendent's designee, conducts a review, may hold an administrative hearing and notifies all parties of the decision in writing.

- (a) All parties have the right to invite others, including legal counsel, to participate in the review.
- (b) The review is conducted at a time and place convenient to all parties.
- (c) Every effort is made to resolve any disagreements at the administrative review.

(2) MEDIATION

At its discretion, the District participates in the resolution of disputes with other parties through the voluntary mediation processes available through ODE-OEC.

(3) IMPARTIAL DUE PROCESS HEARING/RESOLUTION MEETINGS

Due process complaints filed against the District proceed in the manner set forth in 3301-51-05(K) of the Operating Standards.

The District convenes a resolution meeting before the initiation of a due process hearing. The resolution meeting:

- (a) Occurs within 15 days of the receipt of notice of the parents' due process complaint;
- (b) Includes a representative of the District who has decision-making authority on behalf of the District;
- (c) Does not include the District's attorney unless the parents are accompanied by an attorney;
- (d) Provides an opportunity for the parents to discuss their due process complaint and the facts the complaint is based on; and
- (e) Provides the District an opportunity to resolve the dispute.

The District does not hold a resolution meeting if the parents and the District agree in writing to waive the meeting or agree to use the mediation process. Also, if the District files the due process complaint, it is not required to hold a resolution meeting.

The District, if it is the child's school district of residence, is responsible for conducting the impartial due process hearing utilizing the hearing officer appointed by ODE-OEC. The District follows the procedures required by 3301-51-05(K)(10)–(15) of the Operating Standards when conducting a hearing at a time and place that is reasonably convenient to the parents and the child involved.

If the parents request to inspect and review any education records relating to their child, the District replies without unnecessary delay and makes the records available before the hearing.

The District provides the parents with one copy of the written, or at the option of the parents, an electronic verbatim record of the hearing and findings of fact and decision at no cost. The decision is final except that any party to the hearing may appeal the decision to ODE-OEC.

The District pays for the costs incurred for the hearing except for expert testimony, outside medical evaluations, witness fees, subpoena fees and cost of counsel requested by the other party to the hearing and compensates the hearing officer as provided in 3301-51-05(K)(16)(d) of the Operating Standards. If the hearing was requested by another agency, the District shares the costs of the hearing except for the costs identified in the preceding sentence.

Any further appeals or actions proceed in accordance with 3301-51-05 of the Operating Standards.

F. CHILD'S STATUS DURING DUE PROCESS PROCEEDINGS/CODE OF CONDUCT VIOLATIONS

(1) CHILD'S STATUS DURING DUE PROCESS PROCEEDINGS

The District ensures that a child remains in the current educational placement during the pendency of any administrative or judicial proceeding regarding a due process complaint, unless the state or the District and the parents of the child agree otherwise. If the state level review officer agrees with the child's parents that a change in placement is appropriate, that placement is treated as an agreement between the state and the parents.

If the complaint involves an application for initial admission to the District, the child, with the consent of the parents, is placed in the District until the completion of all proceedings.

If the complaint involves an application for services from a child who is transitioning from Part C to Part B, the District provides those special education and related services that are not in dispute, if the child is found eligible for special education and related services under Part B and the parent consents to the initial provision of special education and related services.

(2) DISCIPLINARY PROCEEDINGS

The District may consider any unique circumstances on a case-by-case basis when determining whether a change in placement, consistent with the other requirements of 3301-51-05 of the Operating Standards, is appropriate for a child with a disability who violates a code of student conduct.

(a) Changes in placement less than 10 consecutive school days

The District may remove a child with a disability who violates a code of student conduct from the child's current placement to an appropriate interim alternative educational setting, another setting, or suspension, for not more than 10 consecutive school days (to the extent those alternatives are applied to children without disabilities), and for additional removals of not more

than 10 consecutive school days in that same school year for separate incidents of misconduct (as long as those removals do not constitute a change of placement).

The District considers on a case-by-case basis whether a pattern of removals constitutes a change of placement. A change in placement occurs if:

- (1) The removal is for more than 10 consecutive school days, **or**
- (2) The child has been subjected to a series of removals that constitute a pattern:
 - (a) Because the series of removals totals more than 10 school days in a school year;
 - (b) Because the child's behavior is substantially similar to the child's behavior in previous incidents that resulted in the series of removals; and
 - (c) Because of such additional factors as the length of each removal, the total amount of time the child has been removed and the proximity of the removals to one another.

(b) Services during removal from current placement

The District provides services to a child removed from the child's current placement as follows:

- (1) If the child has been removed from the child's current placement for 10 school days or less in the school year, services are provided only to the extent that services are provided to a child without disabilities who is similarly removed;
- (2) After a child with a disability has been removed from the child's current placement for 10 school days in the same year (under circumstances in which the current removal is for not more than 10 consecutive days and is **not** a change in placement), the District provides services, as determined by school personnel in consultation with at least one of the child's teachers, so as to enable the child to continue to participate in the general education curriculum, although in another setting, and to progress toward meeting the goals set out in the child's IEP;
- (3) If the removal is a change in placement, the child's IEP team determines appropriate services; and
- (4) If a child with a disability is removed from the child's current placement for either more than 10 consecutive days for behavior that is determined **not** to be a manifestation of the child's disability or under circumstances that constitute special circumstances, as defined below, the District ensures that the child:
 - (a) Continues to receive educational services so as to enable the child to continue to participate in the general education curriculum, although in another setting, and to progress toward meeting the goals set out in the child's IEP; and
 - (b) Receives, as appropriate, a functional behavioral assessment and behavioral intervention services and modifications that are designed to address the behavior violation so that it does not recur.

(c) Manifestation determination

Within 10 school days of any decision to change the placement of a child with a disability because of a violation of a code of student conduct, the school district, the parent and relevant members of the child's IEP team (as determined by the parent and the school district) must review all relevant information in the child's file, including the child's IEP, any teacher observations and any relevant information provided by the parents to determine if the conduct

was a manifestation of the child's disability. The District determines that the conduct is a manifestation of the child's disability:

- (1) If the conduct in question was caused by, or had a direct and substantial relationship to, the child's disability; or
- (2) If the conduct in question was the direct result of the school district's failure to implement the IEP.

If the District, parents and relevant members of the IEP team determine that the conduct in question was the direct result of the school district's failure to implement the IEP, the District takes immediate steps to remedy those deficiencies.

- (1) If the conduct was a manifestation of the child's disability, the IEP team either:
 - (a) Starts to conduct a functional behavioral assessment within 10 days of the manifestation determination and complete the assessment as soon as practicable, unless the school district had conducted a functional behavioral assessment before the behavior that resulted in the change of placement occurred, and implemented a behavioral intervention plan for the child; **or**
 - (b) If a behavioral intervention plan already has been developed, within 10 days of the manifestation determination, reviews the behavioral intervention plan and the implementation of the plan, and modifies it, as necessary, to address the behavior subject to disciplinary action; **and**
- (2) Returns the child to the placement from which the child was removed, unless the parent and the District agree to a change of placement as part of the modification of the behavioral intervention plan.

(d) Special circumstances.

The District may remove a child to an interim alternative educational setting for not more than 45 school days without regard to whether the behavior is determined to be a manifestation of the child's disability, if the child:

- (1) Carries a weapon to or possesses a weapon at school, on school premises, or to or at a school function under the jurisdiction of ODE or a school district;
- (2) Knowingly possesses or uses illegal drugs, or sells or solicits the sale of a controlled substance, while at school, on school premises, or at a school function under the jurisdiction of ODE or a school district; or
- (3) Has inflicted serious bodily injury upon another person while at school, on school premises, or at a school function under the jurisdiction of ODE or a school district.

The District defines the terms controlled substance, weapon, illegal drug and serious bodily injury in accord with 3301-51-05(K)(20)(h)(i) of the Operating Standards.

On the date on which the decision is made to make a removal that constitutes a change of placement of a child with a disability because of a violation of a code of student conduct, the school district must notify the parents of that decision and provide the parents with the procedural safeguards notice described in Section B above.

(e) Expedited Due Process Hearing

The District or the parents may submit a due process complaint requesting an expedited due process hearing to appeal a decision made during disciplinary procedures.

- (1) The District may request a an expedited due process hearing if it believes that maintaining the current placement of a child is substantially likely to result in injury to the child or to others.
- (2) The parents may request an expedited due process hearing to appeal decisions regarding placement for disciplinary removals or the manifestation determination.

The District is responsible for conducting the expedited due process hearing utilizing the hearing officer appointed by ODE-OEC. The District follows the procedures that apply for other due process hearings except that the expedited due process hearing must occur within 20 school days after the date the due process complaint is filed and no extensions of time shall be granted. The hearing officer then must make a determination within 10 school days after the hearing. The District follows the expedited timelines and the procedures set forth in 3301-51-05(K)(22)(c)-(d) of the Operating Standards.

G. TRANSFER OF PARENTAL RIGHTS AT AGE OF MAJORITY/STUDENT NOTIFICATION

Once a child reaches the age of majority, the District sends all required notices to both the student and parent, unless the student has been determined incompetent under state law. If a child with a disability is incarcerated in an adult or juvenile correctional institution, prior written notices are provided to both the parents and the student.

One year before the child's 18th birthday, the District notifies both the parents and the child of the parental rights that will transfer to the child upon reaching the age of majority (age 18) and provides the child with a copy of *Whose IDEA Is This?* The District documents this notice on the child's IEP PR-07 form.

Once the child turns 18, the District obtains informed written consent, as required by the Operating Standards, from the student, unless the student has been determined incompetent under state law.

H. SURROGATE PARENTS

The District ensures that the rights of a child are protected when:

- (1) No parent, as defined in 3301-51-01 of the Operating Standards, can be identified;
- (2) The District, after making reasonable efforts, cannot locate a parent;
- (3) The child is a ward of the state; or
- (4) The child is an unaccompanied homeless youth as defined by 3301-51-05(E)(1)(d) of the Operating Standards.

One way in which the District protects the rights of such children is through the assignment of surrogate parents where appropriate. The District has a method for determining when a child needs a surrogate parent and for assigning a surrogate parent to the child, and complies with the requirements of 3301-51-05(E) of the Operating Standards regarding surrogate parents.

V. EVALUATION

The District ensures that initial evaluations are conducted and that reevaluations are completed for children residing within the District. The District uses a referral process to determine whether or not a child is a child with a disability. The District also provides interventions to assist a child who is performing below grade-level standards. The provision of intervention services is not used to unnecessarily delay a child's evaluation for purposes of determining eligibility for special education services.

A. INITIAL EVALUATION

1. TIMING AND INITIATION

The district conducts an evaluation before the initial provision of special education and related services. Either a parent of a child or a public agency may initiate a request for an initial evaluation to determine if the child is a child with a disability.

Within 30 days of receipt of a request for an evaluation, the District either obtains parental consent for an initial evaluation or provides to the parents prior written notice stating that the school district does not suspect a disability and will not be conducting an evaluation.

The initial evaluation:

- (a) Is conducted within 60 days of receiving parental consent for the evaluation unless the exception set forth in 3301-51-06(B)(5) of the Operating Standards applies; and
- (b) Consists of procedures:
 - (i) To determine if the child is a child with a disability as defined in 3301-51-01(B)(10) of the Operating Standards; and
 - (ii) To determine the educational needs of the child.

The district obtains parental consent before conducting an evaluation. See Chapter IV, Section C, regarding parental consent requirements.

The evaluation team consists of the IEP team and other qualified professionals.

2. THE EVALUATION PLAN AND EVALUATION TEAM REPORT

As part of the initial evaluation, if appropriate, and as part of any reevaluation, the evaluation team shall develop an evaluation plan that will provide for the following and be summarized in an evaluation team report:

- (a) Review of existing evaluation data on the child, including:
 - (i) Evaluations and information provided by the parents of the child;
 - (ii) Current classroom-based, local or state assessments and classroom-based observations;
 - (iii) Observations by teachers and related services providers;
 - (iv) Data about the child's progress in the general curriculum, or, for the preschool-age child, data pertaining to the child's growth and development;

- (v) Data from previous interventions, including:
 - (a) Interventions required by rule 3301-51-06 of the Operating Standards and
 - (b) For the preschool child, data from early intervention, community, or preschool program providers; and
- (vi) Any relevant trend data beyond the past twelve months, including the review of current and previous IEPs; and
- (b) On the basis of that review and input from the child's parents, identify what additional data, if any, are needed to determine:
 - (i) Whether the child is a child with a disability, as defined in 3301-51-01 of the Operating Standards, and the educational needs of the child;
 - (ii) In the case of a reevaluation of a child, whether the child continues to have such a disability and the educational needs of the child;
 - (iii) The present levels of academic achievement and related developmental needs of the child;
 - (iv) Whether the child needs special education and related services; or
 - (v) In the case of a reevaluation of a child, whether the child continues to need special education and related services; and
 - (vi) Whether any additions or modifications to the special education and related services are needed to enable the child to meet the measurable annual goals set out in the IEP of the child and to participate, as appropriate, in the general education curriculum.

The District administers such assessments and other evaluation measures as may be needed to produce the data identified above. The district provides prior written notice to the parents of a child with a disability that describes any evaluation procedures the school district proposes to conduct.

3. CONDUCT OF EVALUATION

In conducting the evaluation, the District:

- (a) Uses a variety of assessment tools and strategies to gather relevant functional, developmental and academic information about the child, including information provided by the parent, that may assist in determining:
 - (i) Whether the child is a child with a disability as defined in 3301-51-01(B)(10) of the Operating Standards; and
 - (ii) The content of the child's IEP, including information related to enabling the child to be involved in and progress in the general education curriculum (or for a preschool child to participate in appropriate activities);
- (b) Does not use any single measure or assessment as the sole criterion for determining whether a child is a child with a disability and for determining an appropriate educational program for the child; and
- (c) Uses technically sound instruments that may assess the relative contribution of cognitive and behavioral factors, in addition to physical or developmental factors.

The District ensures that:

- (a) Assessments and other evaluation materials used to assess a child:
 - (i) Are selected and administered so as not to be discriminatory on a racial or cultural basis;
 - (ii) Are provided and administered in the child's native language or other mode of communication and in the form most likely to yield accurate information about what the child knows and can do academically, developmentally and functionally, unless it is clearly not feasible to so provide or administer;
 - (iii) Are used for the purposes for which the assessments or measures are valid and reliable;
 - (iv) Are administered by trained and knowledgeable personnel; and
 - (v) Are administered in accordance with any instructions provided by the producer of the assessments.
- (b) Assessments and other evaluation materials include those tailored to assess specific areas of educational need and not merely those that are designed to provide a single general intelligence quotient.
- (c) Assessments are selected and administered so as best to ensure that if an assessment is administered to a child with impaired sensory, manual or speaking skills, the assessment results accurately reflect the child's aptitude or achievement level or whatever other factors the test purports to measure rather than reflecting the child's impaired sensory, manual or speaking skills (unless those skills are the factors that the test purports to measure);
- (d) A school age child is assessed in all areas related to the suspected disability, including, if appropriate, health, vision, hearing, social and emotional status, general intelligence, academic performance, communicative status and motor abilities;
- (e) Preschool children are assessed in the following developmental areas: adaptive behavior, cognition, communication, hearing, vision, sensory/motor function, social-emotional functioning and behavioral function.
- (f) Assessments of children with disabilities who transfer from one school district to another school district in the same school year are coordinated with the children's prior and subsequent schools, as necessary and as expeditiously as possible, consistent with 3301-51-06(B)(5)(b) and (B)(6) of the Operating Standards, to ensure prompt completion of the full evaluations.
- (g) In evaluating each child with a disability under 3301-51-06(E)-(G) of the Operating Standards, the evaluation is sufficiently comprehensive to identify all of the child's special education and related services needs, whether or not commonly linked to the disability category in which the child has been classified.
- (h) Assessment tools and strategies that provide relevant information that directly assists persons in determining the educational needs of the child are provided.
- (i) Medical consultation shall be encouraged for a preschool or school-age child on a continuing basis, especially when school authorities feel that there has been a change in the child's behavior or educational functioning or when new symptoms are detected; and
- (j) For preschool-age children, as appropriate, the evaluation shall include the following specialized assessments:

- (i) Physical examination completed by a licensed doctor of medicine or doctor of osteopathy in cases where the disability is primarily the result of a congenital or acquired physical disability;
- (ii) Vision examination conducted by an eye care specialist in cases where the disability is primarily the result of a visual impairment; and
- (iii) An audiological examination completed by a certified or licensed audiologist in cases where the disability is primarily the result of a hearing impairment.

B. ELIGIBILITY DETERMINATION AND EVALUATION TEAM REPORT

1. COMPLETION OF THE EVALUATION TEAM REPORT

The following occurs upon completion of the administration of assessments and other evaluation measures:

- (a) The IEP team and other qualified professionals and the parent of the child determines whether the child is a child with a disability, in accordance with the Operating Standards; and
- (b) The District provides a copy of the evaluation report and the documentation of determination of eligibility at no cost to the parent.

The written evaluation team report shall include:

- (a) A summary of the information obtained during the evaluation process; and
- (b) The names, titles and signatures of each team member, including the parent, and an indication of whether or not they are in agreement with the eligibility determination. Any team member who is not in agreement with the team's determination of disability shall submit a statement of disagreement.

The District provides a copy of the evaluation team report and the documentation of determination of eligibility or continued eligibility to the parents prior to the next IEP meeting and in no case later than 14 days from the date of eligibility determination.

2. DETERMINATION OF ELIGIBILITY

A child is not determined to be a child with a disability:

- (a) If the determinant factor for that determination is:
 - (i) Lack of appropriate instruction in reading, including the essential components of reading instruction as defined in Section 1208(3) of the Elementary and Secondary Act of 1965, as amended and specified in the No Child Left Behind Act of 2002, January 2002, 20 U.S.C. 6301 (ESEA);
 - (ii) Lack of appropriate instruction in math; or
 - (iii) LEP; and
- (b) If the child does not otherwise meet the eligibility criteria under 3301-51-01(B)(10) of the Operating Standards.

The district, in interpreting evaluation data for the purpose of determining if a child is a child with a disability, does the following:

- (a) Draws upon information from a variety of sources, including aptitude and achievement tests, state and district wide assessments, parent input and teacher recommendations, as well as information about the child's physical condition, social or cultural background and adaptive behavior; and
- (b) Ensures that information obtained from all of these sources is documented and carefully considered.

If a determination is made that a child has a disability and needs special education and related services, the District develops an IEP for the child.

C. REEVALUATIONS

The District conducts reevaluations of a child with a disability:

- (a) If the District determines that the child's educational or related services needs, including improved academic achievement and functional performance, warrant a reevaluation; or
- (b) If the child's parent or teacher requests a reevaluation; or
- (c) When a child transitions from pre-school to school-aged services; or
- (d) In order to make a change in disability category.

A reevaluation may not occur more than once a year, unless the parent and the District agree otherwise.

A reevaluation must occur at least once every three years, unless the parent and the District agree that a reevaluation is unnecessary.

The District evaluates a child with a disability before determining that child is no longer a child with a disability, although this evaluation is not required if the child's eligibility terminates due to graduation from secondary school with a regular diploma or due to exceeding the age eligibility for FAPE under state law. If a child's eligibility terminates for one of these reasons, the District provides the child with a summary of the child's academic achievement and functional performance, which shall include recommendations on how to assist the child in meeting the child's postsecondary goals.

D. IDENTIFYING CHILDREN WITH SPECIFIC LEARNING DISABILITIES (SLD)

The District has written procedures for the implementation of the evaluation process the District uses to determine the existence of a specific learning disability (SLD). In addition, the District uses the form required by ODE-OEC, Evaluation Team Report PR-06 and completes Part 3: Documentation for Determining the Existence of a Specific Learning Disability of PR-06 when the District suspects the child has a SLD.

(1) DETERMINING THE EXISTENCE OF A SPECIFIC LEARNING DISABILITY

The parents, the IEP team, and a group of qualified professionals from the District determine that a child has a SLD if:

- (a) The child does not achieve adequately for the child's age or to meet state-approved grade-level standards in one or more of the following areas, when the District provides learning experiences and instruction appropriate for the child's age or state-approved grade-level standards:
 - (i) Oral expression;
 - (ii) Listening comprehension;
 - (iii) Written expression;
 - (iv) Basic reading skill;
 - (v) Reading fluency skills;
 - (vi) Reading comprehension;
 - (vii) Mathematics calculation; or
 - (viii) Mathematics problem-solving;

AND

- (b) The child does not make sufficient progress to meet age or state-approved grade-level standards in one or more of the areas identified in number 1, above, when the District uses an evaluation process to determine the child's response to scientific, research-based intervention;

OR

- (c) The child exhibits a pattern of strengths and weaknesses in performance, achievement, or both, relative to age, state-approved grade-level standards, or intellectual development, when the District uses appropriate assessments consistent with 3301-51-06(E) and (F) of the Operating Standards that the group has determined to be relevant to the identification of a SLD.

Alternatively, the District may choose a third method of evaluation, for determining if a child has a SLD. The District seeks prior approval from ODE-OEC if it chooses to use an alternative research-based assessment procedure to determine if a child has a SLD.

(2) USE OF AN EVALUATION PROCESS BASED ON THE CHILD'S RESPONSE TO SCIENTIFIC, RESEARCH-BASED INTERVENTION FOR SLD DETERMINATION

If the District uses an evaluation process based on the child's response to scientific, research-based intervention to determine whether a child has a SLD. The District ensures that this process:

- (a) Begins when the District has gathered and analyzed sufficient data from scientifically-based instruction and targeted and intensive individualized interventions that provide evidence that the child's needs are unlikely to be met without certain specialized instruction, in addition to the regular classroom instruction;
- (b) Employs interventions that are scientifically-based and provided at appropriate levels of intensity, frequency, duration and integrity, relative to the child's identified needs;

- (c) Is based on results of scientifically-based, technically adequate assessment procedures that assess ongoing progress while the child is receiving scientifically-based instruction and the results of these procedures have been reported to the child's parents; and
- (d) Includes the analysis of data described in 3301-51-06(H)(3)(b)(i) and (H)(3)(b)(ii) of the Operating Standards to determine whether a discrepancy is present between the child's actual and expected performance, in both the child's rate of progress in developing skills, and in the child's level of performance on measures assessing one or more of the academic areas listed in 3301-51-06(H)(3)(a)(i) of the Operating Standards

The District will not use this process to delay unnecessarily a child's referral for a comprehensive evaluation to determine eligibility for special education services.

(3) ADDITIONAL REQUIREMENTS FOR SLD DETERMINATION

The District ensures that the following additional requirements are satisfied when determining if a child has a SLD:

Inclusion of additional required group members for SLD determination

The group that determines that a child suspected of having a SLD is a child with a disability includes the child's parents and a group of qualified professionals consisting of, but not limited to:

- (a) In the case of a school-age child, the child's regular teacher (or if the child does not have a regular teacher, the District includes a regular classroom teacher qualified to teach a child of the child's age);
- (b) In the case of children less than school-age, an individual qualified by ODE to teach a child of the child's age; and

At least one person qualified to conduct individual diagnostic examinations of children, such as a school psychologist, speech-language pathologist or remedial reading teacher.

Observation requirements

The District ensures that the child is observed in the child's learning environment, including the regular classroom setting, to document the child's academic performance and behavior in the areas of difficulty. The group of qualified professionals identified by the District conducts the observation by:

- (a) Using information from an observation of the child's performance conducted during routine classroom instruction, including monitoring of the child's performance during instruction, that was done before the child was referred for an evaluation; or
- (b) Having at least one member of the group conduct an observation of the child's academic performance in the regular classroom after the child has been referred for an evaluation and parent consent has been obtained.

In the case of a child of less than school-age or a child who is out of school, the District ensures that a group member observes the child in an environment appropriate for a child of that age.

Ensuring the child's underachievement is not due to a lack of appropriate instruction in reading and math

In order to ensure that underachievement in a child suspected of having a SLD is not due to lack of appropriate instruction in reading or math, the District considers:

- (a) Data demonstrating that prior to, or as part of, the referral process, the child received appropriate instruction in regular education settings delivered by qualified personnel; and
- (b) Data-based documentation of repeated assessments of achievement at reasonable intervals, reflecting formal assessment of the child's progress during instruction, the results of which were provided to the child's parents.

Obtaining parental consent to evaluate

The District promptly requests parental consent to evaluate a child to determine if the child needs special education and related services:

- (a) If prior to the referral, the child does not make adequate progress after an appropriate period of time when provided with appropriate instruction. To make this determination, the District considers:
 - (i) Data demonstrating that prior to, or as part of, the referral process, the child received appropriate scientifically-based instruction in regular education settings delivered by qualified personnel; and
 - (ii) Data-based documentation of repeated assessments of achievement at reasonable intervals, reflecting formal assessment of the child's progress during instruction, the results of which were provided to the child's parents; and
- (b) Whenever a child is referred for an evaluation.

Consideration of exclusionary factors

When determining that a child has a SLD, the District ensures that the findings from the evaluation process are not primarily the result of:

- (a) A visual, hearing, or motor disability;
- (b) Mental retardation;
- (c) Emotional disturbance;
- (d) Cultural factors;
- (e) Environmental or economic disadvantage; or
- (f) LEP.

If the District determines that one of these factors is the primary reason for the child's suspected disability, the District does not identify the child as having a SLD.

VI. INDIVIDUALIZED EDUCATION PROGRAMS (IEPs)

The District ensures that an IEP is developed and implemented for each child with a disability, ages 3 through 21, inclusive, who requires special education and related services and who resides in the district. For all children with disabilities for whom our district is the district of residence, the District is responsible for ensuring that the requirements of 3301-51-07 of the Operating Standards are met regardless of which district, county board of MR/DD, or other educational agency implements the child's IEP.

The meeting to develop an IEP is conducted within 30 days of a decision that a child needs special education and related services.

The initial IEP is developed within whichever of the following time periods is the shortest:

- (a) Within 30 calendar days of the determination that the child needs special education and related services;
- (b) Within 90 days of receiving informed parental consent for an evaluation; or
- (c) Within 120 calendar days of receiving a request for an evaluation from a parent or school district (unless the evaluation team has determined it does not suspect a disability).

The District ensures that the parents receive a copy of the child's IEP at no cost to the parents. The parents may receive a copy of the IEP either at the conclusion of the IEP meeting or within 30 calendar days of the date of the IEP meeting.

A. MEMBERS OF THE IEP TEAM

The IEP team includes:

- (1) The child's parents;
- (2) Not less than one of the child's regular education teachers, if the child is or may be participating in the regular education environment;
- (3) Not less than one special education teacher of the child or, where appropriate, not less than one special education provider of the child;
- (4) A representative of the school district who:
 - a) Is qualified to provide, or supervise the provision of, specially designed instruction to meet the unique needs of children with disabilities;
 - b) Knows the general education curriculum; and
 - c) Knows about the availability of resources of the school district.
- (5) Someone who can interpret the instructional implications of the evaluation results, who may be one of the team noted previously;
- (6) At the discretion of the parents or the school district, other individuals who have knowledge or special expertise regarding the child, including related services personnel as appropriate; and
- (7) The child, whenever appropriate. The child must be invited if a purpose of the meeting is the consideration of postsecondary goals for the child and the transition services needed to assist the child in reaching those goals.

A member of the IEP team, other than the parent and the child if appropriate, is not required to attend an IEP team meeting, in whole or in part, if the parent and the district agree, in writing, that the attendance of that member is not necessary because the member's area of the curriculum or related services is not being modified or discussed at the meeting or portion of the meeting.

B. PARENTAL PARTICIPATION

The District takes steps to ensure that one or both of the parents of a child with a disability are present at each IEP team meeting or are afforded the opportunity to participate, including:

- (1) Notifying the parents of the meeting early enough to ensure that they will have an opportunity to attend; and
- (2) Scheduling the meeting at a mutually-agreed upon time and place.

A Notice to a Parent Regarding an IEP meeting:

- (1) Indicates the purpose, time and location of the meeting and who will be in attendance; and
- (2) Informs the parents of the provisions of the Operating Standards regarding the participation of other individuals who have knowledge or special expertise about the child and the participation of the Part C service coordinator or other representatives of the part C system at the initial IEP team meeting for a child previously served under Part C. See 3301-51-07(J)(2)(a)(ii) of the Operating Standards.

Beginning no later than the first IEP to be in effect when the child turns 14, the Notice also:

- (1) Indicates that a purpose of the meeting will be the development of a statement of the transition needs of the child; and
- (2) Indicates that the District will invite the child.

Beginning no later than the first IEP to be in effect when the child turns 16, the Notice also:

- (1) Indicates that a purpose of the meeting will be the consideration of the postsecondary goals and transition services for the child;
- (2) Indicates that the school district will invite the child; and
- (3) Identifies any other agency that will be invited to send a representative, if the parents consent.

The District conducts IEP team meetings without a parent in attendance only if it cannot convince parents that they should attend. Before an IEP team meeting is held without a parent, the District makes multiple attempts to contact a parent to arrange a mutually agreed on time and place, and records its attempts to do so.

C. CONTENTS OF AN IEP

The District uses ODE's required form, PR-O7, for its IEPs.

In developing each child's IEP, the IEP team considers:

- (1) The strengths of the child;

- (2) The concerns of the parents for enhancing the education of their child;
- (3) The results of the initial or most recent evaluation of the child;
- (4) The results of the child's performance on any state or district-wide assessment programs, as appropriate; and
- (5) The academic, developmental and functional needs of the child.

Further, the IEP team considers the following special factors:

- (1) In the case of a child whose behavior impedes the child's learning or that of others, the use of positive behavioral interventions and supports, and other strategies, to address that behavior;
- (2) In the case of a child with LEP, the language needs of the child as those needs relate to the child's IEP;
- (3) In the case of a child who is blind or visually impaired, the instruction of that child in accordance with the Operating Standards and section 3323.011 of the Revised Code;
- (4) The communication needs of the child, including those of a child who is deaf or hard of hearing; and
- (5) Whether the child needs assistive technology devices and services.

(1) CONTENTS OF EVERY IEP

The District's IEPs are written, and are developed, reviewed and revised in IEP meetings. The District's IEPs include all of the following:

- (a) A statement that discusses the child's future and documents planning information;
- (b) A statement of the child's present levels of academic and functional performance, including:
 - (1) How the child's disability affects the child's involvement and progress in the general education curriculum (i.e., the same curriculum as for nondisabled children); or
 - (2) For preschool children, as appropriate, how the disability affects the child's participation in appropriate activities;
- (c) A statement of measurable annual goals, including academic and functional goals and benchmarks or short-term objectives designed to:
 - (1) Meet the child's needs that result from the child's disability to enable the child to be involved in and make progress in the general education curriculum; and
 - (2) Meet each of the child's other educational needs that result from the child's disability;
- (d) A description of:
 - (1) How the child's progress toward meeting the annual goals described in the IEP will be measured; and
 - (2) When periodic reports on the progress the child is making toward meeting the annual goals will be provided;
- (e) A statement of the special education and related services and supplementary aids and services, based on peer-reviewed research to the extent practicable, to be provided to the child, or on behalf of the child, and a statement of the program modifications or supports for school personnel that will be provided to enable the child:
 - (1) To advance appropriately toward attaining the annual goals;

- (2) To be involved in and make progress in the general education curriculum in accordance with the Operating Standards, and to participate in extracurricular and other nonacademic activities; and
- (3) To be educated and participate with other children with disabilities and nondisabled children, as appropriate, in the activities described in 3301-51-07(H)(1)(e) of the Operating Standards;
- (f) An explanation of the extent, if any, to which the child will not participate with nondisabled children in the regular classroom and in activities;
- (g) A statement of any individual appropriate accommodations that are necessary to measure the academic achievement and functional performance of the child on state and districtwide assessments consistent with Section 612(a)(16) of the IDEA;
- (h) If the IEP team determines that the child must take an alternate assessment instead of a particular regular state or districtwide assessment of student achievement, a statement of why:
 - (1) The child cannot participate in the regular assessment; and
 - (2) The particular alternate assessment selected is appropriate for the child; and
- (i) The projected date for the beginning of the services and modifications described in the IEP and the anticipated frequency, location and duration of those services and modifications.

(2) TRANSITION SERVICES

The District's IEPs address transition services as follows:

- (a) For children age 14 or over (or younger, if determined appropriate by the IEP team), the IEP includes a statement, updated annually, of the transition service needs of the child under the applicable components of the child's IEP that focuses on the child's courses of study (such as participation in advanced-placement courses or a vocational education program.); and
- (b) Beginning not later than the first IEP to be in effect when the child turns 16 (or younger if determined appropriate by the IEP team), the IEP includes:
 - (1) Appropriate measurable postsecondary goals based upon age-appropriate transition assessments related to training, education, employment and, where appropriate, independent living skills; and
 - (2) The transition services (including courses of study) needed to assist the child in reaching those goals.

(3) TRANSFER OF RIGHTS AT AGE OF MAJORITY

Beginning not later than one year before the child reaches 18 years of age, the IEP includes a statement that the child has been informed of the child's rights under Part B of the IDEA that will transfer to the child on reaching the age of majority.

(4) NONACADEMIC SERVICES, PHYSICAL EDUCATION, EXTENDED SCHOOL YEAR AND TRANSPORTATION

If appropriate, the IEP includes the services to be provided in each of these areas.

D. REVIEW AND AMENDMENT OF AN IEP

The District ensures that the IEP team:

- (1) Reviews the child's IEP periodically, but not less than annually, to determine whether the annual goals for the child are being achieved; and
- (2) Revises the IEP, as appropriate, to address:
 - (a) Any lack of expected progress toward the annual goals and in the general education curriculum;
 - (b) The results of any reevaluation;
 - (c) Information about the child provided to, or by, the parents as part of an evaluation or reevaluation;
 - (d) The child's anticipated needs; or
 - (e) Other matters; and
- (3) Reconvenes if an agency, other than the school district, fails to provide the transition services described in the IEP.

Changes to the IEP may be made either at an IEP team meeting, or by a written document amending or modifying the IEP, if the parent of the child and the District agree not to convene an IEP team meeting for the purposes of making those changes. If the IEP is amended by written document, without a meeting of the IEP team, the District ensures that the IEP team is informed of the changes made. When an IEP is amended, the District sends a copy of the amended IEP to the parent within thirty days of the date the IEP was amended.

VII. LEAST RESTRICTIVE ENVIRONMENT (LRE)

The District ensures that, to the maximum extent appropriate, children with disabilities, including children in public or nonpublic institutions or other care facilities, are educated with children who are nondisabled. Placement of students with disabilities in special classes, separate schooling or other removal from the regular educational environment occurs only if the nature or severity of the disability is such that education in regular classes with the use of supplementary aids and services, modifications and/or accommodations cannot be achieved satisfactorily.

The District ensures that a continuum of alternative placements is available to meet the needs of children with disabilities for special education and related services in the least restrictive environment (LRE).

The District determines the placement of a child with a disability at least annually, and the placement is based on the child's IEP, and is as close as possible to the child's home.

Unless the IEP of a child with a disability requires some other arrangement, the child is educated in the school that the child would attend if nondisabled.

In selecting the LRE for a child with a disability, the IEP team considers any potential harmful effect on the child or on the quality of the services that the child needs.

A child with a disability is not removed from education in age-appropriate regular classrooms solely because of needed modifications in the general education curriculum.

VIII. PARENTALLY PLACED NONPUBLIC SCHOOL CHILDREN

A. CHILD FIND

(1) GENERALLY

The District locates, identifies and evaluates all children with disabilities who are enrolled by their parents in chartered and nonchartered nonpublic schools, including religious elementary and secondary schools located within the District's geographical boundaries.

The District consults with the nonpublic school representatives and representatives of parents of parentally placed nonpublic school children with disabilities regarding the child find process, including:

- (a) How parentally placed nonpublic school children suspected of having a disability can participate equitably; and
- (b) How parent, teachers and nonpublic school officials will be informed of the child find process.

After timely and meaningful consultation with representatives of nonpublic schools, the District carries out child find activities for parentally placed nonpublic school children, including children whose parents live out-of-state. These activities are similar to the child find activities the District conducts for its public school children and ensures an accurate count of children with disabilities. The District completes these activities in a time period comparable to that for children attending its public schools, including completing any evaluations within 60 days of receiving parental consent. See Chapter V, Section A(1).

The District follows all IDEA and FERPA confidentiality requirements when serving children with disabilities attending nonpublic schools located within the District's boundaries and obtains parental consent before releasing any personally identifiable information about a child to officials of the child's district of residence or the nonpublic school in which the child is enrolled.

The District conducts, either directly or through contract, a full and individual initial evaluation of any parentally placed nonpublic school child suspected of having a disability who is enrolled in a nonpublic school within the District's boundaries. The District obtains written parental consent before conducting an initial evaluation.

- (a) If the parents of a parentally placed nonpublic school child do not provide consent or fail to respond to the District's request for consent to evaluate the child, the District may not use mediation or due process procedures to pursue the evaluation. The District does not have to consider this child as eligible for services.
- (b) If the parents do not make clear their intent to keep their child enrolled in the nonpublic school, the District provides the parents of a child who is determined to be eligible for special education services written documentation stating that the child's school district of residence is responsible for making FAPE available to the child.

- (c) The District sends a copy of this documentation to the child's district of residence, provided the District obtains written parental consent to release the information.

The District conducts reevaluations of parentally placed nonpublic school children with disabilities receiving special education and any related services to determine continued eligibility for services. The District conducts reevaluations no more than once a year, unless the parents and the District agree otherwise, and at least once every three years, unless the parents and the district agree that a reevaluation is unnecessary.

(2) AUTISM SCHOLARSHIP PROGRAM PARTICIPANTS

The District assumes responsibility for the initial evaluations and re-evaluations of children who reside in the District and desire to participate in the Autism Scholarship Program. The district where the nonpublic school is located conducts all reevaluations for children with disabilities participating in the Autism Scholarship Program. (See 3301-51-08(R)(1) of the Operating Standards). The District creates the IEP that is required for eligible children who reside within the District to participate in the Autism Scholarship Program.

B. CONSULTATION

The District consults with nonpublic school representatives and representatives of parents who have placed their children with disabilities in nonpublic schools in a timely and meaningful way during the design and development of special education and related services for the children regarding the following:

(1) CHILD FIND

See above requirements.

(2) PROPORTIONATE SHARE OF FUNDS

- (a) The determination of the proportionate share of federal IDEA Part B funds available to serve parentally-placed nonpublic school children with disabilities;
- (b) The determination of how the proportionate share of those funds was calculated; and
- (c) Consideration of the number of children and their needs and location.

“Proportionate share” refers to the amount of federal IDEA Part B funds the District must expend to provide the group of parentally-placed nonpublic school children with disabilities with equitable participation in services funded with federal IDEA Part B funds. The District follows the formula in 3301-51-05(E)(1)–(4) of the Operating Standards to calculate the proportionate amount.

(3) CONSULTATION PROCESS

- (a) How the consultation process will bring together District representatives, nonpublic school officials and representatives of parentally placed nonpublic school children with disabilities;

- (b) How the process will take place throughout the school year to ensure that parentally-placed nonpublic school children with disabilities identified through the child find can meaningfully participate in special education and related services.

(4) PROVISION OF SPECIAL EDUCATION AND RELATED SERVICES

- (a) How, where and by whom special education and related services will be provided;
- (b) The types of services, including direct services and alternate service delivery mechanisms;
- (c) How special education and related services will be apportioned if funds are insufficient to serve all parentally placed nonpublic school children; and
- (d) How and when these decisions will be made.

(5) WRITTEN EXPLANATION BY THE SCHOOL DISTRICT

How the District will provide the nonpublic school officials a written explanation of the reasons why the District chose not to provide services directly or through a contract if the District disagrees with the views of the nonpublic school officials on the provision of services or the types of services.

The District obtains a written affirmation signed by representatives of the participating nonpublic schools that timely and meaningful consultation has occurred. If representatives of the participating nonpublic schools do not provide the affirmation within a reasonable period of time or choose not to participate under the proportionate share provisions of IDEA and engage in consultation, the District documents its consultation attempts and forwards the documentation to the ODE-OEC. If a nonpublic school located within the boundaries of the District chooses not to participate, the parents may contact the District to request services for the child.

C. RIGHTS TO SERVICES

The District is not required to pay for the cost of education, including special education and related services, of a child with a disability, enrolled at a nonpublic school or facility if:

- (1) The child's district of residence made FAPE available to the child; and
- (2) The parents elected to place the child in the nonpublic school.

The District includes these children and their needs in the population being considered when making decisions about services to be provided to parentally placed nonpublic school children with disabilities.

If the parents make clear their intention to keep their child with a disability enrolled in the nonpublic school, the child's district of residence does not need to develop an IEP for the child. If the child with a disability re-enrolls in the District, the District makes FAPE available.

D. EQUITABLE SERVICES DETERMINED

The District makes the final decisions about the services to be provided through a services plan to eligible parentally placed nonpublic school children with disabilities who are attending

nonpublic schools within the District's geographic boundaries. The District makes these decisions after consultation with nonpublic school representatives and parents of parentally placed nonpublic school children and through meetings to develop, review and revise services plans. A child with a disability attending a nonpublic school does not have an individual right to receive some or all of the special education and related services that the child would receive if enrolled in a public school.

E. EQUITABLE SERVICES PROVIDED

(1) THE SERVICES PLAN

- (a) The District, whether or not it is the child's school district of residence, convenes the services plan meeting, conference call, or video conference for each eligible child who will receive special education and any related services for children who attend nonpublic schools located within the District's geographical boundaries.
- (b) The District determines required participants at the services meeting.
- (c) The District ensures that a nonpublic school representative participates in the development or revision of the services plan.
- (d) The District conducts a meeting, conference call, or video conference at least annually to review and revise, if appropriate, each child's services plan.
- (e) The District uses the ODE required Services Plan PR-09 form for individually developing a services plan for each participating child that describes the specific special education and related services that the District will provide to the child. Parentally placed nonpublic school children with disabilities may receive a different amount of services than children with disabilities enrolled in the District.

(2) PROVISION AND LOCATION OF SERVICES

- (a) District personnel provide services to parentally placed nonpublic school children who attend nonpublic schools located within the District's geographical boundaries or the District provides services through a contract with an individual, association, agency, organization or other entity.
- (b) The District ensures that special education and related services, including materials and equipment, provided to parentally placed nonpublic school children with disabilities are secular, neutral and non-ideological.
- (c) The District, in consultation with the nonpublic school, will determine where services will be provided. Services may be provided on or off the premises of the nonpublic school. The District may provide services at the nonpublic school with the permission of that school.

(3) TRANSPORTATION

- (a) The District provides transportation to parentally placed nonpublic school children with disabilities who attend nonpublic schools located within the District's geographical boundaries if the services being provided under IDEA are being delivered at a location other than the nonpublic school the child is attending. The District provides transportation:
 - (1) From the child's nonpublic school or the child's home to the site other than the nonpublic school; and

- (2) From the service site to the nonpublic school or to the child' home depending on the timing of the services;
- (b) The District may include the cost of transportation to special education and related services that are being delivered at a location other than the nonpublic school in calculating whether it has met the requirements of spending a proportionate amount of federal funds that it receives to serve children with disabilities; and
- (c) The District provides transportation to all children, with and without disabilities, who reside within the District and who are parentally placed in chartered nonpublic schools following the requirements in ORC 3327.01.

F. DUE PROCESS COMPLAINTS AND COMPLAINTS TO ODE

Due process rights do not apply to the provision of special education and related services the District has agreed to provide through a services plan. However, the parents of a child with a suspected disability, or a child identified as having a disability, who is enrolled in a nonpublic school, have the right to file a due process complaint against the District where the nonpublic school is located regarding that District's failure to meet the child find requirements, including location, identification, evaluation and reevaluation of the child.

If the District receives a due process complaint requesting a due process hearing from the parents of parentally placed nonpublic school child, the District follows the procedures that apply to other due process complaints.

The parents of a child with a disability, who has been unilaterally placed in a nonpublic school, have the right to file a formal written complaint with ODE-OEC regarding a number of different issues, which are listed in 3301-51-08(L)(3) of the Operating Standards.

APPENDIX A

When to Provide

Prior Written Notice, Informed Consent and Procedural Safeguards Notice (*Whose IDEA Is This?*)

Steps in the Special Education Process	Action Required		
	Notification or Informed Consent	Prior Written Notice to Parents PR-01	Whose IDEA Is This?
1. Procedural safeguards must be provided to the parents once a year			X
2. Procedural safeguards must be provided upon request of the parents			X
3. Initial referral for a suspected disability		X	X
4. Initial evaluation	Informed consent (Parent Consent for Evaluation PR-04 form)	X	
5. Eligibility determination		X	
6. IEP meeting	Notification (Parent Invitation to Meeting PR-02 form)	Provide after an IEP, if parents do not agree or do not attend the meeting	
7. Reevaluation with assessments conducted	Informed consent (Parent Consent for Evaluation PR-04 form)	Provide before, and after if parents do not agree or disability category changes	
8. Reevaluation without further assessments conducted	Notification	May use this form to notify before, and provide after, if parents do not agree or disability category changes	
9. No reevaluation conducted		X	
10. Transfers from out of state and out of district	Informed consent (Parent Consent for Evaluation PR-04 form) (If an evaluation is to be conducted)	Provide only after an IEP, if parents do not agree	If moved from out of state
11. Change of placement	Informed consent (IEP PR-07 form)	Provide only after an IEP, if parents do not agree	
12. Change in the type and amount of services		Provide only after an IEP, if parents do not agree	
13. Exit from special education	Notification (Summary of performance if graduating or aging out of special education)	X	
14. District refuses services requested by parents		X	
15. District proposes/refuses to change disability category		X	
16. Releasing personally identifiable information	Informed consent (written consent)		
17. Destruction of personally identifiable information	Notification prior to destruction		
18. Transfer of parental rights	Statement included in IEP PR-07 form		X
19. Upon receipt of the first due process complaint or upon receipt of first state complaint in school year			X
20. Disciplinary change in placement		X	X
21. Revocation of consent		X	

Prior Written Notice, Informed Consent and Procedural Safeguards Notice (*Whose IDEA Is This?*)

1. Procedural safeguards must be provided to the parents once a year.

The school district must give a copy of the **procedural safeguards notice (*Whose IDEA Is This?*)** to the parents at least once a year, except as noted below:

- Upon initial referral or the parents request for evaluation;
- Upon request by the parents;
- Upon receipt of the first due process complaint or state complaint in a school year; and
- Upon a change in placement for disciplinary action.

2. Procedural safeguards must be provided upon request of the parents.

The school district must give a copy of the **procedural safeguards notice (*Whose IDEA Is This?*)** to the parents whenever the parents request.

3. Initial referral for a suspected disability

On the date of the referral, the district must provide the parents with a copy of the **procedural safeguards notice (*Whose IDEA Is This?*)**. For a parental referral, the date of referral is the date that the district received either the verbal or written request from the parents to conduct an evaluation. For a district referral, the date of referral is the date that the screening or review team decided an evaluation should be conducted. See Evaluation – 6.2 Request and Referral for Initial Evaluation. Within 30 days of the date of initial referral by the parents for a suspected disability, the district must provide the **Prior Written Notice to Parents PR-01** form to the parents if the district does not suspect a disability.

4. Initial evaluation

Within 30 days of the date of initial referral by the parents for a suspected disability, the district must provide the **Prior Written Notice PR-01** form to the parents and receive written, **informed consent (Parent Consent for Evaluation PR-04 form)** from the parents prior to conducting any assessments as part of an initial evaluation. A description of any evaluation procedures the district proposes to conduct must also be provided to the parents. (If the notice relates to an action proposed by the district that also requires parental consent, the district may give notice at the same time it requires parental consent.)

5. Eligibility determination

If the evaluation team determines that a child is not eligible for special education and related services the district will provide the parents the **Prior Written Notice to Parents PR-01** form once this determination is made. If the evaluation team determines that a child is eligible for special education and related services, see Item number 6, IEP Meeting.

6. IEP Meeting

The district must use the required **Parent Invitation PR-02** form to notify and invite the parents to an IEP meeting. Districts must take steps to ensure that one or both parents are present at each IEP meeting or are afforded the opportunity to participate. This requires that the district:

- Notify the parents of the IEP meeting early enough to ensure that they have an opportunity to attend; and
- Schedule the meeting at a mutually agreed upon time and place.

A district must provide the **Prior Written Notice to Parents PR-01** form after an IEP meeting, if the parents do not agree with the IEP or any portion of the IEP or do not attend the meeting.

A district must provide **prior written notice** to the parents and receive **written, informed consent** from the parents before the initial placement of a child in special education. The **IEP PR-07** form serves as prior written notice unless the parents disagree with the IEP. Written informed consent to initiate special education and related services is provided through the parents' signature on the IEP form.

7. Reevaluation with assessments conducted

A district must provide the **Prior Written Notice to Parents PR-01** form and obtain **informed parental consent (Parent Consent for Evaluation PR-05 form)** before conducting any tests or assessments as part of a reevaluation of a child with disabilities, unless the district has provided notice and the parents have failed to respond to reasonable attempts to obtain consent.

The district must provide the **Prior Written Notice to Parents PR-01** form after the reevaluation is completed, if the parents disagree with the reevaluation or the reevaluation results in a change in the child's disability category.

8. Reevaluation without further assessments conducted

If the evaluation team determines that no additional data are needed to determine that the child continues to be a child with a disability and to determine the child's educational needs, the evaluation team must notify the child's parents. The notification that no further assessments are necessary must include:

- The team's determination and the reasons for the determination; and
- The parents' right to request an assessment to determine whether the child continues to be a child with a disability and to determine the child's educational needs.

The **Prior Written Notice to Parents PR-01** form may be used for this notification as long as it includes the information listed directly above.

The district must provide the **Prior Written Notice to Parents PR-01** form after the reevaluation is completed, if the parents disagree with the reevaluation or the reevaluation results in a change in the child's disability category.

9. No reevaluation conducted

If the IEP team, including the parents, agrees that a reevaluation of a child is unnecessary, the district must provide the **Prior Written Notice to Parents PR-01** form.

10. Transfers from out of state and out of district

Upon the enrollment of a child with an existing IEP from another district or state, the district must convene the IEP team and determine if the team will accept the existing IEP or change the existing IEP. If the parents disagree with the IEP team on the IEP that will be implemented by the district, the **Prior Written Notice to Parents PR-01** form must be provided to the parents. See IEP – 7.1 General.

Transfers from out of state

If the child moved into the district from another state, the district must provide the parents with a copy of the **procedural safeguards notice (Whose IDEA Is This?)**.

If the district determines that a new evaluation is necessary for a child who transfers from out of state, the evaluation is considered an initial evaluation and the district must provide the **Prior Written Notice to Parents PR-01** form and obtain written parental consent (**Parent Consent for Evaluation PR-05 form**). See Evaluation – 6.2 Request and Referral for Initial Evaluation.

Transfers from out of district

If the child transfers into the district from another district in the state, the district provides the parents with a copy of the **procedural safeguards notice (Whose IDEA Is This?)** if the sending school district had not provided the parents with a copy during the current school year.

If the IEP team refers a child who transfers from another district in the state for additional evaluation, the evaluation is considered to be a reevaluation. The district must provide the **Prior Written Notice to the Parents PR-01** form and obtain written parental consent (**Parent Consent for Evaluation PR-05** form). See Evaluation – 6.5 Reevaluation.

11. Change of placement

The district must provide the **Prior Written Notice to Parents PR-01** form after an IEP meeting, if the parents do not agree with the IEP team's proposed change of placement on the continuum of alternative placement options. The district may not change the child's placement until the parents consent to the proposed change of placement.

12. Change in the type and amount of services

The district must provide the **Prior Written Notice to Parents PR-01** form after an IEP meeting, if the parents do not agree with the changes in the types and amount of services being proposed. The district may then proceed to implement the IEP.

13. Exit from special education

The district must provide the **Prior Written Notice to Parents PR-01** form whenever a child exits special education. In addition, for a child whose eligibility for special education terminates because the child is graduating with a regular diploma or exceeding the age eligibility for special education, the school district must provide the child with a **summary of the child's academic achievement and functional performance**, which shall include recommendations on how to assist the child in meeting the child's postsecondary goals.

14. District refuses services requested by parents

The district must provide the **Prior Written Notice to Parents PR-01** form to the parents any time the district refuses the request of the parents to provide special education and related services to the child.

15. District proposes/refuses to change disability category

The district must provide the **Prior Written Notice to Parents PR-01** form to the parents any time the district proposes or refuses to change the child's disability category. The ETR and the documentation of eligibility can be considered a prior written notice if all the elements required in a prior written notice are present in the ETR and determination of eligibility.

16. Releasing personally identifiable information

The district must obtain **written parental consent** prior to releasing any personally identifiable information about the child to any person or agency not entitled by law to see it, and to a representative of any participating agency that is likely to be responsible for providing or paying for transition services.

17. Destruction of personally identifiable information

The school district must inform the parents when personally identifiable information collected, maintained and used is no longer needed to provide educational services to the child. The information must be destroyed at the request of the parents. However, a permanent record of a child's name, address, telephone number, grades, attendance record, classes attended, grade level completed and year completed shall be maintained without time limitation. This **notification may be in writing or provided verbally**. If provided verbally, the school district should document this notification in the child's education record.

18. Transfer of parental rights

One year before the child's 18th birthday, the district must notify both the child and the parents of the parental rights, under Part B, that will transfer to the child upon reaching the age of majority. The district also must provide the child with a copy of the **procedural safeguards notice (Whose IDEA Is This?)**. This notification is documented on the child's **IEP PR-07** form.

19. Upon receipt of the first due process complaint or upon receipt of the first state complaint in the school year

The school district must give the parents a copy of the **procedural safeguards notice (Whose IDEA Is This?)** upon receipt of the parents' first due process request. The Ohio Department of Education, Office for Exceptional Children gives the parents a copy of the **procedural safeguards (Whose IDEA Is This?)** upon the parents' filing of the first state complaint within the school year.

20. Disciplinary change in placement

Whenever a change of placement occurs due to disciplinary action, a copy of the **procedural safeguards notice (Whose IDEA Is This?)** and **Prior Written Notice PR-01** form must be provided.

21. Revocation of consent (must be in writing)

The district must provide the **Prior Written Notice to Parents PR-01** form if the parents of a child with a disability revoke consent in writing for the continued provision of all special education and related services. This notice must include:

- A summary of all of the supports and services the child will no longer receive, and any change in educational placement that will occur as a result of the revocation of consent.
- Statements that once the revocation takes effect, the district will not be considered to be in violation of its requirement to make FAPE available, is not required to convene an IEP meeting or develop an IEP, is not required to conduct a three year reevaluation, is not required to offer the child the discipline protections available under IDEA and is not required to amend the child's education records to remove any reference to the child's receipt of special education and related services.
- A statement that by revoking consent for special education and related services for the child, the parent is not waiving the right to request an initial evaluation or to receive services in the future.



GOVERNING AUTHORITY RESOLUTION
May 4, 2021

Resolved The Governing Authority has reviewed and re-approves the Parent and Family Engagement in Title I Programs Policy and the Parent Involvement – Use of Evidence Based Research Policy.

Signed:

Governing Authority President/Representative

Policy

203.1 Parent and Family Engagement in Title I Programs
203.3 Parental Involvement – Use of Evidence Based Research

203.1 Parent and Family Engagement in Title I Programs

In accordance with the requirements of Federal law, programs supported by Title I funds must be planned and implemented in meaningful consultation with Parents and family members (family) of the students being served. Accordingly, the School establishes this parent and family engagement policy, which will be reviewed and approved annually by the Board and distributed to family of children receiving Title I services. The School will address and strive to achieve the following:

- A. involve family in the development of the School's Title I plans and in the development of support and improvement plans, if necessary;
- B. provide coordination, technical assistance, and other support necessary to plan and implement effective family involvement activities;
- C. coordinate and integrate family engagement strategies, to the extent feasible and appropriate, with other federal, state, and local laws and programs;
- D. in consultation with family, annually evaluate the content and effectiveness of the parent and family engagement policy in improving the academic quality of schools, including:
 1. identifying barriers to greater family participation;
 2. identifying the needs of family to assist with the learning of their children;
 3. identifying strategies to support successful school and family interactions; and
 4. designing evidence-based strategies for more effective family involvement based on the findings of the annual evaluation, and revising the parent and family engagement policy, if necessary;
- E. provide opportunities for the informed participation of family who are English language learners, family with disabilities, and family of migratory children, including providing information and school reports in a format, and to the extent practicable, in a language such family can understand;
- F. conduct meetings with family including provisions for flexible scheduling and assistance to family to better assure their attendance at meetings;



-
- G. develop agendas for family meetings to include review and explanation of the curriculum, means of assessments, and the proficiency levels students are expected to achieve and maintain;
 - H. communicate information concerning school performance profiles and their child's individual performance to family;
 - I. assist family in helping their children in achieving the objectives of the program by such means as ensuring regular attendance, monitoring television-watching, providing adequate time and the proper environment for homework; guiding nutritional and health practices, and the like;
 - J. provide timely responses to family questions, concerns, and recommendations;
 - K. conduct other activities as appropriate to the Title I plan and State and Federal requirements.
 - L. convene an annual meeting at a convenient time to which all family of participating children are invited and encouraged to attend to explain the parents' rights to be involved and the school's obligations to develop a parent and family engagement plan. The School-Family Compact will be given to parents prior to school opening. It describes how the staff, family, and students will share the responsibility for improving student achievement. See Appendix 203.1-A;
 - M. provide materials and training to help family work with students to improve achievement;
 - N. educate teachers, specialized instructional support personnel, school leaders, and other staff, with the assistance of family, about the value and utility of contributions of family, how to reach out to, communicate with, and work with family as equal partners, how to implement and coordinate family programs, and how to build ties between families and the school;
 - O. consider training family to enhance the involvement of other families;
 - P. consider establishing a family advisory council to provide advice on all matters related to family engagement programs;



Q. develop appropriate roles for community-based organizations and businesses in family engagement involvement activities.

The School shall reserve at least one percent of its Title I funds to carry out the activities described in this section, unless one percent constitutes less than \$5,000.00, in which case the School is not required to reserve a specific amount.

20 U.S.C. 6318 et seq.

203.3 Parental Involvement — Use of Evidence-Based Research

The School will use evidence-based research to provide the parents of its students with meaningful opportunities to participate effectively in their children's education to foster their children's achievement. The School will use evidence-based research to lower the barriers to the parents' participation in school planning, review, and improvement.

20 U.S.C. 6318



Appendix 203.1-A Sample School-Family Compact

The School and all Parents and family members (family) of students, including the family of the students participating in activities, services, and programs funded by Title I, Part A of the Elementary and Secondary Education Act ("ESEA"), agree that this compact outlines how the family, the entire school staff, and the students will share the responsibility for improved student academic achievement and the means by which the school and family will build and develop a partnership that will help children achieve the State's high standards.

This school-family compact is in effect during the school year _____.

School Responsibilities

The School will:

1. Provide high quality curriculum and instruction in a supportive and effective learning environment that enables the participating children to meet the State's academic standards as follows: [Describe how school will provide high quality curriculum and instruction, and do so in a supportive and effective learning environment.]
2. Hold parent-teacher conferences at least annually during which this compact will be discussed as it relates to the individual child's achievement. Those conferences will be held [Describe when the parent-teacher conferences will be held.]
3. Provide family with frequent reports on their children's progress. Specifically, the school will provide reports as follows: [Describe when and how the school will provide reports to family.]
4. Provide family reasonable access to staff. Specifically, staff will be available for consultation as follows: [Describe when, where and how staff will be available for consultation with family.]
5. Provide family opportunities to volunteer and participate in their child's class, and to observe classroom activities, as follows: [Describe when and how family may volunteer, participate, and observe classroom activities.]
6. Treat all members of the School's family with respect and dignity.
7. Know the curriculum and state standards.
8. Establish clear rules for acceptable behavior, class participation, grades and assignments.
9. Discipline students in a fair and consistent manner.



Family Responsibilities

We, as family, will support our children's learning in the following ways:

1. We will treat all members of the School family with respect and dignity.
2. We will know and understand school rules and cooperate with school personnel in the enforcement of school rules.
3. We will support the school's zero tolerance policy toward any physical aggression.
4. We will communicate our comments, questions, and concerns to the appropriate personnel.
5. We will send our child to school in accordance with the school dress code.
6. We will attend any meeting concerning the welfare and well-being of our child, including report card conferences, IEP meetings, and any other intervention meetings.
7. We will send our child to school on time and on a regular basis as required by the law.
8. We will inform the school of change of phone numbers and addresses.
9. We will support the completion of all homework and our child's reading for 15 minutes daily.
10. We will monitor the amount of television our child watches.
11. We will participate, as appropriate, in decisions relating to our child's education.
12. We will stay informed about our child's education and communicate with the school by promptly reading and responding to all notices from the school.
13. We will serve; to the extent possible, on policy advisory groups, such as being the Title I, Part A parent representative on the School's School Improvement Team, the Title I Policy Advisory Committee, the Policy Advisory Council, the School Support Team, or other school advisory or policy groups.
14. We will be sure that our child attends all Extended Day Educational Services, such as tutoring sessions before or after school or during weekends. We recognize that those supplemental activities are a required part of the child's educational program and the School curriculum and the failure to assure a child's attendance at such sessions could result in retention or discipline under school policy.

Student Responsibilities

I, as a student, will share the responsibility to improve our academic achievement and achieve the State's high standards. Specifically, I will:

1. Do my homework every day and ask for help when I need to.



2. Read at least thirty minutes every day outside of school time.
3. Give my family or the adult who is responsible for my welfare all notices and information received by me from my school every day.
4. [Describe other ways in which the student will support his or her academic achievement.]

School

Parent

Student

Date

Date

Date



GOVERNING AUTHORITY RESOLUTION
May 4, 2021

Whereas, on January 4, 2021, the Governing Authority determined that it could not provide a summer food extension program due to financial reasons; and,

Whereas, the Governing Authority has determined that the situation has changed;
Therefore, Be it

Resolved, that the Governing Authority has determined that the School can provide a summer food extension program for the month of June.

Signed:

Governing Authority President/Secretary/Representative



GOVERNING AUTHORITY RESOLUTION
May 4, 2021

Resolved, the Governing Authority hereby approves the attached Monthly Residency Verifications for March and April 2021.

Signed:

Governing Authority President/Representative



MONTHLY RESIDENCY VERIFICATION FORM FOR BOARD APPROVAL

Month and Year: March 2021

Official School Name: Summit Academy Community School - Cincinnati

Each community school is required to perform annual and monthly residency verification checks pursuant to law and the Board's policies. The Board is required to review these forms at each meeting.

ANNUAL PROOF OF RESIDENCY IN FILE

Note date and type of proof submitted to the school.

FIRST STUDENT

Date: 8/2020 Type: Duke Energy Bill

SECOND STUDENT

Date: 1/2021 Type: utility bill

MONTHLY VERIFICATION

*Note method of verification & details of contract. **NO** names, only confirming statements.*

FIRST STUDENT

Date: 4/19/2021 Details: Confirmed with parent by phone

SECOND STUDENT

Date: 4/19/21 Details: parent moved in February, see attached

ADDRESS VERIFICATION

FIRST STUDENT

Current Address Verified: Yes No New Address: Yes No

SECOND STUDENT

Current Address Verified: Yes No New Address: Yes No

Completed By Signature: Lisa L Singleton

Completed By Printed: Lisa L. Singleton Date: 4/19/21

Director Signature: Michelle Brunner

Director Printed: Michelle Brunner Date: 4/19/21



MONTHLY RESIDENCY VERIFICATION FORM FOR BOARD APPROVAL

Month and Year: April 2021
Official School Name: Summit Academy Community School - Cincinnati

Each community school is required to perform annual and monthly residency verification checks pursuant to law and the Board's policies. The Board is required to review these forms at each meeting.

ANNUAL PROOF OF RESIDENCY IN FILE

Note date and type of proof submitted to the school.

FIRST STUDENT

Date: 8/2020 Type: Duke Energy bill

SECOND STUDENT

Date: 3/2021 Type: Paycheck Stub

MONTHLY VERIFICATION

Note method of verification & details of contract. **NO** names, only confirming statements.

FIRST STUDENT

Date: 4/19/21 Details: Confirmed parent moved 4/1/21

SECOND STUDENT

Date: 4/19/21 Details: Confirmed with parent

ADDRESS VERIFICATION

FIRST STUDENT

Current Address Verified: Yes No New Address: Yes No

SECOND STUDENT

Current Address Verified: Yes No New Address: Yes No

Completed By Signature: Lisa L. Singleton / Lisa L. Singleton

Completed By Printed: Lisa L. Singleton Date: 4/19/21

Director Signature: Michelle Brunner

Director Printed: Michelle Brunner Date: 4/19/2021

Summit Academy Cincinnati El.

I. February and March Treasurer's Report

a. February:

- **Revenue**
 - i.* General Fund (0010000) includes February State Foundation and Medicaid receipts. State Foundation based on 75.49 FTE's this month.
 - ii.* Capital Improvement Fund (0030000) this is facilities funding dispersed thru state foundation. Calculated at \$250 x prorated % of FTE (71.35 this month.)
 - iii.* Student Wellness & Success Fund (4670000) this is semi-annual funding dispersed thru State Foundation. \$18,009 this month.

- **Expenses**
 - i.* Professional & Tech Services (410) period expenditures include monthly admin expense, \$18,856. Also includes sponsor fee paid to Lake Erie West, \$2,632. Also includes educational therapy services, \$13,246. Also includes J/E to correct federal coding – move federal salaries & benefits to purchased services, \$60,439.
 - ii.* Property Services (420) period expenditures include one and one half month payment for TDG facilities services. Also includes copier lease payment, as well as copier usage costs.
 - iii.* Utility Services (450) costs within this category includes water, gas, electric utilities.
 - iv.* Contract Services (460) period expenditures includes breakfast and lunch services for the month of February.
 - v.* Other Objects (800) costs within this category include FY20 medicaid and financial audits performed by REA & Associates.
 - vi.* School Quality Improvement Grant (fund 5725021) period expenditures include \$24,500 on PD instruction and supplies; and \$30 on general and computer supplies.

b. March:

- **Revenue**
 - i.* General Fund (0010000) includes March State Foundation and Medicaid receipts. State Foundation based on 75.14 FTE's this month.
 - ii.* Capital Improvement Fund (0030000) this is facilities funding dispersed thru state foundation. Calculated at \$250 x prorated % of FTE (71.06 this month.)

- **Expenses**
 - iii.* Professional & Tech Services (410) period expenditures include monthly admin expense, \$15,890. Also includes sponsor fee paid to Lake Erie West, \$2,712. Also includes educational therapy services, \$13,709. Also includes J/E to correct federal coding – move federal salaries & benefits to purchased services, \$50,709.
 - iv.* Property Services (420) period expenditures include one month payment for TDG facilities services. Also includes copier lease payment, as well as copier usage costs.
 - v.* Utility Services (450) costs within this category includes water, gas, electric utilities.
 - vi.* Contract Services (460) period expenditures includes breakfast and lunch services for the month of March.
 - vii.* School Quality Improvement Grant (fund 5725021) period expenditures include \$5,011 on salaries and benefits; and \$17,500 on PD instruction and supplies; and \$402 on general supplies.

- c.** All other items were reviewed and no material or significant discrepancies were notated.

If you have any additional questions, please feel free to contact Mark Vlacovsky @ Mark.vlacovsky@summitacademies.org or Michael Boland @ Michael.boland@summitacademies.org



Monthly Financial Report
 School: Community School - Cincinnati
 Fiscal Year 2021 Month February

120	FY2021 BUDGET	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	FYTD	% of BUDGET
ENROLLMENT:															
Total Student FTE (CS Funding Reports)	63.22	79.51	79.51	79.51	72.28	76.43	76.42	73.87	75.49					76.63	121%
REVENUES: OPERATIONAL															
State Foundation and Casino Payments (3110, 3190, 3211)	\$1,181,224	\$125,583	\$123,238	\$215,542	\$101,131	\$91,686	\$125,487	\$105,722	\$109,995	\$0	\$0	\$0	\$0	\$998,385	85%
Food Services (Fund 006) (LUNCHROOM)	\$43,293	\$4,673	\$0	\$0	\$7,258	\$0	\$6,261	\$0	\$2,760	\$0	\$0	\$0	\$0	\$20,951	48%
Grants (Federal, State, Local)	\$591,974	\$0	\$0	\$68,027	\$32,411	\$900	\$0	\$3,750	\$90,906	\$0	\$0	\$0	\$0	\$195,995	33%
Other Operating Revenue (1410,18xx, student fees, etc.)	\$19,144	\$1,640	\$4,404	\$3,771	\$1,439	\$1,667	\$1,466	\$1,543	\$1,576	\$0	\$0	\$0	\$0	\$17,506	91%
TOTAL OPERATIONAL REVENUE	\$1,835,635.24	\$131,895	\$127,643	\$287,341	\$142,239	\$94,253	\$133,214	\$111,015	\$205,236	\$0	\$0	\$0	\$0	\$1,232,836	67%
EXPENDITURES: OPERATIONAL															
Personal Services (Salaries & Wages)	\$823,069	\$69,170	\$71,453	\$75,080	\$73,952	\$75,198	\$76,672	\$31,289	\$17,542	\$0	\$0	\$0	\$0	\$490,357	60%
Fringe Benefits	\$ 250,083.76	\$25,361	\$24,681	\$25,007	\$25,447	\$25,432	\$25,494	\$13,187	\$8,312	\$0	\$0	\$0	\$0	\$172,922	69%
Purchased Services - (Non-Employees)	\$ 278,943.85	\$2,211	\$10,918	\$30,532	\$25,432	\$21,748	\$24,317	\$20,703	\$46,757	\$0	\$0	\$0	\$0	\$182,616	65%
Purchased Services - Management Company Fees	\$207,941	\$17,529	\$19,471	\$14,891	\$13,971	\$21,970	\$14,056	\$75,211	\$79,295	\$0	\$0	\$0	\$0	\$256,394	123%
Purchased Services - Treasurer's Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Purchased Services - Sponsorship Fees	\$30,000	\$3,054	\$3,054	\$3,054	\$2,440	\$2,202	\$3,080	\$2,580	\$2,632	\$0	\$0	\$0	\$0	\$22,096	74%
Utilities (Electric, Gas, Telephone, Internet, etc)	\$ 44,686.49	\$2,431	\$2,329	\$2,632	\$3,853	\$2,545	\$3,028	\$3,251	\$6,561	\$0	\$0	\$0	\$0	\$26,631	60%
Equipment Lease (Copiers, Computers, Vehicles, etc.)	\$3,717	\$310	\$310	\$610	\$410	\$310	\$410	\$410	\$410	\$0	\$0	\$0	\$0	\$3,179	86%
Rent / Lease (Building / Facility)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Repairs and Maintenance	\$ 72,344.00	\$5,648	\$5,746	\$5,413	\$5,651	\$8,477	\$9,486	\$3,503	\$9,168	\$0	\$0	\$0	\$0	\$53,092	73%
Materials, Supplies & Textbooks	\$ 50,899.41	\$0	\$9,334	\$14,481	\$2,932	\$4,996	\$7,656	(\$371)	\$1,216	\$0	\$0	\$0	\$0	\$40,245	79%
Capital Outlay (Equip. buses, etc.)	\$ 16,880.00	\$0	\$0	\$0	\$0	\$1,604	\$14,787	\$4,384	\$0	\$0	\$0	\$0	\$0	\$20,775	123%
All Other Objects	\$ 17,575.42	\$6,186	\$1,081	\$200	\$259	\$2,192	\$0	\$370	\$6,267	\$0	\$0	\$0	\$0	\$16,554	94%
TOTAL OPERATIONAL EXPENDITURES	\$1,796,140.69	\$131,900	\$148,376	\$171,900	\$154,348	\$166,674	\$178,986	\$154,518	\$178,160	\$0	\$0	\$0	\$0	\$1,284,861	72%
TOTAL EXCESS OR (SHORTFALL)	\$39,495	(\$5)	(\$20,734)	\$115,442	(\$12,109)	(\$72,421)	(\$45,772)	(\$43,503)	\$27,076	\$0	\$0	\$0	\$0	(\$52,025)	-132%
REVENUE PER STUDENT	\$29,033.84	\$1,659	\$1,605	\$3,614	\$1,968	\$1,233	\$1,743	\$1,503	\$2,719					\$16,689	
EXPENSE PER STUDENT	\$28,409.16	\$1,659	\$1,866	\$2,162	\$2,135	\$2,181	\$2,342	\$2,092	\$2,360					\$17,394	
TOTAL EXCESS OR (SHORTFALL) PER STUDENT	\$625	(\$0)	(\$261)	\$1,452	(\$168)	(\$948)	(\$599)	(\$589)	\$359					(\$704)	

based on current enrollment

CASH															
Cash Balance - Beginning of Month		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Credits		\$ 120,724	\$ 116,468	\$ 276,170	\$ 131,068	\$ 83,082	\$ 122,043	\$ 99,844	\$ 191,079						
Debits		\$ (120,724)	\$ (116,468)	\$ (276,170)	\$ (131,068)	\$ (83,082)	\$ (122,043)	\$ (99,844)	\$ (191,079)						
Cash Balance - End of Month		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

BANK RECONCILIATION COMPLETED? (YES/NO)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

FEDERAL FUNDS							
Fund	Budgeted Revenue	YTD Revenue	% of Budget	Fund	Budgeted Revenue	YTD Revenue	% of Budget
CRF FY2021	\$ -	\$ 2,307.52	0%	SQIG FT2021	\$ 99,489.50	\$ 9,583.35	10%
ECSE FY2020	\$ -	\$ -	0%	SQIG FY2020	\$ -	\$ 15,823.81	0%
ECSE FY2021	\$ 732.55	\$ -	0%	STATE CONNECTIVITY GT	\$ 1,800.00	\$ 900.00	50%
ECSE RESTORATION FY2020	\$ -	\$ 210.15	0%	STDT WELLNESS & SUCCESS	\$ 36,000.00	\$ 18,000.00	50%
ESSER FY2021	\$ 84,834.98	\$ 8,338.04	10%	STRIVING READERS FY2020	\$ -	\$ -	0%
IDEA B FY2020	\$ -	\$ 7,525.65	0%	STRIVING READERS FY2021	\$ -	\$ -	0%
IDEA B FY2021	\$ 58,235.92	\$ 4,443.03	8%	TITLE 1 FY2021	\$ 102,844.47	\$ 10,415.72	10%
IDEA B RESTORATION FY202	\$ -	\$ 1,110.30	0%	TITLE 1 NEGLECTED FY2021	\$ -	\$ -	0%
MISC. STATE GRANTS FY21	\$ 2,500.00	\$ -	0%	TITLE I FY2020	\$ -	\$ 9,012.36	0%
NC SSI FY2020	\$ -	\$ -	0%	TITLE IIA FY2020	\$ -	\$ 1,275.00	0%
OHCLI	\$ -	\$ -	0%	TITLE IIA FY2021	\$ 19,574.48	\$ -	0%
SIG FY2020	\$ -	\$ 10,705.67	0%	TITLE IV FY2020	\$ -	\$ -	0%
MONT COUNTY GRANT	\$ -	\$ -	0%	TITLE IV FY2021	\$ 10,000.00	\$ 1,688.18	17%
SIG FY2021	\$ 175,962.24	\$ -	0%	HAM County Grant	\$ -	\$ 3,750.00	0%

Total YTD Grant Revenue \$ **105,088.78**
 \$ (90,905.90)



Monthly Financial Report
 School: Community School - Cincinnati
 Fiscal Year 2021 Month March

120	FY2021 BUDGET	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	FYTD	% of BUDGET
ENROLLMENT:															
Total Student FTE (CS Funding Reports)	63.22	79.51	79.51	79.51	72.28	76.43	76.42	73.87	75.49	75.14				76.46	121%
REVENUES: OPERATIONAL															
State Foundation and Casino Payments (3110, 3190, 3211)	\$1,181,224	\$125,583	\$123,238	\$215,542	\$101,131	\$91,686	\$125,487	\$105,722	\$109,995	\$112,192	\$0	\$0	\$0	\$1,110,577	94%
Food Services (Fund 006) (LUNCHROOM)	\$43,293	\$4,673	\$0	\$0	\$7,258	\$0	\$6,261	\$0	\$2,760	\$2,303	\$0	\$0	\$0	\$23,254	54%
Grants (Federal, State, Local)	\$591,974	\$0	\$0	\$68,027	\$32,411	\$900	\$0	\$3,750	\$90,906	\$97,484	\$0	\$0	\$0	\$293,478	50%
Other Operating Revenue (1410,18xx, student fees, etc.)	\$19,144	\$1,640	\$4,404	\$3,771	\$1,439	\$1,667	\$1,466	\$1,543	\$1,576	\$2,250	\$0	\$0	\$0	\$19,756	103%
TOTAL OPERATIONAL REVENUE	\$1,835,635.24	\$131,895	\$127,643	\$287,341	\$142,239	\$94,253	\$133,214	\$111,015	\$205,236	\$214,229	\$0	\$0	\$0	\$1,447,065	79%
EXPENDITURES: OPERATIONAL															
Personal Services (Salaries & Wages)	\$823,069	\$69,170	\$71,453	\$75,080	\$73,952	\$75,198	\$76,672	\$31,289	\$17,542	\$27,743	\$0	\$0	\$0	\$518,100	63%
Fringe Benefits	\$ 250,083.76	\$25,361	\$24,681	\$25,007	\$25,447	\$25,432	\$25,494	\$13,187	\$8,312	\$13,739	\$0	\$0	\$0	\$186,661	75%
Purchased Services - (Non-Employees)	\$ 278,943.85	\$2,211	\$10,918	\$30,532	\$25,432	\$21,748	\$24,317	\$20,703	\$46,757	\$36,575	\$0	\$0	\$0	\$219,191	79%
Purchased Services - Management Company Fees	\$207,941	\$17,529	\$19,471	\$14,891	\$13,971	\$21,970	\$14,056	\$75,211	\$79,295	\$66,599	\$0	\$0	\$0	\$322,993	155%
Purchased Services - Treasurer's Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Purchased Services - Sponsorship Fees	\$30,000	\$3,054	\$3,054	\$3,054	\$2,440	\$2,202	\$3,080	\$2,580	\$2,632	\$2,737	\$0	\$0	\$0	\$24,832	83%
Utilities (Electric, Gas, Telephone, Internet, etc)	\$ 44,686.49	\$2,431	\$2,329	\$2,632	\$3,853	\$2,545	\$3,028	\$3,251	\$6,561	\$3,756	\$0	\$0	\$0	\$30,387	68%
Equipment Lease (Copiers, Computers, Vehicles, etc.)	\$3,717	\$310	\$310	\$610	\$410	\$310	\$410	\$410	\$410	\$410	\$0	\$0	\$0	\$3,589	97%
Rent / Lease (Building / Facility)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Repairs and Maintenance	\$ 72,344.00	\$5,648	\$5,746	\$5,413	\$5,651	\$8,477	\$9,486	\$3,503	\$9,168	\$8,396	\$0	\$0	\$0	\$61,488	85%
Materials, Supplies & Textbooks	\$ 50,899.41	\$0	\$9,334	\$14,481	\$2,932	\$4,996	\$7,656	(\$371)	\$1,216	\$10,694	\$0	\$0	\$0	\$50,940	100%
Capital Outlay (Equip. buses, etc.)	\$ 16,880.00	\$0	\$0	\$0	\$0	\$1,604	\$14,787	\$4,384	\$0	\$0	\$0	\$0	\$0	\$20,775	123%
All Other Objects	\$ 17,575.42	\$6,186	\$1,081	\$200	\$259	\$2,192	\$0	\$370	\$6,267	\$15	\$0	\$0	\$0	\$16,568	94%
TOTAL OPERATIONAL EXPENDITURES	\$1,796,140.69	\$131,900	\$148,376	\$171,900	\$154,348	\$166,674	\$178,986	\$154,518	\$178,160	\$170,663	\$0	\$0	\$0	\$1,455,524	81%
TOTAL EXCESS OR (SHORTFALL)	\$39,495	(\$5)	(\$20,734)	\$115,442	(\$12,109)	(\$72,421)	(\$45,772)	(\$43,503)	\$27,076	\$43,567	\$0	\$0	\$0	(\$8,458)	-21%
REVENUE PER STUDENT															
	\$29,033.84	\$1,659	\$1,605	\$3,614	\$1,968	\$1,233	\$1,743	\$1,503	\$2,719	\$2,851				\$19,589	
EXPENSE PER STUDENT															
	\$28,409.16	\$1,659	\$1,866	\$2,162	\$2,135	\$2,181	\$2,342	\$2,092	\$2,360	\$2,271				\$19,704	
TOTAL EXCESS OR (SHORTFALL) PER STUDENT	\$625	(\$0)	(\$261)	\$1,452	(\$168)	(\$948)	(\$599)	(\$589)	\$359	\$580				(\$115)	

based on current enrollment

CASH															
Cash Balance - Beginning of Month		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Credits		\$ 120,724	\$ 116,468	\$ 276,170	\$ 131,068	\$ 83,082	\$ 122,043	\$ 99,844	\$ 191,079	\$ 200,072					
Debits		\$ (120,724)	\$ (116,468)	\$ (276,170)	\$ (131,068)	\$ (83,082)	\$ (122,043)	\$ (99,844)	\$ (191,079)	\$ (200,072)					
Cash Balance - End of Month		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

BANK RECONCILIATION COMPLETED? (YES/NO)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

FEDERAL FUNDS							
Fund	Budgeted Revenue	YTD Revenue	% of Budget	Fund	Budgeted Revenue	YTD Revenue	% of Budget
CRF FY2021	\$ -	\$ 2,307.52	0%	SQIG FT2021	\$ 99,489.50	\$ 9,583.35	10%
ECSE FY2020	\$ -	\$ -	0%	SQIG FY2020	\$ -	\$ 15,823.81	0%
ECSE FY2021	\$ 732.55	\$ -	0%	STATE CONNECTIVITY GT	\$ 1,800.00	\$ 900.00	50%
ECSE RESTORATION FY2020	\$ -	\$ 210.15	0%	STDT WELLNESS & SUCCESS	\$ 36,000.00	\$ 18,000.00	50%
ESSER FY2021	\$ 84,834.98	\$ 8,338.04	10%	STRIVING READERS FY2020	\$ -	\$ -	0%
IDEA B FY2020	\$ -	\$ 7,525.65	0%	STRIVING READERS FY2021	\$ -	\$ -	0%
IDEA B FY2021	\$ 58,235.92	\$ 4,443.03	8%	TITLE 1 FY2021	\$ 102,844.47	\$ 10,415.72	10%
IDEA B RESTORATION FY202	\$ -	\$ 1,110.30	0%	TITLE 1 NEGLECTED FY2021	\$ -	\$ -	0%
MISC. STATE GRANTS FY21	\$ 2,500.00	\$ -	0%	TITLE I FY2020	\$ -	\$ 9,012.36	0%
NC SSI FY2020	\$ -	\$ -	0%	TITLE IIA FY2020	\$ -	\$ 1,275.00	0%
OHCLI	\$ -	\$ -	0%	TITLE IIA FY2021	\$ 19,574.48	\$ -	0%
SIG FY2020	\$ -	\$ 10,705.67	0%	TITLE IV FY2020	\$ -	\$ -	0%
MONT COUNTY GRANT	\$ -	\$ -	0%	TITLE IV FY2021	\$ 10,000.00	\$ 1,688.18	17%
SIG FY2021	\$ 175,962.24	\$ -	0%	HAM County Grant	\$ -	\$ 3,750.00	0%

Total YTD Grant Revenue \$ **105,088.78**
 \$ (188,389.64)

SAM - Expenditure Transaction Report

\$ 178,159.94

Transaction Number	Fiscal Year	Period	Transaction Code	Transaction Code Description	Budget Unit	School Code	Account Code	Account Title	Transaction Date	Transaction Amount	Vendor Name	Transaction Description
201778	21	8	22	Payroll Interface and Manual Payroll	5991021110012000	120	111	REGULAR SALARY	02/25/2021	\$1,329.17		PAYROLL CHARGES
201647	21	8	22	Payroll Interface and Manual Payroll	5372021112012000	120	111	REGULAR SALARY	02/25/2021	\$1,554.17		PAYROLL CHARGES
201655	21	8	22	Payroll Interface and Manual Payroll	5722021220012000	120	111	REGULAR SALARY	02/25/2021	\$750.00		PAYROLL CHARGES
198436	21	8	19	Journal Entries	5372021220012000	120	111	REGULAR SALARY	02/23/2021	(\$12,375.00)		CORRECT FEDERAL CODING
198031	21	8	22	Payroll Interface and Manual Payroll	0010000111012000	120	111	REGULAR SALARY	02/22/2021	\$9,184.16		PAYROLL CHARGES
197825	21	8	22	Payroll Interface and Manual Payroll	5902021110012000	120	111	REGULAR SALARY	02/22/2021	\$5,450.00		PAYROLL CHARGES
197922	21	8	22	Payroll Interface and Manual Payroll	5725020200012000	120	111	REGULAR SALARY	02/22/2021	\$2,566.67		PAYROLL CHARGES
198102	21	8	22	Payroll Interface and Manual Payroll	5991021110012000	120	111	REGULAR SALARY	02/22/2021	\$1,329.17		PAYROLL CHARGES
197844	21	8	22	Payroll Interface and Manual Payroll	5372021112012000	120	111	REGULAR SALARY	02/22/2021	\$3,054.17		PAYROLL CHARGES
202884	21	8	19	Journal Entries	5725020200012000	120	111	REGULAR SALARY	03/04/2021	(\$26,833.38)		CORRECT FEDERAL CODING
198442	21	8	19	Journal Entries	5722021220012000	120	111	REGULAR SALARY	02/23/2021	(\$8,250.00)		CORRECT FEDERAL CODING
201841	21	8	22	Payroll Interface and Manual Payroll	0010000111012000	120	111	REGULAR SALARY	02/25/2021	\$8,534.16		PAYROLL CHARGES
198454	21	8	19	Journal Entries	5722021220012000	120	111	REGULAR SALARY	02/23/2021	(\$728.90)		CORRECT FEDERAL CODING
201617	21	8	22	Payroll Interface and Manual Payroll	0010000123012000	120	111	REGULAR SALARY	02/25/2021	\$1,875.00		PAYROLL CHARGES
201720	21	8	22	Payroll Interface and Manual Payroll	5725020200012000	120	111	REGULAR SALARY	02/25/2021	\$1,916.67		PAYROLL CHARGES
197849	21	8	22	Payroll Interface and Manual Payroll	0010000242112000	120	111	REGULAR SALARY	02/22/2021	\$5,512.50		PAYROLL CHARGES
201665	21	8	22	Payroll Interface and Manual Payroll	0010000112012000	120	111	REGULAR SALARY	02/25/2021	\$6,920.83		PAYROLL CHARGES
198999	21	8	19	Journal Entries	5372021220012000	120	111	REGULAR SALARY	02/25/2021	(\$871.00)		CORRECT FEDERAL CODING
198448	21	8	19	Journal Entries	5372021220012000	120	111	REGULAR SALARY	02/23/2021	(\$1,093.36)		CORRECT FEDERAL CODING
198957	21	8	19	Journal Entries	5722019112012000	120	111	REGULAR SALARY	02/25/2021	(\$3,108.34)		CORRECT FEDERAL CODING
198466	21	8	19	Journal Entries	5722021220012000	120	111	REGULAR SALARY	02/23/2021	(\$750.00)		CORRECT FEDERAL CODING
201616	21	8	22	Payroll Interface and Manual Payroll	5372021220012000	120	111	REGULAR SALARY	02/25/2021	\$3,687.50		PAYROLL CHARGES
197808	21	8	22	Payroll Interface and Manual Payroll	0010000123012000	120	111	REGULAR SALARY	02/22/2021	\$3,375.00		PAYROLL CHARGES
197853	21	8	22	Payroll Interface and Manual Payroll	5722021220012000	120	111	REGULAR SALARY	02/22/2021	\$2,400.00		PAYROLL CHARGES
198963	21	8	19	Journal Entries	5372021112012000	120	111	REGULAR SALARY	02/25/2021	(\$3,108.34)		CORRECT FEDERAL CODING
198969	21	8	19	Journal Entries	5372020220012000	120	111	REGULAR SALARY	02/25/2021	(\$7,500.00)		CORRECT FEDERAL CODING
198460	21	8	19	Journal Entries	5372021220012000	120	111	REGULAR SALARY	02/23/2021	(\$1,125.00)		CORRECT FEDERAL CODING
197988	21	8	22	Payroll Interface and Manual Payroll	5072021250012000	120	111	REGULAR SALARY	02/22/2021	\$18.24		PAYROLL CHARGES
201651	21	8	22	Payroll Interface and Manual Payroll	0010000242112000	120	111	REGULAR SALARY	02/25/2021	\$4,012.50		PAYROLL CHARGES
198424	21	8	19	Journal Entries	5372021220012000	120	111	REGULAR SALARY	02/23/2021	(\$1,313.35)		CORRECT FEDERAL CODING
197863	21	8	22	Payroll Interface and Manual Payroll	0010000112012000	120	111	REGULAR SALARY	02/22/2021	\$8,653.89		PAYROLL CHARGES
198975	21	8	19	Journal Entries	5372021220012000	120	111	REGULAR SALARY	02/25/2021	(\$2,804.32)		CORRECT FEDERAL CODING
197809	21	8	22	Payroll Interface and Manual Payroll	5372021220012000	120	111	REGULAR SALARY	02/22/2021	\$5,925.00		PAYROLL CHARGES
198430	21	8	19	Journal Entries	5722021220012000	120	111	REGULAR SALARY	02/23/2021	(\$875.57)		CORRECT FEDERAL CODING
201646	21	8	22	Payroll Interface and Manual Payroll	5372021220012000	120	141	NON-CERT REGULAR SALARY	02/25/2021	\$351.50		PAYROLL CHARGES
197727	21	8	22	Payroll Interface and Manual Payroll	0010000231012000	120	141	NON-CERT REGULAR SALARY	02/22/2021	\$687.49		PAYROLL CHARGES
198101	21	8	22	Payroll Interface and Manual Payroll	5072021111012000	120	141	NON-CERT REGULAR SALARY	02/22/2021	\$956.25		PAYROLL CHARGES
201777	21	8	22	Payroll Interface and Manual Payroll	5072021111012000	120	141	NON-CERT REGULAR SALARY	02/25/2021	\$956.25		PAYROLL CHARGES
201586	21	8	22	Payroll Interface and Manual Payroll	0010000242112000	120	141	NON-CERT REGULAR SALARY	02/25/2021	\$1,404.00		PAYROLL CHARGES
197845	21	8	22	Payroll Interface and Manual Payroll	5372021220012000	120	141	NON-CERT REGULAR SALARY	02/22/2021	\$114.00		PAYROLL CHARGES
201736	21	8	22	Payroll Interface and Manual Payroll	5722021110012000	120	141	NON-CERT REGULAR SALARY	02/25/2021	\$1,003.13		PAYROLL CHARGES
197771	21	8	22	Payroll Interface and Manual Payroll	0010000242112000	120	141	NON-CERT REGULAR SALARY	02/22/2021	\$2,904.00		PAYROLL CHARGES
198058	21	8	22	Payroll Interface and Manual Payroll	5722021110012000	120	141	NON-CERT REGULAR SALARY	02/22/2021	\$1,853.13		PAYROLL CHARGES
193396	21	8	19	Journal Entries	5725020200012000	120	211	STRS-EMPLOYER'S SHARE	02/09/2021	\$65.67		JAN '21 FDN REC
198431	21	8	19	Journal Entries	5722021220012000	120	211	STRS-EMPLOYER'S SHARE	02/23/2021	(\$122.58)		CORRECT FEDERAL CODING
203527	21	8	19	Journal Entries	5372021220012000	120	211	STRS-EMPLOYER'S SHARE	03/04/2021	\$161.42		FEB '21 FDN REC
198467	21	8	19	Journal Entries	5722021220012000	120	211	STRS-EMPLOYER'S SHARE	02/23/2021	(\$105.00)		CORRECT FEDERAL CODING
192780	21	8	19	Journal Entries	0010000111012000	120	211	STRS-EMPLOYER'S SHARE	02/09/2021	\$283.86		JAN '21 FDN REC
200477	21	8	22	Payroll Interface and Manual Payroll	5725020200012000	120	211	STRS-EMPLOYER'S SHARE	02/25/2021	\$268.33		PAYROLL CHARGES-FRINGE
200253	21	8	22	Payroll Interface and Manual Payroll	0010000242112000	120	211	STRS-EMPLOYER'S SHARE	02/25/2021	\$561.75		PAYROLL CHARGES-FRINGE
203505	21	8	19	Journal Entries	5372021112012000	120	211	STRS-EMPLOYER'S SHARE	03/04/2021	\$57.99		FEB '21 FDN REC
197121	21	8	22	Payroll Interface and Manual Payroll	5372021112012000	120	211	STRS-EMPLOYER'S SHARE	02/22/2021	\$217.58		PAYROLL CHARGES-FRINGE
203055	21	8	19	Journal Entries	0010000112012000	120	211	STRS-EMPLOYER'S SHARE	03/04/2021	\$258.85		FEB '21 FDN REC
195307	21	8	22	Payroll Interface and Manual Payroll	5991021110012000	120	211	STRS-EMPLOYER'S SHARE	02/22/2021	\$186.08		PAYROLL CHARGES-FRINGE
198970	21	8	19	Journal Entries	5372020220012000	120	211	STRS-EMPLOYER'S SHARE	02/25/2021	(\$1,050.00)		CORRECT FEDERAL CODING
198461	21	8	19	Journal Entries	5372021220012000	120	211	STRS-EMPLOYER'S SHARE	02/23/2021	(\$157.50)		CORRECT FEDERAL CODING
203245	21	8	19	Journal Entries	0010000242112000	120	211	STRS-EMPLOYER'S SHARE	03/04/2021	\$149.72		FEB '21 FDN REC
203633	21	8	19	Journal Entries	5722021220012000	120	211	STRS-EMPLOYER'S SHARE	03/04/2021	\$41.98		FEB '21 FDN REC
196671	21	8	22	Payroll Interface and Manual Payroll	5372021220012000	120	211	STRS-EMPLOYER'S SHARE	02/22/2021	\$651.14		PAYROLL CHARGES-FRINGE
197175	21	8	22	Payroll Interface and Manual Payroll	5722021220012000	120	211	STRS-EMPLOYER'S SHARE	02/22/2021	\$210.00		PAYROLL CHARGES-FRINGE
198449	21	8	19	Journal Entries	5372021220012000	120	211	STRS-EMPLOYER'S SHARE	02/23/2021	(\$153.07)		CORRECT FEDERAL CODING
193046	21	8	19	Journal Entries	0010000242112000	120	211	STRS-EMPLOYER'S SHARE	02/09/2021	\$151.70		JAN '21 FDN REC
197149	21	8	22	Payroll Interface and Manual Payroll	0010000242112000	120	211	STRS-EMPLOYER'S SHARE	02/22/2021	\$561.75		PAYROLL CHARGES-FRINGE
198964	21	8	19	Journal Entries	5372021112012000	120	211	STRS-EMPLOYER'S SHARE	02/25/2021	(\$435.17)		CORRECT FEDERAL CODING
199000	21	8	19	Journal Entries	5372021220012000	120	211	STRS-EMPLOYER'S SHARE	02/25/2021	(\$121.94)		CORRECT FEDERAL CODING
193216	21	8	19	Journal Entries	5372020220012000	120	211	STRS-EMPLOYER'S SHARE	02/09/2021	\$32.12		JAN '21 FDN REC
200225	21	8	22	Payroll Interface and Manual Payroll	5372021112012000	120	211	STRS-EMPLOYER'S SHARE	02/25/2021	\$217.58		PAYROLL CHARGES-FRINGE
193266	21	8	19	Journal Entries	5372021220012000	120	211	STRS-EMPLOYER'S SHARE	02/09/2021	\$114.15		JAN '21 FDN REC
198455	21	8	19	Journal Entries	5722021220012000	120	211	STRS-EMPLOYER'S SHARE	02/23/2021	(\$102.05)		CORRECT FEDERAL CODING
195833	21	8	22	Payroll Interface and Manual Payroll	0010000111012000	120	211	STRS-EMPLOYER'S SHARE	02/22/2021	\$1,159.79		PAYROLL CHARGES-FRINGE
193454	21	8	19	Journal Entries	5991021110012000	120	211	STRS-EMPLOYER'S SHARE	02/09/2021	\$45.54		JAN '21 FDN REC
200933	21	8	22	Payroll Interface and Manual Payroll	5372021220012000	120	211	STRS-EMPLOYER'S SHARE	02/25/2021	\$560.14		PAYROLL CHARGES-FRINGE
202885	21	8	19	Journal Entries	5725020200012000	120	211	STRS-EMPLOYER'S SHARE	03/04/2021	(\$3,756.68)		CORRECT FEDERAL CODING
193374	21	8	19	Journal Entries	5722021220012000	120	211	STRS-EMPLOYER'S SHARE	02/09/2021	\$51.40		JAN '21 FDN REC
193242	21	8	19	Journal Entries	5372021112012000	120	211	STRS-EMPLOYER'S SHARE	02/09/2021	\$26.63		JAN '21 FDN REC
196669	21	8	22	Payroll Interface and Manual Payroll	0010000123012000	120	211	STRS-EMPLOYER'S SHARE	02/22/2021	\$262.50		PAYROLL CHARGES-FRINGE
203153	21	8	19	Journal Entries	0010000123012000	120	211	STRS-EMPLOYER'S SHARE	03/04/2021	\$69.96		FEB '21 FDN REC
192934	21	8	19	Journal Entries	0010000123012000	120	211	STRS-EMPLOYER'S SHARE	02/09/2021	\$64.25		JAN '21 FDN REC
200353	21	8	22	Payroll Interface and Manual Payroll	0010000112012000	120	211	STRS-EMPLOYER'S SHARE	02/25/2021	\$968.92		PAYROLL CHARGES-FRINGE
203657	21	8	19	Journal Entries	5725020200012000	120	211	STRS-EMPLOYER'S SHARE	03/04/2021	\$71.52		FEB '21 FDN REC
200931	21	8	22	Payroll Interface and Manual Payroll	0010000123012000	120	211	STRS-EMPLOYER'S SHARE	02/25/2021	\$262.50		PAYROLL CHARGES-FRINGE
193288	21	8	19	Journal Entries	5722019112012000	120	211	STRS-EMPLOYER'S SHARE	02/09/2021	\$26.63		JAN '21 FDN REC
198437	21	8	19	Journal Entries	5372021220012000	120	211	STRS-EMPLOYER'S SHARE	02/23/2021	(\$1,732.50)		CORRECT FEDERAL CODING
200685	21	8	22	Payroll Interface and Manual Payroll	0010000111012000	120	211	STRS-EMPLOYER'S SHARE	02/25/2021	\$1,159.79		PAYROLL CHARGES-FRINGE
198443	21	8	19	Journal Entries	5722021220012000	120	211	STRS-EMPLOYER'S SHARE	02/23/2021	(\$1,155.00)		CORRECT FEDERAL CODING
200279	21	8	22	Payroll Interface and Manual Payroll	5722021220012000	120	211	STRS-EMPLOYER'S SHARE	02/25/2021	\$105.00		PAYROLL CHARGES-FRINGE
192832	21	8	19	Journal Entries	0010000112012000	120	211	STRS-EMPLOYER'S SHARE	02/09/2021	\$237.14		JAN '21 FDN REC
197249	21	8	22	Payroll Interface and Manual Payroll	0010000112012000	120	211	STRS-EMPLOYER'S SHARE	02/22/2021	\$973.55		PAYROLL CHARGES-FRINGE
201511	21	8	22	Payroll Interface and Manual Payroll	5991021110012000	120	211	STRS-EMPLOYER'S SHARE	02/25/2021	\$186.08		PAYROLL CHARGES-FRINGE
198976	21	8	19	Journal Entries</								

203003	21	8	19	Journal Entries	0010000111012000	120	211	STRS-EMPLOYER'S SHARE	03/04/2021	\$309.11		FEB '21 FDN REC
203723	21	8	19	Journal Entries	5991021110012000	120	211	STRS-EMPLOYER'S SHARE	03/04/2021	\$49.59		FEB '21 FDN REC
193152	21	8	19	Journal Entries	4670000242112000	120	211	STRS-EMPLOYER'S SHARE	02/09/2021	\$14.21		JAN '21 FDN REC
199633	21	8	22	Payroll Interface and Manual Payroll	0010000242112000	120	221	SERS-EMPLOYER'S SHARE	02/25/2021	\$196.56		PAYROLL CHARGES-FRINGE
193336	21	8	19	Journal Entries	5722021110012000	120	221	SERS-EMPLOYER'S SHARE	02/09/2021	\$100.21		JAN '21 FDN REC
203435	21	8	19	Journal Entries	5072021250012000	120	221	SERS-EMPLOYER'S SHARE	03/04/2021	\$0.88		FEB '21 FDN REC
193268	21	8	19	Journal Entries	5372021220012000	120	221	SERS-EMPLOYER'S SHARE	02/09/2021	\$0.95		JAN '21 FDN REC
201505	21	8	22	Payroll Interface and Manual Payroll	5072021111012000	120	221	SERS-EMPLOYER'S SHARE	02/25/2021	\$133.88		PAYROLL CHARGES-FRINGE
195653	21	8	22	Payroll Interface and Manual Payroll	5372021220012000	120	221	SERS-EMPLOYER'S SHARE	02/22/2021	\$5.32		PAYROLL CHARGES-FRINGE
203385	21	8	19	Journal Entries	5072021111012000	120	221	SERS-EMPLOYER'S SHARE	03/04/2021	\$92.60		FEB '21 FDN REC
195301	21	8	22	Payroll Interface and Manual Payroll	5072021111012000	120	221	SERS-EMPLOYER'S SHARE	02/22/2021	\$133.88		PAYROLL CHARGES-FRINGE
200599	21	8	22	Payroll Interface and Manual Payroll	5372021220012000	120	221	SERS-EMPLOYER'S SHARE	02/25/2021	\$5.32		PAYROLL CHARGES-FRINGE
193048	21	8	19	Journal Entries	0010000242112000	120	221	SERS-EMPLOYER'S SHARE	02/09/2021	\$140.26		JAN '21 FDN REC
196887	21	8	22	Payroll Interface and Manual Payroll	0010000242112000	120	221	SERS-EMPLOYER'S SHARE	02/22/2021	\$196.56		PAYROLL CHARGES-FRINGE
200601	21	8	22	Payroll Interface and Manual Payroll	5722021110012000	120	221	SERS-EMPLOYER'S SHARE	02/25/2021	\$140.44		PAYROLL CHARGES-FRINGE
195785	21	8	22	Payroll Interface and Manual Payroll	5072021250012000	120	221	SERS-EMPLOYER'S SHARE	02/22/2021	\$2.55		PAYROLL CHARGES-FRINGE
193164	21	8	19	Journal Entries	5072021111012000	120	221	SERS-EMPLOYER'S SHARE	02/09/2021	\$95.53		JAN '21 FDN REC
195655	21	8	22	Payroll Interface and Manual Payroll	5722021110012000	120	221	SERS-EMPLOYER'S SHARE	02/22/2021	\$140.44		PAYROLL CHARGES-FRINGE
203247	21	8	19	Journal Entries	0010000242112000	120	221	SERS-EMPLOYER'S SHARE	03/04/2021	\$135.95		FEB '21 FDN REC
203529	21	8	19	Journal Entries	5372021220012000	120	221	SERS-EMPLOYER'S SHARE	03/04/2021	\$3.68		FEB '21 FDN REC
203593	21	8	19	Journal Entries	5722021110012000	120	221	SERS-EMPLOYER'S SHARE	03/04/2021	\$97.13		FEB '21 FDN REC
196377	21	8	22	Payroll Interface and Manual Payroll	0010000231012000	120	223	SOCIAL SECURITY	02/22/2021	\$42.63		PAYROLL CHARGES-FRINGE
200281	21	8	22	Payroll Interface and Manual Payroll	5722021220012000	120	241	MEDICAL/HOSPITALIZATION	02/25/2021	\$100.48		PAYROLL CHARGES-FRINGE
197019	21	8	22	Payroll Interface and Manual Payroll	5372021220012000	120	241	MEDICAL/HOSPITALIZATION	02/22/2021	\$645.01		PAYROLL CHARGES-FRINGE
196673	21	8	22	Payroll Interface and Manual Payroll	0010000123012000	120	241	MEDICAL/HOSPITALIZATION	02/22/2021	\$789.21		PAYROLL CHARGES-FRINGE
199635	21	8	22	Payroll Interface and Manual Payroll	0010000242112000	120	241	MEDICAL/HOSPITALIZATION	02/25/2021	\$745.49		PAYROLL CHARGES-FRINGE
197177	21	8	22	Payroll Interface and Manual Payroll	5722021220012000	120	241	MEDICAL/HOSPITALIZATION	02/22/2021	\$100.48		PAYROLL CHARGES-FRINGE
200935	21	8	22	Payroll Interface and Manual Payroll	0010000123012000	120	241	MEDICAL/HOSPITALIZATION	02/25/2021	\$789.21		PAYROLL CHARGES-FRINGE
200227	21	8	22	Payroll Interface and Manual Payroll	5372021112012000	120	241	MEDICAL/HOSPITALIZATION	02/25/2021	\$251.20		PAYROLL CHARGES-FRINGE
196889	21	8	22	Payroll Interface and Manual Payroll	0010000242112000	120	241	MEDICAL/HOSPITALIZATION	02/22/2021	\$745.49		PAYROLL CHARGES-FRINGE
195309	21	8	22	Payroll Interface and Manual Payroll	5991021110012000	120	241	MEDICAL/HOSPITALIZATION	02/22/2021	\$209.30		PAYROLL CHARGES-FRINGE
197251	21	8	22	Payroll Interface and Manual Payroll	0010000112012000	120	241	MEDICAL/HOSPITALIZATION	02/22/2021	\$1,009.87		PAYROLL CHARGES-FRINGE
197123	21	8	22	Payroll Interface and Manual Payroll	5372021112012000	120	241	MEDICAL/HOSPITALIZATION	02/22/2021	\$251.20		PAYROLL CHARGES-FRINGE
200687	21	8	22	Payroll Interface and Manual Payroll	0010000111012000	120	241	MEDICAL/HOSPITALIZATION	02/25/2021	\$1,742.18		PAYROLL CHARGES-FRINGE
200479	21	8	22	Payroll Interface and Manual Payroll	5725020200012000	120	241	MEDICAL/HOSPITALIZATION	02/25/2021	\$251.20		PAYROLL CHARGES-FRINGE
201039	21	8	22	Payroll Interface and Manual Payroll	5372021220012000	120	241	MEDICAL/HOSPITALIZATION	02/25/2021	\$645.01		PAYROLL CHARGES-FRINGE
195657	21	8	22	Payroll Interface and Manual Payroll	5722021110012000	120	241	MEDICAL/HOSPITALIZATION	02/22/2021	\$251.20		PAYROLL CHARGES-FRINGE
201513	21	8	22	Payroll Interface and Manual Payroll	5991021110012000	120	241	MEDICAL/HOSPITALIZATION	02/25/2021	\$209.30		PAYROLL CHARGES-FRINGE
200603	21	8	22	Payroll Interface and Manual Payroll	5722021110012000	120	241	MEDICAL/HOSPITALIZATION	02/25/2021	\$251.20		PAYROLL CHARGES-FRINGE
197625	21	8	22	Payroll Interface and Manual Payroll	5725020200012000	120	241	MEDICAL/HOSPITALIZATION	02/22/2021	\$251.20		PAYROLL CHARGES-FRINGE
200355	21	8	22	Payroll Interface and Manual Payroll	0010000112012000	120	241	MEDICAL/HOSPITALIZATION	02/25/2021	\$1,009.87		PAYROLL CHARGES-FRINGE
195835	21	8	22	Payroll Interface and Manual Payroll	0010000111012000	120	241	MEDICAL/HOSPITALIZATION	02/22/2021	\$1,742.18		PAYROLL CHARGES-FRINGE
199637	21	8	22	Payroll Interface and Manual Payroll	0010000242112000	120	242	LIFE INSURANCE	02/25/2021	\$2.15		PAYROLL CHARGES-FRINGE
200229	21	8	22	Payroll Interface and Manual Payroll	5372021112012000	120	242	LIFE INSURANCE	02/25/2021	\$0.78		PAYROLL CHARGES-FRINGE
201507	21	8	22	Payroll Interface and Manual Payroll	5072021111012000	120	242	LIFE INSURANCE	02/25/2021	\$0.77		PAYROLL CHARGES-FRINGE
196679	21	8	22	Payroll Interface and Manual Payroll	0010000123012000	120	242	LIFE INSURANCE	02/22/2021	\$1.64		PAYROLL CHARGES-FRINGE
195303	21	8	22	Payroll Interface and Manual Payroll	5072021111012000	120	242	LIFE INSURANCE	02/22/2021	\$1.66		PAYROLL CHARGES-FRINGE
197253	21	8	22	Payroll Interface and Manual Payroll	0010000112012000	120	242	LIFE INSURANCE	02/22/2021	\$7.61		PAYROLL CHARGES-FRINGE
196891	21	8	22	Payroll Interface and Manual Payroll	0010000242112000	120	242	LIFE INSURANCE	02/22/2021	\$4.94		PAYROLL CHARGES-FRINGE
200939	21	8	22	Payroll Interface and Manual Payroll	5372021220012000	120	242	LIFE INSURANCE	02/25/2021	\$1.15		PAYROLL CHARGES-FRINGE
200481	21	8	22	Payroll Interface and Manual Payroll	5725020200012000	120	242	LIFE INSURANCE	02/25/2021	\$0.78		PAYROLL CHARGES-FRINGE
200357	21	8	22	Payroll Interface and Manual Payroll	0010000112012000	120	242	LIFE INSURANCE	02/25/2021	\$3.91		PAYROLL CHARGES-FRINGE
200689	21	8	22	Payroll Interface and Manual Payroll	0010000111012000	120	242	LIFE INSURANCE	02/25/2021	\$3.13		PAYROLL CHARGES-FRINGE
195311	21	8	22	Payroll Interface and Manual Payroll	5991021110012000	120	242	LIFE INSURANCE	02/22/2021	\$1.66		PAYROLL CHARGES-FRINGE
197125	21	8	22	Payroll Interface and Manual Payroll	5372021112012000	120	242	LIFE INSURANCE	02/22/2021	\$1.64		PAYROLL CHARGES-FRINGE
195837	21	8	22	Payroll Interface and Manual Payroll	0010000111012000	120	242	LIFE INSURANCE	02/22/2021	\$5.29		PAYROLL CHARGES-FRINGE
195659	21	8	22	Payroll Interface and Manual Payroll	5722021110012000	120	242	LIFE INSURANCE	02/22/2021	\$1.63		PAYROLL CHARGES-FRINGE
197021	21	8	22	Payroll Interface and Manual Payroll	5902021110012000	120	242	LIFE INSURANCE	02/22/2021	\$2.55		PAYROLL CHARGES-FRINGE
201515	21	8	22	Payroll Interface and Manual Payroll	5991021110012000	120	242	LIFE INSURANCE	02/25/2021	\$0.78		PAYROLL CHARGES-FRINGE
197627	21	8	22	Payroll Interface and Manual Payroll	5725020200012000	120	242	LIFE INSURANCE	02/22/2021	\$1.63		PAYROLL CHARGES-FRINGE
197675	21	8	22	Payroll Interface and Manual Payroll	5722021220012000	120	242	LIFE INSURANCE	02/22/2021	\$0.65		PAYROLL CHARGES-FRINGE
196681	21	8	22	Payroll Interface and Manual Payroll	5372021220012000	120	242	LIFE INSURANCE	02/22/2021	\$2.26		PAYROLL CHARGES-FRINGE
200605	21	8	22	Payroll Interface and Manual Payroll	5722021110012000	120	242	LIFE INSURANCE	02/25/2021	\$0.78		PAYROLL CHARGES-FRINGE
200937	21	8	22	Payroll Interface and Manual Payroll	0010000123012000	120	242	LIFE INSURANCE	02/25/2021	\$0.78		PAYROLL CHARGES-FRINGE
196067	21	8	22	Payroll Interface and Manual Payroll	5072021250012000	120	242	LIFE INSURANCE	02/22/2021	\$0.01		PAYROLL CHARGES-FRINGE
200483	21	8	22	Payroll Interface and Manual Payroll	5725020200012000	120	249	CERTIFIED OTHER INS BEN.	02/25/2021	\$26.62		PAYROLL CHARGES-FRINGE
198432	21	8	19	Journal Entries	5722021220012000	120	249	CERTIFIED OTHER INS BEN.	02/23/2021	(\$96.31)		CORRECT FEDERAL CODING
199001	21	8	19	Journal Entries	5372021220012000	120	249	CERTIFIED OTHER INS BEN.	02/25/2021	(\$95.81)		CORRECT FEDERAL CODING
198959	21	8	19	Journal Entries	5722019112012000	120	249	CERTIFIED OTHER INS BEN.	02/25/2021	(\$341.91)		CORRECT FEDERAL CODING
198965	21	8	19	Journal Entries	5372021112012000	120	249	CERTIFIED OTHER INS BEN.	02/25/2021	(\$341.92)		CORRECT FEDERAL CODING
197127	21	8	22	Payroll Interface and Manual Payroll	5372021112012000	120	249	CERTIFIED OTHER INS BEN.	02/22/2021	\$43.12		PAYROLL CHARGES-FRINGE
200943	21	8	22	Payroll Interface and Manual Payroll	5372021220012000	120	249	CERTIFIED OTHER INS BEN.	02/25/2021	\$55.53		PAYROLL CHARGES-FRINGE
196381	21	8	22	Payroll Interface and Manual Payroll	0010000231012000	120	249	CERTIFIED OTHER INS BEN.	02/22/2021	\$9.99		PAYROLL CHARGES-FRINGE
200941	21	8	22	Payroll Interface and Manual Payroll	0010000123012000	120	249	CERTIFIED OTHER INS BEN.	02/25/2021	\$24.19		PAYROLL CHARGES-FRINGE
198426	21	8	19	Journal Entries	5372021220012000	120	249	CERTIFIED OTHER INS BEN.	02/23/2021	(\$144.47)		CORRECT FEDERAL CODING
201509	21	8	22	Payroll Interface and Manual Payroll	5072021111012000	120	249	CERTIFIED OTHER INS BEN.	02/25/2021	\$13.86		PAYROLL CHARGES-FRINGE
200231	21	8	22	Payroll Interface and Manual Payroll	5372021112012000	120	249	CERTIFIED OTHER INS BEN.	02/25/2021	\$21.37		PAYROLL CHARGES-FRINGE
198971	21	8	19	Journal Entries	5372020220012000	120	249	CERTIFIED OTHER INS BEN.	02/25/2021	(\$825.00)		CORRECT FEDERAL CODING
195661	21	8	22	Payroll Interface and Manual Payroll	5722021110012000	120	249	CERTIFIED OTHER INS BEN.	02/22/2021	\$25.98		PAYROLL CHARGES-FRINGE
200607	21	8	22	Payroll Interface and Manual Payroll	5722021110012000	120	249	CERTIFIED OTHER INS BEN.	02/25/2021	\$13.65		PAYROLL CHARGES-FRINGE
196675	21	8	22	Payroll Interface and Manual Payroll	0010000123012000	120	249	CERTIFIED OTHER INS BEN.	02/22/2021	\$45.95		PAYROLL CHARGES-FRINGE
195839	21	8	22	Payroll Interface and Manual Payroll	0010000111012000	120	249	CERTIFIED OTHER INS BEN.	02/22/2021	\$127.64		PAYROLL CHARGES-FRINGE
195305	21	8	22	Payroll Interface and Manual Payroll	5072021111012000	120	249	CERTIFIED OTHER INS BEN.	02/22/2021	\$13.87		PAYROLL CHARGES-FRINGE
196677	21	8	22	Payroll Interface and Manual Payroll	5372021220012000	120	249	CERTIFIED OTHER INS BEN.	02/22/2021	\$85.58		PAYROLL CHARGES-FRINGE
198444	21	8	19	Journal Entries	5722021220012000	120	249	CERTIFIED OTHER INS BEN.	02/23/2021	(\$907.50)		CORRECT FEDERAL CODING
198438	21	8	19	Journal Entries	5372021220012000	120	249	CERTIFIED OTHER INS BEN.	02/23/2021	(\$1,361.25)		CORRECT FEDERAL CODING
198468	21	8	19	Journal Entries	5722021220012000	120	249	CERTIFIED OTHER INS BEN.	02/23/2021	(\$82.50)		CORRECT FEDERAL CODING
197023	21	8	22	Payroll Interface and Manual Payroll	5902021110012000	120	249	CERTIFIED OTHER INS BEN.	02/22/2021	\$76.60		PAYROLL CHARGES-FRINGE
200283	21	8	22	Payroll Interface and Manual Payroll	5722021220012000	120	249	CERTIFIED OTHER INS BEN.	02/25/2021	\$10.41		PAYROLL CHARGES-FRINGE
195313	21	8	22	Payroll Interface and Manual Payroll	5991021110012000	120	249	CERTIFIED OTHER INS BEN.	02/22/2021	\$17.84		PAYROLL CHARGES-FRINGE
199639	21	8	22	Payroll Interface and Manual Payroll	0010000242112000	120	249	CERTIFIED OTHER INS BEN.				

201517	21	8	22	Payroll Interface and Manual Payroll	5991021110012000	120	249	CERTIFIED OTHER INS BEN.	02/25/2021	\$17.85	PAYROLL CHARGES-FRINGE
200359	21	8	22	Payroll Interface and Manual Payroll	0010000112012000	120	249	CERTIFIED OTHER INS BEN.	02/25/2021	\$95.84	PAYROLL CHARGES-FRINGE
198983	21	8	22	Payroll Interface and Manual Payroll	0010000242112000	120	249	CERTIFIED OTHER INS BEN.	02/22/2021	\$119.00	PAYROLL CHARGES-FRINGE
198977	21	8	19	Journal Entries	5372021220012000	120	249	CERTIFIED OTHER INS BEN.	02/25/2021	(\$308.48)	CORRECT FEDERAL CODING
202886	21	8	19	Journal Entries	5725020200012000	120	249	CERTIFIED OTHER INS BEN.	03/04/2021	(\$2,951.67)	CORRECT FEDERAL CODING
198456	21	8	19	Journal Entries	5722021220012000	120	249	CERTIFIED OTHER INS BEN.	02/23/2021	(\$80.18)	CORRECT FEDERAL CODING
197179	21	8	22	Payroll Interface and Manual Payroll	5722021220012000	120	249	CERTIFIED OTHER INS BEN.	02/22/2021	\$34.33	PAYROLL CHARGES-FRINGE
196101	21	8	22	Payroll Interface and Manual Payroll	5072021250012000	120	249	CERTIFIED OTHER INS BEN.	02/22/2021	\$0.24	PAYROLL CHARGES-FRINGE
202165	21	8	21	Accounts Payable	467000220012000	120	412	FED TRAVEL_MILEAGE.HOTEL	02/26/2021	\$24.10	HNB MASTERCARD WEEK 6 COOKING CLASS
192746	21	8	21	Accounts Payable	467000220012000	120	412	FED TRAVEL_MILEAGE.HOTEL	02/08/2021	\$0.00	ORIENTAL TRADING COMPANY INC ESTIMATED SHIPPING/HANDLI
194545	21	8	21	Accounts Payable	5372021220012000	120	412	FED TRAVEL_MILEAGE.HOTEL	02/19/2021	\$37.25	OAA SFEP CONFERENCE APRIL 22-23 2021 CONFEREN
194542	21	8	21	Accounts Payable	5725021220012000	120	412	FED TRAVEL_MILEAGE.HOTEL	02/19/2021	\$10,500.00	DONNA J WHYTE FEBRUARY 2021 3.5 DAYS PD
202173	21	8	21	Accounts Payable	5372021220012000	120	412	FED TRAVEL_MILEAGE.HOTEL	02/26/2021	\$80.00	HNB MASTERCARD 02/2-4/2021 CHILDRENS ENG
202151	21	8	21	Accounts Payable	467000220012000	120	412	FED TRAVEL_MILEAGE.HOTEL	02/26/2021	\$44.79	HNB MASTERCARD 01/14/2020 COOKING CLASS
202075	21	8	21	Accounts Payable	5725021220012000	120	412	FED TRAVEL_MILEAGE.HOTEL	02/26/2021	\$8,750.00	DONNA J WHYTE MARCH 2021 2.5 DAYS PD -
202074	21	8	21	Accounts Payable	5725021220012000	120	412	FED TRAVEL_MILEAGE.HOTEL	02/26/2021	\$1,750.00	DONNA J WHYTE FEBRUARY 2021 3.5 DAYS PD
202150	21	8	21	Accounts Payable	467000220012000	120	412	FED TRAVEL_MILEAGE.HOTEL	02/26/2021	\$30.52	HNB MASTERCARD 01/07/2020 COOKING CLASS
194541	21	8	21	Accounts Payable	5725021220012000	120	412	FED TRAVEL_MILEAGE.HOTEL	02/19/2021	\$3,500.00	DONNA J WHYTE FEBRUARY 2021 1 DAY PD -
192745	21	8	21	Accounts Payable	467000220012000	120	412	FED TRAVEL_MILEAGE.HOTEL	02/08/2021	\$0.00	ORIENTAL TRADING COMPANY INC 12/15/2020 WINTER WONDERL
194436	21	8	21	Accounts Payable	0010000215112000	120	413	HEALTH SERVICES	02/19/2021	\$2,142.00	SHC SERVICES INC SPEECH THERAPY SERVICES
193832	21	8	21	Accounts Payable	0010000218112000	120	413	HEALTH SERVICES	02/12/2021	\$1,212.75	SHC SERVICES INC OCCUPATIONAL THERAPY SERV
192308	21	8	21	Accounts Payable	0010000218112000	120	413	HEALTH SERVICES	02/05/2021	\$1,118.25	SHC SERVICES INC OCCUPATIONAL THERAPY SERV
202013	21	8	21	Accounts Payable	0010000215112000	120	413	HEALTH SERVICES	02/26/2021	\$2,252.25	SHC SERVICES INC SPEECH THERAPY SERVICES
192303	21	8	21	Accounts Payable	0010000215112000	120	413	HEALTH SERVICES	02/05/2021	\$2,252.25	SHC SERVICES INC SPEECH THERAPY SERVICES
193826	21	8	21	Accounts Payable	0010000215112000	120	413	HEALTH SERVICES	02/12/2021	\$1,827.00	SHC SERVICES INC SPEECH THERAPY SERVICES
202020	21	8	21	Accounts Payable	0010000218112000	120	413	HEALTH SERVICES	02/26/2021	\$1,212.75	SHC SERVICES INC OCCUPATIONAL THERAPY SERV
203808	21	8	21	Accounts Payable	0010000218112000	120	413	HEALTH SERVICES	03/05/2021	\$1,228.50	SHC SERVICES INC OCCUPATIONAL THERAPY SERV
203800	21	8	21	Accounts Payable	0010000215112000	120	413	HEALTH SERVICES	03/05/2021	\$1,858.50	SHC SERVICES INC SPEECH THERAPY SERVICES
203948	21	8	21	Accounts Payable	0010000219012000	120	413	HEALTH SERVICES	03/05/2021	\$4,275.00	ST ALOYSIUS ORPHANAGE BLANKET PO / DECEMBER 1ST
198967	21	8	19	Journal Entries	5372021210012000	120	414	STAFF SERVICES	02/25/2021	\$435.17	CORRECT FEDERAL CODING
198998	21	8	19	Journal Entries	5372021220012000	120	414	STAFF SERVICES	02/25/2021	\$115.70	CORRECT FEDERAL CODING
198990	21	8	19	Journal Entries	5372021210012000	120	414	STAFF SERVICES	02/25/2021	\$2,374.62	CORRECT FEDERAL CODING
198973	21	8	19	Journal Entries	5372021220012000	120	414	STAFF SERVICES	02/25/2021	\$1,050.00	CORRECT FEDERAL CODING
198992	21	8	19	Journal Entries	5372021210012000	120	414	STAFF SERVICES	02/25/2021	\$261.20	CORRECT FEDERAL CODING
198960	21	8	19	Journal Entries	5372021210012000	120	414	STAFF SERVICES	02/25/2021	\$3,108.34	CORRECT FEDERAL CODING
198972	21	8	19	Journal Entries	5372021220012000	120	414	STAFF SERVICES	02/25/2021	\$7,500.00	CORRECT FEDERAL CODING
202889	21	8	19	Journal Entries	5725021200012000	120	414	STAFF SERVICES	03/04/2021	\$2,951.67	CORRECT FEDERAL CODING
199004	21	8	19	Journal Entries	5372021220012000	120	414	STAFF SERVICES	02/25/2021	\$95.81	CORRECT FEDERAL CODING
199002	21	8	19	Journal Entries	5372021220012000	120	414	STAFF SERVICES	02/25/2021	\$871.00	CORRECT FEDERAL CODING
199003	21	8	19	Journal Entries	5372021220012000	120	414	STAFF SERVICES	02/25/2021	\$121.94	CORRECT FEDERAL CODING
202888	21	8	19	Journal Entries	5725021200012000	120	414	STAFF SERVICES	03/04/2021	\$3,756.68	CORRECT FEDERAL CODING
198991	21	8	19	Journal Entries	5372021210012000	120	414	STAFF SERVICES	02/25/2021	\$332.45	CORRECT FEDERAL CODING
198974	21	8	19	Journal Entries	5372021220012000	120	414	STAFF SERVICES	02/25/2021	\$825.00	CORRECT FEDERAL CODING
198968	21	8	19	Journal Entries	5372021210012000	120	414	STAFF SERVICES	02/25/2021	\$341.92	CORRECT FEDERAL CODING
202887	21	8	19	Journal Entries	5725021200012000	120	414	STAFF SERVICES	03/04/2021	\$26,833.38	CORRECT FEDERAL CODING
198966	21	8	19	Journal Entries	5372021210012000	120	414	STAFF SERVICES	02/25/2021	\$3,108.34	CORRECT FEDERAL CODING
198996	21	8	19	Journal Entries	5372021220012000	120	414	STAFF SERVICES	02/25/2021	\$1,051.86	CORRECT FEDERAL CODING
198962	21	8	19	Journal Entries	5372021210012000	120	414	STAFF SERVICES	02/25/2021	\$341.91	CORRECT FEDERAL CODING
198979	21	8	19	Journal Entries	5372021220012000	120	414	STAFF SERVICES	02/25/2021	\$392.60	CORRECT FEDERAL CODING
198980	21	8	19	Journal Entries	5372021220012000	120	414	STAFF SERVICES	02/25/2021	\$308.48	CORRECT FEDERAL CODING
198961	21	8	19	Journal Entries	5372021210012000	120	414	STAFF SERVICES	02/25/2021	\$435.17	CORRECT FEDERAL CODING
204063	21	8	19	Journal Entries	0010000250012000	120	414	STAFF SERVICES	03/07/2021	\$18,855.91	FEB MANAGEMENT FEE
198997	21	8	19	Journal Entries	5372021220012000	120	414	STAFF SERVICES	02/25/2021	\$147.26	CORRECT FEDERAL CODING
198984	21	8	19	Journal Entries	5372021250012000	120	414	STAFF SERVICES	02/25/2021	\$699.16	CORRECT FEDERAL CODING
198978	21	8	19	Journal Entries	5372021220012000	120	414	STAFF SERVICES	02/25/2021	\$2,804.32	CORRECT FEDERAL CODING
198985	21	8	19	Journal Entries	5372021250012000	120	414	STAFF SERVICES	02/25/2021	\$97.88	CORRECT FEDERAL CODING
198986	21	8	19	Journal Entries	5372021250012000	120	414	STAFF SERVICES	02/25/2021	\$76.91	CORRECT FEDERAL CODING
194107	21	8	21	Accounts Payable	0010000250012000	120	415	MANAGEMENT SERVICES	02/15/2021	\$2,632.17	ESC OF LAKE ERIE WEST_ACH_SPONSOR FY21 SPONSOR FEES (JULY
194375	21	8	21	Accounts Payable	0010000250012000	120	416	DATA PROCESSING SERVICES	02/19/2021	\$22.02	AMERICAN FIDELITY ADMIN SERVICES T&E MONTHLY FEES
201979	21	8	21	Accounts Payable	0010000250012000	120	416	DATA PROCESSING SERVICES	02/26/2021	\$1.87	PENSERV PLAN SERVICES INC. AUG-JUN
194454	21	8	21	Accounts Payable	0010000250012000	120	419	OTHER PROF. & TECH. SERV.	02/19/2021	\$167.13	HEALTHCARE BILLING SRVCS INC. CINSCH
193667	21	8	21	Accounts Payable	0010000270012000	120	423	REPAIRS & MAINTENANCE	02/12/2021	\$2,760.53	TDG FACILITIES SERVICES FY21 CONTRACT
193688	21	8	21	Accounts Payable	0010000270012000	120	423	REPAIRS & MAINTENANCE	02/12/2021	\$5,521.05	TDG FACILITIES SERVICES FY21 CONTRACT
198757	21	8	21	Accounts Payable	0010000296012000	120	426	LEASE PURCHASE AGREEMENTS	02/24/2021	\$100.09	HP FINANCIAL SERVICES (ADM \$100.27 - SCH \$100.
198779	21	8	21	Accounts Payable	0010000296012000	120	426	LEASE PURCHASE AGREEMENTS	02/24/2021	\$309.77	CIT COPIER LEASES
193710	21	8	21	Accounts Payable	0010000270012000	120	429	OTHER PROPERTY SERVICE	02/12/2021	\$886.25	TDG FACILITIES SERVICES FY21 PLOWING
194325	21	8	21	Accounts Payable	0010000296012000	120	433	GEN MILEAGE_ADMIN SRVC	02/19/2021	\$26.88	STEVEN GARY WICK 1/15 HOME-CINSCH-HOLME
194323	21	8	21	Accounts Payable	0010000296012000	120	433	GEN MILEAGE_ADMIN SRVC	02/19/2021	\$17.36	STEVEN GARY WICK 1/12 HOME-CINTRA-CINSCH-H
194333	21	8	21	Accounts Payable	0010000296012000	120	433	GEN MILEAGE_ADMIN SRVC	02/19/2021	\$26.88	STEVEN GARY WICK 1/26 HOME-CINSCH-HOME
202192	21	8	21	Accounts Payable	0010000296012000	120	433	GEN MILEAGE_ADMIN SRVC	02/26/2021	\$15.94	HNB MASTERCARD IT EQUIP. DELIVERIES -SOU
202185	21	8	21	Accounts Payable	0010000296012000	120	433	GEN MILEAGE_ADMIN SRVC	02/26/2021	\$65.56	HNB MASTERCARD IT EQUIP. DELIVERIES -SOU
192259	21	8	21	Accounts Payable	0010000296012000	120	441	TELEPHONE SERVICE	02/05/2021	\$185.04	TIME WARNER CABLE FY21 CINSCH PHONE - SPECT
203832	21	8	21	Accounts Payable	0010000296012000	120	441	TELEPHONE SERVICE	03/05/2021	\$60.00	VERIZON WIRELESS VERIZON - CELLULAR BILL
192334	21	8	21	Accounts Payable	0010000296012000	120	441	TELEPHONE SERVICE	02/05/2021	\$60.00	VERIZON WIRELESS VERIZON - CELLULAR BILL
203767	21	8	21	Accounts Payable	0010000296012000	120	441	TELEPHONE SERVICE	03/05/2021	\$185.05	TIME WARNER CABLE FY21 CINSCH PHONE - SPECT
192623	21	8	21	Accounts Payable	0010000250012000	120	443	POSTAGE	02/05/2021	\$53.90	PITNEY BOWES RESERVE ACCT STAMPS 1/1-1/26
203996	21	8	21	Accounts Payable	0010000250012000	120	443	POSTAGE	03/05/2021	\$102.71	PITNEY BOWES RESERVE ACCT STAMPS 1/26-2/28
194026	21	8	21	Accounts Payable	0010000260012000	120	446	ADVERTISING	02/12/2021	\$2,030.00	SO EASY SIGNS LLC SIGNAGE FOR CINSCH & DAYE
194027	21	8	21	Accounts Payable	0010000260012000	120	446	ADVERTISING	02/12/2021	\$0.00	SO EASY SIGNS LLC SIGNAGE FOR CINSCH & DAYE
193978	21	8	21	Accounts Payable	5103021111012000	120	447	INTERNET ACCESS SERVICE	02/12/2021	\$75.30	VERIZON WIRELESS CINSCH IRN: 00306
194510	21	8	21	Accounts Payable	0010000270012000	120	451	ELECTRICITY	02/19/2021	\$1,745.96	DUKE ENERGY FY20/21 ELECTRIC SERVICES
193948	21	8	21	Accounts Payable	0010000270012000	120	452	WATER AND SEWAGE	02/12/2021	\$590.05	GCCWW FY20/21 WATER SERVICES
194511	21	8	21	Accounts Payable	0010000270012000	120	453	GAS	02/19/2021	\$1,473.43	DUKE ENERGY FY20/21 GAS SERVICES
194512	21	8	21	Accounts Payable	0060000312012000	120	462	CONTRACTED FOOD SERVICES	02/19/2021	\$772.50	DAYCARE CATERING SERVICES INC CINSCH SY 21 NSLP AND SBP
203916	21	8	21	Accounts Payable	0060000312012000	120	462	CONTRACTED FOOD SERVICES	03/05/2021	\$772.50	DAYCARE CATERING SERVICES INC CINSCH SY 21 NSLP AND SBP
193965	21	8	21	Accounts Payable	0060000312012000	120	462	CONTRACTED FOOD SERVICES	02/12/2021	\$772.50	DAYCARE CATERING SERVICES INC CINSCH SY 21 NSLP AND SBP
194136	21	8	21	Accounts Payable	5725021200012000	120	510	GENERAL SUPPLIES	02/15/2021	\$29.95	AMAZON.COM 03/28/2021 DR SEUSS FAMIL
194119	21	8	21	Accounts Payable	0090000112012000	120	511	CLASSROOM SUPPLIES	02/15/2021	\$14.99	AMAZON.COM BLANKET PO FOR AMAZON FOR
194121	21	8	21	Accounts Payable	0090000112012000	120	511	CLASSROOM SUPPLIES	02/15/2021	\$27.98	AMAZON.COM BLANKET PO FOR AMAZON FOR
194122	21	8	21	Accounts Payable	0090000112012000	120	511	CLASSROOM SUPPLIES	02/15/2021	\$29.64	AMAZON.COM BLANKET PO FOR AMAZON FOR
192445	21	8	21	Accounts Payable	5102021111012000	120	511	CLASSROOM SUPPLIES	02/05/2021	(\$1,383.03)	STAPLES ADVANTAGE CART
192444	21	8	21	Accounts Payable	5102021111012000	120	511	CLASSROOM SUPPLIES	02/05/2021	\$1,383.03	STAPLES ADVANTAGE CART
202236	21	8	21	Accounts Payable	0090000112012000	120	511	CLASSROOM			

194120	21	8	21	Accounts Payable	0090000112012000	120	511	CLASSROOM SUPPLIES	02/15/2021	\$15.76	AMAZON.COM	BLANKET PO FOR AMAZON FOR
194554	21	8	21	Accounts Payable	0010000111012000	120	512	OFFICE SUPPLIES	02/19/2021	\$35.70	STAPLES ADVANTAGE	AUG-MAY \$216 PER MO.
203783	21	8	21	Accounts Payable	0010000111012000	120	512	OFFICE SUPPLIES	03/05/2021	\$46.92	STAPLES ADVANTAGE	AUG-MAY \$216 PER MO.
194392	21	8	21	Accounts Payable	0010000111012000	120	512	OFFICE SUPPLIES	02/19/2021	\$35.70	STAPLES ADVANTAGE	AUG-MAY \$216 PER MO.
203782	21	8	21	Accounts Payable	0010000111012000	120	512	OFFICE SUPPLIES	03/05/2021	\$32.44	STAPLES ADVANTAGE	AUG-MAY \$216 PER MO.
192279	21	8	21	Accounts Payable	0010000111012000	120	512	OFFICE SUPPLIES	02/05/2021	\$68.09	STAPLES ADVANTAGE	AUG-MAY \$216 PER MO.
194553	21	8	21	Accounts Payable	0010000111012000	120	512	OFFICE SUPPLIES	02/19/2021	(\$35.70)	STAPLES ADVANTAGE	AUG-MAY \$216 PER MO.
192475	21	8	21	Accounts Payable	5102021276012000	120	514	HEALTH & HYGIENE SUPPLIES	02/05/2021	\$96.30	MARK ONE MANUFACTURING LTD	ALCOHOL WIPES - 80 COUNT
192523	21	8	21	Accounts Payable	5102021276012000	120	514	HEALTH & HYGIENE SUPPLIES	02/05/2021	\$51.00	MARK ONE MANUFACTURING LTD	NITRILE GLOVES (MEDIUM &
192548	21	8	21	Accounts Payable	5102021276012000	120	514	HEALTH & HYGIENE SUPPLIES	02/05/2021	\$57.50	MARK ONE MANUFACTURING LTD	DISPOSABLE MASKS - BOTH C
192499	21	8	21	Accounts Payable	5102021276012000	120	514	HEALTH & HYGIENE SUPPLIES	02/05/2021	\$302.88	MARK ONE MANUFACTURING LTD	75% ALCOHOL SPRAY - 14 OZ
192451	21	8	21	Accounts Payable	5102021276012000	120	514	HEALTH & HYGIENE SUPPLIES	02/05/2021	\$95.10	MARK ONE MANUFACTURING LTD	HAND SANITIZER - 34 OZ
193902	21	8	21	Accounts Payable	0010000250012000	120	843	AUDIT EXAMINATIONS	02/12/2021	\$489.58	REA & ASSOCIATES INC.	AUDITS
203872	21	8	21	Accounts Payable	0010000250012000	120	843	AUDIT EXAMINATIONS	03/05/2021	\$1,885.41	REA & ASSOCIATES INC.	AUDITS
193853	21	8	21	Accounts Payable	0010000250012000	120	843	AUDIT EXAMINATIONS	02/12/2021	\$160.00	REA & ASSOCIATES INC.	AUDITS
192375	21	8	21	Accounts Payable	0010000250012000	120	843	AUDIT EXAMINATIONS	02/05/2021	\$650.00	REA & ASSOCIATES INC.	AUDITS
203848	21	8	21	Accounts Payable	0010000250012000	120	843	AUDIT EXAMINATIONS	03/05/2021	\$200.00	REA & ASSOCIATES INC.	AUDITS
193926	21	8	21	Accounts Payable	0010000250012000	120	843	AUDIT EXAMINATIONS	02/12/2021	\$880.00	REA & ASSOCIATES INC.	AUDITS
193877	21	8	21	Accounts Payable	0010000250012000	120	843	AUDIT EXAMINATIONS	02/12/2021	\$400.00	REA & ASSOCIATES INC.	AUDITS
202088	21	8	21	Accounts Payable	0060000312012000	120	849	OTHER DUES AND FEES	02/26/2021	\$307.00	TREASURER CITY OF CINCINNATI	CINSCH FOOD LICENSE RENEW
194484	21	8	21	Accounts Payable	0010000250012000	120	855	FIRE & EXTENDED COV INS	02/19/2021	\$1,077.37	HUNTINGTON INSURANCE INC	FY21_INSURANCE
202222	21	8	21	Accounts Payable	0090000112012000	120	899	OTHER MISCELLANEOUS	02/28/2021	\$16.11	AMAZON.COM	CHROMEBOOK INSURANCE (\$21
202436	21	8	21	Accounts Payable	0090000112012000	120	899	OTHER MISCELLANEOUS	03/01/2021	\$192.50	AMAZON.COM	CHROMEBOOK INSURANCE (\$21
202412	21	8	21	Accounts Payable	0090000112012000	120	899	OTHER MISCELLANEOUS	03/01/2021	\$8.57	AMAZON.COM	CHROMEBOOK INSURANCE (\$21

SAM - Expenditure Transaction Report

\$ 170,662.62

Transaction Number	Fiscal Year	Period	Transaction Code	Transaction Code Description	Budget Unit	School Code	Account Code	Account Title	Transaction Date	Transaction Amount	Vendor Name	Transaction Description
212347	21	9	22	Payroll Interface and Manual Payroll	5991021110012000	120	111	REGULAR SALARY	03/29/2021	\$1,329.17		PAYROLL CHARGES
209541	21	9	22	Payroll Interface and Manual Payroll	5722021220012000	120	111	REGULAR SALARY	03/26/2021	\$750.00		PAYROLL CHARGES
212234	21	9	22	Payroll Interface and Manual Payroll	0010000120120000	120	111	REGULAR SALARY	03/29/2021	\$6,920.83		PAYROLL CHARGES
209533	21	9	22	Payroll Interface and Manual Payroll	5372021112012000	120	111	REGULAR SALARY	03/26/2021	\$1,554.17		PAYROLL CHARGES
209745	21	9	22	Payroll Interface and Manual Payroll	0010000111012000	120	111	REGULAR SALARY	03/26/2021	\$8,284.16		PAYROLL CHARGES
212221	21	9	22	Payroll Interface and Manual Payroll	0010000242112000	120	111	REGULAR SALARY	03/29/2021	\$4,012.50		PAYROLL CHARGES
206471	21	9	19	Journal Entries	5991021110012000	120	111	REGULAR SALARY	03/23/2021	(\$4,726.89)		CORRECT FEDERAL CODING
209668	21	9	22	Payroll Interface and Manual Payroll	5991021110012000	120	111	REGULAR SALARY	03/26/2021	\$1,329.17		PAYROLL CHARGES
205452	21	9	19	Journal Entries	0010000111012000	120	111	REGULAR SALARY	03/16/2021	(\$9,656.60)		CORRECT FEDERAL CODING
212189	21	9	22	Payroll Interface and Manual Payroll	5372021220012000	120	111	REGULAR SALARY	03/29/2021	\$3,475.00		PAYROLL CHARGES
209503	21	9	22	Payroll Interface and Manual Payroll	0010000123012000	120	111	REGULAR SALARY	03/26/2021	\$1,875.00		PAYROLL CHARGES
209610	21	9	22	Payroll Interface and Manual Payroll	5725020200012000	120	111	REGULAR SALARY	03/26/2021	\$1,916.67		PAYROLL CHARGES
209550	21	9	22	Payroll Interface and Manual Payroll	0010000112012000	120	111	REGULAR SALARY	03/26/2021	\$6,920.83		PAYROLL CHARGES
212413	21	9	22	Payroll Interface and Manual Payroll	0010000111012000	120	111	REGULAR SALARY	03/29/2021	\$8,284.16		PAYROLL CHARGES
212217	21	9	22	Payroll Interface and Manual Payroll	5372021112012000	120	111	REGULAR SALARY	03/29/2021	\$1,554.17		PAYROLL CHARGES
209502	21	9	22	Payroll Interface and Manual Payroll	5372021220012000	120	111	REGULAR SALARY	03/26/2021	\$4,000.00		PAYROLL CHARGES
212225	21	9	22	Payroll Interface and Manual Payroll	5722021220012000	120	111	REGULAR SALARY	03/29/2021	\$750.00		PAYROLL CHARGES
209537	21	9	22	Payroll Interface and Manual Payroll	0010000242112000	120	111	REGULAR SALARY	03/26/2021	\$4,012.50		PAYROLL CHARGES
212188	21	9	22	Payroll Interface and Manual Payroll	0010000123012000	120	111	REGULAR SALARY	03/29/2021	\$1,875.00		PAYROLL CHARGES
212289	21	9	22	Payroll Interface and Manual Payroll	5725020200012000	120	111	REGULAR SALARY	03/29/2021	\$1,916.67		PAYROLL CHARGES
204528	21	9	19	Journal Entries	5722021220012000	120	111	REGULAR SALARY	03/11/2021	(\$9,391.35)		CORRECT FEDERAL CODING
205458	21	9	19	Journal Entries	0010000111012000	120	111	REGULAR SALARY	03/16/2021	(\$2,613.92)		CORRECT FEDERAL CODING
212157	21	9	22	Payroll Interface and Manual Payroll	0010000242112000	120	141	NON-CERT REGULAR SALARY	03/29/2021	\$1,404.00		PAYROLL CHARGES
204522	21	9	19	Journal Entries	5722021110012000	120	141	NON-CERT REGULAR SALARY	03/11/2021	(\$7,021.91)		CORRECT FEDERAL CODING
204516	21	9	19	Journal Entries	5722020110012000	120	141	NON-CERT REGULAR SALARY	03/11/2021	(\$6,693.75)		CORRECT FEDERAL CODING
212346	21	9	22	Payroll Interface and Manual Payroll	507202111012000	120	141	NON-CERT REGULAR SALARY	03/29/2021	\$956.25		PAYROLL CHARGES
212216	21	9	22	Payroll Interface and Manual Payroll	5372021220012000	120	141	NON-CERT REGULAR SALARY	03/29/2021	\$114.00		PAYROLL CHARGES
209667	21	9	22	Payroll Interface and Manual Payroll	507202111012000	120	141	NON-CERT REGULAR SALARY	03/26/2021	\$956.25		PAYROLL CHARGES
209746	21	9	22	Payroll Interface and Manual Payroll	5372021220012000	120	141	NON-CERT REGULAR SALARY	03/26/2021	\$228.00		PAYROLL CHARGES
209644	21	9	22	Payroll Interface and Manual Payroll	5725021220012000	120	141	NON-CERT REGULAR SALARY	03/26/2021	\$19.00		PAYROLL CHARGES
212305	21	9	22	Payroll Interface and Manual Payroll	5722021110012000	120	141	NON-CERT REGULAR SALARY	03/29/2021	\$1,003.13		PAYROLL CHARGES
209469	21	9	22	Payroll Interface and Manual Payroll	0010000242112000	120	141	NON-CERT REGULAR SALARY	03/26/2021	\$1,404.00		PAYROLL CHARGES
209624	21	9	22	Payroll Interface and Manual Payroll	5722021110012000	120	141	NON-CERT REGULAR SALARY	03/26/2021	\$1,003.13		PAYROLL CHARGES
213545	21	9	19	Journal Entries	5372021220012000	120	211	STRS-EMPLOYER'S SHARE	04/05/2021	\$123.99		MAR 21 FDN REC
213525	21	9	19	Journal Entries	5372021112012000	120	211	STRS-EMPLOYER'S SHARE	04/05/2021	\$50.16		MAR 21 FDN REC
213199	21	9	19	Journal Entries	0010000123012000	120	211	STRS-EMPLOYER'S SHARE	04/05/2021	\$60.51		MAR 21 FDN REC
213731	21	9	19	Journal Entries	5991021110012000	120	211	STRS-EMPLOYER'S SHARE	04/05/2021	\$42.90		MAR 21 FDN REC
208836	21	9	22	Payroll Interface and Manual Payroll	0010000112012000	120	211	STRS-EMPLOYER'S SHARE	03/26/2021	\$968.92		PAYROLL CHARGES-FRINGE
208744	21	9	22	Payroll Interface and Manual Payroll	0010000242112000	120	211	STRS-EMPLOYER'S SHARE	03/26/2021	\$561.75		PAYROLL CHARGES-FRINGE
207860	21	9	22	Payroll Interface and Manual Payroll	0010000123012000	120	211	STRS-EMPLOYER'S SHARE	03/26/2021	\$262.50		PAYROLL CHARGES-FRINGE
211047	21	9	22	Payroll Interface and Manual Payroll	5725020200012000	120	211	STRS-EMPLOYER'S SHARE	03/29/2021	\$268.33		PAYROLL CHARGES-FRINGE
213699	21	9	19	Journal Entries	5725021220012000	120	211	STRS-EMPLOYER'S SHARE	04/05/2021	\$0.31		MAR 21 FDN REC
204517	21	9	19	Journal Entries	5722020110012000	120	211	STRS-EMPLOYER'S SHARE	03/11/2021	(\$937.13)		CORRECT FEDERAL CODING
213051	21	9	19	Journal Entries	0010000111012000	120	211	STRS-EMPLOYER'S SHARE	04/05/2021	\$267.35		MAR 21 FDN REC
210841	21	9	22	Payroll Interface and Manual Payroll	0010000242112000	120	211	STRS-EMPLOYER'S SHARE	03/29/2021	\$561.75		PAYROLL CHARGES-FRINGE
210933	21	9	22	Payroll Interface and Manual Payroll	0010000112012000	120	211	STRS-EMPLOYER'S SHARE	03/29/2021	\$968.92		PAYROLL CHARGES-FRINGE
211217	21	9	22	Payroll Interface and Manual Payroll	0010000111012000	120	211	STRS-EMPLOYER'S SHARE	03/29/2021	\$1,159.79		PAYROLL CHARGES-FRINGE
210813	21	9	22	Payroll Interface and Manual Payroll	5372021112012000	120	211	STRS-EMPLOYER'S SHARE	03/29/2021	\$217.58		PAYROLL CHARGES-FRINGE
209866	21	9	22	Payroll Interface and Manual Payroll	5725020200012000	120	211	STRS-EMPLOYER'S SHARE	03/26/2021	\$268.33		PAYROLL CHARGES-FRINGE
204529	21	9	19	Journal Entries	5722021220012000	120	211	STRS-EMPLOYER'S SHARE	03/11/2021	(\$1,314.79)		CORRECT FEDERAL CODING
205459	21	9	19	Journal Entries	0010000111012000	120	211	STRS-EMPLOYER'S SHARE	03/16/2021	(\$365.95)		CORRECT FEDERAL CODING
213103	21	9	19	Journal Entries	0010000112012000	120	211	STRS-EMPLOYER'S SHARE	04/05/2021	\$223.35		MAR 21 FDN REC
204523	21	9	19	Journal Entries	5722021110012000	120	211	STRS-EMPLOYER'S SHARE	03/11/2021	(\$983.07)		CORRECT FEDERAL CODING
211499	21	9	22	Payroll Interface and Manual Payroll	5372021220012000	120	211	STRS-EMPLOYER'S SHARE	03/29/2021	\$494.48		PAYROLL CHARGES-FRINGE
210867	21	9	22	Payroll Interface and Manual Payroll	5722021220012000	120	211	STRS-EMPLOYER'S SHARE	03/29/2021	\$105.00		PAYROLL CHARGES-FRINGE
213305	21	9	19	Journal Entries	0010000242112000	120	211	STRS-EMPLOYER'S SHARE	04/05/2021	\$129.49		MAR 21 FDN REC
212053	21	9	22	Payroll Interface and Manual Payroll	5991021110012000	120	211	STRS-EMPLOYER'S SHARE	03/29/2021	\$186.08		PAYROLL CHARGES-FRINGE
208770	21	9	22	Payroll Interface and Manual Payroll	5722021220012000	120	211	STRS-EMPLOYER'S SHARE	03/26/2021	\$105.00		PAYROLL CHARGES-FRINGE
206472	21	9	19	Journal Entries	5991021110012000	120	211	STRS-EMPLOYER'S SHARE	03/23/2021	(\$661.76)		CORRECT FEDERAL CODING
213647	21	9	19	Journal Entries	5722021220012000	120	211	STRS-EMPLOYER'S SHARE	04/05/2021	\$24.20		MAR 21 FDN REC
209194	21	9	22	Payroll Interface and Manual Payroll	5725021220012000	120	211	STRS-EMPLOYER'S SHARE	03/26/2021	\$2.66		PAYROLL CHARGES-FRINGE
213667	21	9	19	Journal Entries	5725020200012000	120	211	STRS-EMPLOYER'S SHARE	04/05/2021	\$61.86		MAR 21 FDN REC
208716	21	9	22	Payroll Interface and Manual Payroll	5372021112012000	120	211	STRS-EMPLOYER'S SHARE	03/26/2021	\$217.58		PAYROLL CHARGES-FRINGE
208420	21	9	22	Payroll Interface and Manual Payroll	5372021220012000	120	211	STRS-EMPLOYER'S SHARE	03/26/2021	\$581.28		PAYROLL CHARGES-FRINGE
211497	21	9	22	Payroll Interface and Manual Payroll	0010000123012000	120	211	STRS-EMPLOYER'S SHARE	03/29/2021	\$262.50		PAYROLL CHARGES-FRINGE
205453	21	9	19	Journal Entries	0010000111012000	120	211	STRS-EMPLOYER'S SHARE	03/16/2021	(\$1,351.92)		CORRECT FEDERAL CODING
208418	21	9	22	Payroll Interface and Manual Payroll	0010000111012000	120	211	STRS-EMPLOYER'S SHARE	03/26/2021	\$1,159.79		PAYROLL CHARGES-FRINGE
209342	21	9	22	Payroll Interface and Manual Payroll	5991021110012000	120	211	STRS-EMPLOYER'S SHARE	03/26/2021	\$186.08		PAYROLL CHARGES-FRINGE
213307	21	9	19	Journal Entries	0010000242112000	120	221	SERS-EMPLOYER'S SHARE	04/05/2021	\$134.91		MAR 21 FDN REC
209080	21	9	22	Payroll Interface and Manual Payroll	5722021110012000	120	221	SERS-EMPLOYER'S SHARE	03/26/2021	\$140.44		PAYROLL CHARGES-FRINGE
212047	21	9	22	Payroll Interface and Manual Payroll	507202111012000	120	221	SERS-EMPLOYER'S SHARE	03/29/2021	\$133.88		PAYROLL CHARGES-FRINGE
213449	21	9	19	Journal Entries	507202111012000	120	221	SERS-EMPLOYER'S SHARE	04/05/2021	\$91.89		MAR 21 FDN REC
211169	21	9	22	Payroll Interface and Manual Payroll	5722021110012000	120	221	SERS-EMPLOYER'S SHARE	03/29/2021	\$140.44		PAYROLL CHARGES-FRINGE
210287	21	9	22	Payroll Interface and Manual Payroll	0010000242112000	120	221	SERS-EMPLOYER'S SHARE	03/29/2021	\$196.56		PAYROLL CHARGES-FRINGE
209336	21	9	22	Payroll Interface and Manual Payroll	507202111012000	120	221	SERS-EMPLOYER'S SHARE	03/26/2021	\$133.88		PAYROLL CHARGES-FRINGE
211167	21	9	22	Payroll Interface and Manual Payroll	5372021220012000	120	221	SERS-EMPLOYER'S SHARE	03/29/2021	\$7.98		PAYROLL CHARGES-FRINGE
213605	21	9	19	Journal Entries	5722021110012000	120	221	SERS-EMPLOYER'S SHARE	04/05/2021	\$96.39		MAR 21 FDN REC
213547	21	9	19	Journal Entries	5372021220012000	120	221	SERS-EMPLOYER'S SHARE	04/05/2021	\$6.39		MAR 21 FDN REC
208514	21	9	22	Payroll Interface and Manual Payroll	0010000242112000	120	221	SERS-EMPLOYER'S SHARE	03/26/2021	\$196.56		PAYROLL CHARGES-FRINGE
209078	21	9	22	Payroll Interface and Manual Payroll	5372021220012000	120	221	SERS-EMPLOYER'S SHARE	03/26/2021	\$10.64		PAYROLL CHARGES-FRINGE
208422	21	9	22	Payroll Interface and Manual Payroll	0010000111012000	120	241	MEDICAL/HOSPITALIZATION	03/26/2021	\$1,742.18		PAYROLL CHARGES-FRINGE
210869	21	9	22	Payroll Interface and Manual Payroll	5722021220012000	120	241	MEDICAL/HOSPITALIZATION	03/29/2021	\$100.48		PAYROLL CHARGES-FRINGE
209082	21	9	22	Payroll Interface and Manual Payroll	5722021110012000	120	241	MEDICAL/HOSPITALIZATION	03/26/2021	\$251.20		PAYROLL CHARGES-FRINGE
207862	21	9	22	Payroll Interface and Manual Payroll	0010000123012000	120	241	MEDICAL/HOSPITALIZATION	03/26/2021	\$789.21		PAYROLL CHARGES-FRINGE
212055	21	9	22	Payroll Interface and Manual Payroll	5991021110012000	120	241	MEDICAL/HOSPITALIZATION	03/29/2021	\$209.30		PAYROLL CHARGES-FRINGE
211171	21	9	22	Payroll Interface and Manual Payroll	5722021110012000	120	241	MEDICAL/HOSPITALIZATION	03/29/2021	\$251.20		PAYROLL CHARGES-FRINGE
209344	21	9	22	Payroll Interface and Manual Payroll	5991021110012000	120	241	MEDICAL/HOSPITALIZATION	03/26/2021	\$209.30		PAYROLL CHARGES-FRINGE
210289	21	9	22	Payroll Interface and Manual Payroll	0010000242112000	120	241	MEDICAL/HOSPITALIZATION	03/29/2021	\$745.49		PAYROLL CHARGES-FRINGE
210935	21	9	22	Payroll Interface and Manual Payroll	00100001120							

209196	21	9	22	Payroll Interface and Manual Payroll	5725021220012000	120	242	LIFE INSURANCE	03/26/2021		\$0.01	PAYROLL CHARGES-FRINGE
208840	21	9	22	Payroll Interface and Manual Payroll	0010000112012000	120	242	LIFE INSURANCE	03/26/2021		\$3.82	PAYROLL CHARGES-FRINGE
211051	21	9	22	Payroll Interface and Manual Payroll	5725020200012000	120	242	LIFE INSURANCE	03/29/2021		\$0.78	PAYROLL CHARGES-FRINGE
212049	21	9	22	Payroll Interface and Manual Payroll	507202111012000	120	242	LIFE INSURANCE	03/29/2021		\$0.77	PAYROLL CHARGES-FRINGE
211221	21	9	22	Payroll Interface and Manual Payroll	0010000111012000	120	242	LIFE INSURANCE	03/29/2021		\$3.09	PAYROLL CHARGES-FRINGE
208518	21	9	22	Payroll Interface and Manual Payroll	0010000242112000	120	242	LIFE INSURANCE	03/26/2021		\$2.33	PAYROLL CHARGES-FRINGE
207528	21	9	22	Payroll Interface and Manual Payroll	5372021220012000	120	242	LIFE INSURANCE	03/26/2021		\$1.28	PAYROLL CHARGES-FRINGE
211503	21	9	22	Payroll Interface and Manual Payroll	0010000123012000	120	242	LIFE INSURANCE	03/29/2021		\$0.78	PAYROLL CHARGES-FRINGE
210937	21	9	22	Payroll Interface and Manual Payroll	0010000112012000	120	242	LIFE INSURANCE	03/29/2021		\$3.86	PAYROLL CHARGES-FRINGE
207526	21	9	22	Payroll Interface and Manual Payroll	0010000111012000	120	242	LIFE INSURANCE	03/26/2021		\$3.01	PAYROLL CHARGES-FRINGE
208972	21	9	22	Payroll Interface and Manual Payroll	5725020200012000	120	242	LIFE INSURANCE	03/26/2021		\$0.76	PAYROLL CHARGES-FRINGE
211173	21	9	22	Payroll Interface and Manual Payroll	5722021110012000	120	242	LIFE INSURANCE	03/29/2021		\$0.76	PAYROLL CHARGES-FRINGE
207864	21	9	22	Payroll Interface and Manual Payroll	0010000123012000	120	242	LIFE INSURANCE	03/26/2021		\$0.76	PAYROLL CHARGES-FRINGE
209084	21	9	22	Payroll Interface and Manual Payroll	5722021110012000	120	242	LIFE INSURANCE	03/26/2021		\$0.73	PAYROLL CHARGES-FRINGE
212057	21	9	22	Payroll Interface and Manual Payroll	5991021110012000	120	242	LIFE INSURANCE	03/29/2021		\$0.78	PAYROLL CHARGES-FRINGE
207530	21	9	22	Payroll Interface and Manual Payroll	0010000111012000	120	249	CERTIFIED OTHER INS BEN.	03/26/2021		\$113.23	PAYROLL CHARGES-FRINGE
211509	21	9	22	Payroll Interface and Manual Payroll	5372021220012000	120	249	CERTIFIED OTHER INS BEN.	03/29/2021		\$49.22	PAYROLL CHARGES-FRINGE
211507	21	9	22	Payroll Interface and Manual Payroll	0010000123012000	120	249	CERTIFIED OTHER INS BEN.	03/29/2021		\$24.19	PAYROLL CHARGES-FRINGE
212059	21	9	22	Payroll Interface and Manual Payroll	5991021110012000	120	249	CERTIFIED OTHER INS BEN.	03/29/2021		\$17.85	PAYROLL CHARGES-FRINGE
206473	21	9	19	Journal Entries	5991021110012000	120	249	CERTIFIED OTHER INS BEN.	03/23/2021		(\$519.96)	CORRECT FEDERAL CODING
204518	21	9	19	Journal Entries	5722020110012000	120	249	CERTIFIED OTHER INS BEN.	03/11/2021		(\$736.31)	CORRECT FEDERAL CODING
211223	21	9	22	Payroll Interface and Manual Payroll	0010000111012000	120	249	CERTIFIED OTHER INS BEN.	03/29/2021		\$112.96	PAYROLL CHARGES-FRINGE
207866	21	9	22	Payroll Interface and Manual Payroll	0010000123012000	120	249	CERTIFIED OTHER INS BEN.	03/26/2021		\$24.27	PAYROLL CHARGES-FRINGE
208974	21	9	22	Payroll Interface and Manual Payroll	5725020200012000	120	249	CERTIFIED OTHER INS BEN.	03/26/2021		\$26.66	PAYROLL CHARGES-FRINGE
210819	21	9	22	Payroll Interface and Manual Payroll	5372021112012000	120	249	CERTIFIED OTHER INS BEN.	03/29/2021		\$21.39	PAYROLL CHARGES-FRINGE
209198	21	9	22	Payroll Interface and Manual Payroll	5725021220012000	120	249	CERTIFIED OTHER INS BEN.	03/26/2021		\$0.26	PAYROLL CHARGES-FRINGE
209348	21	9	22	Payroll Interface and Manual Payroll	5991021110012000	120	249	CERTIFIED OTHER INS BEN.	03/26/2021		\$17.88	PAYROLL CHARGES-FRINGE
210939	21	9	22	Payroll Interface and Manual Payroll	0010000112012000	120	249	CERTIFIED OTHER INS BEN.	03/29/2021		\$95.85	PAYROLL CHARGES-FRINGE
211175	21	9	22	Payroll Interface and Manual Payroll	5722021110012000	120	249	CERTIFIED OTHER INS BEN.	03/29/2021		\$13.67	PAYROLL CHARGES-FRINGE
205460	21	9	19	Journal Entries	0010000111012000	120	249	CERTIFIED OTHER INS BEN.	03/16/2021		(\$287.53)	CORRECT FEDERAL CODING
208842	21	9	22	Payroll Interface and Manual Payroll	0010000112012000	120	249	CERTIFIED OTHER INS BEN.	03/26/2021		\$86.53	PAYROLL CHARGES-FRINGE
211053	21	9	22	Payroll Interface and Manual Payroll	5725020200012000	120	249	CERTIFIED OTHER INS BEN.	03/29/2021		\$26.62	PAYROLL CHARGES-FRINGE
210871	21	9	22	Payroll Interface and Manual Payroll	5722021220012000	120	249	CERTIFIED OTHER INS BEN.	03/29/2021		\$10.40	PAYROLL CHARGES-FRINGE
212051	21	9	22	Payroll Interface and Manual Payroll	507202111012000	120	249	CERTIFIED OTHER INS BEN.	03/29/2021		\$13.86	PAYROLL CHARGES-FRINGE
208722	21	9	22	Payroll Interface and Manual Payroll	5372021112012000	120	249	CERTIFIED OTHER INS BEN.	03/26/2021		\$21.41	PAYROLL CHARGES-FRINGE
210293	21	9	22	Payroll Interface and Manual Payroll	0010000242112000	120	249	CERTIFIED OTHER INS BEN.	03/29/2021		\$75.46	PAYROLL CHARGES-FRINGE
208520	21	9	22	Payroll Interface and Manual Payroll	0010000242112000	120	249	CERTIFIED OTHER INS BEN.	03/26/2021		\$75.50	PAYROLL CHARGES-FRINGE
205454	21	9	19	Journal Entries	0010000111012000	120	249	CERTIFIED OTHER INS BEN.	03/16/2021		(\$1,062.23)	CORRECT FEDERAL CODING
204530	21	9	19	Journal Entries	5722021220012000	120	249	CERTIFIED OTHER INS BEN.	03/11/2021		(\$1,033.05)	CORRECT FEDERAL CODING
209340	21	9	22	Payroll Interface and Manual Payroll	507202111012000	120	249	CERTIFIED OTHER INS BEN.	03/26/2021		\$13.87	PAYROLL CHARGES-FRINGE
208774	21	9	22	Payroll Interface and Manual Payroll	5722021220012000	120	249	CERTIFIED OTHER INS BEN.	03/26/2021		\$10.42	PAYROLL CHARGES-FRINGE
207532	21	9	22	Payroll Interface and Manual Payroll	5372021220012000	120	249	CERTIFIED OTHER INS BEN.	03/26/2021		\$57.89	PAYROLL CHARGES-FRINGE
204524	21	9	19	Journal Entries	5722021110012000	120	249	CERTIFIED OTHER INS BEN.	03/11/2021		(\$772.41)	CORRECT FEDERAL CODING
209086	21	9	22	Payroll Interface and Manual Payroll	5722021110012000	120	249	CERTIFIED OTHER INS BEN.	03/26/2021		\$13.70	PAYROLL CHARGES-FRINGE
209692	21	9	21	Accounts Payable	5725021220012000	120	412	FED TRAVEL_MILEAGE,HOTEL	03/26/2021		\$0.00	DONNA J WHYTE MARCH 2021 2.5 DAYS PD -
209693	21	9	21	Accounts Payable	5725021220012000	120	412	FED TRAVEL_MILEAGE,HOTEL	03/26/2021		\$0.00	DONNA J WHYTE APRIL 2021 2 DAYS PD - DA
209694	21	9	21	Accounts Payable	5725021220012000	120	412	FED TRAVEL_MILEAGE,HOTEL	03/26/2021		\$10,500.00	DONNA J WHYTE MAY & JUNE 2021 3 DAYS PD
205018	21	9	21	Accounts Payable	4670000220012000	120	412	FED TRAVEL_MILEAGE,HOTEL	03/13/2021		\$0.00	HNB MASTERCARD 12/17/2020 COOKING CLASS
209691	21	9	21	Accounts Payable	5725021220012000	120	412	FED TRAVEL_MILEAGE,HOTEL	03/26/2021		\$0.00	DONNA J WHYTE FEBRUARY 2021 3.5 DAYS PD
205019	21	9	21	Accounts Payable	4670000220012000	120	412	FED TRAVEL_MILEAGE,HOTEL	03/13/2021		\$0.00	HNB MASTERCARD 01/07/2020 COOKING CLASS
204880	21	9	21	Accounts Payable	5372021220012000	120	412	FED TRAVEL_MILEAGE,HOTEL	03/12/2021		\$3,000.00	DONNA J WHYTE MARCH 1 2021 PD
205020	21	9	21	Accounts Payable	4670000220012000	120	412	FED TRAVEL_MILEAGE,HOTEL	03/13/2021		\$0.00	HNB MASTERCARD 01/14/2020 COOKING CLASS
205921	21	9	21	Accounts Payable	5372021220012000	120	412	FED TRAVEL_MILEAGE,HOTEL	03/19/2021		\$24.83	ASCOD TRAINING REQ
205026	21	9	21	Accounts Payable	4670000220012000	120	412	FED TRAVEL_MILEAGE,HOTEL	03/13/2021		\$0.00	SAMS CLUB PREPAY ONLINE 12/15/2020 WINTER WONDLER
204877	21	9	21	Accounts Payable	5725021220012000	120	412	FED TRAVEL_MILEAGE,HOTEL	03/12/2021		\$7,000.00	DONNA J WHYTE APRIL 2021 2 DAYS PD - DA
209690	21	9	21	Accounts Payable	5725021220012000	120	412	FED TRAVEL_MILEAGE,HOTEL	03/26/2021		\$0.00	DONNA J WHYTE FEBRUARY 2021 1 DAY PD -
205863	21	9	21	Accounts Payable	0010000215112000	120	413	HEALTH SERVICES	03/19/2021		\$2,173.50	SHC SERVICES INC SPEECH THERAPY SERVICES
205869	21	9	21	Accounts Payable	0010000218112000	120	413	HEALTH SERVICES	03/19/2021		\$1,231.65	SHC SERVICES INC OCCUPATIONAL THERAPY SERV
212682	21	9	21	Accounts Payable	0010000218112000	120	413	HEALTH SERVICES	04/01/2021		\$1,046.86	SHC SERVICES INC OCCUPATIONAL THERAPY SERV
212683	21	9	21	Accounts Payable	0010000218112000	120	413	HEALTH SERVICES	04/01/2021		\$1,523.34	SHC SERVICES INC OCCUPATIONAL THERAPY SERV
212675	21	9	21	Accounts Payable	0010000215112000	120	413	HEALTH SERVICES	04/01/2021		\$1,732.50	SHC SERVICES INC SPEECH THERAPY SERVICES
204687	21	9	21	Accounts Payable	0010000218112000	120	413	HEALTH SERVICES	03/12/2021		\$1,212.75	SHC SERVICES INC OCCUPATIONAL THERAPY SERV
206859	21	9	21	Accounts Payable	0010000218112000	120	413	HEALTH SERVICES	03/26/2021		\$819.00	SHC SERVICES INC OCCUPATIONAL THERAPY SERV
206853	21	9	21	Accounts Payable	0010000215112000	120	413	HEALTH SERVICES	03/26/2021		\$2,173.50	SHC SERVICES INC SPEECH THERAPY SERVICES
204680	21	9	21	Accounts Payable	0010000215112000	120	413	HEALTH SERVICES	03/12/2021		\$1,796.50	SHC SERVICES INC SPEECH THERAPY SERVICES
204531	21	9	19	Journal Entries	5722021220012000	120	414	STAFF SERVICES	03/11/2021		\$9,391.35	CORRECT FEDERAL CODING
204538	21	9	19	Journal Entries	5722021241312000	120	414	STAFF SERVICES	03/11/2021		\$64.75	CORRECT FEDERAL CODING
204539	21	9	19	Journal Entries	5722021241312000	120	414	STAFF SERVICES	03/11/2021		\$50.88	CORRECT FEDERAL CODING
213804	21	9	19	Journal Entries	0010000250012000	120	414	STAFF SERVICES	04/06/2021		\$15,889.93	MAR MANAGEMENT FEE
204532	21	9	19	Journal Entries	5722021220012000	120	414	STAFF SERVICES	03/11/2021		\$1,314.79	CORRECT FEDERAL CODING
204533	21	9	19	Journal Entries	5722021220012000	120	414	STAFF SERVICES	03/11/2021		\$1,033.05	CORRECT FEDERAL CODING
205461	21	9	19	Journal Entries	5162021124412000	120	414	STAFF SERVICES	03/16/2021		\$2,613.92	CORRECT FEDERAL CODING
204537	21	9	19	Journal Entries	5722021241312000	120	414	STAFF SERVICES	03/11/2021		\$462.50	CORRECT FEDERAL CODING
206475	21	9	19	Journal Entries	5991021110012000	120	414	STAFF SERVICES	03/23/2021		\$661.76	CORRECT FEDERAL CODING
205457	21	9	19	Journal Entries	5162021123412000	120	414	STAFF SERVICES	03/16/2021		\$1,062.23	CORRECT FEDERAL CODING
213853	21	9	19	Journal Entries	0010000241612000	120	414	STAFF SERVICES	04/06/2021		\$37,393.77	MGMT FEE SPED 3Q
205455	21	9	19	Journal Entries	5162021123412000	120	414	STAFF SERVICES	03/16/2021		\$9,656.60	CORRECT FEDERAL CODING
205462	21	9	19	Journal Entries	5162021124412000	120	414	STAFF SERVICES	03/16/2021		\$365.95	CORRECT FEDERAL CODING
204527	21	9	19	Journal Entries	5722021110012000	120	414	STAFF SERVICES	03/11/2021		\$772.41	CORRECT FEDERAL CODING
204520	21	9	19	Journal Entries	5722021110012000	120	414	STAFF SERVICES	03/11/2021		\$937.13	CORRECT FEDERAL CODING
204525	21	9	19	Journal Entries	5722021110012000	120	414	STAFF SERVICES	03/11/2021		\$7,021.91	CORRECT FEDERAL CODING
204526	21	9	19	Journal Entries	5722021110012000	120	414	STAFF SERVICES	03/11/2021		\$983.07	CORRECT FEDERAL CODING
206476	21	9	19	Journal Entries	5991021110012000	120	414	STAFF SERVICES	03/23/2021		\$519.96	CORRECT FEDERAL CODING
213829	21	9	19	Journal Entries	0010000250012000	120	414	STAFF SERVICES	04/06/2021		(\$37,393.77)	MGMT FEE SPED 3Q
204521	21	9	19	Journal Entries	5722021110012000	120	414	STAFF SERVICES	03/11/2021		\$736.31	CORRECT FEDERAL CODING
205456	21	9	19	Journal Entries	5162021123412000	120	414	STAFF SERVICES	03/16/2021		\$1,351.92	CORRECT FEDERAL CODING
206474	21	9	19	Journal Entries	5991021110012000	120	414	STAFF SERVICES	03/23/2021		\$4,726.89	CORRECT FEDERAL CODING
205463	21	9	19	Journal Entries	5162021124412000	120	414	STAFF SERVICES	03/16/2021		\$287.53	CORRECT FEDERAL CODING
204519	21	9	19	Journal Entries	5722021110012000	120	414	STAFF SERVICES	03/11/2021		\$6,693.75	CORRECT FEDERAL CODING
205101	21	9	21	Accounts Payable	0010000250012000	120	415	MANAGEMENT SERVICES	03/14/2021		\$2,711.63	ESC OF LAKE ERIE WEST_ACH_SPONSOR FY21 SPONSOR FEES JULY
206371	21	9	21	Accounts Payable	0010000250012000							

205890	21	9	21	Accounts Payable	0010000270012000	120	453	GAS	03/19/2021	\$1,723.40	DUKE ENERGY	FY20/21 GAS SERVICES
206384	21	9	21	Accounts Payable	0010000260012000	120	461	PRINTING AND BINDING	03/23/2021	\$45.93	HNB MASTERCARD	PRINTING COSTS FOR SCHOOL
206925	21	9	21	Accounts Payable	0060000312012000	120	462	CONTRACTED FOOD SERVICES	03/26/2021	\$556.20	DAYCARE CATERING SERVICES INC	CINSCH SY 21 NSLP AND SBP
205891	21	9	21	Accounts Payable	0060000312012000	120	462	CONTRACTED FOOD SERVICES	03/19/2021	\$772.50	DAYCARE CATERING SERVICES INC	CINSCH SY 21 NSLP AND SBP
204767	21	9	21	Accounts Payable	0060000312012000	120	462	CONTRACTED FOOD SERVICES	03/12/2021	\$772.50	DAYCARE CATERING SERVICES INC	CINSCH SY 21 NSLP AND SBP
206007	21	9	21	Accounts Payable	5725021200012000	120	510	GENERAL SUPPLIES	03/19/2021	(\$0.90)	FUN EXPRESS	OVERAGE
206009	21	9	21	Accounts Payable	5725021200012000	120	510	GENERAL SUPPLIES	03/19/2021	(\$38.67)	FUN EXPRESS	03/28/2021 DR SEUSS FAMIL
206592	21	9	21	Accounts Payable	5725021200012000	120	510	GENERAL SUPPLIES	03/24/2021	\$86.12	AMAZON.COM	AMAZON CART
205929	21	9	21	Accounts Payable	5725021200012000	120	510	GENERAL SUPPLIES	03/19/2021	\$38.67	FUN EXPRESS	03/28/2021 DR SEUSS FAMIL
206396	21	9	21	Accounts Payable	5725021200012000	120	510	GENERAL SUPPLIES	03/23/2021	\$236.19	HNB MASTERCARD	03/28/2021 DR SEUSS FAMIL
204876	21	9	21	Accounts Payable	5725021200012000	120	510	GENERAL SUPPLIES	03/12/2021	\$39.77	FUN EXPRESS	03/28/2021 DR SEUSS FAMIL
205930	21	9	21	Accounts Payable	5725021200012000	120	510	GENERAL SUPPLIES	03/19/2021	\$0.90	FUN EXPRESS	OVERAGE
206008	21	9	21	Accounts Payable	5725021200012000	120	510	GENERAL SUPPLIES	03/19/2021	\$0.90	FUN EXPRESS	OVERAGE
206010	21	9	21	Accounts Payable	5725021200012000	120	510	GENERAL SUPPLIES	03/19/2021	\$38.67	FUN EXPRESS	03/28/2021 DR SEUSS FAMIL
206602	21	9	21	Accounts Payable	0010000110012000	120	511	CLASSROOM SUPPLIES	03/24/2021	\$12.88	AMAZON.COM	CART
204923	21	9	21	Accounts Payable	0090000112012000	120	511	CLASSROOM SUPPLIES	03/12/2021	\$203.70	POCKET FULL OF THERAPY	OT ITEMS-SEE ATTACHED CAR
206529	21	9	21	Accounts Payable	0090000112012000	120	511	CLASSROOM SUPPLIES	03/24/2021	\$79.98	AMAZON.COM	BLANKET PO FOR AMAZON FOR
204865	21	9	21	Accounts Payable	0010000119012000	120	511	CLASSROOM SUPPLIES	03/12/2021	\$99.66	ASIAN WORLD OF MARTIAL ARTS	START UP EQUIPMENT FOR AL
204139	21	9	21	Accounts Payable	0090000112012000	120	511	CLASSROOM SUPPLIES	03/10/2021	\$0.00	AMAZON.COM	BLANKET PO FOR SUPPLIES
206617	21	9	21	Accounts Payable	0010000119012000	120	511	CLASSROOM SUPPLIES	03/24/2021	\$140.00	AMAZON.COM	FLOOR EQUIPMENT FOR MARTI
206604	21	9	21	Accounts Payable	0010000110012000	120	511	CLASSROOM SUPPLIES	03/24/2021	\$90.92	AMAZON.COM	CART
206527	21	9	21	Accounts Payable	0090000112012000	120	511	CLASSROOM SUPPLIES	03/24/2021	\$34.95	AMAZON.COM	BLANKET PO FOR AMAZON FOR
206398	21	9	21	Accounts Payable	0010000110012000	120	511	CLASSROOM SUPPLIES	03/23/2021	\$4,407.12	HNB MASTERCARD	QUOTE 3000077272418.2
206397	21	9	21	Accounts Payable	5102021111012000	120	511	CLASSROOM SUPPLIES	03/23/2021	\$4,400.00	HNB MASTERCARD	QUOTE 3000077272418.2
204997	21	9	21	Accounts Payable	0010000119012000	120	511	CLASSROOM SUPPLIES	03/13/2021	\$0.00	HNB MASTERCARD	MARTIAL ARTS CURRICULUM P
206605	21	9	21	Accounts Payable	0010000110012000	120	511	CLASSROOM SUPPLIES	03/24/2021	\$74.99	AMAZON.COM	CART
206607	21	9	21	Accounts Payable	0010000110012000	120	511	CLASSROOM SUPPLIES	03/24/2021	\$0.00	AMAZON.COM	ESTIMATED SHIPPING/HANDL
206606	21	9	21	Accounts Payable	0010000110012000	120	511	CLASSROOM SUPPLIES	03/24/2021	\$8.10	AMAZON.COM	ESTIMATED SHIPPING/HANDL
206525	21	9	21	Accounts Payable	0090000112012000	120	511	CLASSROOM SUPPLIES	03/24/2021	\$30.98	AMAZON.COM	BLANKET PO FOR AMAZON FOR
206526	21	9	21	Accounts Payable	0090000112012000	120	511	CLASSROOM SUPPLIES	03/24/2021	\$30.98	AMAZON.COM	BLANKET PO FOR AMAZON FOR
212759	21	9	21	Accounts Payable	0010000119012000	120	511	CLASSROOM SUPPLIES	04/01/2021	\$57.00	SCHOOL SPECIALTY	ARCH DOMES -SET 24
206522	21	9	21	Accounts Payable	0090000112012000	120	511	CLASSROOM SUPPLIES	03/24/2021	\$25.95	AMAZON.COM	BLANKET PO FOR AMAZON FOR
206524	21	9	21	Accounts Payable	0090000112012000	120	511	CLASSROOM SUPPLIES	03/24/2021	\$30.85	AMAZON.COM	BLANKET PO FOR AMAZON FOR
206523	21	9	21	Accounts Payable	0090000112012000	120	511	CLASSROOM SUPPLIES	03/24/2021	\$30.24	AMAZON.COM	BLANKET PO FOR AMAZON FOR
204895	21	9	21	Accounts Payable	0010000119012000	120	511	CLASSROOM SUPPLIES	03/12/2021	\$186.97	CENTURY MARTIAL ARTS	STARTUP EQUIPMENT FOR ALL
206603	21	9	21	Accounts Payable	0010000110012000	120	511	CLASSROOM SUPPLIES	03/24/2021	\$59.99	AMAZON.COM	CART
206528	21	9	21	Accounts Payable	0090000112012000	120	511	CLASSROOM SUPPLIES	03/24/2021	\$47.86	AMAZON.COM	BLANKET PO FOR AMAZON FOR
206815	21	9	21	Accounts Payable	0010000111012000	120	512	OFFICE SUPPLIES	03/26/2021	\$59.41	STAPLES ADVANTAGE	AUG-MAY \$216 PER MO.
206493	21	9	21	Accounts Payable	0010000111012000	120	512	OFFICE SUPPLIES	03/24/2021	\$180.00	AMAZON.COM	CLASSROOM KEEPERS 5
205124	21	9	21	Accounts Payable	5072021276012000	120	514	HEALTH & HYGIENE SUPPLIES	03/14/2021	\$0.00	PROFORMA ALBRECT & CO	SCHOOL STAFF/BOARD MASKS
206505	21	9	21	Accounts Payable	0090000112012000	120	899	OTHER MISCELLANEOUS	03/24/2021	\$14.57	AMAZON.COM	CHROMEBOOK INSURANCE (\$21



GOVERNING AUTHORITY RESOLUTION
May 4, 2021

Resolved, the Governing Authority hereby approves the attached Five-Year Forecast (May Submission) and directs the management company to submit it to the School's Sponsor and the Ohio Department of Education.

Signed:

Governing Authority President/Secretary/Representative

School Name: Summit Academy Community School - Cincinnati

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

For the Fiscal Years Ended 2018 through 2020, Actual and
the Fiscal Years Ending 2021 through 2025, Forecasted

	Actual			Forecasted				
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
Operating Receipts								
State Foundation Payments (3110, 3211)	\$ 1,669,504	\$ 1,680,731	\$ 1,469,801	\$ 1,181,224	\$ 1,216,661	\$ 1,253,161	\$ 1,290,755	\$ 1,329,478
Charges for Services (1500)								
Fees (1600, 1700)	7,988	5,664	4,300	3,386	3,488	3,592	3,700	3,811
Other (1830, 1840, 1850, 1860, 1870, 1890, 3190)	51,651	183,279	42,678	15,806	16,280	16,769	17,272	17,790
Total Operating Receipts	\$ 1,729,143	\$ 1,869,674	\$ 1,516,779	\$ 1,200,416	\$ 1,236,428	\$ 1,273,521	\$ 1,311,727	\$ 1,351,079
Operating Disbursements								
100 Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200 Employee Retirement and Insurance Benefits								
400 Purchased Services	1,876,380	1,880,300	2,030,484	1,750,281	1,785,287	1,820,992	1,857,412	1,894,560
500 Supplies and Materials	129,646	122,991	39,169	50,899	51,917	52,955	54,014	55,095
600 Capital Outlay - New	29,742	44,017	693	16,880	17,218	17,562	17,913	18,271
700 Capital Outlay - Replacement								
800 Other		4,472	10,158	17,575	17,927	18,285	18,651	19,024
819 Other Debt								
Total Operating Disbursements	\$ 2,035,768	\$ 2,051,780	\$ 2,080,504	\$ 1,835,635	\$ 1,872,348	\$ 1,909,795	\$ 1,947,991	\$ 1,986,950
Excess of Operating Receipts Over (Under) Operating Disbursements	\$ (306,625)	\$ (182,106)	\$ (563,725)	\$ (635,219)	\$ (635,919)	\$ (636,273)	\$ (636,264)	\$ (635,872)
Nonoperating Receipts/(Disbursements)								
Federal Grants (all 4000 except fund 532)	\$ 313,343	\$ 522,210	\$ 563,725	\$ 635,267	\$ 654,325	\$ 673,955	\$ 694,173	\$ 714,999
State Grants (3200, except 3211)								
Restricted Grants (3219, Community School Facilities Grant)								
Donations (1820)								
Interest Income (1400)								
Debt Proceeds (1900)								
Debt Principal Retirement								
Interest and Fiscal Charges	(6,718)							
Transfers - In								
Transfers - Out								
Total Nonoperating Revenues/(Expenses)	\$ 306,625	\$ 522,210	\$ 563,725	\$ 635,267	\$ 654,325	\$ 673,955	\$ 694,173	\$ 714,999
Excess of Operating and Nonoperating Receipts Over/(Under) Operating and Nonoperating Disbursements	\$ -	\$ 340,104	\$ -	\$ 48	\$ 18,406	\$ 37,681	\$ 57,910	\$ 79,127
Fund Cash Balance Beginning of Fiscal Year	\$ -	\$ -	\$ 340,104	\$ 340,104	\$ 340,152	\$ 358,558	\$ 396,239	\$ 454,149
Fund Cash Balance End of Fiscal Year	\$ -	\$ 340,104	\$ 340,104	\$ 340,152	\$ 358,558	\$ 396,239	\$ 454,149	\$ 533,276

Assumptions

	Actual			Forecasted				
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
Staffing/Enrollment								
Total Student FTE	127	110	80	63	65	67	69	71
Instructional Staff	21.00	12.00	12.00	10.00	10.20	10.40	10.61	10.82
Administrative Staff	7.00	6.00	9.00	8.00	8.16	8.32	8.49	8.66
Other Staff	3.00	2.00	4.00	5.00	5.10	5.20	5.31	5.41
Purchased Services								
Rent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	82,343	34,844	28,964	34,500	35,190	35,894	36,612	37,344
Other Facility Costs	27,524	62,131	74,569	76,061	77,582	79,134	80,717	82,331
Insurance	9,390	17,802	1,177	19,923	20,321	20,728	21,142	21,565
Management Fee	261,471	321,164	401,768	222,523	226,973	231,513	236,143	240,866
Sponsor Fee	23,069	4,191	36,675	30,000	30,600	31,212	31,836	32,473
Audit Fees	6,795	6,500	5,546	4,990	5,090	5,192	5,295	5,401
Contingency								
Transportation		9,889	452					
Legal								
Marketing	78	3						
Consulting								
Salaries and Wages	913,504	816,203	925,849	823,069	839,530	856,321	873,447	890,916
Employee Benefits	327,239	254,202	261,387	250,084	255,086	260,187	265,391	270,699
Special Education Services								
Technology Services								
Food Services	89,189.00	79,718.00	58,092.00	67,082.00	68,424	69,792.11	71,187.96	72,611.71
Other	135,778.00	273,653.00	236,005.00	222,049.00	226,490	231,019.78	235,640.18	240,352.98
Total	\$ 1,876,380.00	\$ 1,880,300.00	\$ 2,030,484.00	\$ 1,750,281.00	\$ 1,785,286.62	\$ 1,820,992.35	\$ 1,857,412.20	\$ 1,894,560.44
Financial Metrics								
Debt Service Payments	\$ 6,718	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Coverage	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Growth in Enrollment	0.00%	-13.39%	-27.27%	-21.25%	3.00%	3.00%	3.00%	3.00%
Growth in New Capital Outlay	0.00%	48.00%	-98.43%	2335.79%	2.00%	2.00%	2.00%	2.00%
Growth in Operating Receipts	0.00%	8.13%	-18.87%	-20.86%	3.00%	3.00%	3.00%	3.00%
Growth in Non-Operating Receipts/Expenses	0.00%	70.31%	7.95%	12.69%	3.00%	3.00%	3.00%	3.00%
Days of Cash	0.00	0.00	0.16	0.19	0.18	0.19	0.20	0.23

Assumptions Narrative Summary

Fiscal Year 2021-2025 Projected Debt					
Description	Beginning Year Balance	Principle Retirement	Interest Expense	Ending Year Balance	Debtor/Creditor
FTE Review	\$ -	\$ -	\$ -	\$ -	
Loan A	\$ -	\$ -	\$ -	\$ -	
Loan B	\$ -	\$ -	\$ -	\$ -	
Line of Credit	\$ -	\$ -	\$ -	\$ -	
Notes, Bonds	\$ -	\$ -	\$ -	\$ -	
Capital Leases	\$ -	\$ -	\$ -	\$ -	
Payables (Past Due 180+ days)	\$ -	\$ -	\$ -	\$ -	
Total	\$ -	\$ -	\$ -	\$ -	

FY18 and FY19 amounts are taken directly from the audited financial statement.

FY20 amounts are based on year end numbers; however, they do not reflect a year-end adjustment for any receivables and payables.

FY21 amounts are based on the FY21 school board approved budget.

The school classifies federal and state grant reimbursements as nonoperating receipts; however, the disbursements related to these receipts are classified as operating disbursements. This gives the appearance disbursements exceed receipts until the nonoperating receipts (federal and state grants) are considered

Operating and non-operating revenues for FY22 through FY25 are based on a 3% projected increase year-over-year.

Operating and non-operating expenses for FY22 through FY25 are based on a 2% increase in year-over-year.

The school has no debt.

State foundation payment amount for FY22 through FY 25 is based on projected enrollment times the average state foundation amount per student of the most recent fiscal year end.

Purchased services include salaries and wages, as all employees for the school are employees of the management company.

Federal grants includes \$112,294 for FY20 and \$249,483 for FY21 for the School Improvement Grant.

The management company for the school is Summit Academy Management and the Management Agreement is 100% pass-through.

The Treasurer for the school is Michael Boland



GOVERNING AUTHORITY RESOLUTION
May 4, 2021

Resolved, the Governing Authority hereby approves the attached School Quality Improvement Grant Budget for the 2021-2022 School Year.

Signed:

Governing Authority President/Representative



Fiscal Year 2022 School Quality Improvement Grant Budget

Summit Academy Community School - Cincinnati	
Salaries, Stipends and Benefits	
Resource Coordinator Salary	22,500.00
Resource Coordinator Benefits	5,625.00
Building Leadership Team - meeting stipends	5,104.00
Building Leadership Team - meeting stipends, associated benefits cost	1,276.00
Family and Community Involvement	
Resource Coordinator /Travel est.: 250 miles per (10) month (max)	681.25
Community Engagement /Resource Room Materials	500.00
Family Night - take home supplies	2,250.00
Parent Education Resource Nights- Supplies	500.00
Parent Education Resource Night Food (\$8 per attendee est. 75)	1,200.00
Professional Development	
Restorative Practices PD	9,000.00
Total Budgeted in FY22	48,636.25



Educational Service Center of Lake Erie West

Month: February 2021

Director/Principal Name: Michelle Brunner

School Name: Summit Academy Cincinnati Community

Management Company: ESCLEW

Teaching Staff Information— *information should only reflect the month of the report*

Number of Classroom Teachers: 10 Number of Instructional Aides: 2

Student / FTE Classroom Teacher ratio: 7.5:1 (75:10)

Total number of students in the building / FTE Classroom Teachers

Names, positions, qualifications, and hire dates of new staff members, if any:

No new staff this month.

Names, positions, and effective dates of resignations, if any:

None at this time.

We are still in need of a Behavior Specialist.

Note: Please remember to update the staff affidavit to reflect any new or resigning staff members.

Student Information — *information should only reflect the month of the report*

Grades Served: K-8 Enrollment: 77

Attendance Rate: 87.7% Newly Enrolled: 1 Students Withdrawn: 0

Total incidences of Suspension: 0 Total incidences of Suspension K-3: 0

Total incidences of Expulsion: 0

Additional Comments:

There has been some minor incidents and the Dean of Students has taken care of them.

Special Education — *information should only reflect the most current state foundation report.*

Number of SWDs: 61 Percent of SWDs: 81%

Number in CRCs (Children's Residential Centers): 0 CRC Locations (number per location) 0

Number of Students identified under Section 504: 0

Number on Home Instruction: 0

Students with Disabilities Suspended: 0

Students with Disabilities Expelled: 0

Number of Manifestation Determinations: 0

Number of Manifest Determinations related to disability: 0

(Number resulted in direct correlation to student's disability)

Number of Functional Behavior Assessments conducted/completed this month: 0

Total number of SWDs with Behavior Intervention Plans: 3

Number of Intervention Specialists: 6 Number of Related Service Providers: 2

Please list if there are any Intervention Specialist or Related Services positions vacant or in need:

Number of students tested using alternative assessments: 8

Additional Comments:

We started our state testing for the alternative assessment students this month.

Testing and Assessment

List any testing, diagnostics, or assessments administered this month:

The student body completed their Winter Benchmarking test through STAR and there were some great improvements in all grades in Reading and Math.

List interventions offered and the number of students involved in each:

(Example: After-school tutoring – 0 students; Title I services – 77 students; Tier II & III students)

Title I services – Title 1 Aide services with Mrs. O'Shaughnessy (3rd and 4th grade only.)

Ms. Yater is providing additional reading supports to fulfill the requirements of the RIMPS for students in K-2.

STAR Testing Results from last time tested:

Winter Benchmark tests are completed the second two weeks in January.

Math

At grade level –14

On watch – 8

Intervention – 1

Urgent Intervention – 48

Reading

At grade level – 15

On watch – 3

Intervention – 6

Urgent Intervention – 47

Not Tested – 0

Not tested - 0

Events

List any parent activities that occurred this month:

Conversation Corner on Feb 16th w/ Social Security Administration

End of online parent cooking class (9 week program) w/ Ohio State University Extension

SPED: The team continues to move through all of the paperwork. They are making strategies to move some reports that will be due in the fall to this spring.

ETR Meetings: 0

IEP: 0

Enrollment calls with prospective parents:

We have a student who attended previously who may rejoin us in the coming weeks.

List any staff trainings that occurred this month:

TBT's are bi-weekly for the remainder of the year alternating with IS Workshops

IAT's are Tuesdays- Individual sessions are going on weekly

BLT's Mondays each month: Feb. 12th (REscheduled) March 2- Attended the Board Meeting April TBD

Coaches Training- February 25th-26

Discussions with Mrs. Whyte for Restorative Justice/Practice, Classroom Management, Family and Community Engagement, Student Engagement, and Staff Lesson Plans with Engagement.

Voluntary Book Study: Bold School: Old School Wisdom +New School Technologies=Blended Learning that Works. Weston Kieschnick January 11, 25, February 1, 8, 22

Individual mentoring sessions are held bi-weekly with the intervention specialists

Coaching sessions are weekly/bi-weekly with the teachers

Nearpod Training: February 16th (Nearpod for Beginners), February 23rd (Nearpod in the Early Childhood Classroom), February 25th (Nearpod-Enhance your SEL initiatives), March 4th (Transform Student Engagement), March 9th (Nearpod-Data to Drive Instruction), March 16th (Fuel Your Classroom Connection with Nearpod).

One Needs Assessment was started and we submitted our first draft. We received feedback from Deb and she is now meeting with the team members to go over their sections.

Time to Brag

List any exciting news you wish to share about your school, staff, and/or students:

Time to Brag (From the Staff)

OTHER NOTES:

Erwin McIntosh Jr. Martial Arts Instructor

I am happy to report that the students have completed the 3rd quarter Martial Arts test. We have some students that are learning some difficult techniques. They are doing well considering that teaching Martials virtually is very difficult, but many of the students are doing well. The students are showing signs of understanding the concepts of self - discipline, self - control and self - defense. I am looking forward to when the students are back in the building. There are no limits to what they can accomplish.

As I reported last month, we have completed the Martial Arts test. My plan was to begin teaching the first half of Basic Form number 2. I am happy to report that I have 4 students who are learning Basic Form 3 and 1 student who knows the whole form. That same student helped me teach the class, when my back went out this past week.

The students are beginning to grapes some of the Korean terms for the techniques. They are also beginning to understand the concepts of Self Discipline and Self Control.

Mrs. Lankford & Ms. Art are graciously taking on 6th and 8th grade writer's workshop to create more continuity for ELA instruction.

Mrs. Lankford, Ms. Art, Ms. Sperry, and Ms. Kelly worked together to create a list of the different categories for the transitional IEP goals, and which students need which service; and sent out a sign-up to have teachers pick which category they want to work with and schedule those sessions.

The admin staff are amazing! They are always there when we need them and they always support us. It takes a lot of stress away when you are not afraid to ask for help or go to them and ask questions.

Ms. Griesser and Ms. Yater are working really hard to prepare for the students to come back into the building.

Ms. Djoko has been working very hard trying to be the best teacher she can be. She has gone out of her way to attend trainings, observe teachers, and meet with teachers on her own time to learn how to use and implement Nearpod into her classes.

Several staff members have been very flexible these past few months, being willing to meet after hours for IEP and ETR meetings when the parents/guardians were not available during school hours. Thank you to Ms. Lankford and Mr. Brown especially.

Ms. Kallmeyer has been working hard and putting together creative and engaging activities/resources for her intervention groups.

Director Notes:

Wow... where to begin.... We as a community are ready to get our students back. We are opting to start out with all students in the building 2 days a week. We chose the Tuesday and Thursday routes. We have a total of 50 students coming into the building with the remaining students that will continue with remote learning. We have thought about some challenges we may face, but we know with communication and teamwork with each other we can and will be successful.

We have looked at the number of students who will be in each class and determined where we need to open additional classrooms. We have a limit of 10 individuals in a classroom and when we are over that amount we will move to additional rooms.

Right now, we know that our 3-4 grades classroom has to be divided because there are 13 students who will be returning with 3 students on line.

In our k-2 classroom, there are a total of 9 coming in the building and if they are all in at the same time, then the classroom will be separated.

We have wipes, hand sanitizer, individual dividers for students, masks, and we will be placing signage up throughout the school. This next week we will focus on the little things and get ready to welcome the students back and try to learn how to navigate with the knew normal at this time.

We are all excited, nervous, scared, and just happy to be moving back into a somewhat normal life event again.

I also want to take the time and let you know that as a school we recently had hard discussions on what we want our classrooms to look like, how will we introduce content, how will be teach content, how will be differentiate and tier with the students, and when making this happen.... Work each day with smiles on our faces and give 100% all the time.

We know this will be challenging, but we are all ready to start making our school the best one around for what we do!!!!

I am so happy to be part of a great school community!!!!



Educational Service Center of Lake Erie West

Month: March 2021

Director/Principal Name: Michelle Brunner

School Name: Summit Academy Cincinnati Community

Management Company: ESCLEW

Teaching Staff Information— *information should only reflect the month of the report*

Number of Classroom Teachers: 10 Number of Instructional Aides: 2

Student / FTE Classroom Teacher ratio: 7.5:1 (75:10)

Total number of students in the building / FTE Classroom Teachers

Names, positions, qualifications, and hire dates of new staff members, if any:

No new staff this month.

Names, positions, and effective dates of resignations, if any:

Note: Please remember to update the staff affidavit to reflect any new or resigning staff members.

Student Information — *information should only reflect the month of the report*

Grades Served: K-8 Enrollment: 81

Attendance Rate: 85.1% Newly Enrolled: 6 Students Withdrawn: 2

Total incidences of Suspension: 0 Total incidences of Suspension K-3: 0

Total incidences of Expulsion: 0

Additional Comments:

There were a couple of behavior problems while doing virtual classes, however they have been handled immediately. The students are receptive of corrections from the Dean of Students.

Special Education — *information should only reflect the most current state foundation report.*

Number of SWDs: 63 Percent of SWDs: 83%

Number in CRCs (Children's Residential Centers): 0 CRC Locations (number per location) 0

Number of Students identified under Section 504: 2

Number on Home Instruction: 0

Students with Disabilities Suspended: 0

Students with Disabilities Expelled: 0

Number of Manifestation Determinations: 0

Number of Manifest Determinations related to disability: 0

(Number resulted in direct correlation to student's disability)

Number of Functional Behavior Assessments conducted/completed this month: 0

Total number of SWDs with Behavior Intervention Plans: 3

Number of Intervention Specialists: 6 Number of Related Service Providers: 2

Please list if there are any Intervention Specialist or Related Services positions vacant or in need:

Number of students tested using alternative assessments: 8

Additional Comments:

Testing and Assessment

List any testing, diagnostics, or assessments administered this month:

- State Testing was started the week of 3/22/2021.
- All AA students testing was completed within the timeframe.

List interventions offered and the number of students involved in each:

(Example: After-school tutoring – 0 students; Title I services – 76 students; Tier II & III students)

Title I services – Title 1 Aide services with Mrs. O'Shaughnessy (3rd and 4th grade only.)

Ms. Yater is providing additional reading supports to fulfill the requirements of the RIMPS for students in K-2.

STAR Testing Results from last time tested:

Winter Benchmarking was completed on 1/22/21

Spring Benchmarking will be completed the first week of May

Math

At grade level – 14

On watch – 8

Reading

At grade level – 15

On watch – 3

Intervention – 1

Intervention – 6

Urgent Intervention – 48

Urgent Intervention – 47

Not Tested – 0

Not tested - 0

Events

List any parent activities that occurred this month:

PTST Virtual Auction- March 8th-12th (raised \$3500)

March Newsletter for parents

Open House- March 15th (Community Organizations in attendance- Family Solutions of Ohio and Cincinnati Health Department)

Dr. Seuss Family Night- March 18th

Honey Bee Hive (school pantry)- 5 families received 3 days worth of food

SPED:

ETR Meetings: 1

IEP: 8

Enrollment calls with prospective parents: We had one call for a family of two, but the parent wanted in school five days per week. We have received 4 calls about enrollment for next year.

List any staff trainings that occurred this month:

TBT's are bi-weekly for the remainder of the year alternating with IS Workshops

IAT's are Tuesdays- Individual sessions are going on weekly

BLT's Mondays each month: April TBD

Nearpod training (February 16, 23, March 4, March 9)

Discussions with Mrs. Whyte for Restorative Justice/Practice, Classroom Management, Family and Community Engagement, Student Engagement, and Staff Lesson Plans with Engagement.

Time to Brag

List any exciting news you wish to share about your school, staff, and/or students:

Director Notes:

I am truly going to brag on the entire school community. We have been back on a hybrid schedules since the week of 3/15/2021. The students are in the building on Tuesday and Thursday. There has been a lot of laughter and excitement throughout the halls. The teacher seems very happy to have their students back and the kids are loving being in the classroom.

We have been working through state testing and it will be completed in the window period.

We are excited about the future of our school.

I'm the lucky one to be part of an amazing school community.



GOVERNING AUTHORITY RESOLUTION
May 4, 2021

Resolved, the Governing has elected the following members to serve as officers
for the 2021-2022 School Year:

President: _____

Vice President: _____

Secretary: _____

Signed:

Governing Authority President/Representative

GOVERNING AUTHORITY RESOLUTION
May 4, 2021

Whereas, Governing Authority Member Walter Henry current term expires on June 30, 2021 and the Governing Authority desires to re-elect him to a new term:
Therefore, Be it

Resolved, Walter Henry is hereby elected to a three-year term to run July 1, 2021 through June 30, 2024.

Signed:

Governing Authority President/Representative

PUBLIC NOTICE
GOVERNING AUTHORITY
REGULAR MEETING

DATE: TUESDAY, MAY 4, 2021

TIME: 4:00 P.M.

LOCATION: VIRTUAL

The Governing Authority of Summit Academy Community School - Cincinnati will hold the Regular Meeting at 4:00 P.M. on Tuesday, May 4, 2021. The meeting will be held virtually. The meeting is open to the public.

Anyone wanting to participate

can call into the meeting at:

[Join Microsoft Teams Meeting](#)

[+1 234-901-0306](#)

Conference ID: 876 321 185#