

Regular Meeting Agenda

AGENDA
MOGADORE LOCAL SCHOOL DISTRICT
REGULAR BOARD OF EDUCATION MEETING
MONDAY, JULY 13, 2026
MOGADORE HIGH SCHOOL COMMUNITY ROOM
5:00 P.M.

- I. Welcome, Pledge of Allegiance
- II. Roll Call
- III. Treasurer's Report and Recommendations
 - A. Recommendation to approve the minutes of the June 24, 2026, Regular Meeting.
 - B. Recommendation to approve the Financial Statements for June 2026.
 - C. Resolution authorizing the following transfers for FY 2027:

Transfers from General Fund:

<u>Name of Fund</u>	<u>Amount</u>
Bond Retirement	\$150,000.00
 - D. Recommendation to accept the donation of \$4,000.00 from Rodger Sansom for band equipment.

1st Motion_____ 2nd Motion_____ Yes_____ No_____

- IV. President/Board Recognition
- V. Superintendent's Recommendations: Personnel
 - A. Recommendation to accept the resignation of Jason Hamblin as bus aide effective July 3, 2026.
 - B. Recommendation to accept the resignation of Christopher Mossa as ELA teacher and golf coach effective July 6, 2026.
 - C. Recommendation to grant a one-year supplemental contract to Matt Bogner as Head Golf Coach for the 2026-2027 school year:

(Note: Positions are contingent upon acquiring the necessary number of participants.

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REGULAR BOARD OF EDUCATION MEETING
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MOGADORE HIGH SCHOOL COMMUNITY ROOM
5:00 P.M.

Approval is contingent upon proper completion of all forms, immunizations, etc., satisfactory completions of BCI and FBI background checks, and satisfactory completion of all required certifications.)

- D. Recommendation to approve Rachel Haoui for Extended School Year services for August 3 - August 13, 2026 (up to 8 days) per MESA Negotiated Agreement contracted hourly amount (pending necessary enrollment).

1st Motion_____ 2nd Motion_____ Yes_____ No_____

VI. Superintendent's Recommendation: Personnel

- E. Recommendation to approve 4-days unpaid leave for Noah Whetstone from October 27 - October 30, 2026

1st Motion_____ 2nd Motion_____ Yes_____ No_____

VII. Superintendent's Recommendations: Programs/Processes

- A. Recommendation to adopt Policy 3.17 - Staff Use of Recording Devices (Exhibit A)
- B. Recommendation to adopt Policy 6.09 - Preventing Chronic Absenteeism (Exhibit B)
- C. Recommendation to approve the following revised Board Policies: (Exhibit C)
- Policy 6.19 – Code of Student Conduct
 - Policy 7.05 – Remediation-Intervention Program for Reading Skills
 - Policy 8.11 – Credit Card Policy

1st Motion_____ 2nd Motion_____ Yes_____ No_____

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VIII. Superintendent's Report:

1. Policy Revisions: (Exhibit D)
 - Policy 6.59 – Artificial Intelligence
 - Policy 7.17 – Extracurricular Activities
 - Policy 8.01 – Investment Policy

IX. We welcome our staff members, visitors and guests. If you wish to address the Board of Education, please follow the policy by limiting your comments to three minutes on one topic of your choosing. Thank you for attending.

X. Executive session to discuss:

- A. The appointment, employment, dismissal, discipline, promotion, demotion or compensation of an employee or the investigation of charges or complaints against an employee, official, licensee or student, unless the employee, official, licensee or student requests a public hearing.
- B. The purchase of property for public purposes or the sale of property at competitive bidding.
- C. Conferences with the Board's attorney to discuss matters which are the subject of pending or imminent court action.
- D. Preparing for, conducting, or reviewing negotiations or bargaining sessions with employees.
- E. Matters required to be kept confidential by federal law or rules or state statutes.
- F. Details relative to security arrangements and emergency response protocols for a public body or a public office, if disclosure of the matters discussed could reasonably be expected to jeopardize the security of the public body or public office.

XI. Adjournment

Regular Meeting Minutes

**BOARD OF EDUCATION
MOGADORE LOCAL SCHOOL DISTRICT
MINUTES OF:**

Regular Meeting held June 24, 2026

The Mogadore Board of Education met in regular session on Wednesday, June 24, 2026. President Michelle Yoho called the meeting to order at 5:00 P.M.

Roll Call: Mr. LiCause, Present
 Mr. Penrod, Present
 Mrs. Smead, Present
 Mr. Williams, Present
 Mrs. Yoho, Present

26-31 A motion was made by Mr. Williams, seconded by Mr. Penrod to approve the following Superintendent's recommendation: Personnel

K. Recommendation to grant one-year supplemental contract for the 2026-2027 school year to the following:

(Note: Positions are contingent upon acquiring the necessary number of participants. Approval is contingent upon proper completion of all forms, immunizations, etc., satisfactory completions of BCI and FBI background checks, and satisfactory completion of all required certifications.)

Boys Basketball
Russ Swartz – Head Coach (19%)

Roll Call Vote: Mr. Williams, Yes
 Mrs. Yoho, Yes
 Mr. Penrod, Yes
 Mr. LiCause, Yes
 Mrs. Smead, Yes Motion Carried

President/Board Recognition and Retiree Recognition

Chris Brinkley	Jeff Fankhauser	Stephen Lutz
Nancy Housley	Denise Lutz	

26-32 A motion was made by Mr. Williams, at 5:06 P.M., seconded by Mrs. Smead to adjourn to executive session for the purposes of:

**BOARD OF EDUCATION
MOGADORE LOCAL SCHOOL DISTRICT
MINUTES OF:**

Regular Meeting held June 24, 2026

- A. The appointment, employment, dismissal, discipline, promotion, demotion or compensation of any employee or investigation of charges or complaints against an employee, official, licensee or student, unless the employee, official, licensee or student requests a public hearing.
- D. Preparing for, conducting, or reviewing negotiations or bargaining sessions with employees.

Roll Call Vote:	Mrs. Yoho, Yes	
	Mr. Penrod, Yes	
	Mr. LiCause, Yes	
	Mrs. Smead, Yes	
	Mr. Williams, Yes	Motion Carried

The June 24, 2026 regular meeting reconvened at 6:38 P.M.

26-33 A motion was made by Mrs. Smead, seconded by Mr. Penrod to approve the following Treasurer's Recommendations and Resolutions:

- A. Recommendation to approve the minutes of the May 6, 2026, Regular Meeting.
- B. Recommendation to approve the Financial Statements for May 2026.
- C. Resolution to accept Tax Advances from Portage County Auditor's Office. (Exhibit A)
- D. Resolution to accept Tax Advances from Summit County Auditor's Office. (Exhibit B)
- E. Recommendation to approve transfers as presented. (Exhibit C)
- F. Recommendation to approve Permanent Appropriations FY26. (Exhibit D)
- G. Recommendation to approve Temporary Appropriations for FY27. (Exhibit E)
- H. Recommendation to amend the Certificate of Estimated Resources for FY26. (Exhibit F)
- I. Recommendation to approve Commercial Property Insurance/Liability Coverage policy from Selective Insurance for period covering 7/1/2026 to 6/30/2027. (Annual Action)

**BOARD OF EDUCATION
MOGADORE LOCAL SCHOOL DISTRICT
MINUTES OF:**

Regular Meeting held June 24, 2026

- J. Recommendation to approve the Pay-to-Participate Program fees for 2026-2027.
(Exhibit G)

Per Sport Fee: \$125.00 (junior high)
\$250.00 (high school)

Theater (actors): \$35.00 each production, fall/spring
\$70.00 full year

Marching Band Class Fee: \$180.00

Family Cap: \$500.00

Roll Call Vote:	Mr. Penrod, Yes	
	Mr. LiCause, Yes	
	Mrs. Smead, Yes	
	Mr. Williams, Yes	
	Mrs. Yoho, Yes	Motion Carried

- 26-34 A motion was made by Mr. Williams, seconded by Mr. Penrod to approve the Mogadore Education Association Negotiated Agreement for July 1, 2026 to June 30, 2028. (Exhibit H - Attorney to Provide)

Roll Call Vote:	Mr. LiCause, Yes	
	Mrs. Smead, Yes	
	Mr. Williams, Yes	
	Mrs. Yoho, Yes	
	Mr. Penrod, Yes	Motion Carried

- 26-35 A motion was made by Mrs. Smead, seconded by Mr. LiCause to approve the following Superintendent's Recommendations: Personnel

- A. Recommendation to approve Teri Matulis as Executive Secretary effective August 1, 2026.
- B. Recommendation to accept the resignation of Teri Matulis as Elementary Secretary effective July 31, 2026. Resignation is contingent upon Board approval to hire as executive secretary.

**BOARD OF EDUCATION
MOGADORE LOCAL SCHOOL DISTRICT
MINUTES OF:**

Regular Meeting held June 24, 2026

- C. Recommendation to approve Chauna Waterbury as Elementary Secretary effective August 1, 2026.
- D. Recommendation to accept the resignation of Chauna Waterbury as Classroom Aide effective July 31, 2026. Resignation is contingent upon Board approval to hire as Elementary Secretary.
- E. Recommendation to accept the resignation of Nancy Housley as Classroom Aide effective July 1, 2026 for the purpose of retirement.
- F. Recommendation to accept the termination of Kory Callihan as Custodian effective May 22, 2026.
- G. Recommendation to approve Jessica Butler's salary schedule at Masters + effective with the 2026-2027 school year.
- H. Recommendation to approve Jerri Jones' salary schedule at Masters + effective with the 2026-2027 school year.
- I. Recommendation to approve the following for Extended School Year services for August 3 - August 13, 2026 (up to 8 days) per MESA Negotiated Agreement contracted hourly amount (pending necessary enrollment):

Traci Westfall Debbie Mackey
- J. Recommendation to approve the following for Extended School Year services for August 3 – August 13, 2026 (up to 8 days) per MEA Negotiated Agreement per hour (0.0007 x base salary) (pending necessary enrollment):

Andrea Condor Jennifer Greathouse Judy Spearing
- K. Recommendation to grant one-year supplemental contracts as per the MEA Negotiated Agreement for the 2026-2027 school year. (Exhibit I)

(Note: Positions are contingent upon acquiring the necessary number of participants.

Approval is contingent upon proper completion of all forms, immunizations, etc., satisfactory completions of BCI and FBI background checks, and satisfactory completion of all required certifications.)

**BOARD OF EDUCATION
MOGADORE LOCAL SCHOOL DISTRICT
MINUTES OF:**

Regular Meeting held June 24, 2026

- L. Recommendation to recall Nicholas Page from reduction of force status as grades 7-12 Integrated Science Teacher for the 2026-2027 school year.

Roll Call Vote: Mrs. Smead, Yes
 Mr. Williams, Yes
 Mrs. Yoho, Yes
 Mr. Penrod, Yes
 Mr. LiCause, Yes Motion Carried

26-36 A motion was made by Mr. Penrod, seconded by Mr. LiCause to approve the following Superintendent's Recommendations: Personnel

- A. Recommendation to approve Chris Williams as volunteer assistant boys' basketball coach and volunteer head baseball coach for the 2026-2027 seasons.

(Note: Positions are contingent upon acquiring the necessary number of participants. Approval is contingent upon proper completion of all forms, immunizations, etc., satisfactory completions of BCI and FBI background checks, and satisfactory completion of all required certifications.)

- B. Recommendation to hire the following summer help in various support staff roles at \$15.00 per hour effective June 8, 2026:

Cassie Lee	Peggy DiMauro	Michael DiMauro
Christine Kordinak	Keegan Leslie	Conner Lehner
Corey Lehner	Landen Williams	Noah Hopkins
Jake Hopkins	Maddox Smith	

Roll Call Vote: Mr. Williams, Abstain
 Mrs. Yoho, Yes
 Mr. Penrod, Yes
 Mr. LiCause, Yes
 Mrs. Smead, Yes Motion Carried

26-37 A motion was made by Mr. Williams, seconded by Mr. Penrod to approve the following Superintendent's Recommendations: Processes and Programs

**BOARD OF EDUCATION
MOGADORE LOCAL SCHOOL DISTRICT
MINUTES OF:**

Regular Meeting held June 24, 2026

- A. Recommendation to authorize the Superintendent to enter into contract for the 2026-2027 school year with the following providers for services and/or programs for student(s):
- a. Wings of Change
 - b. ABC Therapy
 - c. Kids Link
 - d. Education Alternatives - Tuition and Transportation
 - e. KRG Education Services, Inc. (LEAP Program – Green and Kent)
 - f. The Groovy Garfoose, LLC
 - g. LLA Therapy
 - h. Summit Educational Service Center Kids First/TOPS
 - i. Medina County Education Service Center – Summer and School Year Nursing Contracts

Note: All providers listed have previous contracts with the District.

Roll Call Vote:

Mrs. Yoho, Yes
Mr. Penrod, Yes
Mr. LiCause, Yes
Mrs. Smead, Yes
Mr. Williams, Yes

Motion Carried

Superintendent's Report

- 1. Resident Educator Quarterly Report (Exhibit J)
- 2. Enrollment Figures (Exhibit K)

Public Participation: No one presented to the Board.

26-38 A motion was made by Mr. Williams, seconded by Mr. Penrod, to adjourn the June 24, 2026 regular board meeting.

Roll Call Vote:

Mr. Penrod, Yes
Mr. LiCause, Yes
Mrs. Smead, Yes
Mr. Williams, Yes
Mrs. Yoho, Yes

Motion Carried

**BOARD OF EDUCATION
MOGADORE LOCAL SCHOOL DISTRICT
MINUTES OF:**

Regular Meeting held June 24, 2026

The June 24, 2026 regular board meeting was adjourned at 6:58 P.M.

Michelle Yoho, President

Joel Snider, Treasurer

Treasurer's Report Financial Statement



Mogadore Local Schools

Financial Reports

Month Ended June 30th, 2026

Date: 07/01/2026
Time: 11:10

MOGADORE LOCAL SCHOOL DISTRICT
Cash Reconciliation as of 06/30/2026

Page: 1

Gross Depository Balances:

HUNTINGTON \$415,440.36

Total Depository Balances (Gross) \$415,440.36

Adjustments to Bank Balance:

Cash in Transit to Bank \$0.00

Outstanding Checks (\$130,450.36)

Adjustments:

OUTSTANDING CHECK PAYROLL (\$592.69)

Total Adjustments to Bank Balance (\$131,043.05)

Investments:

Treasury Bonds and Notes \$0.00

Certificate of Deposits \$0.00

Other Securities \$0.00

Other Investments:

STAR OHIO \$2,141,922.43

Total Investments \$2,141,922.43

Cash on Hand:

Petty Cash:

ALL PETTY CASH \$0.00

Change Cash:

Cash with Fiscal Agent \$0.00

Total Cash on Hand \$0.00

Total Balances \$2,426,319.74

Total Fund Balance \$2,426,319.74

Depository Clearance Accounts:

Total Clearance Account Balances \$0.00

Treasurer



Fund Comparison June 2026 vs June 2025



Fund	Name		6/30/2026 Fund Balance	6/30/2025 Fund Balance
001	General	*	\$878,216	\$554,053
001	Emergency Levy	*	\$324,099	\$0
002	Bond Retirement		\$789,489	\$618,576
003	Permanent Improvement		\$168,864	\$127,034
006	Food Services		\$40,537	\$18,330
007	Special Trust		\$2,140	\$2,140
009	Uniform School Supplies		\$64,806	\$46,575
018	Public School Support		\$36,761	\$37,294
019	Other Grants		\$4,443	\$25,137
022	District Agency		\$26,558	\$17,153
200	Student Managed Student Activity		\$74,421	\$75,838
300	District Managed Student Activity		\$17,852	\$8,152
451	Data Communications		\$0	\$0
499	State Grants		\$0	
516	IDEA, Part B		\$1,231	\$3,239
572	Title I - Disadvantaged Children		(\$1,212)	\$500
584	Title IV		(\$1,398)	(\$754)
590	Improving Teacher Quality		(\$488)	\$0
Total Fund Balance			\$2,426,320	\$1,533,268

* Note this is 36 days of cash on hand
Recommended 60 days of cash on hand per the GFOA
or \$1,995,527

MOGADORE LOCAL SCHOOL DISTRICT
Cash Summary Report

	Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
Fund: 001	\$ 554,053.26	\$ 676,891.05	\$ 12,790,969.68	\$ 1,364,255.69	\$ 12,142,707.91	\$ 1,202,315.03	\$ 177,570.77	\$ 1,024,744.26
Fund: 002	\$ 618,575.51	\$ 192,816.00	\$ 1,389,627.52	\$ 0.00	\$ 1,218,713.80	\$ 789,489.23	\$ 0.00	\$ 789,489.23
Fund: 003	\$ 127,033.86	\$ 0.00	\$ 220,798.28	\$ (59,622.31)	\$ 178,968.55	\$ 168,863.59	\$ 13,826.00	\$ 155,037.59
Fund: 006	\$ 18,330.42	\$ 16,930.74	\$ 297,736.70	\$ 8,212.51	\$ 275,529.92	\$ 40,537.20	\$ 57.04	\$ 40,480.16
Fund: 007	\$ 2,140.43	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,140.43	\$ 0.00	\$ 2,140.43
Fund: 009	\$ 46,574.67	\$ 466.00	\$ 40,780.18	\$ 3,399.61	\$ 22,548.78	\$ 64,806.07	\$ 27.25	\$ 64,778.82
Fund: 018	\$ 37,294.48	\$ 770.00	\$ 18,026.56	\$ 12,906.57	\$ 18,559.84	\$ 36,761.20	\$ 765.81	\$ 35,995.39
Fund: 019	\$ 25,136.86	\$ 0.00	\$ 1,763.51	\$ 33.45	\$ 22,457.69	\$ 4,442.68	\$ 0.00	\$ 4,442.68
Fund: 022	\$ 17,152.75	\$ 3,044.08	\$ 18,044.08	\$ 0.00	\$ 8,638.53	\$ 26,558.30	\$ 0.00	\$ 26,558.30
Fund: 200	\$ 75,838.33	\$ 40.00	\$ 52,200.21	\$ 1,954.77	\$ 53,618.00	\$ 74,420.54	\$ 142.07	\$ 74,278.47
Fund: 300	\$ 8,151.99	\$ 22,083.65	\$ 115,634.35	\$ 3,362.13	\$ 105,934.58	\$ 17,851.76	\$ 5,631.20	\$ 12,220.56
Fund: 451	\$ 0.00	\$ 0.00	\$ 6,174.84	\$ 3,174.84	\$ 6,174.84	\$ 0.00	\$ 0.00	\$ 0.00
Fund: 499	\$ 0.00	\$ 0.00	\$ 2,923.12	\$ 0.51	\$ 2,923.12	\$ 0.00	\$ 0.00	\$ 0.00
Fund: 516	\$ 3,239.05	\$ 9,173.11	\$ 147,917.21	\$ 7,942.20	\$ 149,925.41	\$ 1,230.85	\$ 835.54	\$ 395.31
Fund: 572	\$ 500.00	\$ 4,562.73	\$ 81,817.72	\$ 5,774.64	\$ 83,529.63	\$ (1,211.91)	\$ 14.50	\$ (1,226.41)
Fund: 584	\$ (754.00)	\$ 0.00	\$ 12,262.97	\$ 1,357.72	\$ 12,906.67	\$ (1,397.70)	\$ 0.00	\$ (1,397.70)
Fund: 590	\$ 0.00	\$ 0.00	\$ 22,604.49	\$ 487.53	\$ 23,092.02	\$ (487.53)	\$ 967.47	\$ (1,455.00)
Grand Total	\$ 1,533,267.61	\$ 926,777.36	\$ 15,219,281.42	\$ 1,353,239.86	\$ 14,326,229.29	\$ 2,426,319.74	\$ 199,837.65	\$ 2,226,482.09

MOGADORE LOCAL SCHOOL DISTRICT
Cash Summary Report

	Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
Fund: 001	\$ 221,741.71	\$ 668,529.85	\$ 12,305,470.95	\$ 1,223,010.94	\$ 11,973,159.40	\$ 554,053.26	\$ 113,817.12	\$ 440,236.14
Fund: 002	\$ 436,844.65	\$ 63,000.00	\$ 1,390,417.95	\$ 0.00	\$ 1,208,687.09	\$ 618,575.51	\$ 0.00	\$ 618,575.51
Fund: 003	\$ 333,708.11	\$ 0.00	\$ 223,042.29	\$ 31,947.65	\$ 429,716.54	\$ 127,033.86	\$ 15,800.00	\$ 111,233.86
Fund: 006	\$ 34,237.50	\$ 20,499.75	\$ 281,415.00	\$ 7,067.73	\$ 297,322.08	\$ 18,330.42	\$ 3,269.20	\$ 15,061.22
Fund: 007	\$ 2,050.43	\$ 0.00	\$ 2,090.00	\$ 0.00	\$ 2,000.00	\$ 2,140.43	\$ 0.00	\$ 2,140.43
Fund: 009	\$ 24,052.22	\$ 361.00	\$ 34,374.72	\$ 1,300.86	\$ 11,852.27	\$ 46,574.67	\$ 0.00	\$ 46,574.67
Fund: 018	\$ 37,811.00	\$ 289.49	\$ 30,299.03	\$ 3,689.86	\$ 30,815.55	\$ 37,294.48	\$ 285.00	\$ 37,009.48
Fund: 019	\$ 20,514.65	\$ 3,570.00	\$ 7,265.00	\$ 0.00	\$ 2,642.79	\$ 25,136.86	\$ 0.00	\$ 25,136.86
Fund: 022	\$ 14,017.75	\$ 1,200.00	\$ 7,487.00	\$ 0.00	\$ 4,352.00	\$ 17,152.75	\$ 0.00	\$ 17,152.75
Fund: 200	\$ 65,641.63	\$ 30.00	\$ 55,008.26	\$ 5,808.19	\$ 44,811.56	\$ 75,838.33	\$ 900.00	\$ 74,938.33
Fund: 300	\$ 5,014.24	\$ 8,450.00	\$ 102,141.06	\$ 7,349.02	\$ 99,003.31	\$ 8,151.99	\$ 1,612.56	\$ 6,539.43
Fund: 451	\$ 0.00	\$ 0.00	\$ 5,973.42	\$ 0.00	\$ 5,973.42	\$ 0.00	\$ 0.00	\$ 0.00
Fund: 507	\$ 8,468.89	\$ 0.00	\$ 84,009.97	\$ 0.00	\$ 92,478.86	\$ 0.00	\$ 0.00	\$ 0.00
Fund: 516	\$ 4,088.36	\$ 18,266.34	\$ 174,066.38	\$ 15,027.29	\$ 174,915.69	\$ 3,239.05	\$ 3,041.04	\$ 198.01
Fund: 536	\$ (162.76)	\$ 0.00	\$ 1,697.46	\$ 0.00	\$ 1,534.70	\$ 0.00	\$ 0.00	\$ 0.00
Fund: 572	\$ (3,407.30)	\$ 7,623.47	\$ 93,450.78	\$ 7,123.47	\$ 89,543.48	\$ 500.00	\$ 119.99	\$ 380.01
Fund: 584	\$ 0.00	\$ 0.00	\$ 11,789.14	\$ 948.00	\$ 12,543.14	\$ (754.00)	\$ 4,829.00	\$ (5,583.00)
Fund: 590	\$ (1,868.00)	\$ 7,000.00	\$ 24,701.59	\$ 0.00	\$ 22,833.59	\$ 0.00	\$ 4,310.00	\$ (4,310.00)
Grand Total	\$ 1,202,753.08	\$ 798,819.90	\$ 14,834,700.00	\$ 1,303,273.01	\$ 14,504,185.47	\$ 1,533,267.61	\$ 147,983.91	\$ 1,385,283.70



Mogadore Local School District
FY26 Board of Education Financial Report



Cash Balance -6/30/2026

Beginning Cash Balance	7/1 to 6/30 Receipts	7/1 to 6/30 Expenditures	Ending Cash Balance	Open Encumbrances	Unencumber Balance
\$554,053	\$12,790,970	\$12,142,708	\$1,202,315	\$177,571	\$1,024,744

FY26 Estimated Vs Actual Receipts

Description	FYTD Rcvbl	FYTD Rcpts	FYTD Rmng	%Rcvd
State Foundation (1.035 & 1.040)	\$6,605,212	\$6,626,772	\$21,560	100.33%
Share of Property Tax (1.050)	\$1,039,085	\$1,051,749	\$12,664	101.22%
Threshold Cost (1.035)	\$107,836	\$91,458	(\$16,378)	84.81%
Property Tax (1.010 & 1.020)	\$4,612,692	\$4,594,691	(\$18,001)	99.61%
Pay to Participate (1.060)	\$80,000	\$74,856	(\$5,144)	93.57%
Interest Income (1.060)	\$50,000	\$68,914	\$18,914	137.83%
Excess Cost (1.060)	\$180,824	\$208,402	\$27,578	115.25%
All Other Revenue (1.060)	\$38,389	\$74,129	\$35,740	193.10%
Total Operating Revenue	\$12,714,038	\$12,790,970	\$76,932	100.61%

FY26 Appropriations Vs Actual Expenditures

Description	Total Bdgt'd	FYTD Exps	Curr Yr Enc	FYTD Rmng	%Exp/Enc
Salaries (100)	\$5,715,343	\$5,713,231	\$0	\$2,112	99.96%
Benefits (200)	\$2,606,584	\$2,599,391	\$3,094	\$4,098	99.84%
Purchase Services (400)	\$2,401,098	\$2,265,795	\$113,490	\$21,813	99.09%
Supplies and Materials (500)	\$295,815	\$284,310	\$7,050	\$4,455	98.49%
Capital Outlay (600)	\$189,124	\$160,861	\$30,634	(\$2,371)	101.25%
Other Objects (800)	\$416,374	\$390,668	\$23,302	\$2,403	99.42%
Transfers Out (900)	\$728,450	\$728,450	\$0	\$0	100.00%
Total Operating Expenditures	\$12,352,789	\$12,142,708	\$177,571	\$32,510	99.74%

FY26 Projected Ending Cash Balance

FY26 Beginning Cash Balance	FY26 Estimated Receipts	FY26 Estimated Expenditures	FY26 Ending Cash Balance	FY26 Open Encumbrances	FY26 Unencumber Balance
\$554,053	\$12,714,038	\$12,352,789	\$915,302	\$100,000	\$815,302



Mogadore Monthly Spending Plan
Fiscal Year 2026



REVENUES - OPERATIONAL

1.010 General Property Tax (Real Estate)
1.020 Tangible Personal Property Tax
1.030 Income Tax
1.035 Unrestricted State Grants-in-Aid
1.040 Restricted State Grants-in-Aid
1.050 State Share of Local Property Tax
1.060 All Other Revenues

TOTAL OPERATING REVENUE

	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Actual	Total Monthly Budgets
	0	892,326	752,412	583,533	0	0	3,915,593
	0	0	260,217	98,686	0	0	679,099
	0	0	0	0	0	0	0
	564,091	502,958	506,892	505,817	499,952	547,904	6,256,174
	29,740	29,772	29,834	29,752	29,669	121,023	462,056
	0	0	0	82,452	450,168	0	1,051,749
	3,961	2,689	220,435	46,621	9,372	7,964	426,300
	597,792	1,427,744	1,769,789	1,346,860	989,161	676,891	12,790,970

2.080 TOTAL REVENUE

597,792	1,427,744	1,769,789	1,346,860	989,161	676,891	12,790,970
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EXPENDITURES

3.010 Personal Services
3.020 Benefits
3.030 Purchased Services
3.040 Supplies and Materials
3.050 Capital Outlay
4.300 Other Objects
5.010 Operating Transfers-Out

5.050 TOTAL EXPENDITURES

Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Actual	
668,654	460,051	436,006	420,766	426,998	472,458	5,713,231
234,167	223,585	225,207	229,715	228,391	223,573	2,599,391
165,176	288,465	204,143	216,898	261,582	259,347	2,265,795
16,856	34,965	9,745	15,170	10,808	49,797	284,310
0	26,260	591	(587)	1,298	113,508	160,861
67,365	16,213	48,460	46,814	16,654	37,073	390,669
0	0	0	0	300,025	208,500	728,450
1,152,218	1,049,539	924,152	928,776	1,245,757	1,364,256	12,142,708



Mogadore Monthly Spending Plan
Fiscal Year 2026



As of 6/30/2026

TOTAL REVENUES
TOTAL EXPENDITURES
NET GAIN / LOSS
BEGINNING BALANCE
ENDING BALANCE
Days Cash on Hand

	Jul Actual	Aug Actual	Sep Actual	Oct Actual	Nov Actual	Dec Actual
TOTAL REVENUES	1,479,080	1,517,240	981,705	557,257	886,898	560,554
TOTAL EXPENDITURES	747,646	1,049,642	834,267	1,022,683	820,108	1,003,663
NET GAIN / LOSS	731,434	467,597	147,438	(465,426)	66,789	(443,109)
BEGINNING BALANCE	554,053	1,285,487	1,753,084	1,900,522	1,435,096	1,501,886
ENDING BALANCE	1,285,487	1,753,084	1,900,522	1,435,096	1,501,886	1,058,777
Days Cash on Hand	39 11%	53 14%	57 16%	43 12%	45 12%	32 9%

TOTAL REVENUES
TOTAL EXPENDITURES
NET GAIN / LOSS
BEGINNING BALANCE
ENDING BALANCE
Days Cash on Hand

	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Actual	Total Actual / Budget
TOTAL REVENUES	597,792	1,427,744	1,769,789	1,346,860	989,161	676,891	12,790,970
TOTAL EXPENDITURES	1,152,218	1,049,539	924,152	928,776	1,245,757	1,364,256	12,142,708
NET GAIN / LOSS	(554,426)	378,205	845,637	418,083	(256,596)	(687,365)	648,262
BEGINNING BALANCE	1,058,777	504,350	882,555	1,728,192	2,146,276	1,889,679	554,053
ENDING BALANCE	504,350	882,555	1,728,192	2,146,276	1,889,679	1,202,315	1,202,315
Days Cash on Hand	15 4%	27 7%	52 14%	65 18%	57 16%	36 10%	36 10%

MOGADORE LOCAL SCHOOL DISTRICT
Budget Summary Report

	FYTD Appropriated	Prior Yr Enc	FYTD Expendable	FYTD Expended	MTD Expended	Encumbrance	Future Enc	FYTD Unencumbered	% Exp/Enc
Object One Digit Level: 100	\$ 5,715,343.00	\$ 0.00	\$ 5,715,343.00	\$ 5,713,231.04	\$ 472,457.66	\$ 0.00	\$ 0.00	\$ 2,111.96	
Object One Digit Level: 200	\$ 2,606,584.11	\$ 0.00	\$ 2,606,584.11	\$ 2,599,391.37	\$ 223,573.40	\$ 3,094.34	\$ 0.00	\$ 4,098.40	
Object One Digit Level: 400	\$ 2,317,552.56	\$ 83,545.78	\$ 2,401,098.34	\$ 2,265,795.37	\$ 259,346.93	\$ 113,490.25	\$ 0.00	\$ 21,812.72	
Object One Digit Level: 500	\$ 288,183.54	\$ 7,631.85	\$ 295,815.39	\$ 284,310.39	\$ 49,796.79	\$ 7,050.14	\$ 0.00	\$ 4,454.86	
Object One Digit Level: 600	\$ 187,974.17	\$ 1,149.99	\$ 189,124.16	\$ 160,861.35	\$ 113,507.69	\$ 30,633.91	\$ 0.00	\$ (2,371.10)	
Object One Digit Level: 700	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	
Object One Digit Level: 800	\$ 394,884.50	\$ 21,489.50	\$ 416,374.00	\$ 390,668.39	\$ 37,073.22	\$ 23,302.13	\$ 0.00	\$ 2,403.48	
Object One Digit Level: 900	\$ 728,450.00	\$ 0.00	\$ 728,450.00	\$ 728,450.00	\$ 208,500.00	\$ 0.00	\$ 0.00	\$ 0.00	
Grand Total	\$ 12,238,971.88	\$ 113,817.12	\$ 12,352,789.00	\$ 12,142,707.91	\$ 1,364,255.69	\$ 177,570.77	\$ 0.00	\$ 32,510.32	

MOGADORE LOCAL SCHOOL DISTRICT
Budget Summary Report

	FYTD Appropriated	Prior Yr Enc	FYTD Expendable	FYTD Expended	MTD Expended	Encumbrance	Future Enc	FYTD Unencumbered	% Exp/Enc
Fund: 001	\$ 12,238,971.88	\$ 113,817.12	\$ 12,352,789.00	\$ 12,142,707.91	\$	\$ 177,570.77	\$ 0.00	\$ 32,510.32	
Fund: 002	\$ 1,219,597.00	\$ 0.00	\$ 1,219,597.00	\$ 1,218,713.80	\$ 0.00	\$ 0.00	\$ 0.00	\$ 883.20	
Fund: 003	\$ 302,621.63	\$ 15,800.00	\$ 318,421.63	\$ 178,968.55	\$ (59,622.31)	\$ 13,826.00	\$ 0.00	\$ 125,627.08	
Fund: 006	\$ 300,249.36	\$ 3,269.20	\$ 303,518.56	\$ 275,529.92	\$ 8,212.51	\$ 57.04	\$ 0.00	\$ 27,931.60	
Fund: 007	\$ 4,000.00	\$ 0.00	\$ 4,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 4,000.00	
Fund: 009	\$ 42,579.99	\$ 0.00	\$ 42,579.99	\$ 22,548.78	\$ 3,399.61	\$ 27.25	\$ 0.00	\$ 20,003.96	
Fund: 018	\$ 21,621.42	\$ 285.00	\$ 21,906.42	\$ 18,559.84	\$ 12,906.57	\$ 765.81	\$ 0.00	\$ 2,580.77	
Fund: 019	\$ 24,300.00	\$ 0.00	\$ 24,300.00	\$ 22,457.69	\$ 33.45	\$ 0.00	\$ 0.00	\$ 1,842.31	
Fund: 022	\$ 10,000.00	\$ 0.00	\$ 10,000.00	\$ 8,638.53	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,361.47	
Fund: 200	\$ 69,100.00	\$ 900.00	\$ 70,000.00	\$ 53,618.00	\$ 1,954.77	\$ 142.07	\$ 0.00	\$ 16,239.93	
Fund: 300	\$ 119,121.44	\$ 1,612.56	\$ 120,734.00	\$ 105,934.58	\$ 3,362.13	\$ 5,631.20	\$ 0.00	\$ 9,168.22	
Fund: 451	\$ 6,174.84	\$ 0.00	\$ 6,174.84	\$ 6,174.84	\$ 3,174.84	\$ 0.00	\$ 0.00	\$ 0.00	
Fund: 499	\$ 2,923.12	\$ 0.00	\$ 2,923.12	\$ 2,923.12	\$ 0.51	\$ 0.00	\$ 0.00	\$ 0.00	
Fund: 516	\$ 156,958.96	\$ 3,041.04	\$ 160,000.00	\$ 149,925.41	\$ 7,942.20	\$ 835.54	\$ 0.00	\$ 9,239.05	
Fund: 572	\$ 99,880.01	\$ 119.99	\$ 100,000.00	\$ 83,529.63	\$ 5,774.64	\$ 14.50	\$ 0.00	\$ 16,455.87	
Fund: 584	\$ 13,070.00	\$ 4,829.00	\$ 17,899.00	\$ 12,906.67	\$ 1,357.72	\$ 0.00	\$ 0.00	\$ 4,992.33	
Fund: 590	\$ 22,825.00	\$ 4,310.00	\$ 27,135.00	\$ 23,092.02	\$ 487.53	\$ 967.47	\$ 0.00	\$ 3,075.51	
Grand Total	\$ 14,653,994.65	\$ 147,983.91	\$ 14,801,978.56	\$ 14,326,229.29	\$ 1,353,239.86	\$ 199,837.65	\$ 0.00	\$ 275,911.62	

Exhibit A

NEW

3.17

Staff Use of Recording Devices

STAFF USE OF RECORDING DEVICES

The Board seeks to encourage and foster spontaneous and honest dialogue, practical problem-solving, as well as direct and ethical dealings among District staff members. Fear of surreptitious recording creates a chilling effect that may inhibit the free exchange of information. Moreover, surreptitious recording may violate the reasonable expectation of privacy within certain physical settings. Obtaining advanced permission to record someone is a matter of basic civility.

Except as otherwise necessary to perform job responsibilities, no District staff member shall use an electronic device to record images, video, and/or audio of anyone on District property, and/or while performing work duties, without the express consent of the person(s) being recorded. Regardless of consent, no District staff member shall record images, video, or audio at any time or in any place on District property, and/or while performing work duties, where a reasonable expectation of privacy exists, such as in locker rooms, bathrooms, shower facilities, or any other place where persons may be found in a state of undress.

Exceptions to the foregoing prohibitions must be obtained in writing from the District Superintendent for good cause shown. The foregoing prohibitions do not apply to the District's use of video surveillance and electronic monitoring equipment, which the Board has determined are necessary to provide facility security.

Adopted: _____

Exhibit B

NEW

6.09

Preventing Chronic Absenteeism

PREVENTING CHRONIC ABSENTEEISM

Student absences from school for any reason, whether excused or unexcused, take away from instructional time and have an adverse effect on student learning. The District shall utilize one or more absence intervention teams to work with students at risk of becoming “chronically absent” and their families to improve the students’ attendance at school. As used in this policy, “chronically absent” means missing at least 10% of the minimum number of hours required in the school year under O.R.C. §3313.48 for the school a student attends.

As prescribed by O.R.C. §3313.668, suspending, expelling, or otherwise preventing a student from attending school based on the student’s absences is prohibited.

Tiered Interventions and Supports

The following tiered system provides more intensive interventions and supports for students with greater numbers of absences and includes resources to help students and their families address the root causes of the absences:

Tier One

When a student has been absent from school for 25 hours of instruction in a school year (20 hours in the case of half-day kindergarten), the following action will be taken:

1. A written notice highlighting the student’s absences and his/her attendance obligation under Ohio’s compulsory education law will be supplied to the student’s parent, guardian, or custodian.

Tier Two

When a student has been absent from school for 50 hours of instruction in a school year (30 hours in the case of half-day kindergarten), the following actions will be taken:

1. A written notice highlighting the student’s absences and his/her attendance obligation under Ohio’s compulsory education law will be supplied to the student’s parent, guardian, or custodian.
2. An absence intervention team shall work with the student to improve the student’s attendance at school.
3. The student’s parent, guardian, or custodian shall be encouraged to participate with the absence intervention team in the development of an absence intervention plan.

4. The absence intervention team shall complete a root cause analysis for the student's absences and shall make referrals to resources to help the student and his/her family address the student's absenteeism.

Tier Three

When a student has been absent from school for 75 hours of instruction in a school year (40 hours in the case of half-day kindergarten), the following actions shall be taken:

1. A written notice highlighting the student's absences and his/her attendance obligation under Ohio's compulsory education law will be supplied to the student's parent, guardian, or custodian.
2. The absence intervention team shall reconvene to reevaluate the absence intervention plan and shall make adjustments and/or implement different strategies for improving the student's attendance.
3. The absence intervention team may request that the student's parent, guardian, or custodian attend a parental involvement program focused on improving the student's attendance.
4. If found to be truant, the District's attendance officer will warn the student and the student's parent, guardian, or custodian in writing of the legal consequences of being truant and will take all other actions required under O.R.C. §3321.19, which may include the filing of a complaint against the parent, guardian, or custodian in a court of competent jurisdiction if the student fails to attend school in violation of the law.

Strategies to Prevent Absenteeism

The District may utilize the following strategies at any time, as determined appropriate, to help prevent the student from becoming chronically absent:

- A. Personalized positive calls by the teacher when the student misses a day of school;
- B. Involvement in before- and after-school activities;
- C. Recognition of good and improved attendance;
- D. Small group sessions;
- E. Counseling;
- F. Check in/check out;
- G. Connecting the student to a mentor or caring adult;
- H. Development of a student success plan and/or family help bank;
- I. Tutoring;

- J. Developing an alternative schedule for the student;
- K. Extracurricular activities;
- L. Positive home visits; and
- M. Connection to mental health resources and supports (in school and out of school).
- N. The absence intervention team may utilize the student's building-wide Positive Behavioral Interventions and Supports ("PBIS") intervention system, as determined appropriate.

Filing of a Complaint by an Attendance Officer

The District's attendance officer shall file a complaint in juvenile court against any student who was absent without legitimate excuse for 30 or more consecutive hours, 42 or more hours in one school month, or 72 or more hours in a school year.

The District shall provide written notice to its attendance officer if it determines that the student and the student's family are making satisfactory progress in improving the student's attendance, in which case the attendance officer shall not file a complaint. If the student and the student's family cease to continue making progress in improving the student's attendance, the District shall notify the attendance officer in writing, who shall file a complaint.

Development and Interpretation of Policy

In developing this policy, the Board has consulted with the juvenile court of the county or counties in which the District is located; the parents, guardians, or other persons having care of a student attending school in the District; and appropriate state and local agencies.

This policy shall be interpreted to align with any District or school improvement plan developed pursuant to state or federal law.

LEGAL REFS: O.R.C. §§3313.48; 3321.16; 3321.19; 3321.191

Adopted: _____

Exhibit C

REVISION

6.19

**Code of
Student Conduct**

CODE OF STUDENT CONDUCT

The items in this Code are applicable to misconduct by a student that occurs on property owned or controlled by the District and off of property owned or controlled by the District but that is connected to activities or incidents that have occurred on property owned or controlled by the District and misconduct by a student that, regardless of where it occurs, is directed at a District official or employee or the property of such official or employee and all students when properly under the authority of school personnel during a school activity, function, or event whether on property owned, rented, or maintained by the Board of Education or property owned, rented, or maintained by another party. Additionally, the provisions of this Code shall apply to students if the prohibited act(s) takes place while on properties immediately adjacent to school property, within the line of sight of school property, on school transportation, or if the act affects the operation of the schools.

This Code shall also be inclusive for the right to exercise authority and for personal and property protection of administrators, teachers, librarians, or clerks, substitute teachers, teacher aides, monitors, authorized volunteers, tutors, secretaries, cooks, custodians, bus drivers, visitors, or other authorized school personnel.

Violation by a student of any one or more of the following rules of conduct may result in disciplinary action(s), which may include detention, parental contact, referral to legal authorities, emergency removal, disciplinary removal, suspension, expulsion, or permanent exclusion. The Superintendent may prohibit a student from attending and/or participating in the District's graduation ceremonies as part of a student's suspension, expulsion, or removal from school.

1. ASSAULT, ASSAULT AND BATTERY or threat thereof to any school personnel, other student, or visitor.
2. FALSE ALARMS - including fire and/or bomb threats.
3. Use, possession, concealment, transmitting, or being under the influence of ALCOHOLIC BEVERAGES, or LOW ALCOHOL BEER, that being a brewed or fermented malt product containing either no alcohol or not more than 0.5% of alcohol by volume.
4. Use, possession, concealment, buying, selling, transmitting, or being under the influence of any substance containing betel nut or any NARCOTIC DRUG OR OTHER CONTROLLED SUBSTANCE, including, but not limited to marijuana, hemp and hemp products, as defined in R.C. 928.01, as well as any counterfeit or "look alike" controlled substance or any prescription drug or medication which is not in its original container and prescribed for the student, and/or any drug paraphernalia.

5. DISRUPTION OF SCHOOL by use of violence, force, coercion, threat, harassment, noise, or disorderly conduct. This shall include use of same to incite others toward acts of disruption.
6. ARSON OR ATTEMPTED ARSON, AND RELATED OFFENSES.
7. POSSESSION, USE OR THREATENED USE OF FIREWORKS, EXPLOSIVES, OR OTHER SUCH INSTRUMENTS capable of inflicting bodily injury or disrupting the operation of the schools.
8. POSSESSION, USE, OR THREATENED USE OF WEAPONS, or any object which might be considered a dangerous weapon or instrument of violence, including counterfeit or look-alike weapons.
9. REPEATED OFFENSES OR FLAGRANT VIOLATIONS of any school rules or accepted standards of school behavior.
10. VIOLATION OF FEDERAL OR STATE STATUTES on school premises or involving school activities.
11. VIOLATION OF TERMS OF SUSPENSION EXPULSION, OR OTHER FORMS OF DISCIPLINE.
12. DAMAGE, DESTRUCTION, DEFAACEMENT OR VANDALISM of school property or private property on school premises; (including buses) or at any school.
13. TOBACCO/NICOTINE. A student shall not possess, use, transmit, or conceal any tobacco product, any alternative nicotine product or device, including electronic, vapor, or other substitute forms of cigarettes, or any tobacco or nicotine cessation product on school premises, during school activities, or events off school grounds.
14. USE OF PROFANE, INDECENT, OR OBSCENE LANGUAGE written or verbal; directed toward school personnel or students. This shall include use of obscene gestures, pictures, or signs.
15. INSUBORDINATION AND/OR DISOBEDIENCE in refusing to comply with directions of school personnel.
16. TRUANCY from school; including study hall, class, or any other assigned activity for class, or any other assigned activity for part or all of a day, without school authorization.
17. REPEATED TARDINESS to class or school.

18. Being under the influence of ALCOHOLIC BEVERAGES OR MIND ALTERING SUBSTANCES while on school property; (including buses) or at any school-sponsored activities.
19. THEFT of school property or equipment, of personal property of any school personnel, or of another student or visitor, including property at school-sponsored activities.
20. FIGHTING among two or more students on school property; (including buses) or at any school-sponsored activity. This shall include inciting and/or encouraging others to fight.
21. The act of EXTORTION from any person on school property; (including buses) or at any school-sponsored activity.
22. GAMBLING for money or valuables on school property (including buses) or at any school-sponsored activity.
23. THE ACT OF FALSELY REPORTING INCIDENTS, making accusations, or giving testimony to school personnel.
24. FALSIFYING in writing the name of another person, times, dates, grades, addresses, or other data on school forms or correspondence directed to the school.
25. CHEATING.
26. PLAGIARISM.
27. TRESPASSING OR LOITERING.
28. HAZING AND INTIMIDATION, subjecting other students to pranks or humiliation causing mental or physical harm.
29. POSSESSION OF A FIREARM: Firearm has the same meaning as provided pursuant to the “Gun-Free Schools Act of 1994.” At the time this policy was adopted, the above-referenced statute defined a firearm as any weapon (including a starters gun) which will or is designed to or may readily be converted to expel a projectile by the action of an explosive; including the frame or receiver of any such weapon; and any firearm muffler or silencer; or any destructive device. A firearm does not include: an antique firearm; a rifle that the owner intends to use solely for sporting and recreational or cultural purposes; any device that is neither designed or redesigned for use as a weapon; any device, although originally designed as a weapon, redesigned as a signaling, pyrotechnic, line throwing, safety or like device, surplus ordnance, sold, loaned or given by the Secretary of the Army or Class C common fireworks. If the definition of a firearm as

provided by the “Gun Free Schools Act of 1994” changes, then the definition set forth in this policy shall automatically change to conform to it.

30. POSSESSION OF A KNIFE: Knife, for the purposes of this policy, is defined as a cutting instrument consisting of a sharp blade or edge.
31. Leaving school property or assigned area prior to specified dismissal time without official permission.
32. Open displays of affection between members of the same or opposite sex.
33. Unauthorized throwing of any object including, but not limited to, snowballs.
34. Commission of an immoral act.
35. Failure to pay tuition or other approved charges.
36. Violation of state student mandates, including, but not limited to, required immunization.
37. Loitering, littering, or causing a disturbance on public or private property adjacent to, across from, or in close proximity to a school site, while either coming to and from school or school activities, or during the school day, or during school activities.
38. Violation of school policies pertaining to dress and appearance.
39. Misuse of school property.
40. Violation of school building or classroom rules, or directives from staff, regarding use of cell phones or other personal communication devices.
41. Those acts or violations listed in the permanent exclusion portion of the Board policy on student disciplinary procedures.
42. Violation of policies governing internet usage.
43. Driving in an unsafe manner.
44. Collusion, complicity, or aiding and abetting anyone in the commission of conduct prohibited by Board policy, or state or federal law.
45. Any attempts to engage in conduct prohibited by this policy.

46. Any other form of behavior which is detrimental to a proper school and/or school activity atmosphere as prescribed by the Administration and as outlined in the student/parent handbook for the building in which the student is enrolled.
47. Gang membership and/or gang activity. For purposes of this policy, a gang is an organization, association, or group of three (3) or more people, using a common name or one or more common identifying signs, symbols, or colors, whose members individually or collectively engage in criminal activity.
48. Violation of any Executive Orders or laws, or policies, rules, regulations or directives concerning social distancing, hand washing, wearing of masks, or other health and safety protocols generated by the District in response to infectious diseases.
49. Accessing, possessing, transmitting, distributing, or exhibiting pornographic or obscene materials, or images of human nudity unrelated to the District's curriculum.
50. Tampering with evidence and/or impeding an investigation into alleged misconduct.

LEGAL REFS: O.R.C. §3313.661

Adopted: _____

REVISION

7.05

Remediation- Intervention Program for Reading Skills

REMEDIATION/INTERVENTION PROGRAM FOR READING SKILLS

The Board of Education shall provide instruction, intervention, and/or remediation services to students reading below grade level as established by Ohio law pursuant to the Third-Grade Reading Guarantee. A reading skills assessment shall be completed by September 30. The assessment may be administered electronically using live, two-way video and audio connections whereby the teacher administering the assessment may be in a separate location from the student.

- A. Any student enrolled in kindergarten to third grade who is identified as reading below grade level shall be provided with intensive reading instruction, regular diagnostic assessments, and intervention services.
 - 1. The intervention services shall include:
 - a. Research-based reading strategies that have been shown to be successful in improving reading among low-performing readers; and
 - b. Instruction targeted at the student's identified reading deficiencies.
 - 2. Additionally, the District shall:
 - a. Provide to the student's parent or guardian, in writing, all of the following:
 - i. Notification that the student has been identified as having a substantial deficiency in reading;
 - ii. A description of the current services that are provided to the student;
 - iii. A description of the proposed supplemental instructional services and supports that will be provided to the student that are designed to remediate the identified areas of reading deficiency;
 - iv. Notification that if the student attains a score in the range designated under O.R.C. 3301.0710(A)(3) on the assessment prescribed under that section to measure skill in English language arts expected at the end of third grade, the student shall be retained unless the student is exempted under Ohio law. The notification shall specify that the assessment is not the sole determinant of promotion and that additional evaluations and assessments are available to the student to assist parents and the District in

knowing when a student is reading at or above grade level and ready for promotion.

- v. A statement that connects the child's proficiency level in reading to long-term outcomes of success related to proficiency in reading.
 - b. Provide intensive reading instruction services and regular diagnostic assessments to the student immediately following identification of a reading deficiency until the development of the reading improvement and monitoring plan. These intervention services shall be aligned with the science of reading as defined under O.R.C. 3313.6028 and include research-based reading strategies that have been shown to be successful in improving reading among low-performing readers and instruction targeted at the student's identified reading deficiencies.
3. Within sixty (60) days after receiving the student's results on the diagnostic assessment, the District shall develop a reading improvement and monitoring plan. The student's parent or guardian and classroom teacher shall be involved in developing the plan. The plan shall include all of the following:
- a. Identification of the student's specific reading deficiencies;
 - b. A description of the additional instructional services and support that will be provided to the student to remediate the identified reading deficiencies;
 - c. Opportunities for the student's parent or guardian to be involved in the instructional services and support provided;
 - d. A process for monitoring the extent to which the student receives the instructional services and support;
 - e. A reading curriculum during regular school hours that does all of the following:
 - i. Assists the student to read at grade level;
 - ii. Provides scientifically based and reliable assessment; and
 - iii. Provides initial and ongoing analysis of the student's reading progress.

- f. A statement that, unless the student attains the appropriate level of reading competency by the end of third grade, the student may be retained.
- g. The provision of high-dosage tutoring aligned with the student's classroom instruction through a state-approved vendor on the list of high-quality tutoring vendors under O.R.C. 3301.136 or a locally approved program that aligns with high-dosage tutoring best practices identified by the Department of Education and Workforce ("DEW"). High-dosage tutoring shall include instruction time of at least three days per week, or at least 50 hours over 36 weeks. High-dosage tutoring may be incorporated into a student's regular classroom instruction.

The District shall continue to provide the reading improvement and monitoring plan until the student achieves the required level of skill in reading for the student's current grade level.

The plan shall further include the student's completed diagnostic assessment, the results of such assessment, and any other accompanying documents used during the administration of the assessment.

- 4. Each student who is on a reading improvement and monitoring plan or who has been retained by the Third Grade Reading Guarantee shall be assigned a teacher who has at least one year of teaching experience and who satisfies one or more of the following criteria:
 - a. The teacher holds a reading endorsement on the teacher's license and has attained a passing score on the corresponding assessment for that endorsement, as applicable;
 - b. The teacher has completed a master's degree program with a major in reading.
 - c. The teacher rated "most effective" for reading instruction consecutively for the most recent two years based on assessments of student growth measures developed by a vendor and that is on the list of student assessments approved by the State Board of Education ("State Board") under division (B)(2) of section 3319.112 of the Revised Code.
 - d. The teacher was rated "above expected value added," in reading instruction, as determined by criteria established by the DEW, for the most recent, consecutive two years.

- e. The teacher has earned a passing score on a rigorous test of principles of scientifically research-based reading instruction, as approved by the state board.
- f. The teacher holds an educator license for teaching grades pre-kindergarten through three or four through nine issued on or after July 1, 2017.

A student described in division 3, above, may be assigned to a teacher with less than one (1) year of teaching experience provided he/she meets one or more of the criteria described above and the teacher is assigned a teacher mentor who meets the above described qualifications.

The alternative credentials and training described in this policy shall be aligned with the reading competencies adopted by the State Board under section 3301.077 of the Revised Code.

A student may receive reading intervention or remediation services from an individual employed as a speech-language pathologist who holds a license issued by the board of speech-language pathology and audiology under Chapter 4753. of the Revised Code and a professional pupil services license as a registration under O.R.C. 3319.221.

A teacher, other than a student's teacher of record, may provide any services required in furtherance of this policy, so long as that other teacher is qualified under division 3 of this policy and the teacher of record and the school principal agree to the assignment. Any such assignment shall be documented in the student's reading improvement and monitoring plan.

- B. Any student who is promoted to fourth grade despite having attained a score less than the level of achievement designated by the State Board for the English language arts assessment at the end of third grade shall be provided in fourth grade with intensive reading instruction and intervention services. The reading instruction shall include an altered instructional day that includes specialized diagnostic information and specific research-based reading strategies for the student that have been successful in improving reading among low-performing readers.
- C. Any student who is retained in third grade for having attained a score less than the level of achievement designated by the State Board for the English language arts assessment at the end of third grade shall be provided with the following:

1. Intense remediation services until the student is able to read at grade level. The remediation services shall include intensive interventions in reading that address the student's identified reading deficiencies. The interventions shall include not less than 90 minutes of reading instruction and any of the following:
 - a. Small group instruction;
 - b. Reduced teacher-student ratios;
 - c. More frequent progress monitoring;
 - d. Tutoring or mentoring;
 - e. Transition classes containing third and fourth grade students;
 - f. Extended school day, week, or year; or
 - g. Summer reading camps;
2. A high-performing teacher, as determined by the teacher's student performance data, when available, and performance reviews; and
3. The opportunity for mid-year promotion upon demonstrating compliance with District policy.

Students may receive applicable services from one or more providers other than the District, subject to approval by the District or the DEW. If a student participates in remediation services and demonstrates reading proficiency in accordance with DEW standards prior to the start of fourth grade, the student shall be promoted to fourth grade.

- D. Any summer remediation services provided by the District shall meet the following conditions:
 1. The remediation methods shall be based on reliable educational research.
 2. Testing shall be conducted before and after students participate in the program to facilitate monitoring results of the remediation services.
 3. The parents of participating students are involved in programming decisions.
- E. Any intervention or remediation services provided to students reading below grade level shall include intensive, explicit, and systematic instruction.

- F. Each applicable diagnostic assessment shall be administered to any student who transfers into the District or to a different school within the District if each applicable diagnostic assessment was not administered by the district or school the student previously attended in the current school year, within 30 days after the date of transfer. If the District cannot determine whether the student has taken any applicable diagnostic assessment in the current school year, the District may administer the diagnostic assessment to the student.
- G. A teacher may teach reading to any student who is an English language learner and has been in the United States for three years or less, or to a student who has an IEP if that teacher holds an alternative credential approved by the DEW or has successfully completed training that is based on principles of scientifically research-based reading instruction that has been approved by the DEW. Such alternative credentials and training shall be aligned with the reading competencies adopted by the State Board under section 3301.077 of the Revised Code.

The Superintendent or designee shall report information to DEW in the prescribed manner.

This policy is to be updated annually.

LEGAL REFS.: O.R.C. §§3313.608; 3313.6012; 3301.0715

Adopted: _____

REVISION

8.11

Credit Card Policy

CREDIT CARD POLICY

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

A credit card account will be established in the name of the District and will be used for incidental purchases authorized by the Treasurer. All presentation instruments related to the credit card account shall bear the District’s name, including cards and checks. Credit cards shall not be used to circumvent the general purchasing procedures required by law and the policies of the Board. Purchases using the credit card shall be supported by documentation as required by the Treasurer. The Treasurer shall retain general possession and control of the credit card account and presentation instruments related to the account, including credit cards and checks. The credit card must be secured at all times in the Treasurer’s office, with request being made for use to the Treasurer.

Officers or Positions Authorized to Use Credit Card

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

Acquisition, Use and Management of Credit Card

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

Expenses for which the Credit Card Account May be Used

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

Cash Withdrawals and Maximum Credit Limit

Cash withdrawals may not be made with the credit card.

No authorized user of the credit card may incur more than the maximum credit limit through use of the credit card for any individual transaction.

Submission of Itemized Receipts

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

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

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

Misuse of the Credit Card

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

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

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

Report of Credit Card Rewards

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

Convenience Fees

Credit card convenience fees are charges assessed by vendors or service providers for processing payments made via credit card. Convenience fees are incurred as part of the payment process and represent a standard transactional cost. Convenience fees are a common and generally unavoidable cost associated with processing electronic payments.

District employees are expected to exercise sound judgment and fiscal responsibility when incurring and paying credit card convenience fees is reasonably avoidable through the utilization of alternative payment methods, such as ACH transfers, checks, or other direct payment options. The payment of a credit card convenience fee is appropriate, even if reasonably avoidable, in situations where the convenience fee is justified due to operational necessity, efficiency, or timing considerations. Where no such justification exists, alternative payment methods are to be prioritized so as to minimize costs to the District.

LEGAL REF: O.R.C. §3313.311
Ohio Auditor of State Bulletin 2016-004

Adopted: _____

Exhibit D

Non-substantive

Revisions

6.59

Artificial Intelligence

**A legal citation has been added at the
end of the policy**

ARTIFICIAL INTELLIGENCE

For purposes of this policy, artificial intelligence (“AI”) refers to automated reasoning based on associations in data. AI is a machine-based system that can, for a given set of human-defined objectives, make predictions, recommendations, or decisions influencing real or virtual environments. AI systems use machine- and human-based inputs to perceive real and virtual environments; abstract such perceptions into models through analysis in an automated manner; and use model inference to formulate options for information or action. AI used for auto-complete, minor text predictions, and/or grammar/spelling/punctuation suggestions commonly found in most word-processing applications is not considered AI for purposes of this policy.

Students who use AI must do so ethically and responsibly as they navigate the District’s academic curriculum to ensure that they receive its full educational benefits. In furtherance of that objective, the following principles shall apply to the use of AI by students:

1. Teachers retain full discretion to limit or prohibit student use of AI as they determine appropriate.
2. While AI may be used as reasonably necessary to supplement, aide, and/or assist students in their educational endeavors, AI shall not be used as a substitute for a student’s own critical thinking, analysis, and/or compositional creations, nor shall it be used in a way which otherwise undermines the educational purpose of an assignment, as determined by the teacher.
3. The use of AI must be properly attributed through citation in the form approved by the student’s teacher.
4. The use of AI in violation of this Board Policy or in violation of any restriction or limitation imposed by a teacher shall be considered an act of cheating, academic dishonesty, and/or plagiarism, and may result in the implementation of student disciplinary measures in addition to the academic consequences determined appropriate by the teacher.
5. If a student has any doubt about whether his/her intended use of AI would violate this Board Policy, he/she must first consult with his/her teacher.
6. Violations of law, Board Policy, classroom rules, or other regulations by AI shall be attributed to the student using, directing, controlling, implementing, or otherwise initiating the AI.

No assignment issued by a teacher will require the use of AI unless the District is able to provide students with access to such AI. Any use of AI during the school day or on any District-supplied device or other technology shall be limited to educational purposes.

LEGAL REF.: O.R.C. §3301.24

Adopted: March 9, 2026

Non-substantive Revisions

7.17

Extracurricular Activities

A reference to “home *instruction*” has
been corrected to “home *education*”

EXTRACURRICULAR ACTIVITIES

The Board of Education believes that student activities at school are a vital part of the total educational program and should be used as a means for developing wholesome attitudes and good human relations, as well as knowledge and skills. The Board believes that school citizenship, as reflected in student activities, is a measure of the achievement of important school goals. The Board recognizes that the greatest values to be derived from both curricular and extracurricular student school activities occur when such activities are developed and encouraged through participation among, or the knowledge of, the student body, interested members in the community, and school staff.

The Board further believes that any program of student activities should:

- A. Require all student participation to be on a voluntary basis;
- B. Require that student activity funds should be used for purposes which benefit the student body of the school;
- C. Require that the management of student activity funds be the responsibility of the Treasurer with assistance from school system administration; and
- D. Permit the formation of student clubs, and other student groups organized to promote or pursue specialized athletic, social service, and social activities.

District-Sponsored Activities

Each year the Board shall sponsor extracurricular activities recommended by the Superintendent. It will provide facilities and equipment, when and as appropriate, and arrange for advisors to supervise the planning and conduct of the activities. Advisors will be recommended to the Board for approval.

The Superintendent shall ensure that the planning, conduct, and evaluation of all extracurricular activities are in compliance with equal opportunity law and Board policies. Students are to be informed of all extracurricular activities and the requirements for participation.

Professional staff members may be employed as advisors by means of a supplemental contract based on the recommendation of the Superintendent and subject to the approval of the Board.

District-Sanctioned Activities

In addition to extracurricular activities it sponsors, the Board may, from time to time, choose to permit certain activities which are not part of the regular extracurricular program of the District but

which can benefit those students who wish to participate. Although permitting an activity, the Board:

- A. Will not assume any responsibility for its planning, conduct, or evaluation;
- B. Will not provide any funds or other resources;

The Board may make facilities available in accordance with its policy governing the use of school facilities.

No organization may use the name of the District or any other name which would associate the activity with the District without the consent of the Board. Requests for such consent must be submitted to the Superintendent and receive his/her recommendation prior to consideration by the Board.

Loss of Instructional Time

Approved student activities that require the loss of instructional time shall be kept to a minimum. District personnel shall not schedule activities at times that interfere with classroom instruction unless it is reasonably necessary. The Superintendent or designee may approve such activities if in his/her judgment:

- A. The benefits of the activity cannot be obtained within the scheduled instructional program.
- B. The activity contributes to the development of important skills or interests of the students involved.
- C. The total length of time does not impair the curricular achievement of the students involved.
- D. The students are given the opportunity and the responsibility for making up work.
- E. The experiences cannot be obtained outside of regular school hours.

The Superintendent or designee shall review and may approve requests for student participation in activities scheduled during the school day by organizations and agencies other than those of the Board. Consideration shall be given to the activity as it relates to the learning experiences of students.

Pursuant to O.R.C. §3301.60, the District shall facilitate the opportunity for students who are children of military families who have transferred from another state (the “sending state”) to be

included in extracurricular activities, regardless of application deadlines, to the extent they are otherwise qualified.

“Extracurricular Activity” Defined

Pursuant to O.R.C. §3313.537, an “extracurricular activity” is a student activity program that the District operates which is not included as a graded course of study, including an interscholastic extracurricular activity that the District sponsors or participates in and that has participants from more than one school or school district.

Participation of Chartered or Nonchartered Nonpublic School Students

If a student who is enrolled in a chartered or nonchartered nonpublic school, is enrolled in a community school established under Chapter 3314 of the Ohio Revised Code, or is enrolled in a science, technology, engineering, and mathematics (“STEM”) school established under Chapter 3326 of the Ohio Revised Code, would otherwise be entitled to attend school in the District pursuant to O.R.C. §§3313.64 or 3313.65, the Superintendent shall afford such student the opportunity to participate in those extracurricular activities that the student’s chartered or nonchartered nonpublic school does not offer. The opportunity to participate shall be offered at the District school to which the student would otherwise be assigned by the Superintendent under O.R.C. §3319.01 during the school year.

The Superintendent may afford any student enrolled in a chartered or nonchartered nonpublic school, a community school, or a STEM school, who is not entitled to attend school in the District under O.R.C. §§3313.64 or 3313.65, the opportunity to participate in an extracurricular activity offered by the District, if the nonpublic school in which the student is enrolled does not offer the extracurricular activity and either of the following apply:

- (1) The extracurricular activity is not interscholastic athletics or interscholastic contests or competition in music, drama, or forensics.
- (2) The extracurricular activity is in an interscholastic athletic or interscholastic contest or competition in music, drama, or forensics. In order to participate, the student shall seek to participate at either the school district in which the student’s nonpublic school is located or the school district in which the student is entitled to attend school under O.R.C. §3313.64 or §3313.65, so long as the chosen district offers the extracurricular activity.

If the student seeks to participate at the school district in which the student’s nonpublic school is located, both of the following shall apply.

- (a) The superintendent of the school district in which the student is entitled to attend school must certify that the student has not participated in any

extracurricular activity that is in an interscholastic athletic or interscholastic contest or competition in music, drama, or forensics at that school district during that school year. If the student has participated in such an extracurricular activity at that school district during the school year, the student shall be ineligible to participate in the extracurricular activity at the school district in which the student's nonpublic school is located for that school year.

- (b) The superintendent of the school district in which the student is entitled to attend school and the superintendent of the school district in which the student is seeking to participate must mutually agree, in writing, to allow the student to participate in the extracurricular activity at the school district in which the student's nonpublic school is located.

Chartered or nonchartered nonpublic school students, community school students, and STEM school students afforded the opportunity to participate in any of the District's extracurricular activities must be of the appropriate age and grade level, as determined by the Superintendent, for the school that offers the extracurricular activity. Such students must fulfill the same academic, nonacademic, and financial requirements as any other participant in the District's extracurricular activities.

No student who is enrolled in the District shall be denied the opportunity to participate in interscholastic athletics offered solely because the student is participating or has participated in the college credit plus program under Chapter 3365 of the Ohio Revised Code, so long as the student fulfills all other academic, nonacademic, and financial requirements that are not related to participation in the program.

Additionally, no student who is enrolled in a community school, STEM school, or nonpublic school or who is receiving home ~~education-instruction~~ shall be denied the opportunity to participate in interscholastic athletics at the District school in which the student is entitled to attend school under O.R.C. §3313.64 or §3313.65 solely because of participation in the college credit plus program, so long as the student meets the applicable requirements under O.R.C. §3313.537, §3313.5311, or §3313.5312 and fulfills all other academic, nonacademic, and financial requirements that are not related to participation in the program.

Foreign Student Participation in Interscholastic Athletics

Any student from a country or province outside the United States, who attends school in the District, shall be permitted to participate in interscholastic athletics at that school on the same basis as students who are residents of Ohio, so long as the student holds an F-1 visa issued by the U.S. Department of State. Such a student shall not be denied the opportunity to participate in interscholastic athletics solely because the student's parents do not reside in this state

Transfer Students

The same rules for participation in interscholastic athletics shall apply to students transferring into the District, regardless of whether the student is transferring from a public or non-public school.

Participation in Interscholastic Athletics By Unenrolled Student Victims

The Superintendent may afford any home-educated student, regardless of whether such student resides within the District, the opportunity to participate in interscholastic athletics at a District school if the student was subject to any of the following by a school official, employee, or volunteer or another student from the district in which the student is participating in interscholastic athletics:

1. Harassment, intimidation, or bullying;
2. An offense of violence or importuning (R.C. 2907.07) (or an attempt to commit either), for which the school official, employee or volunteer, or another student has been either of the following:
 - a. Charged with, indicted for, convicted of, or pled guilty to committing;
 - b. Alleged to be or is adjudicated a delinquent child for committing.
3. Conduct by a school official, employee, or volunteer that violates the licensure code of professional conduct for Ohio educators developed by the state board of education.

LEGAL REFS.: O.R.C. §§3301.60; 3313.53; 3313.5311; 3313.513; 3313.5314; 3313.5316;
3313.537

Adopted: September 8, 2025

Non-substantive

Revisions

8.01

Investment Policy

An outdated citation has been removed at the end of the policy

In addition to the foregoing, the need for three non-substantive revisions have come to our attention as they relate to 6.59 – Artificial Intelligence (a legal citation has been added at the end of the policy); 7.17 – Extracurricular Activities (a reference to “home *instruction*” has been corrected to “home *education*”); and 8.01 – Investment Policy (an outdated citation has been removed at the end of the policy). Because the Board has adopted the Technical Corrections update to Board Policy 1.03 – Formulation, Amendment, Dissemination, and Update of Policies, no Board action is required to authorize these revisions, and therefore, we have updated the policies on the District’s website accordingly. Strike-out and bold versions of these policies are provided herewith for your information.

If you have any questions or comments regarding these policy changes or any of the information contained in this letter, please do not hesitate to contact me.

Very truly yours,



Daniel L. Lautar

DLL/nr
Enclosures

INVESTMENT POLICY

This investment policy applies to all financial assets of the Board of Education, including any state and federal funds that it holds. The Treasurer is the investment officer for the Board, responsible for the purchase and sale of investments, and the carrying out of this investment policy. The Treasurer shall routinely monitor the contents of the Board's investment portfolio, the available markets and relative value of competing investments, and will adjust the portfolio accordingly. The Treasurer shall make investments on behalf of the Board with judgment and care under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

The Treasurer is responsible for the safekeeping of all documents evidencing a deposit or investment acquired by the Treasurer under this policy.

Classification of Moneys Held by the Board

The Ohio Revised Code requires the classification of moneys held by the Board into three categories:

1. **Active Deposits**

A public deposit necessary to meet current demands on the District's treasury. Such moneys shall only be deposited in accounts permitted by Ohio law.

2. **Interim Deposits**

Public moneys in the treasury of the District or any subdivision after the award of inactive deposits has been made in accordance with section 135.07 of the Revised Code, which moneys are in excess of the aggregate amount of the inactive deposits as estimated by the Board prior to the period of designation and which the Treasurer or Board finds should not be deposited as active or inactive deposits for the reason that such moneys will not be needed for immediate use but will be needed before the end of the period of designation.

3. **Inactive Deposits**

A public deposit other than an interim deposit or active deposit.

Objectives

The primary objectives, in order of priority, of the Board's investment activities shall be:

1. Safety

Investments of the Board shall be undertaken in a safe manner that seeks to ensure the preservation of capital in the overall portfolio. "Safety" is defined as the certainty of receiving the full par value plus accrued interest upon final maturity of the security. At no time shall the safety of the portfolio's principal investment be impaired or jeopardized. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

2. Liquidity

The Board's investment portfolio shall remain sufficiently liquid to enable it to meet all operating requirements that might be reasonably anticipated while avoiding unreasonable and avoidable risks. Portfolio liquidity is defined as the ability to sell a security on short notice at or near the par value of the security.

3. Yield

The Board's investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account this investment policy, the various investment vehicles available to the Board, and the cash flow characteristics of the portfolio.

Authorized Financial Dealers and Institutions

1. All investments, except for investments in securities described in Paragraphs 5 and 6 under "Authorized Investments," shall be made only through a member of the financial industry regulatory authority ("FINRA"), or be associated with a bank, savings bank, or savings and loan association regulated by the Superintendent of Financial Institutions, the Comptroller of Currency, the Federal Deposit Insurance Corporation, or the Board of Governors of the Federal Reserve System.
2. All financial institutions and broker/dealers described above that desire to become qualified suppliers of investment transactions to the Board must provide the Treasurer with audited annual financial statements, proof of good standing with the Comptroller of Currency or State banking regulators or FINRA certification, proof of Ohio registration, and biographical and regulatory information on the

persons who are the primary contact with the entity. All entities conducting investment business with the Treasurer or Board shall sign this investment policy. All brokers, dealers, and financial institutions described in O.R.C. §135.14(M) initiating transactions with the Treasurer or Board by giving advice or making investment recommendations shall sign this investment policy acknowledging their agreement to abide by the policy's contents. All such brokers, dealers, and financial institutions executing transactions initiated by the Treasurer or Board, having read the policy's contents, shall sign the investment policy thereby acknowledging their comprehension and receipt.

Retaining an Investment Advisor

In making investments authorized by this policy and Ohio law, the Board may retain the services of (1) an investment advisor licensed by the Division of Securities under O.R.C. §1707.141 or registered with the Securities and Exchange Commission, and who possesses experience in public funds investment management, specifically in the area of state and local government investment portfolios; or (2) an eligible institution under O.R.C. §135.03.

Ethics Standards

All participants in the investment process shall act responsibly as custodians of the public trust and avoid any transactions that might impair public confidence in the Board. Persons involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, impair their ability to make impartial investment decisions, or which is otherwise prohibited by law. Employees and investment consultants shall disclose to the Board any material financial interests they may have in financial institutions that conduct business within the District and any large personal financial or investment positions that could be related to, or affected by, the performance of the Board's portfolio. All employees, officers, and investment consultants to the Board shall subordinate their personal investment transactions to those of the Board, particularly with regard to the timing of purchases and sales.

Authorized Investments

- A. The Treasurer may invest any part or all of its interim moneys in any of the following types of securities:
1. United States Treasury notes, bills, bonds, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States.
 2. Bonds, notes, debentures, or other obligations or securities issued by any federal government agency or instrumentality, including but not limited to the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit

Bank, Federal Home Loan Mortgage Association, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities.

3. Interim deposits in duly authorized depositories of the Board, provided those deposits are properly insured or collateralized as required by law.
4. Bonds and other obligations of the State of Ohio, or the political subdivisions of this state, provided that, with respect to bonds or other obligations of political subdivisions, all of the following apply:
 - (a) The bonds or other obligations are payable from general revenues of the political subdivision and backed by the full faith and credit of the political subdivision.
 - (b) The bonds or other obligations are rated at the time of purchase in the three highest classifications established by at least one nationally recognized standard rating service and purchased through a registered securities broker or dealer.
 - (c) The aggregate value of the bonds or other obligations does not exceed twenty percent of interim moneys available for investment at the time of purchase.
 - (d) The treasurer or governing board is not the sole purchaser of the bonds or other obligations at original issuance.

No investment shall be made under this policy unless the treasurer has completed additional training for making them. The type and amount of additional training shall be approved by the treasurer of state and may be conducted by or provided under the supervision of the treasurer of state.

5. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of securities described in paragraphs 1 and 2 of this Section and repurchase agreements secured by such obligations, provided all such investments under this paragraph shall be made with a bank or savings and loan association eligible to be a depository for public funds of Ohio subdivisions, and provided further that any such funds meet the requirements of Chapter 135 of the Revised Code, including that such funds not include any investment in a derivative.

6. Ohio's Subdivision Fund.
 7. Written repurchase agreements with any eligible institution or dealer by which the Treasurer agrees to purchase and the institution or dealer agrees unconditionally to repurchase, any security listed in paragraphs 1 through 5 above, except certain letters of credit described in O.R.C. §135.18(B)(2). Such written repurchase agreements shall not exceed 30 days, and the market value of securities subject to a written repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily. Institutions and dealers participating in such agreements must provide the Treasurer with the information set forth in O.R.C. §135.14(E).
- B. In addition to the investments authorized above, the Treasurer may invest interim moneys in certificates of deposit in accordance with all of the following:
1. The interim moneys initially are deposited with an eligible public depository described in O.R.C. §135.03 and designated by the Board as a public depository for interim moneys.
 2. The eligible public depository invests the interim moneys in certificates of deposit of one or more federally insured banks, savings banks, or savings and loan associations. The full amount of principal and accrued interest shall be insured by federal deposit insurance.
 3. The public depository acts as custodian of the certificates of deposit.
 4. In the event of a redeposit as authorized by law, on the same date the public moneys are redeposited by the public depository, the public depository may, in its sole discretion, choose whether to receive deposits, in any amount, from other banks, savings banks, or savings and loan associations.
 5. The public depository provides to the Treasurer a monthly account statement that includes the amount of its funds deposited and held at each bank, savings bank, or savings and loan association for which the public depository acts as custodian.
- C. In addition to the above, the Treasurer, upon the deposit of interim moneys with, or the award of active or inactive deposits to, an eligible public depository described in O.R.C. §135.03 and designated by the Board as a public depository, may authorize the public depository to arrange for the deposit of public moneys in accordance with the following conditions:
1. The public depository, on or after the date the public moneys are received, arranges for the redeposit of the moneys into deposit accounts in one or more

federally insured banks, savings banks, or savings and loan associations that are located in the United States, and acts as custodian of the moneys deposited or redeposited under this section.

2. If the amount of the public moneys deposited with and held at the close of business by the public depository exceeds the amount insured by the federal deposit insurance corporation, the excess amount is subject to the pledging requirements described in O.R.C. §135.18 or §135.181.
 3. The full amount of the public moneys redeposited by the public depository into deposit accounts in banks, savings and loan associations, plus any accrued interest, is insured by the federal deposit insurance corporation.
 4. On the same date the public moneys are redeposited by the public depository, the public depository may, in its sole discretion, choose whether to receive deposits, in any amount, from other banks, savings banks, or savings and loan associations.
 5. The public depository provides to the Treasurer an account statement at least monthly and access to daily reporting that include the amount of its funds deposited and held at each bank, savings bank, or savings and loan association for which the public depository acts as a custodian pursuant to this section.
- D. In addition to the investments authorized above in paragraphs 1-7, the Board, by a two-thirds vote of its members, may authorize the Treasurer to invest up to 40% of the interim moneys of the Board available for investment at any one time in either of the following:
1. Commercial paper notes issued by any entity that is defined in O.R.C. §1706.01(K) and has assets exceeding \$500 million, and to which notes all of the following apply:
 - a. The notes are rated at the time of purchase in the highest classification established by at least two nationally-recognized standard rating services;
 - b. The aggregate value of the notes does not exceed ten percent of the aggregate value of the outstanding commercial paper of the issuing corporation;
 - c. The notes mature no later than two hundred seventy days after purchase.
 - d. The investment in commercial paper notes of a single issuer shall not exceed in the aggregate five percent of interim moneys available for investment at the time of purchase.

2. Bankers' acceptances of banks that are members of the federal deposit insurance corporation and that mature no later than one hundred eighty days after purchase-

The Board shall not authorize such an investment unless the Treasurer has completed additional training for making this type of investment. The type and amount of such training shall be approved and may be conducted by or provided under the supervision of the auditor of state.

The Treasurer shall prepare annually and submit to the Board, the director of education and workforce, and the auditor of state, on or before the 31st day of August, a report listing each investment made pursuant to this provision during the preceding fiscal year. The report shall include the income earned from such investments, fees and commissions paid, and any other information required by the Board, the director, and the auditor of state.

Maximum Maturities

To the extent possible, the Board will attempt to match its investments with anticipated cash flow requirements. No investment shall be made unless the Treasurer, at the time of making the investment, reasonably expects it can be held to its maturity. Except as set forth in paragraph 7 above, any interim deposit investment made must mature within five years from the date of settlement, unless the investment is matched to a specific obligation or debt of the subdivision.

Safekeeping and Custody

Any securities may be deposited for safekeeping with a qualified trustee defined in O.R.C. §135.18, except the delivery of securities acquired under any repurchase agreement under this policy shall be made to a qualified trustee, provided, however, that the qualified trustee shall be required to report to the Treasurer, Board, auditor of state, or an authorized outside auditor at any time upon request as to the identity, market value, and location of the document evidencing each security, and that if the participating institution is a designated depository of the subdivision for the current period of designation, the securities that are the subject of the repurchase agreement may be delivered to the Treasurer or held in trust by the participating institution on behalf of the subdivision. Interest earned on any investments of deposits authorized by this section shall be collected by the Treasurer and credited by the Treasurer to the proper fund of the subdivision.

Prohibited Investment Practices

In addition to any other prohibitions in the Revised Code, the Board shall not:

1. Contract to sell securities that have not yet been acquired on the speculation that prices will decline;

2. Make any investment in “derivatives” as defined in O.R.C. §135.14(C);
3. Invest in a fund established by another public body for the purpose of investing public money of other subdivisions unless the fund is either: (a) STAROhio, or (b) a fund created solely for the purpose of acquiring, constructing, owning, leasing, or operating municipal utilities as authorized under O.R.C. §715.02 or Section 4 of Article XVIII of the Ohio Constitution;
4. Enter into reverse repurchase agreements;
5. Issue taxable notes for the purchase of arbitrage;
6. Leverage current investments as collateral to purchase other assets;
7. Invest in stripped principal or interest obligations of otherwise eligible obligations; or,
8. Invest in any security that the Treasurer, at the time of making the investment, does not reasonably think can be held until its maturity.

Education

The Treasurer shall participate in any beginning and/or continuing education training programs sponsored by the state treasurer or the state auditor in which the Treasurer is required to participate pursuant to O.R.C. §§117.44, 135.22 and 733.27. Through the Treasurer’s participation in those programs, the Treasurer shall develop an enhanced background and working knowledge in investment, case management, and ethics.

Internal Controls

The Treasurer shall develop and maintain procedures of the operation of the District’s investment program in accordance with this investment policy. These procedures shall be designed to prevent loss of the District’s funds due to fraud, error, misrepresentation, unanticipated market changes, or imprudent actions.

Reporting

The Treasurer shall maintain a current inventory of all investments including, but not limited to:

1. Description of each security;
2. Cost;
3. Par value;
4. Expected market value, or if available, current market value;

5. Beginning, maturity and settlement dates;
6. Rates; and,
7. The names of any persons conducting transactions on behalf of the Board.

The Treasurer shall also prepare and distribute quarterly (or more frequently if requested by the Board) a list of all investments, including all of the above described information and a report on investment activity and returns as required by law.

Non-Binding Arbitration

The Treasurer may enter into a written investment or deposit agreement that includes a provision under which the parties agree to submit to nonbinding arbitration (but not binding arbitration) to settle any controversy that may arise out of that agreement so long as such provision meets the requirements of the Revised Code and is specifically approved by the Board.

The arbitration provision shall be set forth entirely in the agreement, and the agreement shall include a conspicuous notice to the parties that any party to the arbitration may apply to the court of common pleas of the county in which the arbitration was held for an order to vacate, modify, or correct the award. Any such party may also apply to the court for an order to change venue to a court of common pleas located more than 100 miles from the county in which the Treasurer or government board is located.

Investment Policy Adoption

This investment policy shall be filed in the office of the auditor of state. The policy shall be reviewed on an annual basis by the Board or a committee designated by it and any modifications made thereto must be approved by the Board and, upon adoption, filed in the office of the auditor of state.

LEGAL REFS.: O.R.C. §§135.14; 135.142;~~135.144~~; 135.145

Adopted: March 11, 2024

CERTIFICATION OF READING, UNDERSTANDING AND ACCEPTANCE

The undersigned, _____, hereby certifies that it has read, understands, and will accept and abide by this investment policy and the relevant provisions of the Revised Code in its dealings with the Board; that it understands that binding arbitration provisions are not permitted and that any nonbinding arbitration provisions governing its relationship with the Board must be expressly approved by the Board; and that the officer signing this Certification is authorized to do so on behalf of the undersigned.

By: _____

Title: _____

Date: _____, 20____.