

**YOUNGSTOWN
BOARD OF EDUCATION
-AGENDA-**

September 13

2016

**Tuesday, September 13, 2016
- 5:30 P.M. -
Board Room
- Formal Meeting -
I.L. Ward Building**

THE YOUNGSTOWN BOARD OF EDUCATION

Brenda Kimble, President
Michael Murphy, Vice-President
Jacqueline Adair
Dario Hunter
Corrine Sanderson
Ronald Shadd
Jerome Williams

Krish Mohip, CEO
Stephen Stohla, Interim Superintendent
Tyrone Olverson, CAO
Sherry Tyson, Treasurer
Harry Evans, Chief of Operations

REGULAR BOARD MEETING September 13, 2016 AGENDA

This meeting is a meeting of the Board of Education in public for the purpose of conducting the School District's business and is not to be considered a public community meeting. There is a time for public participation during the meeting as indicated in agenda.

- I. CALL TO ORDER
- II. PLEDGE OF ALLEGIANCE
- III. ROLL CALL
- IV. APPROVAL OF AGENDA
- V. APPROVAL OF MINUTES
- VI. COMMUNICATIONS/RECOGNITIONS
- VII. REQUESTS TO ADDRESS THE BOARD (Citizens Participation)
- VIII. BOARD RECOMMENDATIONS/PRESENTATION (Orange)
- IX. TREASURER'S RECOMMENDATIONS (Blue)
- X. CEO'S REPORT
 - CEO's Motions/Recommendations/Resolutions (Purple)
 - Resolution No. 9.13.16-1- Contract with April Alexander
 - Resolution No. 9.13.16-2- Inspiring Minds, LLC
 - Resolution No. 9.13.16-3-United Methodist, LLC
 - Resolution No. 9.13.16-4-SES, Supplemental Education Services, Inc.
 - Resolution No. 9.13.16-5-YUMADAOP, LC
 - Resolution No. 9.13.16-6-Youth Intensive Services, LLC
 - Business Office Recommendations (GREEN)
 - Personnel Recommendations (YELLOW)
 - Policy Recommendations (PINK) (*Second Reading)
 - Policy 5460–Graduation Requirements (Revised)
 - Policy 6108 –Authorization to Make Electronic Fund Transfers (New)
 - Policy 6114 –Cost Principles – Spending Federal Funds (New)
- XI. PRESIDENT'S REPORT
- XII. TREASURER'S REPORT
- XIII. UNFINISHED BUSINESS
- XIV. NEW BUSINESS

XV. EXECUTIVE SESSION

XVI. ADJOURNMENT

YOUNGSTOWN BOARD OF EDUCATION – Executive Sessions

Exhibit
Executive Sessions

BOARD OF EDUCATION

The undersigned chair or presiding officer, under oath, certifies that a meeting of the Board of Education was held on _____. The Board closed its meeting as permitted by the Open Meetings Act of Ohio. The only matters considered or discussed during the closed portion of executive session of its meeting are as checked below:

1. _____ 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;
2. _____ The purchase of property for public purposes or the sale of property at competitive bidding;
3. _____ Conferences with the board's attorney to discuss matters which are the subject of pending or imminent court action;
4. _____ Preparing for, conducting, or reviewing negotiations or bargaining sessions with employees;
5. _____ Matters required to be kept confidential by federal law or rules or state statutes;
6. _____ Specialized details of security arrangements.

This _____ day of _____, _____

Chair or Presiding Officer

THE YOUNGSTOWN BOARD OF EDUCATION

Brenda Kimble, President

Krish Mohip, CEO

Stephen Stohla, Interim Superintendent

Tyrone Olverson, CAO

Sherry Tyson, Treasurer

CEO'S
MOTIONS/RECOMMENDATIONS/RESOLUTIONS

September 13, 2016

THE YOUNGSTOWN BOARD OF EDUCATION

Brenda Kimble, President
Michael Murphy, Vice-President
Jacqueline Adair
Dario Hunter
Corrine Sanderson
Ronald Shadd
Jerome Williams

Krish Mohip, CEO
Stephen Stohla, Interim Superintendent
Tyrone Olverson, CAO
Sherry Tyson, Treasurer
Harry Evans, Business Manager

**RESOLUTION OF THE
CHIEF EXECUTIVE OFFICER
September 13, 2016**

RESOLUTION NO. 09.13.16-1

**RESOLUTION APPROVING CONTRACT WITH APRIL ALEXANDER, COMMUNITY BASED CONTRACTOR,
UNDER THE 21ST CENTURY COMMUNITY LEARNING CENTER GRANT**

WHEREAS, the Youngstown City School District has presented a purchase exceeding \$10,000 for approval; and

WHEREAS, the purchase is being made in accordance with Youngstown City School District Policies, the State of Ohio cooperative purchasing act (HB100) and such grant requirements as may be applicable to the purchases;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Education of the Youngstown City School District approves the purchase of services as follows up to:

Fund 599 April Alexander \$ 45,000.

_____ moved, seconded by _____
that the foregoing resolution be adopted.

Ayes:
Nays:

THE YOUNGSTOWN BOARD OF EDUCATION

Brenda Kimble, President
Michael Murphy, Vice-President
Jacqueline Adair
Dario Hunter
Corrine Sanderson
Ronald Shadd
Jerome Williams

Krish Mohip, CEO
Stephen Stohla, Interim Superintendent
Tyrone Olverson, CAO
Sherry Tyson, Treasurer
Harry Evans, Business Manager

**RESOLUTION OF THE
CHIEF EXECUTIVE OFFICER
September 13, 2016**

RESOLUTION NO. 09.13.16-2

**RESOLUTION APPROVING CONTRACT WITH INSPIRING MINDS , LLC UNDER THE 21ST
CENTURY COMMUNITY LEARNING CENTER GRANT**

WHEREAS, the Youngstown City School District has presented a purchase exceeding \$10,000 for approval; and

WHEREAS, the purchase is being made in accordance with Youngstown City School District Policies, the State of Ohio cooperative purchasing act (HB100) and such grant requirements as may be applicable to the purchases;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Education of the Youngstown City School District approves the purchase of services as follows up to:

Fund 599	Inspiring Minds	\$ 122,816.
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_____ moved, seconded by _____
that the foregoing resolution be adopted.

Ayes:
Nays:

THE YOUNGSTOWN BOARD OF EDUCATION

Brenda Kimble, President
Michael Murphy, Vice-President
Jacqueline Adair
Dario Hunter
Corrine Sanderson
Ronald Shadd
Jerome Williams

Krish Mohip, CEO
Stephen Stohla, Interim Superintendent
Tyrone Olverson, CAO
Sherry Tyson, Treasurer
Harry Evans, Business Manager

**RESOLUTION OF THE
CHIEF EXECUTIVE OFFICER
September 13, 2016**

RESOLUTION NO. 09.13.16-3

**RESOLUTION APPROVING CONTRACT WITH UNITED METHODIST , LLC UNDER THE 21ST
CENTURY COMMUNITY LEARNING CENTER GRANT**

WHEREAS, the Youngstown City School District has presented a purchase exceeding \$10,000 for approval; and

WHEREAS, the purchase is being made in accordance with Youngstown City School District Policies, the State of Ohio cooperative purchasing act (HB100) and such grant requirements as may be applicable to the purchases;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Education of the Youngstown City School District approves the purchase of services as follows up to:

Fund 599	United Methodist	\$ 42,966.
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_____ moved, seconded by _____
that the foregoing resolution be adopted.

Ayes:
Nays:

THE YOUNGSTOWN BOARD OF EDUCATION

Brenda Kimble, President
Michael Murphy, Vice-President
Jacqueline Adair
Dario Hunter
Corrine Sanderson
Ronald Shadd
Jerome Williams

Krish Mohip, CEO
Stephen Stohla, Interim Superintendent
Tyrone Olverson, CAO
Sherry Tyson, Treasurer
Harry Evans, Business Manager

**RESOLUTION OF THE
CHIEF EXECUTIVE OFFICER
September 13, 2016**

RESOLUTION NO. 9.13.16-4

**RESOLUTION APPROVING CONTRACT WITH SES, Supplemental Education Services, Inc.
UNDER THE 21ST CENTURY COMMUNITY LEARNING CENTER GRANT**

WHEREAS, the Youngstown City School District has presented a purchase exceeding \$10,000 for approval; and

WHEREAS, the purchase is being made in accordance with Youngstown City School District Policies, the State of Ohio cooperative purchasing act (HB100) and such grant requirements as may be applicable to the purchases;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Education of the Youngstown City School District approves the purchase of services as follows up to:

Fund 599	SES, Supplemental Education Services, Inc.	\$ 90,529.20
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_____ moved, seconded by _____
that the foregoing resolution be adopted.

Ayes:

Nays:

T H E Y O U N G S T O W N B O A R D O F E D U C A T I O N

Brenda Kimble, President
Michael Murphy, Vice-President
Jacqueline Adair
Dario Hunter
Corrine Sanderson
Ronald Shadd
Jerome Williams

Krish Mohip, CEO
Stephen Stohla, Interim Superintendent
Tyrone Olverson, CAO
Sherry Tyson, Treasurer
Harry Evans, Business Manager

**RESOLUTION OF THE
CHIEF EXECUTIVE OFFICER
September 13, 2016**

RESOLUTION NO. 9.13.16-5

**RESOLUTION APPROVING CONTRACT WITH YUMADAOP, LLC UNDER THE 21ST CENTURY
COMMUNITY LEARNING CENTER GRANT**

WHEREAS, the Youngstown City School District has presented a purchase exceeding \$10,000 for approval; and

WHEREAS, the purchase is being made in accordance with Youngstown City School District Policies, the State of Ohio cooperative purchasing act (HB100) and such grant requirements as may be applicable to the purchases;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Education of the Youngstown City School District approves the purchase of services as follows up to:

Fund 599	Yumadaop	\$ 47,300.
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_____ moved, seconded by _____
that the foregoing resolution be adopted.

Ayes:
Nays:

T H E Y O U N G S T O W N B O A R D O F E D U C A T I O N

Brenda Kimble, President
Michael Murphy, Vice-President
Jacqueline Adair
Dario Hunter
Corrine Sanderson
Ronald Shadd
Jerome Williams

Krish Mohip, CEO
Stephen Stohla, Interim Superintendent
Tyrone Olverson, CAO
Sherry Tyson, Treasurer
Harry Evans, Business Manager

**RESOLUTION OF THE
CHIEF EXECUTIVE OFFICER
September 13, 2016**

RESOLUTION NO. 9.13.16-6

**RESOLUTION APPROVING CONTRACT WITH YOUTH INTENSIVE SERVICES, LLC UNDER THE
21ST CENTURY COMMUNITY LEARNING CENTER GRANT**

WHEREAS, the Youngstown City School District has presented a purchase exceeding \$10,000 for approval; and

WHEREAS, the purchase is being made in accordance with Youngstown City School District Policies, the State of Ohio cooperative purchasing act (HB100) and such grant requirements as may be applicable to the purchases;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Education of the Youngstown City School District approves the purchase of services as follows up to:

Fund 599	Youth Intensive Services	\$ 130,610.
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_____ moved, seconded by _____
that the foregoing resolution be adopted.

Ayes:

Nays:

THE YOUNGSTOWN BOARD OF EDUCATION

Brenda Kimble, President

Krish Mohip, CEO

Stephen Stohla, Interim Superintendent

Tyrone Olversn, CAO

Sherry Tyson, Treasurer

CEO'S

PERSONNEL RECOMMENDATION

September 13, 2016

T H E Y O U N G S T O W N B O A R D O F E D U C A T I O N

Brenda Kimble, President
Michael Murphy, Vice-President
Jacqueline Adair
Dario Hunter
Corrine Sanderson
Ronald Shadd
Jerome Williams

Krish Mohip, CEO
Stephen Stohla, Interim Superintendent
Tyrone Olverson, CAO
Harry Evans, Chief of Operations
Sherry Tyson, Treasurer

CEO'S PERSONNEL RECOMMENDATIONS **TO THE BOARD OF EDUCATION** **September 13, 2016**

(All individuals have endorsed having no immediate family members employed by the Board unless otherwise specifically noted)

Item 1: I wish to recommend that the following **CERTIFICATED APPOINTMENTS** be accepted for the **2016-17 SCHOOL YEAR:**

Limited Contract Teachers – Fund 001

Kathy Santisi-10 Months, 183 Days-Youngstown Early College–RETIRE/REHIRE-Art-
\$27,071.62(\$24,408.84-pro-rated)-Effective September 1, 2016.

YBEC Site Coordinators-(Community Connections Grant)-\$15.50 per hour, not to exceed 25
hours per week, Effective September 14, 2016:

East
Kimberly Johnson

Chaney
Thomas Kupec

Tutors

Tutors-Fund572–HardingElementary- \$25.00 per hour to be used on an as needed basis,
not to exceed 25 hours per week, Effective September 14, 2016 through May 03, 2017:

Jayne Betz
Stefanie Fickle
Nicole Parise

Tutors-Fund572–McGuffeyElementary- \$25.00 per hour to be used on an as needed
basis, not to exceed 25 hours per week, Effective September 14, 2016 through May
03, 2017:

Jennifer Hardin

Tutors- Fund 572 – **Taft Elementary**-\$25.00 per hour to be used on an as needed basis, not to exceed 25 hours per week, Effective September 14, 2016 through May 03, 2017:

Susan Novak
Patricia Romack

Tutors- Fund 572 – **Volney**-\$25.00 per hour to be used on an as needed basis, not to exceed 25 hours per week, Effective September 14, 2016 through May 03, 2017:

Diana Shaheen

Tutors-Fund572–**Williamson**- \$25.00 per hour to be used on an as needed basis, not to exceed 25 hours per week, Effective September 14, 2016 through May 03, 2017:

Anna Carpenter
Melissa Finn
Evelyn Fisher
Denise Johnson
Zachary Sefcik

Supplemental – Sysop Fund 001 – 3% of the teacher's base salary per YEA Agreement:

P.C. Bunn

Rachel Carter
Barbara Fintor

Choffin

Marko Marinkovich
Kristy Olinik

East

Terry Franklin
Sue Kempe

M.L. King

Adrienne DeMay

Rayen Early College

Melissa Forde-(Temporary for Stacey Snyder who is on FMLA)

Taft

Debbie Bowers
Kelly Weeks

Volney

Bobbie Jo Haydt-(Temporary for Violet Simpson who is on FMLA)
Martha Romine

Web Publishers - Fund 001 – \$1,000.00 per school year (\$250.00 stipend amount will be paid at the end of the grading period):

Choffin

John Budai

P.C. Bunn

Rachel Carter

VPA Enrichment Program Fund 001 – Chaney Campus - \$25.00 per hour, to be used on an as needed basis, not to exceed 25 hours per week, Effective August 22, 2016:

William Eldridge	Thomas Porter
Kaitlyn Fabian	Haley Reale
Amanda Fetty-Cole	Pamela Reeping
Carla Gipson	Karen Westerfield
William MacNeil	

Intervention Teachers- Fund 001-Youngstown Early College-\$22.35 per hour for YEA Members, \$15.50 per hour for Non YEA Members, not to exceed 25 hours per week, Effective August 8, 2016 through May 19, 2017:

Neena Bansal	Marines Ramos
Yvette Carter	Mark Robinson
Holly DeBernardo	Kalliope Sdregas
Nicholas Gilanyi	Cassandra Slaubaugh
John Hanigosky	Shane Snyder
Zelda Hughes-Howard	Marlayne Tabor
Timothy Kinkead	

Substitute Teacher - (Fund 001) - To be used on an “as needed basis”; not to exceed 25 hours per week, effective start date 8/22/16; to be paid as follows:

- \$80.00 a day from day 1 to day 61 in the same position
- \$187.67 a day from day 61 to day 183 in the same position

John Chandler
Barbara Curd
Matthew Dawson
Jamira Ellis

Brandon Martin
Kimberly Omoregie
Angel Pixley
Lynn Ramsey

Item 2: I wish to recommend to the Board the following **CERTIFICATED LEAVE OF ABSENCE:** for the 2016-17 School Year:

Teachers

Mary Cook	Medical Leave	Effective 8/22/2016-9/30/2016
Cathy Logan	FMLA	Effective 8/18/2016-9/9/2016
Violet Simpson	FMLA	Effective 8/18/2016-9/30/2016
Eleanna Vlahos-Hall	FMLA	Effective 8/18/2016-11/10/2016

Item 3: I wish to recommend to the Board the following **CERTIFICATED RESIGNATIONS:** for the 2016-17 School Year:

Administration

Bonnie Newton	Personal Reasons	Effective 9/2/2016
Dr. Milton A. Walters	Personal Reasons	Effective 10/31/2016

Item 4: I wish to recommend to the Board the following **CERTIFICATED RETIREMENT:** for the 2016-17 School Year:

Teacher

Diane Shattuck	Retirement	Effective 10/01/2016
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Item 5: I wish to recommend to the Board the following **CLASSIFIED APPOINTMENTS** for the 2016-17 SCHOOL YEAR:

Long Term-Sub Secretary- (Fund 001) – To be used on an as needed basis, may exceed the 25 hours based on length of assignment, effective 8/22/16 to be paid \$ 12.00 per hour for duration of said assignment.

Jacqueline Miller

Sub Educational Assistant-(Fund 001) – To be used on an as needed basis, not to exceed 25 hours per week, effective 8/22/16 to be paid \$ 8.10 per hour.

Rayana McGuire

Full time Educational Assistant/McGuffey Preschool; Fund 001; \$12.67 per hour Step 1; Effective September 14, 2016:

Floyd Daye

Full time Educational Assistant/McGuffey Preschool ; Fund 001; \$11.69 per hour Step 1; Effective September 14, 2016

Stacy Lilak

Sign Language Interpreter/Chaney ; Fund 001;; \$34,096.00 Step 1; Effective August 31, 2016: Megan Busi

Full time Educational Assistant Intensive English/Choffin/Mahoning County High School;
Fund 001; \$12.67 per hour; Step 1; Effective September 14, 2016;
Ruth Sanchez

Parent Advocate/East Campus;Fund 572; \$8.10 per hour; Effective September 14, 2016; Not
to exceed 25 hours per week :
Latoya Holcomb

**Substitute Security Guard(Fund 001) \$24.98 per hour; Effective September 14, 2016; to be
used on an "as needed" basis, not to exceed 25 hours per week:**
Darkela Parker

Item 6: I wish to recommend to the Board the following **CLASSIFIED LEAVE OF ABSENCE:** for the
2016-17 School Year:

Educational Assistant

Victoria McElroy

Extended FMLA

9/30/2016

THE YOUNGSTOWN BOARD OF EDUCATION

Brenda Kimble, President

Krish Mohip, CEO

Stephen Stohla, Interim Superintendent

Tyrone Olverson, CAO

Sherry Tyson, Treasurer

CEO'S

POLICY RECOMMENDATIONS

September 13, 2016

THE YOUNGSTOWN BOARD OF EDUCATION

Brenda Kimble, President
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Sherry Tyson, Treasurer

CEO'S POLICY RECOMMENDATIONS **TO THE BOARD OF EDUCATION** **September 13, 2016**

Second Reading

Item 1: I wish to recommend to the Board of Education to approve the following revised policy:

- Policy 5460 – Graduation Requirements (Revised)
- Policy 6108 – Authorization to Make Electronic Transfers (New)
- Policy 6114 – Cost Principles – Spending Federal Funds (New)

GRADUATION REQUIREMENTS

In order to acknowledge each student's successful completion of the instructional program, appropriate to the achievement of District goals and objectives as well as personal proficiency, the Board of Education awards a diploma to eligible students at a graduation ceremony.

The Board shall award a regular high school diploma to every student enrolled in this District who meets the requirements of graduation established by this Board or who properly completes the goals and objectives specified in his/her individualized education program (IEP) including either the exemption from or the requirement to complete the tests required by the State Board of Education in order to graduate. In addition to earning course credits, each student must earn the required number of points, unless exempted, on the tests required by the State Board of Education to graduate.

The requirements for graduation from high school include earning twenty (20) units of credit in grades nine through twelve as established in State law. However, no student shall be required to remain in school for any specific number of semesters or other terms if the student completes the required curriculum early.

All students must receive instruction in economics and financial literacy during Grades 9-12.

Students, enrolled in grades 9 through 12, who have participated in interscholastic athletics, marching band, or cheerleading for at least two (2) full seasons or the Junior Reserve Officer Corps (JROTC) for at least two full school years as defined in the course guide handbook and as documented by the Principal, Athletic Director, Guidance Counselor, etc., may be excused from the high school physical education requirement. Students electing such an excuse shall complete one-half (1/2) unit of at least sixty (60) hours of instruction in another course of study which is designated by the Board as meeting the high school curriculum requirements. In the case of a student who has participated in the Junior Reserve Officer Training Corps for at least two full school years, credit received for that participation may be used to satisfy the requirements to complete one-half unit in another course of study.

Credit may be earned by:

- A. completing coursework;
- B. testing out of or demonstrating mastery of course content; or

**BOARD OF EDUCATION
YOUNGSTOWN CITY SCHOOL DISTRICT**

STUDENTS
5460/page 2 of 2

- C. pursuing one or more educational options in accordance with the District's Credit Flexibility Program.

Credit may be earned at an accredited postsecondary institution.

Every high school may permit students below the ninth grade to take advanced work for credit. This work shall count toward the graduation requirements if it was both:

- A. taught by a person who possesses a license/certificate issued under State law that is valid for teaching high school;
- B. designated by the Board as meeting the high school curriculum requirements.

An honors diploma shall be awarded to any student who meets the established requirements for graduation or the requirements of his/her IEP; attains the applicable scores on the tests required by the State Board of Education to graduate; and meets any additional criteria the State Board may establish.

Commencement exercises will include only those students who have successfully completed requirements for graduation as certified by the high school principal or those students who have been deemed eligible to participate in such exercises in accordance with the terms of their IEP. No student who has completed the requirements for graduation shall be denied a diploma as a disciplinary measure. A student may be denied participation in the ceremony of graduation when personal conduct so warrants.

The Board also shall grant a diploma of adult education to all District residents over the age of twenty-one (21) who meet the requirements established by the State Board of Education.

The Superintendent shall establish whatever administrative guidelines are necessary to comply with State rules and regulations.

R.C. 3313.60, 3313.603, 3313.61, 3313.611, 3313.614, 3313.647, 3323.08

R.C. 3301.07, 0710, 0711

A.C. 3301-41-01, 3301-13-01 to 07

Adopted: 8/24/04

Revised: 6/05/07

Revised: 7/27/10

Revised: 2/12/13

Revised: 5/12/15

Revised:

AUTHORIZATION TO MAKE ELECTRONIC FUND TRANSFERS

The Board of Education authorizes electronic fund transfers (EFTs) for any purpose including direct deposit, wire transfer, withdrawal, investment, or payment, provided such EFTs are consistent with the provisions of R.C. Chapter 1304 and the Electronic Fund Transfer Act. Upon the recommendation of the Treasurer/CFO, the Board shall approve the financial institutions that are authorized to receive monetary transactions through electronic or other medium.

Upon the recommendation of the Treasurer/CFO, the Board shall then approve written agreements with financial institutions with whom EFTs will be made.

Such agreements shall set forth internal controls required by State law and State Administrative Code that will provide adequate integrity, security, confidentiality, and auditability of business transactions conducted by electronic commerce, including, but not limited to, the following:

- A. the official title of the bank account(s) subject to the agreement and each type of transaction approved, such as deposits, disbursements or transfers, shall be specified;**
- B. the manual signatures of the Board President, Treasurer/CFO, and the employees authorized to initiate EFTs shall be contained therein;**
- C. a requirement that the District maintain documentation signed by the initiator and authorizer of the EFTs to confirm the authenticity of the EFTs;**
- D. a requirement that, when funds are properly delivered to the receiving institution, that institution agrees to become responsible for prompt and diligent processing of the funds;**
- E. a requirement that written or printed documentation from the financial institution acknowledging such transactions, including but not limited to deposit slips, debit and credit memos, trust receipts, transfer acknowledgements, or cancelled warrants, shall be provided so that it may be kept in the official files of the District, which shall be maintained in a manner which facilitates easy review and validation of transactions.**

**BOARD OF EDUCATION
YOUNGSTOWN CITY SCHOOL DISTRICT**

**FINANCES
6108/page 2 of 2**

All District staff shall comply with all provisions of the Uniform Electronic Transaction Act when creating, generating, sending, communicating, receiving, storing, processing, using, and relying upon electronic records. Further, all District staff and other persons who use electronic signatures when completing transactions with the Board shall do so in compliance with State law.

**R.C. Chapter 1304, Chapter 1306
Electronic Fund Transfer Act, 92 Stat. 3728 (1978)
15 U.S.C.A. 1693, as amended**

Adopted:

COST PRINCIPLES - SPENDING FEDERAL FUNDS

The Superintendent is responsible for the efficient and effective administration of grant funds through the application of sound management practices. Such funds shall be administered in a manner consistent with all applicable Federal, State and local laws, the associated agreements/assurances, program objectives and the specific terms and conditions of the grant award.

Cost Principles

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

- A. Be necessary and reasonable for proper and efficient performance and administration of the Federal award and be allocable thereto under these principles.**

To determine whether a cost is reasonable, consideration shall be given to:

- 1. whether a cost is a type generally recognized as ordinary and necessary for the operation of the District or the proper and efficient performance of the Federal award;**
- 2. the restraints or requirements imposed by such factors as sound business practices, arm's length bargaining, Federal, State, local, tribal and other laws and regulations;**
- 3. market prices for comparable goods or services for the geographic area;**
- 4. whether the individuals concerned acted with prudence in the circumstances considering their responsibilities; and**

5. **whether the cost represents any significant deviation from the established practices or Board of Education policy which may increase the expense.**

While Federal regulations do not provide specific descriptions of what satisfies the "necessary" element beyond its inclusion in the reasonableness analysis above, whether a cost is necessary is determined based on the needs of the program. Specifically, the expenditure must be necessary to achieve an important program objective. A key aspect in determining whether a cost is necessary is whether the District can demonstrate that the cost addresses an existing need, and can prove it.

When determining whether a cost is necessary, consideration may be given to whether:

- a. **the cost is needed for the proper and efficient performance of the grant program;**
- b. **the cost is identified in the approved budget or application;**
- c. **there is an educational benefit associated with the cost;**
- d. **the cost aligns with identified needs based on results and findings from a needs assessment;**
- e. **the cost addresses program goals and objectives and is based on program data.**

A cost is allocable to the Federal award if the goods or services involved are chargeable or assignable to the Federal award in accordance with the relative benefit received.

- B. Conform to any limitations or exclusions set forth as cost principles in Part 200 or in the terms and conditions of the Federal award.**
- C. Be consistent with policies and procedures that apply uniformly to both Federally-financed and other activities of the District.**
- D. Be afforded consistent treatment. A cost cannot be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been assigned as an indirect cost under another award.**
- E. Be determined in accordance with generally accepted accounting principles.**
- F. Be representative of actual cost, net of all applicable credits or offsets.**

The term "applicable credits" refers to those receipts or reductions of expenditures that operate to offset or reduce expense items allocable to the Federal award. Typical examples of such transactions are: purchase discounts; rebates or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to or received by the State relate to the Federal award, they shall be credited to the Federal award, either as a cost reduction or a cash refund, as appropriate.

- G. Be not included as a match or cost-share, unless the specific Federal program authorizes Federal costs to be treated as such.**

H. Be adequately documented:

- 1. in the case of personal services, the Superintendent shall implement a system for District personnel to account for time and efforts expended on grant funded programs to assure that only permissible personnel expenses are allocated;**
- 2. in the case of other costs, all receipts and other invoice materials shall be retained, along with any documentation identifying the need and purpose for such expenditure if not otherwise clear.**

Selected Items of Cost

The District shall follow the rules for selected items of cost at 2 C.F.R. Part 200, Subpart E when charging these specific expenditures to a Federal grant. When applicable, District staff shall check costs against the selected items of cost requirements to ensure the cost is allowable. In addition, State, District and program-specific rules, including the terms and conditions of the award, may deem a cost as unallowable and District personnel shall follow those rules as well.

Cost Compliance

The Superintendent shall require that grant program funds are expended and are accounted for consistent with the requirements of the specific program and as identified in the grant application. Compliance monitoring includes accounting for direct or indirect costs and reporting them as permitted or required by each grant.

Determining Whether a Cost is Direct or Indirect:

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

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

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

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

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

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

- 1. Administrative or clerical services are integral to a project or activity.**
- 2. Individuals involved can be specifically identified with the project or activity.**
- 3. Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency.**
- 4. The costs are not also recovered as indirect costs.**

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

Effort should be given to identify costs as direct costs whenever practical, but allocation of indirect costs may be used where not prohibited and where indirect cost allocation is approved ahead of time by the Ohio Department of Education ("ODE") or the pass-through entity (Federal funds subject to 2 C.F.R. Part 200 pertaining to determining indirect cost allocation).

Timely Obligation of Funds

Obligations are orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the non-Federal entity during the same or a future period.

The following table illustrates when funds are determined to be obligated under the U.S. Department of Education regulations:

If the obligation is for:

- A. Acquisition of property - on the date which the District makes a binding written commitment to acquire the property.**
- B. Personal services by an employee of the District - when the services are performed.**
- C. Personal services by a contractor who is not an employee of the District - on the date which the District makes a binding written commitment to obtain the services.**
- D. Public utility services - when the District receives the services.**
- E. Travel - when the travel is taken.**
- F. Rental of property - when the District uses the property.**
- G. A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 C.F.R. Part 200, Subpart E - Cost Principles - on the first day of the project period.**

Period of Performance

All obligations must occur on or between the beginning and ending dates of the grant project. This period of time is known as the period of performance. The period of performance is dictated by statute and will be indicated in the Grant Award Notification ("GAN"). As a general rule, State-administered Federal funds are available for obligation within the year that Congress appropriates the funds for. However, given the unique nature of educational institutions, for many Federal education grants, the period of performance is twenty-seven (27) months. This maximum period includes a fifteen (15) month period of initial availability, plus a twelve (12) month period for carryover. For direct grants, the period of performance is generally identified in the GAN.

In the case of a State-administered grant, obligations under a grant may not be made until the grant funding period begins or all necessary materials are submitted to the granting agency, whichever is later. In the case of a direct grant, obligations may begin when the grant is, unless an agreement exists with ODE or the pass-through entity to reimburse for pre-approval expenses.

For both State-administered and direct grants, regardless of the period of availability, the District shall liquidate all obligations incurred under the award not later than ninety (90) days after the end of the funding period unless an extension is authorized. Any funds not obligated within the period of performance or liquidated within the appropriate timeframe are said to lapse and shall be returned to the awarding agency. Consequently, the District shall closely monitor grant spending throughout the grant cycle.

**2 C.F.R. 200.403-.406, 200.413(a)-(c), 200.430(a), 200.431(a), 200.458
C.F.R. 200.474(b)**

Adopted: