Ohio Digital Learning School

Meeting Agenda

May 28, 2025
10:00 AM
1745 Indian Wood Circle
Maumee, Ohio 43537

Zoom link:
https://us02web.zoom.us/j/81425972078?pwd=euykKhsSBPqNWopXtoaDo2JASrP7sl.1
Meeting ID: 814 2597 2078
Passcode: 209285

I. Call to Order

II. Roll Call

Board Members:

- ☐ Chris Canova, President
- ☐ Chelsea Kania, Vice President
- ☐ Gregory Fockler, Treasurer
- ☐ Tiffany Morrissey, Secretary
- ☐ Roula Braidy, Director

Other Attendees:

- ☐ Laura Houghton, *Operations Manager*
- ☐ Brian Powderly, *Executive Director*
- ☐ Theresa Bourgeois, *EMIS and Title I Coordinator*
- ☐ Angie Day, *ODLS Principal*
- ☐ Erin Ramsey, *ODLS Academic Administrator of Special Programs*
- ☐ Adam Hauf, *Stride*
- ☐ Derek Schult, *Finance Manager, Stride*
- ☐ Lisa Zyriek, *Stride*
- ☐ Dawn Cummings, *Fiscal Officer*
- ☐ Rebekah Enz, Esq., *Board Legal Counsel*
- ☐ Kristin Katakis, *OCCS*
- ☐ Kaileigh Poe, *ODLS Office Administrator*
- ☐ Josh Goodall, *ODLS Assistant Academic Administrator*

III. Public Comment

IV. Review of Agenda

V. Action and Discussion Items

A. Approval of Minutes of Prior Meeting

RESOLVED, that the Board of Directors approves the minutes of the meeting of April 23, 2025, as presented.

Motion:___________ Second: __________
Ayes: ______________ Opposed: _____________

B. Financial Report

- **Federal Subgrant Expenditures**

RESOLVED, that the Board of Directors approves the financial update, bank reconciliation, and payment to Stride K12 as presented, including approval of federal subgrant expenditures.

Motion:____________ Second: ___________
Ayes: _____________ Opposed: ____________

C. Budget and Five-Year Forecast

RESOLVED, that the Board of Directors approves the projected FY 2026 Budget as presented;

FURTHER RESOLVED, that the Board of Directors hereby approves and adopts the Five-Year Forecast, May 2025 Submission, and authorizes the fiscal officer to submit the Five-Year Forecast in the proper format, to the Ohio Department of Education and Workforce by the designated deadline.

Motion:____________ Second: ___________
Ayes: _____________ Opposed: ____________

D. Head of School Report

- **Number of Suspensions and Expulsions**
- **Staffing Updates**

RESOLVED, that the Board of Directors accepts the state of the school report as presented, including the number of suspensions and expulsions.

Motion:____________ Second: ___________
Ayes: _____________ Opposed: ____________

E. 2025-2026 Employee Agreements, Salaries, and Bonuses

RESOLVED, that the Board of Directors approves the 2025-2026 employee agreements, salary changes and bonuses as budgeted pending employees meeting all requirements for employment and final review of board legal counsel.

Motion:__________ Second: _________
Ayes: _____________ Opposed: ____________

VI. Informational Reports

A. Legal Update

B. Sponsor Update

C. Stride Update

VIII. Confirmation of Next Meeting:

Date: June 25, 2025
Time: 10:00 AM
Location: 1745 Indian Wood Circle
Suite 110
Maumee, Ohio 43537

IX. Adjournment

Motion:____________ Second: ___________

Ohio Digital Learning School

Meeting Minutes

April 23, 2025
10:00 AM
1745 Indian Wood Circle
Maumee, Ohio 43537
Zoom link:
https://us02web.zoom.us/j/81425972078?pwd=euykKhsSBPqNWopXtoaDo2JASrP7sl.1
Meeting ID: 814 2597 2078
Passcode: 209285

I. Call to Order

The meeting was called to order at 10:11 AM.

II. Roll Call

Board Members Present:
Chelsea Kania, Vice President
Gregory Fockler, Treasure
Tiffany Morrissey, Secretary
Roula Braidy, Director

Board Members Absent:
Chris Canova, President

Other Attendees:
Laura Houghton, *Operations Manager*
Brian Powderly, *Executive Director*
Theresa Bourgeois, *EMIS and Title I Coordinator*
Angie Day, *ODLS Principal*
Erin Ramsey, *ODLS Academic Administrator of Special Programs*
Derek Shult, *Finance Manager, Stride*
Lisa Zyriek, *Stride*
Dawn Cummings, *Fiscal Officer*
Rebekah Enz, Esq., *Board Legal Counsel*
Kristin Katakis, *OCCS*
Kaleigh Poe, *ODLS Office Administrator*
Josh Goodall, *ODLS Assistant Academic Administrator*

III. Public Comment

None.

IV. Review of Agenda

V. Action and Discussion Items

A. Approval of Minutes of Prior Meeting

The Board reviewed the meeting minutes; no modifications were requested.

25-17 RESOLVED, that the Board of Directors approves the minutes of the meeting of March 26, 2025, as presented.

Motion: Ms. Morrissey   Second: Mr. Fockler
Ayes: 4   Nays: 0

B. Financial Report

- **Federal Subgrant Expenditures**

Ms. Cummings presented the financial report as of March 31, 2025, and discussed enrollment, funding, and expenses. She noted that the deficit decreased. The budget and five-year forecast will be presented at the May meeting, and Form 990 will be filed by May 15, 2025. A payment of $875,000 was made to Stride K12.

25-18 RESOLVED, that the Board of Directors approves the financial update, and bank reconciliation, and a payment to Stride K12 as presented, including approval of federal subgrant expenditures.

Motion: Ms. Braidy Second: Ms. Kania
Ayes: 4 Nays: 0

C. Head of School Report

- **Number of Suspensions and Expulsions**
- **Staffing Updates**

Mr. Powderly presented the school report and discussed the interview and hiring process for a new intervention specialist. He noted an improvement in the number of students passing courses compared to last year and also discussed students' post-graduation plans.

Ms. Day discussed graduation, scheduled for June 10, 2025, and reviewed the related requirements. She also noted that a new industry-recognized credential, healthcare, will be available for students next year.

25-19 RESOLVED, that the Board of Directors accepts the state of the school report as presented, including the number of suspensions and expulsions.

Motion: Ms. Morrissey Second: Mr. Fockler
Ayes: 4 Nays: 0

D. Policy Approval

Ms. Enz discussed the new and revised policies listed below.

- **Suspension and Expulsion Policy**
- **Parent's Bill of Rights Policy**
- **Cell Phone Policy**

25-20 RESOLVED, that the Board of Directors approves and adopts the Suspension and Expulsion policy with additional expulsion procedures.

RESOLVED, that the Board of Directors approves and adopts the Parents Bill of Rights Policy as presented to be effective July 1, 2025.

RESOLVED, that the Board of Directors approves and adopts the Cell Phone Policy as presented.

Motion: Ms. Braidy Second: Mr. Fockler
Ayes: 4 Nays: 0

VI. Informational Report

A. Legal Update

Ms. Enz presented the legal update and discussed the potential addition of members.

B. Sponsor Update

Ms. Katakis presented the sponsor update and gave a reminder on scholarships.

C. Stride Update

Nothing further from Stride.

VII. Confirmation of Next Meeting:

Date: May 28, 2025, 2024
Time: 10:00 AM
Location: 1745 Indian Wood Circle
Suite 110
Maumee, Ohio 43537

VIII. Adjournment: 10:36 AM

Motion: Ms. Morrissey Second: Ms. Braidy

Approved by the Board of Directors of Ohio Digital Learning School on ____________________.

____
Board President/Secretary

OHIO DIGITAL LEARNING SCHOOL

POWERED BY K12

BOARD PRESENTATION

April 2025

Financials

OHIO DIGITAL LEARNING SCHOOL

POWERED BY K12

ACTION ITEMS & KEY DEADLINES

Board Financial Action Items:

- Approve payment to K12 - $1,000,000
- Approve April 2025 Bank Reconciliation
- Approve FY26 Budget
- Approve Five Year Forecast

Deadlines/Updates:

- Form 990 filed on May 15th

FINANCIAL SUMMARY

	Current Forecast	Previous Forecast	Variance Higher/(Lower)	% Change
Average Enrollment	1,573	1,609	(36)	-2%
Total Revenue	$ 10,352,234	$ 10,244,001	$ 108,233	1%
Total Expenses	10,993,443	11,249,065	(255,622)	-2%
Deficit Prior to K12 Credit	$ (641,209)	$ (1,005,064)	$ 363,855	-36%

OHIO DIGITAL LEARNING SCHOOL

POWERED BY K12

CURRENT VS PRIOR FORECAST

	Current Forecast	Previous Forecast	Variance Higher/(Lower)	% Change
Average Enrollment	1,573	1,609	(36)	-2%
Total Funding	$ 10,352,234	$ 10,244,001	$ 108,233	1%
Teacher Expenses	3,115,984	3,153,891	(37,907)	-1%
Student Expenses	4,274,802	4,541,512	(266,710)	-6%
Student and Family Services Expenses	204,352	173,578	30,774	18%
Administration & Governance Expenses	2,564,322	2,554,071	10,251	0%
Technology Expenses	724,624	717,048	7,576	1%
Insurance/Facilities/Other Expenses	109,358	108,965	393	0%
Total Expenses	10,993,443	11,249,065	(255,622)	-2%
Deficit Prior to K12 Credit	$ (641,209)	$ (1,005,064)	$ 363,855	-36%

- **Revenue/Funding** – Total funding increased due to an increase of FTE net of a slightly decreased enrollment
- **Teacher Expenses** – Decreased due to alignment of actuals and reduction in caseload stipends
- **Student Expenses** – Decreased due to a decrease in enrollment and alignment to actuals
- **Student and Family Services Expenses** – Increased due to a decrease in enrollment and alignment to actuals in related services.
- **Administration & Governance –** Increase due to increased funding.
- **Technology Expenses** – Increased along with funding.
- **Insurance/Facilities/Other Expenses** – Immaterial change.

OHIO DIGITAL LEARNING SCHOOL

POWERED BY K12

BALANCE SHEET

FY24 6/30/2024		FY25 4/30/2025	FY25 3/31/2025	Change Previous Month	Change Previous Year
	ASSETS				
$ 733,099	Cash	$ 1,299,728	$ 1,389,120	$ (89,393)	$ 566,629
$ 313,823	Accounts Receivable	$ 2,361,918	$ 2,070,517	$ 291,401	$ 2,048,095
$ 7,683	Prepaid Assets	$ 349,900	$ 458,142	$ (108,242)	$ 342,217
$ 1,054,604	**Total Assets**	**$ 4,011,545**	**$ 3,917,779**	**$ 93,766**	**$ 2,956,941**
	LIABILITIES				
$ 2,952,864	Accounts Payable	$ 3,771,239	$ 3,901,212	$ (129,974)	$ 818,375
$ 453,969	Other Current Liabilities	$ 940,970	$ 941,772	$ (802)	$ 487,001
$ 3,406,833	**Total Liabilities**	**$ 4,712,209**	**$ 4,842,985**	**$ (130,776)**	**$ 1,305,375**
	EQUITY				
$ -	Retained Earnings	$ 0	$ 0	$ -	$ 0
$ (2,352,229)	Net Income	$ (700,663)	$ (925,206)	$ 224,542	$ 1,651,565
$ (2,352,229)	**Total Equity**	**$ (700,663)**	**$ (925,206)**	**$ 224,542**	**$ 1,651,565**
$ 1,054,604	**Total Equity & Liabilities**	**$ 4,011,545**	**$ 3,917,779**	**$ 93,766**	**$ 2,956,941**

- **Accounts Receivable -** Accruals for Basic & SPED funding, and federal funding.
- **Prepaid Assets -** Rent, expenses for related services, liability insurance, and K12 expenses.
- **Accounts Payable -** Mostly K12 charges.
- **Other Current Liabilities -** K12 accruals for OLS, computers, and materials. Also includes an accrual for related services.

OHIO DIGITAL LEARNING SCHOOL

POWERED BY K12

SUMMARY CASH FLOW

	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	Actual January	Actual February	Actual March	Actual April	Budget May	Budget June
Beginning Cash Balance	$733,099	$915,210	$ 974,008	$ 1,170,852	$ 1,107,583	$ 1,300,516	$ 1,741,729	$ 1,336,671	$ 1,178,306	$ 1,389,120	$ 1,299,727	$ 884,795
Federal/State Funding	619,641	595,241	570,613	649,703	1,989,346	856,721	679,593	676,406	1,017,055	1,118,746	1,029,655	1,007,784
Other Income/Advance	25	27	28	35	39	43	45	34	38	40	16	17
Payments - Non-K12	(292,555)	(361,469)	(373,798)	(313,007)	(446,451)	(415,552)	(334,695)	(334,805)	(356,279)	(333,179)	(444,603)	(450,000)
Payments - K12	(145,000)	(175,000)	-	(400,000)	(1,350,000)	-	(750,000)	(500,000)	(450,000)	(875,000)	(1,000,000)	(750,000)
Ending Cash Balance	$915,210	$974,008	$ 1,170,852	$ 1,107,583	$ 1,300,516	$ 1,741,729	$ 1,336,671	$ 1,178,306	$ 1,389,120	$ 1,299,727	$ 884,795	$ 692,596

***K12 Payment request of $1,000,000 for May 2025 Board Approval**

OHIO DIGITAL LEARNING SCHOOL
POWERED BY K12

FEDERAL FUNDS REPORT FY25

Program Name	**FY25 Award plus Carryover**	**Expenses Incurred YTD**	**Remaining Balance**	**Percentage Remaining**	**Funds Requested**
Title I-A Improving Basic Programs	173,908	109,658	64,250	37%	-
Title I - NC Supplemental School Improvement	149,176	78,117	71,059	48%	-
Title II-A Supporting Effective Instruction	27,415	22,252	5,163	19%	-
Title IV-A Student Support and Academic	23,674	-	23,674	100%	-
IDEA-B Special Education	384,166	268,799	115,367	30%	-
Expanding Opportunities for Each Child	65,940	7,962	57,978	88%	-
Stronger Connections Grant	7,128	-	7,128	100%	-
Grand Total	$ 834,854	$ 490,235	$ 344,619	41%	$ -

THE HUNTINGTON NATIONAL BANK
PO BOX 1558 EA1W37
COLUMBUS OH 43216-1558

OHIO DIGITAL LEARNING SCHOOL
1745 INDIAN WOOD CIR STE 110
MAUMEE OH 43537-4061

Have a Question or Concern?

Stop by your nearest Huntington office or contact us at:

1-800-480-2001

www.huntington.com/businessresources

Huntington Unlimited Plus Checking — *Account: -------6590*

Statement Activity From:
04/01/25 to 04/30/25

Days in Statement Period	30
Average Ledger Balance*	1,635,531.75
Average Collected Balance*	1,635,531.75

* The above balances correspond to the service charge cycle for this account.

Beginning Balance	**$1,394,851.25**
Credits (+)	**1,087,473.32**
Electronic Deposits	1,087,432.99
Interest Earned	40.33
Debits (-)	**1,177,583.46**
Regular Checks Paid	71,796.89
Electronic Withdrawals	230,286.57
Other Debits	875,500.00
Total Service Charges (-)	**75.00**
Ending Balance	**$1,304,666.11**

Average Percentage Yield Earned this period 0.030%
Interest paid last year $358.42

Other Credits (+) — *Account:-------6590*

Date	Amount	Description
04/03	395.00	STATE OF OHIO MAINT/WARR 040325 EDU0107227372 EDU01*HSD502291425*\
04/10	0.01	#EKY Pitney Bowe ACCTVERIFY
04/14	1,087,037.98	STATE OF OHIO MAINT/WARR 041425 EDU0107230053 EDU01*COM0333825***NOTE: SCHOOL FINANCE PAYMENT - INVOICE #0333825 IRN 017643\
04/30	40.33	INTEREST PAYMENT

Checks (-) — *Account:-------6590*

Date	Amount	Check #	Date	Amount	Check #
04/07	89.97	12686	04/14	8.40	12749
04/14	125.00	12723*	04/09	381.68	12750
04/23	335.04	12729*	04/09	150.00	12751
04/10	67.83	12734*	04/07	225.00	12752
04/30	74.99	12735	04/10	247.80	12753
04/02	146.00	12736	04/16	225.00	12754
04/08	95.96	12740*	04/09	222.95	12755
04/01	200.00	12743*	04/22	1,112.62	12756
04/02	191.00	12744	04/21	1,058.75	12757
04/21	50.06	12746*	04/17	386.70	12758
04/14	120.00	12747	04/15	282.34	12759
04/08	164.80	12748	04/16	210.00	12760

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Checks (-) *Account:-------6590*

Date	Amount	Check #	Date	Amount	Check #
04/16	225.00	12761	04/23	271.32	12783
04/16	1,500.00	12762	04/22	2,911.66	12784
04/22	1,740.96	12763	04/23	125.00	12785
04/16	271.32	12764	04/28	190.00	12788*
04/16	1,800.00	12765	04/30	225.00	12789
04/22	4,000.00	12766	04/28	58.52	12790
04/17	7,467.34	12767	04/28	99.98	12791
04/16	350.00	12768	04/29	314.46	12793*
04/16	572.00	12769	04/28	232.40	12795*
04/30	917.20	12770	04/28	463.40	12796
04/14	221.00	12771	04/29	153.44	12797
04/22	125.00	12772	04/28	223.59	12799*
04/22	125.00	12773	04/30	248.07	12800
04/17	125.00	12775*	04/28	166.14	12801
04/24	22,896.00	12776	04/29	320.85	12802
04/21	240.50	12777	04/28	499.21	12803
04/23	375.00	12778	04/28	415.40	12805*
04/22	6,127.34	12779	04/30	288.40	12809*
04/24	4,480.00	12780	04/29	282.40	12810
04/21	789.90	12781	04/30	67.20	12811
04/29	3,720.00	12782			

(*) Indicates the prior sequentially numbered check(s) may have 1) been voided by you 2) not yet been presented 3) appeared on a previous statement or 4) been included in a list of checks.

Other Debits (-) *Account:-------6590*

Date	Amount	Description
04/04	103,583.81	ASF, DBA Insperi PAYROLL 250403 0004547200
04/07	184.04	LEASE SERVICES ACH PYMTS 250406 100-5360491-002
04/08	73.55	OHIO BUSINESS MA OHIO BUSIN ID43PBBIAB
04/08	1,242.41	ESERS WEB ACH CONTRIBUTE 250408 000000000567247
04/09	10,077.00	State Teachers R EDDP151019 280335 D448
04/14	500.00	ACH SETTLMT REL DATE_FUND HNB HVACH OHIO DIGI
04/14	91.29	Pitney Bowes DIRECT DEB 250411 PBNonLeasing
04/14	262.20	Pitney Bowes DIRECT DEB 250411 PBLeasing
04/18	103,452.84	ASF, DBA Insperi PAYROLL 250417 0004547200
04/22	1,242.41	ESERS WEB ACH CONTRIBUTE 250422 000000000569602
04/23	10,077.02	State Teachers R EDDP151019 281373 D448
04/24	375,000.00	ACH SETTLMT REL DATE_FUND HNB HVACH OHIO DIGI
04/24	500,000.00	ACH SETTLMT REL DATE_FUND HNB HVACH OHIO DIGI

Service Charge Detail

Account:-------6590

Date	Service Charge (-)	Waives and Discounts (+)	Description
04/15	40.00		FRAUD PROTECTION SERVICE FEES
04/15	35.00		ONLINE PAYMENT CENTER FEES
04/15	40.00		MONTHLY SERVICE FEE
04/15		40.00	TOTAL RELATIONSHIP SERVICE FEE WAIVE

Service Charge Summary

Account:-------6590

Previous Month Service Charges (-)	**$115.00**
Credits - Previous Month Charges (+)	40.00
Net Service Charges	**$75.00**
Total Service Charges (-)	**$75.00**

Balance Activity

Account:-------6590

Date	Balance	Date	Balance	Date	Balance
03/31	1,394,851.25	04/09	1,278,218.08	04/21	2,244,530.80
04/01	1,394,651.25	04/10	1,277,902.46	04/22	2,227,145.81
04/02	1,394,314.25	04/14	2,363,612.55	04/23	2,215,962.43
04/03	1,394,709.25	04/15	2,363,255.21	04/24	1,313,586.43
04/04	1,291,125.44	04/16	2,358,101.89	04/28	1,311,237.79
04/07	1,290,626.43	04/17	2,350,122.85	04/29	1,306,446.64
04/08	1,289,049.71	04/18	2,246,670.01	04/30	1,304,666.11

Huntington

IMPORTANT INFORMATION REGARDING YOUR DEPOSIT ACCOUNT(S) AND/OR TREASURY MANAGEMENT SERVICES

EFFECTIVE JUNE 1, 2025

We are making the following changes to your business checking, savings, and/or money market account(s) as described in this notice. Unless otherwise specified, these changes are made as part of your *Business Account Charges Form*, which is part of your *Account Documents* (the "Agreement"). Please retain this document for your records.

Use of your account on or after June 1, 2025, indicates your acceptance of the changes. For more information about the changes, please contact your Banker, Relationship Manager, or call us at 1-800-480-2001, Monday through Friday, 8:00am to 8:00pm ET and Saturday, 8:00am to 2:00pm ET.

Beginning on June 1, 2025, the updated terms and/or fees for the impacted account services will be as follows:

- In section 3, titled "Online Services, Statements and Other Service Fees", the Business Online-BOL fee is changed to $30.00.

We want to inform you of upcoming price changes for the Treasury Management Services listed below. These changes will be effective **June 1, 2025**, and reflected on your June analysis statement (received in July). Please note, not all price changes may impact you. For questions regarding specific Treasury Management price changes, please contact your Banker, Relationship Manager, Treasury Management Advisor or call us at 1-800-480-2001, Monday through Friday, 8:00am to 8:00pm ET and Saturday, 8:00am to 2:00pm ET.

- ACH Verification
- ACH Transmission
- ACH Third Party
- Automated Fund Investment (AFI)
- Automated Healthcare Solutions
- Business Online
- Deposit Account Control Agreements
- Lockbox
- Payment Center - ACH
- Remote Deposit Capture
- Safe Cash Manager
- Vault
- Visual Archive

As a reminder, use of your account on or after **June 1, 2025**, indicates your acceptance of the changes.

Ohio Digital Learning School
Actuals for the Month
FY 2024-2025
April 2025

Funding Sources		
Basic Formula Funding - K-8 and HS	$	1,162,957
Special Education Funding - K-8 and HS	$	41,407
Other State Unrestricted Funds	$	1,185
State Restricted Funds - Non-SPED	$	25,471
State Restricted Funds - SPED	$	-
Federal - Title Funds	$	34,105
Federal - IDEA Funds	$	113,077
Other Federal Funds	$	0
Other Funding/Inc - Included in M&T base	$	-
Other Funding/Inc - Non M&T Base	$	38
Interest Income / Other	$	-
Total Funding	$	1,378,240
Instruction - Teachers		
Salary - Regular	$	95,595
Salary - Special Ed	$	51,997
Salary - ICs / Advisors / Counselors	$	18,152
Salary - Title	$	-
Salary - Other	$	26
Salary - Part-Time Regular	$	(22,846)
Salary - Part-Time Special	$	-
Salary - Part-Time ICs / Advisors / Counselors	$	-
Benefits	$	69,676
Bonus	$	8,080
Travel	$	165
Phone	$	1,186
K12 Instructional Materials	$	-
K12 Curriculum Delivery	$	10,340
K12 Charges-3rd Party Teacher	$	150
Teacher Laptops	$	798
Non-Instructional Materials & Supplies	$	95
Conf., Teacher Training & Prof. Dev.	$	222
Printing, Mailing, Postage	$	5
Tuition reimb.	$	-
ISP	$	1,046
Other	$	-
Total Instruction - Teachers	**$**	**234,687**
Instruction - Students		
Proctored Exams & Test Administration	$	40,151
K12 Curriculum Delivery	$	264,646
K12 Instructional Materials	$	21,035
K12 Computer, Peripherals, & Software	$	111,747
ISP	$	-
Sales Tax	$	-
K12 Charges Other	$	4,650
Other	$	16,937
Total Instruction - Students	**$**	**459,165**
Student and Family Services		
Special Ed Contracted Svcs & Other Related Exp.	$	50,943
Field Trips	$	-
Hybrid Program	$	-
School Events	$	(194)
Annual School Reports	$	-
School Premiums	$	-
Non-K12 Other	$	-
Total Student and Family Services	**$**	**50,749**
School Administration & Governance		
Educational Services	$	205,752
Oversight/Sponsor Fee	$	36,131
Legal Services	$	3,720
Payroll Services	$	11,443
Auditing - External	$	4,480
Board Development & Training	$	798
Administrator Travel	$	-
Administrator Phone	$	-
Admin Computer, Peripherals, & Software	$	-
Non-K12 Administrative Staff Salaries	$	27,007

Non-K12 Administrative Staff Benefits	$	11,544
Non-K12 Administrative Staff Bonus	$	1,383
Consultants	$	-
Temporary employees	$	-
Non-K12 Other	$	2,107
Total School Administration & Governance	**$**	**304,365**
Technology		
Technology Services	$	96,018
Non-K12 Other	$	-
Total Technology	**$**	**96,018**
Insurance / Facilities / Other		
Rent	$	2,912
Maintenance/Repair Facility	$	-
Water & Electric	$	-
Telephone	$	716
Internet Connection	$	-
Conference calls	$	-
Copier / Fax Lease	$	258
Outside Copying	$	-
Office Postage and Shipping	$	853
Office supplies and equipment	$	353
Computer equip. & installation	$	-
General Liability Insurance	$	3,547
Bank fees	$	75
Depreciation	$	-
Other	$	-
Total Insurance / Facilities / Other	**$**	**8,714**
Total School Expenditures This Period	**$**	**1,153,698**
Surplus (Deficit) This Period	**$**	**224,542**

Ohio Digital Learning School
Actuals vs. Budget Report
FY 2024-2025

April 2025

				Updated w/October Budget			
		YTD Actuals		YTD Budget		Variance	% Variance
HS YTD Average Enrollment		**1,507**		**1,427**		**80**	**5.6%**
Total YTD Average Enrollment		**1,507**		**1,427**		**80**	**5.6%**
FUNDING SOURCES:							
Basic Formula Funding - K-8 and HS	$	6,334,898	$	4,835,764	$	1,499,134	31.0%
Special Education Funding - K-8 and HS	$	976,019	$	1,031,953	$	(55,933)	-5.4%
Other State Unrestricted Funds	$	84,494	$	79,537	$	4,957	6.2%
State Restricted Funds - Non-SPED	$	188,706	$	234,230	$	(45,524)	-19.4%
State Restricted Funds - SPED	$	-	$	-	$	-	0.0%
Federal - Title Funds	$	217,106	$	268,838	$	(51,732)	-19.2%
Federal - IDEA Funds	$	268,799	$	188,855	$	79,944	42.3%
Other Federal Funds	$	11,407	$	60,276	$	(48,869)	-81.1%
Other Funding/Inc - Included in M&T base	$	-	$	-	$	-	0.0%
Other Funding/Inc - Non M&T Base	$	314	$	366	$	(52)	-14.3%
Interest Income / Other	$	-	$	-	$	-	0.0%
Total Funding	**$**	**8,081,743**	**$**	**6,699,819**	**$**	**1,381,924**	**20.6%**
Instruction: Teachers							
Salary - Regular	$	897,784	$	933,868	$	(36,084)	-3.9%
Salary - Special Ed	$	426,852	$	475,577	$	(48,725)	-10.2%
Salary - ICs / Advisors / Counselors	$	171,141	$	165,450	$	5,691	3.4%
Salary - Title	$	-	$	-	$	-	0.0%
Salary - Other	$	1,819	$	28,897	$	(27,078)	-93.7%
Stipends	$	60,904	$	31,889	$	29,015	91.0%
Salary - Part-Time Other	$	-	$	-	$	-	0.0%
Contracted Intervention Specialists	$	-	$	-	$	-	0.0%
Benefits	$	679,568	$	697,132	$	(17,564)	-2.5%
Bonus	$	74,042	$	83,710	$	(9,668)	-11.5%
Travel	$	798	$	1,017	$	(219)	-21.6%
Phone	$	6,541	$	6,832	$	(291)	-4.3%
Instructional Materials	$	-	$	-	$	-	0.0%
Curriculum Delivery	$	97,020	$	100,980	$	(3,960)	-3.9%
K12 Charges - HS Teacher	$	1,125	$	300	$	825	275.0%
Teacher Laptops	$	18,156	$	37,222	$	(19,067)	-51.2%
Non-Instructional Materials & Supplies	$	1,757	$	1,683	$	74	4.4%
Conf., Teacher Training & Prof. Dev.	$	39,342	$	33,159	$	6,184	18.6%
Printing, Mailing, Postage	$	272	$	413	$	(141)	-34.1%
Tuition Reimbursement	$	-	$	-	$	-	0.0%
ISP	$	20,756	$	22,254	$	(1,498)	-6.7%
Non-K12 Other	$	1,427	$	6,098	$	(4,672)	-76.6%
Total	**$**	**2,499,304**	**$**	**2,626,481**	**$**	**(127,177)**	**-4.8%**
Instruction: Students							
Proctored Exams & Test Administration	$	136,179	$	148,858	$	(12,679)	-8.5%
Curriculum Delivery	$	1,797,280	$	2,049,598	$	(252,317)	-12.3%
Instructional Materials	$	410,827	$	555,945	$	(145,118)	-26.1%
Computer, Peripherals, & Software	$	943,541	$	821,587	$	121,954	14.8%
ISP	$	-	$	-	$	-	0.0%
Sales Tax	$	-	$	-	$	-	0.0%
K12 Charges Other	$	93,030	$	145,366	$	(52,336)	-36.0%
Non-K12 Other	$	62,131	$	62,419	$	(288)	-0.5%
Total	**$**	**3,442,988**	**$**	**3,783,774**	**$**	**(340,785)**	**-9.0%**
Student and Family Services							
Special Ed Contracted Svcs & Other Related Exp.	$	168,389	$	42,030	$	126,360	300.6%
Field Trips	$	-	$	144	$	(144)	-100.0%
Hybrid Program	$	-	$	-	$	-	0.0%
School Events	$	(194)	$	-	$	(194)	0.0%
Annual School Reports	$	-	$	-	$	-	0.0%
School Premiums	$	-	$	-	$	-	0.0%
Non-K12 Other	$	-	$	5,933	$	(5,933)	-100.0%
Total	**$**	**168,195**	**$**	**48,107**	**$**	**120,089**	**249.6%**
School Administration & Governance							
Educational Services	$	1,211,236	$	1,004,918	$	206,318	20.5%
Oversight/Sponsor Fee	$	219,328	$	176,032	$	43,296	24.6%
Legal Services	$	18,870	$	15,472	$	3,398	22.0%

FY 2024-2025

April 2025

		YTD Actuals		YTD Budget		Variance	% Variance
				Updated w/October Budget			
Payroll Services	$	105,653	$	111,969	$	(6,317)	-5.6%
Auditing - External	$	10,120	$	10,496	$	(376)	-3.6%
Board Development & Training	$	6,532	$	5,540	$	992	17.9%
Administrator Travel	$	559	$	-	$	559	0.0%
Administrator Phone	$	-	$	-	$	-	0.0%
Admin Computer, Peripherals, & Software	$	-	$	-	$	-	0.0%
Non-K12 Administrative Staff Salaries	$	301,331	$	310,748	$	(9,416)	-3.0%
Non-K12 Administrative Staff Benefits	$	114,970	$	128,363	$	(13,393)	-10.4%
Non-K12 Administrative Staff Bonus	$	15,222	$	12,837	$	2,385	18.6%
Consultants	$	-	$	-	$	-	0.0%
Temporary employees	$	-	$	-	$	-	0.0%
Non-K12 Other	$	15,859	$	9,464	$	6,394	67.6%
Total	**$**	**2,019,680**	**$**	**1,785,839**	**$**	**233,841**	**13.1%**
Technology							
Technology Services	$	565,244	$	468,962	$	96,282	20.5%
Non-K12 Other	$	-	$	-	$	-	0.0%
Total	**$**	**565,244**	**$**	**468,962**	**$**	**96,282**	**20.5%**
Insurance / Facilities / Other							
Rent	$	29,117	$	29,110	$	6	0.0%
Maintenance / Repair Facility	$	-	$	-	$	-	0.0%
Water & Electric	$	-	$	-	$	-	0.0%
Telephone	$	3,951	$	3,563	$	388	10.9%
Internet Connection	$	8,932	$	9,401	$	(469)	-5.0%
Conference Calls	$	-	$	-	$	-	0.0%
Copier / Fax Lease	$	2,457	$	2,213	$	244	11.0%
Outside Copying	$	-	$	-	$	-	0.0%
Office Postage and Shipping	$	2,021	$	1,298	$	723	55.7%
Office Supplies and Equipment	$	4,039	$	1,086	$	2,954	272.1%
Computer Equip. & Installation	$	-	$	-	$	-	0.0%
General Liability Insurance	$	35,467	$	39,322	$	(3,855)	-9.8%
Bank Fees	$	1,012	$	1,338	$	(326)	-24.4%
Depreciation	$	-	$	-	$	-	0.0%
Non-K12 Other - Furniture/Misc	$	-	$	-	$	-	0.0%
Total	**$**	**86,995**	**$**	**87,331**	**$**	**(336)**	**-0.4%**
Total School Expenditures This Period	**$**	**8,782,406**	**$**	**8,800,493**	**$**	**(18,087)**	**-0.2%**
Surplus (Deficit) This Period	**$**	**(700,663)**	**$**	**(2,100,674)**	**$**	**1,400,011**	**-66.6%**

Ohio Digital Learning School
Current Forecast vs. Previous Forecast
FY 2024-2025
April 2025

	Full Year Current Forecast	Full Year Previous Forecast	Variance	% Variance	Notes
HS 9 Mth Average Enrollment	**1,573**	**1,609**	**(36)**	**-2.2%**	
Total Average Enrollment	**1,573**	**1,609**	**(36)**	**-2.2%**	
FTE	**1,079**	**1,068**	**11**	**1.0%**	
FUNDING SOURCES:					
Basic Formula Funding - K-8 and HS	$ 7,987,644	$ 7,970,812	$ 16,831	0.2%	Increased FTE
Special Education Funding - K-8 and HS	$ 1,112,838	$ 1,058,832	$ 54,006	5.1%	Change in SPED mix and FTE increase
Other State Unrestricted Funds	$ 90,481	$ 90,481	$ -	0.0%	
State Restricted Funds - Non-SPED	$ 325,962	$ 321,770	$ 4,192	1.3%	Increased funding
State Restricted Funds - SPED	$ -	$ -	$ -	0.0%	
Federal - Title Funds	$ 374,174	$ 380,651	$ (6,476)	-1.7%	Returned funds
Federal - IDEA Funds	$ 384,166	$ 344,486	$ 39,680	11.5%	Increased funding
Other Federal Funds	$ 76,513	$ 76,513	$ -	0.0%	
Other Funding/Inc - Included in M&T base	$ -	$ -	$ -	0.0%	
Other Funding/Inc - Non M&T Base	$ 456	$ 456	$ -	0.0%	
Interest Income / Other	$ -	$ -	$ -	0.0%	
Total Funding	**$ 10,352,234**	**$ 10,244,001**	**$ 108,233**	**1.1%**	
Instruction: Teachers					
Salary - Regular	$ 1,089,782	$ 1,090,186	$ (404)	0.0%	
Salary - Special Ed	$ 537,193	$ 544,185	$ (6,992)	-1.3%	
Salary - ICs / Advisors / Counselors	$ 206,303	$ 205,732	$ 571	0.3%	
Salary - Title	$ -	$ -	$ -	0.0%	
Salary - Other -	$ 1,538	$ 1,538	$ -	0.0%	
Salary - Stipends	$ 80,304	$ 83,950	$ (3,646)	-4.3%	Decrease in caseload and other stipends
Salary - Part-Time Special	$ -	$ -	$ -	0.0%	
Contracted Intervention Specialists	$ 181	$ 40	$ 141	352.5%	
Benefits	$ 829,129	$ 842,155	$ (13,027)	-1.5%	
Bonus	$ 94,876	$ 95,611	$ (735)	-0.8%	
Travel	$ 1,172	$ 1,177	$ (4)	-0.4%	
Phone	$ 7,664	7,693	$ (28)	-0.4%	
Instructional Materials	$ -	$ -	$ -	0.0%	
Curriculum Delivery	$ 124,049	$ 129,221	$ (5,173)	-4.0%	Align to actuals
K12 Charges - HS Teacher	$ 1,275	$ 1,125	$ 150	13.3%	Shared Math teacher
Teacher Laptops	$ 50,281	$ 50,281	$ -	0.0%	
Non-Instructional Materials & Supplies	$ 1,857	$ 1,864	$ (7)	-0.4%	
Conf., Teacher Training & Prof. Dev.	$ 56,107	$ 64,768	$ (8,660)	-13.4%	Decrease to align with actuals
Printing, Mailing, Postage	$ 406	$ 407	$ (2)	-0.4%	
Tuition Reimbursement	$ -	$ -	$ -	0.0%	
ISP	$ 24,751	$ 24,842	$ (92)	-0.4%	
Non-K12 Other	$ 9,115	$ 9,115	$ -	0.0%	
Total	**$ 3,115,984**	**$ 3,153,891**	**$ (37,907)**	**-1.2%**	
Instruction: Students					
Proctored Exams & Test Administration	$ 162,174	$ 191,458	$ (29,284)	-15.3%	Align to actuals
Curriculum Delivery (Student OLS)	$ 2,360,131	$ 2,542,374	$ (182,243)	-7.2%	Decreased Enrollment & align to actuals
Instructional Materials (Student Materials)	$ 414,235	$ 432,048	$ (17,813)	-4.1%	Decreased due to more widespread use of digital materials
Computer, Peripherals, & Software	$ 1,155,572	$ 1,196,816	$ (41,244)	-3.4%	Decreased Enrollment & align to actuals
ISP	$ -	$ -	$ -	0.0%	
Sales Tax	$ -	$ -	$ -	0.0%	
K12 Other	$ 97,030	$ 92,380	$ 4,650	5.0%	Align to actuals
Non-K12 Other	$ 85,660	$ 86,435	$ (775)	-0.9%	
Total	**$ 4,274,802**	**$ 4,541,512**	**$ (266,710)**	**-5.9%**	
Student and Family Services					
Special Ed Contracted Svcs & Other Related Exp.	$ 190,039	$ 159,265	$ 30,774	19.3%	Increased Enrollment & align to actuals
Field Trips	$ 185	$ 185	$ -	0.0%	
Hybrid Program	$ -	$ -	$ -	0.0%	
School Events	$ 6,500	$ 6,500	$ -	0.0%	
Annual School Reports	$ -	$ -	$ -	0.0%	
School Premiums	$ -	$ -	$ -	0.0%	
Non-K12 Other	$ 7,628	$ 7,628	$ -	0.0%	
Total	**$ 204,352**	**$ 173,578**	**$ 30,774**	**17.7%**	
School Administration & Governance					
Management Services					
(Mgt. Fee 15% of designated revenue)	*$ 1,552,767*	$ 1,536,532	$ 16,235	1.1%	15% of revenue
Oversight/Sponsor Fee					
(OCCS 3% of designated revenue)	*$ 282,793*	$ 280,542	$ 2,251	0.8%	3% of state revenue
Legal Services	$ 19,010	$ 19,010	$ -	0.0%	
Payroll Services	$ 136,505	$ 136,505	$ -	0.0%	
Auditing - External	$ 13,495	$ 13,495	$ -	0.0%	
Board Development & Training	$ 6,882	$ 6,882	$ -	0.0%	
Administrator Travel	$ 560	$ 560	$ -	0.0%	
Administrator Phone	$ -	$ -	$ -	0.0%	
Admin Computer, Peripherals, & Software	$ -	$ -	$ -	0.0%	
Non-K12 Administrative Staff Salaries	$ 360,070	$ 362,433	$ (2,363)	-0.7%	
Non-K12 Administrative Staff Benefits	$ 140,022	$ 141,004	$ (982)	-0.7%	
Non-K12 Administrative Staff Bonus	$ 35,359	$ 35,591	$ (232)	-0.7%	
Non-K12 Other	$ 16,859	$ 21,517	$ (4,658)	-21.6%	Increase to align with actuals
Total	**$ 2,564,322**	**$ 2,554,071**	**$ 10,251**	**0.4%**	
Technology					
Technology Services					
(Technology Fee 7% of designated revenue)	$ 724,624	$ 717,048	$ 7,576	1.1%	7% of revenue
Non-K12 Other	$ -	$ -	$ -	0.0%	
Total	**$ 724,624**	**$ 717,048**	**$ 7,576**	**1.1%**	
Insurance / Facilities / Other					
Rent	$ 34,932	$ 34,932	$ -	0.0%	
Maintenance / Repair Facility	$ -	$ -	$ -	0.0%	
Water & Electric	$ -	$ -	$ -	0.0%	
Telephone	$ 4,341	$ 4,341	$ -	0.0%	
Internet Connection	$ 11,281	$ 11,281	$ -	0.0%	
Conference Calls	$ -	$ -	$ -	0.0%	
Copier / Fax Lease	$ 2,662	$ 2,662	$ -	0.0%	
Outside Copying	$ -	$ -	$ -	0.0%	
Office Postage and Shipping	$ 2,021	$ 1,628	$ 393	24.1%	
Office Supplies and Equipment	$ 4,745	$ 4,745	$ -	0.0%	
Computer Equip. & Installation	$ -	$ -	$ -	0.0%	
General Liability Insurance	$ 47,975	$ 47,975	$ -	0.0%	
Bank Fees	$ 1,400	$ 1,400	$ -	0.0%	

Depreciation	$	-	$	-	$	-	0.0%
Non-K12 Other	$	-	$	-	$	-	0.0%
Total	**$**	**109,358**	**$**	**108,965**	**$**	**393**	**0.4%**
Total School Expenditures This Period	**$**	**10,993,443**	**$**	**11,249,065**	**$**	**(255,622)**	**-2.3%**
Surplus (Deficit) This Period	**$**	**(641,209)**	**$**	**(1,005,064)**	**$**	**363,855**	**-36.2%**

Ohio Digital Learning School
Forecast vs. Budget Report
FY 2024-2025
April 2025

	Full Year Forecast	Full Year Budget	Variance	% Variance	Notes
HS Average Enrollment	**1,573**	**1,465**	**109**	**7.4%**	
Total Average Enrollment	**1,573**	**1,465**	**109**	**7.4%**	
FTE	**1,079**	**969**	**110**	**11.4%**	
FUNDING SOURCES:					
Basic Formula Funding - HS	$ 7,987,644	$ 5,802,917	$ 2,184,727	37.6%	Increased enrollment and Hybrid funding
Special Education Funding - HS	$ 1,112,838	$ 1,238,343	$ (125,505)	-10.1%	Change in SPED mix
Other State Unrestricted Funds	$ 90,481	$ 90,481	$ -	0.0%	
State Restricted Funds - Non-SPED	$ 325,962	$ 290,072	$ 35,889	12.4%	Increased funding
State Restricted Funds - SPED	$ -	$ -	$ -	0.0%	
Federal - Title Funds	$ 374,174	$ 353,276	$ 20,899	5.9%	Increased funding
Federal - IDEA Funds	$ 384,166	$ 235,303	$ 148,863	63.3%	Carryover plus increased funding for school year.
Other Federal Funds	$ 76,513	$ 76,513	$ 0	0.0%	
Other Funding/Inc - Included in M&T base	$ -	$ -	$ -	0.0%	
Other Funding/Inc - Non M&T Base	$ 456	$ 456	$ -	0.0%	
Interest Income / Other	$ -	$0	$ -	0.0%	
Total Funding	**$ 10,352,234**	**$ 8,087,361**	**$ 2,264,873**	**28.0%**	
Instruction: Teachers	*45.19%*	*43.64%*			
Salary - Regular	$ 1,089,782	$ 1,133,800	$ (44,017)	-3.9%	Open positions
Salary - Special Ed	$ 537,193	$ 586,585	$ (49,392)	-8.4%	Open positions
Salary - ICs / Advisors / Counselors	$ 206,303	$ 200,612	$ 5,691	2.8%	
Salary - Title	$ -	$ -	$ -	0.0%	
Salary - Other	$ 1,538	$ 37,902	$ (36,364)	-95.9%	Open positions
Stipends	$ 80,304	$ 41,000	$ 39,304	95.9%	Caseload stipends for SPED teachers
Salary - Part-Time Special	$ -	$ -	$ -	0.0%	
Salary - Part-Time ICs / Advisors / Counselors	$ 181	$ -	$ 181	0.0%	
Benefits	$ 829,129	$ 854,906	$ (25,777)	-3.0%	
Bonus	$ 94,876	$ 97,940	$ (3,063)	-3.1%	
Travel	$ 1,172	$ 1,231	$ (59)	-4.8%	
Phone	$ 7,664	$ 8,047	$ (383)	-4.8%	
Instructional Materials	$ -	$ -	$ -	0.0%	
Curriculum Delivery	$ 124,049	$ 112,200	$ 11,849	10.6%	Align to actuals
K12 Charges-3rd Party Teacher	$ 1,275	$ 300	$ 975	325.0%	Shared math teacher
Teacher Laptops	$ 50,281	$ 45,281	$ 5,000	11.0%	Expected replacement of teacher laptops
Non-Instructional Materials & Supplies	$ 1,857	$ 1,950	$ (93)	-4.8%	
Conf., Teacher Training & Prof. Dev.	$ 56,107	$ 58,019	$ (1,912)	-3.3%	Align to actuals
Printing, Mailing, Postage	$ 406	$ 445	$ (39)	-8.8%	
Tuition reimb.	$ -	$ -	$ -	0.0%	
ISP	$ 24,751	$ 25,986	$ (1,235)	-4.8%	Align to actuals
Non-K12 Other	$ 9,115	$ 7,688	$ 1,427	18.6%	ClassKick software costs
Total	**$ 3,115,984**	**$ 3,213,891**	**$ (97,907)**	**-3.0%**	
Instruction: Students					
Proctored Exams & Test Administration	$ 162,174	$ 175,550	$ (13,376)	-7.6%	Align to actuals
Curriculum Delivery	$ 2,360,131	$ 2,530,146	$ (170,015)	-6.7%	No block courses this year
Instructional Materials	$ 414,235	$ 569,440	$ (155,205)	-27.3%	Decreased due to more widespread use of digital materials
Computer, Peripherals, & Software - Learning	$ 1,155,572	$ 990,365	$ 165,207	16.7%	Increased enrollment
ISP	$ -	$ -	$ -	0.0%	
Sales Tax	$ -	$ -	$ -	0.0%	
K12 Charges Other	$ 97,030	$ 193,861	$ (96,831)	-49.9%	Align to actuals for computers/hotspots for testing
Non-K12 Other	$ 85,660	$ 78,597	$ 7,063	9.0%	Align to actuals
Total	**$ 4,274,802**	**$ 4,537,959**	**$ (263,157)**	**-5.8%**	
Student and Family Services					
Special Ed Contracted Svcs & Other Related Exp.	$ 190,039	$ 52,857	$ 137,181	259.5%	Open school psychologist position, increase in services for SPED s
Field Trips	$ 185	$ 185	$ -	0.0%	Aligned to actual spends
Hybrid Program	$ -	$ -	$ -	0.0%	
School Events	$ 6,500	$ 6,500	$ -	0.0%	
Annual School Reports	$ -	$ -	$ -	0.0%	
School Premiums	$ -	$ -	$ -	0.0%	
Non-K12 Other	$ 7,628	$ 7,628	$ -	0.0%	
Total	**$ 204,352**	**$ 67,170**	**$ 137,181**	**204.2%**	
School Administration & Governance					
Management Services (Mgt. Fee 15% of designated revenue)	$ 1,552,767	$ 1,213,036	$ 339,731	28.0%	15% of revenue

FY 2024-2025
April 2025

	Full Year Forecast	Full Year Budget	Full Year Variance	% Variance	Notes
Oversight/Sponsor Fee (OCCS 3% of designated revenue)	$ 282,793	$ 219,940	$ 62,853	28.6%	3% of state revenue
Legal Services	$ 19,010	$ 19,010	$ -	0.0%	
Payroll Services	$ 136,505	$ 136,505	$ -	0.0%	
Auditing - External	$ 13,495	$ 13,495	$ -	0.0%	
Board Development & Training	$ 6,882	$ 6,882	$ -	0.0%	
Administrator Travel	$ 560	$ -	$ 560	0.0%	
Administrator Phone	$ -	$ -	$ -	0.0%	
Admin Computer, Peripherals, & Software	$ -	$ -	$ -	0.0%	
Non-K12 Administrative Staff Salaries	$ 360,070	$ 378,319	$ (18,248)	-4.8%	Align to actuals
Non-K12 Administrative Staff Benefits	$ 140,022	$ 157,182	$ (17,159)	-10.9%	Align to actuals
Non-K12 Administrative Staff Bonus	$ 35,359	$ 18,909	$ 16,450	87.0%	Align to actuals
Consultants	$ -	$ -	$ -	0.0%	
Temporary employees	$ -	$ -	$ -	0.0%	Reduced based on prior year final numbers
Non-K12 Other	$ 16,859	$ 11,132	$ 5,727	51.4%	Align to actuals
	$ 2,564,322	**$ 2,174,409**	**$ 389,914**	**17.9%**	
Technology					
Technology Services (Technology Fee 7% of designated revenue)	$ 724,624	$ 566,083	$ 158,541	28.0%	7% of revenue
Non-K12 Other	$ -	$ -	$ -	0.0%	
Total	**$ 724,624**	**$ 566,083**	**$ 158,541**	**28.0%**	
Insurance / Facilities / Other					
Rent	$ 34,932	$ 34,932	$ -	0.0%	
Maintenance / Repair Facility	$ -	$ -	$ -	0.0%	
Water & Electric	$ -	$ -	$ -	0.0%	
Telephone	$ 4,341	$ 4,341	$ -	0.0%	
Internet Connection	$ 11,281	$ 11,281	$ -	0.0%	
Conference Calls	$ -	$ -	$ -	0.0%	
Copier / Fax Lease	$ 2,662	$ 2,662	$ -	0.0%	
Outside Copying	$ -	$ -	$ -	0.0%	
Office Postage and Shipping	$ 2,021	$ 1,628	$ 393	24.1%	
Office Supplies and Equipment	$ 4,745	$ 1,250	$ 3,495	279.6%	Aligned to actual expenses
Computer Equip. & Installation	$ -	$ -	$ -	0.0%	
General Liability Insurance	$ 47,975	$ 47,975	$ -	0.0%	
Bank Fees	$ 1,400	$ 1,680	$ (280)	-16.7%	
Depreciation	$ -	$ -	$ -	0.0%	
Non-K12 Other	$ -	$ -	$ -	0.0%	
Total	**$ 109,358**	**$ 105,750**	**$ 3,608**	**3.4%**	
Total School Expenditures This Period	**$ 10,993,443**	**$ 10,665,263**	**$ 328,180**	**3.1%**	
Surplus (Deficit) This Period	**$ (641,209)**	**$ (2,577,902)**	**$ 1,936,693**	**-75.1%**	
Total K12 Expenses	$ 6,429,683	$ 6,175,431	$ 254,252	4.1%	

Ohio Digital Learning School
Simple Cash Flow by Month
FY 2024-2025
April 2025

	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	Actual January	Actual February	Actual March	Actual April	Budget May	Budget June
Beginning Cash Balance	$ 733,099	$ 915,210	$ 974,008	$ 1,170,852	$ 1,107,583	$ 1,300,516	$ 1,741,729	$ 1,336,671	$ 1,178,306	$ 1,389,120	$ 1,299,727	$ 884,795
State and Federal Funding	619,641	595,241	570,613	649,703	1,989,346	856,721	679,593	676,406	1,017,055	1,118,746	1,029,655	1,007,784
Other Income/Advance	25	27	28	35	39	43	45	34	38	40	16	17
Payments - Non-K12	(292,555)	(361,469)	(373,798)	(313,007)	(446,451)	(415,552)	(334,695)	(334,805)	(356,279)	(333,179)	(444,603)	(450,000)
Payments - K12	(145,000)	(175,000)	-	(400,000)	(1,350,000)	-	(750,000)	(500,000)	(450,000)	(875,000)	(1,000,000)	(750,000)
Ending Cash Balance	$ 915,210	$ 974,008	$ 1,170,852	$ 1,107,583	$ 1,300,516	$ 1,741,729	$ 1,336,671	$ 1,178,306	$ 1,389,120	$ 1,299,727	$ 884,795	$ 692,596

Stride Inc.
K12 : SA : Full Financials OH Node : ODLS
A/P Aging Detail
As of April 30, 2025

Vendor	Transaction Type	Date	Document Number	Due Date	Age	Open Balance
Julie Mccullough	Expense Report	4/21/2025	EXP-145-1875	4/21/2025	16	$109.27
Natalie Whitby-Sanford	Expense Report	4/17/2025	EXP-145-1862	4/17/2025	20	$232.46
eLuma	Bill	4/22/2025	ODLSEL_Mar25A	5/15/2025	-8	$200.00
K12 MANAGEMENT INC	Bill	8/24/2023	ODLS INV-003-11326 M&T	8/31/2023	615	$145,113.00
K12 MANAGEMENT INC	Bill	9/23/2023	INV-003-11634 ODLS M&T	9/30/2023	585	$149,581.00
K12 MANAGEMENT INC	Bill	10/23/2023	INV-003-12021 ODLS M&T	10/31/2023	554	$68,400.52
K12 MANAGEMENT INC	Bill	11/22/2023	INV-003-12387 ODLS M&T	11/30/2023	524	$173,627.00
K12 MANAGEMENT INC	Bill	11/22/2023	INV-003-12640 ODLS M&T Trueup	11/30/2023	524	$22,131.00
K12 MANAGEMENT INC	Bill	12/14/2023	INV-003-12759 ODLS M&T	12/31/2023	493	$134,875.00
K12 MANAGEMENT INC	Bill	1/23/2024	INV-003-13123 ODLS M&T	1/31/2024	462	$152,388.00
K12 MANAGEMENT INC	Bill	2/22/2024	INV-003-13493 ODLS M&T	2/29/2024	433	$156,736.00
K12 MANAGEMENT INC	Bill	3/26/2024	INV-003-14152 ODLS Block	3/31/2024	402	$32,125.67
K12 MANAGEMENT INC	Bill	3/26/2024	INV-003-14202 ODLS Misc	3/31/2024	402	$1,824.20
K12 MANAGEMENT INC	Bill	3/26/2024	INV-003-14013 ODLS MAT	3/31/2024	402	$24,974.00
K12 MANAGEMENT INC	Bill	3/26/2024	INV-003-13918 ODLS M&T	3/31/2024	402	$130,774.00
K12 MANAGEMENT INC	Bill	4/25/2024	INV-003-14465 ODLS OLS	4/30/2024	372	$333,532.50
K12 MANAGEMENT INC	Bill	4/25/2024	INV-003-14579 ODLS ST	4/30/2024	372	$150.00
K12 MANAGEMENT INC	Bill	4/25/2024	INV-003-14282 ODLS M&T	4/30/2024	372	$168,708.00
K12 MANAGEMENT INC	Bill	5/23/2024	INV-003-14747 ODLS M&T	5/31/2024	341	$140,246.00
K12 MANAGEMENT INC	Bill	6/23/2024	INV-003-15172 ODLS M&T	6/30/2024	311	$206,607.00
K12 MANAGEMENT INC	Bill	7/25/2024	INV-003-15701 ODLS M&T	7/31/2024	280	$20,498.00
K12 MANAGEMENT INC	Bill	8/26/2024	INV-003-15993 ODLS M&T	8/31/2024	249	$150,554.00
K12 MANAGEMENT INC	Bill	9/24/2024	INV-003-16312 ODLS M&T	9/30/2024	219	$124,857.00
K12 MANAGEMENT INC	Bill	10/28/2024	INV-003-16672 ODLS M&T	10/31/2024	188	$173,250.00
K12 MANAGEMENT INC	Bill	11/22/2024	INV-003-17160 ODLS M&T	11/30/2024	158	$160,814.00
K12 MANAGEMENT INC	Bill	12/18/2024	INV-003-17570 ODLS M&T	12/31/2024	127	$206,633.00
K12 MANAGEMENT INC	Bill	1/27/2025	INV-003-17959 ODLS M&T	1/31/2025	96	$160,946.00
K12 MANAGEMENT INC	Bill	2/25/2025	INV-003-18347 ODLS M&T	2/28/2025	68	$172,334.00
K12 MANAGEMENT INC	Bill	4/24/2025	INV-003-19209 ODLS M&T	4/24/2025	13	$350,959.00
K12 MANAGEMENT INC	Bill	4/24/2025	INV-003-19446 ODLS Test	4/30/2025	7	$1,050.00
K12 MANAGEMENT INC	Bill	4/24/2025	INV-003-19157 ODLS M&T	4/30/2025	7	$167,833.00
K12 MANAGEMENT INC	Bill	4/24/2025	INV-003-19583 ODLS ST	4/30/2025	7	$150.00
K12 MANAGEMENT INC	Bill	4/24/2025	INV-003-19536 ODLS TOLS	4/22/2025	15	$6,118.25
Ohio Council of Community Schools	Bill	4/22/2025	11546	4/10/2025	27	$32,733.14
Therapy Source, Inc.	Bill	4/22/2025	ODLSTS_Mar25B	4/15/2025	22	$174.50
Total						**$3,771,238.51**

Stride Inc.
K12 : SA : Full Financials OH Node : ODLS
Balance Sheet
End of Apr 2025

Financial Row	Amount
ASSETS	
Current Assets	
Bank	
OH10500 - Ohio Checking Huntington - 6590	$1,299,727.54
Total Bank	**$1,299,727.54**
Accounts Receivable	
11005 - Accounts Receivable - Schools	$1,523,556.38
Total Accounts Receivable	**$1,523,556.38**
Other Current Asset	
OH11001 - Ohio Prepaid Expenses	$349,899.72
OH11100 - Ohio Intergovernmental Receivable	$836,887.31
OH11150 - Ohio Unbilled Receivables	$1,474.32
Total Other Current Asset	**$1,188,261.35**
Total Current Assets	**$4,011,545.27**
Total ASSETS	**$4,011,545.27**
Liabilities & Equity	
Current Liabilities	
Accounts Payable	
20080 - Accounts Payable - School - Trade	$3,771,238.51
Total Accounts Payable	**$3,771,238.51**
Other Current Liability	
23000 - Deferred Revenue	
23001 - Deferred Revenue	$126,839.25
Total - 23000 - Deferred Revenue	**$126,839.25**
OH20001 - Ohio Accrued Liabilities	$195,006.94
OH20100 - Ohio Intergovernmental Payable	$31,641.77
OH20400 - Ohio Accrued Management & Technology Fe	$351,348.82
OH21 - Ohio Payroll Liability	
OH21001 - Ohio Accrued July Salaries	$155,781.06
OH21002 - Ohio Accrued Bonus	$66,213.59
OH21012 - Ohio STRS Employee W/H	$12,603.40
OH21025 - Ohio SERS - Employee W/H	$1,535.23
Total - OH21 - Ohio Payroll Liability	**$236,133.28**
Total Other Current Liability	**$940,970.06**
Total Current Liabilities	**$4,712,208.57**
Equity	
Retained Earnings	$0.00
Net Income	($700,663.30)
Total Equity	**($700,663.30)**
Total Liabilities & Equity	**$4,011,545.27**

Ohio Digital Learning School
YTD - Federal Funds Report
April 2025

Program Name	FY25 Award plus Carryover	Expenses Incurred YTD	Remaining Balance	Percentage Remaining	Funds Requested
Title I-A Improving Basic Programs	173,908	109,658	64,250	37%	-
Title I - NC Supplemental School Improvement	149,176	78,117	71,059	48%	-
Title II-A Supporting Effective Instruction	27,415	22,252	5,163	19%	-
Title IV-A Student Support and Academic	23,674	-	23,674	100%	-
IDEA-B Special Education	384,166	268,799	115,367	30%	-
Expanding Opportunities for Each Child	65,940	7,962	57,978	88%	-
Stronger Connections Grant	7,128	-	7,128	100%	-
Grand Total	$ 834,853.81	$ 490,234.73	$ 344,619.08	41%	$ -

Stride Inc.

K12 : SA : Full Financials OH Node : ODLS

Reconciliation Summary - OH10500 Ohio Checking Huntington - 6590

As of 4/30/2025

ID	Balance
Reconciled	
Cleared Deposits and Other Credits	1,088,775.26
Cleared Checks and Payments	(1,178,960.40)
Total - Reconciled	**(90,185.14)**
Last Reconciled Statement Balance - 03/31/2025	1,394,851.25
Current Reconciled Balance	1,304,666.11
Reconcile Statement Balance - 04/30/2025	1,304,666.11
Difference	0.00
Unreconciled	
Uncleared	
Checks and Payments	(4,938.57)
Total - Uncleared	**(4,938.57)**
Total - Unreconciled	**(4,938.57)**
Total as of 04/30/2025	**1,299,727.54**

Proposed FY26 Budget

May 2025

OHIO DIGITAL LEARNING SCHOOL
POWERED BY K12

Assumptions

	FY26 Proposed Budget	May 2025 Current Forecast
ENROLLMENT:		
Average Enrollment	1,605	1,573
STUDENT/TEACHER RATIOS:		
High School (9-12)	300:1	300:1
SPED Intervention Specialist	24:1	24:1
Counselors	400:1	400:1
FUNDING PER FULL-TIME STUDENT:		
Guaranteed Per Pupil Amount	$ 7,249.80	$ 7,249.80
* Special Ed - Based on disability		

Proposed Budget Summary

	FY26 Proposed Budget	May 2025 Current Forecast	Variance Higher/ (Lower)	% Change
Average Enrollment	1,605	1,573	32	2%
Total Revenue	$ 8,879,768	$ 10,352,234	$ (1,472,466)	-14%
Teacher Expenses	3,090,845	3,115,984	(25,140)	-1%
Student Expenses	4,687,801	4,330,652	357,149	8%
Student and Family Services Expenses	114,596	204,352	(89,756)	-44%
Administration and Governance Expenses	2,235,990	2,564,322	(328,332)	-13%
Technology Expenses	619,228	724,624	(105,397)	-15%
Insurance/Facilities/Other Expenses	112,711	109,358	3,353	3%
Total Expenses	10,861,170	11,049,293	(188,123)	-2%
Surplus/Deficit	$ (1,981,402)	$ (697,059)	$ (1,284,343)	184%
After Balance Budget Credit	$ -	$ -	$ -	

OHIO DIGITAL LEARNING SCHOOL
POWERED BY K12

Proposed Budget Variance Explanations

Average Enrollment	We anticipate the average enrollment will increase by 32 students
Total Revenue	There is a small expected funding increase due to enrollment. However, there is uncertainty surrounding hybrid funding, which has yet to be confirmed for FY26. (Approx. $1.7M in FY25)
Teacher Expenses	Net result of merit increases, assumption of school being fully staffed for FY26, addition of in house psychologist, and optimization of workforce.
Student Expenses	Estimate based on expected course load
Student and Family Services Expenses	Related services are projected to decrease significantly due to the addition of an on staff psychologist, which the school did not have for FY25.
Administration and Governance Expenses	K12 management and OCCS sponsor fees are decreasing along with revenue.
Technology Expenses	K12 technology fee is decreasing along with revenue.
Insurance/Facilities/Other Expenses	Expenses are largely expected to remain flat, aside from a small anticipated decrease in postage and office supply expenses

FY25 - May 2025 Submission
IRN No.: 017643
Type of School: Internet/Computer Based
Contract Term: June 30, 2030

School Name: Ohio Digital Learning School

Statement of Receipt, Disbursements, and Changes in Fund Cash Balances for the Fiscal Years End 2022 through 2024, Actual and the Fiscal Years Ending 2025 through 2029, Forecasted

County: LUCAS

	Actual			**Forecasted**				
	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
Operating Receipts								
State Foundation Payments (3110, 3211)	$ 4,643,777	$ 5,881,729	$ 6,934,795	$ 9,100,482	$ 7,645,975	$ 7,645,975	$ 7,645,975	7,645,975
Charges for Services (1500)	-	-	-	-	-	-	-	-
Fees (1600, 1700)	-	-	-	-	-	-	-	-
Other (1830, 1840, 1850, 1860, 1870, 1890, 3190)	35,881	66,227	97,037	$ 90,481	$ 73,881	$ 73,881	$ 73,881	73,881
Total Operating Receipts	**$ 4,679,658**	**$ 5,947,956**	**$ 7,031,832**	**$ 9,190,963**	**$ 7,719,856**	**$ 7,719,856**	**$ 7,719,856**	**7,719,856**
Operating Disbursements								
100 Salaries and Wages	$ 1,761,505	$ 2,169,861	$ 2,304,521	$ 2,405,607	$ 2,333,424	$ 2,388,851	$ 2,447,735	$ 2,508,090
200 Employee Retirement and Insurance Benefits	776,810	998,821	886,287	$ 969,151	$ 973,193	$ 992,657	$ 1,012,510	$ 1,032,760
400 Purchased Services	2,411,493	2,086,479	2,855,046	$ 5,345,793	$ 3,641,057	$ 3,563,437	$ 3,481,220	$ 3,397,046
500 Supplies and Materials	365,186	1,325,891	1,637,487	$ 1,576,409	$ 1,743,722	$ 1,743,722	$ 1,743,722	$ 1,743,722
600 Capital Outlay -New	-	-	52,102	$ 50,281	$ 50,281	$ 50,281	$ 50,281	$ 50,281
700 Capital Outlay - Replacement	-	-	2,500	$ -	$ -	$ -	$ -	$ -
800 Other	126,957	198,692	136,672	$ 138,090	$ 138,090	$ 140,820	$ 144,301	$ 147,869
819 Other Debt	-	-	-	-	-	-	-	-
Subtotal Operating Disbursements	$ 5,441,950	$ 6,779,744	$ 7,874,614	$ 10,485,332	$ 8,879,768	$ 8,879,768	$ 8,879,768	$ 8,879,768
Excess of Operating Receipts Over (Under)								
Total Operating Disbursements	**$ (762,291)**	**$ (831,787)**	**$ (842,782)**	**$ (1,294,370)**	**$ (1,159,912)**	**$ (1,159,912)**	**$ (1,159,913)**	**$ (1,159,913)**
Nonoperating Receipts/(Disbursements)								
Federal Grants (all 4000 except fund 532)	$ 679,692	$ 371,950	$ 643,371	$ 834,853	$ 831,408	$ 831,408	$ 831,408	$ 831,408
State Grants (3200, except 3211)	61,273	158,749	185,561	$ 325,962	$ 328,048	$ 328,048	$ 328,048	$ 328,048
Restricted Grants (3219, Community School Facilities Grant)	-	-	-	-	-	-	-	-
Donations (1820)	-	-	-	-	-	-	-	-
Interest Income (1400)	424	876	310	$ 456	$ 456	$ 456	$ 456	$ 456
Debt Proceeds (1900)	-	-	-	-	-	-	-	-
Debt Principal Retirement	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-	-	-
Transfers - In	-	-	-	-	-	-	-	-
Transfers - Out	-	-	-	-	-	-	-	-
Total Nonoperating Revenues/(Expenses)	**$ 741,389**	**$ 531,575**	**$ 829,242**	**$ 1,161,271**	**$ 1,159,912**	**$ 1,159,912**	**$ 1,159,912**	**$ 1,159,912**
Excess of Operating and Nonoperating Receipts Over/(Under) Operating and Nonoperating Disbursements	$ (20,903)	$ (300,212)	$ (13,540)	$ (133,098)	$ 0	$ 0	$ (0)	$ (0)
Fund Cash Balance Beginning of Fiscal Year	$ 934,654	$ 913,752	$ 613,540	$ 733,099	$ 600,000	$ 600,000	$ 600,001	$ 600,000
Fund Cash Balance End of Fiscal Year	**$ 913,752**	**$ 613,540**	**$ 733,099**	**$ 600,000**	**$ 600,000**	**$ 600,001**	**$ 600,000**	**$ 600,000**

Assumptions

	Actual			Forecasted				
Staffing/Enrollment	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
Total Student FTE	659	832	933	1,079	1,116	1,116	1,116	1,116
Instructional Staff	39	44	44	42	42	42	42	42
Administrative Staff								
Other Staff	4	4	7	9	9	9	9	9
Purchased Services								
Rent	91,200	91,200	58,382	34,932	34,932	34,932	34,932	34,932
Utilities	-	-	4,426	4,341	4,428	4,517	4,607	4,699
Other Facility Costs	39,951	22,304	21,882	32,367	33,199	33,609	34,034	34,474
Insurance	34,384	32,810	40,466	47,975	52,773	58,050	63,855	70,241
Management Fee	-	-	-	988,806	-	-	-	-
Sponsor Fee	139,630	181,912	208,044	282,793	229,379	239,221	239,221	239,221
Audit Fees	8,905	-	14,500	13,495	13,495	14,170	14,878	15,622
Contingency	-	-		-	-	-	-	-
Transportation	-	-		-	-	-	-	-
Legal	14,580	14,238	19,010	19,010	19,390	19,778	20,174	20,577
Marketing	-	-		-	-	-	-	-
Consulting	-	-		-	-	-	-	-
Salaries and Wages				-	-	-	-	-
Employee Benefits				-	-	-	-	-
Special Education Services	68,023	80,957	50,007	190,039	100,000	100,000	100,000	100,000
Technology Services	.	.	-	724,624	-	-	-	-
Food Services				-	-	-	-	-
Other	2,014,819	1,663,060	2,438,329	3,007,410	3,153,461	3,059,160	2,969,519	2,877,280
Total	**$ 2,411,493**	**2,086,479**	**2,855,046**	**5,345,793**	**3,641,057**	**3,563,437**	**3,481,220**	**3,397,046**
			-	-	-	-	-	-
Financial Metrics								
Debt Service Payments	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Debt Service Coverage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Growth in Enrollment	0.00%	26.32%	12.08%	15.65%	3.47%	0.00%	0.00%	0.00%
Growth in New Capital Outlay	0.00%	0.00%	0.00%	-3.49%	0.00%	0.00%	0.00%	0.00%
Growth in Operating Receipts	0.00%	27.10%	18.22%	30.71%	-16.01%	0.00%	0.00%	0.00%
Growth in Non-Operating Receipts/Expenses	0.00%	-28.30%	56.00%	40.04%	-0.12%	0.00%	0.00%	0.00%
Days of Cash	61.29	33.03	33.98	20.89	24.66	24.66	24.66	24.66

Assumptions Narrative Summary

Fiscal Year 20XX-20XX Projected Debt					
Description	Beginning Year Balance	Principle Retirement	Interest Expense	Ending Year Balance	Debitor/ Creditor
FTE Review	$ -	$ -	$ -	$ -	
Loan A	$ -	$ -	$ -	$ -	
Loan B	$ -	$ -	$ -	$ -	
Line of Credit	$ -	$ -	$ -	$ -	
Notes, Bonds	$ -	$ -	$ -	$ -	
Capital Leases	$ -	$ -	$ -	$ -	
Payables (Past Due 180+ days)	$ -	$ -	$ -	$ -	
Total	$ -	$ -	$ -	$ -	

ASSUMPTIONS

	Actual			Forecasted				
Purchased Services: Other	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
Online Curriculum	$ 1,871,237	$ 1,402,619.97	$ 2,143,972	$ 2,638,335	$ 2,784,299	$ 2,686,056	$ 2,592,394	$ 2,496,054
Professional Development	$ 34,787	$ 42,140	$ 36,163	$ 56,107	$ 56,107	$ 56,107	$ 56,107	$ 56,107
Student Internet Reimbursements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Student Services	$ 6,899	$ 32,012	$ 15,720	$ 116,647	$ 116,930	$ 117,555	$ 118,193	$ 118,843
Staff Telephone and Internet	$ 34,299	$ 37,014	$ 34,284	$ 32,415	$ 29,686	$ 29,686	$ 29,686	$ 29,686
Testing	$ 66,311	$ 146,815	$ 202,468	$ 162,174	$ 165,254	$ 168,559	$ 171,930	$ 175,369
Travel	$ 1,286	$ 2,459	$ 5,722	$ 1,732	$ 1,184	$ 1,196	$ 1,208	$ 1,220
Total	**$ 2,014,819**	**$ 1,663,059**	**$ 2,438,329**	**$ 3,007,410**	**$ 3,153,461**	**$ 3,059,160**	**$ 2,969,519**	**$ 2,877,280**
				-	-	-	-	-

Assumptions

Estimated FTE: The estimated FTE for FY25 1,079 and is expected to increase slightly in FY26 before stay flat FY27 - FY29 with hopes of increasing capture rate.
Instructional Staff: Staffing for FY25 is based on the current staff. FY26-FY29 assumes the school is fully staffed.
Administrative Staff: Ohio Digital Learning School does not employ any administrative staff. Administrative staff are provided by the management company, K12.

Receipts:
Base Foundation: FY25-FY29 includes an increase from 50% phase-in to 66.67%. The new funding formula guarantees Ohio Digital Learning School $7,249.80 per pupil. The school started receiving Hybrid Funding in FY24, and continued in FY25. Hybrid funding has not yet been confirmed by the state for FY26-FY29.

Other: Includes revenue from Casino funding and the 22 Plus program. FY26-29 is projected to decrease because of the discontinuation of the 22+ plus program.

Federal Grants: FY25, CARES Grants has expired. Federal grants also includes estimated Title, and IDEA grants for FY26-FY29. FY26-29 does not include additional carryover that showed in FY25 as the school does not expect carryover funding at this time.

Disbursements:

Salaries and Wages: FY25 salaries are based on current staff. FY26-FY29 increase assumes the school is fully staffed at the start of the school year, and includes bonuses and merit increases.

Employee Retirement and Insurance Benefits: These are estimated at approximately 44% of salaries in FY25 with incremental changes year-over-year for insurance benefits.

Purchased Services/Supplies and Materials/Capital Outlay/Other: Expenses are consistent with enrollment plus cost of living increases.

Rent: This is rent for the office where the administrative staff work. Rent is based on school's lease agreement. The school was able to acquire a more affordable space in FY24 causing a decrease for FY25. the school recognizes full years of lower rent.

Other Facility: This includes building maintenance and security, copier rentals, telephones, internet and postage.

Management Fee: This is a fee charged by K12, the management company, and is calculated as a percentage of designated revenues. Services provided by K12 for this fee include personnel management; facility management; consulting and liaison services with the Sponsor, Ohio Department of Education, and other agencies; management services regarding special education, English Language Learning and Section 504 programs, related services and reimbursements; development, drafting and maintenance of forms, operations manuals, handbooks, guides, and policies and procedures; consultation, monitoring and oversight of EMIS and other state reporting systems; assistance in applying for grants; budgeting and financial reporting; maintenance of financial and student records; pupil recruitment; admissions; student discipline; etc. The management fee is reduced each year by a credit to be issued by K12 in the amount of the deficit in order to maintain a balanced budget. If the management fee is not large enough, the remainder of the credit will go against the technology fee and then other K12 fees. For FY25 - FY29 the management fee will be reduced to $0 with this credit.

Sponsor Fee: This is a fee paid to the Ohio Council of Community Schools. It is a percentage of state foundation funding.

Special Education Services: This includes related services for the school's special education students. Approximately 20% of the school's students are special education students.

Technology Fee: This is a fee charged by K12, the management company, and is calculated as a percentage of designated revenues. Services provided by K12 for this fee include monitoring of the Online School; fixing production issues; generating reports on pupil academic performance, attendance and progress; seeking and securing competitive pricing and centralized purchase discounts for computers, monitors, printers, software and other peripherals; training school staff, parents and students on technology systems; developing, designing, publishing and maintaining the school's interactive website; maintaining the school's computer and telephone network; determining hardware configurations (including software and operating systems) for the school's technology needs; providing support for school employees and students; proposing for the governing authority adoption policies and procedures regarding the responsible use of computer equipment and other school property; etc. If the deficit credit described under Management Fee above is larger than the management fee, the remainder of the credit will go against the technology fee and then other K12 fees. For FY25 - FY29 the technology fee will be reduced to $0 with this credit.

Testing: This includes the costs for state mandated testing. Since Ohio Digital Learning School is a virtual school, rooms must be rented at many locations throughout the state where students can take the required tests. Computers and tech support must be provided. Teachers must travel to the test sites to proctor the tests and their travel expenses are reimbursed. Purchased services include test site rentals, teacher travel and tech support. Computers are included in supplies.

Online Curriculum: This includes the cost of the online curriculum used by both the students and instructional staff. If the deficit credit described under Management Fee above is larger than the management fee, the remainder of the credit will go against the technology fee and then other K12 fees.

Student Internet Reimbursements: Parents of low income students are eligible to receive a partial reimbursement of their internet costs.

Student Services: This includes supplemental curriculum and special education assistive devices.

Staff Telephone and Internet: Instructional and support staff work remotely. Ohio Digital Learning School provides telephones to the employees as well as reimbursement for home internet service.

Supplies and Materials: This includes office supplies for school staff, providing computers to students, and textbooks and other instructional materials provided to students. If the deficit credit described under Management Fee above is larger than the management fee, the remainder of the credit will go against the technology fee and then other K12 fees.

Capital Outlay: This includes computers for instructional and support staff. FY25-FY29 includes laptops for new hires based on enrollment.

In each forecasted year, Ohio Digital Learning School's revenues are equal to its expenses. Per the contract between K12, Inc, which is the management company, and the school, in the event the School's audited financial statements ends a Fiscal Year in a Negative Net Asset Position, then provided there has been no material breach of the agreement by the Board, K12 will provide sufficient credits (Balanced Budget Credits" during the Term to be applied to K12 invoices.

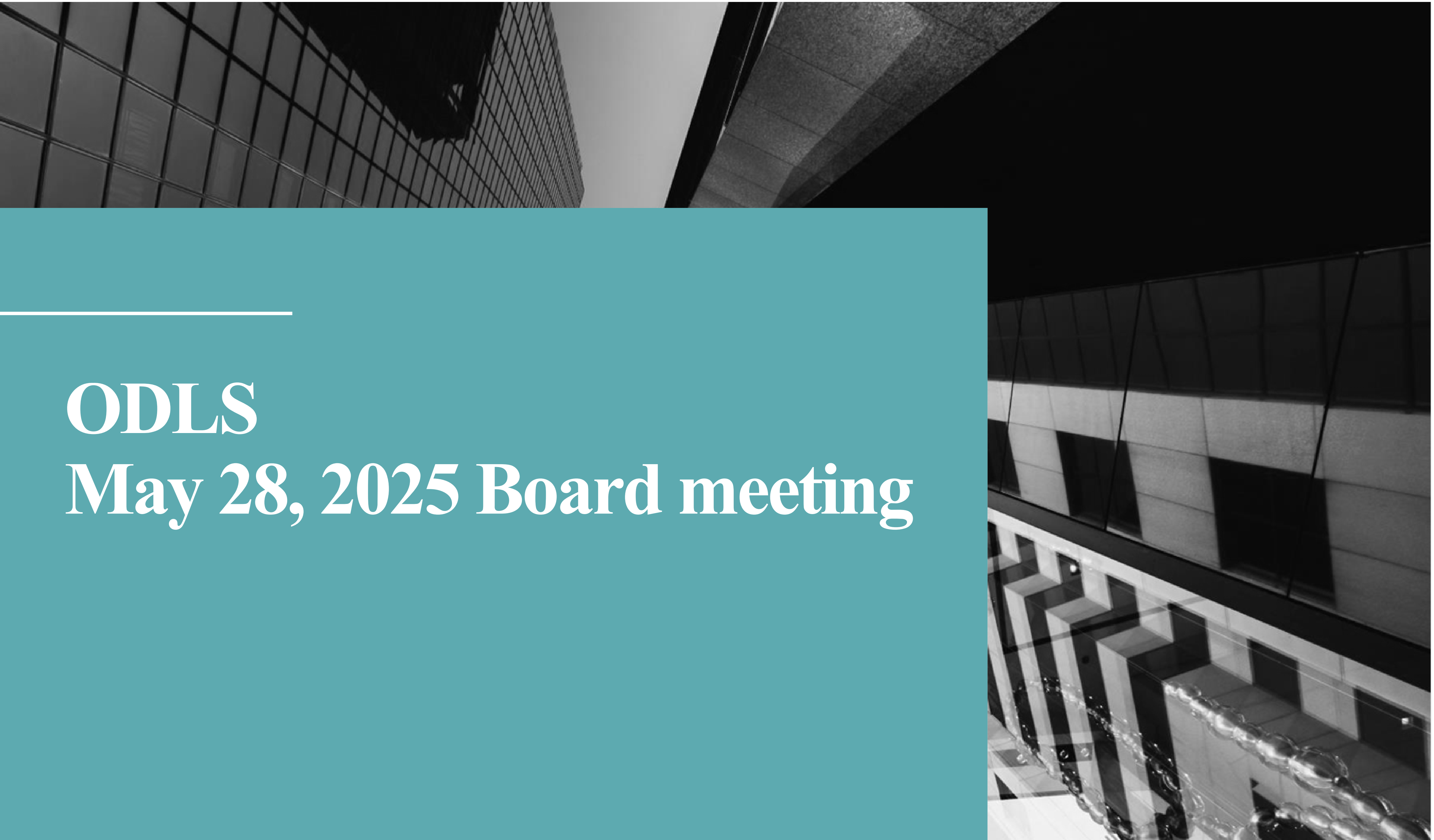
In addition to the note above, K12 invoices include management fees, technology fees, curriculum fees, material and supply fees, and miscellaneous fees. The "Balanced Budget Credits" will be applied accordingly to these invoices in order to make sure the school has a balanced budget.

Ohio Digital Learning School Budget Comparison

		FY26 Proposed Budget		May 2025 Forecast		Variance	% Change	Notes
Average Enrollment:		**1,605**		**1,573**		**32**	**2.0%**	
FUNDING:								
Basic Formula Funding - HS	$	6,321,217	$	7,987,644	$	(1,666,427)	-20.9%	Hybrid funding is not yet confirmed for FY26. (Approx. $1.7M in FY25)
Special Education Funding - HS	$	1,324,758	$	1,112,838	$	211,920	19.0%	Expected increase in all categories of SPED mix, particularly categories 2 & 6
Other State Unrestricted Funds	$	73,881	$	90,481	$	(16,600)	-18.3%	22+ Program funding ending in FY25
State Restricted Funds - Non-SPED	$	328,048	$	325,962	$	2,086	0.6%	Enrollment
State Restricted Funds - SPED	$	-	$	-	$	-	0.0%	
Federal - Title Funds	$	374,174	$	374,174	$	(0)	0.0%	
Federal - IDEA Funds	$	384,166	$	384,166	$	0	0.0%	
Other Federal Funds	$	73,068	$	76,513	$	(3,445)	-4.5%	ESSER funding ending in FY25
Other Funding/Inc - Included in M&T base	$	-	$	-	$	-	0.0%	
Other Funding/Inc - Non M&T Base	$	456	$	456	$	-	0.0%	
Interest Income / Other	$	-		$0	$	-	0.0%	
Total Funding	**$**	**8,879,768**	**$**	**10,352,234**	**$**	**(1,472,466)**	**-14.2%**	
EXPENSES:								
Instruction - Teachers								
Salary - Regular	$	931,287	$	1,089,782	$	(158,495)	-14.5%	Net change in teacher salaries is $22,302
Salary - Special Ed	$	657,606	$	537,193	$	120,413	22.4%	Net of merit increases, the assumption of being fully staffed, and the addition of
Salary - ICs / Advisors / Counselors	$	198,225	$	206,303	$	(8,078)	-3.9%	an in house school psychologist, which the school did not have in FY25
Salary - Title	$	-	$	-	$	-	0.0%	
Salary - Other	$	70,000	$	1,538	$	68,462	4450.0%	
Stipends	$	33,550	$	80,304	$	(46,754)	-58.2%	Stipends are expected to decrease significantly with a fully staffed SPED team
Salary - Part-Time Special	$	-	$	-	$	-	0.0%	
Salary - Part-Time ICs / Advisors / Counselors	$	181	$	181	$	-	0.0%	
Benefits	$	834,137	$	829,129	$	5,008	0.6%	Inflationary Increase
Bonus	$	94,876	$	94,876	$	-	0.0%	
Travel	$	1,184	$	1,172	$	12	1.0%	Inflationary Increase
Phone	$	7,183	$	7,664	$	(481)	-6.3%	Alignment to staff headcount
Instructional Materials	$	-	$	-	$	-	0.0%	
Curriculum Delivery	$	121,260	$	124,049	$	(2,789)	-2.2%	Alignment to staff headcount
K12 Charges-3rd Party Teacher	$	1,275	$	1,275	$	-	0.0%	
Teacher Laptops	$	50,281	$	50,281	$	-	0.0%	
Non-Instructional Materials & Supplies	$	1,667	$	1,857	$	(191)	-10.3%	Alignment to staff headcount
Conf., Teacher Training & Prof. Dev.	$	56,107	$	56,107	$	-	0.0%	
Printing, Mailing, Postage	$	406	$	406	$	-	0.0%	
Tuition reimbursement	$	-	$	-	$	-	0.0%	
ISP	$	22,503	$	24,751	$	(2,247)	-9.1%	Alignment to staff headcount
Non-K12 Other	$	9,115	$	9,115	$	-	0.0%	
Subtotal: Instruction - Teachers	**$**	**3,090,845**	**$**	**3,115,984**	**$**	**(25,140)**	**-0.8%**	

Instruction - Students									
Proctored Exams & Test Administration	$	165,254	$	162,174	$	3,080	1.9%	Increase along with enrollment
Curriculum Delivery	$	2,616,356	$	2,360,131	$	256,225	10.9%	Estimate based on expected course load
Instructional Materials	$	462,802	$	414,235	$	48,567	11.7%	Estimate based on expected course load
Computer, Peripherals, & Software - Learning	$	1,201,791	$	1,155,572	$	46,219	4.0%	Estimate based on expected course load
ISP	$	-	$	-	$	-	0.0%	
Sales Tax	$	-	$	-	$	-	0.0%	
K12 Charges Other	$	155,938	$	152,880	$	3,058	2.0%	Enrollment
Non-K12 Other	$	85,660	$	85,660	$	-	0.0%	
Subtotal: Instruction - Students	**$**	**4,687,801**	**$**	**4,330,652**	**$**	**357,149**	**8.2%**	
Student and Family Services								
Special Ed Contracted Svcs & Other Related Exp.	$	100,000	$	190,039	$	(90,039)	-47.4%	Related services are projected to decrease significantly due to the addition of an on staff psychologist, which the school did not have for FY25.
Field Trips	$	185	$	185	$	-	0.0%	
Hybrid Program	$	-	$	-	$	-	0.0%	
School Events	$	6,630	$	6,500	$	130	2.0%	Inflationary Increase
Annual School Reports	$	-	$	-	$	-	0.0%	
School Premiums	$	-	$	-	$	-	0.0%	
Non-K12 Other	$	7,781	$	7,628	$	153	2.0%	Inflationary Increase
Subtotal: Student and Family Services	**$**	**114,596**	**$**	**204,352**	**$**	**(89,756)**	**-43.9%**	
School Administration & Governance								
Management Services (Mgt. Fee 15% of designated revenue)	$	1,326,108	$	1,552,767	$	(226,659)	-14.6%	15% of Eligible revenue. Decreasing along with revenue
Oversight/Sponsor Fee (OCCS 3% of designated revenue)	$	229,379	$	282,793	$	(53,414)	-18.9%	3% of eligible revenue. Decreasing along with revenue
Legal Services	$	19,390	$	19,010	$	380	2.0%	Inflationary Increase
Payroll Services	$	136,505	$	136,505	$	-	0.0%	
Auditing - External	$	13,495	$	13,495	$	-	0.0%	
Board Development & Training	$	7,500	$	6,882	$	618	9.0%	Expected increase in board member attendance
Administrator Travel	$	-	$	560	$	(560)	-100.0%	Removed, not being used
Administrator Phone	$	-	$	-	$	-	0.0%	
Admin Computer, Peripherals, & Software	$	-	$	-	$	-	0.0%	
Non-K12 Administrative Staff Salaries	$	331,141	$	360,070	$	(28,929)	-8.0%	Net of merit increases and reduction of one administrative position
Non-K12 Administrative Staff Benefits	$	139,056	$	140,022	$	(966)	-0.7%	Net of merit increases and reduction of one administrative position
Non-K12 Administrative Staff Bonus	$	16,557	$	35,359	$	(18,802)	-53.2%	The admin bonus % will be correct to 5% beginnning with the 11+1
Consultants	$	-	$	-	$	-	0.0%	
Temporary employees	$	-	$	-	$	-	0.0%	
Non-K12 Other	$	16,859	$	16,859	$	-	0.0%	
Subtotal: School Administration & Governance	**$**	**2,235,990**	**$**	**2,564,322**	**$**	**(328,332)**	**-12.8%**	
Technology								
Technology Services (Technology Fee 7% of designated revenue)	$	619,228	$	724,624	$	(105,397)	-14.5%	7% of Eligible revenue. Decreasing along with revenue
Non-K12 Other	$	-	$	-	$	-	0.0%	
Subtotal: Technology	**$**	**619,228**	**$**	**724,624**	**$**	**(105,397)**	**-14.5%**	

Insurance / Facilities / Other									
Rent	$	34,932	$	34,932	$	-	0.0%	
Maintenance / Repair Facility	$	-	$	-	$	-	0.0%	
Water & Electric	$	-	$	-	$	-	0.0%	
Telephone	$	4,428	$	4,341	$	87	2.0%	Inflationary Increase
Internet Connection	$	11,394	$	11,281	$	113	1.0%	Inflationary Increase
Conference Calls	$	-	$	-	$	-	0.0%	
Copier / Fax Lease	$	2,662	$	2,662	$	-	0.0%	
Outside Copying	$	-	$	-	$	-	0.0%	
Office Postage and Shipping	$	2,122	$	2,021	$	101	5.0%	Inflationary Increase
Office Supplies and Equipment	$	3,000	$	4,745	$	(1,745)	-36.8%	Expected reduction in required supplies
Computer Equip. & Installation	$	-	$	-	$	-	0.0%	
General Liability Insurance	$	52,773	$	47,975	$	4,798	10.0%	Enrollment and inflationary increase
Bank Fees	$	1,400	$	1,400	$	-	0.0%	
Depreciation	$	-	$	-	$	-	0.0%	
Non-K12 Other	$	-	$	-	$	-	0.0%	
Subtotal: Insurance / Facilities / Other	**$**	**112,711**	**$**	**109,358**	**$**	**3,353**	**3.1%**	
Total School Expenditures	**$**	**10,861,170**	**$**	**11,049,293**	**$**	**(188,123)**	**-1.7%**	
Surplus (Deficit)	**$**	**(1,981,402)**	**$**	**(697,059)**	**$**	**(1,284,343)**	**184.3%**	
After Balanced Budget Credit	**$**	**-**	**$**	**-**	**$**	**-**		



ODLS
May 28, 2025 Board meeting

ODLS Updates

- Suspensions and expulsions: 0

Staffing Updates

Fully staffed.

Updated Vision Statement:

Inspire, Educate, Celebrate.

Providing a unique and supportive learning environment for ALL learners.

351/300 seats filled

184 Students registered

- 86 seniors
- 76 juniors

82 different courses

6 teachers supporting

55
first semester graduates

37
full grads already second semester

15
WD for courses finished still need final requirements (testing/rise up)

535 Total potential grads in June

Academic Honors

VALEDICTORIAN	**Faye Singhateh**
SALUTATORIAN	**Joselyn Vargas Alvarado**

Graduation June 10, 2025
Maumee Indoor Theatre

1:00 p.m. & 5:00 p.m. Two ceremonies to celebrate our students.

It is our hope that you can join us!

Employment Agreement

The Board of Directors ("Board") of the Ohio Digital Learning School ("School") agrees to employ [EMPLOYEE NAME] (hereinafter referred to as the "Employee"), and Employee agrees to serve the School in the position of commencing on August 1, 2025 (the "Commencement Date"). This Agreement is contingent upon final approval by a majority of the ODLS Board members during a scheduled Board meeting.

Subject to the limitation of at-will employment, this Agreement shall remain in force from the Commencement Date until the thirty-first (31) day of July 2026 (the "Termination Date"), or unless otherwise terminated, whichever occurs first.

Salary. For the 2025-26 School Year, Employee shall be paid at a rate of [SALARY] Per year, in accordance with the usual payroll practices of the School and subject to all customary payroll deductions.

Summer Recess. As a Employee is entitled to summer recess during the entire month of July during which Employee will not be required to perform any job duties or responsibilities. However, at the discretion of the HOS, Employee may be asked to perform limited service for a period of a few days during summer recess, which will result in an extension of the summer recess for the same number of days. All administratively-driven requests to work during summer recess will be in writing and no extension of summer recess will be granted unless previously authorized and approved by the HOS, in writing.

Mandatory Qualifications. Employee's employment is contingent upon Employee meeting certain qualifications for his/her respective position as specified herein, within the job description, per school policy, and/or applicable law. In addition, the School must receive a satisfactory report from Employee's Criminal Background Checks as mandated by the Ohio Department of Education. Should Employee fail to satisfy any of the qualifications deemed necessary for the position by the School, this Agreement may become null and void at the sole discretion of the School and Employee will no longer be entitled to compensation or any other benefits provided for in this Agreement as of the date the School determines Employee is not qualified.

Incorporation of Attachments into Agreement. Employee understands that Exhibits A, B, C and D attached hereto are incorporated within this Agreement and made a part hereof. This Agreement supersedes any and all employment and/or other agreements between the parties as of the Commencement Date of this Agreement. Employee acknowledges that he/she has not relied upon any promise(s) made by any member of the School, and/or by any individual connected with the School. This Agreement constitutes the entire agreement between the parties with respect to the terms and conditions of employment of the Employee as stated herein. This Agreement may not be amended except by written instrument executed by the parties hereto or as otherwise provided herein. This Agreement is not a valid obligation upon the School until the Employee's employment has been approved by the Board.

IN WITNESS WHEREOF, the parties hereto, intending to be legally bound hereby, have caused this Agreement to be duly executed as of the Commencement Date.

Dated: By:

Head of School, as agent for the Board of Directors of School and as authorized by a proper resolution of the Board

Dated: By:

Employee Signature

By:

Employee Printed Name

Employment Agreement

The Board of Directors (“Board”) of the Ohio Digital Learning School (“School”) agrees to employ EMPLOYEE NAME (hereinafter referred to as the “Employee”), and Employee agrees to serve the School in the position of Teacher commencing on August 1, 2025 (the “Commencement Date”). This Agreement is contingent upon final approval by a majority of the ODLS Board members during a scheduled Board meeting.

Subject to the limitation of at-will employment, this Agreement shall remain in force from the Commencement Date until the thirty-first (31) day of July 2026 (the “Termination Date”), or unless otherwise terminated, whichever occurs first.

Salary. For the 2025-26 School Year, Employee shall be paid an annual salary of [SALARY] in accordance with the usual payroll practices of the School and subject to all customary payroll deductions.

Summer Recess. As a Teacher Employee is entitled to summer recess during the last 15 days in June and the entire month of July during which Employee will not be required to perform any job duties or responsibilities. However, at the discretion of the HOS, Employee may be asked to perform limited service for a period of a few days during summer recess, which will result in an extension of the summer recess for the same number of days. All administratively- driven requests to work during summer recess will be in writing and no extension of summer recess will be granted unless previously authorized and approved by the HOS, in writing.

Mandatory Qualifications. Employee’s employment is contingent upon Employee meeting certain qualifications for his/her respective position as specified herein, within the job description, per school policy, and/or applicable law. In addition, the School must receive a satisfactory report from Employee’s Criminal Background Checks as mandated by the Ohio Department of Education. Should Employee fail to satisfy any of the qualifications deemed necessary for the position by the School, this Agreement may become null and void at the sole discretion of the School and Employee will no longer be entitled to compensation or any other benefits provided for in this Agreement as of the date the School determines Employee is not qualified.

Incorporation of Attachments into Agreement. Employee understands that Exhibits A, B, C and D attached hereto are incorporated within this Agreement and made a part hereof. This Agreement supersedes any and all employment and/or other agreements between the parties as of the Commencement Date of this Agreement. Employee acknowledges that he/she has not relied upon any promise(s) made by any member of the School, and/or by any individual connected with the School. This Agreement constitutes the entire agreement between the parties with respect to the terms and conditions of employment of the Employee as stated herein. This Agreement may not be amended except by written instrument executed by the parties hereto or as otherwise provided herein. This Agreement is not a valid obligation upon the School until the Employee's employment has been approved by the Board.

IN WITNESS WHEREOF, the parties hereto, intending to be legally bound hereby, have caused this Agreement to be duly executed as of the Commencement Date.

Dated: By:

Head of School, as agent for the Board of Directors of School and as authorized by a proper resolution of the Board

Dated: By:

Employee Signature

By:

Employee Printed Name

Exhibit A

GENERAL EMPLOYMENT TERMS AND CONDITIONS

I. DUTIES, RESPONSIBILITIES AND QUALIFICATIONS

A. Reporting. Employee shall report to the Head of School ("HOS") or designee and will perform the duties set forth in this Agreement and such other duties as may be assigned from time to time by the HOS or designee. While the Board has the exclusive right to hire and terminate employees of the School, the Board authorizes the HOS to hire properly qualified employees pending approval by the Board and to terminate employees when such action is deemed necessary prior to being approved by the Board. The HOS shall immediately seek Board approval of all decisions regarding hiring and termination at the next Board meeting. If a situation warrants a special meeting, the HOS will discuss with Board President who may call a special meeting. Any decisions to reduce the workforce will be brought before the Board for consideration and approval prior to being instituted. The HOS maintains the discretion to take all necessary employment actions consistent with policies of the School and applicable law, including the power to discipline. Employees may appeal disciplinary measures, including termination, imposed by the HOS or other School administrators directly to the Board by sending such appeal directly to Insperity, the School's PEO, for consideration at the next regularly scheduled Board meeting.

B. Duties and Responsibilities. Employee is expected to perform such duties as outlined in the Responsibilities document attached as Exhibit "A" and as further set forth in the job description for their position attached as Exhibit "C", as well as any additional duties assigned by the HOS. In addition, Employee is expected to devote their full expertise, time, and effort during work hours to facilitate the educational development of the students in accordance with the policies and directives adopted by the Board, and carried out by the HOS and designees, and consistent with the purpose statement of the School. Employee shall also be responsible for the further improvement of the School.

It is further agreed that Employee shall ensure the confidentiality of all student records, including health records, as required by state and federal law, including the federal Family Educational Rights and Privacy Act and policies of the School.

Employee shall serve on various committees as designated by the HOS and designees and shall complete projects toward school improvement. It is further agreed that Employee will abide by all policies of the School, including those policies enacted or modified after execution of this Agreement. Employee agrees to abide by all policies set forth in the Employee Handbook. Employee acknowledges that compliance with this Agreement, ODLS's School Policy Manual and Employee Handbook is not sufficient grounds to constitute a guarantee of further employment.

Employee is required to give his/her full attention to the duties and responsibilities described herein or as determined by the School. Typically, Employee will engage in work activities between 8:00 a.m. and 4:00 p.m. each non-holiday weekday, excluding sick, summer recess or other approved leave, and during other hours as necessary to fulfill the Employee's responsibilities. Recognizing the need for flexibility to address the needs of students and parents, Employee is permitted to work a flexible schedule with the approval of their Principal. Accordingly, the School prohibits Employee from engaging in other employment or activity that conflicts with the Employee's duties and responsibilities.

C. Mandatory Requirements. Employee understands that Employee's employment is contingent upon Employee meeting certain qualifications for their position as required by School policies, the job description and/or applicable law. Further, Employee shall participate in all training and Professional Development activities required by the School, and any and all training and certification maintenance requirements mandated by applicable law.

II. COMPENSATION AND BENEFITS

A. Salary. Salary payments shall begin on the School's next pay date after the Commencement Date, contingent on normal payroll processing deadlines and practices. Employee acknowledges and agrees that he/she is a salaried exempt employee of the School and that no additional compensation shall be paid to Employee, regardless of the number of days worked in a workweek or the number of hours worked in a workday or workweek. Payment of compensation provided for in this Agreement shall be in accordance with School policy.

B. Bonuses. The School may, in its discretion and consistent with Board approved policies, provide Employee with a bonus at various times throughout the duration of this Agreement. Bonuses are not guaranteed and will depend on the financial status of the School, performance of the Employee, and any other factors as determined by the Board.

C. Sick Leave. The School shall provide Employee paid sick leave benefits, which will accrue in accordance with the policies of the School.

D. Holidays. The School grants time off for holidays in accordance with the School calendar approved by the Board each school year.

E. Health Insurance. The School will provide Employee with health insurance benefits in accordance with the policies of the School. Employee is eligible for these benefits immediately after the Commencement Date. Employee is responsible for the employee's share of the premiums in accordance with the policies of the School.

F. Family and Medical Leave. The School will provide Employee, if eligible, with leave for qualified family and medical purposes in accordance with the policies of the School and applicable federal and state law.

G. Other Benefits. The School will provide Employee with other benefits in accordance with School policies or as required by law. The Board is not precluded from amending and/or modifying the benefits or coverage levels of any and all benefits in effect on the Commencement Date. Any change or amendment to employee benefits can be made at the discretion of the Board and can occur at any time and shall not constitute a breach of the Employment Agreement.

III. TERMINATION

A. Renewal. The School does not "renew" agreements. Upon the expiration of this Agreement, the School at its sole discretion may offer Employee a new contract. The School intends to give Employee notice by May 15 prior to the expiration of this Agreement as to whether the Head of School does not intend to recommend Employee for employment for the next school year. Failure to receive said notice by May 15th shall not constitute a breach of this Agreement.

B. At-Will Employment. Employee's employment with School pursuant to this Agreement is considered to be "at-will." Thus, the School may terminate the Employee's employment with the School at any time for any or no reason, with or without cause, and with or without notice.

C. Employee's Termination. Due to the nature of the work performed by Employee and the amount of training necessary in order to work in an on-line school environment, Employee understands and agrees that he/she may not resign from employment or terminate this Agreement without the express consent of the Board between August 1 and June 15 of each school year. In order to resign or terminate, Employee must submit a written request to terminate to the Head of School who will then forward such request to the President of the Board. Such request to terminate will then be addressed at the next regularly scheduled meeting of the Board. If Employee's request to terminate suggests an emergency situation, then a Special Meeting of the Board may be called by the President, but such is not required. A request to terminate, which is based in part upon the Employee's desire to work for another school will not typically be granted absent special circumstances. ." ODLS reserves all rights under Ohio Revised Code 3314.103, which includes ODLS's right to file a complaint with the state board of education and after investigation by it the license of the teacher terminating the teacher's contract in an impermissible manner may be suspended for not more than one year. Furthermore, in the event of the termination of Employee's employment for any reason, Employee agrees to sign and deliver the "Termination Certification" attached hereto as Exhibit "B."

D. Return of Materials and Safeguarding Confidential Information and Records. Employee agrees, in the event Employee's employment is terminated, Employee will return to the School any and all originals and copies of all documents, records, personally identifiable student information, equipment, files, software, curriculum and other items provided to Employee by or on behalf of the School ("Instructional Property") within seven (7) calendar days. Employee agrees and understands he/she must return all Instructional Property, including laptop, in the same or similar condition in which such was received by Employee, minus normal wear and tear. Employee agrees he/she will

By:

Employee Printed Name

Exhibit B

TERMINATION CERTIFICATION

(To be completed upon termination of employment)

This is to certify that I have returned, any and all originals and copies of all documents, records, personally identifiable student information, equipment, files, software, curriculum and other items ("Instructional Property") provided to Employee by or on behalf of the School.

I also certify that pursuant to the applicable law, including Family Educational Rights Privacy Act (20 U.S.C. 1232g et seq.), I have not disclosed any personally identifiable information about any student that has not consented to by the parent.

I further certify that I did not and will not use the Instructional Property for any purpose not expressly authorized under this Agreement. In particular, I certify that I did not and agree that I will not use Instructional Property for the benefit of anyone other than enrolled students. I further acknowledge that all the Instructional Property is the property of either K12 Inc. or ODLS and I did not copy, reproduce, modify, transfer, distribute, publicly display or disclose them without the prior written consent of either K12 Inc. or ODLS.

Date: ____

____
(Employee's Signature)

____
(Type/Print Employee's Name)

EXHIBIT C

Teacher

Job Title:	**Teacher**
FLSA Status:	**Exempt**
Job Level:	**Individual Contributor**
Job Code:	**(Various)**

SUMMARY*:* The Teacher is a highly qualified, state certified educator responsible for delivering specific course content in an online environment. Teachers provide instruction, support and guidance, manage the learning process, and focus on students' individual needs. Teachers monitor student progress through the learning management system, and they actively work closely with students and parents/Learning Coaches to advance each student's learning toward established goals. Teachers typically work from home but must travel occasionally throughout the year to various school functions, for state testing and as may be otherwise required by the school.

ESSENTIAL FUNCTIONS: Reasonable accommodations, as may be required by law, will be provided to individuals with disabilities to perform the essential functions of this job.

Instructional

- Takes ownership for student's academic progress and attendance, communicating high expectations and showing active interest in student's achievement;
- Prepares students for high stakes standardized tests;
- Conducts live Synchronous Teaching – minimum of 15 hours per week;
- Asynchronously supports objectives, including composing/sending emails, planning course objectives, preparing learning plans, and using data to determine student needs;
- Collaborates with others regarding instruction, resources, interventions and data related to OHVA student's needs as well as the professional development of the teacher;
- Under guidance from school administrative team, augments course content according to prescribed policies and procedures using appropriate asynchronous and synchronous tools;
- Submits grades and required student work ensuring student academic honesty and integrity; Maintains grade book; Makes placement and promotion decisions by generating formal and informal reports regarding student progress, alerting administrators to concerns about student performance and progress.

Relationship Building

- Establishes and maintains positive rapport with families and regularly communicates with students and learning coaches/parents on an ongoing regular basis;
- Elementary and Middle School Teachers support learning coaches/parents with student curricular and instructional issues in a virtual classroom environment, in line with academy policies and procedures;
- Supports students and learning coaches on a limited basis with basic computer questions when requested;
- Understands how both diverse and unique characteristics of students and their families impact required support;
- Works collaboratively with other teachers to ensure that all students are successfully progressing through the program, that parents have a central point of contact, and that tasks are distributed among the stakeholders;
- Responds to students, parents and colleagues in timely manner.

Other Essential Functions

- Organizes social and educational activities for students and families, including sponsorship of virtual clubs, outings, or other extracurricular activities as required;
- Travels to testing sites to proctor state exams.
- Complies with all school policies and procedures, including Employee Manual

- Complies with all laws related to this position

Supervisory Responsibilities: This position has no formal supervisory responsibilities.

OTHER DUTIES & RESPONSIBILITIES: The below statements are intended to describe the general nature and scope of work being performed by this position. This is not a complete listing of all responsibilities and/or duties required; other duties may be assigned that are consistent with this position.

- Builds community;
- Helps staff with any onboarding efforts as directed;
- Participates in committees as required.

MINIMUM REQUIRED QUALIFICATIONS:

- Bachelor's degree AND
- Six (6) months of student teaching experience AND
- Meet requirements for a licensed teacher under the Ohio Revised Code and Ohio Administrative Code as may be amended by the Ohio Legislature.

Certificates and Licenses: Appropriate state teaching certification.

OTHER REQUIRED QUALIFICATIONS:

- Pedagogical knowledge of content being taught and ability to apply critical thinking
- Knowledge of state content standards
- Ability to embrace change/ adapt to ensure excellent student outcomes
- Ability to problem solve independently and have a high level of organization
- Understanding of interdependency of deadlines on multiple projects and able to act to preserve integrity on other people's deadlines
- Ability to work independently typically 40+ hours per week
- Ability to maintain a professional home office without distraction during work day, typically 9-5 (or 8-4) or as defined by the school
- Ability to travel as required (on average once per month and/or approximately 25% of the time) for face to face professional development, student testing, and as required by school
- Access to reliable high speed internet
- Proficient in Microsoft Excel, Outlook, Word; PowerPoint;
- Ability to rapidly learn and adapt to new technologies and teaching platforms
- Ability to maintain teacher certification/professional development hours and fluency in technology systems, programs and curriculum
- Ability to pass required background check

DESIRED QUALIFICATIONS:

- Experience working with proposed age group
- Experience supporting adults and children in the use of technology
- Experience working in a virtual environment
- Experience teaching in an online (virtual) and/or in a brick and mortar environment
- Experience with Blackboard Collaborative or other online platforms

WORK ENVIRONMENT: The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job.

- This is a home-based position.

The above job is not intended to be an all-inclusive list of duties and standards of the position. Incumbents will follow any other instructions, and perform any other related duties, as assigned by their supervisor. All employment is "at-will" as governed by the law of the state where the employee works. It is further understood that the "at-will" nature of employment is one aspect of employment that cannot be changed except in writing and signed by an authorized officer.

EXHIBIT D

Ohio Digital Learning School Agreement to Arbitrate

OHIO DIGITAL LEARNING SCHOOL

POWERED BY K12

Ohio Digital Learning School

AGREEMENT TO ARBITRATE

This agreement is between the Board of the Ohio Digital Learning School ("Board") and the Ohio Digital Learning School ("ODLS") and the undersigned employee ("Employee"). The parties recognize and agree private arbitration is an efficient method of resolving disputes. "Private arbitration" is the referral of a dispute to an impartial decision-maker for confidential, final, and binding determination as detailed in this Agreement. Accordingly, in consideration for the mutual promises and undertakings of the parties as set forth below, the offer of employment, and/or salary or wage increase provided to Employee by ODLS contemporaneously herewith, the parties hereby agree to the following terms:

1. **Agreement to Arbitrate**

Except for ODLS rights under Ohio Revised Code 3314.103, regarding ODLS's right to file a complaint with the state board of education for Employee's impermissible termination of the employment agreement, ODLS and Employee agree to submit to confidential, final, and binding arbitration any dispute, claim or controversy that may arise between them arising from or relating to Employee's employment or the termination of Employee's employment, including but not limited to claims arising from contract, tort, public policy, constitution, statute or ordinance, or involving the interpretation of this Agreement or any policy or practice of ODLS. For example, and not for purposes of limitation, the parties agree to arbitrate all tort claims of any nature whether negligent or intentional; constitutional claims including privacy; claims under federal, state, county or municipal statute or ordinance, including any state anti- discrimination statute, Title VII of the Civil Rights Act of 1964 as amended, the Age Discrimination in Employment Act of 1967 as amended, the Americans with Disabilities Act, the Employee Retirement Income Security Act, federal and state family and medical leave laws, and any other law or regulation relating to employment, employment discrimination, employee wages, or benefits, except as provided in paragraph 2 below.

2. **Claims Excluded from the Agreement**

The parties desire to specifically exclude from arbitration claims for workers' compensation or unemployment compensation benefits, and any claims or petitions for extraordinary relief (such as injunction, attachment, or immediate possession).

3. **Pre-Arbitration Conflict Resolution**

Before arbitrating any claim between them, the parties agree to attempt in good faith to resolve any dispute covered by or relating to this Agreement.

4. **Time Limits for Invoking Arbitration**

If the claim cannot be resolved through an informal conflict resolution procedure, either party wishing to invoke arbitration under this Agreement must do so within 12 months of when the cause of action arose, or within the time period provided under law for commencement of an action in a court of law, whichever expires earlier.

5. **Arbitration Procedures**

The parties will endeavor to mutually agree upon an arbitrator who will hear and determine the controversy. If the parties are unable to agree upon a mutually acceptable arbitrator within thirty days of the service of a written demand for arbitration, they will select an arbitrator through the procedures established by the American Arbitration Association ("AAA") in effect at the time. Each party will have the right to be represented by counsel of their own choosing. Unless otherwise specified in this Agreement, the parties and the arbitrator will follow the procedures set forth in the AAA's National Rules for the Resolution of Employment Disputes in effect at the time the claim is initiated.

6. **Arbitrator's Authority**

The arbitrator will have the authority to rule on pre-arbitration motions and discovery matters. Regarding the matter in controversy, the arbitrator will have the authority to rule only on the issue submitted. The arbitrator will base the decision and award, if any, on the facts presented in briefs and at the hearing and in accordance with governing prevailing law, including statutory and judicial authority. The arbitrator has no authority to modify or revoke this Agreement or any policy of ODLS.

7. **The Arbitrator's Decision**

A written award will be issued by the arbitrator and will include the conclusion reached and the reasons therefore, unless the parties agree otherwise. The decision of the arbitrator will be confidential, final, binding and fully enforceable.

8. **Remedies**

The arbitrator may award only such damages or remedies as would be available to the parties had the matter been heard in court. The arbitrator has the authority to provide for the reimbursement of costs and attorneys' fees, in whole or in part, as part of the remedy, and shall award costs and attorneys' fees to the prevailing party, so long as such an award would not be contrary to applicable law.

9. **Arbitration as Exclusive Means for Resolution**

In exchange for the parties' mutual agreement to submit claims to the arbitration process, and to preserve the expeditious and inexpensive nature of arbitration which is of value to the parties, the parties agree that arbitration will be the sole and exclusive means for resolution of all disputes as described in paragraph 1 of this Agreement. The parties understand that there is no right to a jury in an arbitration proceeding, and thus expressly waive the right to a jury trial of any claim within the scope of this agreement.

10. **Voluntary Agreement**

The parties acknowledge they have carefully read this Agreement and have had full opportunity to seek the advice of an attorney before executing this document. The parties further acknowledge they enter into this Agreement voluntarily, free from any duress or coercion.

11. **Modification of This Agreement**

This Agreement may be modified only in writing, signed by an authorized Officer of the Board of Directors of Ohio Digital Learning School and by the employee who is subject to such modifications. No other form of modification will be valid.

12. **Savings Clause**

Every provision of this Agreement is intended to be severable from every other provision of this Agreement. If any provision of this Agreement is held to be void or unenforceable, in whole or in part, the remaining provisions will remain in full force and effect. If any provision of this Agreement is held to be unreasonable or excessive in scope or duration, that provision will be deemed to be reformed so that it will be enforceable to the maximum extent permitted by law.

13. **Governing Law**

The parties agree that all controversies or claims arising out of or relating to this arbitration procedure, its interpretation, performance or breach, including without limitation the validity, scope, and enforceability of this Agreement, will be governed by the Federal Arbitration Act, 9 U.S.C. Section 1, et seq., or if inapplicable, Chapter 2711 of the Ohio Revised Code, or any successor or replacement statutes. However, nothing in this Agreement will limit the right of either party to bring a motion or petition in either federal or state court to compel arbitration pursuant to the terms of this Agreement, or to have judgment entered on any award or determination of an arbitrator resulting from an arbitration conducted pursuant to this Agreement. The employment relationship and this Agreement will be governed, construed, and enforced in accordance with the laws of the State of Ohio.

14. **Entire Agreement**

This Agreement supersedes any and all other agreements, whether written, oral, express, or implied, between the parties concerning the subjects covered. Further, all of the covenants and agreements between the parties regarding these subjects are contained in this Agreement.

15. **Employment at Will**

By agreeing to arbitration, it is not the intent of the parties to, in any way, create any obligation to continue employment for any specified term or any term at all, or to, in any way, limit the right of either ODLS or the employee to terminate employment at any time, for any or no reason, with or without notice or cause.

Employee's signature below represents the agreement and acknowledgment that Employee has read and agreed to the terms of this Agreement to Arbitrate.

Employee Signature: ____

Employee Name (please print): ____

Date: ____

Agreeing, on behalf of ODLS, to be bound: __________________________________

Head of School, as agent for the Board of Directors of the School and as authorized by a proper resolution of the Board.

Name	Bonus
Heidi Anderson	**2221.35**
Christina Campbell	**2221.35**
Abby Doup	**2221.35**
Jeff Forbes	**2221.35**
Janson Jacobsen	**2221.35**
Susan Rife-Roark	**2221.35**
Elisabeth Pham	**2221.35**
Kayla Sullivan	**2221.35**
Kristina Ward	**2221.35**
Natalie Sanford	**2221.35**
Brooke Wintz	**2221.35**
Rita Leaders	**1765.65**
Eboni Crump	**1765.64**
Hope Ebert	**1765.65**
Brandon Evans	**1765.65**
Mille Farley	**1150.27**
Gala Gates	**1765.65**
Cara King	**1765.64**
Kerrie Kruichuk	**1765.65**
Kristen Lahetta	**1765.64**
Maggie Lynch	**1765.64**
Ann Mangan	**1661.08**
Dominique McDougal	**1150.26**
Nicholas Millhouse	**1765.65**
Shawna Pope	**1765.65**
Tanya Rose	**1765.65**
Sarah Ross	**1765.65**
Kristina Rowland	**1150.26**
Stephanie Sak	**1765.65**
Stacey Shells	**1765.65**
Emily Slater	**1661.08**
Don Spencer	**1150.27**
Taylor Wiedemann	**1765.64**
Christina Casanova	**1190.51**
Laura Edwards	**1190.51**
Courtney Fluharty	**1190.51**
Therese Foley	**1190.51**
Gjergj Haxhiu	**1190.51**
Lindsay Herrmann	**1190.51**
Jamie Johnson	**1138.23**
Margaret Kennedy	**1190.51**
Julie McCullough	**1190.51**
Eric VonGunten	**1190.51**

Rachel Ianiro	1500
Cassay Jamiel	2500
Erin McDonald	1500
Darien Morency	3000
Will Rickard	1000
Katie West	3000
Lisa Wood	2000

Name	FY25 Salary	Merit %	FY26 Salary
ANDERSON, HEIDI A	$41,818.00	2.5	$42,863.45
CAMPBELL, CHRISTINA MARIE	$44,557.80	2.5	$45,671.75
CASANOVA, CHRISTINA	$40,000.00	2.5	$20,500.00
COTE (LEADERS), RITA	$43,496.90	2.5	$44,584.32
CRUMP, EBONI	$43,260.00	2.5	$44,341.50
DOUP, ABIGAIL	$40,000.00	2.5	$41,000.00
EBERT, HOPE N	$43,496.90	2.5	$44,584.32
EDWARDS, LAURA	$43,260.00	2.5	$44,341.50
EVANS, BRANDON	$43,496.90	2.5	$44,584.32
FARLEY, MILLIE (DEREK)	$40,000.00	2.5	$41,000.00
FLUHARTY, COURTNEY	$43,260.00	2.5	$44,341.50
FORBES, JEFFREY	$47,740.50	2.5	$48,934.01
GATES, GALA	$42,436.00	2.5	$43,496.90
HERRMANN, LINDSAY	$42,878.40	2.5	$43,950.36
IANIRO, RACHEL	$40,000.00	2.5	$41,000.00
JACOBSEN, JANSON	$48,735.62	2.5	$49,954.01
JAMIEL, CASSAY RENEE	$41,723.24	2.5	$42,766.32
JOHNSON, JAMIE	$45,000.00	2.5	$46,125.00
KENNEDY, FROUKJE MARGARET BEYNEN	$43,602.99	2.5	$44,693.06
KING, CARA D	$42,000.00	2.5	$43,050.00
KRUICHUK, KERRIE	$42,436.00	2.5	$43,496.90
LAHETTA, KRISTEN R	$45,671.75	2.5	$46,813.54
LYNCH, MAGGIE	$43,260.00	2.5	$44,341.50
MANGAN, ANN	$51,914.08	2.5	$53,211.93
MCCULLOUGH, JULIE	$42,436.00	2.5	$43,496.90
MCDONALD, ERIN	$36,564.56	2.5	$37,478.67
MCDOUGAL, DOMINIQUE	$42,000.00	2.5	$43,050.00
MILLHOUSE, NICHOLAS	$42,436.00	2.5	$43,496.90
MORENCY, DARIAN	$42,127.00	2.5	$43,180.18
POPE, SHAWNA	$43,496.90	2.5	$44,584.32
RICKARD, WILL	$41,200.00	2.5	$42,230.00
RIFE-ROARK, SUSAN	$42,436.00	2.5	$43,496.90
ROSE, TANYA C	$43,496.90	2.5	$44,584.32
ROSS, SARAH	$42,127.00	2.5	$43,180.18
ROWLAND, CHRISTINA	$42,000.00	2.5	$43,050.00
RUIZ FLINT PHAM, ELISABETH	$42,436.00	2.5	$43,496.90
SHELLS, STACEY	$40,000.00	2.5	$41,000.00
SLATER, EMILY	$41,200.00	2.5	$42,230.00
SULLIVAN, REBEKAH (KAYLA)	$40,000.00	2.5	$41,000.00
TBD - INTERVENTIONS SPECIALIST	$42,000.00	2.5	$42,000.00
TBD - PSYCHOLOGIST	$70,000.00	2.5	$70,000.00
TBD - SPED REGISTRAR	$40,000.00	2.5	$40,000.00
VONGUNTEN, ERIC	$42,127.00	2.5	$43,180.18

WALKER, SYLVIA	$42,000.00	2.5	$43,050.00
WARD, KRISTINA L	$43,692.60	2.5	$44,784.92
WEST, KATHERINE	$40,249.70	2.5	$41,255.94
WHITBY-SANFORD, NATALIE	$43,919.20	2.5	$45,017.18
WIEDEMANN, TAYLOR	$43,260.00	2.5	$44,341.50
WINTZ - FRENCH, BROOKE NICOLE	$45,393.79	2.5	$46,528.63
WOOD, LISA	$40,000.00	2.5	$41,000.00

Notes

Moving to part time next year.

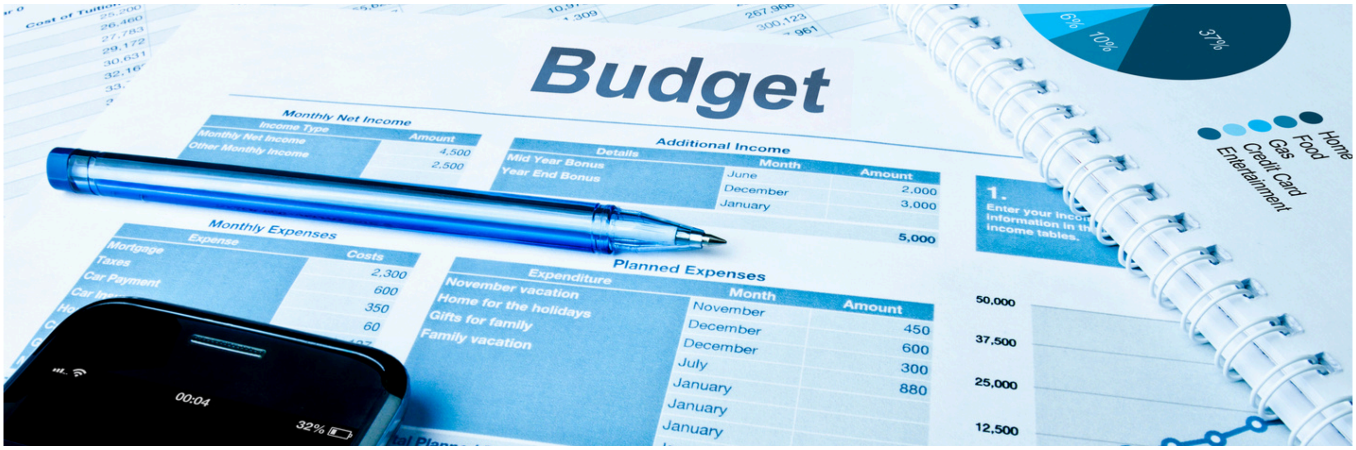
Future start date
Future start date
Future start date

May 2025

Amy Goodson Co., LLC
attorneys & counselors

LEGAL UPDATE

For Ohio Community School Boards



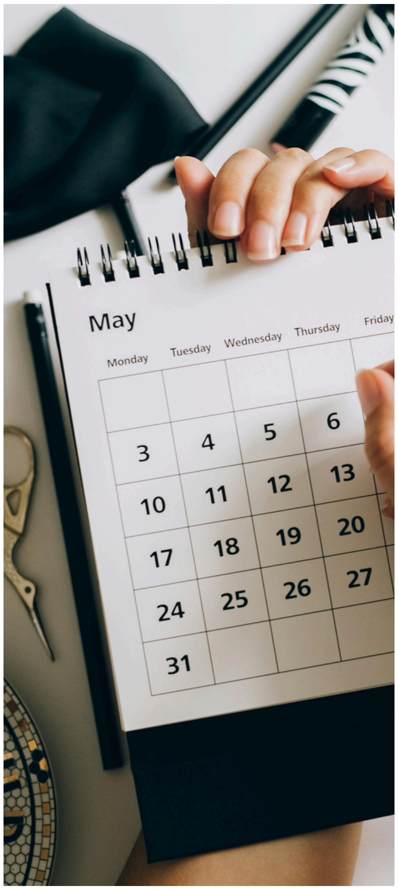
STATE BUDGET PROCESS

Ohio’s biennial budget process takes several months to complete. The initial budget bill is introduced in February and must be completed by June 30 for the start of the new biennium on July 1st. During the process the House and Senate amend the budget based on each chamber’s funding priorities. In April the House completed its budget work by approving amendments to House Bill 96.

988 Crisis Line

Beginning April 9, Ohio law requires schools serving grades 9-12 to include the 988 Suicide and Crisis Lifeline telephone number on student identification cards, planners, and electronic portals provided or used by the school.

The House made several education-related changes, including how the state funds K-12 education. The bill is currently being considered by the Senate and will almost certainly undergo additional amendments. This publication will continue to report school relevant updates to the bill.



MAY REMINDERS

Community schools are required to submit **5-year financial forecasts** twice annually to the Department of Education and Workforce. The spring submission is due May 31st, so be certain your board has reviewed and adopted before then.

May 11-17 is National Charter Schools Week
Annually this is a week to celebrate the good work charters do. 2025 marks the 30th anniversary of the first federal Charter Schools Program grant award to support the growth of charter schools. CSP funds have supported charter schools in 42 states, Guam, Puerto Rico, & D.C.

Question & Answer:

Q: Does Ohio ban student cell phone use at school?

A: Current law only requires that schools adopt a policy by July 1st to limit student cell phone use at school. However, SB 158 proposes to require schools by September 1st to prohibit all cell phone use during the instructional day, except as part of a student's IEP or to monitor a health concern.

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OCCS BOARD BRIEF *May 2025*
Ohio Digital Learning School

COMPLIANCE AND TECHNICAL ASSISTANCE

Regional Representative's Report:

- As a reminder, due dates for the deliverables pertaining to goals 5A and 5B in ODLS' Performance and Accountability Plan are due to OCCS (Kristin) by June 30th. The outcomes, based on the reported information, are reported annually in the school's Annual Progress Report. Those goals are:
  a) Provide students with weekly college and career advising from a school counselor, as reported to the Sponsor by June 30.
  b) Ensure the Board of Directors annually completes a survey to rate the performance of the governing board and management company, also reported by June 30.
- The OCCS scholarship application deadline is May 2nd. One senior from ODLS has submitted a new application this year. In addition, two former ODLS students completed renewal applications to continue receiving the scholarship support. We're proud to see ODLS students taking advantage of this opportunity to further their education. Applications will be reviewed during the month of May.

Sunshine Law Manual 2025
Ohio Attorney General Dave Yost released the 2025 edition of the Sunshine Laws Manual, which provides information on the Ohio Public Records and Open Meetings Acts. The updated manual will address law changes and legal decisions from this past year. The manual can be found here.

Semi-Annual Report on Incidences of Bullying and Harassment
State law requires the school's administration to semi-annually provide the president of the governing board a written summary of all reported incidents of bullying and harassment and post the summary on the school's website. The final report of the school year should be presented to the governing board before June 30.

Student Wellness and Success Fund
Ohio law requires all Student Wellness and Success Funds allocated from fiscal years 2020 to 2024 to be spent by **June 30**. Any unexpended funds from fiscal years 2020 to 2024 must be repaid to ODEW after June 30, 2025. The Student Wellness and Success Funds and Disadvantaged Pupil Impact Aid webpage guides planning and spending funds. For questions, contact wellnessandsuccess@education.ohio.gov.

Financial Literacy Licensure Validation Reimbursement Form Available
School districts may be reimbursed, up to $500 for each educator, for the cost of the educator pursuing the Financial Literacy Licensure Validation if not already certified to teach financial literacy. Review the Department's Financial Literacy Licensure Validation and Reimbursement webpage to learn about the reimbursement process. Reimbursements are submitted using the Financial Literacy Licensure Validation Reimbursement Form and will be processed twice a year, in June and December.

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LEGISLATION

Legislative Update on House 96 Budget Bill

On April 9, the House approved HB 96. The bill has since been sent to the Senate for review, possible modification, and eventual approval. We anticipate the Senate will hold hearings and deliberate on the bill over the next 4 to 6 weeks.

Following Senate approval, any differences between the House and Senate versions will be reconciled in a conference committee. The final version of HB 96 must be approved by June 30, 2025.

Key Provisions Related to Education Funding in House Bill 96

Facility Funding:

- Allocates $1500 per student for brick-and-mortar community schools and $25 per student for online (eSchool) programs.

Disadvantaged Pupil Impact Aid (DPIA) Qualification for eSchools:

- Qualifies internet or computer-based community schools for Disadvantaged Pupil Impact Aid (DPIA). The Department of Education and Workforce (DEW) will calculate DPIA for eSchools using a base per-pupil amount of $211 for FY 2026 and FY 2027.

DPIA spending requirement removed:

- Removes the previous requirement mandating community schools to spend 25% of DPIA funds on reading improvement initiatives.

Quality School Funding for Dropout Prevention and Recovery Schools.

- These schools will become eligible for additional support through Quality School Funding, receiving:
    - $3000 per economically disadvantaged student
    - $2250 per student for all others

Compliance

- Charter Planning Requirement Change: This change removes the mandate for community schools to submit a comprehensive plan to sponsors. Instead, the charter contract must include specific plan requirements.
- Facility Flexibility: This option allows a community school to operate in multiple facilities under a single charter contract by removing all location-related limitations.
- Opening Assurances Timeline: Reduces the required timeline for submitting opening assurances from 10 days to 5 days before the start of the school year.
- Artificial Intelligence Policy: Requires all schools to adopt an AI policy by July 1, 2026.
- High-Dosage Tutoring Flexibility: Removes the requirement that high-dosage tutoring for students on reading improvement and monitoring plans must occur outside of regular instruction time (applies to school districts, community schools, and STEM schools).
- Religious Instruction Release Time: The law mandates that school districts allow students to participate in at least one hour per week of religious instruction.

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- Cell Phone Policy Requirement: By January 1, 2026, each school district, community school, and STEM school must adopt a policy prohibiting student use of cellular phones during instructional time, except for learning purposes or health-related needs.

Student Transportation Provisions

Mass Transit Passes for Students:

- Permits community schools to purchase mass transit system passes for students.
- Schools may certify the cost of these passes to the Department of Education and Workforce (DEW) if the school district responsible opts to reimburse the cost instead of providing direct transportation for a given school year.

Use of Ridesharing Services:

- Authorizes boards of education or school governing authorities to contract with a transportation network company (e.g., Uber, Lyft) for transporting unaccompanied students, provided the company meets specific state-defined conditions.

Student Transportation Workgroup:

- Directs the DEW Director to establish a student transportation workgroup to:
  - Monitor and review Ohio's student transportation system annually.
  - Develop recommendations for improvements to better meet student needs.
- Requires the workgroup to submit a report to the Governor and General Assembly by June 30, 2026, and annually thereafter.

Disposal of School District Buildings

Before demolishing a school building valued at more than $10,000, a school district must:

- First, offer the property to qualifying schools under the existing right of first refusal law, which now includes chartered nonpublic schools.
- If no qualifying school purchases the property, it must be offered through a public auction.
- The school district board is required to accept the highest bid received at the public auction.
- This requirement does not apply to buildings on or adjacent to land where other school district buildings are situated.

FISCAL

Five-Year Forecasts

The five-year forecast is due to Adrianne Shreve, adrianne@ohisochools.org, no later than Friday, May 16, 2025. Please ensure that assumptions are reasonable, revenue and expense estimates are fully explained, any debt is detailed, and, if needed, vendor contracts and management agreements should be referenced.

Fiscal Items to Consider this Month:

- *Talk with your Fiscal Officer about potential funding changes and their effect on revenue for your school.*

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- *What is the status of re-enrollment for next year?*
- *Is next year's annual budget complete with reasonable assumptions?*
- *Has the school evaluated the effectiveness of the Federal Funds and is working on the Comprehensive Plan for next year?*

ACADEMICS

Spring Testing Results are Coming Soon

Spring Testing results are available to the school in the Centralized Reporting System on:

- May 13: All math, science, and social studies given online
- May 21: All ELA given online
- June 13: ELA Grade 3 paper/pencil

Drop Out Prevention and Recovery Spring Testing Data

Testing ended March 28, and results are now available in the Centralized Reporting System for Math/Science/Social Studies and ELA.

Summer 2025 Test Administration Windows

Summer High School end-of-course: June 23 – July 3, 2025
Results available for districts:

- July 10: Math/Science/Social Studies
- Aug 6: English Language Arts

SPECIAL EDUCATION

Alternative Assessment District Justification

The Every Student Succeeds Act (ESSA) requires each district or community school to complete and submit a justification when it anticipates testing more than 1.0 percent of students with the Alternate Assessment for Students with the Most Significant Cognitive Disabilities.

The deadline for submitting this justification is **May 2.** Refer to this Department webpage for more information. If your district has missed this deadline, please complete the justification as soon as possible through the instructions sent to the school Superintendent identified in OEDS.

Hearing and Vision Screenings

Ohio law requires that schools and districts submit their annual Hearing Screening Survey and Vision Screening Survey for the 2024-2025 school year by June 1, 2025. Schools and districts can find reporting information on the Ohio Department of Health's Annual Reporting Survey webpage.

Direct questions regarding hearing screening guidelines to Melissa Herrick at Melissa.Herrick@odh.ohio.gov or (614) 466-1995. Direct questions regarding vision screening guidelines to Molly Nelson at Molly.Nelson@odh.ohio.gov or (614) 466-4183.

Special Education Model Policy Approval Verification Extended to May 30

ODEW recently updated the special education model policies and procedures. All educational agencies must upload verification of local school board approval of policies and

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procedures for the 2024-2025 school year through the Monitoring System by May 30, 2025. This is an extension of the previous March deadline. Questions about the model policies and procedures can be directed to the Office for Exceptional Children at: exceptionalchildren@education.ohio.gov

ODLS' governing board passed the SPED Model Policy for the 2024-2025 school year on January 22, 2025. After the school leader uploads verification of this policy being passed (instructions are linked above and the upload is due by May 30), they must then certify this has been done in Epicenter. The Epicenter certification due date is May 15.

UPCOMING EVENTS

National Charter Schools Week

National Charter Schools Week is May 11-17. It is an annual celebration of charter schools and our community of educators, parents, students, and leaders. This year's celebration will focus on Celebrating 30 Years of Impact. Schools are encouraged to share success stories and event celebrations on social media using #NCSW2025 #CharterSchoolsWeek. Click here for more information.

Ohio Council of Community Schools Annual Convocation 2025

The OCCS Annual Convocation will be held on Thursday, August 7, 2025, at the Renaissance Columbus Westerville Polaris Hotel. We are excited to announce Sal Khan, Founder and CEO of Khan Academy, as our keynote speaker. The theme this year is *Ignite the Future: Empower. Inspire. Transform.*

OCCS Teacher of the Year Award

We are thrilled to announce the launch of the OCCS Teacher of the Year Award, a new initiative designed to recognize the exceptional educators within our community who go above and beyond to inspire, challenge, and support our students.

This prestigious award will honor an outstanding educator who has demonstrated:

- Excellence in teaching
- Innovation in the classroom
- A deep commitment to student success
- Positive contributions to the school and community

The winner of this esteemed award will be recognized at the OCCS Convocation in August and will enjoy a VIP experience with keynote speaker Sal Khan, founder of Khan Academy. Additionally, the winner will receive:

- A professional development prize package
- A commemorative plaque to honor their dedication
- A Feature in OCCS newsletters and social media platforms

Nominations can be submitted here. The application deadline is June 30.

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