

**Regular Board Meeting (Tuesday, August 18, 2026)***Generated by Tammy Turner on Wednesday, August 19, 2026***Meeting started at 2:02 PM****1. Call To Order**

Procedural: 1.01 Roll Call

Procedural: 1.02 Pledge of Allegiance

**Present: M. Sander, C. Even, I. Seevers****Absent: P. Dubbs, L. Hook****2. Visitors to the Board****There were no visitors****3. Treasurer**

Action, Minutes: 3.01 Minutes

Recommended Action: Treasurer recommends the approval of minutes as presented.

Action: 3.02 Treasurer's Financial Reports

Recommended Action: Treasurer recommends approval of financial reports as presented.

Action: 3.03 August Financial Forecast

Recommended Action: Treasurer recommends approval of financial reports as presented.

**4. Executive Director**

Discussion: 4.01 Update on Enrollment/Graduate/Documented Hours/Student &amp; Family Engagement Events

**Enrollment is higher than last year.****Final Graduate numbers for 2026 was 218 students.**

Discussion: 4.02 Update of School Improvement Plan / One Plan

Discussion: 4.03 Legislative Update

Action: 4.04 Personnel

Recommended Action: Executive Director recommends approval of Personnel as presented.

Action: 4.06 Professional Development Pay

Recommended Action: Executive Director recommends the approval of pay for Professional Development as presented.

**5. September Board Meeting**

Action: 5.01 Choose new September Board Meeting Date

**New Board Meeting date: Sept 22, 2026**

Recommended Action: Executive Director recommends the approval of a new September Board Meeting date.

**6. Sponsor Representative**

Discussion: 6.01 Sponsor School Presentation

**No notes on financial report****Enrollment is 403 and was noted by the sponsor****Sunshine law training was reviewed by the sponsor**

Discussion: 6.02 Discussion and Updates - July

Discussion: 6.03 Discussion and Updates - Aug

## 7. Agenda Approval

Action: 7.01 Motion to approve the consent agenda.

Recommended Action: Executive Director recommends approval of all agenda items as presented in one motion.

Motion: Even

Second: Seevers

Motion Carries 3-0

## 8. Adjournment

Action: 8.01 Adjourn

Recommended Action: Motion to adjourn.

Motion: Even

Second: Seevers

Motion Carries 3-0

Meeting adjourned at 2:24 PM

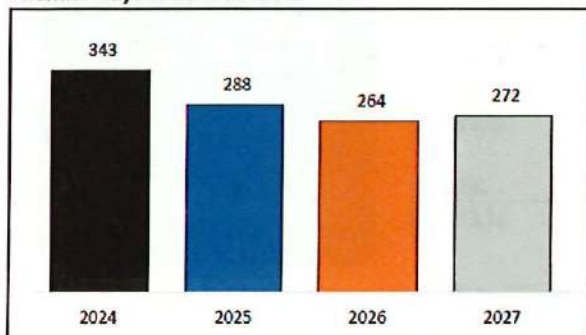
## TREASURER REPORT TO THE GOVERNING BOARD

August 18, 2026

### Agenda Items

- Financial Performance through July 31st

#### Calendar Days of Cash on Hand



The graph reflects Cash on Hand at July 31st of each of the fiscal years indicated.

#### Ending Cash Balance at End of the Month

|      |             |
|------|-------------|
| 2024 | \$3,630,598 |
| 2025 | \$3,449,185 |
| 2026 | \$4,055,095 |
| 2027 | \$4,317,413 |

Cash balance is consistent with prior fiscal years. Inflationary pressure and lower enrollment have been offset by the full repayment to ODEW stemming from the ECOT decision.

#### FISCAL YEAR 2027 FORECAST TO ACTUAL COMPARISON FOR REVENUE

|                      | Annual<br>Forecast<br>Estimate | Projected<br>Annual Cash<br>Estimate | Actual<br>Compared to<br>Cash Flow |
|----------------------|--------------------------------|--------------------------------------|------------------------------------|
| Local Revenue        | 62,000                         | 56,123                               | ▼ (5,877)                          |
| Interest             | 150,000                        | 141,406                              | ▼ (8,594)                          |
| State Revenue        | 4,960,000                      | 4,967,369                            | ▲ 7,369                            |
| Federal Revenue      | 595,000                        | 593,557                              | ▼ (1,443)                          |
| All Other Revenue    | 25,134                         | 23,040                               | ▼ (2,095)                          |
| <b>Total Revenue</b> | <b>5,792,134</b>               | <b>5,781,495</b>                     | <b>▼ (10,639)</b>                  |

Compared to forecast,  
revenue cash flows  
are  
**\$(10,639)**

**Lower than forecasted**

Revenues are lower by (\$10,639) compared to the August 2026 forecast. The negative variance is small and represents differences in estimates to actual performance.

**FISCAL YEAR 2027 FORECAST TO ACTUAL COMPARISON FOR EXPENSES**

|                           | Annual<br>Forecast<br>Estimate | Projected<br>Annual Cash<br>Estimate | Actual<br>Compared to<br>Cash Flow |
|---------------------------|--------------------------------|--------------------------------------|------------------------------------|
| Salaries and Benefits     | 3,377,251                      | 3,371,300                            | ▼ (5,951)                          |
| Purchased Services        | 1,877,611                      | 1,878,159                            | ▲ 548                              |
| Supplies                  | 204,997                        | 223,513                              | ▲ 18,516                           |
| Capital                   | -                              | -                                    | -                                  |
| All Other Expenses        | 82,485                         | 82,047                               | ▼ (439)                            |
| <b>Total Expenditures</b> | <b>5,542,344</b>               | <b>5,555,018</b>                     | <b>▲ 12,674</b>                    |

**Compared to forecast,  
expenditure cash flows  
are  
\$12,674**

**Higher than forecasted**

Spending is (\$12,674) higher than forecasted compared to the August forecast update. Supplies are slightly higher than forecasted due to the purchase of Chromebooks.

**Fall Forecast**

The August forecast projects expenditures slightly higher than revenues for the forecast period. The table below details the current fiscal year and 3 years projected.

|                                            | FY 2027     | FY 2028     | FY 2029     | FY 2030     |
|--------------------------------------------|-------------|-------------|-------------|-------------|
| Excess/Deficit of Revenue and Expenditures | \$252,775   | \$(672)     | \$(236,046) | \$(483,999) |
| Beginning Cash                             | \$4,317,865 | \$4,570,639 | \$4,569,967 | \$4,333,922 |
| Ending Cash                                | \$4,570,639 | \$4,569,967 | \$4,333,922 | \$3,849,923 |

Key Assumption include 411 students for revenue forecasting and the following for expenditures.

- Salaries – 5% annual increase, 3% base wages + 2% for longevity
- Fringe Benefits – 7% annual increase
  - The increase in fringe benefits is higher due to an expected increase in health care of 8% annually
- Purchase Services – 3.0% annual increase
- Supplies and Materials – 2% annual increase
- Capital Outlay – 0% annual increase.
- Other – 2% annual increase



## **Tuesday, August 18, 2026 Regular Board Meeting**

### **1. Call To Order**

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**Subject**                    **1.01 Roll Call**

Meeting                    Aug 18, 2026 - Regular Board Meeting

Category                   1. Call To Order

Access                     Public

Type                        Procedural

**Subject**                    **1.02 Pledge of Allegiance**

Meeting                    Aug 18, 2026 - Regular Board Meeting

Category                   1. Call To Order

Access                     Public

Type                        Procedural

### **2. Visitors to the Board**

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**Subject**                    **2.01 Public Comments on Agenda Items**

Meeting                    Aug 18, 2026 - Regular Board Meeting

Category                   2. Visitors to the Board

Access                     Public

Type

**Subject**                    **2.02 Public comments to discuss non-agenda items**

Meeting                    Aug 18, 2026 - Regular Board Meeting

Category                   2. Visitors to the Board

Access                     Public

Type

### **3. Treasurer**

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**Subject**                    **3.01 Minutes**

Meeting Aug 18, 2026 - Regular Board Meeting

Category 3. Treasurer

Access Public

Type Action, Minutes

Recommended Action Treasurer recommends the approval of minutes as presented.

Minutes [View Minutes](#) for Jun 16, 2026 - Regular Board Meeting

**Subject 3.02 Treasurer's Financial Reports**

Meeting Aug 18, 2026 - Regular Board Meeting

Category 3. Treasurer

Access Public

Type Action

Recommended Action Treasurer recommends approval of financial reports as presented.

File Attachments

[August 26 Notes to the Financial Statements.pdf \(204 KB\)](#)

[2026.07.31 Investment Detail.pdf \(1,412 KB\)](#)

[2026.07.31 Financial Report.pdf \(649 KB\)](#)

[August 27 Forecast.pdf \(35 KB\)](#)

[Cash Flow July 2027.pdf \(873 KB\)](#)

**Subject 3.03 August Financial Forecast**

Meeting Aug 18, 2026 - Regular Board Meeting

Category 3. Treasurer

Access Public

Type Action

Recommended Action Treasurer recommends approval of financial reports as presented.

## 4. Executive Director

**Subject 4.01 Update on Enrollment/Graduate/Documented Hours/Student & Family Engagement Events**

Meeting Aug 18, 2026 - Regular Board Meeting

Category 4. Executive Director

Access Public

Type Discussion

**Subject 4.02 Update of School Improvement Plan / One Plan**

Meeting Aug 18, 2026 - Regular Board Meeting

Category 4. Executive Director

Access Public

Type Discussion

**Subject 4.03 Legislative Update**

Meeting Aug 18, 2026 - Regular Board Meeting

Category 4. Executive Director

Access Public

Type Discussion

**Subject 4.04 Personnel**

Meeting Aug 18, 2026 - Regular Board Meeting

Category 4. Executive Director

Access Public

Type Action

Recommended Action Executive Director recommends approval of Personnel as presented.

| Last    | First  | Job                         | Salary     | Contract Days | Board Agenda | Hire/Resignation Date  |
|---------|--------|-----------------------------|------------|---------------|--------------|------------------------|
| Zach    | Cook   | Teacher                     | \$5/lesson | As Needed     | New Hire     | 8/10/2026              |
| Warm    | Tracey | Independent Reading Monitor | \$8,000.00 | As Needed     | Supplemental | 8/10/2026              |
| Stidham | Cassy  | Independent Reading Monitor | N/a        | N/a           | Resignation  | Did not begin position |

**Subject**                      **4.05 Review and Approval of Policies**

Meeting                      Aug 18, 2026 - Regular Board Meeting

Category                      4. Executive Director

Access                      Public

Type

po2111

po2261.01

po2413

po2623

po5111

po5111.01

po7450

po7540.02

po7540.05

po7540.06

po7542

po8400

po8450

po8452

po8410

po8453

po8453.01

po8442

po8453.02

po5335

**File Attachments**[PO5111.pdf \(620 KB\)](#)[PO5111.01.pdf \(115 KB\)](#)[PO2261.01.pdf \(569 KB\)](#)[PO2623.pdf \(106 KB\)](#)[po7540.02.pdf \(589 KB\)](#)[po2413.pdf \(324 KB\)](#)[po7540.06.pdf \(398 KB\)](#)[po7540.05.pdf \(584 KB\)](#)[po7542.pdf \(408 KB\)](#)[po7540.pdf \(523 KB\)](#)[po8400.pdf \(150 KB\)](#)[po8450.pdf \(76 KB\)](#)[po8452.pdf \(82 KB\)](#)[po8410.pdf \(68 KB\)](#)[po8453.pdf \(76 KB\)](#)

[po8442.pdf \(73 KB\)](#)  
[po5335.pdf \(94 KB\)](#)  
[po8453.01.pdf \(74 KB\)](#)  
[po8453.02.pdf \(74 KB\)](#)  
[po2111.pdf \(105 KB\)](#)

|                    |                                                                                              |
|--------------------|----------------------------------------------------------------------------------------------|
| <b>Subject</b>     | <b>4.06 Professional Development Pay</b>                                                     |
| Meeting            | Aug 18, 2026 - Regular Board Meeting                                                         |
| Category           | 4. Executive Director                                                                        |
| Access             | Public                                                                                       |
| Type               | Action                                                                                       |
| Recommended Action | Executive Director recommends the approval of pay for Professional Development as presented. |

\$125 for in-person Teacher/Tutor Professional Development Meetings

\$100 for online Teacher/Tutor Professional Development Meetings

## 5. September Board Meeting

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|                    |                                                                                   |
|--------------------|-----------------------------------------------------------------------------------|
| <b>Subject</b>     | <b>5.01 Choose new September Board Meeting Date</b>                               |
| Meeting            | Aug 18, 2026 - Regular Board Meeting                                              |
| Category           | 5. September Board Meeting                                                        |
| Access             | Public                                                                            |
| Type               | Action                                                                            |
| Recommended Action | Executive Director recommends the approval of a new September Board Meeting date. |

## 6. Sponsor Representative

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|                |                                           |
|----------------|-------------------------------------------|
| <b>Subject</b> | <b>6.01 Sponsor School Presentation</b>   |
| Meeting        | Aug 18, 2026 - Regular Board Meeting      |
| Category       | 6. Sponsor Representative                 |
| Access         | Public                                    |
| Type           | Discussion                                |
| <b>Subject</b> | <b>6.02 Discussion and Updates - July</b> |
| Meeting        | Aug 18, 2026 - Regular Board Meeting      |
| Category       | 6. Sponsor Representative                 |
| Access         | Public                                    |

Type Discussion

File Attachments

[Greater Ohio Virtual School - July 2026 - At-A-Glance Report.pdf \(631 KB\)](#)

[Sponsor Connection - July 2026.pdf \(1,152 KB\)](#)

**Subject** 6.03 Discussion and Updates - Aug

Meeting Aug 18, 2026 - Regular Board Meeting

Category 6. Sponsor Representative

Access Public

Type Discussion

File Attachments

[Greater Ohio Virtual School - August 2026 - At-A-Glance Report.pdf \(631 KB\)](#)

[Sponsor Connection - August 2026.pdf \(7,579 KB\)](#)

## 7. Agenda Approval

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**Subject** 7.01 Motion to approve the consent agenda.

Meeting Aug 18, 2026 - Regular Board Meeting

Category 7. Agenda Approval

Access Public

Type Action

Recommended Action Executive Director recommends approval of all agenda items as presented in one motion.

## 8. Adjournment

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**Subject** 8.01 Adjourn

Meeting Aug 18, 2026 - Regular Board Meeting

Category 8. Adjournment

Access Public

Type Action

Recommended Action Motion to adjourn.

## **Greater Ohio Virtual School Notes to the Forecast August 2026**

The following notes accompany the forecast for the Greater Ohio Virtual School (GOVS) for August 2026, reporting period. The goal of the forecast is to engage the school's board of directors, sponsor and other key stakeholders in discussing the finances of the school. Additionally, the forecast provides the Department of Education and Auditor of State a method to identify potential financial problems for the school.

The forecast is prepared based on historical data, current trends and new legislation enacted. This information is used to develop estimates for future years. The forecast inputs can change throughout the fiscal year, and cash flow monitoring is performed and shared with the school's board of directors to identify unexpected changes that could impact the forecast. The intent is to provide financial information to help in decision-making to maintain financial stability and sustainability for GOVS.

### **Overview**

GOVS has been working with legislators and the Ohio Department of Education (ODE) on the funding model for E-Dropout Prevention schools since the implementation of the Fair School Funding Model (FSFM). Additionally, during the historical period presented, GOVS has been paying "clawback" payments to ODE based on changes implemented in the calculation of student full-time equivalents dating back to the ECOT decision. HB123 created a pilot funding program in the previous state budget and HB33 made the pilot funding permanent for the next 2 years and that was extended to HB96. The funding program now calculates a combination of student FTE and student contact hours to provide more predictable funding for E-Dropout Prevention schools. The "clawback" payments from the previous funding system were repaid at the end of the 2024-25 school year.

### **Revenue Notes**

State Foundation payments represent 99% of the operating revenue for GOVS. The last state biennial budget provided pilot funding that stabilized the funding for GOVS and allowed the continuation operations, while working towards a more predictable funding formula.

The forecast is assuming the current phase-in and 2022 base cost inputs for state funding with an anticipated student FTE of 411 students. The forecast also assumes the Journal Voucher 'true up' for the Pilot to Hybrid funding will be at the same level as FY 2026. The Hybrid is the latest version of the combination of student FTE and student contact hours. It is not practical to make those determinations throughout the entire school year, so a 'true up' is performed at the conclusion of each school year and the adjustment is realized in the subsequent fiscal year. If student FTE are lower for example, but student contact hours are higher the 'true up' is adjusted accordingly to provide predictable funding for an E-



Dropout school. The table below provides student FTE data by month historically. Based on the history of GOVS, the anticipated student FTE for state funding is conservative.

| FTE       | Total Documented |        |        |        |       |        |        |        |        |        |        |        |          |          | Total Documented |
|-----------|------------------|--------|--------|--------|-------|--------|--------|--------|--------|--------|--------|--------|----------|----------|------------------|
|           | July             | August | Sept.  | Oct.   | Nov.  | Dec.   | Jan.   | Feb.   | March  | April  | May    | June   | Final #1 | Final #2 | Hours            |
| 2017-2018 | 513.2            | 513.71 | 211.96 | 408.52 | 427.5 | 432.22 | 463.75 | 448.68 | 442.94 | 446.69 | 461.49 | 405.8  | 348.88   | 343.88   |                  |
| 2018-2019 | 346.29           | 343.91 | 343.88 | 494.28 | 546.9 | 597.93 | 634.3  | 651.02 | 271.35 | 448.18 | 446.97 | 400.64 | 399.48   | 399.48   | 359,240.81       |
| 2019-2020 | 399.48           | 399.48 | 399.48 | 294.94 | 324.1 | 431.35 | 426.59 | 421.53 | 422.45 | 419.81 | 428.64 | 427.38 | 397.74   | 397.74   | 357,943.65       |
| 2020-2021 | 427.29           | 398.07 | 397.74 | 281.19 | 286.5 | 252.84 | 256.68 | 257.43 | 258.08 | 322.77 | 310.92 | 311.01 | 296.94   | 296.94   | 274,046.32       |
| 2021-2022 | 311.01           | 311.01 | 311.01 | 168.97 | 208.2 | 226.42 | 365.71 | 378.14 | 382.6  | 374.92 | 374.51 | 376.84 | 361.26   | 361.26   | 335,580.75       |
| 2022-2023 | 361.49           | 361.08 | 361.07 | 335.87 | 361.2 | 268.67 | 269.39 | 270.4  | 194.44 | 198.6  | 171.39 | 390.08 | 380.99   | 380.99   | 356,292.17       |
| 2023-2024 | 380.82           | 381.03 | 381.03 | 302.53 | 327.6 | 376.91 | 374.52 | 379.32 | 409.48 | 407.8  | 404.68 | 414.52 | 402.48   | 397.68   | 384,147.14       |
| 2024-2025 | 402.48           | 397.68 | 397.68 | 227.01 | 251.6 | 420.08 | 413.86 | 421.44 | 443.86 | 442.29 | 447.68 | 446.19 | 452.58   | 452.58   | 406,770.00       |
| 2025-2026 | 431.3            | 437.84 | 452.58 | 369.39 | 371.1 | 364.24 | 417.8  | 418.09 | 410.45 | 337.01 | 413.47 | 411.13 | 402.91   |          | 372,603.68       |

Nonoperating receipts are based on current grant allocations for FY 2027. Interest income assumptions have been decreased due to reductions in interest rates. Interest revenue is expected to level off due to changes in the investment market.

### Expenditures Notes

The implementation of the FSFM significantly impacted the revenues as indicated previously and programming was adjusted to allow GOVS to remain solvent until a legislative remedy could be developed. The pilot funding model and federal pandemic funding served as a financial bridge to the point GOVS is at today and the school is positioned to invest again in its programming for students.

In FY 2024, GOVS reinstated three (3) intervention specialist positions to support students with disabilities. Additionally, a work force development position has been added to bring work force skills to students at GOVS. GOVS has also partnered with Sinclair Community College and the GROWTH program to provide programming for students to obtain workforce experience every Friday throughout the school year and to earn industry credentials and certificates. Those initiatives were continued throughout the remainder of the forecast.

Beyond these initiatives the following assumptions were used along with historical data. Those cost increase assumptions are as follows:

- Salaries – 5% annual increase, 3% base wages + 2% for longevity
- Fringe Benefits – 7% annual increase
  - The increase in fringe benefits is higher due to an expected increase in health care of 8% annually
- Purchase Services – 3.0% annual increase
- Supplies and Materials – 2% annual increase
- Capital Outlay – 0% annual increase.
- Other – 2% annual increase

No additional staffing has been added or assumed. The enrollment for funding is based on a head count of 411 students. If additional student enrollment occurs, it is expected revenue will follow to fund additional support or positions for students.



Greater Ohio Virtual School - Operating Funds  
US Bank Custodian Acct Ending x18691  
Attn: Cary Furniss

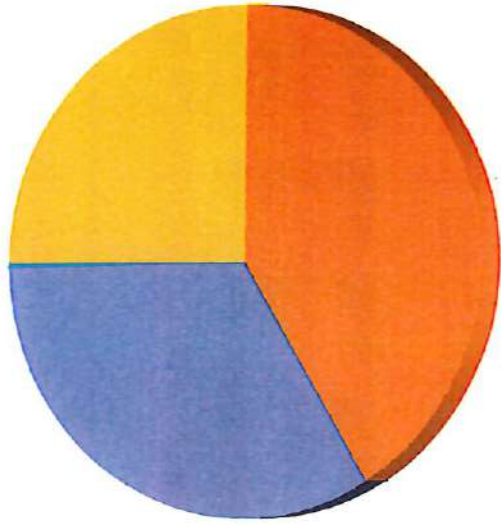
# Portfolio Overview

7/1/2026 - 7/31/2026

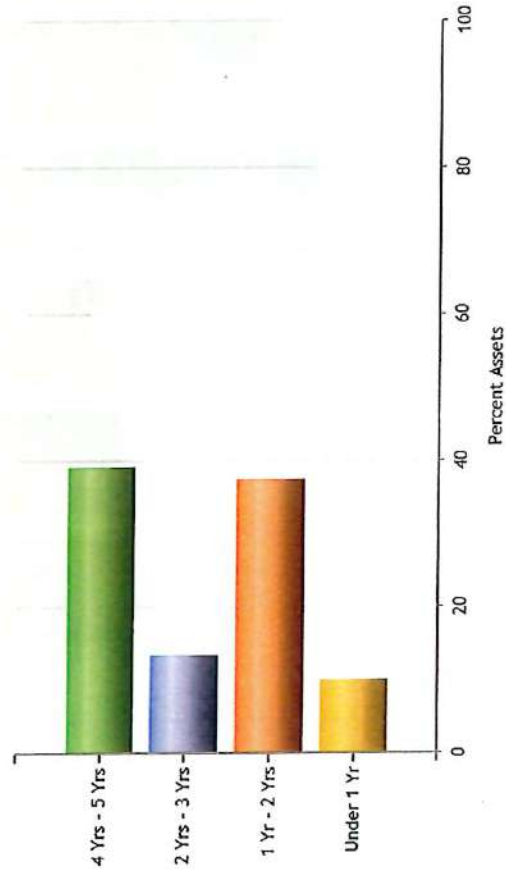
## Monthly Activity Summary

|                         | Since 7/1/2026 |
|-------------------------|----------------|
| Beginning Book Value    | 0.00           |
| Contributions           | 1,500,000.00   |
| Withdrawals             | 0.00           |
| Realized Gains/Losses   | 0.00           |
| Gross Interest Earnings | -5,236.69      |
| Ending Book Value       | 1,494,763.31   |

## Portfolio Allocation as of 7/31/2026



## Distribution by Maturity



## Allocation Information

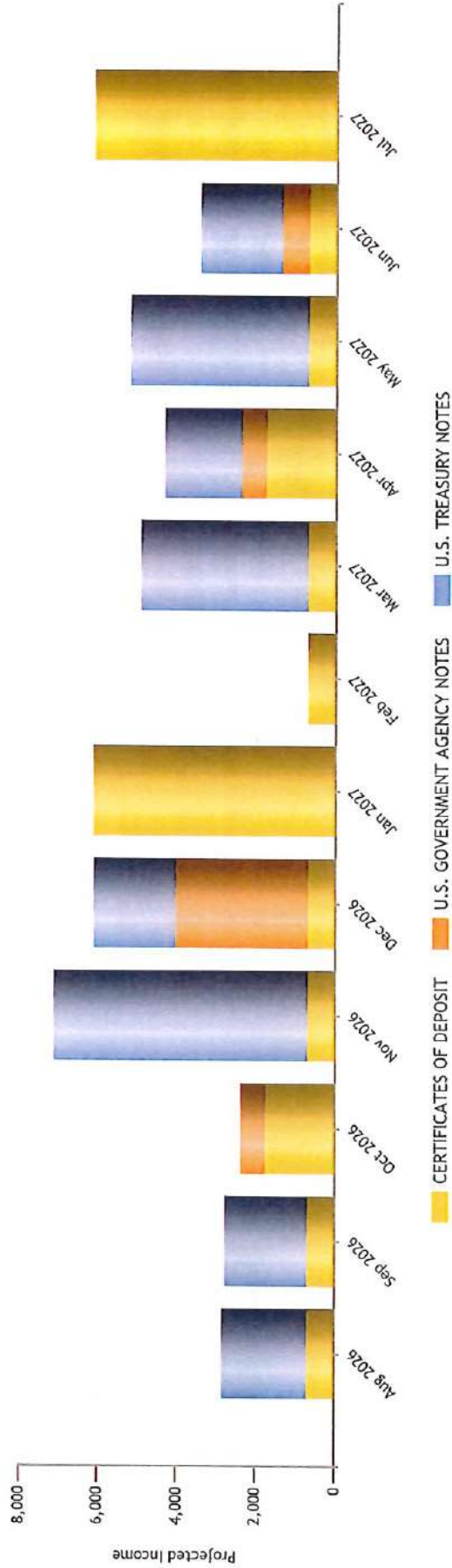
| Security Type                | Market Value | % Assets | Yield | WAM  |
|------------------------------|--------------|----------|-------|------|
| U.S. GOVERNMENT AGENCY NOTES | 376,356.44   | 25.1     | 4.15  | 1.54 |
| U.S. TREASURY NOTES          | 617,838.88   | 41.2     | 4.26  | 3.74 |
| CERTIFICATES OF DEPOSIT      | 501,037.38   | 33.4     | 4.35  | 2.21 |
| MONEY MARKET FUNDS           | 4,017.26     | 0.3      | 3.56  | 0.00 |
| Total                        | 1,499,249.96 | 100.0    | 4.26  | 2.66 |



Greater Ohio Virtual School - Operating Funds  
US Bank Custodian Acct Ending x18691  
Attn: Cary Furniss

# Estimated Gross Income Projection

8/1/2026 - 7/31/2027



|                              | Aug 2026 | Sep 2026 | Oct 2026 | Nov 2026 | Dec 2026 | Jan 2027 | Feb 2027 | Mar 2027 | Apr 2027 | May 2027 | Jun 2027 | Jul 2027 |
|------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| CERTIFICATES OF DEPOSIT      | 708      | 708      | 708      | 708      | 708      | 6,108    | 0        | 0        | 1,758    | 708      | 708      | 6,108    |
| U.S. GOVERNMENT AGENCY NOTES | 0        | 0        | 624      | 0        | 3,320    | 0        | 0        | 0        | 624      | 0        | 665      | 0        |
| U.S. TREASURY NOTES          | 2,125    | 2,063    | 0        | 6,400    | 2,063    | 0        | 0        | 4,188    | 1,938    | 4,463    | 2,063    | 0        |
| Total                        | 2,833    | 2,771    | 2,382    | 7,108    | 6,090    | 6,108    | 708      | 4,896    | 4,319    | 5,171    | 3,436    | 6,108    |
| Grand Total                  | 51,932   |          |          |          |          |          |          |          |          |          |          |          |



Greater Ohio Virtual School - Operating Funds  
US Bank Custodian Acct Ending X18691  
Attn: Cary Furniss

# Gross Monthly Income

Negative Amounts Represent Paid Accrued Interest  
7/1/2026 - 7/31/2026

| Pay-Date                     | CUSIP     | Security                                          | Amount    |
|------------------------------|-----------|---------------------------------------------------|-----------|
| U.S. GOVERNMENT AGENCY NOTES |           |                                                   |           |
| 7/13/2026                    | 3135GABD2 | Federal Natl Mtg Assoc<br>1.330% Due 12/16/2030   | -99.76    |
| 7/16/2026                    | 3133ENHA1 | Federal Farm Credit Bank<br>1.500% Due 12/14/2026 | -200.00   |
| 7/20/2026                    | 3133EMBX9 | Federal Farm Credit Bank<br>0.860% Due 10/5/2027  | -363.71   |
|                              |           |                                                   | -663.47   |
| U.S. TREASURY NOTES          |           |                                                   |           |
| 7/9/2026                     | 91282CKC4 | US Treasury Note<br>4.250% Due 2/28/2031          | -1,512.91 |
| 7/9/2026                     | 91282CKF7 | US Treasury Note<br>4.125% Due 3/31/2031          | -1,127.05 |
| 7/9/2026                     | 91282CQK0 | US Treasury Note<br>3.875% Due 4/30/2031          | -737.09   |
| 7/9/2026                     | 91282CQU8 | US Treasury Note<br>4.125% Due 5/31/2031          | -439.55   |
| 7/9/2026                     | 91282CQX2 | US Treasury Note<br>4.125% Due 6/30/2031          | -100.88   |
| 7/20/2026                    | 91282CQS3 | US Treasury Note<br>4.000% Due 5/31/2028          | -655.74   |
|                              |           |                                                   | -4,573.22 |
| TOTAL INCOME                 |           |                                                   | -5,236.69 |



Greater Ohio Virtual School - Operating Funds  
US Bank Custodian Acct Ending x18691  
Attn: Cary Furniss

# Realized Gains and Losses

7/1/2026 - 7/31/2026

| Purchase Date | Close Date | Quantity | CUSIP | Security | Cost Basis | Proceeds | Gain/Loss | Total |
|---------------|------------|----------|-------|----------|------------|----------|-----------|-------|
| Total Gains   |            |          |       |          |            |          | 0.00      | 0.00  |
| Total Losses  |            |          |       |          |            |          | 0.00      | 0.00  |
| Total         |            |          |       |          | 0.00       | 0.00     | 0.00      | 0.00  |



Greater Ohio Virtual School - Operating Funds  
US Bank Custodian Acct Ending X18691  
Attn: Cary Furniss

# Portfolio Holdings

7/31/2026

| Quantity                     | Cusip     | Security Description                                    | Moody's | S&P | Call Date  | Cost Basis | Market Value | Yield at Cost | Wtd Maturity | FDIC Number | Purchase Date |
|------------------------------|-----------|---------------------------------------------------------|---------|-----|------------|------------|--------------|---------------|--------------|-------------|---------------|
| U.S. GOVERNMENT AGENCY NOTES |           |                                                         |         |     |            |            |              |               |              |             |               |
| 150,000                      | 3133ENHA1 | Federal Farm Credit Bank<br>1.500% Due 12/14/2026       | Aa1     | AA+ | 8/7/2026   | 148,470.45 | 148,682.64   | 4.02          | 0.37         |             | 7/16/2026     |
| 145,000                      | 3133EMBX9 | Federal Farm Credit Bank<br>0.860% Due 10/5/2027        | Aa1     | AA+ | 8/7/2026   | 139,410.25 | 139,460.76   | 4.16          | 1.15         |             | 7/20/2026     |
| 100,000                      | 3135GABD2 | Federal Natl Mtg Assoc<br>1.330% Due 12/16/2030         | Aa1     | AA+ | 12/16/2026 | 87,996.60  | 87,351.22    | 4.34          | 4.16         |             | 7/13/2026     |
| Accrued Interest             |           |                                                         |         |     |            |            | 861.81       |               |              |             |               |
|                              |           |                                                         |         |     |            | 375,877.30 | 376,356.44   | 4.15          | 1.54         |             |               |
| U.S. TREASURY NOTES          |           |                                                         |         |     |            |            |              |               |              |             |               |
| 120,000                      | 91282CQ53 | US Treasury Note<br>4.000% Due 5/31/2028                | Aa1     | AA+ |            | 119,695.31 | 119,390.63   | 4.14          | 1.74         |             | 7/20/2026     |
| 100,000                      | 91282CKC4 | US Treasury Note<br>4.250% Due 2/28/2031                | Aa1     | AA+ |            | 99,832.03  | 99,175.78    | 4.29          | 4.05         |             | 7/9/2026      |
| 100,000                      | 91282CKF7 | US Treasury Note<br>4.125% Due 3/31/2031                | Aa1     | AA+ |            | 99,261.72  | 98,617.19    | 4.30          | 4.14         |             | 7/9/2026      |
| 100,000                      | 91282CQK0 | US Treasury Note<br>3.875% Due 4/30/2031                | Aa1     | AA+ |            | 98,191.41  | 97,546.88    | 4.29          | 4.24         |             | 7/9/2026      |
| 100,000                      | 91282CQJ8 | US Treasury Note<br>4.125% Due 5/31/2031                | Aa1     | AA+ |            | 99,246.09  | 98,562.50    | 4.30          | 4.30         |             | 7/9/2026      |
| 100,000                      | 91282CQX2 | US Treasury Note<br>4.125% Due 6/30/2031                | Aa1     | AA+ |            | 99,242.19  | 98,531.25    | 4.30          | 4.38         |             | 7/9/2026      |
| Accrued Interest             |           |                                                         |         |     |            |            | 6,014.66     |               |              |             |               |
|                              |           |                                                         |         |     |            | 615,468.75 | 617,838.88   | 4.26          | 3.74         |             |               |
| CERTIFICATES OF DEPOSIT      |           |                                                         |         |     |            |            |              |               |              |             |               |
| 100,000                      | 73317AFW7 | Popular Bank, NY<br>4.200% Due 7/14/2028                |         |     |            | 99,900.00  | 99,901.32    | 4.28          | 1.84         | 34967       | 7/15/2026     |
| 100,000                      | 949764Y21 | Wells Fargo Bank, SD<br>4.250% Due 7/14/2028            |         |     |            | 99,900.00  | 99,996.24    | 4.34          | 1.84         | 3511        | 7/14/2026     |
| 100,000                      | 59013LQL1 | Merrick Bank, UT<br>4.250% Due 7/21/2028                |         |     |            | 99,900.00  | 99,992.73    | 4.34          | 1.86         | 34519       | 7/21/2026     |
| 100,000                      | 61778EA35 | Morgan Stanley Bank, UT<br>4.350% Due 7/16/2029         |         |     |            | 99,850.00  | 100,104.30   | 4.40          | 2.75         | 32992       | 7/15/2026     |
| 100,000                      | 61781BEB4 | Morgan Stanley Private Bank, NY<br>4.350% Due 7/16/2029 |         |     |            | 99,850.00  | 100,104.30   | 4.40          | 2.75         | 34221       | 7/15/2026     |
| Accrued Interest             |           |                                                         |         |     |            |            | 938.49       |               |              |             |               |
|                              |           |                                                         |         |     |            | 499,400.00 | 501,037.38   | 4.35          | 2.21         |             |               |



Greater Ohio Virtual School - Operating Funds  
US Bank Custodian Acct Ending x18691  
Attn: Cary Furniss

**REDTREE**  
INVESTMENT GROUP

# Portfolio Holdings

7/31/2026

| Quantity           | Cusip | Security Description                     | Moody's | S&P | Call Date | Cost Basis   | Market Value | Yield at Cost | Wtd Maturity | FDIC Number | Purchase Date |
|--------------------|-------|------------------------------------------|---------|-----|-----------|--------------|--------------|---------------|--------------|-------------|---------------|
| MONEY MARKET FUNDS |       |                                          |         |     |           |              |              |               |              |             |               |
|                    | USBMW | First American Treasury Obligations Fund |         |     |           | 4,017.26     | 4,017.26     | 3.56          | 0.00         |             |               |
|                    |       |                                          |         |     |           | 4,017.26     | 4,017.26     | 3.56          | 0.00         |             |               |
| Total Portfolio    |       |                                          |         |     |           | 1,494,763.31 | 1,499,249.96 | 4.26          | 2.66         |             |               |



Greater Ohio Virtual School - Operating Funds  
US Bank Custodian Acct Ending x18691  
Attn: Cary Furniss

# Disclaimer & Terms

7/31/2026

## Monthly Investment Report Disclosures:

This report is provided by RedTree Investment Group, a Registered Investment Adviser with the SEC, solely for informational purposes and is intended for use by the account holder(s) listed.

The valuations and performance shown in this report may differ from those provided by the custodian due to differences in pricing sources, the timing of data reconciliation, and the treatment of accruals or cash flows. We encourage you to compare this report with your custodial statement.

Advisory fees are charged based on the terms outlined in your Investment Advisory Agreement. Fees may be calculated as a percentage of assets under management and may be deducted directly from your account(s) at the custodian. Please refer to your agreement and your custodial statements for fee details.

This report may include hypothetical assumptions or forward-looking illustrations regarding the income, yield, or future value of fixed income securities currently held in your portfolio. These projections are for illustrative purposes only and should not be interpreted as guarantees or predictions of actual results.

Fixed income securities, including corporate, municipal, and other debt instruments, are subject to the risk that the issuer may default on interest or principal payments. In such cases, the bondholder may lose some or all of their invested principal. Hypothetical models typically assume full and timely payment of all interest and principal, which may not reflect actual outcomes in the event of issuer distress or default.

If you have questions about this report or your financial situation has changed, please call 888.596.2293 or email [info@redtreeinv.com](mailto:info@redtreeinv.com).





**Greater Ohio  
Virtual School**

Greater Ohio Virtual School

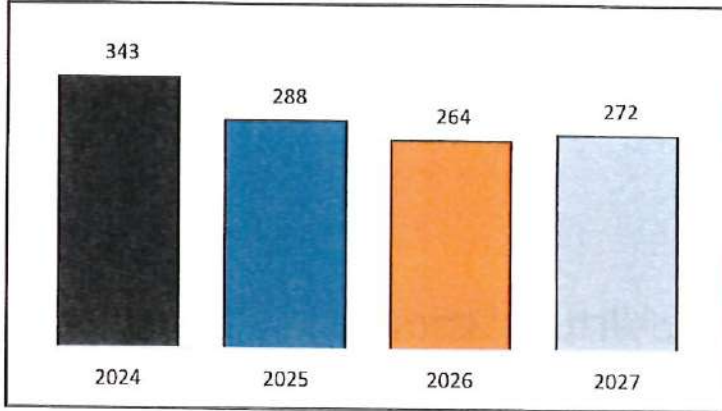
# Monthly Financial Report

Fiscal Year 2027 - July to July

## Cash Balance Analysis

Monthly cash flow helps explain the timing of revenue and expenditures in the current fiscal year and over several fiscal years. This snapshot is designed to demonstrate three key cash balance indicators - 1) Days of cash on-hand at year end, 2) Cash balance as % of Revenue, 3) Monthly cash balances. The data reflected is as of July 31st for each respective year.

### Calendar Days of Cash on Hand



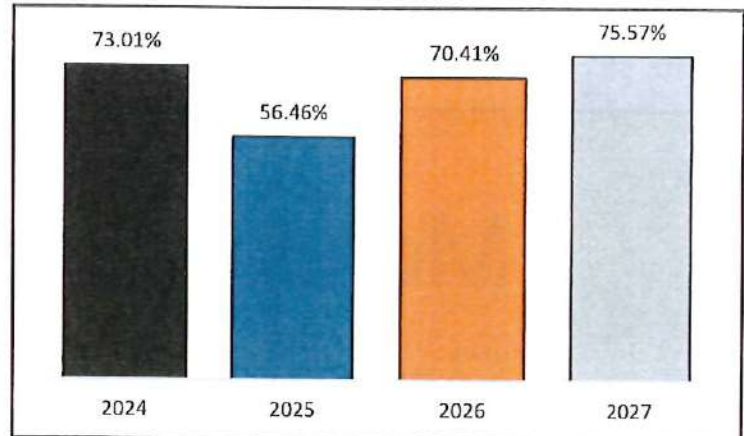
The graph reflects Cash on Hand at July 31st of each of the fiscal years indicated.

### Ending Cash Balance at End of the Month

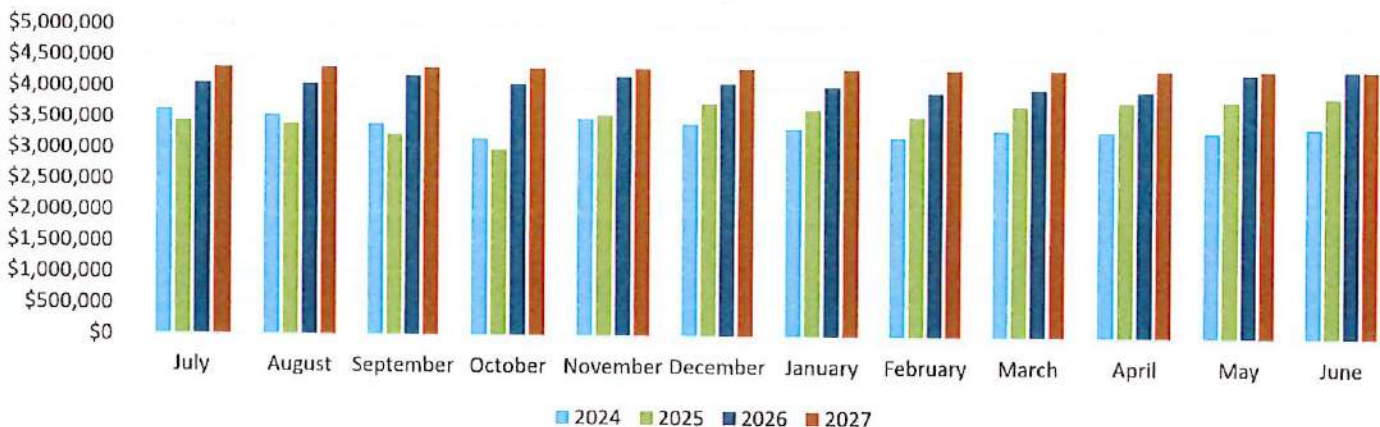
|      |             |
|------|-------------|
| 2024 | \$3,630,598 |
| 2025 | \$3,449,185 |
| 2026 | \$4,055,095 |
| 2027 | \$4,317,413 |

Cash balance as a % of revenue can help the organization to understand the amount of revenue change that could be buffered by one-time cash balance reserves.

### Cash Balance as % of Revenue



### Fiscal Year -- End of Month Cash Balance (\$'000)



Cash balances can fluctuate significantly within a fiscal year. The lowest cash balance of \$1,296,240 occurred in February 2021. The highest cash balance position was \$4,317,861 and that occurred at June 30, 2026.

## ACTUAL REVENUE RECEIVED THROUGH JULY COMPARED TO THE PRIOR YEAR

|                      | Actual Revenue<br>Collections<br>For July to July | Prior Year<br>Revenue<br>For July to July | Actual<br>Compared to<br>Last Year |
|----------------------|---------------------------------------------------|-------------------------------------------|------------------------------------|
| Local Revenue        | (710)                                             | (5,418)                                   | ▲ 4,708                            |
| Interest             | 3,906                                             | 14,663                                    | ▼ (10,757)                         |
| State Revenue        | 335,702                                           | 324,581                                   | ▲ 11,121                           |
| Federal Revenue      | 43,974                                            | 92,945                                    | ▼ (48,971)                         |
| All Other Revenue    | -                                                 | 1,979                                     | ▼ (1,979)                          |
| <b>Total Revenue</b> | <b>382,872</b>                                    | <b>428,750</b>                            | <b>▼ (45,878)</b>                  |

Compared to the same period, total revenue are **\$(45,878)**  
Lower than the previous year

After one (1) month of the fiscal year, revenues are \$(45,878) less than last fiscal year. The advance draws of federal subsidies were less in July 2026 and are the primary cause of the negative variance.

## ACTUAL EXPENSES THROUGH JULY COMPARED TO THE PRIOR YEAR

|                           | Actual<br>Expenses<br>For July to July | Prior Year<br>Expenditures<br>For July to July | Actual<br>Compared to<br>Last Year |
|---------------------------|----------------------------------------|------------------------------------------------|------------------------------------|
| Salaries and Benefits     | 177,362                                | 182,643                                        | ▼ (5,281)                          |
| Purchased Services        | 74,353                                 | 51,174                                         | ▲ 23,179                           |
| Supplies                  | 108,098                                | 5,782                                          | ▲ 102,316                          |
| Capital                   | -                                      | -                                              | -                                  |
| All Other Expenses        | 23,507                                 | 21,083                                         | ▲ 2,424                            |
| <b>Total Expenditures</b> | <b>383,320</b>                         | <b>260,682</b>                                 | <b>▲ 122,638</b>                   |

Compared to the same period, total expenditures are **\$122,638**  
Higher than the previous year

Expenditures were \$122,638 more than last year, due to the purchase of chromebooks this July.

## FISCAL YEAR 2027 FORECAST TO ACTUAL COMPARISON FOR REVENUE

|                      | Annual<br>Forecast<br>Estimate | Projected<br>Annual Cash<br>Estimate | Actual<br>Compared to<br>Cash Flow |
|----------------------|--------------------------------|--------------------------------------|------------------------------------|
| Local Revenue        | 62,000                         | 56,123                               | ▼ (5,877)                          |
| Interest             | 150,000                        | 141,406                              | ▼ (8,594)                          |
| State Revenue        | 4,960,000                      | 4,967,369                            | ▲ 7,369                            |
| Federal Revenue      | 595,000                        | 593,557                              | ▼ (1,443)                          |
| All Other Revenue    | 25,134                         | 23,040                               | ▼ (2,095)                          |
| <b>Total Revenue</b> | <b>5,792,134</b>               | <b>5,781,495</b>                     | <b>▼ (10,639)</b>                  |

Compared to forecast,  
revenue cash flows  
are  
**\$(10,639)**  
Lower than forecasted

Data is compared to the August forecast and revenues are \$(10,639) lower than projected. There is no category that is substantially different than forecast this early in the forecasting period.

## FISCAL YEAR 2027 FORECAST TO ACTUAL COMPARISON FOR EXPENSES

|                           | Annual<br>Forecast<br>Estimate | Projected<br>Annual Cash<br>Estimate | Actual<br>Compared to<br>Cash Flow |
|---------------------------|--------------------------------|--------------------------------------|------------------------------------|
| Salaries and Benefits     | 3,377,251                      | 3,371,300                            | ▼ (5,951)                          |
| Purchased Services        | 1,877,611                      | 1,878,159                            | ▲ 548                              |
| Supplies                  | 204,997                        | 223,513                              | ▲ 18,516                           |
| Capital                   | -                              | -                                    | -                                  |
| All Other Expenses        | 82,485                         | 82,047                               | ▼ (439)                            |
| <b>Total Expenditures</b> | <b>5,542,344</b>               | <b>5,555,018</b>                     | <b>▲ 12,674</b>                    |

Compared to forecast,  
expenditure cash flows  
are  
**\$12,674**  
Higher than forecasted

Spending is \$12,674 more than forecasted in the August update.

School Name:

Greater Ohio Virtual School

**Statement of Receipt, Disbursements, and Changes in Fund Cash Balances  
For the Fiscal Years Ended 2024 through 2026 Actual 2027 and  
the Fiscal Years Ending 2028 through 2030 Forecasted**

|                                                                                                     | Fiscal Year<br>FY2024 | Actual<br>Fiscal Year<br>FY2025 | Fiscal Year<br>FY2026 | Current<br>Fiscal Year<br>FY2027 | Fiscal Year<br>FY2028 | Forecast<br>Fiscal Year<br>FY2029 | Fiscal Year<br>FY2030 |
|-----------------------------------------------------------------------------------------------------|-----------------------|---------------------------------|-----------------------|----------------------------------|-----------------------|-----------------------------------|-----------------------|
| <b>Operating Receipts</b>                                                                           |                       |                                 |                       |                                  |                       |                                   |                       |
| State Foundation Payments (3110, 3211)                                                              | \$ 3,988,976          | \$ 5,210,687                    | \$ 4,703,552          | \$ 4,700,000                     | \$ 4,700,000          | \$ 4,700,000                      | \$ 4,700,000          |
| Charges for Services (1500)                                                                         | -                     | -                               | -                     | -                                | -                     | -                                 | -                     |
| Fees (1600, 1700)                                                                                   | (41,019)              | (53,980)                        | (28,312)              | -                                | -                     | -                                 | -                     |
| Other (1830, 1840, 1850, 1860, 1870, 1890, 3190)                                                    | 75,561                | 71,983                          | 57,839                | 60,000                           | 62,000                | 64,000                            | 66,000                |
| <b>Total Operating Receipts</b>                                                                     | \$ 4,003,518          | \$ 5,228,690                    | \$ 4,733,079          | \$ 4,760,000                     | \$ 4,762,000          | \$ 4,764,000                      | \$ 4,766,000          |
| <b>Operating Disbursements</b>                                                                      |                       |                                 |                       |                                  |                       |                                   |                       |
| 100 Salaries and Wages                                                                              | \$ 2,201,454          | \$ 2,459,256                    | \$ 2,428,813          | \$ 2,475,000                     | \$ 2,598,750          | \$ 2,728,688                      | \$ 2,865,122          |
| 200 Employee Retirement and Insurance Benefits                                                      | 669,896               | 738,479                         | 843,225               | 902,251                          | 955,409               | 1,032,587                         | 1,105,296             |
| 400 Purchased Services                                                                              | 1,598,772             | 1,747,318                       | 1,777,046             | 1,877,611                        | 1,935,918             | 1,970,423                         | 2,006,174             |
| 500 Supplies and Materials                                                                          | 246,195               | 233,799                         | 200,978               | 204,997                          | 209,097               | 213,279                           | 217,545               |
| 600 Capital Outlay - New                                                                            | 200                   | -                               | -                     | -                                | -                     | -                                 | -                     |
| 700 Capital Outlay - Replacement                                                                    | -                     | -                               | -                     | -                                | -                     | -                                 | -                     |
| 800 Other                                                                                           | 43,815                | 48,306                          | 56,227                | 57,351                           | 58,498                | 59,568                            | 60,862                |
| 819 Other Debt                                                                                      | 331,435               | 368,587                         | 70                    | -                                | -                     | -                                 | -                     |
| <b>Total Operating Disbursements</b>                                                                | \$ 5,031,767          | \$ 5,595,747                    | \$ 5,306,360          | \$ 5,517,211                     | \$ 5,767,672          | \$ 6,005,046                      | \$ 6,254,999          |
| Excess of Operating Receipts Over (Under)                                                           |                       |                                 |                       |                                  |                       |                                   |                       |
| Operating Disbursements                                                                             | \$ (1,028,249)        | \$ (367,057)                    | \$ (573,280)          | \$ (757,211)                     | \$ (1,005,672)        | \$ (1,241,046)                    | \$ (1,488,999)        |
| <b>Nonoperating Receipts/(Disbursements)</b>                                                        |                       |                                 |                       |                                  |                       |                                   |                       |
| Federal Grants (all 4000 except Fund 532)                                                           | \$ 605,319            | \$ 489,926                      | \$ 559,771            | \$ 597,996                       | \$ 595,000            | \$ 595,000                        | \$ 595,000            |
| State Grants (3200, except 3211)                                                                    | 155,440               | 177,558                         | 259,290               | 250,000                          | 260,000               | 260,000                           | 260,000               |
| Restricted Grants (3210, Community School Facilities Grant)                                         | 2,984                 | 24,937                          | 22,566                | -                                | -                     | -                                 | -                     |
| Donations (1820)                                                                                    | -                     | -                               | -                     | 1,000                            | -                     | -                                 | -                     |
| Interest Income (1400)                                                                              | 180,430               | 165,181                         | 162,487               | 150,000                          | 150,000               | 150,000                           | 150,000               |
| Debt Proceeds (1900)                                                                                | 2,345                 | 670                             | -                     | 1,000                            | -                     | -                                 | -                     |
| Debt Principal Retirement                                                                           | -                     | -                               | -                     | -                                | -                     | -                                 | -                     |
| Interest and Fiscal Charges                                                                         | -                     | -                               | -                     | -                                | -                     | -                                 | -                     |
| Transfers - In                                                                                      | -                     | -                               | -                     | -                                | -                     | -                                 | -                     |
| Transfers - Out                                                                                     | 22,830                | 22,545                          | 22,159                | 25,134                           | -                     | -                                 | -                     |
| Total Nonoperating Revenues/(Expenses)                                                              | \$ 946,518            | \$ 858,272                      | \$ 1,004,114          | \$ 1,009,996                     | \$ 1,005,000          | \$ 1,005,000                      | \$ 1,005,000          |
| Excess of Operating and Nonoperating Receipts Over/(Under) Operating and Nonoperating Disbursements | \$ (81,731)           | \$ 491,215                      | \$ 430,834            | \$ 252,775                       | \$ (672)              | \$ (236,046)                      | \$ (483,999)          |
| Fund Cash Balance Beginning of Fiscal Year                                                          | \$ 3,477,547          | \$ 3,395,816                    | \$ 3,887,031          | \$ 4,317,865                     | \$ 4,570,639          | \$ 4,569,967                      | \$ 4,333,922          |
| Fund Cash Balance End of Fiscal Year                                                                | \$ 3,395,816          | \$ 3,887,031                    | \$ 4,317,865          | \$ 4,570,639                     | \$ 4,569,967          | \$ 4,333,922                      | \$ 3,849,923          |

**Assumptions**

|                                           | Actual                |                       | Current               |                       | Forecast              |                       |
|-------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|                                           | Fiscal Year<br>FY2024 | Fiscal Year<br>FY2025 | Fiscal Year<br>FY2026 | Fiscal Year<br>FY2027 | Fiscal Year<br>FY2028 | Fiscal Year<br>FY2030 |
| <b>Staffing/Enrollment</b>                |                       |                       |                       |                       |                       |                       |
| Total Student FTE                         | 407                   | 452                   | 411                   | 411                   | 411                   | 411                   |
| Instructional Staff                       | 38.6                  | 40.80                 | 40.00                 | 40.00                 | 40.00                 | 40                    |
| Administrative Staff                      | 6.5                   | 4.00                  | 4.00                  | 4.00                  | 4.00                  | 4                     |
| Other Staff                               | 6.5                   | 5.10                  | 5.00                  | 5.00                  | 5.00                  | 5                     |
| <b>Purchased Services</b>                 |                       |                       |                       |                       |                       |                       |
| Rent                                      | \$ 217,734.72         | \$ 218,128.94         | \$ 132,022.85         | \$ 250,000.00         | \$ 250,000.00         | \$ 250,000.00         |
| Utilities                                 | 2,988.76              | 3,063.75              | 1,133.54              | 2,000.00              | 2,000.00              | 2,000.00              |
| Other Facility Costs                      | -                     | 260.00                | 85,296.00             | -                     | -                     | -                     |
| Insurance                                 | -                     | -                     | -                     | -                     | -                     | -                     |
| Management Fee                            | 150,000.00            | 150,000.00            | 200,000.00            | 225,000.00            | 250,000.00            | 250,000.00            |
| Sponsor Fee                               | 103,722.56            | 148,700.21            | 147,765.46            | 150,000.00            | 150,000.00            | 150,000.00            |
| Audit Fees                                | -                     | -                     | -                     | -                     | -                     | -                     |
| Contingency                               | -                     | -                     | -                     | -                     | -                     | -                     |
| Transportation                            | 2,554.95              | 1,200.00              | 6,750.37              | 7,000.00              | 7,000.00              | 7,000.00              |
| Legal                                     | 2,479.50              | 348.68                | 2,504.00              | 2,500.00              | 2,500.00              | 2,500.00              |
| Marketing                                 | 17,155.00             | 12,500.00             | 12,500.00             | 12,500.00             | 12,500.00             | 12,500.00             |
| Consulting                                | 66,316.29             | 130,000.00            | 137,450.00            | 140,000.00            | 140,000.00            | 140,000.00            |
| Salaries and Wages                        | 156,385.70            | 242,132.93            | 202,473.55            | 210,572.50            | 218,995.40            | 227,755.22            |
| Employee Benefits                         | -                     | -                     | -                     | -                     | -                     | -                     |
| Special Education Services                | 400,489.10            | 430,847.45            | 438,585.30            | 456,128.71            | 474,373.86            | 493,348.81            |
| Technology Services                       | 381,586.57            | 352,138.93            | 325,402.06            | 331,910.10            | 338,548.30            | 345,315.27            |
| Food Services                             | -                     | -                     | -                     | -                     | -                     | -                     |
| Other                                     | 37,359.29             | 57,997.54             | 85,162.32             | 90,000.00             | 90,000.00             | 90,000.00             |
| Total                                     | \$ 1,538,772.44       | \$ 1,747,318.43       | \$ 1,777,046.06       | \$ 1,877,611.32       | \$ 1,935,917.57       | \$ 1,970,423.30       |
|                                           |                       |                       |                       |                       |                       | \$ 2,006,173.85       |
| <b>Financial Metrics</b>                  |                       |                       |                       |                       |                       |                       |
| Debt Service Payments                     | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ -                  |
| Debt Service Coverage                     | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  |
| Growth in Enrollment                      | 0.00%                 | 11.06%                | -9.07%                | 0.00%                 | 0.00%                 | 0.00%                 |
| Growth in New Capital Outlay              | 0.00%                 | -100.00%              | 0.00%                 | 0.00%                 | 0.00%                 | 0.00%                 |
| Growth in Operating Receipts              | 0.00%                 | 30.50%                | -9.48%                | 0.57%                 | 0.04%                 | 0.04%                 |
| Growth in Non-Operating Receipts/Expenses | 0.00%                 | -9.32%                | 16.99%                | 0.58%                 | -0.49%                | 0.00%                 |
| Days of Cash                              | 252.25                | 221.50                | 267.37                | 285.66                | 289.25                | 277.77                |
|                                           |                       |                       |                       |                       |                       | 252.90                |

Assumptions Narrative Summary

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

As of July 31, 2027

|                                |      |
|--------------------------------|------|
| Difference from Beginning Cash | -447 |
|--------------------------------|------|

Difference from Beginning Cash



GREATER OHIO VIRTUAL SCHOOL  
FY 2027  
PERMANENT APPROPRIATIONS

8/4/2026

| FUND                                | SCC  | DESCRIPTION                          | Initial         | July          | August | September | October | November | December | TOTAL ACCOUNT   |
|-------------------------------------|------|--------------------------------------|-----------------|---------------|--------|-----------|---------|----------|----------|-----------------|
| 001                                 | 0000 | GENERAL FUND                         | \$ 5,500,000.00 |               |        |           |         |          |          | \$ 5,500,000.00 |
| 001                                 | 915X | CAREER TECHNICAL EDUCATION           | \$ -            |               |        |           |         |          |          |                 |
| 001                                 | 917X | ENGLISH LEARNER FUNDING              | \$ -            |               |        |           |         |          |          |                 |
| 001                                 | 918X | STUDENT WELLNESS AND SUCCESS FUNDING | \$ -            |               |        |           |         |          |          |                 |
| 516                                 | 9926 | IDEA FY26 FUND                       | \$ 30,000.00    | \$ 3,176.93   |        |           |         |          |          | \$ 33,176.93    |
| 516                                 | 9927 | IDEA FY27 FUND                       | \$ 165,033.16   |               |        |           |         |          |          | \$ 165,033.16   |
| 536                                 | 9926 | TITLE I NON COMPETITIVE FY26         | \$ 97,600.00    | \$ 507.01     |        |           |         |          |          | \$ 98,107.01    |
| 536                                 | 9927 | TITLE I NON COMPETITIVE FY27         | \$ -            | \$ 150,000.00 |        |           |         |          |          | \$ 150,000.00   |
| 551                                 | 9926 | TITLE III CONSORTIUM FY26            | \$ -            |               |        |           |         |          |          | \$ -            |
| 551                                 | 9927 | TITLE III CONSORTIUM FY27            | \$ -            |               |        |           |         |          |          | \$ -            |
| 572                                 | 9026 | TITLE I EDEC NON COMPETITIVE FY26    | \$ 4,000.00     | \$ 969.06     |        |           |         |          |          | \$ 4,969.06     |
| 572                                 | 9027 | TITLE I EDEC NON COMPETITIVE FY27    | \$ -            | \$ 110,956.70 |        |           |         |          |          | \$ 110,956.70   |
| 572                                 | 9926 | TITLE I FY26 FUND                    | \$ 4,200.00     | \$ (4,200.00) |        |           |         |          |          | \$ -            |
| 572                                 | 9927 | TITLE I FY27 FUND                    | \$ 71,995.74    |               |        |           |         |          |          | \$ 71,995.74    |
| 584                                 | 9926 | TITLE IV-A FY26 FUND                 | \$ 1,000.00     | \$ 1,003.70   |        |           |         |          |          | \$ 2,003.70     |
| 584                                 | 9927 | TITLE IV-A FY27 FUND                 | \$ 10,214.54    |               |        |           |         |          |          | \$ 10,214.54    |
| 590                                 | 9926 | TITLE II-A FY26 FUND                 | \$ 1,000.00     | \$ 1,178.94   |        |           |         |          |          | \$ 2,178.94     |
| 590                                 | 9927 | TITLE II-A FY27 FUND                 | \$ 11,919.83    |               |        |           |         |          |          | \$ 11,919.83    |
| Monthly Appropriation Changes       |      |                                      |                 |               |        |           |         |          |          |                 |
| UB-TOTAL APPROPRIATIONS - ALL FUNDS |      |                                      | \$5,896,963.27  |               |        |           |         |          |          | \$ 6,160,555.61 |

School-wide Transfers:

| From | To | Amount | Month/Year |
|------|----|--------|------------|
|      |    |        |            |
|      |    |        |            |
|      |    |        |            |
|      |    |        |            |
|      |    |        |            |



Greater Ohio Virtual School  
Cash Summary Report

| UND-SCC     | Description                          | Initial Cash    | MTD Received  | FYTD Received | MTD Expended  | FYTD Expended | Fund Balance    | Encumbrance     | Unencumbered Balance |
|-------------|--------------------------------------|-----------------|---------------|---------------|---------------|---------------|-----------------|-----------------|----------------------|
| 01-0000     | GREATER OHIO VIRTUAL SCHOOL          | \$ 4,368,857.71 | \$ 315,898.22 | \$ 315,898.22 | \$ 365,653.24 | \$ 365,653.24 | \$ 4,319,102.69 | \$ 1,827,985.21 | \$ 2,491,117.48      |
| 01-915X     | CAREER TECHNICAL EDUCATION           | 0.00            | 7,723.73      | 7,723.73      | 0.00          | 0.00          | 7,723.73        | 0.00            | 7,723.73             |
| 01-917X     | ENGLISH LEARNER FUNDING              | 0.00            | 1,151.85      | 1,151.85      | 0.00          | 0.00          | 1,151.85        | 0.00            | 1,151.85             |
| 01-918X     | STUDENT WELLNESS AND SUCCESS FUNDING | 0.00            | 14,124.58     | 14,124.58     | 0.00          | 0.00          | 14,124.58       | 0.00            | 14,124.58            |
| 16-9926     | IDEA-B FY26                          | (18,984.88)     | 18,984.88     | 18,984.88     | 17,666.03     | 17,666.03     | (17,666.03)     | 0.00            | (17,666.03)          |
| 36-9926     | Title I Non Competitive FY26         | (14,988.67)     | 14,988.67     | 14,988.67     | 0.00          | 0.00          | 0.00            | 0.00            | 0.00                 |
| 72-9026     | EOEC Non Competitive FY26            | (10,000.00)     | 10,000.00     | 10,000.00     | 0.00          | 0.00          | 0.00            | 0.00            | 0.00                 |
| 72-9027     | EOEC Non Competitive FY27            | 0.00            | 0.00          | 0.00          | 0.00          | 0.00          | 0.00            | 100,000.00      | (100,000.00)         |
| 72-9926     | TITLE I FY26                         | (7,022.65)      | 0.00          | 0.00          | 0.00          | 0.00          | (7,022.65)      | 0.00            | (7,022.65)           |
| Grand Total |                                      | \$ 4,317,861.51 | \$ 382,871.93 | \$ 382,871.93 | \$ 383,319.27 | \$ 383,319.27 | \$ 4,317,414.17 | \$ 1,927,985.21 | \$ 2,389,428.96      |



## Greater Ohio Virtual School Disbursement Summary Report

| Check Number | Date      | Name                           | Amount      | Status      | Reconcile Date | Void Date | Reference Number |
|--------------|-----------|--------------------------------|-------------|-------------|----------------|-----------|------------------|
| 0            | 7/31/2026 | MEMO ST ALOYSIUS               | \$ 9,981.98 | RECONCILED  | 7/31/2026      |           | 14465            |
| 901431       | 7/30/2026 | Peters Kalail & Markakis LPA   | 7,000.00    | OUTSTANDING |                |           | 14464            |
| 0            | 7/28/2026 | American Fidelity              | 166.67      | RECONCILED  | 7/31/2026      |           | 14454            |
| 0            | 7/28/2026 | Southwest Ohio EPC             | 1,373.44    | RECONCILED  | 7/31/2026      |           | 14455            |
| 0            | 7/28/2026 | STATE TEACHERS RETIRE. SYSTEM  | 22,564.00   | RECONCILED  | 7/31/2026      |           | 14456            |
| 0            | 7/28/2026 | UNUM Life                      | 99.00       | RECONCILED  | 7/31/2026      |           | 14457            |
| 0            | 7/28/2026 | MEMO LCNB                      | 138.65      | RECONCILED  | 7/31/2026      |           | 14458            |
| 0            | 7/28/2026 | Southwest Ohio EPC             | 22,509.96   | RECONCILED  | 7/31/2026      |           | 14459            |
| 0            | 7/28/2026 | LEBANON-CITIZENS NATIONAL BANK | 1,896.15    | RECONCILED  | 7/31/2026      |           | 14460            |
| 0            | 7/28/2026 | School Employees Ret. System   | 4,108.00    | RECONCILED  | 7/31/2026      |           | 14461            |
| 0            | 7/28/2026 | STATE TEACHERS RET. SYSTEM     | 1,960.31    | RECONCILED  | 7/31/2026      |           | 14462            |
| 0            | 7/28/2026 | MEMO FRANKLIN CITY             | 1.50        | RECONCILED  | 7/31/2026      |           | 14463            |
| 901427       | 7/24/2026 | Amazon Capital Services        | 476.23      | RECONCILED  | 7/31/2026      |           | 14441            |
| 901420       | 7/24/2026 | WARREN COUNTY ESC              | 232.00      | RECONCILED  | 7/24/2026      |           | 14442            |
| 901419       | 7/24/2026 | CDW GOVERNMENT                 | 94,187.99   | OUTSTANDING |                |           | 14443            |
| 901424       | 7/24/2026 | A Book Company LLC             | 774.75      | RECONCILED  | 7/31/2026      |           | 14444            |
| 901421       | 7/24/2026 | Mason City School District     | 3,708.55    | RECONCILED  | 7/31/2026      |           | 14445            |
| 901429       | 7/24/2026 | FRESHWORKS INC                 | 588.00      | RECONCILED  | 7/24/2026      |           | 14446            |
| 901425       | 7/24/2026 | OnSolve, LLC                   | 2,215.38    | RECONCILED  | 7/31/2026      |           | 14447            |
| 901426       | 7/24/2026 | SC Strategic Solutions, LLC    | 8,395.00    | OUTSTANDING |                |           | 14448            |
| 901422       | 7/24/2026 | Women Walking West, Inc.       | 5,000.00    | RECONCILED  | 7/31/2026      |           | 14449            |
| 901428       | 7/24/2026 | YOU SCIENCE, LLC               | 3,450.00    | RECONCILED  | 7/31/2026      |           | 14450            |
| 901423       | 7/24/2026 | Southwest Ohio Council         | 6,712.41    | RECONCILED  | 7/24/2026      |           | 14451            |
| 901430       | 7/24/2026 | QUADIENT FINANCE USA, INC.     | 152.62      | OUTSTANDING |                |           | 14452            |
| 901417       | 7/15/2026 | Amazon Capital Services        | 2,298.77    | RECONCILED  | 7/31/2026      |           | 14434            |
| 901414       | 7/15/2026 | Mason City School District     | 25.00       | OUTSTANDING |                |           | 14435            |
| 901416       | 7/15/2026 | US Bank Equipment Finance      | 2,704.57    | RECONCILED  | 7/31/2026      |           | 14436            |
| 901412       | 7/15/2026 | ENNIS BRITTON CO., LPA         | 32.00       | RECONCILED  | 7/15/2026      |           | 14437            |
| 901415       | 7/15/2026 | A Book Company LLC             | 163.26      | RECONCILED  | 7/31/2026      |           | 14438            |
| 901418       | 7/15/2026 | Finalsite                      | 3,090.00    | RECONCILED  | 7/31/2026      |           | 14439            |
| 901413       | 7/15/2026 | WARREN COUNTY ESC              | 1,660.67    | RECONCILED  | 7/15/2026      |           | 14440            |



Greater Ohio Virtual School  
Disbursement Summary Report

| Check Number | Date     | Name                                             | Amount        | Status     | Reconcile Date | Void Date | Reference Number |
|--------------|----------|--------------------------------------------------|---------------|------------|----------------|-----------|------------------|
| 0            | 7/7/2026 | MEMO-PNC BANK                                    | \$ 739.59     | RECONCILED | 7/31/2026      |           | 14429            |
| 0            | 7/7/2026 | MEMO-PNC BANK                                    | 1,964.60      | RECONCILED | 7/31/2026      |           | 14430            |
| 0            | 7/7/2026 | MEMO-PNC BANK                                    | 3,758.28      | RECONCILED | 7/31/2026      |           | 14431            |
| 0            | 7/7/2026 | MEMO LCNB                                        | 138.65        | VOID       |                |           | 14432            |
| 901408       | 7/6/2026 | Southwestern Ohio Educational Purchasing Council | 19,334.00     | RECONCILED | 7/6/2026       | 7/31/2026 | 14420            |
| 901405       | 7/6/2026 | BUTLER COUNTY ESC                                | 303.80        | RECONCILED | 7/31/2026      |           | 14421            |
| 901411       | 7/6/2026 | BONEFISH SYSTEMS, LLC                            | 800.00        | RECONCILED | 7/31/2026      |           | 14422            |
| 901407       | 7/6/2026 | Finalsite                                        | 3,090.00      | RECONCILED | 7/31/2026      |           | 14423            |
| 901409       | 7/6/2026 | Grace Hill                                       | 42.68         | RECONCILED | 7/6/2026       |           | 14424            |
| 901403       | 7/6/2026 | VERIZON WIRELESS                                 | 7,277.94      | RECONCILED | 7/31/2026      |           | 14425            |
| 901404       | 7/6/2026 | JEFFERSON COUNTY ESC/VLA                         | 1,200.00      | RECONCILED | 7/6/2026       |           | 14426            |
| 901410       | 7/6/2026 | SSED TREE GROUP, LLC                             | 14,000.00     | RECONCILED | 7/31/2026      |           | 14427            |
| 901406       | 7/6/2026 | University of Cincinnati                         | 457.93        | RECONCILED | 7/31/2026      |           | 14428            |
| Grand Total  |          |                                                  | \$ 260,774.33 |            |                |           |                  |



# Greater Ohio Virtual School

## Your School At-A-Glance Report



### Current Student FTE

FTE Information is taken from the Ohio Department of Education and Workforce's Community School Payment Report and includes the previous month's data.



### Board Actions

**Review School Improvement Plan at each board meeting:**

**Goals for 2026-2027 school year:**

**Goal 1:** Using STAR Assessments, All Students in High School attending Greater Ohio Virtual School will increase 2.00 % in Reading/Literacy by 06/30/2028.

**Goal 2:** By 06/30/2028 we will improve the performance of All Students at/in Greater Ohio Virtual School by increasing Engagement by 5% using Seat time.

**Discussion questions to consider:**

Are the goals, strategies, and action steps aligned to the priority actions that will impact the school report card? Evidence?

Have the planned strategies and action steps been implemented? Discuss evidence.

Which established action steps have been completed within the identified timelines? What obstacles (if any) have prevented implementation?

How do the strategies and action steps differ from past practices? Are the strategies and action steps reflective of evidence-based practices? How do you know?

What data has been collected to determine whether or not the strategies and action steps are positively impacting student learning outcomes?

What is the data telling us? Are the trends changing?

Does the school improvement plan need to be adjusted? What is the evidence?

Are the necessary resources available and being used? If not, why?

Is there additional technical assistance needed from the Management Company, Board, Sponsor, etc.?



### Key Dates

**Charter Agreement:**

- Expiration: 6/30/2034
- High Stakes Review: Fall 2033

**Pending Contract Modifications:**

- None Noted

**Intervention Status Reporting for 26-27:**

- TBD

**School Improvement Plans for 26-27**

**Due:**

- TBD

**One Plan Cohort:**

- Cohort 2

**Onsite Assistance Review:**

- TBD

**Compliance Onsite Review:**

- Virtual - TBD
- Onsite - TBD

**CAP/Probation:**

- None Noted

## Contract Terms for Renewal Eligibility

Per Section 11.7 of its contract with St. Aloysius, Greater Ohio Virtual School is eligible for renewal if it:

- (1) Receives a grade of Meets Standards or higher in at least one applicable grade card component for the most recent school year; or
- (2) Meets the criteria listed below:
  - a. An overall report card grade that is greater than three of the five comparison group schools, consisting of traditional public schools and charter schools with similar student demographics within 5-10 miles of the school, if possible:
    - i. Auglaize County Educational Academy
    - ii. Fairborn Digital Academy
    - iii. Findlay Digital Academy
    - iv. Liberty Preparatory School
    - v. Gateway Online Academy of Ohio

Comparison information is displayed below.

The comparison schools for Greater Ohio Virtual School were selected during the contract process. The goal is for the comparison schools to be as similar as possible in demographic characteristics (percentages of families with low income; racial/ethnic minority; students with disabilities; and English Learners) as well as in close proximity to the school, if possible.

### Current LRC Data 25-26 LRC Data Coming Soon

|                                     | Distance<br>from School | Overall<br>School Grade | Combined<br>Graduation<br>Rate | Achievement | Progress | Gap Closing |
|-------------------------------------|-------------------------|-------------------------|--------------------------------|-------------|----------|-------------|
| <b>Greater Ohio Virtual School</b>  | ***                     | TBD                     | TBD                            | TBD         | TBD      | TBD         |
| Auglaize County Educational Academy | 99.3 miles              | TBD                     | TBD                            | TBD         | TBD      | TBD         |
| Fairborn Digital Academy            | 38 miles                | TBD                     | TBD                            | TBD         | TBD      | TBD         |
| Findlay Digital Academy             | 133 miles               | TBD                     | TBD                            | TBD         | TBD      | TBD         |
| Liberty Preparatory School          | 184 miles               | TBD                     | TBD                            | TBD         | TBD      | TBD         |
| Gateway Online Academy of Ohio      | 217 miles               | TBD                     | TBD                            | TBD         | TBD      | TBD         |

#### Definitions:

**Overall School Rating** – A combination of the school's Achievement rate, Gap Closing component, Progress component, and Graduation Rates form the school's Overall Rating.

**Combined Graduation Rate** – Looks at the percentage of students who are successfully completing high school with a diploma in 4,5,6,7 and 8 years.

**Achievement (fka High School Test Passage Rate)** – Represents the number of students who passed all five state tests that are required for graduation.

**Progress** – Look at the progress students in grades 9-12 are making in math and reading.

**Gap Closing** – Reflects how well subgroups of students are meeting the state's performance expectations in reading, math and graduation rates.



## SPONSOR CONNECTION JULY 2026

*Latest News for St. Aloysius Sponsored Schools*

### Reminders

- 7/1: Rapback system opens for reaffirming non-credentialed employees and bus/van drivers
- 7/1: Deadline to adopt [formal AI policies](#)
- 7/1: Complete [Community School Gifted Performance Indicator opt-in form](#)
- 7/15: Final day to [submit Disadvantaged Pupil Impact Aid and Student Wellness and Success Funds report](#)
- 7/15: Deadline for EMIS data collections
- 8/1: Deadline to notify district, ODEW, and sponsor of intent to transport all students from one or more districts
- 8/1: Deadline to adopt Online Day Plans
- 8/31: Deadline to submit the T2 for applicable schools



### FY26-27 Governing Authority and School Leader Timeline

Click the link below to access the timeline.

[Governing Authority & School Leader Timeline 25-27](#)

### Charter School Specialists Staff Directory

Click on the link: [CSS Staff Directory](#)



### National Charter Schools Conference 2026

The National Charter Schools Conference (NCSC) was held in New Orleans June 24-26.

The NCSC, hosted by the National Alliance for Public Charter Schools is the largest national gathering of charter school educators, advocates, and leaders.

Jon Acuff was the Keynote Speaker. Jon is a New York Times bestselling author and has sold more than one million copies and was named one of Inc.'s Top 100 Leadership Speakers.

Dave Cash, CEO, Rod Hale, President, and Tammie Osler, Legal Counsel of CSS, attended the conference. The school leader and board of Cincinnati Achievement Academy also were in attendance and were able to share a few moments with our team at the conference.

## Legal Department

### Governing Authority and School Leader Timelines

St. Aloysius and Charter School Specialists strive to provide transparent oversight and proactive assistance to our sponsored schools. In order to help governing authorities and school leaders plan for a successful year, we have put together an annual timeline of important deadlines. The timeline is not intended to be an all-inclusive list but rather a list representing some of the significant items that governing authorities and school leaders should be actively monitoring. You will find the timeline on our website. We also have a link in this Sponsor Connection Newsletter and will continue to have a link to this timeline in each monthly sponsor connection for the remainder of the school year.

### Sponsor Policy Reminder

As required by the Ohio Department of Education and the Sponsor Evaluation System, Charter School Specialists is providing this annual reminder of the intervention policies in place to comply with the Ohio Revised Code sections. R.C. §3314.023 requires sponsors to provide monitoring, oversight, and technical assistance to community schools. R.C. §3314.023(E) states that this shall include "taking steps to intervene in the school's operation to correct problems in the school's overall performance", declaring the school to be on probationary status pursuant to section §3314.073 of the Revised Code, suspending the operation of the school pursuant to section §3314.072 of the Revised Code, terminating the contract of the school pursuant to section §3314.07 of the Revised Code, or assuming the operations of a school pursuant to Section 1.4 of the Charter Agreement as determined necessary by the sponsor.

A school may be placed on a corrective action plan, placed on probation, or suspended for the following reasons:

1. Violation of rule and/or law.
2. Violation of community school contract.
3. Excessive decrease in enrollment.
4. Financial instability.
5. Organizational/Operational deficiencies.
6. Failure to respond to reasonable requests from sponsor.
7. Failure to adequately address deficiencies from the school being placed on probation; and
8. Failure to make adequate academic progress or meet local report card measures.
9. Other Good Cause as identified by the sponsor.

Additionally, R.C. §3314.072 allows a sponsor to terminate a contract prior to its expiration if the sponsor has suspended the operation of the contract.

Charter School Specialists has developed Standard Operating Procedures (SOPs) that outline the responsibilities of the school leader, governing authority, and other personnel related to the school's operation.

Process SOPs.

A link to all of the available St. Aloysius and Charter School Specialists SOPs can be found [HERE](#).

### Roles and Responsibilities

As we approach the 2026 – 2027 school year, we want to take this opportunity to highlight the important roles and responsibilities that each stakeholder has in making every community school successful, accountable, and responsive to student and family needs. As this year brings many new challenges, we are confident that all of the members of our Charter School Specialists' family will work together to ensure that students across the state of Ohio have access to high performing community schools.

The document titled "[Unique Roles Defined in Ohio's Community School System](#)" clearly lays out the responsibilities of each entity involved with our community schools. This document and the roles will be covered in a training to be released this summer, prior to the start of the school year. The training will also cover the contract and will delineate the roles and responsibilities of the school. We will send a notification when this training becomes available and after that date this training will be available on our website for all of those who were not able to attend.

We all have a role in maintaining high standards for school performance, ensuring school autonomy, and protecting the interests of taxpayers and students. Our schools need to be able to answer these questions:

1. Is the educational program of the school a success?
2. Is the school financially viable?
3. Is the organization operated effectively?

Understanding the roles and responsibilities covered in the resources provided here will help us to answer those important questions.

Thank you for the work you do for your school, and we wish everyone a successful 2026-2027 school year.

## 2026-2027 Compliance Year Update

As we officially turn the page to the 2026-2027 School Year, we would like to thank all those that made last year a successful year of compliance monitoring. We appreciate all the effort that was made to ensure everything was appropriately documented. Looking forward to the upcoming year, we have a few reminders and updates that we are excited to share.

### Sponsor Evaluation

The last stage to complete our sponsor evaluation for 2025-2026 will require ODEW to visit 10 randomly selected St. Aloysius schools for a brief onsite visit. Brian Dunbar and the compliance department will be in contact with all schools that are selected and will be sure to ensure each school is prepped and ready for the visit. These visits will likely occur in the first 2 weeks of August.

### Opening Assurances

We are currently working through updating all the required inspections, BCI/FBI background checks, insurance certificates, licenses, etc. for all schools to ensure the Opening Assurances documentation is in place prior to the first day of school.

### Trainings

Please ensure all required staff trainings are completed during teacher in-service, if you have any questions about the required trainings please contact your compliance coordinator.

### Compliance Coordinator Assignments

As we bring on a new compliance coordinator and make a few tweaks to school assignments, please note that some schools will have new compliance coordinators this year as we try to create better efficiency for your teams and ours.

### CSS New Document Management System

We are excited to bring a more streamlined approach to our compliance collection process as we add a document management system this year! We will be sharing more details soon on how Hub Share will help all of us!

## Charter School Specialists Hosts Professional Development on LRE & Change of Placement in Partnership with ODEW



On June 4, 2026, Charter School Specialists (CSS) partnered with the Ohio Department of Education and Workforce (ODEW) to provide a targeted professional development session focused on Least Restrictive Environment (LRE) and Change of Placement requirements under IDEA.

The training brought together school leaders, special education personnel, and compliance staff to strengthen their understanding of one of the most critical areas of special education compliance—ensuring that students with disabilities are educated in the least restrictive environment appropriate to their individual needs while following required legal and procedural safeguards when placement changes are considered. Participants engaged in discussions surrounding IDEA requirements related to LRE, the legal and procedural considerations for change of placement

decisions, differentiating disciplinary removals from changes in educational placement, and the data and documentation necessary to support placement determinations. The session also emphasized the importance of parent participation and procedural safeguards, reviewed common compliance concerns identified through state monitoring and complaint investigations, and highlighted best practices for maintaining compliance while ensuring student-centered decision-making.

### Strong Participation and Positive Feedback

Feedback from attendees demonstrated the value of the training.

- 100% rated the presenters as knowledgeable and effective communicators
- Participants highlighted the practical examples, compliance guidance, and opportunity to ask questions specific to real-world scenarios.

Click [HERE](#) for the full survey summary

### Building Capacity Through Proactive Professional Learning

As schools continue to navigate increasingly complex special education requirements, proactive professional development remains essential. Sessions such as this help school teams strengthen internal systems, improve compliance practices, and ultimately support better outcomes for students with disabilities.

Charter School Specialists remains committed to providing meaningful professional learning opportunities that equip school leaders with the knowledge and tools necessary to navigate federal and state requirements with confidence.

We extend our appreciation to the Ohio Department of Education and Workforce for their partnership and expertise in making this training possible.

### Looking Ahead

This session is one example of CSS's continued investment in supporting schools through high-quality compliance-focused professional development. Additional training opportunities and resources will be available throughout the 2026–2027 school year as part of our ongoing commitment to supporting school leaders, educators, and students.

Together, we are building stronger systems, promoting compliance, and ensuring students receive the supports and services they need to succeed.

## Federal Programs

We are all happy to celebrate our country's 250th year, but we can also celebrate the 61 years of the Elementary and Secondary Education Act, reauthorized as Every Student Succeeds Act (ESSA)! As we open the new fiscal year FY27, we need to be aware of the new expectations for the federal consolidated grants (Title I, II, III, IV, IDEA, ECSE).

Schools accepting federal grants need to have a heightened awareness of the required role of stakeholders in these programs. Stakeholders include not only parents and students, but also school staff, community organizations, community businesses, governing boards, and other community members. How are you ensuring and documenting that these stakeholders are participating in the planning process for these grants? Are you giving out surveys, collecting the data, and analyzing it and then considering it when determining the school's One Plan and annual programs and activities?

All the stakeholders should be participating in the planning and evaluation of programs supported by federal funds. The expectation is that schools will be reporting out publicly regarding the programs that are supported with these public funds (federal funds). Schools should be reporting about these programs at the governing board meetings. The school's website should mention the grants and the programs supported with these funds and include contact information. Any event funded by these grants should be mentioned in the event notices. Please make sure to document your efforts to involve the school's stakeholders.

If you have any questions regarding federal programs, please contact Nannette Sherman at [nsherman@charterschoolspec.com](mailto:nsherman@charterschoolspec.com).

## College and Career Readiness Corner

As the saying goes, "It takes a village..."

As all educators know, establishing positive and supportive relationships with our youth is key to positive postsecondary and life success. The [Adverse Childhood Experiences \(ACEs\)](#) study illustrates, the most significant factor in supporting youth who have experienced adverse childhood experiences is having a caring, consistent, and nurturing person in that young person's life.

One particularly vulnerable group are youth who are involved in the criminal justice system. Often the juvenile justice system, while well meaning, falls short of getting kids back on a positive trajectory and avoid recidivism (being re-arrested for criminal activity). In recent years, the Office of Juvenile Justice and Delinquency (OJJDP) and the U.S. Department of Justice have made investments in the development of mentoring programs. These programs place a premium on reducing recidivism, supporting high school graduation, job training, and career planning, as well as other meaningful supports.

If you would like to learn more about the work of the OJJDP and find out more about how you can be a part of the mentorship movement, you can find more information at the link found below.

[Mentorship for Youth who Have Been Arrested or Incarcerated.](#)

## Proposed Insurance Coverage Considerations: What Charter School Boards Need to Know

*By Pat O'Neill, O'Neill Insurance*

Proposed updates to the standard insurance recommendations for Ohio charter schools are currently under review. These proposed changes are intended to better address evolving risks facing schools, including cyber incidents, student safety concerns, and employment-related claims.

The chart below compares the current insurance standards with several proposed enhancements that schools may wish to discuss with their insurance advisor.

| Coverage                           | Current Agreement                  | Proposed Changes                                                                | Notes                                                                                                                                                                                                                                                                                                                                                       |
|------------------------------------|------------------------------------|---------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| General Liability                  | \$1M/\$2M                          | \$1M/\$2M                                                                       | Remains the foundation of the school's liability protection                                                                                                                                                                                                                                                                                                 |
| Abuse Liability                    | Not included                       | \$1M                                                                            | New proposed modification addressing allegations involving abuse or inappropriate conduct involving students.                                                                                                                                                                                                                                               |
| Educators & Professional Liability | See E&O below                      | \$1M                                                                            | Clarifies the existing Errors & Omissions coverage through a combined policy that typically includes Educators Legal Liability, Employment Practices Liability, and often Directors & Officers coverage.                                                                                                                                                    |
| Errors & Omissions                 | \$1M/\$1M                          | Incorporated into Educators & Professional Liability                            | Existing coverage is being clarified and consolidated under Educators & Professional Liability coverage.                                                                                                                                                                                                                                                    |
| Auto Liability                     | Not included                       | \$1M                                                                            | New proposed modification addressing exposures created when employees, board members, or volunteers use vehicles on behalf of the school. Even schools that prohibit transportation or do not own vehicles may face liability when personal vehicles are used for school business. This coverage helps protect against claims arising from those situations |
| Directors & Officers               | \$1M/\$1M                          | Incorporated within Educators & Professional Liability policy (where available) | Schools should review policy language with their insurance advisor.                                                                                                                                                                                                                                                                                         |
| Cyber Liability                    | Not included                       | \$1M                                                                            | New proposed modification recognizing the growing risks associated with student, employee, and financial data.                                                                                                                                                                                                                                              |
| Umbrella Liability                 | \$5M – Over General Liability only | \$5M – Over General Liability and Auto Liability                                | Proposed enhancement broadens excess liability protection to include Auto Liability in addition to General Liability.                                                                                                                                                                                                                                       |

### Preparing for Potential Changes

Boards and school administrators should periodically review their insurance program with their insurance advisor to ensure it aligns with the school's operations and risk profile. Reviewing available coverage options can help schools make informed decisions about safeguarding their operations, employees, students, and governing boards.

### About the Author

Pat O'Neill with O'Neill Insurance and has worked with Ohio charter schools for more than 10 years.



## Important Transportation Reminders for FY26-27

As we prepare for the upcoming school year, we wanted to remind schools who are transporting some or all of their students about deadlines and requirements.

School Governing Authorities who would like to assume transportation of all students from one or more districts need to pass a resolution assuming transportation and notify the school district(s), ODEW, and the sponsor by August 1 to be eligible for funding for FY26-27. The letter(s) need to be

sent to each district that you intend to assume transportation of students. The letters need to be forwarded to ODEW at [schoolbus@education.ohio.gov](mailto:schoolbus@education.ohio.gov) and to the sponsor at [cisaac@charterschoolspec.com](mailto:cisaac@charterschoolspec.com).

If a school transports or plans to transport all or a portion of students via board owned buses/trans/alternative vehicles OR contract with a

It is important to remember that schools contracting with a vendor for transportation are still liable. It is the responsibility of the school to ensure the vendor is authorized by ODEW to transport students. A school should not contract with a vendor unless they verify they are compliant. Below is a list of standard documentation schools and transportation contractors should have in their files:

- IRN - transportation vendors need to have an IRN as a transportation contractor.
- Authorized vehicles that meet all safety standards for student transportation.
- proof of driver compliance (preservice certificate, background checks, Seizure training (bus drivers), blood borne pathogens training, Rapback enrollment confirmation, transportation vendor annual certificate, CDL (bus drivers), annual physicals, drug testing, annual in-service training of at least 4 hours).
- proof of insurance in the amounts specified by law.
- comprehensive policies that meet all school transportation requirements for drivers and vehicles.
- State Highway Patrol inspection and sticker for the current school year for Buses.
- proof of vehicle inspections by a qualified mechanic - quarterly for buses and twice annually for alternative vehicles (State Hwy patrol inspection does not count toward the quarterly inspections for buses).

The governing authority needs to adopt the bus stops and time schedule and put it into force not earlier than thirty days prior to and not later than thirty days after the beginning of the school. The governing authority can designate the superintendent or another designee to make subsequent changes/relocate bus stops. The bus stops/routes and schedule need to be presented to the governing authority, prior to approving. The designee will need to keep a copy of the minutes/resolutions, bus stops/routes, and schedule in their transportation records. This does not apply to alternative vehicles. Alternative vehicles are not permitted to stop on roadways. They have to pull off of the street and into the driveway to pick up a student.

All bus/van drivers must be in Rapback System that is maintained through the State Board of Education. All drivers must be re-affirmed annually in the Rapback System between July 1 and October 31. Failure to re-affirm (approve) by October 31 will result in the driver being unenrolled in Rapback and they will need to start the process over.

Schools who are currently approved and received funding for FY25-26 need to submit the T2 in DRIVES by August 31 and print a copy to keep in their files for the auditor of state.

Schools who are approved for funding or will be eligible to receive funding through an agreement with the districts, ODEW, and the sponsor beginning FY26-27, will need to ensure that they document October week ridership, routes, mileage, gas etc. for inspection by the state auditor and so that they can accurately enter the information into the T1 report in DRIVES. October count week is October 5-9 for FY26-27 but if the school is not in session for the whole week, the following week that has 5 full days in session can be used.

T1 report is due in DRIVES by November 1 for schools who currently receive or will receive funding in FY26-27. If a school needs to amend the report, they will need to notify the transportation department at [SchoolBus@education.ohio.gov](mailto:SchoolBus@education.ohio.gov) to reset it, so the changes can be made. Schools have until February 1 to make changes. Print a copy of the report and keep in the file for the auditor of state.

Schools providing all or a portion of transportation are to offer student and parent/guardian bus safety orientation at the beginning of the school year per [OAC 3301-83-09](#). Schools will:

- Offer opportunities for students, along with their parents or guardians, to meet their bus drivers, tour a bus and learn about school safety.
- Provide families with take-home materials that parents and guardians can use to encourage positive school bus behaviors.
- When possible, school bus safety orientations should be incorporated into existing school-required orientations, meetings, or assemblies.

If it is not possible to provide the bus safety orientation to students during school orientation, then they are required to provide safety instruction to all transported students in grades kindergarten through third within two weeks after the beginning of the school year. Documentation must be kept on file that shows date(s) of training, how many students were present, what handouts were given to students, bus driver signature and school designee signature.

Annually, the principal or designee in cooperation with the transportation director/supervisor will schedule and conduct 3 emergency exit drills for all students who ride school buses to and from school. Each of the following emergency procedures will be conducted at least once annually:

1. Everyone exits through the front entrance door;
2. Everyone exits through the rear emergency door; and
3. Front half exits through the front door and rear half exits through the rear door.

The drills will be supervised by at least one staff person other than the driver assigned to the route.

Drills should be held on school property when possible and not on the bus route. The driver is to remain in the bus during evacuation drills with the parking brake set, the ignition turned off, and the transmission placed in neutral or park.

ODEW has a resource page on their website for schools that has information, links, examples, transportation manual, forms, etc. To access it click on the link: <https://education.ohio.gov/Topics/Finance-and-Funding/School-Transportation>

If you have transportation questions, please email [SchoolBus@education.ohio.gov](mailto:SchoolBus@education.ohio.gov) or contact Carla Isaac at [cisaac@charterschoolspec.com](mailto:cisaac@charterschoolspec.com).

## DID YOU KNOW?



Charter School Specialists, a sponsor representative, offers federal programs support, fiscal services, and professional development to schools across Ohio.

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# Greater Ohio Virtual School

## Your School At-A-Glance Report



### Current Student FTE

FTE Information is taken from the Ohio Department of Education and Workforce's Community School Payment Report and includes the previous month's data.



### Board Actions

**Review School Improvement Plan at each board meeting:**

**Goals for 2026-2027 school year:**

**Goal 1:** Using STAR Assessments, All Students in High School attending Greater Ohio Virtual School will increase 2.00 % in Reading/Literacy by 06/30/2028.

**Goal 2:** By 06/30/2028 we will improve the performance of All Students at/in Greater Ohio Virtual School by increasing Engagement by 5% using Seat time.

**Discussion questions to consider:**

Are the goals, strategies, and action steps aligned to the priority actions that will impact the school report card? Evidence?

Have the planned strategies and action steps been implemented? Discuss evidence.

Which established action steps have been completed within the identified timelines? What obstacles (if any) have prevented implementation?

How do the strategies and action steps differ from past practices? Are the strategies and action steps reflective of evidence-based practices? How do you know?

What data has been collected to determine whether or not the strategies and action steps are positively impacting student learning outcomes?

What is the data telling us? Are the trends changing?

Does the school improvement plan need to be adjusted? What is the evidence?

Are the necessary resources available and being used? If not, why?

Is there additional technical assistance needed from the Management Company, Board, Sponsor, etc.?



### Key Dates

**Charter Agreement:**

- Expiration: 6/30/2034
- High Stakes Review: Fall 2033

**Pending Contract Modifications:**

- None Noted

**Intervention Status Reporting for 26-27:**

- TBD

**School Improvement Plans for 26-27**

**Due:**

- TBD

**One Plan Cohort:**

- Cohort 2

**Onsite Assistance Review:**

- TBD

**Compliance Onsite Review:**

- Virtual - TBD
- Onsite - TBD

**CAP/Probation:**

- None Noted

## Contract Terms for Renewal Eligibility

Per Section 11.7 of its contract with St. Aloysius, Greater Ohio Virtual School is eligible for renewal if it:

(1) Receives a grade of Meets Standards or higher in at least one applicable grade card component for the most recent school year; or

(2) Meets the criteria listed below:

a. An overall report card grade that is greater than three of the five comparison group schools, consisting of traditional public schools and charter schools with similar student demographics within 5-10 miles of the school, if possible:

- i. Auglaize County Educational Academy
- ii. Fairborn Digital Academy
- iii. Findlay Digital Academy
- iv. Liberty Preparatory School
- v. Gateway Online Academy of Ohio

Comparison information is displayed below.

The comparison schools for Greater Ohio Virtual School were selected during the contract process. The goal is for the comparison schools to be as similar as possible in demographic characteristics (percentages of families with low income; racial/ethnic minority; students with disabilities; and English Learners) as well as in close proximity to the school, if possible.

### Current LRC Data

### 25-26 LRC Data Coming Soon

|                                     | Distance<br>from School | Overall<br>School Grade | Combined<br>Graduation<br>Rate | Achievement | Progress | Gap Closing |
|-------------------------------------|-------------------------|-------------------------|--------------------------------|-------------|----------|-------------|
| <b>Greater Ohio Virtual School</b>  | ***                     | TBD                     | TBD                            | TBD         | TBD      | TBD         |
| Auglaize County Educational Academy | 99.3 miles              | TBD                     | TBD                            | TBD         | TBD      | TBD         |
| Fairborn Digital Academy            | 38 miles                | TBD                     | TBD                            | TBD         | TBD      | TBD         |
| Findlay Digital Academy             | 133 miles               | TBD                     | TBD                            | TBD         | TBD      | TBD         |
| Liberty Preparatory School          | 184 miles               | TBD                     | TBD                            | TBD         | TBD      | TBD         |
| Gateway Online Academy of Ohio      | 217 miles               | TBD                     | TBD                            | TBD         | TBD      | TBD         |

#### Definitions:

**Overall School Rating** – A combination of the school's Achievement rate, Gap Closing component, Progress component, and Graduation Rates form the school's Overall Rating.

**Combined Graduation Rate** – Looks at the percentage of students who are successfully completing high school with a diploma in 4,5,6,7 and 8 years.

**Achievement (fka High School Test Passage Rate)** – Represents the number of students who passed all five state tests that are required for graduation.

**Progress** – Look at the progress students in grades 9-12 are making in math and reading.

**Gap Closing** – Reflects how well subgroups of students are meeting the state's performance expectations in reading, math and graduation rates.



## SPONSOR CONNECTION

AUGUST 2026

*Latest News for St. Aloysius Sponsored Schools*

### Reminders

8/1: Deadline to notify district, ODEW, and sponsor of intent to transport all students from one or more districts

8/1: Deadline to adopt Online Day Plans

8/31: Deadline to submit the T2 for applicable schools



### FY26-27 Governing Authority and School Leader Timeline

Click the link below to access the the timeline. [Governing Authority & School Leader Timeline 26-27](#)

### Charter School Specialists Staff Directory

Click on the link: [CSS Staff Directory](#)

### Documents Required for All Interim Licenses

Interim license candidates (Interim Resident Educator and Interim Principal) must submit a position verification letter from their employing superintendent or human resources director verifying their assignment for the upcoming school year in an Ohio school with each licensure application (new and renewal). Note that educators renewing their interim license must also submit a screen shot of their final holistic annual evaluation through their CORE Dashboard with their renewal application. Review the details on the [Interim Resident Educator](#) and [Interim Principal](#) licensure webpages.

### Background Check Reminders

Candidates applying for their first license, or after a gap in licensure, should plan to complete all [background check requirements](#) before or at the same time they submit their licensure application. Getting full background check results, including rap sheets or other BCI documentation stemming from failed or rejected fingerprints, can take up to 60 days or more. Additionally, the State Board of Education team cannot review submitted applications until the agency has received required background checks.

## Legal Department

### Changes to Community School Training on Public Records and Open Meetings Laws

Last November, the Auditor of State issued a Bulletin which clarified the standards that will be used by the auditors to determine if the Sunshine Law training requirements have been met. The bulletin from the auditor of state can be found here: [Auditor of State Bulletin 2025-014](#). The bulletin identifies that all Governing Authority Members, officials, and employees of a community school must annually attend a 1 hour live (virtual or in-person) session on open meetings and public records training (Sunshine Law) beginning July 1, 2026. The session must be presented by legal counsel for either the school, the sponsor, or the operator. Every person that attends the training must submit the certificate of attendance to the sponsor and to the auditor, whether it is the Auditor of State or an independent auditor.

Charter School Specialists will be hosting three (3) live virtual sessions that are available to all St. Aloysius sponsored school Governing Authority Members, officials, and employees. The sessions will be as follows:

|                   |                    |
|-------------------|--------------------|
| August 25, 2026   | 12:00 pm – 1:00 pm |
| December 11, 2026 | 2:00 pm – 3:00 pm  |
| April 7, 2026     | 4:00 pm – 5:00 pm  |

Registration for each of these sections can be found at the following link: <https://charterschoolspec.com/webinars/>. Approximately 2 days before the scheduled session, you will receive a packet of materials and a link to the session. Each individual that attends must attend for the full length of the training and must attend the session through their own computer/log-in in order for that individual to get credit for attending the session.

Alternatively, your school's legal counsel or legal counsel for the management company may offer live sessions for you to attend. If you are not able to attend any live session that is available, you will still be able to watch the on-demand trainings offered by either the Attorney General's Office or the Auditor of State's Office and receive the credit for the Sunshine Law training. Links to the on-demand sessions can be found here:

[Attorney General's Office Training](#)  
[Auditor of State's Office](#)

## Federal Programs

As the new school year begins, it is a fantastic opportunity to review your school's One Plan. One Plans should reflect the school's improvement goals, strategies, and the action steps the school is taking to meet those goals. The school's leadership team and stakeholders should all review these components of the One Plan. If they believe the current One Plan continues to align with the school's goals and actions, then nothing needs to be done. On the other hand, if the team believes that adjustments to the One Plan could better address student needs based on current student data and root-causes, then the team should revise the One Plan.

The school's stakeholders should work together to determine what needs revised. We have created a One Plan Review and Revision tool to help guide the process for revising the One Plan. [CLICK HERE for tool.](#)

If your leadership team reviews the school's goals and believes they need revised, they should go to the One Needs Assessment located in ED STEPS and review their responses and the priorities that went to the Pre-Planning page. To change the One Plan goals, the One Needs Assessment's status will need to be changed to "In Progress" so that the priorities can be adjusted. Once the One Needs Assessment has been edited, the school will change the status back to "Completed" and save it. This will send changes to the One Plan. The team will then need to go into the One Plan and make any needed changes. Please note that if the school's One Plan had already received "Agency Approved" status, then the revised One Plan will not go back to ODEW for another review, unless the school receives the Title I Non-Competitive Supplemental School Improvement grant and the Expanding Opportunities for Each Child grants. If the school only receives the consolidated grants, the revision only needs to be approved by the Fiscal Representative and Authorized Representative.

Remember that the funds used in the One Plan include public funds (federal funds) and as such are made available to the general public. Staff should be knowledgeable about the One Plan. Staff should know the goals, strategies, and action steps well enough to respond to parent questions. Stakeholders should all know the programs and activities the federal funds support. The One Plan's activities should be discussed and progress reviewed at staff meetings.

If your school needs any assistance reviewing or revising the One Plan, please feel free to contact Nannette Sherman at [nsherman@charterschoolspec.com](mailto:nsherman@charterschoolspec.com).

## Graduation 2026 - Beginning of a Great Adventure!

It is with great pride that Charter School Specialists celebrate the graduating Class of 2026 from the schools we are honored to sponsor. We also recognize the school boards, educators, staff, families, management, and community partners whose unwavering support helped make this achievement possible.



have accomplished. As you'll see in each school's Graduation Highlights, these graduates are prepared to pursue their own vision of a good life with confidence and purpose. Together, they have earned 6,172 industry-recognized credentials, secured millions of dollars in scholarships, and are embarking on a wide range of post-graduation pathways including careers, apprenticeships, military service, higher education, and combinations of these opportunities. The Class of 2026 is ready for what comes next.

Achievements like these are only possible through the collective dedication of school boards, school leaders, educators, staff members, management partners, and countless others who invested in these students every step of the way. The Charter School Specialists team extends its sincere gratitude to everyone who was part of the village that supported the Class of 2026.

To the Class of 2026: Congratulations! As you begin this next chapter, pursue your dreams with courage, curiosity, and determination. We are confident you will make a meaningful difference in your communities and help build a brighter future for us all.

### Graduation Highlights

AchievePoint Career Academy Cincinnati— 117 graduates, 64 credentials earned, 6 scholarships  
 AchievePoint Virtual Academy—30 graduates, 8 credentials earned, 2 scholarships  
 AkroTech High School – 5 graduates, 33 credentials earned, 2 scholarships  
 Banyan High School – 18 graduates, 35 credentials earned, 3 scholarships  
 Black River Career Prep High School – 58 graduates, 262 credentials earned  
 Buckeye Community School Mansfield – 163 graduates, 162 credentials earned  
 Buckeye Community School Fremont – 73 graduates, 73 credentials earned  
 Buckeye Community School London – 164 graduates, 163 credentials earned  
 Buckeye Community School Marion – 262 graduates, 259 credentials earned, 2 scholarships  
 Capital City Career Prep High School – 35 graduates, 183 credentials earned  
 ChallengeU Ohio Community School – 269 graduates, 178 credentials earned  
 Cliff Park High School – 61 graduates, 120 credentials earned, 5 scholarships  
 Cornerstone Academy – 62 graduates, 216 credentials earned, 1.9 million awarded in scholarships  
 Cypress High School— 76 graduates, 276 credentials earned, 5 scholarships  
 Fairborn Digital Academy – 55 graduates,  
 Franklinton Prep High School—35 graduates, 42 credentials earned, 1 scholarship  
 Frederick Douglass High School – 141 graduates, 145 credentials earned, 1 scholarship  
 Gateway Online Academy of Ohio – 722 graduates, 1,216 credentials earned  
 Gem City Career Prep High School – 68 graduates, 415 credentials earned  
 Glass City Academy – 118 graduates, 91 credentials earned  
 Greater Ohio Virtual School – 218 graduates, 167 credentials earned  
 Innovative Career Academy – 32 graduates, 19 credentials earned, 12 scholarships  
 iSchool Virtual Academy—3 graduates, 6 credentials earned  
 Lake Erie International High School – 18 graduates, 51 credentials earned  
 Liberty High School – 65 graduates, 319 credentials earned  
 Lorain Preparatory High School – 24 graduates, 60 credentials earned  
 Marshall High School – 144 graduates, 413 credentials earned, 3 scholarships  
 Mount Auburn Preparatory Academy – 15 graduates, 2 scholarships  
 North Woods Career Prep High School – 34 graduates, 193 credentials earned  
 Northwest Ohio Classical Academy – 20 graduates, 16 scholarships  
 Pathfinder Career Academy of Ohio- 44 graduates, 69 credentials earned  
 Patriot Preparatory Academy – 30 graduates, 1 credential earned  
 Premier Online School of Ohio - 18 graduates, 15 credentials earned  
 Randall Park High School – 32 graduates, 27 credentials earned, 4 scholarships  
 River Gate High School – 59 graduates, 79 credentials earned  
 Steel City High School- 27 graduates, 40 credentials earned, 2 scholarships  
 Towpath Trail High School – 216 graduates, 567 credentials earned  
 Westwood Preparatory Academy – 11 graduates  
 YB Columbus Community School – 72 graduates, 205 credentials earned



**AchievePoint Career Academy - Cincinnati** experienced tremendous student and school growth during the 2025-2026 school year. We successfully graduated well over 100 students - an increase of nearly 20% from the previous school year. Through their hard work and dedication, students at AchievePoint earned over \$750,000 worth of scholarships to more colleges and universities than ever before and continued to strengthen their workforce readiness skills through our popular Institute for Hospitality and Leadership (IHL) and Career Minded school programs. The 2026-2027 school year has never looked brighter for students at AchievePoint Career Academy!



AchievePoint Virtual Academy operated for the first time in the 2025-2026 school year. The school year began in September, and we've seen a rapid increase in enrollment each month. Multiple applicants participated in our Graduation Alliance scholarship application process, resulting in two winners who will continue with higher education. Our graduation ceremony is scheduled for August 5th in Columbus, Ohio, where students from all over the state will gather to celebrate their accomplishments. We look forward to continued results in the new school year and a focus on increasing our graduation rates for the 2026-2027 school year.



This year, a dedicated group of just five senior graduates absolutely shattered expectations by earning a whopping 33 industry credentials combined! As a traditional high school with a deep focus on career-technical education, our mission has always been to give students real-world advantages before they even cross the graduation stage. From our early days starting out in temporary, shared rooms to watching these students excel inside our current high school building, this group has proven what is possible with hard work and determination. They didn't just build skills; they helped shape our entire school culture and paved a wide path for the classes following in their footsteps.



**Banyan High School**

Resilient, Driven, and Inspiring are just a few words to describe members of the Inaugural Graduating Class of Banyan High School. Each started with a goal. Banyan Staff supported the Student and Family with devising a Graduation plan tailored specifically for the student. The student executed the plan. And the rest is Banyan History!



**Buckeye Community School-Marion**

The school celebrated their graduates on June 2, 2026, at the Marion Palace Theater. They held two ceremonies this year!



On Wednesday June 3, 2026, at Terra State Community College, Buckeye Community School Fremont held its graduation ceremony. The approximately 900 in attendance witnessed 61 of 73 total graduates receiving their diploma in a quick 45-minute ceremony. Student speaker Te'Asa Jones highlighted the ceremony by telling graduates, "Let's not wait for someone else to change things - let's be the change."



**Black River Career Prep HS**

Our graduation ceremony was a truly special celebration. Watching our graduates walk across the stage highlighted their resilience, perseverance, and the unique journeys that brought them here.

Many students came to Black River after facing challenges in traditional settings, making this milestone a powerful symbol of second chances and personal growth. One of the most meaningful moments was the Rose Ceremony, where graduates honored those who supported them along the way.



Buckeye Community School in Mansfield celebrated the accomplishments of the Class of 2026 during its graduation ceremony held on May 27th at Storyside Church. The ceremony was attended by more than 1,100 family members, friends, staff, and community supporters looking to celebrate this important milestone. Of the 163 graduates, 130 chose to participate in the ceremony, making it a memorable evening filled with pride and encouragement.

Graduate speakers Kaitlyn Richardson and Aldin Reynolds delivered messages centered on perseverance and the importance of never giving up, reminding their classmates that determination can help them overcome life's challenges and reach their goals.

As part of the ceremony, each graduate received a pen as a symbolic gift. The pen represented more than a writing tool—it served as a reminder that every graduate has the opportunity to continue writing their own story. While graduation marks the end of one chapter, it also begins a new one filled with possibilities, purpose, and the chance to create a bright future.



**Capital City Career Prep HS**

On June 4, Buckeye Community School London proudly celebrated the graduation of 164 remarkable students during two commencement ceremonies held at Tolles Career & Technical Center in Plain City, Ohio. Splitting the ceremony into two celebrations allowed us to honor our largest graduating class while recognizing each student's incredible achievements. 99% of our graduates earned both an Industry-Recognized Credential and the OhioMeansJobs-Readiness Seal.

The ceremonies featured inspiring remarks from four student speakers, and recognition of one of our amazing teachers as she retired after an extraordinary 50 years of service to education. Each graduate received a custom ink pen as a symbol of the exciting journey ahead and a reminder that they are the authors of their own future. As they begin this next chapter, they were encouraged with these words: "The blank pages ahead of you are not something to fear; they are opportunities waiting to be written. Your future is not prewritten. You hold the pen, it is your legacy and you decide what comes next." Congratulations to the Buckeye Community School London Class of 2026—we can't wait to see the incredible stories you

Prior to Graduation Capital City Career Prep had an awesome Senior Banquet where we celebrated and honored our graduates along with their families, friends and supporters. In which we had 9 students receive their Phlebotomy certification, 2 of the 9 received their Medical Assistance certification along with their Phlebotomy certification, 20 students were awarded certification in Workforce Readiness and 2 certified in Construction and Forklift training. In addition to all the certifications we had one student enlisted into the Marines, scoring extremely high on their ASVAB test. It was very heartwarming and satisfying to see so many of our students do so well and all the support behind them.

As for graduation, everything went very well. We had a total of 35 students graduate this year. We had a huge turnout of family, friends and staff support of our graduates; tons of laughter, tears, gratitude, appreciation and powerful moments making this year one of the biggest, most memorable and best thus far.



**ChallengeU Ohio**

In its third year as a Dropout Prevention and Recovery school, ChallengeU celebrated 269 graduates for the 2025-26 school year.

Of these graduates, 178 students — 66.17% of the class — earned an Industry Credential, reflecting the school's strong emphasis on career readiness alongside academic achievement.

One standout graduate completed 30 college credits prior to graduation, demonstrating the rigor and opportunity available through ChallengeU's academic pathways. These outcomes highlight the continued growth and impact of ChallengeU's mission to re-engage students and prepare them for meaningful postsecondary success.



#### Cliff Park High School

At Cliff Park the graduates' accomplishments reflect the hard work, perseverance, and determination our students demonstrated throughout the year. One student fully embraced the opportunities available through the College Credit Plus (CCP) program. She completed her final college course this summer while finishing high school and is now on track to graduate from Clark State College next spring with her associate's degree.



At Cornerstone Academy High School, our greatest strength is the community we have built together. Our students are known for their kindness, compassion, and willingness to serve others, creating a culture where everyone is welcomed, supported, and encouraged to succeed. They celebrate one another's achievements, volunteer their time, and form meaningful relationships with both peers and staff. Despite coming from a wide variety of cultural, socioeconomic, and family backgrounds, our students demonstrate that respect, friendship, and shared purpose can unite a community. Through challenges, change, and growth, including helping shape our school's traditions and culture—they have shown remarkable resilience and character. The Cornerstone community is one where students not only achieve academically, but also grow into caring, responsible leaders who leave a lasting impact on those around them.



Cypress High School students made this year one to remember. They earned essential credits, showed strong growth on their EOC tests, and proved that learning happens both in and beyond the classroom. Healthcare students completed community service at a local nursing home, cultivating meaningful relationships and making connections with residents. Construction students stepped up for the Village of Lexington by cleaning the ball fields, and manufacturing students followed by rebuilding the spaces, leveling bases, and helping restore the fields for community use. Business students kept the PBIS store running smoothly, gaining real experience in management and customer service. Across the building, core teachers strengthened learning through cross-curricular teaching that tied subjects together and helped students see the bigger picture. In total, the 76 graduates earned more than 250 industry-recognized credentials, showing just how hard they worked and how ready they are for what comes next. Cypress students didn't just complete a school year; they built it, supported it, and lifted their community along the way.



On June 18, 2026, Fairborn Digital Academy staff, students and friends celebrated the graduation of seniors. FDA holds graduation ceremonies twice per year for students who meet the State of Ohio requirements for a high school diploma during each semester.

The Valedictorian of the Class of 2026 is Jenna Botkin, while Salutatorian honors go to Aidan McNabb. This completes the class of 2026 after having 22 graduates in January of this year. We congratulate the success of all our 2026 graduates!

"Depending on the program that is right for the student, we offer the flexibility that many of our students and their families need to get through high school," explained Erik Tritsch, Executive Director of FDA. "A traditional high school setting is not optimum for every student. We make an effort to be aware of individual differences that may make learning and succeeding a challenge, and we address those issues for each student."



Franklinton Prep High School has a small but mighty graduation class this year. We are very proud to announce that each of our graduates earned at least one Industry Recognized credential, with 7 students earning two credentials. Further, we had one graduate get a full-ride scholarship to her preferred university and three others were accepted into their preferred universities as well. We are very proud of our graduating class and can't wait to see the amazing things they will go on to accomplish.



Frederick Douglass High School's Euclid Campus school year was one of tremendous growth and achievement for our school community. We proudly served nearly 300 students and celebrated with 97 graduates as they took the next step toward bright futures. Looking ahead, we're excited to expand our campus with a new second floor, launch a Nail Technology Career Tech program, and welcome additional staff members to support our continued growth. The future is bright, and we're committed to providing even more opportunities for student success.



This year, Gateway Online Academy proudly celebrates 722 graduates. A remarkable milestone that reflects determination, perseverance, and the belief that every student deserves the opportunity to succeed.

What makes this graduating class truly special is not just the number of diplomas earned, but the resilience demonstrated along the way. Many of these students did not follow a traditional path to graduation. They overcame academic setbacks, re-engaged in their education, recovered credits, and continued moving forward despite the challenges they faced.

The Gateway Online Academy Class of 2026 is a powerful reminder that success is not determined by taking a perfect path. Success is earned through resilience, commitment, and the courage to keep going. We are incredibly proud of our 722 graduates and look forward to the positive impact they will make in their communities and beyond.

#### Gem City Career Prep HS

The graduation ceremony for the Class of 2026 was held at Sinclair Community College and was a memorable celebration. More than 60 students from Gem City High School participated in the commencement ceremony, and over 400 guests were in attendance. Parents and supporters enthusiastically celebrated throughout the event. The graduates expressed great pride in their



school journey and earn their diplomas. This significant achievement was made possible by the dedicated GOVS staff and

On Tuesday, June 2nd, 2026, the Greater Ohio Virtual School proudly hosted its 22<sup>nd</sup> graduation ceremony. The event, held at Mason Middle School, saw 218 students complete their high



ceremony and their commitment to supporting the graduating class.

coordinator, and the GVSU student center. These initiatives have played a crucial role in the increase in the number of graduates. We extend our heartfelt congratulations to the Class of 2026!



**Innovative Career Academy** celebrated its Class of 2026 on May 21 at Second Ebenezer Missionary Baptist Church, and the milestone was one the school had never reached before: 21 of the 32 graduates were juniors, finishing high school a full year early.

Five graduates are the first in their families to finish high school, and five are the first headed to college. The class earned 19 industry-recognized credentials in customer service and sales, and its graduates are moving on to college, careers, trades, and military service.

For graduate A'raya Norton, who is entering military service, the difference was the people. "The people who supported me and the people who helped me mentally ground myself," she said. "That's what made it special."

Principal Tina Smith put the school's mission plainly. "For the student, we are a saving grace," she said. "If they were elsewhere, in a larger school, they may not have made it to the point of graduation."



#### iSchool Virtual Academy

As part of our Finish Strong process, every graduate participated in an individual interview where they reflected on their experience at the school and shared their plans. Below are a few highlights of what our graduates had to say.

#### What Students Liked Best About the School

Students overwhelmingly appreciated the flexibility to work at their own pace and on a schedule that fits their lives. Many also highlighted the supportive teachers, quick communication, and one-on-one help that made them feel successful. One graduate shared that they learned English while attending the school, while another appreciated being able to work ahead while balancing a full-time job.

#### What's Next for Our Graduates

Our graduates are pursuing a wide range of exciting opportunities. Some are attending college to study biology, social work, and early childhood education, while others are preparing for careers in law enforcement, veterinary medicine, and the skilled trades. Several students plan to start their own businesses such as a jewelry company, daycare, HVAC business, or car dealership. One graduate is even looking forward to traveling internationally before beginning the next chapter of their journey.



**Lake Erie International High School** is incredibly proud to celebrate our newest class of 18 graduates, who have demonstrated exceptional dedication and resilience in reaching this milestone. Not only have these students earned their high school diplomas, but they have also collectively secured an impressive 51 industry credentials. This remarkable achievement goes beyond traditional academics, equipping these young adults with the tangible, career-ready skills they need to step confidently into the workforce and build successful futures.



#### Lorain Preparatory High School

Our second graduating class made its mark. All 24 seniors walked on the stage with poise and pride. With perseverance and focus, over 60 credentials were earned towards their next step in adulthood. Academic, financial, and community scholarships will aid all the graduates in their post-secondary plans! Congratulations to Class of 2026, you did it!



**Marshall High School** had two students earn the Alison Shuemake scholarship that is only awarded to graduates of Marshall High School. The scholarship is in memory of a former

Marshall graduate that passed away unexpectedly shortly after their graduation. The students receiving this honor were Adrian Anguiano and Tori Lambert. They will both pursue post-secondary education. Adrian will be attending University of Rio Grande majoring in Business and Tori will attend Sinclair Community College majoring in Nursing.



#### Liberty High School

The concluding academic year was defined by rigorous academic milestones and notable student achievements. While the student body faced increased academic expectations, the graduating class successfully met these elevated instructional standards. This effort resulted in quantifiable

improvements across standardized metrics and established a strong performance baseline for future academic cycles. For this academic cycle, Liberty celebrates the graduation of 65 scholars who successfully embodied the institutional motto: *Be Present, Expect Success, Listen to Others, and Lead by Example.*

Graduates have secured diverse pathways for their post-secondary advancement with 27 graduates having finalized college acceptances for the upcoming term, 14 graduates have accepted direct employment within their designated career fields, and 1 graduate has



North Woods Career Prep HS' graduation ceremony was filled with joy as students



Northwest Ohio Classical Academy's mission provides parents with something to



Randall Park High School proudly celebrated 32 graduates from the Class of 2026, each taking the next step toward a

dedication, perseverance, and hard work throughout the year. Surrounded by family, friends, and staff, our graduates celebrated this incredible milestone and the bright future that lies ahead.

classical educational model, understand that one educational model is not right for every student. We strive to train the minds and improve the hearts of young people through a rigorous, content-rich classical curriculum in the liberal arts and sciences, one that produces thoughtful leaders and virtuous citizens. Our latest graduating class includes students entering the workforce, joining the military, pursuing professional trades, and seeking higher education.

1 are entering the workforce, and 2 have chosen to serve our country in the military. In addition to earning their high school diplomas, many students graduated with valuable industry credentials in Business, Advanced Manufacturing, Certified Nursing Assistant (CNA), and Phlebotomy, giving them a strong head start on their careers. We are incredibly proud of our graduates and look forward to seeing all they accomplish.



#### Mount Auburn Preparatory Academy

The 2025–2026 Mount Auburn school year was filled with growth, resilience, and moments that reminded us of what it truly means to be a school community. Like every year, we faced challenges, but we also found ways to come together, support one another, and keep moving forward. The loss of one of our students deeply impacted on our school family, yet it also revealed the strength, compassion, and unity demonstrated by our staff and students. Our focus on student success never wavered, and that commitment was reflected in our students' academic growth and improved performance on state assessments.

As the year progressed, the energy and school spirit throughout our building continued to grow as we created more opportunities for students to connect, celebrate, and succeed. Students celebrated important milestones through Prom, the 8th Grade Crossing the Bridge Ceremony and 12th Grade Commencement, while also enjoying memorable experiences like the Sneaker Ball, Field Day, and our school-wide trip to Kings Island. Our Peer Mediation Program continued to develop student leaders who modeled accountability, communication, and positive conflict resolution. These experiences strengthened our school community and reinforced that education extends beyond the classroom. By creating opportunities for celebration, leadership, and connection, we are helping students build confidence, lasting relationships, and memories that will stay with them long after they leave our halls.



River Gate High School had one of its largest graduations this year with 59 graduates. We had 4 graduates complete our CNA program. We had 19 graduates complete the Leadership Excellence credential and Yellow

Belt credential. We had 27 Rise Up credentials earned by graduates. Finally, there were 10 graduates who earned a Pre Apprenticeship in either Health or Hospitality. We are looking forward to giving our future graduates the option of a construction credential!



YouthBuild Columbus Community School is proud to celebrate the accomplishments of our students this year. We graduated 72 students, and our FY25–26 graduates earned 205 industry-recognized credentials that will help them take the next step toward careers and continued

education. This summer, students also earned 36.5 credits through Summer School, keeping them on track to reach their goals. Every graduate's journey is different, and we're proud to support each student as they build a strong foundation for the future.



Pathfinder Career Academy of Ohio celebrated its first graduating class! Our students put in the work to not only complete academic requirements but also prepare for in-demand career fields. Some of our graduates even attained job

offers in their fields before graduating. With experience from internships and credentials to back them up, they are truly ready for what life brings next!

The ceremony was beautiful and it was so nice to see our students, who have put in so much work, walk across that stage. Our student volunteers led key parts of the ceremony and even delivered a thoughtful, heartfelt message to the crowd. It's an honor and a privilege to see so many success stories start here.



Earning a diploma from Patriot Preparatory Academy is not an easy task. Students are not just required to pass a class but earn at least a "C" to receive credit. As a college prep program, our students

will continue to earn credits beyond the state minimum of 20. Fourteen students in our graduating class earned at least 25 credits in high school and 2 of them earned over 30 high school credits. The academic rigor and challenge do not end there. Students can earn college credits while attending high school. Our graduating seniors earned 99 college credits while still enrolled in high school and a select few have even finished a year of college! Ohio State Graduation Requirements require seniors to earn 2 seals in order to graduate. In total our seniors earned a total of 140 seals, with 100% of students earning more than the 2 required seals. Our seniors have excelled beyond the classroom, particularly in the area of giving back to the community. In total they have put in over 2,936 hours of community service during their high school careers.



#### Premier Online School of Ohio

As part of our Finish Strong process, every graduate participated in an individual interview where they reflected on their experience at the school and shared their plans for the future. Below are a few highlights of what our graduates had to say.

#### What Students Liked Best About the School

Students overwhelmingly appreciated the flexibility to work at their own pace and on a schedule that fits their lives. Many also highlighted the supportive teachers, quick communication, and one-on-one help that made them feel successful. One graduate shared that they learned English while attending the school, while another appreciated being able to work ahead while balancing a full-time job.

#### What's Next for Our Graduates

Our graduates are pursuing a wide range of exciting opportunities. Some are attending college to study biology, social work, and early childhood education, while others are preparing for careers in law enforcement, veterinary medicine, and the skilled trades. Several students plan to start their own businesses such as a jewelry company, daycare, HVAC business, or car dealership. One graduate is even looking forward to traveling internationally before beginning the next chapter of their journey.

At Steel City High School, we are committed to the fundamental belief that every student deserves a fresh start. Our philosophy, embodied in the Steel City Mission: RESET EVERYDAY - Recognize the Mistake, Express Responsibility, Support Improvement, Encourage Better Choices. Transition Forward - guides our approach to education and student development. Regardless of their circumstances, we ensure



environment tailored to individual needs.

Our dedicated staff members are passionate about building meaningful relationships with students, offering encouragement, guidance, and the resources necessary for personal and academic growth. At Steel City High School, we are more than just a school - we are a community where students can reset, develop resilience, and achieve their goals.

Reflecting on our second year, we celebrated the theme "The WORLD was YOURS," and achieved significant milestones: 27 graduates, a 67% attendance rate, enrollment of 190 students, and over 600 credits earned. These accomplishments reinforce our commitment to empowering students and fostering a nurturing environment.

As we look forward to year three, we are extremely excited about the opportunities and successes that lie ahead. Steel City High School remains dedicated to transforming lives through education and support, ensuring every student has the chance to thrive.



**Towpath Trail High School** proudly celebrated the Class of 2026 during its graduation ceremony on June 5, 2026, at EJ Thomas Performing Arts Hall. Representing the school's three campuses, 216 graduates crossed the stage before an audience of over 3,000 family members, friends, staff, and community supporters. Together, these graduates earned more than 550 industry-recognized credentials in healthcare, construction, manufacturing, culinary arts, and business, demonstrating their commitment to career readiness and lifelong success. These accomplishments reflect Towpath Trail High School's focus on providing personalized learning experiences that prepare students for both the workforce and higher education. Throughout the ceremony, students were recognized not only for earning their diplomas but also for their resilience, determination, and perseverance in overcoming challenges along the way. The tremendous community support shown throughout the evening highlighted the pride surrounding this exceptional graduating class and the lasting impact of their achievements. As they embark on the next chapter of their lives, the Class of 2026 leaves Towpath Trail High School equipped with the knowledge, skills, confidence, and credentials to make meaningful contributions to their communities and chosen careers.



This year's graduation at **Westwood Preparatory Academy's** Necco Center was a celebration of perseverance, growth, and the power of collaboration. As seven graduates received their diplomas, they also earned the Ohio Fine Arts Graduation Seal through an innovative partnership between Westwood Prep's education team and Necco Center's clinical staff, integrating therapeutic fine arts into the school day and culminating in a student art showcase. In addition, through collaboration with facility partners, students earned the OhioMeansJobs Readiness Seal, equipping them with valuable career-ready skills for life after graduation. For nearly 11 years, Westwood Preparatory Academy and Necco Center have worked together to provide meaningful educational and therapeutic opportunities for residential youth, making this year's commencement an inspiring reflection of that shared commitment. Congratulations to the Class of 2026, and to Necco Center as it celebrates 30 years of changing lives through its residential program in Pedro, Ohio.

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