YOUNGSTOWN CITY SCHOOL DISTRICT BOARD OF EDUCATION MEETING

Work Session/Special Meeting
Tuesday, September 6, 2016
5:00 p.m.
20 W. Wood Street - Board Room
Youngstown, Ohio 44503

Since we currently do not have Board Committees in place, names of Board Members for the various departments are listed for informational purpose only.

I. ROLL CALL

Brenda Kimble  Michael Murphy  Jacqueline Adair  Dario Hunter  Corrine Sanderson  Ronald Shadd  Jerome Williams

II. PLEDGE OF ALLEGIANCE

III. DISCUSSION

Time Allotted:

President’s Report
Brenda Kimble

10 mins.

Business:
Board Member: Jerome Williams
Administration: Harry Evans
- Discussion of Tax Incentive for YO Stambaugh Hotel, LLC – Sharon Woodberry & Dominic Marchionda

20 mins

Extra Sports Curriculum:
Board Member: Michael Murphy
Administration: Ed Matey
- Fall Sports
- Concussion Care
- Athletic Trainer
- Intramural Soccer
- Intramural Basketball
- Intramural Bowling

15 mins.
Policy:
Board Member: Jacqueline Adair
Administration: Judith Hatchner
- Discussion & Questions: Jackie Adair
- Notes for Board Policies – Judy Hatchner
- Policy 5460 – Graduation Requirements (Revised)
- Policy 6108– Authorization to Make Electronic Fund Transfers (New)
- Policy 61141–Cost Principles – Spending Federal Funds (New)

Curriculum:
Board Member: Ronald Shadd
Administration: Timothy Filipovich

Finance:
Board Member: Michael Murphy
Administration: Sherry Tyson

Personnel:
Board Member: Corrine Sanderson
Administration:

IV. ADJOURNMENT

MOTION ______________ SECOND ______________

Brenda Kimble    Michael Murphy    Jacqueline Adair    Dario Hunter    Corrine Sanderson    Ronald Shadd    Jerome Williams

APPROVED _____ FAILED _____ ____________ to ____________
<table>
<thead>
<tr>
<th>Item</th>
<th>Agenda Topic And Time</th>
<th>Presenter: Ed Maley</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>Topic: Fall Sports</td>
<td>Present: Ed Maley</td>
<td></td>
</tr>
<tr>
<td>II</td>
<td>Topic: Concussion</td>
<td>Present: Ed Maley</td>
<td></td>
</tr>
<tr>
<td>III</td>
<td>Topic: Athletic Training</td>
<td>Present: Ed Maley</td>
<td></td>
</tr>
<tr>
<td>IV</td>
<td>Topic: Intramural</td>
<td>Present: Ed Maley</td>
<td></td>
</tr>
</tbody>
</table>

*Presenter:* Ed Maley

*Notes:

- Will be storing information about schools that show interest in having
- Winter sports will work with Y.S.U. students to help create
- Our new trainer has been a real asset to our athletic program in

Follow Up Action:

- Done by: YSU
- Post-Concussion Testing
<table>
<thead>
<tr>
<th>Closing Remarks:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Presenter:</strong> Ed Maley</td>
<td></td>
</tr>
<tr>
<td><strong>Topic:</strong> Intramural Bowling</td>
<td></td>
</tr>
<tr>
<td><strong>Will be starting in November</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Basketball</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Will be starting after Christmas Break</strong></td>
<td></td>
</tr>
</tbody>
</table>

Tuesday, September 6, 2016 5:00 - 6:00p.m. Room 214

BOARD EDUCATION WORK SESSION
Policy 5460 – Graduation Requirements (Revised)

Senate Bill 311 permits a Board of Education to adopt a policy to excuse from physical education students who have participated in interscholastic athletics, marching band, or cheerleading for at least two full seasons or in the junior reserve officer training corps for at least two full school years. Excused students, however, must complete one-half unit of at least 60 hours of instruction in another course of study. In the case of a student who has participated in the junior reserve officer training corps for at least two full school years, credit received for that participation may be used to satisfy the requirement to complete one-half unit in another course of study.

Policy 6108– Authorization to Make Electronic Fund Transfers (New)

This new policy is offered in response to auditor questions regarding specific authorization to utilize electronic fund transfers in the transaction of school district business functions.

Policy 6114 – Cost Principles – Spending Federal Funds (New)

This new policy reflects the current state of the newly updated Education Department General Administrative Regulations (EDGAR) .
GRADUATION REQUIREMENTS

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

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

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

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

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

Credit may be earned by:

A. completing coursework;

B. testing out of or demonstrating mastery of course content; or
C. pursuing one or more educational options in accordance with the District's Credit Flexibility Program.

Credit may be earned at an accredited postsecondary institution.

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

A. taught by a person who possesses a license/certificate issued under State law that is valid for teaching high school;

B. designated by the Board as meeting the high school curriculum requirements.

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

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

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

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

R.C. 3313.60, 3313.603, 3313.61, 3313.611, 3313.614, 3313.647, 3323.08
R.C. 3301.07, 0710, 0711
A.C. 3301-41-01, 3301-13-01 to 07

Adopted: 8/24/04
Revised: 6/05/07
Revised: 7/27/10
Revised: 2/12/13
Revised: 5/12/15
Revised:
AUTHORIZATION TO MAKE ELECTRONIC FUND TRANSFERS

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

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

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

A. the official title of the bank account(s) subject to the agreement and each type of transaction approved, such as deposits, disbursements or transfers, shall be specified;

B. the manual signatures of the Board President, Treasurer/CFO, and the employees authorized to initiate EFTs shall be contained therein;

C. a requirement that the District maintain documentation signed by the initiator and authorizer of the EFTs to confirm the authenticity of the EFTs;

D. a requirement that, when funds are properly delivered to the receiving institution, that institution agrees to become responsible for prompt and diligent processing of the funds;

E. a requirement that written or printed documentation from the financial institution acknowledging such transactions, including but not limited to deposit slips, debit and credit memos, trust receipts, transfer acknowledgements, or cancelled warrants, shall be provided so that it may be kept in the official files of the District, which shall be maintained in a manner which facilitates easy review and validation of transactions.
All District staff shall comply with all provisions of the Uniform Electronic Transaction Act when creating, generating, sending, communicating, receiving, storing, processing, using, and relying upon electronic records. Further, all District staff and other persons who use electronic signatures when completing transactions with the Board shall do so in compliance with State law.

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

Adopted:
COST PRINCIPLES - SPENDING FEDERAL FUNDS

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

Cost Principles

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

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

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

1. whether a cost is a type generally recognized as ordinary and necessary for the operation of the District or the proper and efficient performance of the Federal award;

2. the restraints or requirements imposed by such factors as sound business practices, arm's length bargaining, Federal, State, local, tribal and other laws and regulations;

3. market prices for comparable goods or services for the geographic area;

4. whether the individuals concerned acted with prudence in the circumstances considering their responsibilities; and
5. whether the cost represents any significant deviation from the established practices or Board of Education policy which may increase the expense.

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

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

a. the cost is needed for the proper and efficient performance of the grant program;

b. the cost is identified in the approved budget or application;

c. there is an educational benefit associated with the cost;

d. the cost aligns with identified needs based on results and findings from a needs assessment;

e. the cost addresses program goals and objectives and is based on program data.

A cost is allocable to the Federal award if the goods or services involved are chargeable or assignable to the Federal award in accordance with the relative benefit received.
B. Conform to any limitations or exclusions set forth as cost principles in Part 200 or in the terms and conditions of the Federal award.

C. Be consistent with policies and procedures that apply uniformly to both Federally-financed and other activities of the District.

D. Be afforded consistent treatment. A cost cannot be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been assigned as an indirect cost under another award.

E. Be determined in accordance with generally accepted accounting principles.

F. Be representative of actual cost, net of all applicable credits or offsets.

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

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

1. in the case of personal services, the Superintendent shall implement a system for District personnel to account for time and efforts expended on grant funded programs to assure that only permissible personnel expenses are allocated;

2. in the case of other costs, all receipts and other invoice materials shall be retained, along with any documentation identifying the need and purpose for such expenditure if not otherwise clear.

Selected Items of Cost

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

Cost Compliance

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

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

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

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

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

Federal education programs with supplement not supplant provisions must use a restricted indirect cost rate. In a restricted rate, indirect costs are limited to general management costs. General management costs do not include divisional administration that is limited to one (1) component of the District, the governing body of the District, compensation of the Superintendent, compensation of the chief executive officer of any component of the District, and operation of the immediate offices of these officers.
The salaries of administrative and clerical staff should normally be treated as indirect costs. Direct charging of these costs may be appropriate only if all of the following conditions are met:

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

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

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

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

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

If the obligation is for:

A. Acquisition of property - on the date which the District makes a binding written commitment to acquire the property.

B. Personal services by an employee of the District - when the services are performed.

C. Personal services by a contractor who is not an employee of the District - on the date which the District makes a binding written commitment to obtain the services.

D. Public utility services - when the District receives the services.

E. Travel - when the travel is taken.

F. Rental of property - when the District uses the property.

G. A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 C.F.R. Part 200, Subpart E - Cost Principles - on the first day of the project period.
Period of Performance

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

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

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

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

Adopted: