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# Return of Organization Exempt From Income Tax

**2013**

**Open to Public Inspection**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter Social Security numbers on this form as it may be made public.

▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Department of the Treasury  
Internal Revenue Service

**A** For the 2013 calendar year, or tax year beginning 07/01, 2013, and ending 06/30, 2014

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Terminated  
 Amended return  
 Application pending

**C** Name of organization **THE NEXT FRONTIER ACADEMY**  
 Doing Business As  
 Number and street (or P O box if mail is not delivered to street address) Room/suite  
**1127 Copley ROAD**  
 City or town, state or province, country, and ZIP or foreign postal code  
**AKRON, OH, 44320**

**D** Employer identification number  
**32-0377830**

**E** Telephone number  
**330-554-5282**

**G** Gross receipts \$ **379,957**

**F** Name and address of principal officer **JOHN HAIRSTON**  
**1127 Copley ROAD, AKRON, OH 44320**

**H(a)** Is this a group return for subordinates?  Yes  No  
**H(b)** Are all subordinates included?  Yes  No  
 If "No," attach a list (see instructions)  
**H(c)** Group exemption number ▶

**I** Tax-exempt status  501(c)(3)  501(c) ( ) ◀ (insert no)  4947(a)(1) or  527

**J** Website: ▶ **THENEXTFRONTIERACADEMY.ORG**

**K** Form of organization  Corporation  Trust  Association  Other ▶

**L** Year of formation **2012** **M** State of legal domicile **OH**

**Part I Summary**

|                             |  |   |              |                |
|-----------------------------|--|---|--------------|----------------|
| Activities & Governance     | <b>1</b>   | Briefly describe the organization's mission or most significant activities: <b>SEE ATTACHED</b>   |              |                |
|                             | <b>2</b>   | Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. |              |                |
|                             | <b>3</b>   | Number of voting members of the governing body (Part VI, line 1a)   | <b>3</b>     | <b>6</b>       |
|                             | <b>4</b>   | Number of independent voting members of the governing body (Part VI, line 1b)   | <b>4</b>     | <b>0</b>       |
|                             | <b>5</b>   | Total number of individuals employed in calendar year 2013 (Part V, line 2a)  | <b>5</b>     | <b>6</b>       |
|                             | <b>6</b>   | Total number of volunteers (estimate if necessary)  | <b>6</b>     | <b>0</b>       |
|                             | <b>7a</b>  | Total unrelated business revenue from Part VIII, column (C), line 12-   | <b>7a</b>    | <b>0</b>       |
| <b>7b</b>                   | Net unrelated business taxable income from Form 990-T, line 34 | <b>7b</b>   | <b>0</b>     |                |
| Revenue                     | <b>8</b>   | Contributions and grants (Part VIII, line 1h)   | <b>8</b>     | <b>379,957</b> |
|                             | <b>9</b>   | Program service revenue (Part VIII, line 2g)  | <b>9</b>     | <b>0</b>       |
|                             | <b>10</b>  | Investment income (Part VIII, column (A), lines 3, 4, and 7d)   | <b>10</b>    | <b>0</b>       |
|                             | <b>11</b>  | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)  | <b>11</b>    | <b>0</b>       |
|                             | <b>12</b>  | Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)  | <b>12</b>    | <b>379,957</b> |
| Expenses                    | <b>13</b>  | Grants and similar amounts paid (Part IX, column (A), lines 1-3)  | <b>13</b>    | <b>0</b>       |
|                             | <b>14</b>  | Benefits paid to or for members (Part IX, column (A), line 4)   | <b>14</b>    | <b>0</b>       |
|                             | <b>15</b>  | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)   | <b>15</b>    | <b>321,019</b> |
|                             | <b>16a</b>   | Professional fundraising fees (Part IX, column (A), line 11e)   | <b>16a</b>   | <b>0</b>       |
|                             | <b>b</b>   | Total fundraising expenses (Part IX, column (D), line 25) ▶   | <b>b</b>     | <b>0</b>       |
|                             | <b>17</b>  | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)  | <b>17</b>    | <b>53,476</b>  |
|                             | <b>18</b>  | Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)   | <b>18</b>    | <b>374,495</b> |
| <b>19</b>                   | Revenue less expenses. Subtract line 18 from line 12           | <b>19</b>   | <b>5,462</b> |                |
| Net Assets or Fund Balances | <b>20</b>  | Total assets (Part X, line 16)  | <b>20</b>    | <b>12,934</b>  |
|                             | <b>21</b>  | Total liabilities (Part X, line 26)   | <b>21</b>    | <b>7,472</b>   |
|                             | <b>22</b>  | Net assets or fund balances. Subtract line 21 from line 20  | <b>22</b>    | <b>5,462</b>   |

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**

Signature of officer: *John Hairston* Date: **04/19/2015**

**JOHN HAIRSTON, FOUNDER**  
Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name: **DUNCAN C TANNER III** Preparer's signature: *Duncan C Tanner III* Date: **4/19/2015** Check  if self-employed PTIN: **PO-1830451**

Firm's name ▶ **TANNER-GILL & ASSOCIATES, LLP.** Firm's EIN ▶ **46-5499712**

Firm's address ▶ **1320 ONONDAGO AVE AKRON OHIO 44305** Phone no **330-310-3621**

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

SCANNED MAY 19 2015

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**Part III** Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

**1** Briefly describe the organization's mission:

SEE ATTACHMENT

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No

If "Yes," describe these changes on Schedule O.

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

**4a** (Code: ) (Expenses \$ 374,495 including grants of \$ 4,221 ) (Revenue \$ 379,957 )

SEE ATTACHMENT

**4b** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4c** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4d** Other program services (Describe in Schedule O.)  
(Expenses \$ 0 including grants of \$ 0 ) (Revenue \$ 0 )

**4e** Total program service expenses ▶ 374,495

**Part IV Checklist of Required Schedules**

|  | Yes                                 | No                                  |
|--|-------------------------------------|-------------------------------------|
| <b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> . . . . .  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? . . . . .  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> . . . . .   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>4</b> <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> . . . . .  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i> . . . . .  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> . . . . .   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> . . . . .   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> . . . . .  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>9</b> Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> . . . . .             | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>10</b> Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> . . . . .  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.  |                                     |                                     |
| <b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> . . . . .  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>b</b> Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> . . . . .  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>c</b> Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> . . . . .  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>d</b> Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> . . . . .   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> . . . . .  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> . . . . .   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>12 a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> . . . . .  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> . . . . .  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> . . . . .   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <b>14 a</b> Did the organization maintain an office, employees, or agents outside of the United States? . . . . .  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV.</i> . . . . . | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i> . . . . .  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV.</i> . . . . .   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I (see instructions)</i> . . . . .   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> . . . . .  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> . . . . .  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>20 a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> . . . . .   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |

**Part IV Checklist of Required Schedules (continued)**

|  | Yes | No |
|--|-----|----|
| <b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> . . . . .  |     | ✓  |
| <b>22</b> Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> . . . . .  |     | ✓  |
| <b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> . . . . .  |     | ✓  |
| <b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> . . . . .                           |     | ✓  |
| <b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .   |     |    |
| <b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .  |     |    |
| <b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .   |     |    |
| <b>25a</b> <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> . . . . .   |     | ✓  |
| <b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> . . . . .  |     | ✓  |
| <b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If so, complete Schedule L, Part II</i> . . . . .                                    |     | ✓  |
| <b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> . . . . . |     | ✓  |
| <b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):  |     |    |
| <b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .  |     | ✓  |
| <b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .   |     | ✓  |
| <b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .   |     | ✓  |
| <b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> . . . . .  |     | ✓  |
| <b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> . . . . .  |     | ✓  |
| <b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . . . .  |     | ✓  |
| <b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> . . . . .  |     | ✓  |
| <b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> . . . . .  |     | ✓  |
| <b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> . . . . .  |     | ✓  |
| <b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .   |     | ✓  |
| <b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .  |     |    |
| <b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .   |     | ✓  |
| <b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> . . . . .   |     | ✓  |
| <b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .  | ✓   |    |

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V

|            |  | Yes                                 | No                                  |
|------------|--|-------------------------------------|-------------------------------------|
| <b>1a</b>  | Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable   |                                     |                                     |
| <b>1b</b>  | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable  |                                     |                                     |
| <b>1c</b>  | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?   |                                     | <input checked="" type="checkbox"/> |
| <b>2a</b>  | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return  |                                     |                                     |
| <b>2b</b>  | If at least one is reported on line 2a, did the organization file all required federal employment tax returns?<br><b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)   | <input checked="" type="checkbox"/> |                                     |
| <b>3a</b>  | Did the organization have unrelated business gross income of \$1,000 or more during the year?  |                                     | <input checked="" type="checkbox"/> |
| <b>3b</b>  | If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O  |                                     |                                     |
| <b>4a</b>  | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?                                   |                                     | <input checked="" type="checkbox"/> |
| <b>4b</b>  | If "Yes," enter the name of the foreign country:<br>See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.   |                                     |                                     |
| <b>5a</b>  | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?  |                                     | <input checked="" type="checkbox"/> |
| <b>5b</b>  | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?   |                                     | <input checked="" type="checkbox"/> |
| <b>5c</b>  | If "Yes" to line 5a or 5b, did the organization file Form 8886-T?  |                                     |                                     |
| <b>6a</b>  | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?  | <input checked="" type="checkbox"/> |                                     |
| <b>6b</b>  | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?  | <input checked="" type="checkbox"/> |                                     |
| <b>7</b>   | <b>Organizations that may receive deductible contributions under section 170(c).</b>   |                                     |                                     |
| <b>7a</b>  | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?  |                                     | <input checked="" type="checkbox"/> |
| <b>7b</b>  | If "Yes," did the organization notify the donor of the value of the goods or services provided?  |                                     |                                     |
| <b>7c</b>  | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?   |                                     | <input checked="" type="checkbox"/> |
| <b>7d</b>  | If "Yes," indicate the number of Forms 8282 filed during the year  |                                     |                                     |
| <b>7e</b>  | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  |                                     | <input checked="" type="checkbox"/> |
| <b>7f</b>  | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?   |                                     | <input checked="" type="checkbox"/> |
| <b>7g</b>  | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?   |                                     | <input checked="" type="checkbox"/> |
| <b>7h</b>  | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?   |                                     | <input checked="" type="checkbox"/> |
| <b>8</b>   | <b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? |                                     | <input checked="" type="checkbox"/> |
| <b>9</b>   | <b>Sponsoring organizations maintaining donor advised funds.</b>   |                                     |                                     |
| <b>9a</b>  | Did the organization make any taxable distributions under section 4966?  |                                     | <input checked="" type="checkbox"/> |
| <b>9b</b>  | Did the organization make a distribution to a donor, donor advisor, or related person?   |                                     | <input checked="" type="checkbox"/> |
| <b>10</b>  | <b>Section 501(c)(7) organizations.</b> Enter:   |                                     |                                     |
| <b>10a</b> | Initiation fees and capital contributions included on Part VIII, line 12   |                                     |                                     |
| <b>10b</b> | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities  |                                     |                                     |
| <b>11</b>  | <b>Section 501(c)(12) organizations.</b> Enter:  |                                     |                                     |
| <b>11a</b> | Gross income from members or shareholders  |                                     |                                     |
| <b>11b</b> | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)   |                                     |                                     |
| <b>12a</b> | <b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?  |                                     | <input checked="" type="checkbox"/> |
| <b>12b</b> | If "Yes," enter the amount of tax-exempt interest received or accrued during the year  |                                     |                                     |
| <b>13</b>  | <b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>  |                                     |                                     |
| <b>13a</b> | Is the organization licensed to issue qualified health plans in more than one state?<br><b>Note.</b> See the instructions for additional information the organization must report on Schedule O.   |                                     | <input checked="" type="checkbox"/> |
| <b>13b</b> | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans  |                                     |                                     |
| <b>13c</b> | Enter the amount of reserves on hand   |                                     |                                     |
| <b>14a</b> | Did the organization receive any payments for indoor tanning services during the tax year?   |                                     | <input checked="" type="checkbox"/> |
| <b>14b</b> | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O  |                                     |                                     |

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

**Section A. Governing Body and Management**

|           |  | Yes                                 | No                                  |
|-----------|--|-------------------------------------|-------------------------------------|
| <b>1a</b> | Enter the number of voting members of the governing body at the end of the tax year . . . . .<br>If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O. |                                     |                                     |
| <b>1b</b> | Enter the number of voting members included in line 1a, above, who are independent . . . . .   |                                     |                                     |
| <b>2</b>  | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .  |                                     | <input checked="" type="checkbox"/> |
| <b>3</b>  | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? . . . . .   | <input checked="" type="checkbox"/> |                                     |
| <b>4</b>  | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?   |                                     | <input checked="" type="checkbox"/> |
| <b>5</b>  | Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .   |                                     | <input checked="" type="checkbox"/> |
| <b>6</b>  | Did the organization have members or stockholders? . . . . .   |                                     | <input checked="" type="checkbox"/> |
| <b>7a</b> | Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . .   |                                     | <input checked="" type="checkbox"/> |
| <b>7b</b> | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .  |                                     | <input checked="" type="checkbox"/> |
| <b>8</b>  | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:  |                                     |                                     |
| <b>a</b>  | The governing body? . . . . .  | <input checked="" type="checkbox"/> |                                     |
| <b>b</b>  | Each committee with authority to act on behalf of the governing body? . . . . .  | <input checked="" type="checkbox"/> |                                     |
| <b>9</b>  | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O . . . . .   |                                     | <input checked="" type="checkbox"/> |

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

|            |  | Yes                                 | No                                  |
|------------|--|-------------------------------------|-------------------------------------|
| <b>10a</b> | Did the organization have local chapters, branches, or affiliates? . . . . .   |                                     | <input checked="" type="checkbox"/> |
| <b>b</b>   | If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?   |                                     |                                     |
| <b>11a</b> | Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?  | <input checked="" type="checkbox"/> |                                     |
| <b>b</b>   | Describe in Schedule O the process, if any, used by the organization to review this Form 990.  |                                     |                                     |
| <b>12a</b> | Did the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .  | <input checked="" type="checkbox"/> |                                     |
| <b>b</b>   | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?  | <input checked="" type="checkbox"/> |                                     |
| <b>c</b>   | Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done . . . . .   | <input checked="" type="checkbox"/> |                                     |
| <b>13</b>  | Did the organization have a written whistleblower policy? . . . . .  | <input checked="" type="checkbox"/> |                                     |
| <b>14</b>  | Did the organization have a written document retention and destruction policy? . . . . .   | <input checked="" type="checkbox"/> |                                     |
| <b>15</b>  | Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?   |                                     |                                     |
| <b>a</b>   | The organization's CEO, Executive Director, or top management official . . . . .   | <input checked="" type="checkbox"/> |                                     |
| <b>b</b>   | Other officers or key employees of the organization . . . . .  | <input checked="" type="checkbox"/> |                                     |
|            | If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).  |                                     |                                     |
| <b>16a</b> | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .  |                                     | <input checked="" type="checkbox"/> |
| <b>b</b>   | If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? . . . . . |                                     |                                     |

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed ► OH
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization. ► JOHN HAIRSTON, (330)554-5282





**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

|   |   |                      | (A)<br>Total revenue | (B)<br>Related or<br>exempt<br>function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue<br>excluded from tax<br>under sections<br>512-514 |
|---|---|----------------------|----------------------|--|---|--|
| <b>Contributions, Gifts, Grants<br/>and Other Similar Amounts</b>             | <b>1a</b> Federated campaigns . . . . .   | <b>1a</b>            |                      |  |   |  |
|   | <b>b</b> Membership dues . . . . .  | <b>1b</b>            |                      |  |   |  |
|   | <b>c</b> Fundraising events . . . . .   | <b>1c</b>            |                      |  |   |  |
|   | <b>d</b> Related organizations . . . . .  | <b>1d</b>            |                      |  |   |  |
|   | <b>e</b> Government grants (contributions)  | <b>1e</b>            |                      |  |   |  |
|   | <b>f</b> All other contributions, gifts, grants,<br>and similar amounts not included above  | <b>1f</b>            | 108925               |  |   |  |
|   | <b>g</b> Noncash contributions included in lines 1a-1f: \$  |                      |                      |  |   |  |
|   | <b>h</b> <b>Total.</b> Add lines 1a-1f . . . . . ▶  |                      | 108925               |  |   |  |
| <b>Program Service Revenue</b>  |   | <b>Business Code</b> |                      |  |   |  |
|   | <b>2a</b> STATE FOUNDATION  | 611519               | 255153               |  |   |  |
|   | <b>b</b> STATE LUNCH SUBSIDIES  | 611519               | 15300                |  |   |  |
|   | <b>c</b> STATE CASINO TAX   | 611519               | 579                  |  |   |  |
|   | <b>d</b>  |                      |                      |  |   |  |
|   | <b>e</b>  |                      |                      |  |   |  |
|   | <b>f</b> All other program service revenue .  |                      |                      |  |   |  |
| <b>g</b> <b>Total.</b> Add lines 2a-2f . . . . . ▶                            |   | 271032               |                      |  |   |  |
| <b>Other Revenue</b>  | <b>3</b> Investment income (including dividends, interest,<br>and other similar amounts) . . . . . ▶  |                      |                      |  |   |  |
|   | <b>4</b> Income from investment of tax-exempt bond proceeds ▶   |                      |                      |  |   |  |
|   | <b>5</b> Royalties . . . . . ▶  |                      |                      |  |   |  |
|   |   | (i) Real             | (ii) Personal        |  |   |  |
|   | <b>6a</b> Gross rents . . . . .   |                      |                      |  |   |  |
|   | <b>b</b> Less: rental expenses  |                      |                      |  |   |  |
|   | <b>c</b> Rental income or (loss)  |                      |                      |  |   |  |
|   | <b>d</b> Net rental income or (loss) . . . . . ▶  |                      |                      |  |   |  |
|   | <b>7a</b> Gross amount from sales of<br>assets other than inventory   | (i) Securities       | (ii) Other           |  |   |  |
|   | <b>b</b> Less: cost or other basis<br>and sales expenses . . . . .  |                      |                      |  |   |  |
|   | <b>c</b> Gain or (loss) . . . . .   |                      |                      |  |   |  |
|   | <b>d</b> Net gain or (loss) . . . . . ▶   |                      |                      |  |   |  |
|   | <b>8a</b> Gross income from fundraising<br>events (not including \$<br>of contributions reported on line 1c).<br>See Part IV, line 18 . . . . . | <b>a</b>             |                      |  |   |  |
|   | <b>b</b> Less: direct expenses . . . . .  | <b>b</b>             |                      |  |   |  |
|   | <b>c</b> Net income or (loss) from fundraising events . . ▶   |                      |                      |  |   |  |
|   | <b>9a</b> Gross income from gaming activities.<br>See Part IV, line 19 . . . . .  | <b>a</b>             |                      |  |   |  |
|   | <b>b</b> Less: direct expenses . . . . .  | <b>b</b>             |                      |  |   |  |
| <b>c</b> Net income or (loss) from gaming activities . . ▶                    |   |                      |                      |  |   |  |
| <b>10a</b> Gross sales of inventory, less<br>returns and allowances . . . . . | <b>a</b>  |                      |                      |  |   |  |
| <b>b</b> Less: cost of goods sold . . . . .                                   | <b>b</b>  |                      |                      |  |   |  |
| <b>c</b> Net income or (loss) from sales of inventory . . ▶                   |   |                      |                      |  |   |  |
| <b>Miscellaneous Revenue</b>  |   | <b>Business Code</b> |                      |  |   |  |
| <b>11a</b>  |   |                      |                      |  |   |  |
| <b>b</b>  |   |                      |                      |  |   |  |
| <b>c</b>  |   |                      |                      |  |   |  |
| <b>d</b> All other revenue . . . . .  |   |                      |                      |  |   |  |
| <b>e</b> <b>Total.</b> Add lines 11a-11d . . . . . ▶                          |   |                      |                      |  |   |  |
| <b>12</b> <b>Total revenue.</b> See instructions. . . . . ▶                   |   |                      | 379957               | 0  | 0                                       | 0  |

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

|  | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|--|-----------------------|---------------------------------|--|-----------------------------|
| <b>1</b> Grants and other assistance to governments and organizations in the United States. See Part IV, line 21   |                       |                                 |  |                             |
| <b>2</b> Grants and other assistance to individuals in the United States. See Part IV, line 22   |                       |                                 |  |                             |
| <b>3</b> Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16  |                       |                                 |  |                             |
| <b>4</b> Benefits paid to or for members   |                       |                                 |  |                             |
| <b>5</b> Compensation of current officers, directors, trustees, and key employees  | 292,960               | 292,960                         |  |                             |
| <b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)   |                       |                                 |  |                             |
| <b>7</b> Other salaries and wages  |                       |                                 |  |                             |
| <b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)  |                       |                                 |  |                             |
| <b>9</b> Other employee benefits   | 28,059                | 28,059                          |  |                             |
| <b>10</b> Payroll taxes  |                       |                                 |  |                             |
| <b>11</b> Fees for services (non-employees):   |                       |                                 |  |                             |
| <b>a</b> Management  | 13,237                | 13,237                          |  |                             |
| <b>b</b> Legal   |                       |                                 |  |                             |
| <b>c</b> Accounting  |                       |                                 |  |                             |
| <b>d</b> Lobbying  |                       |                                 |  |                             |
| <b>e</b> Professional fundraising services. See Part IV, line 17   |                       |                                 |  |                             |
| <b>f</b> Investment management fees  |                       |                                 |  |                             |
| <b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)   |                       |                                 |  |                             |
| <b>12</b> Advertising and promotion  |                       |                                 |  |                             |
| <b>13</b> Office expenses  | 14,767                | 14,767                          |  |                             |
| <b>14</b> Information technology   |                       |                                 |  |                             |
| <b>15</b> Royalties  |                       |                                 |  |                             |
| <b>16</b> Occupancy  | 25,472                | 25,472                          |  |                             |
| <b>17</b> Travel   |                       |                                 |  |                             |
| <b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials   |                       |                                 |  |                             |
| <b>19</b> Conferences, conventions, and meetings   |                       |                                 |  |                             |
| <b>20</b> Interest   |                       |                                 |  |                             |
| <b>21</b> Payments to affiliates   |                       |                                 |  |                             |
| <b>22</b> Depreciation, depletion, and amortization  |                       |                                 |  |                             |
| <b>23</b> Insurance  |                       |                                 |  |                             |
| <b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)                                      |                       |                                 |  |                             |
| <b>a</b> MISC  | 0                     | 0                               | 0                                      | 0                           |
| <b>b</b> .....   |                       |                                 |  |                             |
| <b>c</b> .....   |                       |                                 |  |                             |
| <b>d</b> .....   |                       |                                 |  |                             |
| <b>e</b> All other expenses  |                       |                                 |  |                             |
| <b>25</b> Total functional expenses. Add lines 1 through 24e   | 374,495               | 374,495                         | 0                                      | 0                           |
| <b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) |                       |                                 |  |                             |

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

|   |  | (A)<br>Beginning of year |           | (B)<br>End of year |
|---|--|--------------------------|-----------|--------------------|
| <b>Assets</b>   | <b>1</b> Cash—non-interest-bearing . . . . .   | 0                        | <b>1</b>  | 104                |
|   | <b>2</b> Savings and temporary cash investments . . . . .  |                          | <b>2</b>  |                    |
|   | <b>3</b> Pledges and grants receivable, net . . . . .  |                          | <b>3</b>  |                    |
|   | <b>4</b> Accounts receivable, net . . . . .  | 0                        | <b>4</b>  | 12,830             |
|   | <b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .   |                          | <b>5</b>  |                    |
|   | <b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L . . . . . |                          | <b>6</b>  |                    |
|   | <b>7</b> Notes and loans receivable, net . . . . .   |                          | <b>7</b>  |                    |
|   | <b>8</b> Inventories for sale or use . . . . .   |                          | <b>8</b>  |                    |
|   | <b>9</b> Prepaid expenses and deferred charges . . . . .   |                          | <b>9</b>  |                    |
|   | <b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D   | <b>10a</b>               |           |                    |
|   | <b>b</b> Less: accumulated depreciation . . . . .  | <b>10b</b>               |           | <b>10c</b>         |
|   | <b>11</b> Investments—publicly traded securities . . . . .   |                          | <b>11</b> |                    |
|   | <b>12</b> Investments—other securities. See Part IV, line 11 . . . . .   |                          | <b>12</b> |                    |
|   | <b>13</b> Investments—program-related. See Part IV, line 11 . . . . .  |                          | <b>13</b> |                    |
|   | <b>14</b> Intangible assets . . . . .  |                          | <b>14</b> |                    |
|   | <b>15</b> Other assets. See Part IV, line 11 . . . . .   |                          | <b>15</b> |                    |
| <b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . . |  | 0                        | <b>16</b> | 12,934             |
| <b>Liabilities</b>  | <b>17</b> Accounts payable and accrued expenses . . . . .  |                          | <b>17</b> | 7,472              |
|   | <b>18</b> Grants payable . . . . .   |                          | <b>18</b> |                    |
|   | <b>19</b> Deferred revenue . . . . .   |                          | <b>19</b> |                    |
|   | <b>20</b> Tax-exempt bond liabilities . . . . .  |                          | <b>20</b> |                    |
|   | <b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .  |                          | <b>21</b> |                    |
|   | <b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . .   |                          | <b>22</b> |                    |
|   | <b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .   |                          | <b>23</b> |                    |
|   | <b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .   |                          | <b>24</b> |                    |
|   | <b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D . . . . .  |                          | <b>25</b> |                    |
|   | <b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .   |                          | 0         | <b>26</b>          |
| <b>Net Assets or Fund Balances</b>  | <b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>   |                          |           |                    |
|   | <b>27</b> Unrestricted net assets . . . . .  | 0                        | <b>27</b> | 5,462              |
|   | <b>28</b> Temporarily restricted net assets . . . . .  | 0                        | <b>28</b> | 0                  |
|   | <b>29</b> Permanently restricted net assets . . . . .  | 0                        | <b>29</b> | 0                  |
|   | <b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>  |                          |           |                    |
|   | <b>30</b> Capital stock or trust principal, or current funds . . . . .   |                          | <b>30</b> |                    |
|   | <b>31</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .   |                          | <b>31</b> |                    |
|   | <b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .   |                          | <b>32</b> |                    |
| <b>33</b> Total net assets or fund balances . . . . .                         | 0  | <b>33</b>                | 5,462     |                    |
| <b>34</b> Total liabilities and net assets/fund balances . . . . .            | 0  | <b>34</b>                | 12,934    |                    |

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

|           |  |           |         |
|-----------|--|-----------|---------|
| <b>1</b>  | Total revenue (must equal Part VIII, column (A), line 12)  | <b>1</b>  | 379,957 |
| <b>2</b>  | Total expenses (must equal Part IX, column (A), line 25)   | <b>2</b>  | 374,495 |
| <b>3</b>  | Revenue less expenses. Subtract line 2 from line 1   | <b>3</b>  | 5,462   |
| <b>4</b>  | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))                      | <b>4</b>  | 0       |
| <b>5</b>  | Net unrealized gains (losses) on investments   | <b>5</b>  | 0       |
| <b>6</b>  | Donated services and use of facilities   | <b>6</b>  | 0       |
| <b>7</b>  | Investment expenses  | <b>7</b>  | 0       |
| <b>8</b>  | Prior period adjustments   | <b>8</b>  | 0       |
| <b>9</b>  | Other changes in net assets or fund balances (explain in Schedule O)   | <b>9</b>  | 0       |
| <b>10</b> | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | <b>10</b> | 5,462   |

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

- 1** Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_  
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant? . . .  
 If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant? . . . . .  
 If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . . . .  
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? . . . . .
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

|           | Yes | No |
|-----------|-----|----|
|           |     |    |
| <b>2a</b> | ✓   |    |
|           |     |    |
| <b>2b</b> | ✓   |    |
|           |     |    |
| <b>2c</b> | ✓   |    |
|           |     |    |
| <b>3a</b> |     | ✓  |
| <b>3b</b> |     |    |

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

**Public Charity Status and Public Support**

OMB No 1545-0047

**2013**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**Open to Public Inspection**

Name of the organization

THE NEXT FRONTIER ACADEMY

Employer identification number

32-0377830

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
  - a  Type I    b  Type II    c  Type III—Functionally integrated    d  Type III—Non-functionally integrated
  - e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
  - f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
  - g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
    - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? 

|        |     |                                     |
|--------|-----|-------------------------------------|
|        | Yes | No                                  |
| 11g(i) |     | <input checked="" type="checkbox"/> |
    - (ii) A family member of a person described in (i) above? 

|         |     |                                     |
|---------|-----|-------------------------------------|
|         | Yes | No                                  |
| 11g(ii) |     | <input checked="" type="checkbox"/> |
    - (iii) A 35% controlled entity of a person described in (i) or (ii) above? 

|          |     |                                     |
|----------|-----|-------------------------------------|
|          | Yes | No                                  |
| 11g(iii) |     | <input checked="" type="checkbox"/> |
  - h Provide the following information about the supported organization(s).

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1-9 above or IRC section (see instructions)) | (iv) Is the organization in col (i) listed in your governing document? |    | (v) Did you notify the organization in col (i) of your support? |    | (vi) Is the organization in col (i) organized in the U S ? |    | (vii) Amount of monetary support |
|------------------------------------|----------|---|--|----|---|----|--|----|----------------------------------|
|                                    |          |   | Yes  | No | Yes   | No | Yes  | No |                                  |
| (A)                                |          |   |  |    |   |    |  |    |                                  |
| (B)                                |          |   |  |    |   |    |  |    |                                  |
| (C)                                |          |   |  |    |   |    |  |    |                                  |
| (D)                                |          |   |  |    |   |    |  |    |                                  |
| (E)                                |          |   |  |    |   |    |  |    |                                  |
| <b>Total</b>                       |          |   |  |    |   |    |  |    |                                  |

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

| Calendar year (or fiscal year beginning in) ▶  | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .  |          |          |          |          | 271,032  | 271,032   |
| <b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .   |          |          |          |          |          |           |
| <b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .   |          |          |          |          |          |           |
| <b>4 Total.</b> Add lines 1 through 3 . . . . .  | 0        | 0        | 0        | 0        | 271,032  | 271,032   |
| <b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . . |          |          |          |          |          |           |
| <b>6 Public support.</b> Subtract line 5 from line 4.  |          |          |          |          |          | 271,032   |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▶  | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| <b>7</b> Amounts from line 4 . . . . .   | 0        | 0        | 0        | 0        | 271,032  | 271,032   |
| <b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .  |          |          |          |          |          |           |
| <b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .  |          |          |          |          |          |           |
| <b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .  |          |          |          |          |          |           |
| <b>11 Total support.</b> Add lines 7 through 10  |          |          |          |          |          | 271,032   |
| <b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .  |          |          |          |          | 12       |           |
| <b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . ▶ <input checked="" type="checkbox"/> |          |          |          |          |          |           |

**Section C. Computation of Public Support Percentage**

|   |           |                  |
|---|-----------|------------------|
| <b>14</b> Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)) . . . . .  | <b>14</b> | 0 <del>0</del> % |
| <b>15</b> Public support percentage from 2012 Schedule A, Part II, line 14 . . . . .  | <b>15</b> | 0 %              |
| <b>16a 33 1/3% support test—2013.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>   |           |                  |
| <b>b 33 1/3% support test—2012.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>  |           |                  |
| <b>17a 10%-facts-and-circumstances test—2013.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>    |           |                  |
| <b>b 10%-facts-and-circumstances test—2012.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/> |           |                  |
| <b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ▶ <input type="checkbox"/>   |           |                  |

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

| Calendar year (or fiscal year beginning in) ►   | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")  |          |          |          |          |          |           |
| <b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . . |          |          |          |          |          |           |
| <b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513   |          |          |          |          |          |           |
| <b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . .  |          |          |          |          |          |           |
| <b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .  |          |          |          |          |          |           |
| <b>6 Total.</b> Add lines 1 through 5 . . . . .   |          |          |          |          |          |           |
| <b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . .  |          |          |          |          |          |           |
| <b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year                   |          |          |          |          |          |           |
| <b>c</b> Add lines 7a and 7b . . . . .  |          |          |          |          |          |           |
| <b>8 Public support</b> (Subtract line 7c from line 6.) . . . . .   |          |          |          |          |          |           |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ►   | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| <b>9</b> Amounts from line 6 . . . . .  |          |          |          |          |          |           |
| <b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .   |          |          |          |          |          |           |
| <b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .  |          |          |          |          |          |           |
| <b>c</b> Add lines 10a and 10b . . . . .  |          |          |          |          |          |           |
| <b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on   |          |          |          |          |          |           |
| <b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .   |          |          |          |          |          |           |
| <b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .  |          |          |          |          |          |           |
| <b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . <input type="checkbox"/> |          |          |          |          |          |           |

**Section C. Computation of Public Support Percentage**

|  |           |   |
|--|-----------|---|
| <b>15</b> Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f)) . . . . . | <b>15</b> | % |
| <b>16</b> Public support percentage from 2012 Schedule A, Part III, line 15 . . . . .                      | <b>16</b> | % |

**Section D. Computation of Investment Income Percentage**

|   |           |   |
|---|-----------|---|
| <b>17</b> Investment income percentage for <b>2013</b> (line 10c, column (f) divided by line 13, column (f)) . . . . .  | <b>17</b> | % |
| <b>18</b> Investment income percentage from <b>2012</b> Schedule A, Part III, line 17 . . . . .   | <b>18</b> | % |
| <b>19a 33 1/3% support tests—2013.</b> If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>         |           |   |
| <b>b 33 1/3% support tests—2012.</b> If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/> |           |   |
| <b>20 Private foundation.</b> If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . . . . <input type="checkbox"/>   |           |   |



SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization

THE NEXT FRONTIER ACADEMY

Employer identification number

32-0377830

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate contributions to (during year), 3 Aggregate grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements.

Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

Table with 2 columns: Description, Amount. Rows include: 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items. b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenues included in Form 990, Part VIII, line 1, (ii) Assets included in Form 990, Part X, 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: a Revenues included in Form 990, Part VIII, line 1, b Assets included in Form 990, Part X.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)**

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a**  Public exhibition
  - b**  Scholarly research
  - c**  Preservation for future generations
  - d**  Loan or exchange programs
  - e**  Other .....
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  **Yes**  **No**

**Part IV Escrow and Custodial Arrangements.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  **Yes**  **No**
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- |  | Amount    |
|--|-----------|
| <b>c</b> Beginning balance             | <b>1c</b> |
| <b>d</b> Additions during the year     | <b>1d</b> |
| <b>e</b> Distributions during the year | <b>1e</b> |
| <b>f</b> Ending balance                | <b>1f</b> |
- 2a** Did the organization include an amount on Form 990, Part X, line 21?  **Yes**  **No**
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

**Part V Endowment Funds.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

|   | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|---|------------------|----------------|--------------------|----------------------|---------------------|
| <b>1a</b> Beginning of year balance                     |                  |                |                    |                      |                     |
| <b>b</b> Contributions                                  |                  |                |                    |                      |                     |
| <b>c</b> Net investment earnings, gains, and losses     |                  |                |                    |                      |                     |
| <b>d</b> Grants or scholarships                         |                  |                |                    |                      |                     |
| <b>e</b> Other expenditures for facilities and programs |                  |                |                    |                      |                     |
| <b>f</b> Administrative expenses                        |                  |                |                    |                      |                     |
| <b>g</b> End of year balance                            |                  |                |                    |                      |                     |

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶ ..... %
  - b** Permanent endowment ▶ ..... %
  - c** Temporarily restricted endowment ▶ ..... %
- The percentages in lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |                                    | Yes           | No |
|------------------------------------|---------------|----|
| <b>(i)</b> unrelated organizations | <b>3a(i)</b>  |    |
| <b>(ii)</b> related organizations  | <b>3a(ii)</b> |    |
- b** If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?
- 3b**
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

| Description of property         | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|---------------------------------|--------------------------------------|---------------------------------|------------------------------|----------------|
| <b>1a</b> Land                  |                                      |                                 |                              |                |
| <b>b</b> Buildings              |                                      |                                 |                              |                |
| <b>c</b> Leasehold improvements |                                      |                                 |                              |                |
| <b>d</b> Equipment              |                                      |                                 |                              |                |
| <b>e</b> Other                  |                                      |                                 |                              |                |

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) ▶

**Part VII Investments—Other Securities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

| (a) Description of security or category<br>(including name of security)     | (b) Book value | (c) Method of valuation<br>Cost or end-of-year market value |
|---|----------------|---|
| (1) Financial derivatives . . . . .   |                |   |
| (2) Closely-held equity interests . . . . .                                 |                |   |
| (3) Other   |                |   |
| (A) . . . . .   |                |   |
| (B) . . . . .   |                |   |
| (C) . . . . .   |                |   |
| (D) . . . . .   |                |   |
| (E) . . . . .   |                |   |
| (F) . . . . .   |                |   |
| (G) . . . . .   |                |   |
| (H) . . . . .   |                |   |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶ |                |   |

**Part VIII Investments—Program Related.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

| (a) Description of investment   | (b) Book value | (c) Method of valuation<br>Cost or end-of-year market value |
|---|----------------|---|
| (1)   |                |   |
| (2)   |                |   |
| (3)   |                |   |
| (4)   |                |   |
| (5)   |                |   |
| (6)   |                |   |
| (7)   |                |   |
| (8)   |                |   |
| (9)   |                |   |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶ |                |   |

**Part IX Other Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

| (a) Description   | (b) Book value |
|---|----------------|
| (1)   |                |
| (2)   |                |
| (3)   |                |
| (4)   |                |
| (5)   |                |
| (6)   |                |
| (7)   |                |
| (8)   |                |
| (9)   |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶ |                |

**Part X Other Liabilities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

| 1. (a) Description of liability   | (b) Book value |
|---|----------------|
| (1) Federal income taxes  |                |
| (2)   |                |
| (3)   |                |
| (4)   |                |
| (5)   |                |
| (6)   |                |
| (7)   |                |
| (8)   |                |
| (9)   |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶ |                |

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII



**SCHEDULE E  
(Form 990 or 990-EZ)**

**Schools**

OMB No 1545-0047

**2013**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.**  
▶ **Attach to Form 990 or Form 990-EZ.**

▶ **Information about Schedule E (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

Name of the organization

**THE NEXT FRONTIER ACADEMY**

Employer identification number

**32-0377830**

**Part I**

|  | YES | NO |
|--|-----|----|
| <b>1</b> Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? . . . . .   | ✓   |    |
| <b>2</b> Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? . . . . .  | ✓   |    |
| <b>3</b> Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II . . . . . | ✓   |    |
| <u>SEE ATTACHMENT</u>  |     |    |
| <b>4</b> Does the organization maintain the following?   |     |    |
| <b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff? . . . . .   | ✓   |    |
| <b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? . . . . .   | ✓   |    |
| <b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? . . . . .   | ✓   |    |
| <b>d</b> Copies of all material used by the organization or on its behalf to solicit contributions? . . . . .<br>If you answered "No" to any of the above, please explain. If you need more space, use Part II.  | ✓   |    |
| <b>5</b> Does the organization discriminate by race in any way with respect to:  |     |    |
| <b>a</b> Students' rights or privileges? . . . . .   |     | ✓  |
| <b>b</b> Admissions policies? . . . . .  |     | ✓  |
| <b>c</b> Employment of faculty or administrative staff? . . . . .  |     | ✓  |
| <b>d</b> Scholarships or other financial assistance? . . . . .   |     | ✓  |
| <b>e</b> Educational policies? . . . . .   |     | ✓  |
| <b>f</b> Use of facilities? . . . . .  |     | ✓  |
| <b>g</b> Athletic programs? . . . . .  |     | ✓  |
| <b>h</b> Other extracurricular activities? . . . . .<br>If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.  |     | ✓  |
| <b>6a</b> Does the organization receive any financial aid or assistance from a governmental agency? . . . . .  | ✓   |    |
| <b>b</b> Has the organization's right to such aid ever been revoked or suspended? . . . . .<br>If you answered "Yes" to either line 6a or line 6b, explain on Part II.   |     | ✓  |
| <b>7</b> Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II . . . . .  | ✓   |    |

**Part II** **Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also complete this part to provide any other additional information (see instructions).

Schedule E, Part I, Line 6 - SEE ATTACHMENT

Area with horizontal dashed lines for supplemental information.

**SCHEDULE O  
(Form 990 or 990-EZ)**

**Supplemental Information to Form 990 or 990-EZ**

OMB No 1545-0047

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

**2013**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**Open to Public  
Inspection**

Name of the organization

**THE NEXT FRONTIER ACADEMY**

Employer identification number

**32-0377830**

**Form 990, Part VI, Section A, Line 3 - THE SCHOOL'S MANAGEMENT COMPANY IS BLUELAKE MANAGEMENT**

**Form 990, Part VI, Section B, Line 11b - DISBURSEMENT OF 990 TO ALL BOARD MEMBERS**

**Form 990, Part VI, Section B, Line 12c - CONTINUOUS REVIEW OF BY LAWS**

**Form 990, Part VI, Section B, Line 15 - SEE ATTACHMENT**

**Form 990, Part VI, Section C, Line 19 - WEBSITE AND UPON REQUEST**

**Form 990, Part XI, Line 9 - SEE ATTACHMENT**

**Reasonable Cause Explanations**

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**Explanation**

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THE NEXT FRONTIER ACADEMY RECEIVED ITS 501(C)(3) TAX-EXEMPT STATUS ON FEBRUARY 27, 2012. THE SCHOOL OFFICIALLY STARTED OPERATIONS ON SEPTEMBER 16, 2013 BETWEEN THOSE DATES THE SCHOOL ENDURED MULTIPLE CHANGES IN MANAGEMENT, DID NOT HAVE AN ORGANIZED ACCOUNTING/TAX SYSTEM, DID NOT HAVE ANY REVENUES OR CONTRIBUTIONS TO REPORT, AND DID NOT HAVE PROFESSIONAL ACCOUNTING/TAX ADVISORS RETAINED ONCE PROFESSIONAL ACCOUNTING/TAX COUNSEL WAS RETAINED AND THE ACADEMY WAS INFORMED THAT WE WERE DELINQUENT IN FILING OUR ANNUAL 990, WE TOOK IMMEDIATE MEASURES TO ENSURE THE PROBLEM WAS RESOLVED TO ENSURE THIS INCIDENT DOES NOT OCCUR IN THE FUTURE, THE ACADEMY HAS RETAINED PROFESSIONAL ACCOUNTING/TAX ADVISORS.

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## MANAGEMENT AGREEMENT

This MANAGEMENT AGREEMENT ("Agreement") is entered into by and between Blue Lake Educational Management, LLC, an Ohio limited liability company (the "Company"), and The Next Frontier Academy, an Ohio non-profit corporation (the "Academy"), as of the 22<sup>nd</sup> day of June, 2013.

### RECITALS:

WHEREAS, Ohio Revised Code (R.C.) 3314 permits public community schools; and

WHEREAS, the Governing Authority of the Academy has entered into a Community School Contract (the "School Contract") with the Tri-County Educational Service Center (the "Sponsor"), pursuant to which the Governing Authority is authorized to operate a community school under Chapter 3314 of the Ohio Revised Code (the "School"); and

WHEREAS the Company has developed an educational model which it utilizes to manage and operate community schools and provides management services to community schools throughout the State of Ohio, including educational, managerial, financial and other consulting services as requested;

WHEREAS, the Governing Authority desires the Company to provide such requisite management, financial and other consulting services necessary to operate a community school all in accordance with the School Contract and applicable law; and

WHEREAS, the Company desires to provide the aforementioned services and other expertise referenced above.

NOW, THEREFORE, in consideration of their mutual promises and covenants, and intending to be legally bound hereby, the parties hereto agree as follows:

#### **I. Term**

This Agreement shall have a definite term commencing on July 1, 2013, and ending on June 30, 2018 (the "Term"). In the event that the School Contract is terminated or not renewed in accordance with its terms or applicable law, this Agreement shall terminate at the completion of the then-current school year.

#### **II. School Contract**

The Governing Authority shall be responsible for its operation in accordance with the School Contract. In order to assist the Governing Authority in carrying out the terms of the School Contract, the Governing Authority hereby contracts with the Company to

provide certain functions, equipment, supplies, facilities, services and labor relating to the provision of education, management and day-to-day operation of the School as provided for under this Agreement.

### III. Authority of the Parties

- 3.1] Control Retained in Board. The Governing Authority of the Academy shall at all times exercise ultimate control over the assets of the Academy, shall retain the ultimate authority and responsibility regarding the powers, duties, and responsibilities vested in the School by the State of Ohio and its Sponsor, and shall retain all other corporate powers and authority not specifically delegated to the Company pursuant to this Agreement.
- 3.2] Grant<sup>e</sup> of Day-to-Day Management Authority. Academy hereby grants the Company with general authority to supervise and manage the day-to-day operations of the school and to perform the specific functions set out in this Agreement in accordance with the policies and By-laws adopted by the Governing Authority, in accordance with Chapter 3314 of the Ohio Revised Code and School Contract.

### IV. Management Services

- 4.1] In providing services required by this Agreement, the Company must observe and comply with all applicable federal, state and local statutes, as well as the requirements of 1702 of the Ohio Revised Code and Section 501(c)(3) of the Internal Revenue Code of 1986, as amended. The Company shall also be responsible and accountable to the Governing Authority for the administration, operation and performance of the School in accordance with the School Contract.

The School further contracts with the Company, to the extent permitted by law, to provide the functions outlined below relating to the operation of the School. The Company will provide the School the following services subject to the approval of the Governing Authority.

- 4.2] General Responsibilities. The Company shall establish a budget each year to guide the Governing Authority on the revenues and expenditures for that year. The annual budget shall be approved by the Governing Authority. The Company shall perform those functions reasonably required to manage the operation of the School, including but not necessarily limited to those management, administrative and fiscal functions set forth (as the same may be amended from time to time) in the remainder of this article, all in accordance with accepted management techniques and the reasonable exercise of its judgment.

#### 4.3] Objectives for Academic Progress

- a. Objectives for Academic Progress will be defined each school year and shared with the Governing Authority; (Performance Standards, Nationally Normed Testing and Assessments, Initial and Yearly Performance Benchmarking, State Report Card performance). Reasonable progress toward these objectives must be demonstrated and communicated to the Governing Authority when information or data is available which address these objectives at each regular Governing Authority meeting.
- b. The Company shall timely comply with all requirements of local, state and federal laws relating to community schools and all audits and requests by the Sponsor relating to the demonstration of these requirements must be successfully completed. The Governing Authority shall give reasonable allowance under the circumstances for appropriate time for documentation, reporting, analysis, and rectification of any non-compliance and/or complaints.

#### 4.4] Curriculum Development.

- a. Core Content. The Company shall ensure that the core curriculum is aligned with the state standards applicable to the School, and shall monitor and continuously refine the curriculum and standardized testing procedures and communicate on a regular basis with the Governing Authority or a representative committee thereof, regarding the curriculum's effectiveness.
- b. Agriculture-based Curriculum. The Company shall enter into an agreement with CDK Consultants, Inc. ("CDK") to develop, write, implement and train the teachers in the agriculture-based Curriculum and will work with CDK to develop the agricultural career programs.
- c. "Say Yes To Work" Curriculum. The Company shall enter into an agreement with CDK to develop, write, implement and train the teachers in the "Say Yes to Work" curriculum.
- d. Business Incubator Curriculum. The Company shall enter into an agreement with CDK to develop, write, implement and train the teachers in the Business Incubator Curriculum.

4.5] Personnel.

- a. Personnel responsibilities shall be performed by the Company and the Company shall also have the responsibility and authority to determine staffing levels and salaries subject to the Annual Operating and Projected Budget, and to select, evaluate, assign, discipline, transfer and terminate personnel, consistent with the School Contract, state and federal law, this Agreement, and subject to formal Governing Authority approval.
- b. The Company will have the authority to interview, recommend and supervise the School Administrator and to hold him or her accountable for the success of the School. The Company shall recommend the employment contract with the School Administrator, as well as the duties and compensation of the School Administrator to the Governing Board for approval. Governing Authority approval is required for the employment of termination of the School Administrator.  
*It or p.c.*
- c. Prior to the commencement of the first school year under this Agreement, and from time to time thereafter, the Company shall determine the number of teachers required for the operation of the School and provide notice to the Governing Authority at its Annual Meeting of proposed staffing levels. The Company shall provide the School with teachers who meet all applicable legal requirements and who are highly qualified in the grade levels and subjects required, as are required by law. Such teachers may, at the discretion of the EMO, work at the School on a full or part time basis.
- d. Prior to the commencement of the first school year under this Agreement, and from time to time thereafter, the Company shall determine the number and functions of support staff, as are required for operation of the School and by Ohio Law. Such support staff may, at the discretion of the Company, work at the School on a full or part time basis. The Company shall have the right to subcontract for the Support Staff.
- e. The Company shall pay the teaching staff on a scale that is competitive with local and comparable community schools, as reported by the Ohio Department of Education ("ODE"). All benefits, salaries, worker's compensation, unemployment compensation, and liability insurance shall be considered School Expenses paid from the Continuing Fee received by the Company from the Governing Authority..

#### 4.6] Professional Development for School Administrators and Teachers

- a. The Company shall establish and maintain on a continuous basis teacher development programs to improve upon teacher qualifications and performance requirements. The Company shall regularly document and report to the Governing Authority on professional development programs. Such programming shall be aimed at maintaining highly qualified teachers as defined under the Ohio Revised Code and improving the effectiveness of each teacher's ability to help student learning, in general.
- b. The Company shall provide ongoing teacher training with respect to technology; and shall provide training in its methods, curriculum, and programs on a regular and continuous basis.
- c. The Company shall provide non-instructional personnel training as the Company determines to be reasonably necessary from time to time, or at the request of the Governing Authority or Sponsor.

#### 4.7] School Facility and Facility Management

- a. The Company shall facilitate the acquisition of a facility for the School and for the benefit of the School's operations.
- b. The Company shall be responsible for landscaping, maintenance and custodial services, as needed.
- c. The Company shall be responsible for making reasonable improvements to the School facility as needed for the School's operation, safety, health and welfare of the Students, staff and guests.
- d. The Company shall be responsible for employing all personnel including but not limited to certified and non-certified staff.

#### 4.8] Management and Management Consulting. It is the responsibility of the EMO to perform as follows:

- a. Perform day-to-day management of the School, in accordance with the School Contract;
- b. Perform or facilitate the provision of other consulting and liaison services with governmental and quasi-governmental offices and agencies as are necessary in day-to-day operations of the School or as required by the School Contract;
- c. Perform or facilitate the provision of advisory services regarding special

education and special needs students, programs, processes and reimbursements;

- d. Draft operations manuals, forms (including teacher contracts, applications, enrollment and similar forms), and management procedures.

4.9] Student Recruitment. The Company shall be responsible for marketing and student recruitment and enrollment of students. Students shall be recruited and enrolled in accordance with all federal, state, and local law.

4.10] Subcontractors. The Company reserves the right to subcontract any and all aspects of services it agrees to provide to the School. The EMO shall be solely responsible for all costs, expenses and fees associated with such subcontractors.

## **V. Insurance and School Responsibilities**

5.1] The Company shall, at its expense, comply with the insurance requirements set forth in the School Contract and shall maintain, such commercial general liability insurance and other insurance required by the School Contract, except the Directors and Officers insurance, which shall be maintained by the Governing Authority. The Company's policies shall name the Governing Authority and the other parties mentioned in the School Contract as insured's or as additional insureds on the Company's policy, in an amount not less than one million dollars (\$1,000,000.00) per occurrence and three million dollars (\$3,000,000.00) aggregate or such other amounts and coverage as required by the Sponsor. Upon the request of the Governing Authority, the EMO shall deliver to the Governing Authority a copy of such policies and other written confirmation acceptable to Governing Authority.

5.2] The Governing Authority shall also be required to maintain such commercial general liability insurance, directors and officers insurance, and other insurance required by the School Contract. Premiums for said insurance coverage shall be included in the School Expenses described in below.

## **VI. Financial Matters**

6.1] Designated Fiscal Officer. The Company shall be responsible for retaining the services of a designated fiscal officer for the School, in accordance with Section 3314.011 of the Revised Code. The fiscal officer shall provide the Governing Authority with an Annual Operating and Projected Budget for the School, as well as bi-annual Five-Year Forecasts, as required by Section 5705.391 of the Revised Code.

6.2] Student Data Management. The Company shall provide or facilitate the provision of all student data information management services, testing, and testing analysis required by law or otherwise deemed necessary or useful by Governing Authority or the Company.

6.3] Financial Information. The Company shall provide unaudited financial information to the Governing Authority on a quarterly basis detailing the School Expenses incurred

by the Company. The Company shall also provide audited financial information to the Governing Authority in accordance with Section 3314.024 of the Revised Code.

6.4] Acquisition of Personal Property. The Company shall purchase any furniture, computers, software, equipment, and other personal property which, by nature of the funding source, is required for the day-to-day operation and management of the School. It is understood that, upon termination of this Agreement, all personal property acquired by the Company on behalf of the School in accordance with this Section shall become property of the School free and clear of all liens or other encumbrances upon the Governing Authority.

## **VII. Fees**

7.1] Continuing Fee. Out of the annual gross revenues of the School, the Governing Authority shall pay a monthly management and operation fee (the "Continuing Fee") to the Company as follows:

- a. The Company shall receive ninety-five percent (95%) of the annual gross revenue received by the Governing Authority during the Term of this Agreement.
- b. As used in this Agreement, "Annual Gross Revenue" shall mean: the revenue per student per month as received by the Governing Authority from the State; Charitable contributions; and other miscellaneous revenue received which by the Governing Authority on behalf of the School. Federal Title Programs and such other federal, state and local government grant funding designated to compensate the School for the education of its students, including any grants under the American Recovery and Reinvestment Act of 2009 ("Supplemental Revenues") shall be paid to the Company as requested under the Annual Budget and pursuant to section ( c) below. The Continuing Fee shall be paid within forty-eight (48) hours of receipt by the Governing Authority of any annual gross revenues via electronic funds transfer. The Continuing Fee shall be expended in accordance with the submitted Annual Operating Budget and subject to semi-annual reconciliation based upon actual enrollment and actual revenue received (including the final month of the term, even though the payment may be made beyond expiration of the Term).
- c. As compensation for the services rendered pursuant to Article IV of this Agreement, the Company shall be entitled to twenty percent (20%) of the annual gross revenues received by the Governing Authority. Said compensation shall be retained by the Company from the Continuing Fee on a monthly basis, only upon the submission of an invoice for services rendered to the Governing Authority.

7.2] School Expenses. Except as otherwise provided in this Agreement, all costs incurred in by the Company in managing the day-to-day operations of the School shall be paid out of the Continuing Fee. School Expenses shall expressly include, but shall not be limited to, compensation of all personnel, curriculum materials, textbooks, library books, computer and other equipment, software, supplies, building payments, maintenance, capital improvements required in providing the necessary services, professional services (i.e, legal and financial service), sponsorship fees, costs and fees relating to any audit conducted pursuant to Chapter 117 of the Revised Code and insurance premiums.

7.3] Reimbursements. Notwithstanding any other provision of this Agreement, the Company shall be entitled to reimbursement by the Governing Authority for costs and expenses incurred in the development and start-up of the School including, but not limited to, professional services and consulting fees. Said reimbursements shall be payable upon submission of supporting documentation (i.e., contracts and invoices) to the Governing Authority. Said reimbursements may be paid from the general fund of the School or withheld directly from the Continuing Fee by the Company.

7.4] Grants. The Company, with prior approval from the Governing Authority, shall apply for available grants in the name of the School that will provide additional funding to the School, aid the Governing Authority in fulfilling the terms of the School Contract and/or provide additional services and programs to students. The Governing Authority shall not unreasonably withhold or delay approval of any grant application, and shall be deemed to have approved any grant application submitted by the Company unless it gives specific written objections to the same within five (5) calendar days after such submission.

The Governing Authority shall review and approve any request for payment made by the Company for services and programs rendered pursuant to a grant application including any fees to be paid to the Company, as set forth below. Following the expenditure of said grant funds, the Governing Authority shall participate in any state or federal audit of said funds and the Company shall provide to the Governing Authority any information requested which directly bears upon the audit.

Within forty-eight (48) hours following the Governing Authority's receipt of funds from the applicable funding source, all grant funds approved in accordance with the Annual Budget or any amended thereto shall be paid over to the Company via electronic funds transfer following the presentation of an invoice by the Company.

## VIII. Termination

In the event that the Governing Authority or the Company elects to terminate this Agreement for any of the reasons set forth below, the parties shall continue to perform their respective obligations hereunder, notwithstanding such notice of termination, until the end of the then current academic semester.

8.1] Governing Authority. Upon written notice to the Company, the Governing Authority may, at its option, terminate this Agreement upon the occurrence of any of the following events:

- a. The School Contract is not renewed by the Sponsor and no replacement sponsor is identified;
- b. The School Contract is not renewed by the Governing Authority and no replacement sponsor is identified;
- c. The Company is in breach of a material condition, term or provision of this Agreement or the School Contract, which breach remains uncured for the period of sixty (60) days from the time that the Company receives written notice of said breach, unless the breach cannot be reasonably cured within sixty (60) days, in which case, the Company shall promptly undertake and continue efforts to cure said failure within a reasonable time;
- d. The parties agree in writing to terminate the Agreement prior to its expiration;

8.2] The Company. Upon written notice to the Governing Authority, the Company may, at its option, terminate this Agreement upon the occurrence of any of the following events:

- a. The Governing Authority fails to make any payment due to the Company hereunder within forty eight (48) hours of when the payment was due in accordance with this Agreement, unless funds have not been received by the School Fiscal Officer from the Ohio Department of Education, in such case ~~that~~ <sup>these</sup> funds shall be paid immediately when received by the Governing Authority;
- b. If any academic year results in operating deficits, provided that any notice of termination delivered to the Governing Authority after school opens for education of students for any school year shall not be effective until the end of that academic year;
- c. The Governing Authority is in material default under any other condition, term or provisions of this Agreement or the School Contract, which default remains uncured for the period of sixty (60) days from the time that the Governing Authority receives written notice of said default, unless the default cannot be reasonably cured within sixty (60) days, in which case the Governing Authority shall promptly undertake or continue efforts to cure said material default within a reasonable time;
- d. The parties agree in writing to terminate the Agreement prior to its expiration;

**8.3] Duties Upon Termination.** Upon termination of this Agreement for any reason whatsoever, the Governing Authority shall immediately pay to the Company any fees and/or compensation due and owing under this Agreement. The Company shall provide to the Governing Authority any and all personal property acquired pursuant to section 5.4 of this Agreement. The Company shall assist the Governing Authority in any transition of management and operations, including, but not limited to:

- a. The orderly transition of all student records to the Governing Authority;
- b. Sending notices to students, parents and staff as reasonably requested by the Governing Authority at the Governing Authority's cost; and
- c. At the Governing Authority's option and cost, delivering student records directly to the students' district of residence. This section shall survive any expiration or termination of this Agreement.

## **IX Proprietary Rights**

The copyrights and intellectual property rights for all methods, documents, curricula and materials developed by the Company during the course of operating the School (collectively, the "Protected Materials") shall constitute the sole and exclusive property of the Company. Such material shall be identified and defined "proprietary" by the Company with notice given to the Governing Authority of such proprietary rights when such property right is created. The Governing Authority shall have no right to any of the same either as a "Work Made for Hire" (as such are defined under the U.S. and international copyright laws) or otherwise. The Company shall exclusively own all United States and international copyrights, trademarks, patents and all other intellectual property rights in said Protected Materials. Immediately upon termination of this Agreement or upon the Company's earlier request, the School and the Governing Authority shall deliver all originals and copies of the Protected Materials (regardless of the media on which the same is stored) to the Company and delete all of the same from all databases and other storage media maintained by the School and the Governing Authority. The Company recognized that no such proprietary right exists to methods, documents, curricula and other materials which have been developed for the benefit of the school and derived through the use of State and Federal Grant Funds. This Article shall survive any expiration or termination of this Agreement.

## **X Relationship of the Parties**

The parties hereto acknowledge that their relationship is that of each party being viewed as independent contractors. No employee, consultant or compensated individual of either party shall be deemed an employee, consultant, or compensated individual of the other party. Nothing contained herein shall be construed to create a partnership or joint venture between the parties.

## **XI Confidentiality and Non-Disclosure**

Without the prior written consent of the other party, neither party will at any time use for its own benefit or purposes or for the benefit or purposes of any other person, corporation or business organization, entity or enterprise, or disclose in any manner to any person, corporation or business organization, entity or enterprise any trade secret, information, data, know-how or knowledge (including but not limited to curricula information, financial information, marketing information,

cost information, vendor information, research, marketing plans, educational concepts and employee information) belonging to, or relating to the affairs of a party ("Protected Party") or that the other party received through its association with the Protected Party, whether received prior to the date hereof or hereafter (collectively, "Confidential Information"), unless (a) the party can show that such information, data or knowledge was known to it prior to the time its association with the Protected Party began, (b) it can show that any such information, data or knowledge has become generally available to the public otherwise than by a breach of this Agreement by the party, or (c) is subsequently disclosed to the party by a third person or entity which is not prohibited from disclosing same by a contractual, fiduciary or other legal obligation to the Protected Party. The existence of the relationship between the parties and any agreements they have entered into or may hereafter enter into also constitute Confidential Information.

Nothing herein shall be deemed to prohibit the parties from disclosing any Confidential Information which a party becomes legally compelled to disclose. Without limiting the generality of the foregoing, in the event that a party becomes legally compelled (by oral questions, interrogatories, requests for information or documents, subpoena, investigative demand or similar process) to disclose any of the Confidential Information, the party covenants to use its best efforts to provide the Protected Party with prompt written notice (not less than forty-eight (48) hours) so that the Protected Party may seek a protective order or other appropriate remedy and/or waive compliance with the provisions of this Agreement. In the event that such protective order or other remedy is not obtained, or that the Protected Party waives compliance with the provisions of this Agreement, the party covenants to furnish only that portion of the Confidential Information which the party is legally required to disclose and will exercise its best efforts to obtain reliable assurance that confidential treatment will be accorded the Confidential Information. Employee information must be reviewed by Sponsor. This Article shall survive any expiration or termination of this Agreement.

## **XII Notices**

Any notices to be provided hereunder shall be provided by personal service, mailing the same by United States certified mail, return receipt requested, and postage prepaid, facsimile (provided a copy is sent by one of the other permitted methods of notice), electronic mail or a nationally recognized overnight carrier, addressed as follows:

If to the Company, to:

If to the Governing Authority, to:

## **XIII \_ Indemnification of the Parties**

The Governing Authority and the Company (herein referred to as "Party" and/or "Parties") shall indemnify and hold harmless each other and its members, directors, employees, officers and affiliates from any and all claims, demands, actions, suits, causes of action, obligations, losses, costs, expenses, attorney fees, damages, judgments, orders, and liabilities of whatever kind or nature in law, equity or otherwise, arising from any of the following:

- a. A failure of the Party or any of its officers, trustees, directors, or employees to perform any duty, responsibility or obligation imposed by law or by this

Agreement or the School Contract; and

- b. An action or omission by the Party or any of its officers, trustees, directors, employees, successors, agents or contractors that results in injury, death or loss to person or property, breach of contract, or violation of statutory law or common law (state or federal).

**XIV Amendment**

This Agreement may not be modified or amended except in writing signed by each party hereto.

**XV Counterparts**

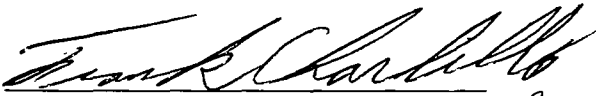
This Agreement may be executed in several counterparts, with each counterpart deemed to be an original document and with all counterparts deemed to be one and the same instrument.

**XVI Entire Agreement**

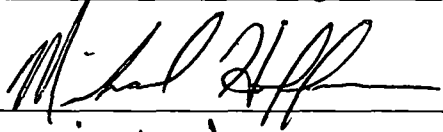
This Agreement (together with the documents referred to herein) contains the entire agreement between the parties and supersedes all prior agreements between the parties, if any written or oral, with respect to the subject matter hereof.

IN WITNESS WHEREOF, the parties hereto have set their hands by and through their duly authorized officers as of the date first above written.

GOVERNING AUTHORITY:  
The Next Frontier Academy

By:  Board. Pres.  
Its: Governing Authority President

COMPANY:  
Blue Lake Educational Management, LLC

By:   
Its: President

# COMMUNITY SCHOOL SPONSORSHIP CONTRACT

## THE NEXT FRONTIER ACADEMY

### *A Community School*

Pursuant to the provisions of Chapter 3314 of the Ohio Revised Code, this Community School Sponsorship Contract ("Contract") is entered into on the 10th day of May 2013, by and between Tri-County Educational Service Center Board of Education (hereinafter the "SPONSOR"), and The Next Frontier Academy Governing Authority (hereinafter the "SCHOOL").

The Governing Authority of the SCHOOL shall be The Next Frontier Academy Board of Directors ("Board of Directors"). The names of the initial voting members of the Board of Directors are as follows:

Frank Charlillo, Board President  
Jay Reardon  
Kathleen Pelletier  
Frank Persutto  
Kevin Caldwell

### **ARTICLE I. PURPOSE**

This Contract is established pursuant to Chapter 3314 of the Ohio Revised Code and specifically section 3314.03 of the Ohio Revised Code for the purpose of establishing the SCHOOL as a community school. Upon the signature of all parties as set forth below, the SCHOOL shall be created. Pursuant to Ohio Revised Code section 3314.01, the SCHOOL may sue and be sued, acquire facilities as needed, and contract for services necessary for the operation of the SCHOOL. The SCHOOL may carry out any act and ensure the performance of any

function that complies with the Ohio Constitution, Ohio Revised Code Chapter 3314, other statutes applicable to community schools, and the terms of this Contract as set forth below.

### **ARTICLE II. TERM**

This Contract shall be binding upon execution by both parties. The Term of this Contract shall be for three (3) years commencing on May 15, 2013, as set forth in the **Educational Plan**, which is attached at Exhibit 1 and incorporated by reference herein. Contract renewal will be subject to the provisions of sections 3314.07, 3314.072, and 3314.073 of the Ohio Revised Code, under the express terms of this Contract.

### **ARTICLE III. RESPONSIBILITIES OF THE SCHOOL**

The SCHOOL shall be established as a public benefit corporation pursuant to Chapter 1702 of the Ohio Revised Code.

The SCHOOL shall be a community school as defined in Chapter 3314 of the Ohio Revised Code.

The location and address of all instructors and all students served by the SCHOOL will be available to the SPONSOR and the Ohio Department of Education at all times. The Board of Directors shall purchase liability insurance or otherwise provide for the potential liability of the SCHOOL.

In accordance with 3301.102.02 (P) of the Administrative Code, the SCHOOL shall provide learning opportunities to a minimum of twenty-five (25) students for a minimum of nine hundred twenty hours (920) per school year. The learning opportunities are defined, outlined and described in the SCHOOL's **Educational Plan**, Exhibit 1.

The SCHOOL shall be nonsectarian in its programs, admission policies, employment practices, and all other operational aspects.

As required by Chapter 3314 of the Ohio Revised Code, the SCHOOL shall comply with the following portions of the Ohio Revised Code: sections 9.90, 9.91 [insurance, annuities]/ 109.65 [missing children, fingerprinting]; 121.22 [open meetings]; 149.43 [public records]; 2151.357 [limited inspection of sealed records]; 2151.358 [records of adjudicated delinquents]; 2151.421 (2151.35.8, 2151.42.1) [child abuse reporting]; 2313.18 [employee jury duty]; 3301.0710, 3301.0711, 3301.0712, 3301.0714, 3301.0715 (3301.07, 3301.07.11, 3301.07.12, 3301.07.15) [achievement and diagnostic testing]; 3313.50 [student hearing and vision records]; 3313.472 [parental and foster caregiver involvement in schools]; 3313.536 [school safety plan for every building]; 3313.608 [fourth grade reading guarantee, intervention and remediation]; 3313.6012 [academic prevention/intervention]; 3313.6013 [dual enrollment for college credit]; 3313.6014 [notice of core curriculum requirements and compliance]; 3313.6015; 3313.61; 3313.611; 3313.614; 3313.643 [eye protective devices]; 3313.648 (3313.60.8, 3313.60.12, 3313.64.3, 3313.64.8) [prohibition of payment of incentive to enroll]; 3313.66, 3313.661, 3313.662, 3313.666 [policy prohibiting harassment, intimidation or bullying; immunity for reporting]; (3313.66.1, 3313.66.21) [suspension, expulsion, removal, exclusion]; 3313.667 [bullying prevention task forces, programs and initiatives]; 3313.67, 3313.671 [immunizations]; 3313.672 [new student school records, custody orders, birth certificate]; 3313.673 (3313.67.1, 3313.67.2, 3313.67.3) [K-1 health and other screening]; 3313.674; 3313.69 [hearing and vision screening]; 3313.71 [health screening, tuberculosis]; 3313.716 (3313.71.5) [asthma inhalers]; 3313.718 [possession of autoinjectors by students, immunities]; 3313.719; 3313.80 [display of flag]; 3313.801 [display of national and Ohio mottos]; 3313.814;3313.816; 3313.817; 3313.86; 3313.96 [missing children]; 3319.073 [child abuse prevention training]; 3319.301 [non-licensed

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<sup>1</sup>Descriptors of statutory provisions provided in brackets herein are provided as shorthand references only and are not intended as comprehensive descriptors of the topics encompassed by the cited portions of the Ohio Revised Code, with each of which the SCHOOL shall fully comply.

teachers]; 3319.313 [information re: improper conduct by licensed employee]; 3319.314 [report of improper conduct investigation kept in personnel file]; 3319.315 [R.C.3319.313 and R.C. 3319.314 prevail over contractual provisions]; 3319.321 (3319.07.3, 3319.32.1) [confidentiality of student information]; 3319.39 [criminal records check]; 3313.391; 3319.41; 3321.01 [admittance to kindergarten, first grade]; 3321.04; 3321.041; 3321.13, 3321.14, 3321.17, 3321.18, 3321.19, 3321.191 (3321.19.1) [habitual absence, tardy]; 3327.10 [qualifications of drivers]; 4111.17 [wage discrimination]; 4113.52 [whistleblower protection]; and 5705.391 (5705.39.1) [spending plan]; and Chapters 117 [fiscal audits]; 1347 [privacy]; 2744 [tort liability]; 3365 [post-secondary enrollment]; 3742 [lead abatement]; 4112 [civil rights]; 4123 [workers' compensation]; 4141 [unemployment compensation]; and 4167 [occupational safety] of the Revised Code as if it were a school district and will comply with sections 3301.0714, 3301.07.141 [EMIS] of the Revised Code in the manner specified in section 3314.17 of the Revised Code.

The SCHOOL shall comply with Chapter 102 of the Ohio Revised Code and section 2921.42 of the Ohio Revised Code, except as otherwise permitted by law. ~~No part of the earnings of the SCHOOL shall inure to the benefit of or be distributable to the SCHOOL's~~ directors, officers, or other private persons, except that the SCHOOL may provide reasonable compensation for services rendered and make payments and distributions in furtherance of the SCHOOL's purposes.

The SCHOOL shall request the Superintendent of the Bureau of Criminal Identification and Investigation (BCII) to conduct a criminal records check with respect to each newly appointed member of the SCHOOL's Board of Directors. The appointment of any member who fails to pass the criminal records check shall be void.

The SCHOOL shall request the Superintendent of the Bureau of Criminal Identification and Investigation (BCII) to conduct a criminal records check with respect to any applicant who has applied to the SCHOOL for employment in any position as a person responsible for the care, custody, or control of a child pursuant to section 3319.39 of the Ohio Revised Code.

The SCHOOL shall not hire a person for any position responsible for the care, custody, or control of a child until it receives a favorable criminal records check for that person from the Bureau of Criminal Identification and Investigation (BCII). At the SCHOOL's discretion, such background check and related employment screening may be provided under a service contract.

Upon request of the SPONSOR, the SCHOOL shall provide proof of liability insurance, Bureau of Criminal Identification, and Investigation (BCII) records checks of all staff, and valid teaching certification/licensure of the staff. Proof of teacher certification/licensure shall be satisfied by the SCHOOL's providing to the SPONSOR any valid temporary, interim, or permanent teaching certificates/licenses issued by the Ohio Department of Education.

To the extent applicable, the SCHOOL shall comply with The Americans with Disabilities Act, Section 504 of The Rehabilitation Act of 1973, The Individuals with Disabilities Education Improvement Act (IDEIA), and the Ohio Administrative Code, Chapter 3301-51, except that nothing contained herein is, or shall be construed to be, a waiver of any exceptions, exclusions or other rights that the SCHOOL may have or may avail itself of under the foregoing or any other applicable state or federal law. To the extent permitted by law, the SCHOOL shall not be required to fundamentally alter its program or incur an undue financial or other hardship in the operation of its program.

As required by section 3314.03(A)(24) of the Ohio Revised Code, the SCHOOL shall comply with section 3302.04 and 3302.041 of the Ohio Revised Code [adequate yearly progress, continuing improvement plans, intervention], including division (E) of that Section to the extent

possible, except that any action required to be taken by a school district shall be taken by the SPONSOR (except that the SPONSOR reserves the right to take any action described in division (F) of that Section, regarding districts that fail to make adequate yearly progress).

**A. Educational Program**

The SCHOOL shall operate in substantial compliance with **Exhibit 1 ("Educational Plan")**. Exhibit 1 concerns the SCHOOL's mission, educational philosophy, the ages and grades of students, the characteristics of the students the SCHOOL is expected to enroll, the academic goals and the method of measurement that will be used to determine progress toward those goals, behavioral expectations, ~~graduation requirements, and the focus of the curriculum. Classroom based instruction shall be the SCHOOL's method of teaching.~~

The SCHOOL shall seek to achieve racial and ethnic balance reflective of the community it serves by publicizing and marketing the SCHOOL in, and recruiting students from, all segments of the community. The SCHOOL shall provide notices to students, parents, employees, and the general public that all educational programs are available without regard to race, creed, color, handicapping condition or sex. Further, the SCHOOL shall provide a non-discrimination notice in such media as newsletters, annual reports, administrative reports, program information, handbooks, application forms, and related promotional materials.

The SCHOOL's Board of Directors will submit within four (4) months after the end of each school year a report of its activities and progress. Such report shall include an assessment of progress toward meeting the goals and State standards set forth in Section 3314.03 of the Ohio Revised Code. A report of financial status and any other relevant performance information to the SPONSOR shall also occur. Copies shall be provided to the parents/guardians of all students enrolled in the school, and any other parties required by law. Subject to capacity limitations, the

SCHOOL shall admit students who are entitled to attend school in a school district in Ohio and who reside outside the school district. The SCHOOL additionally shall adopt admission procedures that comply with Section 3314.06 of the Ohio Revised Code. The SCHOOL shall not discriminate in the admission of students on the basis of race, creed, color, handicapping condition, or sex. The SCHOOL shall not limit admission to students on the basis of intellectual ability, measures of achievement or aptitude, or athletic ability. Upon the admission of any handicapped student, the SCHOOL will comply with all federal and state laws regarding the education of handicapped students.

The SCHOOL recognizes the authority of the Ohio Department of Education in accordance with the provisions of division (C) of Section 3314.015 [3314.01.5] of the Ohio Revised Code, as well as the authority of the sponsor school under the conditions specified in division (B) of Section 3314.073 [3314.07.3] of the Ohio Revised Code.

The SCHOOL will allow public health and safety officials to inspect the facilities of the SCHOOL. If the physical conditions so require, such officials may need to order the facilities temporarily closed for repair and remediation if those officials find that the facilities do not comply with health and safety laws and regulations. Provided the SPONSOR refuses to take action after receipt of notice of any health or safety condition posing a threat to students or staff, the SCHOOL recognizes the authority of the Ohio Department of Education as the State community school oversight body to seek a temporary suspension of the school's operations. Such action shall be done under section 3314.072 of the Revised Code. A temporary operational suspension action requires the Ohio Department of Education to assert objective evidence of conditions or violations of law at the school which pose an imminent danger to the health and safety of the SCHOOL's students and employees and the SPONSOR's refusal to take such action.

The SCHOOL will comply with Section 3302.04 of the Ohio Revised Code, including division (E) of that Section to the extent possible, except that any action required to be taken by a school district pursuant to that Section shall be taken by the SPONSOR of the SCHOOL. However, the SPONSOR shall not be required to take any action described in division (F) of this Section.

**B. Financial Plan**

Except as otherwise provided herein or by separate agreement with the SPONSOR, the SCHOOL shall operate in substantial compliance with Exhibit 2 ("Financial Plan"), attached hereto and incorporated by reference herein, which establishes an estimated school budget for each year of the period of this Contract and a total estimated per pupil expenditure amount for each such year.

The SCHOOL shall maintain the financial records of the SCHOOL in the same manner as are financial records of school districts, pursuant to rules of the Auditor of the State, and audits shall be conducted in accordance with Section 117.10 of the Ohio Revised Code.

The SCHOOL shall comply with the policies and procedures regarding internal financial controls of the SCHOOL and shall comply with the requirements and procedures for financial audits by the Auditor of the State, as set forth in the **Financial Plan**.

The SCHOOL shall allow the SPONSOR to monitor the SCHOOL's operations periodically at the request of the SPONSOR provided, however, that the frequency and scope of such monitoring does not unreasonably interfere with or interrupt the operations of the SCHOOL.

**1. Payments from the SCHOOL to the SPONSOR**

The SCHOOL will comply with the authority of sections 3314.03(C) of the Ohio Revised Code and with 3301.102.04 (3) (a) (b) and (c) of the Ohio Administrative

Code. Additionally, payments to the SPONSOR shall not exceed 3% for oversight and monitoring of the SCHOOL.

Upon the dissolution of the SCHOOL, any assets remaining shall be dealt with according to rules and regulations established by federal and/or state statute. The failure to make payments to SPONSOR as described herein and in the Exhibits attached shall be a basis for SPONSOR to consider action to suspend, or terminate this contract, in accordance with termination procedures for community school contracts as described in the Ohio Revised code.

**C. Governance and Administrative**

The administration and management of the SCHOOL will follow the Governance and Administration Plan developed by The Next Frontier Academy's policies and procedures.

The SCHOOL shall take reasonable steps to ensure that classroom teachers are certified/licensed in accordance with sections 3319.22 to 3319.31 of the Ohio Revised Code, except that noncertified/licensed persons may teach up to twelve hours per week pursuant to section 3319.301 of the Ohio Revised Code. The requirement of certification or licensure may be fulfilled by either a teaching certificate/license or temporary or interim teaching certificate/license as issued by the Ohio Department of Education. Other persons may be engaged pursuant to section 3314.01(B) of the Ohio Revised Code to carry out and fulfill the SCHOOL's mission.

The SCHOOL shall comply with the provisions regarding health care and other benefits to be provided to SCHOOL employees as set forth in the **Financial Plan**.

In the event this Contract is terminated or non-renewed, the SCHOOL shall comply with the requirements and procedures regarding the disposition of employees of the SCHOOL as set forth in the **Governance and Administrative Plan**.

The SCHOOL shall contract for instructional services as necessary. The SCHOOL shall comply with the procedures for resolving disputes or differences of opinion between it and the SPONSOR as set forth in the **Governance and Administrative Plan**.

The SCHOOL shall annually report to the SPONSOR the names, addresses, and phone numbers of the SCHOOL's Directors and Officers and the meeting schedule of the SCHOOL's Board of Directors.

**D. Assessment and Accountability**

The SCHOOL agrees to assess student achievement as required by law, and the SCHOOL's own success shall be evaluated. Such assessment shall occur in relation to academic goals established in, and using the methods of measurement identified in, **Exhibit 1 ("Education Plan")**, which is attached hereto and incorporated by reference herein.

The SCHOOL's Board of Directors shall submit an annual report of its activities and progress in meeting academic goals and performance standards as contained in the **Educational Plan** and of the SCHOOL's financial status to the SPONSOR and the parents/guardians of all students enrolled in the SCHOOL.

The SCHOOL may perform any of its obligations hereunder directly or through subcontractors. In particular, it is anticipated that the SCHOOL may purchase educational, administrative, fiscal, and/or other services from the SPONSOR on such terms as are agreed by the SCHOOL and the SPONSOR.

If and as agreed to by the parties, the SCHOOL's Board of Directors may reimburse the SPONSOR for costs incurred by the SPONSOR in connection with the SPONSOR's oversight and monitoring of the SCHOOL. The total amount of such payments shall not exceed three

percent of the total amount of payments for operating expenses that the SCHOOL receives from the State.

The SCHOOL shall operate in conformance with all applicable laws, rules and regulations, including applicable Rules promulgated by the Ohio Department of Education.

#### **ARTICLE IV. RESPONSIBILITIES OF THE SPONSOR**

Pursuant to the SPONSOR's authority under section 3314.08(G) of the Ohio Revised Code to provide the SCHOOL with services, the SPONSOR shall provide a fiscal agent for the SCHOOL.

The SPONSOR shall monitor and evaluate the academic and fiscal performance and the organization and operation of the SCHOOL on at least a semi-annual basis. The SPONSOR shall report on an annual basis the results of the evaluation conducted to the Ohio Department of Education and to the parents/guardians of students enrolled in the SCHOOL.

The SPONSOR shall provide technical assistance and monitor the community school's compliance with all laws applicable to the SCHOOL and with the terms of this Contract.

The SPONSOR shall evaluate the performance of the SCHOOL according to the standards set forth in the **Educational Plan**, Exhibit I.

The SPONSOR shall take steps to intervene in the SCHOOL's operation to correct problems in the SCHOOL's overall performance, declare the SCHOOL to be on probationary status pursuant to section 3314.073 of the Ohio Revised Code, suspend the operation of the SCHOOL pursuant to section 3314.072 of the Ohio Revised Code, or terminate the contract of the SCHOOL pursuant to section 3314.07 of the Ohio Revised Code, as determined necessary by the SPONSOR.

The SPONSOR shall develop a plan of action to be undertaken in the event the SCHOOL experiences financial difficulties or closes prior to the end of the year.

Throughout the Term of the SPONSOR Contract, the SPONSOR shall support the SCHOOL's establishment and operation as determined to be appropriate by the SPONSOR in the SPONSOR's sole discretion.

The SPONSOR shall comply with the requirements and procedures regarding the disposition of employees of the SCHOOL in the event this Contract is terminated or not renewed as set forth in the **Governance and Administrative Plan**.

The SPONSOR shall comply with the procedures for resolving disputes or differences of opinion between it and the SCHOOL, as set forth in the **Governance and Administrative Plan**.

**A. Transportation**

If a student is entitled to transportation under any applicable law, such transportation shall be provided by the school district of residence according to the Ohio Revised Code. This provision solely allocates responsibility among the parties for providing transportation where an entitlement to transportation already exists; it does not create any transportation expectation that a student does not already have.

**B. Fiscal Services**

The SCHOOL's Board of Directors shall provide the services of a qualified individual who shall, as an employee of the Board of Directors, serve as the SCHOOL's fiscal officer.

**ARTICLE V. COMPLIANCE WITH THE AMERICANS  
WITH DISABILITIES ACTS & SECTION 504 OF  
THE REHABILITATION ACT OF 1973 AND  
THE INDIVIDUALS WITH  
DISABILITIES EDUCATION IMPROVEMENT ACT**

The SCHOOL shall comply with all of the provisions set forth in The Americans with Disabilities Act and shall not exclude a qualified individual with a disability, by reason of such disability, from participation in any programs or activities of the SCHOOL, or subject such qualified individual to discrimination by the SCHOOL.

The SCHOOL shall ensure that all facilities and programs meet the requirements of The Americans with Disabilities Act and are accessible to individuals with a disability.

The SCHOOL shall comply with all the provisions set forth in Section 504 of The Rehabilitation Act of 1973 and shall not exclude a qualified handicapped person on the basis of such handicap from participation in any programs or activities of the SCHOOL.

The SCHOOL shall comply with all the provisions set forth in The Individuals with Disabilities Education Improvement Act (IDEIA) PL 105-17.

Notwithstanding the foregoing, nothing in this Article is, or shall be construed to be, a waiver of any exceptions, exclusions, or other rights that the SCHOOL may have or may avail itself of under the Americans with The Americans with Disabilities Act, The Rehabilitation Act of 1973, or any other applicable state or federal law. To the extent permitted by law, the SCHOOL shall not be required to fundamentally alter its program or incur an undue financial or other hardship in the operation of this program.

## **ARTICLE VI. GOVERNING LAW**

This Contract shall be governed and interpreted according to the laws of the State of Ohio. The SCHOOL shall operate in conformance with all applicable laws, rules, and regulations, including Rules promulgated by the Ohio Department of Education.

The SCHOOL shall not discriminate against any employee or applicant for employment because of race, color, religion, national origin, sex, age, or disability/handicap in employment.

The SCHOOL shall comply with all provisions of the Ohio Revised Code section 3314.06.

## **ARTICLE VII. ASSIGNMENT**

Neither this Contract nor any rights, duties or obligations described herein shall be assigned by any party hereto without prior written consent of the SPONSOR and the SCHOOL, except that the parties, may, by agreement, reallocate among them such rights, duties and obligations. The parties may subcontract any of their respective duties or obligations hereunder. This Contract constitutes the entire agreement among the parties and any modifications of this Contract shall be made and agreed to in writing.

## **ARTICLE VIII. CHANGES OR MODIFICATION**

This Contract constitutes the entire agreement among the parties and any changes or modifications of this Contract shall be made and agreed to in writing.

## **ARTICLE IX. SUSPENSION**

If at any time the SPONSOR determines that conditions at the SCHOOL do not comply with health and safety standards established by law for school facilities, the SPONSOR shall immediately suspend the operation of the SCHOOL pursuant to procedures, timelines and other requirements set forth in section 3314.072(D) of the Ohio Revised Code.

Additionally, the SPONSOR may suspend the SCHOOL's operations for any of the following reasons, except that the SPONSOR must first comply with the procedures and timelines set forth in section 3314.072(C) of the Ohio Revised Code concerning notice and an opportunity for remediation, and the SPONSOR must then additionally comply with the procedures and timelines set forth in section 3314.072(D) of the Ohio Revised Code:

1. The SCHOOL's failure to meet student performance requirements stated in this Contract; or
2. The SCHOOL's failure to meet generally accepted standards of fiscal management; or
3. The SCHOOL's violation of any provisions of this Contract or applicable state or federal law; or
4. Other good and just cause shown.

Upon receipt of a notice of suspension pursuant to section 3314.072(D) (1) of the Ohio Revised Code, the Board of Directors of the SCHOOL shall immediately notify the employees of the SCHOOL and the parents/guardians of the students enrolled in the SCHOOL of the intended suspension of operations and the reasons therefore, and the SCHOOL shall cease all school operations on the next business day. The Board of Directors shall not operate the SCHOOL while the suspension is in effect. Any such suspension shall remain in effect until the SPONSOR notifies the Board of Directors that it is no longer in effect. This Contract, if suspended, also may be subject to termination or non-renewal, under section 3314.07 of the Revised Code and as provided hereunder.

#### **ARTICLE X. TERMINATION AND RENEWAL**

The parties may enter into a successor contract unless this Contract is terminated or not renewed by the SPONSOR pursuant to section 3314.07 of the Ohio Revised Code for any of the following reasons:

1. The SCHOOL's failure to meet student performance requirements stated in this Contract; or
2. The SCHOOL's failure to meet generally accepted standards of fiscal management; or
3. The SCHOOL's violation of any provisions of this Contract or applicable State or Federal law; or
4. Other good and just cause shown.

A decision to terminate may be appealed as provided in section 3314.07 of the Ohio Revised Code, and the effective date of a termination of this Contract shall be as provided in such section. Such request must be in writing. The informal hearing shall be held within seventy (70) days of the receipt of a request for the hearing. Promptly following the informal hearing, the SPONSOR shall issue a written decision either affirming or rescinding the decision to terminate or not renew this Contract. A decision to terminate may be appealed as provided in section 3314.07 of the Ohio Revised Code, and the effective date of a termination of this contract shall be as provided in such section.

In lieu of terminating this Contract or suspending the operation of the SCHOOL, the SPONSOR may, after consultation with the Board of Directors of the SCHOOL, and after making the determinations and receiving the assurances required by section 3314.073 of the Ohio Revised Code, declare the SCHOOL to be in probationary status in accordance with the procedures of that section. In such event, the SPONSOR may take over the operation of the SCHOOL (by undertaking the SCHOOL's obligations hereunder) or take steps to terminate this Contract if the SPONSOR at any time finds that the SCHOOL's Board of Directors is no longer able or willing to remedy the offending conditions to the satisfaction of the SPONSOR.

Providing this Contract has not been terminated or non-renewed by the SPONSOR as provided herein, and further provided that the SPONSOR has determined that the SCHOOL's

compliance with applicable laws and terms of this Contract and the SCHOOL's progress in meeting the academic goals prescribed in this Contract have been satisfactory, this Contract shall automatically renew for successive one-year terms, except that this Contract shall not renew if either party gives written notice to the other of its intention not to renew by March 15 of the then-current renewal year.

In the event that the SCHOOL permanently closes and ceases its operation as a community school, the assets of the SCHOOL shall be distributed in accordance with section 3314.074 of the Ohio Revised Code and the SCHOOL's Articles of Incorporation.

#### **ARTICLE XI. MISCELLANEOUS PROVISIONS**

The SPONSOR agrees to delegate operations of the SCHOOL to its governing authority but shall at all times collaborate in their mutual performance of their respective obligations hereunder and may periodically modify, by mutual agreement, the allocation of responsibilities and funding as between them. The SPONSOR and the SCHOOL shall additionally collaborate to develop and modify, as mutually agreed by them, the SCHOOL's educational program, financial protocols, governance and administrative structures, and assessment and accountability criteria and procedures, as well as any other aspect of the SCHOOL's operations. Such changes are expressly contemplated by this Contract, shall require written modification of this Contract, and once agreed to by the parties, may thereafter be included in any description of the SCHOOL.

Pursuant to section 3314.04(A) (20) of the Ohio Revised Code, the parties recognize the authority of the Ohio Department of Education to take over the sponsorship of the SCHOOL in accordance with the provisions of division (C) of section 3314.015 of the Ohio Revised Code in the event that the Ohio State Board of Education finds that the SPONSOR is not in compliance or is no longer willing to comply with this Contract or with applicable Department Rules.

Pursuant to section 3314.03(A) (21) of the Ohio Revised Code, the parties recognize the authority of the SPONSOR to assume the operation of the SCHOOL under the conditions specified in division (B) of section 3314.073 of the Ohio Revised Code.

This Contract creates no third-party beneficiaries.

**SPONSOR:**

Tri-County ESC  
Governing Board

By: Ann Tschantz

Print Name: Ann Tschantz

Title: Board President

Date: May 14, 2013

**COMMUNITY SCHOOL:**

The Next Frontier Academy  
Governing Authority

By: Frank Charli/10

Print Name: Frank Charli/10

Title: Board President

Date: May 11, 2013



The Next Frontier Academy became a Non Profit to help students understand about the challenges of life and to help prepare students to overcome these challenges by teaching them about the world of work through Agricultural programming, real world experiences and an entrepreneurial spirit

The Next Frontier Academy has taught more than 50 students from September 2013 to April 2015 in Akron, Ohio using mandated traditional instruction from highly-qualified teachers. Teaching students core curriculum constituted a large percentage of each day (five hours) and was funded via state foundation dollars and federal grants allocated for instructing each pupil along with Title I dollars for math and English instruction. The Next Frontier Academy is duplicating this model for the current school year, which started in August 2014 and will conclude in June 2015. Our school year consists of 1080 hours of instruction.

The Next Frontier Academy also led a summer program from July 2014 to August 2014 at Deerfield Farms. Several students and staff members from the school participated in the program. The project consisted of having students learn from experienced staff members at Deerfield Farms about Ohio sweet corn from soil preparation, to planting, to harvesting. Students were given 2 acres of land to harvest. They negotiated a deal with Giant Eagle to purchase the corn they picked on a daily basis. They also had the opportunity to give away some of the harvest to local shelters. This was funded by a generous donation from the owners at Deerfield Farms and took place in Deerfield, Ohio.

A small percentage of The Next Frontier Academy's daily instruction consists of agriculture education and lab experiences (one hour every day, Monday through Friday). Funding for this portion of the learning experience comes from Ohio's CTE dollars as well as through community, corporate, and foundation grants. The labs allow students to engage in hands-on opportunities that further their math and science education and expose them to agriculture experiences. The labs take place within the academy in Akron, Ohio. Currently we have two labs running. The first is a soil lab where students learn soil, plant and water analysis, fertility evaluation and disease diagnosis. The second is a state of the art hydroponic system where students learn about the proper nutrient solution needed to grow a variety of crops. A third lab that is in development is a food science lab where students will learn about the connection between health and good nutrition as well as meal preparation.

In the future, The Next Frontier Academy plans to scale these projects by engaging industry to take a vested interest in their communities and the work force of tomorrow. We hope the industry will open their doors to allow our students to see the world of work through job shadowing, mentoring and internship opportunities. The Academy plans to seek out grant funding for additional in-school and out-of-school programs and projects that will take place either at the academy in Akron or at off-site locations in the area. Our goal is to instill hope, foster dreams and develop a work ethic to ensure that every student who attends The Next Frontier Academy has a shot at a healthy, prosperous life.



# THE NEXT FRONTIER ACADEMY

*producing agricultural opportunities*

## Exhibit 4 The Next Frontier Academy Assessment and Accountability Plan

### Achievement of Academic Goals

#### Assessment System

An accurate assessment is critical to determine whether learning is occurring. Consequently, built into the SCHOOL is a comprehensive plan that uses tradition assessment tools to determine achievement levels of the individual students, independent of conventional grade –level designations. The goal is to advance each individual student to higher levels of performance in each of the subject areas. State –mandated assessments including the OAA, OGT, and PARRC will be administered. While these tests provided valuable information, the accurate testing interventions and modifications of instruction by teachers is critical to success of the students. The staff will monitor the instructional process so that appropriate modifications occur.

#### Goals/Outcomes Regarding the Ohio Statewide Testing Programs

|  |
|--|
| <b>Goal</b>  |
| All students will achieve a “proficient” rating on the Ohio Academic Achievement (OAA) and th Ohio Graduation Test (OGT) in each of the core subjects. |
| <b>Outcome</b>   |
| Students will achieve a scaled score of 400 on each of the OAA and OGT testing areas.  |

Furthermore, the SCHOOL will endeavor to achieve an overall attendance rate for the SCHOOL of 93% or above and a student grade-level passage rate of 90% or above. Parents and/or guardians will personally sign a contract acknowledging their role in this process.

Should the SCHOOL fail to meet the minimum standards prescribed by the State, it will endeavor to achieve the annual yearly progress specified in Ohio’s State Accountability Plan or achieve average results for each grade level that are equal to or better than the OPERATOR’s district-wide proficiency test results. In the event that the SCHOOL fails to meet minimum standards for performance, year one, it will be required to develop a Plan of Improvement that will be submitted to the SPONSOR for approval.

Should the SCHOOL fail to meet these minimum standards for performance over a period of two consecutive years, the SPONSOR shall take steps to intervene in the SCHOOL’s operation to correct problems in the SCHOOL’s overall performance, declare the SCHOOL to be on



# THE NEXT FRONTIER ACADEMY

*producing agricultural opportunities*

probationary status pursuant to section 3314.073 of the Ohio Revised Code, suspend the operation of the SCHOOL pursuant to section 3314.072 of the Ohio Revised Code, or terminate the contract of the SCHOOL pursuant to section 3314.07 of the Ohio Revised Code, as determined by the SPONSOR

## **Assessment Administration**

The SCHOOL shall designate a testing coordinator who will be responsible for the administration of all State-mandated assessment in accordance with the dates, guidelines, and security established by the Ohio Department of Education.

## **Other Academic Indicators**

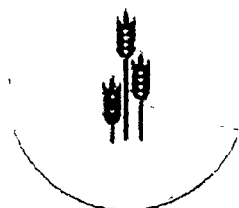
As described in the Educational Plan, students' performance will be assessed continuously throughout the academic year in order to determine progress gained and identify the need for intervention. Baseline data will be obtained on entering students' academic achievement and student growth and progress will be charted.

## **Accountability**

### **Fiscal Performance Indicators**

The Board of Directors will provide ongoing monitoring in cooperation with the SCHOOL's treasurer and the SCHOOL's Director/Superintendent. As the Governing authority of the SCHOOL the Board of Directors shall meet at least bi-monthly to review the financial records of the SCHOOL as required by section 3314.023 of the Ohio Revised Code.

Auditor reports, periodic cash flow statements and other relevant reports are deemed public records and therefore are available for review.



# THE NEXT FRONTIER ACADEMY

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## **Educational Plan I** **The Next Frontier Academy**

### **School Mission & Focus**

The mission of The Next Frontier Academy is to become a leading high performance community school that will focus students on agricultural science, vocational, college-preparation and developing a strong work ethic in each student.

Our focus is on agriculture education that prepares students for successful careers and a lifetime of informed choices in the global agriculture, food, fiber and natural resources systems for 400 different career opportunities. The Next Frontier Academy is a first of its kind school in the state of Ohio. Students learn through attending regular classes with a heavy emphasis on learning and getting hands-on experience through a project / problem based curriculum. The school will assist students in securing jobs, college entrance and entrepreneurial opportunities

The field of agricultural science is broad and encompasses so much more than farming. Agricultural sciences cover a wide breadth of study that includes: business, medicine, veterinary science, law, engineering and horticulture, with opportunities for young people to work in over 400 careers. Currently, very few inner-city youth are involved in agricultural sciences. Agricultural science programs are looking to become diverse by adding more minorities to this area of the workforce. Education is also changing in a dynamic and progressive fashion; higher standards, accountability, college preparedness and an emphasis on skills are becoming the standard for obtaining successful results in education. All of these efforts lead to great opportunities to help reshape and innovate education. Low performance and failure are no longer being accepted as a way to educate the future of America.

### **Location**

The Next Frontier Academy will be located at 1127 Copley Road, Akron, Ohio 44320.



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## Benefits provided to students:

1. Documented academic progress reports on each student's attendance and academic performance in learning vocational skills and successfully assimilating into the school community.
2. Documented and /or certified preparation for students for post-high school career training or two-or-four-year colleges.
3. An enriched school environment including:
  - Agriculture and educational oriented field trips for students.
  - Hands-on experience with project and problem solving with local farmers and other types of business owners.
  - Students in the Say Yes to Work program keep a career path portfolio to help them make their school and work a success.
  - Student life activities, including agriculture student journal, student council and vocational internships with school stakeholders.
  - Partnering with community organizations to provide many after school, educational and career work experiences.
  - College and career based curriculum intervention to assist students with navigating around barriers that may prevent academic and career success.
  - Athletics- the opportunity for students to participate in sports including golf, basketball, cheerleading, and track & field.

Next Frontier Academy core curriculum will focus on math, English, science, arts, history, foreign language, and humanities. Integrated computer technology along with research based instruction in a safe and supportive learning environment. Students will be prepared for meeting the state of Ohio's common core curriculum, graduation requirements and state standardized testing. Starting in the earliest stages of their academic career, testing components will be integrated into the core curriculum focused on unique support programs such as:

- **Say Yes to Work program**-Our Say Yes to Work Program will help students to develop a stronger work ethic. Students attend scheduled sessions to learn from texts, instructors, and supplemental materials to obtain the skills necessary to motivate and empower them to stay in school, take responsibility for their studies and prepare more purposefully for their entry into the world of work.
- **Employers**- Employers will be asked to join the Say Yes to Work Employer Team where they will visit the classes, become mentors provide job shadowing, internships and volunteering opportunities to our students, as well as hire them.



# THE NEXT FRONTIER ACADEMY

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## Goals/Performance Standards/Measurement:

The primary goal of the SCHOOL is to ensure that all students will attain an Ohio high school diploma. To achieve this standard of success, the following goals will be established and met:

**Goal:** All students will complete one or more graduation requirements leading to an Ohio high school diploma

**Standard:** 90% of enrolled students will complete one or more graduation requirements for attainment of an Ohio high school diploma

**Measurement:** Exit data will be collected to demonstrate number of students attaining diploma

**Goal:** Students will successfully pass one or more parts of the state mandated graduation tests ("OAA/OGT")

**Standard:** 90% of enrolled students will successfully pass one or more areas of the OAA/OGT

**Measurement:** Semi-annual data will be collected to show number of OAA/OGT test areas passed

**Goal:** To provide opportunities that will enable students to have the required knowledge and skills that will enable them to become productive citizens

**Standard:** 50% of enrolled students will participate in off-campus learning opportunities of some kind

**Measurement:** Off-campus learning opportunity hours in the community will be documented



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- Goal:** The social, emotional, and educational needs of all students be addressed
- Standard:** 100% of students will be interviewed during intake process a necessary referrals will be made to counselors, social workers and social service agencies
- Measurement:** Documentation of referral numbers and agencies will be recorded

The following course work must be completed for high school students:

|                    |         |
|--------------------|---------|
| English            | 4 units |
| Mathematics        | 4 units |
| Science            | 4 units |
| Social Studies     | 3 units |
| Physical Ed        | ½ unit  |
| Health             | ½ unit  |
| Financial Literacy | ½ unit  |
| Electives          | 5 units |

To the extent applicable, the school shall comply with sections 3313.61, 3313.611, and 3313.614 of the Ohio Revised Code, except that the requirement in sections 3313.61 and 3313.611 that a person must successfully complete the curriculum in any high school prior to receiving a high school diploma by completing the curriculum adopted by the SCHOOL rather than the curriculum specified in Title 33 of the Ohio Revised Code or any rules of the Ohio Board of Education.

**Goals/Outcomes Regarding the Ohio Statewide Testing Programs:**

| <b>Is</b>  | <b>comes</b>   |
|--|--|
| students will pass the Ohio Achievement Tests (including students who are exempt from the sequences of the Ohio Graduation Test or an alternate assessment as specified in IEP). | students will achieve a scaled score of 400 (or the minimum scaled score designated for the purpose by the Department of Education) in order to be determined proficient on the Achievement Tests. |

Furthermore, the SCHOOL will endeavor to achieve an overall attendance rate for the SCHOOL of 93% or above and a student grade-level passage rate of 90% or above. Parents and/or guardians will personally sign a contract acknowledging their role in this process.



# THE NEXT FRONTIER ACADEMY

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Should the SCHOOL fail to meet the minimum standards prescribed by the State, it will endeavor to achieve the annual yearly progress specified in Ohio's State Accountability Plan or achieve average results for each grade level that are equal to or better than the OPERATOR's district-wide proficiency test results. In the event that the SCHOOL fails to meet minimum standards for performance, year one, it will be required to develop a Plan of Improvement that will be submitted to the SPONSOR for approval.

Should the SCHOOL fail to meet these minimum standards for performance over a period of two consecutive years, the SPONSOR shall take steps to intervene in the SCHOOL's operation to correct problems in the SCHOOL's overall performance, declare the SCHOOL to be on probationary status pursuant to section 3314.073 of the Ohio Revised Code, suspend the operation of the SCHOOL pursuant to section 3314.072 of the Ohio Revised Code, or terminate the contract of the SCHOOL pursuant to section 3314.07 of the Ohio Revised Code, as determined by the SPONSOR.

## **Ohio FFA**

Our school will partner with the Ohio FFA organization to create a one-of-a-kind agriculture-focused school curriculum. This curriculum will be dedicated to preparing our students for leadership in over 300 careers in the field of science, medicine, business, engineering, and agriculture. All students will be members of the Ohio FFA and have the opportunities to participate in its state national competitions each year. All students will wear the FFA logo uniform during their school day and the FFA dress uniform when they do events, work, volunteer, etc. in the community or participate in state/national events offered by the Ohio FFA.

FFA was founded by a group of young farmers back in 1928. Their mission was to prepare future generations for the challenges of feeding a growing population. They taught us that agriculture is more than planting and harvesting-It's a science, it's a business and it's an art. FFA continues to help the next generation rise up to meet those challenges by helping its members develop their own unique talents and explore their interests in a broad range of career pathways. Today FFA helps to train future biologists, chemists, veterinarians, doctors, engineers and entrepreneurs of America.

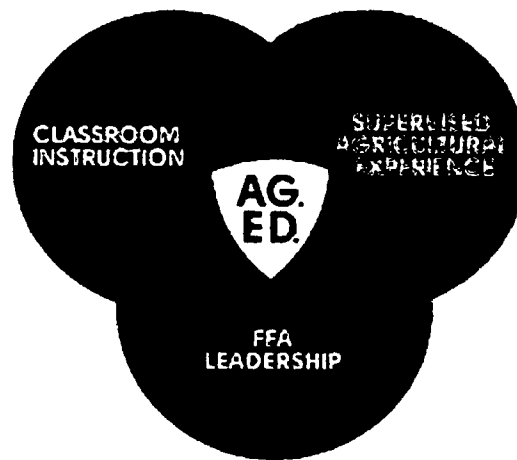
The Agriculture Education Mission states that Agriculture Education prepares students for successful careers and a lifetime of informed choices in the global agriculture, food fiber and natural resources systems.



# THE NEXT FRONTIER ACADEMY

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## The Three- Circle Model



Through agricultural education, students are provided opportunities for **leadership development, personal growth and career success**. Agriculture education instruction is delivered through three major components:

- Classroom/laboratory instruction (contextual learning)
- Supervised agricultural experience programs (work-based learning)
- Student leadership organizations (National FFA Organization, National Young Farmer Education Association, and National Postsecondary Agricultural Student Organization)

Agricultural education is a systematic program of instruction available to students desiring to learn about the science, business, and technology of plant and animal production and/or about the environmental and natural resources systems.

Agricultural education first became a part of the public education system in 1917 when the U.S. Congress passed the Smith-Hughes Act. Today, over 800,000 students participate in formal agricultural education instructional programs offered in grades seven and extending to adulthood throughout the 50 states and three U.S. territories.

First, the academic program will remediate individual students' basic skills and knowledge gaps and ensure that all students can read, write, and compute on grade level. As a result of the focus on the core academic skills, it is expected that English/Language Arts and Math will take a larger portion of the students' scheduled academic time. English/Language



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Arts and Mathematics will continue to be scheduled for an extended amount of time every day through 10<sup>th</sup> grade with the goal of preparing students to demonstrate proficiency as measured by the Ohio Graduation Test (OGT) and ACT in reading and writing, and ensuring that they have strong listening and presentation skills as well.

Daily instruction in science and social studies, as well as enrichment classes in the arts and physical education will supplement this core instruction. Tutoring time may be built into the beginning and end of every school day and in a Saturday School to give students many opportunities to reach and stay on grade-level and achieve within the challenging academic curriculum.

Within the academic curriculum course work will demand research, dialogue, discussion, and writing as tools for gaining and communicating understanding. Students will be required to ask and answer, both verbally and in writing, the essential questions at the core of a given grouping of academic standards. Where appropriate, primary sources and experimental data will be used and/ or generated for research and students will be required to think both analytically and creatively to provide their answers and place them within a broader framework for their lives and personal goals.

Instruction will be based on the "I do, we do, you do" model in which teachers provides direct instruction on new materials to ensure the opportunity for students to work with the teacher in the application of that new skill or content knowledge, and then practice of the lesson's aims independently to ensure student has mastered the materials. Students will have access to traditional instructional resources like textbooks, and will be encouraged to go beyond the building-perhaps the libraries of local colleges in the area where the school will be located to study history, studying original works of art at the area's Art Institutions, collecting and testing air and water samples from the community as part of science and social studies, visiting with banking officials as part of the study of economic, etc. Students' possible access to laptops and classroom smart boards may give teachers the flexibility to set up their rooms the learning agenda demands.

Core faculty will be hired based upon their full commitment to the school's mission and their high degree of knowledge and experience in successfully promoting strong student achievement in English/Language Arts, mathematics, and physical/ biological sciences, social studies and foreign language. Every effort will be made to ensure that entrepreneurship, technology, and visual and performing arts expertise are also found within the core faculty. However, the school anticipates contracting with external experts where necessary, such as independent language schools for foreign language.



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Such subcontracting will potentially improve the level of expertise (though at a cost to instructional experience that must be closely managed) and increase the school's flexibility in scheduling courses (e.g., all students could be in simultaneous foreign language or arts courses, freeing core staff to plan or collaborate around professional development objectives).

## **Credit Flexibility Option:**

Per Ohio Revised Code and Next Frontier Governing Authority policy allows students the opportunity to experience learning and the acquisition of skills through instruction or study outside of the traditional classroom. Credit flexibility options are design for those students at the Next Frontier Academy who demonstrate the ability, interest and maturity to accept personal responsibility for their learning in a selected curricular area and are willing to pursue it beyond the typical classroom setting.

Students will participate 5 hours per day of classroom/farming instruction. Work-based and project base learning will include 1.5 hours of instruction per day to include participation in student organizations.

A counselor will discuss with students the best learning track that will best fit his or hers individual learning abilities and future inspirations. This individual plan will include credit flexibility as an option based on the Governing Authority policy

## **Sources of Revenue**

*Student Enrollment-* Community schools are independently operated public schools. There is no charge to parents because funding comes from state tax dollars, just like traditional public school. In addition to adhering to all of the same state and local rules and regulations, and meeting the same academic requirements as traditional public schools, charter schools have additional accountabilities. They are overseen accountabilities. They are overseen by their charter authorizer or sponsor, as well as their school board, and are also held accountable by their parents who can choose another school if they are not satisfied. In addition, charter schools must be non-sectarian and adhere to all state and federal educational, health and safety regulations. Furthermore, with the support of the Future Famer's of America it makes our school open to additional funding, because of the focus on agriculture sciences.



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With the agriculture focus we are ushering in a new generation of leaders in the field and we will receive added funding as a result of these efforts.

- **Grants, Sponsorship and Donations**-Part of the strategy will be to aggressively obtain grants, sponsorships and donations that will help support the mission of the community school.
- **Say Yes to work Employer Team**- This team will become mentors to the students, to offer them job shadowing, internships, volunteer opportunities, as well as jobs. This team of employers will also be asked to help the school financially in a variety of ways.

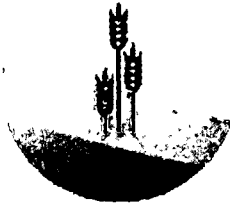
## Student Enrollment

Its target population includes “at-risk” students, and students who live within the school location enrollment area will be favored for enrollment, with a goal of having at least 80% of the students coming from the enrollment area. Projected student enrollment minimums, maximums, and student-teacher ratios for the coming four years are shown in the table. The school goal is to manage annual class size to achieve an overall enrollment of 200 students in grades 7-12 by the fall of 2017, and to maintain a core student: teacher ratio of approximately 17:1 with additional faculty contracted for specific courses.

| School Year* | Minimum | Maximum | Student Teacher Ratio |
|--------------|---------|---------|-----------------------|
| 2014-2015    | 25      | 100     | 17:1                  |
| 2015-2016    | 60      | 100     | 17:1                  |
| 2017-2018    | 100     | 125     | 17:1                  |
| 2019-2019    | 150     | 175     | 16:1                  |
| 2020-2021    | 200     | 200     | 16:1                  |

## Enrollment

It is the desire of The Next Frontier Academy to open in the fall of the 2014 school year. The school will begin with twenty (20) 7<sup>th</sup>, twenty (20) 8<sup>th</sup>, twenty (20) 9<sup>th</sup> grade students, or a combination of all grades to reach 60. The school will add the 10<sup>th</sup> grade in 2015-2016, the 11<sup>th</sup> grade in 2016-2017 and the 12<sup>th</sup> grade in 2017-2018.



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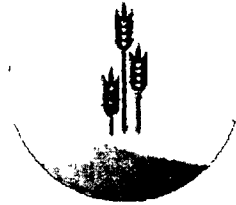
Students will be admitted by lottery (if necessary) from the total pool of applicants who commit and whose parents/ guardians commit in person and in writing to support the school's culture of expectations, respect, persistence and success inside and outside of school. Blue Lake Educational Management, LLC will recruit heavily in the area where the school will be located and seek to attract all students, with a goal of at least 80% of all students who are residents of area's public school district (Akron/Summit County). The school will make all necessary accommodations for exceptional students (e.g., IEP) as required by law.

## **Marketing**

**The Next Frontier Academy** will focus on a core market segment, the student in grades 7-12 and their families who want to have a different type of education that prepares them with a rigorous college-preparatory curriculum, focused on a strong work ethic and agricultural science. This means that we will market to a segment that would like to have a strong focus on preparing for their future. We will create close ties with businesses that are focused on agriculture and will pursue grants and sponsorship with them. In turn **The Next Frontier Academy** will foster relationships with them to help prepare the next generation of top students and workers for the field helping them to increase revenue and reduce turnover thus saving them money in the long run.

In addition, **The Next Frontier Academy** is focusing on web, magazine, newspaper and TV advertisement all with a teen focus. We will also have some form of advertisements booths within shopping malls frequented by our target market.

**The Next Frontier Academy** core values will focus on high expectations; provide meaningful instruction and development students academically to excel towards the highest levels of excellence. We also will commit to hard work, good citizenship, personal responsibility and providing students with a safe, warm and secure environment where learning and achievement can thrive and grow.



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## **Calendar Schedule Section / Hours**

School hours are from 8:00am to 3:15pm

### Calendar

August

26 - First Day

September

1 - Labor Day

26 - Professional Development (No Students)

October

23 - End of 1st Grading Period

24 - Parent & Teacher Conferences (No Students)

November

14 - 1/2 Day Students dismiss at 12:30pm Projects TBD

26 - 28 Thanksgiving Break

December

22 - Jan. 2 - Christmas Break

January

5 - Professional Development (No Students)

9 - End of 2nd Grading Period Parent & Teacher Conference  
(No Students)

19 - MLK Day (No School)

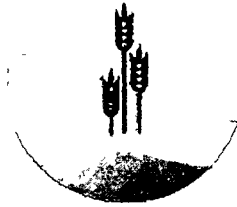
February

16 - President's Day (No School)

March

2 - Professional Development

20 - End of 3rd Grading Period



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## April

3 - Good Friday (No School)

6 - 10 Spring Break

## May

8 - Professional Development (No Students)

22 - 1/2 Day Students dismiss at 12:30pm Projects TBD

25 - Memorial Day (No School)

## June

4 - Last Day for Students

**For further information please contact:**

**Tarik West**

twest.nfa@gmail.com

**(330) 835-9755**

**(330) 295-9699**



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## Exhibit 2 The Next Frontier Academy Financial Plan

This financial plan complies with section 3314.03(A) 15 of the Ohio Revised Code, which requires an estimated school budget for each year of this Contract and a total estimated per pupil expenditure amount for each such year.

### **SCHOOL BUDGET**

The SCHOOL's treasurer/CEO prepares an annual which approved by the Board of Directors.

### **Five –Year Forecast**

Below is a five-year annual budget detailing sources of revenues and expenditures following the Uniform School Accounting System (USAS) methods of coding and account number structures.

## **INSERT FIVE-YEAR FORECAST HERE**

### **Regular Review of SCHOOL Budget**

Regular review of the budget is critical. The SCHOOL will follow operating procedures recommended by the State Auditor, including those related to the presentation, review, discussion, and approval of rejection of a line item budget and regular reports of current and encumbered expenses. Regular audits will occur by the State Auditor. SCHOOL financial records will conform to generally accepted accounting principles as required by the State Auditor. All allowable revenues and expenses will conform to appropriate guidelines in accordance with Financial Accounting Standards No. 117, "Financial Statements of Not-for-Profits Organizations."

### **Payments from SCHOOL to SPONSOR**

Pursuant to the authority of section 3314.02 of the Ohio Revised Code, the SCHOOL shall make payments to the SPONSOR in the amount and in the manner described in the Sponsor Contract.

### **ADDITIONAL FUNDING STREAMS**

Community schools are independently operated public schools. There is no charge to parents because funding comes from state tax dollars, just like traditional public school. In addition to adhering to all of the same state and local rules and regulations, and meeting the same academic requirements as traditional public schools, charter schools have additional accountabilities. They



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are overseen accountabilities. They are overseen by their charter authorizer or sponsor, as well as their school board, and are also held accountable by their parents who can choose another school if they are not satisfied. In addition, charter schools must be non-sectarian and adhere to all state and federal educational, health and safety regulations. Furthermore, with the support of the Future Farmer's of America it makes our school open to additional funding, because of the focus on agriculture sciences.

With the agriculture focus we are ushering in a new generation of leaders in the field and we will receive added funding as a result of these efforts.

***Grants, Sponsorship and Donations***-Part of the strategy will be to aggressively obtain grants, sponsorships and donations that will help support the mission of the community school.

***Say Yes to work Employer Team***- This team will become mentors to the students, to offer them job shadowing, internships, volunteer opportunities, as well as jobs. This team of employers will also be asked to help the school financially.



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## **Exhibit 3 Governance and Administrative Plan The Next Frontier Academy**

### **Not-for-Profit Corporation**

As required by section 3314.03 of the Ohio Revised Code, the SCHOOL is organized as a public benefit corporation established under Chapter 1702 of the Ohio Revised Code.

The SCHOOL also holds 501 (C ) (3) status as a charitable organization with the IRS.

### **Governing Authority**

The Governing Authority of the SCHOOL is a five-member Board of Directors. The duties of the Board of Directors include but are not limited to:

- Maintain a commitment to the vision, mission, and belief statements of the SCHOOL and the children it serves,
- Enter into contract with the sponsor in accordance with ORC3314.02 (D),
- Conduct regularly scheduled public meetings subject to the sunshine laws (ORC149.43),
- Assist in creating, approving and monitoring the SCHOOL's annual budget,
- Assist in developing policies to guide the operation of the SCHOOL and approving such policies,
- Submit an annual report of the SCHOOL's activities and how the school has done in terms of meeting the goals and performance standards to the SPONSOR and parents of all students enrolled in the school within four (4) months of the end of the school year (ORC 3314.03) and
- Submit an annual report of the SCHOOL's financial status to the SPONSOR and parents of all students enrolled in the school within four (4) months of the end of the school year (ORC 3314.03).

As vacancies arise on the Board, the remaining Board members will appoint a new member within 30 days of the date the position becomes open. The Board of Directors shall adopt By-Laws to govern their configuration and operations.



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## **Conflicts of Interest**

The Board of Directors and the SCHOOL's officials shall comply with Chapter 102 of the Ohio Revised Code (Ohio Ethics Law) and section 2921.42 of the Ohio Revised Code (unlawful interest in a public contract), and except as otherwise permitted by law, no earnings of the SCHOOL shall inure to the benefit of, or be distributable to the SCHOOL's members, trustees, officers, or other private persons except that the SCHOOL may provide reasonable compensation for services rendered and make payments and distributions in furtherance of the SCHOOL's purposes.

## **Fiscal Officer**

The SCHOOL will have a designated fiscal officer (ORC 3314.011) who holds valid licensure of a school treasurer (ORC 3301.074) or school business manager (ORC 3319.03) and is properly bonded (ORC 117-6-07).

## **School Management**

The SCHOOL shall secure the services of a Director who shall be the chief operating officer of the SCHOOL, with the primary responsibility for day-to-day operations of the SCHOOL. The Director shall oversee and coordinate the daily operation and management of the SCHOOL and shall provide written reports to the Board of Directors on a monthly basis.

The Director shall also serve as a liaison among the SCHOOL, the SPONSOR and other contractors.

Minimum requirements for the position of Director are a Master's Degree in Education/or Education Administration or related fields and demonstrated knowledge of school law and school finance and 6 or more years experience in the education field. Desired personal traits of the Director are management and interpersonal skills, a commitment to continuous improvement, management concepts, and strong written and verbal communication skills.

The Director should have a working knowledge of the Ohio Educational System and guidelines and requirements for Charter Schools.



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## **Employees**

All employees certified and non-certified shall be approved by the Board of Directors and employment is conditional upon a satisfactory background checks (BCI and FBI).

## **Disposition of Employees if Contract is Not Renewed**

In the event the SPONSOR elects Pursuant to ORC 3314.07 in the event the SPONSOR elects to non-renew or terminate the Sponsor Contract Agreement for any of the reasons set forth therein, and the SCHOOL is unable or unwilling to continue operations with another sponsor, the SCHOOL shall have no further obligations to employees, except as may be otherwise provided by contract.

**BYLAWS**  
**OF**  
**THE NEXT FRONTIER ACADEMY**

**ARTICLE I**  
**INTRODUCTION; LEGAL STATUS**

Section 1. Name, Location and Address. The name of the community school is The Next Frontier Academy (hereinafter referred to as the "School"). The School is located at 1127 Copley Road, Akron, Ohio.

Section 2. Legal Status. The School is a charter school pursuant to Ohio Revised Code Chapter 3314 . The Governing Board of the School is an independent body under the authorization of the Board of Trustees of the Akron City School District. The Board plans and directs all aspects of the school's operations.

Section 3. Statutes. The School shall operate in accordance with Ohio Revised Statutes, Chapter 3314.

**ARTICLE II**  
**PURPOSE AND MISSION**

Section 1. Purpose and Mission. The purpose of the School is to provide education to children from grade 7 to grade 9 and shall be operated exclusively for educational objectives and purposes. Additional grades will be added in future years. The purpose for which the School is operated is exclusively educational with an emphasis on agriculture; it is to ensure that its students receive the best education possible and obtain the necessary skill, knowledge and confidence to succeed in their future.

Section 2. Non-Discrimination. The School shall not discriminate on the basis of race, religion, national origin, gender, age, disability, sexual orientation, status as a Vietnam-era or special disabled Veteran, or other protected class in accordance with applicable federal or state laws in hiring or other employment practices of the School. Further, the School shall be open to all students in its authorized geographic area on a space available basis and shall not discriminate in its admission policies or practices on the basis of race, gender, religion, ethnicity or disability. The School shall conduct all of its activities in accordance with all applicable local, state and federal anti-discrimination laws, as well as in accordance with all other laws and regulations applicable to the operation of the charter public schools in the State of Ohio.

**ARTICLE III  
GOVERNING BODY**

Section 1. Powers and Duties. The business, affairs, and property of the School shall be managed by a Board of Directors. Without limiting the general powers conferred by these Bylaws and provided by law, the Board shall have, in addition to such powers, the following powers:

- (a) Perform any and all duties imposed on the Board collectively or individually by law or by these Bylaws;
- (b) To make and change policies, rules and regulations not inconsistent with law, or with these Bylaws, for the management and control of the School and its affairs, and of its employees, and agents; to lease, purchase, or otherwise acquire, in any lawful manner, for and in the name of the School, any and all real and personal property, rights, or privileges deemed necessary or convenient for the conduct of the School's purpose and mission.
- (c) To develop an annual School schedule of events and activities;
- (d) Establish and approve all major educational and operational policies;
- (e) To enter into agreements and contracts with individuals, groups of individuals, corporations, or governments for any lawful purpose;
- (f) To hire, supervise and direct an individual who will be responsible for the day-to-day operations of the School;
- (g) To develop and approve the annual budget and financial plan which shall be monitored and adjusted as necessary throughout the year;
- (h) To submit a final budget to the state pursuant to statute and regulation;
- (i) To cause to be kept a complete record of all the minutes, acts and proceedings of the Board;
- (j) To cause an annual inspection or audit of the accounts of the School, as well as any other audits required by law, to be made by an accountant to be selected by the Board, showing in reasonable detail all of the assets, liabilities, revenues and expenses of the School and its financial condition.

(k) To ensure ongoing evaluation of the School and provide public accountability;

(l) To uphold and enforce all laws related to charter school operations;

(m) To improve and further develop the School;

(n) To strive for a diverse student population, reflective of the community;

(o) To ensure adequate funding for operation;

(p) Solicit and receive grants and other funding consistent with the mission of the School with the objective of raising operating and capital funds;

(q) Carry out such other duties as required or described in the School's Charter.

Section 2. Formation. The first Board formed after the approval of a charter issued pursuant to Ohio Revised Code Chapter 3314 shall consist of the members of the Committee to Form the School. Former Committee members prohibited from membership on the Board by Ohio Revised Code or other applicable statute or regulation shall resign from the Board at its first meeting. Remaining Board members shall fill all vacancies created by resignations or these Bylaws at the first meeting.

Section 3. Qualifications; Election; Tenure. The number of directors shall be as determined by the Board of Directors from time to time but in no event less than three (3) nor more than fifteen (15) and shall serve for the term provided in Section 3 of this Article. Initially, the number of directors shall be five (5). The directors will consist of parents, teachers, community members and representatives of area agricultural partnering organizations. No amendment of this section shall reduce the number of directors to less than the number required by the State of Ohio and ODE, which at the time of adoption of these bylaws is three (3).

(a) The Board's membership shall adhere to the statutory requirements of Ohio Revised Code Chapter 3314.

(b) A majority of Board Members shall be residents of the county in which the school is located.

(c) All Board members shall be devoted to the purpose and mission of the School and shall represent the interests of the community.

(d) The Board Members shall serve no more than two (2) two-year terms. Terms shall be staggered so that no more than 1/2 of the Board shall be up for election in any one

year, unless a vacancy(ies) needs to be filled. When the term of a Board Member has expired or when a Board Member resigns, the remaining Directors shall elect a new Director to fill the vacancy. The terms of each member, beginning November 2013, shall be as follows:

|                                     |                |
|-------------------------------------|----------------|
| <b>Frank Charlillo, Chairperson</b> | <b>2 years</b> |
| <b>Jay Reardon, Vice President</b>  | <b>2 years</b> |
| <b>Kathleen Pelletier</b>           | <b>1 year</b>  |
| <b>Frank Presutto</b>               | <b>2 years</b> |
| <b>Kevin Caldwell</b>               | <b>1 year</b>  |

(e) The School shall notify its sponsor and the Ohio Department of Education within ten days of the selection of a new Board Member and provide the sponsor and the Department of Education with the new member's resume and affidavit as required pursuant to Ohio Revised Code.

(f) Board members shall be fingerprinted according to the Ohio Revised Code procedure for employees of the school.

Section 4. Annual Meeting. The annual meeting of the Board shall be held at the School in November of each year as the Board may determine. The annual meeting shall take the place of the regularly scheduled meeting. Written notice stating the place, day, and hour of the meeting shall be given personally or mailed by electronic means or U.S. mail to each member of the Board at least three (3) business days prior to the date fixed for the annual meeting. Notice of the meeting must also be provided in accordance with Ohio's Open Meeting Law. The annual meeting shall be for the purpose of electing officers and new Board members and for the transaction of such business as may come before the meeting.

Section 5. Regular and Special Meetings. The Board shall establish a regular day and place for regular meetings that shall occur no less frequently than once a quarter and shall be held in the county in which the School is located. Special meetings of the Board may be called at any time by the Chairperson or by a majority of the Board. Special meetings shall be held at such time and place as may be designated by the authority calling such meeting. Notice of the meeting must be provided in accordance with Ohio Open Meeting Law. Notice of the time and place of every regular or special meeting shall be given to each member of the Board by first class mail or electronic mail at least three (3) business days before the date fixed for the meeting and to all those individuals who request notice of relevant meetings. The purpose of any regular or special meeting must be specified in the notice of such meeting. Minutes of each Board meeting shall be taken and shall be approved by the Board and kept at the School.

Section 6. Agenda. An agenda must be produced for each regularly scheduled board meeting in order to provide effective and efficient meeting practice. The agenda shall be prepared in accordance with Ohio Revised Code.

(a) Committee Reports shall be provided in written format and unless the relevant committee or the Board requests a recommendation for decision or substantial discussion, the committee shall be given no more than 10 minutes on the agenda.

(b) In addition to previously requested agenda items, any Board member may provide additional agenda items for the following meeting by providing, via e-mail, fax or regular mail, to the Board Chairperson or Secretary his/her request, noting its appropriate place on the normal agenda format, and a realistic time requirement for such item. Such requests must be received at least 24 hours prior to the posting deadline pursuant to Ohio Open Meeting Law.

Section 7. Quorum. A quorum at all meetings of the Board shall consist of a majority of the number of Directors then in office. Except as provided specifically to the contrary by these Bylaws, the act of a majority of the Directors in office at a meeting at which a quorum is present shall be the act of the Board. Proxy voting is not permitted.

Section 8. Vacancies. Any vacancy occurring in the Board may be filled by the affirmative vote of a majority of the Directors at a regular or special meeting of the Board. A Director elected to fill a vacancy resulting from death shall be elected for the unexpired term of such person's predecessor in office and shall hold such office until such person's successor is duly elected and qualified. Any Director elected to fill a vacancy resulting from removal or resignation shall be elected for a new term.

Section 9. Committees. The Board may designate from among its members, by resolution adopted by a majority of the entire Board, an Executive Committee, a Personnel Committee, a Finance Committee, an Academic Committee and one or more other committees, each of which shall consist of at least one Director and which shall have and may exercise such authority in the management of the School as shall be provided in such resolution or in these Bylaws. The Board shall not be permitted to delegate the powers to contract or financial or budget making authority. Any delegated activity or decision making authority may be unilaterally revoked at any time. All committee meeting shall be conducted in accordance with Ohio Open Meeting Law.

Section 10. Removal. Any member of the Board may be removed at a regular or special meeting by the affirmative vote of two-thirds (2/3) of the Directors then in office, excluding the member at issue whenever in their judgment such removal would serve the best interests of School.

Section 11. Resignation. A resignation by a Board member shall be effective upon receipt by the Chairperson of a written communication of such resignation.

Section 12. Participation by Telephone. To the extent permitted by law, any member of the Board or committee thereof may participate in a meeting of such Board or committee by means of a conference telephone network or similar communications method by which all

persons participating in the meeting can hear each other, and participation in such a fashion shall constitute presence in person at such meeting.

Section 13. Proxy Voting. Proxy voting is not permitted.

Section 14. Compensation. Directors of The Board shall receive compensation for serving as directors in an amount of at least \$100.00 per meeting the Board member attends, not to exceed \$5,000 for each Director for the fiscal year, pursuant to Ohio State Law. The Directors will be paid quarterly. Any remaining balance shall be distributed to the Board member during the last quarter of each fiscal year for meetings attended. The School may reimburse any member of the Board for reasonable expenses incurred in connection with service on the Board. Any such reasonable expenses that are not reimbursed by the School shall be construed as a gift to the School.

Section 15. Closed Sessions. Any Board member may call a Closed Session during any special or regular Board meeting for issues concerning personnel or other matters requiring confidentiality as approved by Ohio Open Meeting Law. All persons except Board members may be excluded from such Closed Sessions at the discretion of the Chair. Following such meetings, an officer shall provide a general description of the matters discussed to be provided as the minutes of said Closed Session. No action may be taken in a Closed Session.

Section 16. Orientation/Training. New Board members shall be given an orientation by a qualified source prior to their first Board meeting. Written materials shall be provided in the form of a Board packet. All Board members shall be provided general board training no less than one time per year. Board members not participating in training shall be subject to removal.

Section 17. Protocol. The Board shall use Robert's Rules of Order. If a Board member is unable to attend a Board meeting, the Board member shall contact the Chairperson, Secretary or designated supervising employee prior to the meeting.

Section 18. Public Comment. Time shall be set aside at each Board and Committee meeting for public comment. After the speaker identifies his or her name, address and affiliations, public comment shall be limited and shall be stated as such on the Agenda.

#### **ARTICLE IV METHODS OF GIVING NOTICE**

Notice of any annual or special meeting of directors, and any other notice required to be given under these Bylaws or the ODE may be communicated in person, by telephone, telegraph, teletype, facsimile, e-mail or other form of wire or wireless communication, or by mail or private carrier, and, if these forms of personal notice are impracticable, notice may be communicated by a newspaper of general circulation in the area where published, or by radio, television or other

form of public broadcast communication. Oral notice is effective when communicated. Written notice is effective at the earliest of the following:

- (a) When received.
- (b) When deposited in the U.S. mail, if mailed postpaid and correctly addressed.
- (c) On the date shown on the return receipt, if sent by registered or certified mail, return receipt requested, and the receipt is signed by or on behalf of the addressee.

The public will be notified of said meetings by a newspaper of general circulation in the area where published, or by radio, television or other form of public broadcast communication

## **ARTICLE V OFFICERS**

Section 1. Number. The officers of the School shall include a Chair, Vice-Chair, Secretary, Treasurer, and such other officers as the Board shall deem necessary to elect.

Section 2. Election and Term of Office. The Board shall elect and appoint all officers of the School at the November annual meeting of the Board, which officers shall be installed in office at such annual meeting to serve for terms of one year and until their successors have been duly elected and qualified. Should there be more than one nominee for a vacancy, the nominee receiving the greatest number of votes shall be declared elected and shall be installed in office at the annual meeting.

Section 3. Removal of Officers. Any officer of the School may be removed, either with or without cause, by a two-thirds (2/3) majority of the Directors then in office at any regular or special meeting of the Board.

Section 4. Chair. The Chair of the Board shall preside at all meetings of the Board. The Chair of the Board shall possess the power to sign all certificates, contracts or other instruments of the School which are approved by the Board. The Chair of the Board shall exercise and perform such other powers and duties as may be prescribed by the Board from time to time.

Section 5. Vice-Chair. In the absence of the Chair of the Board or in the event of the Chair's disability, inability or refusal to act, the Vice-Chair of the Board shall perform all of the duties of the Chair and in so acting, shall have all of the powers of the Chair. The Vice-Chair shall have such other powers and perform such other duties as may be prescribed from time to time by the Board or by the Chair.

Section 6. Secretary. The Secretary shall keep or cause to be kept a book of minutes at the principal office or at such other place as the Board may order of all meetings of the Board with the time and place of holding, whether regular or special and if special, how authorized, the notice thereof given, the name or names of those present at the Board meetings and the proceedings thereof. The Secretary shall give or cause to be given notice of all the meetings of the Board required by these Bylaws or by law to be given and perform such other duties as may be prescribed by the Board from time to time. The Secretary of the Board shall exercise and perform such other powers and duties as may be prescribed by the Board from time to time.

Section 7. Treasurer. The Treasurer shall have oversight responsibility and shall keep and maintain or cause to be kept and maintained adequate and correct accounts of the properties and business transactions of the School, including accounts of its assets, liabilities, receipts, disbursements, gains and losses. The books of account shall at all times be open to inspection by any Board member. The Treasurer shall be charged with safeguarding the assets of School and he or she shall sign financial documents on behalf of the School in accordance with the established policies of the School. He or she shall have such other powers and perform such other duties as may be prescribed by the Board from time to time.

Section 8. Vacancies. A vacancy in any office because of death, resignation, removal, disqualification, or otherwise, may be filled by the Board by majority vote for the unexpired portion of the term.

Section 9. Conflict of Interest.

(a) Each director shall disclose to the Board of Directors any duality of interest or possible conflict of interest whenever the duality or conflict pertains to a matter being considered by the Board.

(b) Any director having duality of interest or conflict of interest on any matter shall abstain from voting on the matter and shall not be counted in determining the quorum for the vote on the matter. In addition, he or she shall not use his or her personal influence on the matter, but may briefly state his or her position on the matter and may answer pertinent questions from other directors since his or her knowledge may be of great assistance.

(c) The minutes of the meeting involving any such situation shall reflect that a disclosure was made, the abstention from voting, and the quorum situation.

(d) If a director is uncertain as to whether he or she has a duality or conflict of interest which requires abstention, or if a director asserts that another director has such a duality or conflict, the Board, by majority vote of those present other than the director having the possible conflict, shall decide whether abstention is required. If abstention is required, the affected director shall abstain from voting on the matter.

## **ARTICLE VI STAFF**

The Board may appoint one employee to function as the administrator of the School (the "Administrator"). Such person may be delegated the authority to act in the absence of a specified policy provided that such action is consistent with the purpose and objectives of the Board and the School. Such person shall administer the School in accordance with Board direction and generally accepted educational practice.

## **ARTICLE VII PARENT ASSOCIATION**

There shall be a Parent Association to facilitate parent involvement with the School. The Parent Association shall have the right to select from those of its members who have participated in a School provided orientation program, a member to be on the Board.

## **ARTICLE VIII CONTRACTS, LOANS, AND DEPOSITS**

Section 1. Contracts. The Board may authorize any officer or officers, agent or agents to enter into any contract or execute and deliver any instrument in the name of and on behalf of the School, and such authority may be general or confined to specific instances.

Section 2. Loans. No loans shall be contracted for or on behalf of the School and no evidence of indebtedness shall be issued in the name of the School unless authorized by a resolution of the Board. Such authority shall be confined to specific instances. No loan shall be made to any officer or Board member of the School.

Section 3. Checks, Drafts, and Notes. All checks, drafts, or other orders for payment of money, notes, or other evidence of indebtedness issued in the name of the School shall be signed by such officer or officers, or agents of the School and in such manner as shall be determined by the Board.

Section 4. Deposits. All funds of the School not otherwise employed shall be deposited to the credit of the School in such banks, trust companies, or other custodians located in the State of Ohio as the Board may select.

Section 5. Gifts. The Board may accept on behalf of the School any contribution, gift, bequest or devise for the general purposes or any special purpose of the School.

Section 6. Fiscal Year. The fiscal year of the School shall begin on July 1 and end on June 30.

**ARTICLE IX  
PROPERTY**

The property of the School shall be held and applied in promoting the general purposes of the School declared in these Bylaws. No property, including real estate, belonging to the School shall be conveyed or encumbered except by authority of a majority vote of the Board. Any such conveyance or encumbrance shall be executed by the Chair in the name of the School, and such instrument shall be duly approved by the Secretary or Treasurer of the School.

**ARTICLE X  
INDEMNIFICATION**

The Board of Directors may authorize the School to pay or cause to be paid by insurance or otherwise, any judgment or fine rendered or levied against a present or former Board member, officer, employee, or agent of the School in an action brought against such person to impose a liability or penalty for an act or omission alleged to have been committed by such person while a Board member, officer, employee, or agent of the School, provided that the Board shall determine in good faith that such person acted in good faith and without willful misconduct or gross negligence for a purpose which he reasonably believed to be in the best interest of the School. Payments authorized hereunder include amounts paid and expenses incurred in satisfaction of any liability or penalty or in settling any action or threatened action.

**ARTICLE XI  
AMENDMENTS**

These Bylaws may be amended, altered, or repealed and new Bylaws may be adopted by the Board of Directors by an affirmative vote of two-thirds (2/3) of all the Directors then in office at any meeting of the Board, provided that the full text of the proposed amendment, alteration, or repeal shall have been delivered to each Director at least five (5) days prior to the meeting. Bylaws may not be amended without the approval of the school's sponsor.

**ARTICLE XII  
DISSOLUTION**

Section 1. Revocation of Charter or Dissolution. If, at any time and for any reason, the School's charter is revoked or the School is dissolved, all assets of the School, after satisfaction of all outstanding claims by creditors, shall be disposed of to the State of Ohio or the sponsor to dispose of as they see fit.

**ARTICLE XIII  
PURPOSE OF THE BYLAWS**

These Bylaws are adopted for the sole purpose of facilitating the discharge, in an orderly manner, of the purposes of the School. These Bylaws shall never be construed in any such way as to impair the efficient operation of the School.

**CERTIFICATION**

I hereby certify that I am the duly elected and acting Secretary of the School, and that the foregoing Bylaws constitute the Bylaws of The Next Frontier Academy as duly adopted by unanimous vote of the Board of Directors.

DATED this day of September 18, 2013.

  
\_\_\_\_\_, Secretary  
Kathleen Pelletier



**Dave Yost • Auditor of State**

**The Next Frontier Academy  
Summit County, Ohio**

**General Purpose External Financial Statements  
For the Fiscal Year Ended June 30, 2014**

**Local Government Services Section**

**The Next Frontier Academy**  
*General Purpose External Financial Statements*  
*For the Fiscal Year Ended June 30, 2014*  
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# Dave Yost • Auditor of State

Governing Board  
The Next Frontier Academy  
1127 Copley Road  
Akron, Ohio 44320

## Accountant's Compilation Report

We have compiled the accompanying basic financial statements of The Next Frontier Academy as of and for the fiscal year ended June 30, 2014. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management's Discussion and Analysis is supplementary information required by the Governmental Accounting Standards Board and was prepared by management. We did not compile the information nor do we express an opinion or provide any assurance thereon.

DAVE YOST  
Auditor of State

A handwritten signature in cursive script that reads "Unice S. Smith".

Unice S. Smith  
Chief of Local Government Services

February 27, 2015

Local Government Services Section  
88 East Broad Street, Fourth Floor, Columbus, Ohio 43215-3506  
Phone: 614-466-4717 or 800-345-2519 Fax: 866-882-0004  
[www.ohioauditor.gov](http://www.ohioauditor.gov)

**The Next Frontier Academy**  
**Summit County, Ohio**  
*Management's Discussion and Analysis*  
*For the Fiscal Year Ended June 30, 2014*  
*Unaudited*

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This discussion and analysis of The Next Frontier Academy (the "Academy") financial performance provides an overall review of the Academy's financial activities for the fiscal year ended June 30, 2014. The intent of this discussion and analysis is to look at the Academy's financial performance as a whole. Readers should also review the financial statements and the notes to the basic financial statements to enhance their understanding of the Academy's financial performance.

**Financial Highlights**

Key financial highlights for fiscal year 2014 are as follows:

- The Academy commenced on September 19, 2013 and increased its enrollment to twenty-nine students by fiscal year end. The Academy currently instructs grades 7 through 9.
- The Academy received the majority of its revenue from the Ohio Department of Education (ODE) in the form of State foundation and Federal dollars. The State and Federal dollars are calculated based upon the students enrolled in the Academy.
- Monies outside of ODE were generated through donations and other revenue. The Academy has a management company, Blue Lake Educational Management, LLC (Blue Lake), which pays all obligations on behalf of the Academy. The Academy transfers 95 percent of its revenue to Blue Lake to manage the Academy. The remaining 5 percent is used to pay Board fees and Tri-County Educational Service Center, the Academy's sponsor.
- The Academy is an agricultural based career tech community school, which provides traditional instruction methods with technology-based, hands-on instruction that introduces its students to the over 300 careers available in agriculture worldwide. The students had a chance to experience working on a farm this past summer and received stipends for their services. This gave them exposure to the agricultural environment and allowed them to see some of the career opportunities there are in the agricultural fields.
- The Academy worked to find investors and then put together a team of teachers and a principal to develop the Academy.
- The Academy has reached out to agriculture-related businesses and professionals to help them bring outside knowledge into the Academy.

This annual report consists of two parts, the MD&A and the basic financial statements. The basic financial statements include a statement of net position, statement of revenues, expenses and changes in net position and a statement of cash flows. Entity-wide information is not presented separately since the Academy only uses one fund to account for its operations.

The Statement of Net Position and the Statement of Revenues, Expenses and Changes in Net Position answer the question, "How did we do financially in fiscal year 2014?" These statements include all assets and liabilities, both financial and capital, and short-term and long-term, using the accrual basis of accounting and economic resources focus, which is similar to the accounting used by most private-sector companies. Accrual accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

**The Next Frontier Academy**  
**Summit County, Ohio**  
*Management's Discussion and Analysis*  
*For the Fiscal Year Ended June 30, 2014*  
*Unaudited*

Since it is the first year the Academy has been in operation, comparisons to a prior fiscal year are not available. In future years, when prior year information is available, a comparative analysis of government-wide data will be presented.

Table 1 provides a summary of the Academy's net position for 2014 as follows:

**(Table 1)**  
**Net Position**

|                          | 2014     |
|--------------------------|----------|
| <b>Assets</b>            |          |
| Current and Other Assets | \$12,934 |
| <b>Liabilities</b>       |          |
| Accounts Payable         | 7,472    |
| <b>Net Position</b>      |          |
| Unrestricted             | \$5,462  |

Table 2 shows the change in net position for fiscal year 2014 as follows:

**(Table 2)**  
**Changes in Net Position**

|                                     | 2014      |
|-------------------------------------|-----------|
| <b>Operating Revenues</b>           |           |
| State Foundation                    | \$255,153 |
| State Lunch Subsidies               | 15,300    |
| State Casino Tax                    | 579       |
| <i>Total Operating Revenues</i>     | 271,032   |
| <b>Non-Operating Revenues</b>       |           |
| Contributions and Donations         | 91,615    |
| Operating Grants                    | 4,221     |
| Other Non-Operating Revenues        | 13,089    |
| <i>Total Non-Operating Revenues</i> | 108,925   |
| <i>Total Revenues</i>               | 379,957   |
| <b>Operating Expenses</b>           |           |
| Personal Services                   | 2,800     |
| Purchased Services                  | 367,432   |
| Other                               | 4,263     |
| <i>Total Expenses</i>               | 374,495   |
| <i>Increase in Net Position</i>     | 5,462     |
| Net Position Beginning of Year      | 0         |
| Net Position End of Year            | \$5,462   |

GWZ  
GWZ

**The Next Frontier Academy**  
**Summit County, Ohio**  
*Management's Discussion and Analysis*  
*For the Fiscal Year Ended June 30, 2014*  
*Unaudited*

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Although the Academy relies heavily upon the State School Foundation Program to support its operations, the Academy actively solicits and receives contributions and donations and additional grant and entitlement funds to help offset its operating costs. Without the large amount of contributions and donations, the Academy would not be able to cover all of its operating expenses.

**Academy Outlook**

The Academy Board and Treasurer closely monitor the Academy's revenues and expenses in order to evaluate the financial health of the Academy and to seek new growth opportunities in order to meet long-term objectives for our students. The Academy started enrolling students into a Blended Learning program, which was approved by both Tri-County and the Ohio Department of Education, in January 2015, and currently has seventeen students enrolled in the program. The Blended Learning program allows students to have the flexibility to study from home a couple of days a week and in class session three days a week. Blended Learning is offered to students in 9<sup>th</sup> grade only, but will be offered for 10<sup>th</sup> through 12<sup>th</sup> grades as they are added.

The Academy will be partnering with the Ohio Future Farmers of America (FFA) organization to create a one-of-a-kind agriculture-focused school curriculum as all students will become members of the Ohio FFA Association and have the opportunity to participate in various competitions through the organization. Companies with an agricultural background will also be utilized to offer internships to our students for the summer.

**Contacting the Academy's Financial Management**

This financial report is designed to provide our community with a general overview of the Academy's finances and to show the Academy's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact Ms. Annette Harmon, Treasurer at The Next Frontier Academy, 1127 Copley Road, Akron, Ohio 44320. The Treasurer may also be contacted by phone at (330) 835-9755 or by email at [hrrn\\_nntt@yahoo.com](mailto:hrrn_nntt@yahoo.com).

**The Next Frontier Academy**  
**Summit County, Ohio**  
*Statement of Cash Flows*  
For the Fiscal Year Ended June 30, 2014

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***Increase (Decrease) in Cash and Cash Equivalents***

**Cash Flows from Operating Activities**

|                                      |                |
|--------------------------------------|----------------|
| Cash Received from State of Ohio     | \$271,032      |
| Non-Operating Revenues               | \$259          |
| Cash Payments for Personal Services  | (2,800)        |
| Cash Payments for Purchased Services | (359,960)      |
| Other Cash Payments                  | <u>(4,263)</u> |

*Net Cash Used in Operating Activities* (95,732)

**Cash Flows from Non-Operating Activities**

|  |              |
|--|--------------|
| Cash Received from Contributions and Donations | 91,615       |
| Cash Received from Operating Grants            | <u>4,221</u> |

*Net Cash Provided by Non-Operating Activities* 95,836

*Net Increase in Cash and Cash Equivalents* 104

*Cash and Cash Equivalents Beginning of Year* 0

*Cash and Cash Equivalents End of Year* \$104

**Reconciliation of Operating Loss to Net Cash  
Used in Operating Activities**

Operating Loss (\$103,463)

Adjustments:

|                              |              |
|------------------------------|--------------|
| Non-Operating Revenues       | 259          |
| Increase in Accounts Payable | <u>7,472</u> |

*Net Cash Used in Operating Activities* (\$95,732)

See accountant's compilation report  
See accompanying notes to the basic financial statements

**The Next Frontier Academy**  
**Summit County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2014*

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**Note 1 – Description of the Academy and Reporting Entity**

The Next Frontier Academy (the “Academy”) is a community school as provided for by Ohio Revised Code Chapters 1702 and 3314, located within the Akron City School District. The Academy, which is part of the State’s education program, is independent of any school district and is nonsectarian in its programs, admission policies, employment practices and all other operations. The Academy may sue and be sued in its own name, acquire facilities as needed and contract for services necessary for the operation of the Academy.

The creation of the Academy was initially proposed to the Ohio Department of Education by members of the community on May 15, 2013, as an agriculture and career tech community school that emphasizes the importance of agriculture worldwide. The Ohio Department of Education approved the proposal and entered into a contract with The Next Frontier Academy, which provided for the commencement of Academy operations on September 19, 2013. The Academy was approved for operation under contract with the Ohio State Board of Education for a period of three years commencing July 1, 2013 and expiring on June 30, 2016.

The Academy signed a contract with the Tri-County Educational Service Center (Tri-County) to be its sponsor. The Academy contracts with Blue Lake Educational Management, LLC (Blue Lake) for most of its functions. These organizations are discussed in further detail in Notes 4 and 5.

The Academy operates under a five-member Board of Directors (the “Board”). New members are appointed by the remaining board members within 30 days of the date the position becomes open. If a consensus on the new member is not reached by the remaining board members within 30 days, the Tri-County Educational Service Center will appoint the new member. The Board is responsible for carrying out the provisions of the contract which include, but are not limited to, State-mandated provisions regarding student population, curriculum, academic goals, performance standards and qualifications of teachers. The Academy provides services to twenty-nine students.

The Academy participates in a jointly governed organization, North Coast Council, which is presented in Note 11 of the basic financial statements.

These financial statements present only the financial activity and balances of The Next Frontier Academy.

**Note 2 – Summary of Significant Accounting Policies**

The financial statements of the Academy have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental nonprofit organizations. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Academy’s accounting policies are described as follows.

***Basis of Presentation***

The Academy uses fund accounting to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The operations of the Academy are reported as a single enterprise fund.

**The Next Frontier Academy**  
**Summit County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2014*

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An enterprise fund may be used to account for any activity for which a fee is charged to external users for goods and services. Enterprise fund reporting focuses on the determination of the change in net position, financial positions and cash flows.

***Measurement Focus***

The accounting and financial reporting treatment of an entity's financial transactions is determined by the entity's measurement focus. Enterprise fund accounting uses a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of the Academy are included on the statement of net position. The statement of changes in net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net total position. The statement of cash flows provides information about how the Academy finances and meets its cash flow needs.

***Basis of Accounting***

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Basis of accounting relates to the timing of the measurements made.

The accrual basis of accounting is used for reporting purposes. Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. Revenues resulting from non-exchange transactions, in which the Academy receives value without directly giving equal value in return, include grants, entitlements, and contributions and donations. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the fiscal year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the Academy must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Academy on a reimbursement basis. Expenses are recognized at the time they are incurred.

***Budgetary Process***

Unlike traditional public schools located in the State of Ohio, community school are not required to follow budgetary provision set forth in Ohio Revised Code Section 5705, unless specifically provided in the Academy's contract with its Sponsor. The contract between the Academy and its Sponsor requires an estimated budget and a total estimated per pupil expenditure amount for each year of the contract.

***Cash and Cash Equivalents***

All cash received by the Academy is maintained in demand deposit accounts. The Academy had no investments during the fiscal year or at fiscal year-end.

***Compensated Absences***

Employees of the Academy receive no vacation days.

Each employee of the Academy is granted sick days by the administration based on need. The Administrator may bring excessive leave required by an employee to the Board for consideration.

**The Next Frontier Academy**  
**Summit County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2014*

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***Net Position***

Net position represents the difference between assets and liabilities. Net position is reported as restricted when there are limitations imposed on their use either through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The Academy applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available. The Academy did not have any restricted net positions as of June 30, 2014.

***Operating Revenues and Expenses***

Operating revenues are those revenues that are generated directly from the Academy's primary activities. For the Academy, these revenues are State Foundation, State Lunch Subsidies, and State Casino Tax payments. Operating expenses are necessary costs incurred to provide the goods and services that are the primary activities of the Academy. Revenues and expenses not meeting this definition are reported as non-operating.

***Intergovernmental Revenues***

The Academy currently participates in the State Foundation Program. Revenue received from this program is recognized as operating revenue in the accounting period in which all eligibility requirements have been met. Eligibility requirements include timing requirements which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements in which the Academy must provide local resources to be used for a specified purpose and expenditure requirements in which the resources are provided to the Academy on a reimbursement basis. The remaining grants and entitlements received by the Academy are recognized as non-operating revenues in the accounting period in which eligibility requirements have been met.

***Estimates***

The presentation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

***Federal Tax Exempt Status***

The Academy was granted status as an exempt organization under Internal Revenue Code Section 501(c)(3) and is exempt from Federal income taxes. Management is not aware of any course of action or series of events that have occurred that might adversely affect the Academy's tax exempt status.

**Note 3 – Investments**

Unlike other public schools located in the State of Ohio, community schools are not required to follow investment provisions set forth in Ohio Revised Code Chapter 135, unless specifically provided in the Academy's contract with its Sponsor. The contract between the Academy and its Sponsor does not prescribe an investment process for the Academy and the Academy had no investments during the fiscal year or at June 30, 2014.

**The Next Frontier Academy**  
**Summit County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2014*

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**Note 4 – Sponsorship Fees**

The Academy contracted with Tri-County to be its sponsor. The contract is for a period of three years, commencing July 1, 2013 and expiring on June 30, 2016. Contract renewal is subject to Ohio Revised Code sections 3314.07, 3314.072, and 3314.073. The fee charged by Tri-County is 3 percent of State Foundation revenues. Total fees for fiscal year 2014 were \$7,472, which is still payable to Tri-County at fiscal year-end.

**Note 5 – Management Agreement**

On June 22, 2013, the Academy entered into a multi-year Management Agreement (Agreement) with Blue Lake Educational Management, LLC, which is an educational consulting and management company. The Agreement's term is for five years, running July 1, 2013 through June 30, 2018. The majority of the Academy's functions have been contracted to Blue Lake. Blue Lake is responsible and accountable to the Board for the administration and day-to-day operations.

As part of the terms of this agreement, a fee (Continuing Fee) will be charged to the Academy based on 95 percent of annual gross revenue received by the Academy. Annual gross revenue is defined as State Foundation, charitable contributions, and other miscellaneous revenue received. Federal Title Programs and other Federal, State, and local government grant funding designated to compensate the Academy for the education of its students shall be paid to Blue Lake as requested under the annual budget within 48 hours of receipt by the Academy through electronic funds transfers. The Continuing Fee must be expended in accordance with the submitted annual budget and be subject to semi-annual reconciliation based upon actual enrollment and actual revenue received. Blue Lake's compensation will be 20 percent of the 95 percent received from the Academy.

The Academy had purchased service expenses for the fiscal year ended June 30, 2014, to Blue Lake of \$328,910. The Academy also has a receivable from Blue Lake in the amount of \$12,830 for payments the Academy made on behalf of Blue Lake. Blue Lake is responsible for all costs incurred in providing the educational program at the Academy, which include, but are not limited to: compensation of all personnel, curriculum materials, textbooks, library books, computer and other equipment, software, supplies, building payments, maintenance, capital improvements required in providing the necessary services, professional services, sponsorship fees, costs and fees relating to any audit conducted pursuant to Chapter 117 of the Revised Code, and insurance premiums.

**Note 6 – Purchased Services**

For the period of September 19, 2013 through June 30, 2014, purchased service expenses were payments for services rendered by various vendors as follows:

|                    |                         |
|--------------------|-------------------------|
| Blue Lake          | \$328,910               |
| Tri-County         | 7,472                   |
| Consulting         | 9,750                   |
| Treasurer Services | 7,000                   |
| Loans              | 14,300                  |
| Total              | <u><u>\$367,432</u></u> |

**The Next Frontier Academy**  
**Summit County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2014*

**Note 7 – Contingencies**

***Grants***

The Academy received financial assistance from State agencies in the form of grants. The expenditure of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability. However, the effect of any such disallowed claims on the overall financial position of the Academy at June 30, 2014, if applicable, cannot be determined at this time.

***Litigation***

As of June 30, 2014, the Academy was not party to any legal proceedings.

**Note 8 – Risk Management**

***Property and Liability***

The Academy is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During fiscal year 2014, Blue Lake had the following types of insurance policies that covered the Academy:

| <u>Company</u>                  | <u>Coverage</u>                        | <u>Amount</u>                                 |
|---------------------------------|--|---|
| Arch Indemnity                  | General Aggregate                      | \$3,000,000                                   |
|                                 | Products - Comp/Op Aggregate           | 3,000,000                                     |
|                                 | Personal Injury                        | 1,000,000                                     |
|                                 | Each Occurrence                        | 1,000,000                                     |
|                                 | General Liability:                     |   |
|                                 | Damage to Rented Premises              | 500,000                                       |
|                                 | Medical Expense                        | 15,000  |
|                                 | Business Personal Property             | 100,000                                       |
|                                 | Crime:                                 |   |
|                                 | Employee Theft                         | 1,000,000                                     |
|                                 | Forgery or Alteration                  | 500,000                                       |
|                                 | Inside Premises                        | 50,000  |
|                                 | Outside of Premises                    | 50,000  |
|                                 | Computer Fraud                         | 100,000                                       |
|                                 | Money Orders/Counterfeit Papers        | 100,000                                       |
|                                 | Inland Marine - Computer Coverage      | 25,000  |
|                                 | Auto Liability - Combined Single Limit | 1,000,000                                     |
|                                 | Hired Auto Physical Damage             | Lesser of Actual Cash Value or Cost of Repair |
|                                 | Educators Protection Plus:             |   |
|                                 | Professional Aggregate Limit           | 2,000,000                                     |
| Defense Reimbursement           | 100,000                                |   |
| Defense Reimbursement Aggregate | 300,000                                |   |

*(continued)*

**The Next Frontier Academy**  
**Summit County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2014*

| <b>Company</b>                                    | <b>Coverage</b>  | <b>Amount</b> |
|---|--|---------------|
| Arch Indemnity                                    | Employee Benefits:   |               |
|   | Each Claim   | \$1,000,000   |
|   | Annual Aggregate   | 3,000,000     |
|   | Sexual Abuse or Molestation:                                 |               |
|   | Each Abusive Conduct Limit                                   | 1,000,000     |
|   | Annual Aggregate   | 3,000,000     |
| Scottsdale Indemnity                              | Professional Liability:                                      |               |
|   | Employment Practice Liability:                               |               |
|   | Each Claim   | 1,000,000     |
|   | Wage and Hour  | 250,000       |
|   | Immigration Included Third Party                             | 100,000       |
|   | Annual Aggregate   | 1,000,000     |
|   | Insured Person and Organization:                             |               |
|   | Each Claim   | 1,000,000     |
|   | Annual Aggregate   | 1,000,000     |
|   | Fiduciary:   |               |
|   | Each Claim   | 1,000,000     |
| Annual Aggregate                                  | 1,000,000  |               |
| Lexington Insurance                               | Excess Liability:  |               |
|   | General Liability (Each Event/Aggregate Limit)               | 10,000,000    |
|   | Auto Liability (Each Event/Aggregate Limit)                  | 10,000,000    |
|   | Employee Benefits Liability (Each Event/Aggregate Limit)     | 10,000,000    |
|   | Educators Protection Plus (Each Event/Aggregate Limit)       | 10,000,000    |
|   | Sexual Abuse or Molestation (Each Event/Aggregate Limit)     | 10,000,000    |
|   | Employment Practice Liability (Each Event/Aggregate Limit)   | 10,000,000    |
|   | Insured Person and Organization (Each Event/Aggregate Limit) | 10,000,000    |
| Employer's Liability (Each Event/Aggregate Limit) | 10,000,000   |               |
| Underwriters at<br>Lloyd's of London              | Cyber Liability:   |               |
|   | Privacy Liability  | 500,000       |
|   | Breach Notification  | 500,000       |
|   | Media Liability  | 500,000       |
|   | Regulatory Proceedings                                       | 500,000       |
|   | System Damage and Business Interruption                      | 500,000       |

Settled claims have not exceeded this commercial coverage in any of the past three years and there have been no significant reductions in insurance coverage from the prior year.

**The Next Frontier Academy**  
**Summit County, Ohio**  
*Notes to the Basic Financial Statements*  
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***Workers' Compensation***

Blue Lake, on behalf of the Academy pays the State Workers' Compensation System a premium for employee injury coverage. The premium is calculated by multiplying the monthly total gross payroll times the contribution rate established by the Ohio Bureau of Workers' Compensation for the Academy.

***Employee Benefits***

The Academy has contracted with United Health Insurance to provide employee health, dental, and life benefits. The Academy pays 75 percent of the monthly premium for single coverage and 50 percent for additional spouses and children. For fiscal year 2014, the Academy's premiums were \$4,923.88 for single coverage and \$4,025.39 for family coverage. An employee may add a spouse as dependent, but the employee pays the entire additional premium.

**Note 9 – Defined Benefit Pension Plans**

The Academy has contracted with Blue Lake to provide employee services and to pay those employees. However, these contract services do not relieve the Academy of the obligation for remitting pension contributions. The retirement systems consider the Academy as the Employer-of-Record and the Academy ultimately responsible for remitting retirement contributions to each of the systems noted as follows:

***School Employee Retirement System***

**Plan Description** – Blue Lake, on behalf of the Academy, contributes to the School Employees Retirement System (SERS), a cost-sharing multiple-employer defined benefit pension plan. SERS provides retirement, disability and survivor benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by Ohio Revised Code Chapter 3309. SERS issues a publicly available, stand-alone financial report that includes financial statements and required supplementary information. That report can be obtained by visiting the SERS website at [www.ohsers.org](http://www.ohsers.org) under Employers/Audit Resources.

**Funding Policy** – Plan members are required to contribute 10 percent of their annual covered salary and the Academy is required to contribute 14 percent of annual covered payroll. The contribution requirements of plan members and employers are established and may be amended by the SERS' Retirement Board up to statutory maximum amounts of 10 percent for plan members and 14 percent for employers. The Retirement Board, acting with the advice of the actuary, allocates the employer contribution rate among four of the System's funds (Pension Trust Fund, Death Benefit Fund, Medicare B Fund, and Health Care Fund). For the fiscal year ended June 30, 2014, the allocation to pension and death benefits was 13.10 percent. The remaining 0.90 percent of the 14 percent employer contribution rate is allocated to the Medicare B and Health Care funds. The Academy's required contributions for pension obligations to SERS for the fiscal year ended June 30, 2014, was \$4,796, with 100 percent having been contributed.

**The Next Frontier Academy**  
**Summit County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2014*

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***State Teachers Retirement System***

Plan Description – Blue Lake, on behalf of the Academy, contributes to the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple-employer public employee retirement system. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that can be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio Web site at [www.strsoh.org](http://www.strsoh.org).

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service, or an allowance based on a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50. Benefits are established by Ohio Revised Code Chapter 3307.

A DB or Combined Plan member with five or more years of credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy – Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon the recommendation of its consulting actuary, not to exceed statutory maximum rates of 11 percent for members and 14 percent for employers. The statutory maximum employee contribution rate was increased one percent July 1, 2013, and will be increased one percent each year until it reaches 14 percent on July 1, 2016. For the fiscal year ended June 30, 2014, plan members were required to contribute 11 percent of their annual covered salary. The Academy was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations.

The Academy's required contributions to STRS for the fiscal year ended June 30, 2014, was \$21,296, with 100 percent having been contributed.

**The Next Frontier Academy**  
**Summit County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2014*

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**Note 10 – Postemployment Benefits**

***School Employee Retirement System***

Plan Description – Blue Lake, on behalf of the Academy, contributes to two cost-sharing multiple-employer defined benefit other postemployment benefit (OPEB) plans administered by the School Employees Retirement System for non-certificated retirees and their beneficiaries, a Health Care Plan and a Medicare Part B Plan. The Health Care Plan includes hospitalization and physicians' fees through several types of plans including HMO's, PPO's, Medicare Advantage, and traditional indemnity plans as well as a prescription drug program. The Medicare Part B Plan reimburses Medicare Part B premiums paid by eligible retirees and beneficiaries up to a statutory limit. Benefit provisions and the obligation to contribute are established by SERS based on authority granted by State statute. The financial reports of both Plans are included in the SERS Comprehensive Annual Financial Report which can be obtained on SERS' website at [www.ohsers.org](http://www.ohsers.org) under Employers/Audit Resources.

Funding Policy – State statute permits SERS to fund the health care benefits through employer contributions. Each year, after the allocation for statutorily required benefits, the Retirement Board allocates the remainder of the employer contribution of 14 percent of covered payroll to the Health Care Fund. The Health Care Fund was established and is administered in accordance with Internal Revenue Code Section 105(e). For fiscal year 2014, 0.14 percent of covered payroll was allocated to health care. In addition, employers pay a surcharge for employees earning less than an actuarially determined amount; for fiscal year 2014, this amount was \$20,250. During fiscal year 2014, the Academy paid no surcharge.

Active employee members do not contribute to the Health Care Plan. Retirees and their beneficiaries are required to pay a health care premium that varies depending on the plan selected, the number of qualified years of service, Medicare eligibility and retirement status.

The Academy's contributions for health care for the fiscal year ended June 30, 2014, was \$51, with 100 percent having been contributed.

The Retirement Board, acting with advice of the actuary, allocates a portion of the employer contribution to the Medicare B Fund. For fiscal year 2014, this actuarially required allocation was 0.76 percent of covered payroll. The Academy's contributions for Medicare Part B for the fiscal year ended June 30, 2014, was \$278, with 100 percent having been contributed.

***State Teachers Retirement System***

Plan Description – Blue Lake, on behalf of the Academy, contributes to the cost-sharing multiple-employer defined benefit Health Plan administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS Ohio. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS Ohio which can be obtained by visiting [www.strsoh.org](http://www.strsoh.org) or by calling (888) 227-7877.

**The Next Frontier Academy**  
**Summit County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Fiscal Year Ended June 30, 2014*

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Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For fiscal year 2014, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to post-employment health care. The Academy's contributions for health care for the fiscal year ended June 30, 2014, was \$1,638, with 100 percent having been contributed.

**Note 11 – Jointly Governed Organization**

The North Coast Council (NCC) is a jointly governed organization among twenty-nine school districts, two educational service centers, and the Academy. The organization was formed for the purpose of applying modern technology with the aid of computers and other electronic equipment to administrative and instructional functions among the member districts. Each of the school districts support NCC based on a per pupil charge. The Board of Directors consists of the nine superintendents representing participating members. The degree of control exercised by any participant is limited to its representation on the Governing Board. The Board exercises total control over the operation of the organization including budgeting, appropriating, contracting and designating management. A copy of NCC's financial statements may be obtained by contacting the Educational Service Center at 5700 West Canal Road, Valley View, Ohio 44125.

# Next Frontier Academy: New school, new opportunity

Thursday, October 31, 2013 by [Kristy Foster Seachrist](#)

COPLEY, Ohio — The Next Frontier Academy may be doing something new, but the vision of the school is rooted in something traditional: agriculture.

A lifelong educator, founder John Hairston saw a need for a school devoted to agriculture.

Beyond science and math lessons, Hairston said his experience picking corn for a farm in the Ravenna area when he was younger taught him accountability and responsibility, and those lessons have carried with him through life.

After spending years in education, Hairston realized how disconnected youth had become with how food is raised and he got to thinking about reconnecting them. That's when the vision of Next Frontier Academy came to him.

Now, the charter school is up and running with 36 students in its first quarter of the school year.

Hairston worked to find investors and then put together a team of teachers and a principal to develop the school he had designed.

Next Frontier Academy Principal Tarik West and Hairston are now working together to build the school. Both feel that by attending a school devoted to agriculture, students can learn the lessons they need such as critical thinking and creating strategies.

Hairston said the school is full of opportunities for youth who may not have had the opportunity to do something as simple as putting their hands in dirt.

## Charter schools

Both Hairston and West feel traditional schools have been too broad in their studies and it means some students fall through the cracks and don't get the education they deserve. There are charter schools being developed to help students concentrate on certain areas such as leadership and entrepreneurship, but until this fall, no charter school focused on agriculture.

In addition to Next Frontier Academy, Global Impact STEM Academy opened this fall in Springfield, Ohio, with an agricultural concentration.

Hairston said Next Frontier Academy will help students gather the same skills as leadership and entrepreneurship by using the agriculture industry to grow those skills.

## Funding issues

Hairston said charter schools have an uphill battle, and acknowledged some have misrepresented funding, which has painted a bad picture of all of them. He wants transparency in Next Frontier Academy management system, and said Blue Lake Management manages the school, with 80 percent of the state funding going to the school and 20 percent going to the management company.

## Ag focus

Agriculture is incorporated into every subject. The teachers are working to include agriculture in vocabulary words and literature, history lessons and math examples.

Some ag examples will build on previous lessons. For example, seventh grade students are researching the care of chicks and chickens, and ninth graders are creating a business plan and marketing materials to sell the eggs.

In math class, the seventh graders will learn calculations needed for the amount of feed needed per chick and eighth graders will calculate the amount of grain, vitamins, minerals and additives for feed. In science class, students will learn how to formulate feed rations, growth rate, egg production and conduct experiments.

## Hands-on

Science teacher Leo Boes was conducting an experiment with the students the day the Farm and Dairy visited. The class was conducting experiments with different liquids and eggs. The goal was to see the effect of the liquids on the shell of an egg.

Boes said the lesson is not just about what happens to the eggs, but can be used to teach students about cells.

He said some of his class time has been spent busting myths the students had about animals and the outdoors. Boes had students tell him it was dangerous putting their hands in dirt, so he has worked to ensure the students learn about soil and how plants grow.

In history class, students will study egg production and how it has changed over time.

## Egg project

The incredible egg project is another project the students at Next Frontier Academy are participating in. It is designed to communicate to the youth the value of an egg.

The goal is to increase demand for eggs and egg products as students market and sell eggs as a revenue source for their school. Students will earn a stipend for the success of their written business plan, marketing plan they execute and the selling of the eggs.

Another project the school is working to implement is the incubator business program. It is designed to provide students with hands-on experience and help them learn about the farm business and the

agricultural careers that exist in the agricultural industry. Throughout the year students will visit different types of farm businesses, agricultural manufacturing plants and farm-related businesses.

#### Community relations

In addition to incorporating agriculture into lessons, the school is reaching out to agriculture-related business and professionals to help them bring agriculture into the school.

Nancy Rosener, co-owner of Copley Feed and Supply, has already taught some lessons to the students about chickens. The lesson included where eggs come from, the difference between egg layers and broilers and the processing needed to make the chickens edible.

Another lesson planned is how to grow vegetables through hydroponics.

#### Greenhouse donation

The Smithers-Oasis North America division in Kent is also interested in developing what the school offers and its graduates. Smithers-Oasis is a company develops growing mediums for ornamental and hydroponic vegetables for food sources.

Robin Kilbride, Smithers-Oasis president and company executive officer, donated a 1,000 square foot greenhouse to the school. It will be used to develop hydroponics lesson plans and an aquatics program.

The school will be tearing the greenhouse down from the current location and re-constructing it so students can utilize the structure. Due to space limitations at the school, it is not clear where the greenhouse will be reconstructed.

Hairston said he is hopeful that with the help of the teachers, the school will have the greenhouse up and running as soon as possible.

He added he hopes to build the enrollment at New Frontier Academy to 150 students.

## About the Author

Kristy Foster Seachrist lives in Columbiana County raising sheep and horses. She earned her degree from Youngstown State University and has worked in both print and broadcast journalism. You can follow her on Twitter at [http //twitter com/fosterk96](http://twitter.com/fosterk96). [More Stories by Kristy Foster Seachrist](#)

# The Next Frontier Academy

Posted on [February 6, 2015](#) by [goodplaceakron](#) | [3 Comments](#)

Story By Dorothy Markulis

John Hairston is boldly going where no man has gone before – at least, not in the Akron area, or for that matter, Ohio.

In September 2013 the educator founded the Next Frontier Academy featuring agricultural-based curriculum.

As a guidance counselor and high school history teacher, Hairston, 60, saw many students withdrawing from education.

“The students were more focused on their cell phones than learning in the classroom,” Hairston said.

Many of the students were from dysfunctional families, struggling from day to day.

“I kept asking God what tools I could use to bring them back to education,” Hairston said.

He said he kept thinking about tools, which reminded him of his own background using farm tools

“We lived in Ravenna and our grandparents lived with us. We had a garden. We had chickens and ducks. We canned much of our food. We sustained ourselves,” the academy founder recalled

Now he’s using those basic things learned in his childhood to bring purpose and interest to disaffected students with the Next Frontier Academy.

“I came from a great home and I am so grateful, but as a guidance counselor I saw the students’ lack of accountability and lack of respect. They weren’t taught the proper dress or even the proper way to eat,” Hairston said. “In our society the family structure is so fractured.”

Hairston is passionate in his desire to bring students back into the learning process. His voice breaks as he expresses his desire to bring hope to the dispossessed student in a caring, tuition free environment

His message to students is this: “If you’re a good person, and your heart is in the right place, I will be your bridge. You can walk across my back to succeed.”

One of Hairston's goals is countering the bad press from some existing charter schools.

"I want people to understand charter schools and that's no easy task. We're trying to illustrate entrepreneurship, healthy living, nutrition. That's what separates us from the others. We are not a regular charter school," Hairston said. "They open up and then they're gone. We are here to stay."

He said his academy is not taking students from public schools. Many of his students are the disenfranchised.

"With the high dropout rate, what do you do with these kids? We want to be part of the solution. We care about these kids," he said.

And a path to the solution is through agriculture.

"The rubber shops and industry has fallen by the wayside. Twenty-two percent of the jobs in Ohio are in agriculture," Hairston said.

The academy is the pathway to independent living, responsibility and the capacity to earn a living through hard work and entrepreneurship, according to Hairston.

Enrollment at the academy is 50 students. Hairston hopes to have 150 but has the capacity to expand to 200. They started with grades 7 through 9 and have expanded through grade 12. He said the enrollment is growing, largely due to word of mouth recommendations from existing students.

The academy is located in a 13,000-square-foot building – a former church – at 1127 Copley Road in Akron.

The programs already in progress at the academy are impressive.

In the food science program, which teaches cooking, baking and nutrition, Iron Chef winner Chrystal Wilgus guides students through the course.

"Four students have already earned their black jackets," Hairston added.

According to Hairston, the road to chef-dom is similar to Karate, earning different color belts. In the cooking world, a black jacket is the first step towards a white one

Hydroponics is another venture planned for the academy.

"Crop King has donated a \$30,000 greenhouse for our use. It's a great opportunity for research and development. It will also generate revenue," Hairston said.

The new greenhouse will enable students to plant more than 400 heads of lettuce which will be available for sale.

The students have already learned valuable lessons in entrepreneurship. This past summer they farmed three acres of land in Deerfield, learning all the technology required to cultivate and harvest corn.

Twenty students harvested 250 ear of corn for each of nine weeks and sold them to a local Giant Eagle store.

“They had to learn how to be on time or they would be left behind. It was a really, really powerful lesson in commerce. The money they would have earned was then given to their colleagues who did make it on time,” Hairston said

He is in the process of forging a relationship with a Kent State University professor to institute an internship program.

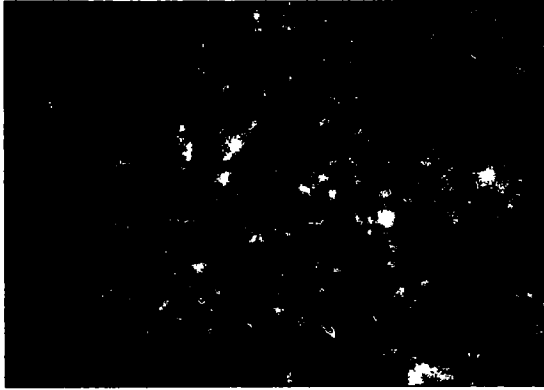
The academy features blended learning with 520 hours class-room work and 520 hours of computer or online work.

For more information on the agricultural-based curriculum academy, visit [Thenextfrontieracademy.org](http://Thenextfrontieracademy.org) or call the school at 330-835-9755

# Next Frontier Academy grows agriculture program with hydroponics system

April 13, 2015 by Staff Report [Leave a Comment](#)

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## School seeks community support to expand state-of-the-art growing system

*(Courtesy of Next Frontier Academy)*

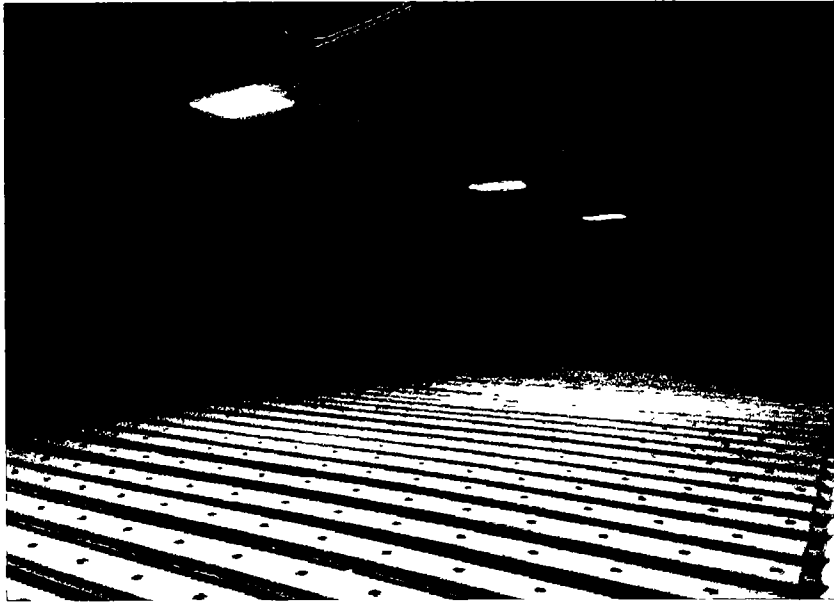
John Hairston and The Next Frontier Academy have launched a project not typical in area schools

The Ohio agriculture academy has 540 tiny plants sprouting in its innovative hydroponics system. With the help of students at the school, these sprouts will be ready to harvest as full-grown heads of lettuce in just one month.

The next frontier of plant production can be found in this small Akron school. Hairston's vision to see a hydroponics laboratory within the school was born out of his desire to give the students a strong foundation. As jobs continue to leave this urban community, the school is preparing its students for successful careers in the agriculture industry.

"The rubber shops and industry has fallen by the wayside," Hairston said, looking back on Akron's past. "Twenty-two percent of the jobs in Ohio are in agriculture."

In the coming month, the students at The Next Frontier Academy participating in the hydroponics program will plant new seeds, chart and analyze plant growth, and harvest hundreds of heads of lettuce.



Students at The Next Frontier Academy will learn how to operate the hydroponics unit, a 36-foot-long construction that circulates water and low-chemical fertilizer through plants without the need for soil. (Photo Courtesy: The Next Frontier Academy)

The program is an opportunity for urban students to be exposed to the success that may be found in the agriculture industry. Students will learn how to operate the hydroponics unit, a 36-foot-long construction that circulates water and low-chemical fertilizer through plants without the need for soil. The unit can grow a variety of green plants, such as herbs, kale and spinach.

“Agriculture is our future,” Hairston said, adding he believes that as food production continues to rise, new, quicker growing techniques are needed.

The Next Frontier Academy is paving the future of agriculture with hydroponics growing.

This is only the start of what the school hopes to accomplish. The school plans to sell a portion of the produce grown at a student-run farmer’s market and donate the rest to the community.

In the coming months, The Next Frontier Academy plans to expand its hydroponics growing and begin other such projects. It is currently seeking support to help make these projects a reality.

Here’s how you can help:

- Support the school at [www.indiegogo.com/projects/the-next-frontier-academy](http://www.indiegogo.com/projects/the-next-frontier-academy)
- Go to [www.thenextfrontieracademy.org](http://www.thenextfrontieracademy.org) to learn more
- Follow the school. [www.facebook.com/thenextfrontieracademy](http://www.facebook.com/thenextfrontieracademy) and [www.twitter.com/nextfrontiera](http://www.twitter.com/nextfrontiera) for updates

The Next Frontier Academy’s innovative instruction is taking students into the future.

# "Say Yes to Work"



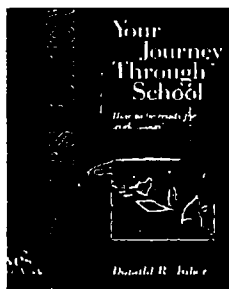
**Say Yes to Work (SYTW)** is one of our Business Incubator programs that trains students to value work and develop a plan to succeed in their chosen career.

The SYTW programs do much more than "adjust attitudes." They help students of all ages develop a genuine work ethic that can change their lives, while teaching students how to "think differently" about work to make it successful and profitable.

The SYTW curriculum is taught to our students and is also taken out of the classroom through a work study aspect. Students are taught that they are responsible for their own work and the program gives a variety of methods to help them succeed. SYTW helps students develop skills in finding, keeping and growing a job; entrepreneurial, budgeting, securing business financing, marketing for a job, and other skills necessary for business success through both instruction and hands-on learning.

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## Why "Say Yes to Work"?



**Our Say Yes to Work program changes the way students think about work.**

**The program helps students gain direction and focus on their studies by demonstrating the connection between school and work. Students are taught how to create a personal SYTW plan that helps them determine what they want out of school, work, and life.**

**SYTW helps students stay in school, take responsibility for their studies, and prepare more purposefully for their entry in the world of work. Students learn to build a work ethic that leads to better jobs and higher pay that can change their lives. The curriculum does not simply talk about work, but trains students to be workers with strong work ethic.**

**We use the Say Yes to Work because we believe in creating opportunities for students to receive on-the-job work training and experience.**

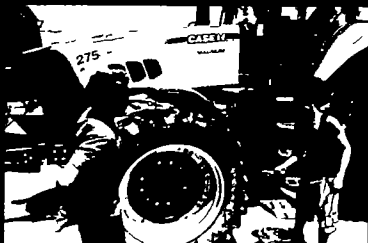


# Helping students develop a work ethic to find, keep, & grow a job.

Students at The Next Frontier Academy can expect to:

- ✓ Complete a degree
- ✓ Earn while learning in our workforce development projects
- ✓ Participate in new and innovative programs like Say Yes to Work

The Next Frontier Academy is a traditional community school with an emphasis on agriculture-based, career-tech instruction that introduces students to more than 400 careers available in agriculture worldwide. With access to new technology, students gain a mix of hands-on and traditional instructional methods and practices to help them build essential, critical thinking skills needed in today's workforce. College-bound, career-oriented or entrepreneurial students are encouraged to be part of a growing community of our future's good citizens.



Call for a tour: 330.835.9755

[thenextfrontieracademy.org](http://thenextfrontieracademy.org)

# LEARNING. EXPERIENCING. ADVANCING. GROWING.

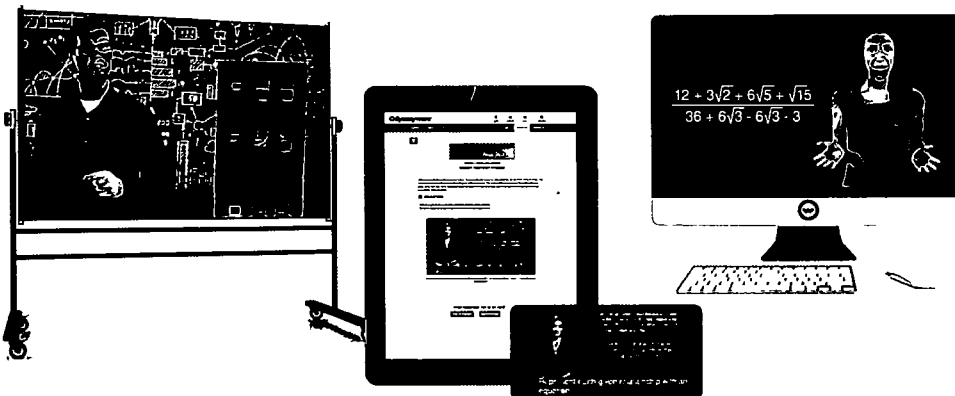
The Next Frontier Academy is helping its students to establish a solid foundation to **LEARN, WORK and GROW.**



## The Next Frontier Academy introduces 21st-Century technologies to students through Odysseyware, a flexible, interactive, online learning experience!

Student engagement leads to academic success. Odysseyware provides The Next Frontier Academy with online lessons, projects, and learning resources designed to empower students to build proficiency, master content, capture accomplishments, and engage with rich and challenging real-world concepts in the classroom or at home. Odysseyware's full core, elective and career and technical courses include:

- English Language Arts
- Mathematics & Science
- Social Studies
- History
- World Languages
- Fine Arts
- Health
- Agriculture, Food & Natural Resources
- Business & Administration



**“My favorite thing in this school is teachers working one-on-one with students.”**

*– Kirkland, 14, who aspires to be a professional basketball player or work in administration for the NBA*

**Odysseyware®**  
SMARTER  
ONLINE LEARNING.



Online courses and instructional tools that motivate and empower



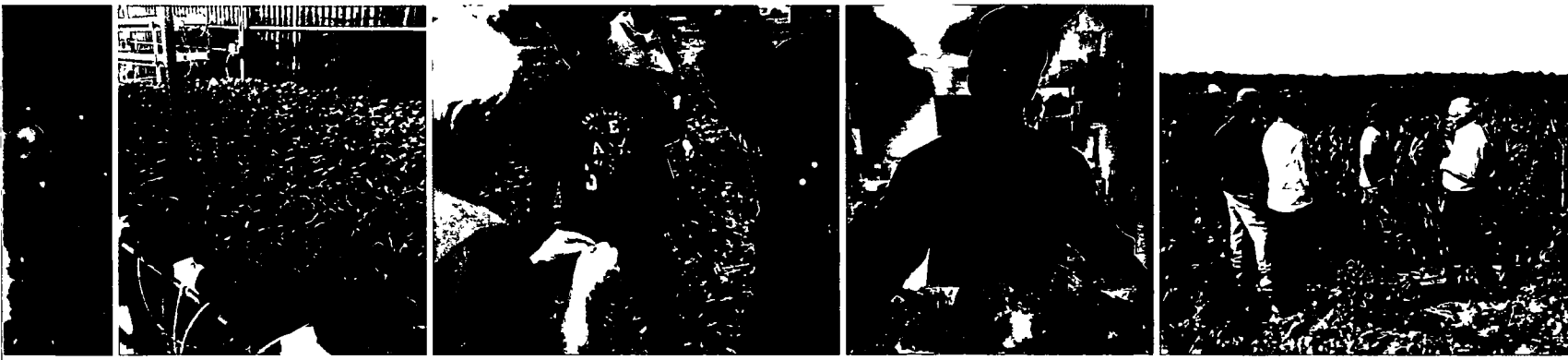
Students can easily access and review their assignments



24/7 online access allows for anywhere, anytime learning



Students can apply their knowledge with Virtual Labs and rich multimedia



Agriculture is the largest industry in the U.S., involving 22% of the U.S. workforce. The Next Frontier Academy students learn about a wide range of career possibilities.

## The Next Frontier Academy Programs & Projects

### The Business Incubator

The Business Incubator Program is designed to support the successful development of entrepreneurial companies through an array of business-supported resources and services. Student entrepreneurs can explore viable business ideas with the help and advice of experts.

### Hydroponics Greenhouse

This project provides a hands-on opportunity for students to learn how to grow plants from seed. Through a partnership with CropKing, students will maintain an in-school hydroponics greenhouse that will allow them grow lettuce, collard greens, and other produce on a daily basis. This incredible opportunity will teach students about science and agriculture and give them entrepreneurial training as they turn the greenhouse into a profitable business to support themselves and the school.

### Culinary Arts

Master Chef and Baker (and Iron Chef winner) Chrystal Wilgus presents "From Seed to Plate," a pilot program designed to give students real skills they can use every day: how to plant, grow, cultivate, harvest, prepare, and plate healthy meals. Students will learn simple, effective ways to create healthy meals supplemented with homegrown foods that fit within their household budgets.

### Egg Innovation

Through project-based learning, students will be introduced to biological and agricultural science, animal health and nutrition, plant growth and development, plant and animal interactions, composting, and the history of poultry farming in Ohio. This is a hands-on project that teaches students about raising chickens as well as how to design and build a chicken coop that will be used at The Next Frontier Academy.

### Deerfield Summer Corn

The summer project at Deerfield gives students a real opportunity to learn about agriculture, gain work experience, and earn money. Over the summer, students plant, grow, and harvest corn, a hands-on learning experience.

### Say Yes to Work

This program helps students develop a strong work ethic, build a network with possible employers, and develop a plan to prepare them for successful employment after graduation. Instruction encompasses topics such as job searching (with active involvement in real-work opportunities), interview skills, employment scenarios, and work ethics.

## Student Benefits

- ✓ The program will create job shadowing, internship and volunteering opportunities
- ✓ Students have the chance to build powerful and valuable networks to last throughout their careers
- ✓ Culinary instruction will support entrepreneurial endeavors, such as culinary training from a Master Chef, hydroponics, and a planned egg innovation program
- ✓ Students will "earn money while they learn" about agriculture
- ✓ Hands-on management of the in-school hydroponics greenhouse system, where students learn about planting and growing a variety of leafy produce, and seedling transplants
- ✓ Students will learn how to prepare and cook healthy, budget-friendly foods and bring sustainable agriculture and healthy eating habits to their home
- ✓ Direct instruction from a master chef in the school's kitchen as students create and prepare meals on a daily basis
- ✓ Opportunities to work with Chef Wilgus at Farmer's Table, the school restaurant, students will cook dinners, serve meals, host events, and manage money
- ✓ Students will learn about the nutritional value of various foods and the advantages and challenges of owning a restaurant
- ✓ Students will design a plan to construct a brooder and chicken coop and participate in the building of both
- ✓ Students will raise chickens from chicks to healthy hens through daily monitoring, including feeding and overall care
- ✓ Students will develop a marketing plan to partner with the community and run their own farmers market to sell the eggs
- ✓ Taking the project to the next level, students will build relationships with grocers and manage a farmers market, selling the harvested corn to the community and local businesses
- ✓ Students will use FRONTIER, their own company created to develop this project into a revenue-making venture to support the school and earn stipends for themselves
- ✓ Hands-on project experience can lead students to real-world job opportunities such as internships, future employment, and entrepreneurial inspiration
- ✓ Experience in this program will position students as part of a strong workforce in the agricultural industry, if not other industries, raising their marketability as potential employees



## The Next Frontier Academy students and staff “Say Yes to Work” and thank you for the generosity of our business partners and sponsors!

Our Say Yes to Work program helps students gain direction and focus on their studies to help them determine what they want out of school, work, and life. Thanks to our business partners and sponsors, our Say Yes to Work program creates opportunities for students to receive on-the-job training, real-world experience, and develop a strong work ethic.



SMITHERS-OASIS COMPANY



### Are you interested in corporate sponsorship or donating?

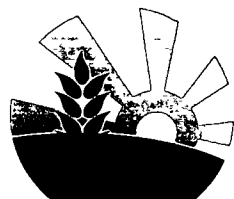
Contact Founder John Hairston at:  
**330.554.5282**

### Are you interested in enrolling a student?

Contact Principal Tarik West at:  
**330.835.9755**

“I love getting out of my seat and learning with my hands. I remember things better when I do it.”

—Cedric, 12, who hopes to work in the agricultural industry



THE NEXT  
**FRONTIER**  
ACADEMY

Tuition-Free Learning • Online Blended Learning • One-on-One Instruction  
Safe & Structured Learning Environment • Strong Emphasis on Math & Science  
Highly-Qualified Teachers • Agriculture-Based Curriculum

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