

**IN THE COURT OF COMMON PLEAS  
FRANKLIN COUNTY, OHIO**

**AMY GONZALEZ**, individually and on  
behalf of her minor child, A.G.  
c/o John T. Pfeleiderer, Esq.  
190 N. Union Street, Suite 201  
Akron, OH 44304

**CASE NO.:**

**JUDGE:**

and

**COMPLAINT**

**ANDREA GROSS**, individually and on  
behalf of her minor child, M.G.  
c/o John T. Pfeleiderer, Esq.  
190 N. Union. Street, Suite 201  
Akron, OH 44304

Plaintiffs,

-vs.-

**THE COLUMBUS ACADEMY**  
c/o CT Corporation System  
4400 Easton Commons Way, Suite 125  
Columbus, OH 43219

and

**MELISSA SODERBERG**, individually and  
in her official capacity as Headmaster of The  
Columbus Academy  
638 Fairway Boulevard  
Whitehall, OH 43213

and

**JOHN DOES (1-10)**  
Addresses Unknown

Defendants.

Now come Plaintiffs Amy Gonzalez, individually and on behalf of her minor child, A.G., and Andrea Gross, individually and on behalf of her minor child, M.G., and for their claims for relief against Defendants The Columbus Academy; Melissa Soderberg, individually and in her official capacity as Headmaster of The Columbus Academy; and John Does (1-10), state as follows:

**THE PARTIES, VENUE, AND JURISDICTION**

1. Plaintiff Amy Gonzalez (“Ms. Gonzalez”) and her minor child, A.G., are individuals domiciled in Franklin County, Ohio.
2. Plaintiff Andrea Gross (“Ms. Gross”) and her minor child, M.G., are individuals domiciled in Franklin County, Ohio.
3. Plaintiffs Andrea Gross and her minor child, M.G., and Amy Gonzalez and her minor child, A.G., shall be collectively referred to as “Plaintiffs” herein.
4. Plaintiffs Ms. Gonzalez and Ms. Gross shall be collectively referred to as the “Parent Plaintiffs” herein.
5. Plaintiffs A.G. and M.G. shall be collectively referred to as the “Child Plaintiffs” herein.
6. Defendant The Columbus Academy (the “Academy”) is an Ohio not for profit corporation with its principal place of business in Franklin County, Ohio. The Academy is registered with the Internal Revenue Service and holds 501(c)(3) status.
7. Defendant Melissa Soderberg (“Ms. Soderberg”) is an individual domiciled in Franklin County, Ohio. At all relevant times, Ms. Soderberg was the Headmaster of the Academy.
8. Defendants John Does 1-10 are all presently unknown individuals, in their individual and/or official capacity. These defendants’ domiciles are unknown at this time.

9. Venue is proper in the Franklin County Court of Common Pleas under Civ. R. 3(C)(1), (2), (3), and/or (6).
10. The Franklin County Court of Common Pleas has subject matter jurisdiction over the claims pled herein.

**FACTS**

11. Minor children A.G. and M.G., for most or all of their academic careers, were students of the Academy, up until the circumstances pled herein.
12. Ms. Gonzalez and Ms. Gross, for most or all of A.G. and M.G.'s academic careers, were volunteers for the Academy.
13. A.G. and M.G. were enrolled in the Academy for the 2020-2021 academic year.
14. Upon enrollment, Plaintiffs were given access to the Academy's student handbook containing the Academy's code of conduct and/or policies and procedures for students enrolled at the Academy for the 2020-2021 academic year.
15. Now, and at all relevant times herein, the Academy held itself out as a learning institution of exceptional quality.
16. Now, and at all relevant times herein, the Academy held itself out to be an institution focused on diversity, inclusion, equity, and justice.
17. Now, and at all relevant times herein, the Academy held itself out to be an institution focused on making children effective learners, self-aware, and healthy.
18. Now, and at all relevant times herein, the Academy held itself out to be an institution focused on wellness as the centerpiece of students' lives – physically, emotionally and intellectually.

19. During the time their children were students at the Academy, Ms. Gonzalez and Ms. Gross were involved with numerous groups and functions within the school, including but not limited to CA Alumni Spouses; Co-Chairpersons of the Annual Fund Committee; Executive Board Member of the Parent’s Association of Columbus Academy (“PACA”); Room Parent; Second Grade Parent; Fourth Grade Parent; Tenth Grade Parent; Lower School Head Parent; Chairperson and Co-Founder of the Hispanic Outreach for Latino Awareness (also referred to as “HOLA”); participants in “Celebrate the Arts” program, volunteer for annual book fair(s); Charlie David Dinner volunteer(s); Viking Corner volunteer(s); Fifth Grade Basketball Coach; Fifth and Sixth Grade Lacrosse Coaches; Lower School Costume Committee; Chairperson for Hispanic Heritage Month events; chosen participants in community Cultural Conversations; participants in teacher appreciation activities; and Lower School Carnival.
20. A.G., and M.G., were exemplary students throughout their academic career with the Academy.

***The Child Plaintiffs are Subjected to Non-Inclusive Treatment and Closed Intellectual Discussion***

21. Plaintiffs do not dispute that private education institutions are allowed to reasonably enact and carry out politically biased viewpoints.<sup>1</sup>
22. However, in its marketing materials and representations to parents and potential students, the Academy held itself out to be an inclusive and accepting environment for students as a whole. This was not presented as meaning inclusive only to students with viewpoints in alignment with the staff of the Academy.

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<sup>1</sup> This statement should not be interpreted to mean IRS designated 501(c)(3) exempt entities may operate with political bias.

23. Further, the Academy openly held itself out to be a 501(c)(3) exempt organization, which implicitly means that it does not act politically or with political bias.
24. The Academy did not disclose to parents prior to payment of tens of thousands of dollars that there would be increasing politically charged activities and rhetoric at the school which universally leaned (sometimes strongly) to the political left.
25. Instead of honoring its promise to parents (its customers) to be an inclusive and constructive educational environment, the Academy veered into a politically biased curriculum at the behest of the highest levels of the institution. This was a material misrepresentation and a failure to deliver the promised service of an inclusive and intellectually open environment.
26. Instances of political bias and pressure exerted upon students during the 2020-2021 academic year are extensive. Some examples:
  - a. One teacher stated, regarding a political issue, that “there is only one side.”
  - b. One teacher stated, on the first day of class, that he would not communicate with any student who supported President Trump.
  - c. One teacher stated that Republicans do not like to help poor and homeless people.
  - d. Politically charged issues were regularly taught and discussed in the classroom without opposing viewpoints presented or solicited.
  - e. In approximately January 2021, a group of school officials, including but not limited to the Upper School Dean of Students, the Special Assistant to the Head of School for Student Outreach, and the Director of Diversity and Community Life, took part in a “walkout” as an act of civil disobedience. The “walkout” was deemed a “Tribute to MLK” and organized by the Academy. Faculty encouraged students

to participate. Students who arrived late were shouted at as racists by other students with faculty acquiescence.

27. The Academy also failed to be inclusive of all races of students.

28. Ms. Gonzalez's minor child, A.G., is a Latina.

29. The Academy did not afford equal (or similar) levels of inclusiveness to Latinos as other groups of person, specifically African Americans, despite being a protected classes of persons. Some examples:

- a. The Academy offered an emergency pandemic fund exclusively for use by African American students.
- b. The Academy coordinated numerous activities to celebrate Black History Month, while offering substantially fewer activities for Hispanic Heritage Month.
- c. Activities involving racial pride were skewed away from Latinos. By way of example, students participated in a project where they would dress up as historical figures. There was only one Latina option- Justice Sotomayor. A.G., a Latina, was assigned to Coretta Scott King
- d. Latinos made up a disproportionately small percentage of the student-body (2%) and held few leadership roles within the school.

30. Stories of these and other instances circled around between parents and students. Students, including A.G. and M.G., could not express their viewpoints or discuss non-aligned opinions on Academy premises without reasonable fear of ridicule and ostracization by students and staff. This hindered A.G. and M.G.'s academic experience and was materially different that the experience offered and sold to the Parent Plaintiffs by the Academy.

31. Plaintiffs reiterate that if a private school holds itself out as politically progressive or centered around a certain race or heritage, that is okay, and some do. But that school cannot claim it is a purveyor of an inclusive, diverse, and accepting experience, in the context of a consumer transaction, without providing an inclusive, diverse, or accepting experience. Inclusive and diverse and accepting means what it means. Parents who spend large sums of money to provide their children with a rigorous, diverse, open-minded, and intellectual experience, should not hear from their child that he or she is afraid to share what they think in the classroom.

32. The Parent Plaintiffs repeatedly had meetings with various Academy administrators. Nothing was done to address the Parent Plaintiffs' concerns.

*The Parent Plaintiffs Pen an Open Letter Detailing Their Concerns*

33. In January 2021, the Parent Plaintiffs wrote a letter detailing their concerns at the Academy (the "Open Letter"). A true and accurate copy of the Open Letter & Appendix is attached at **Exhibit 1**.

34. The Parents Plaintiffs requested Jonathan Kass and Erich Hunker allow them to read the Open Letter to the Academy's Board.

35. Messrs. Kass and Hunker denied such request.

36. On February 4, 2021, the Parent Plaintiffs sent a letter about their concerns to the Academy Board.

37. The Open Letter highlighted four primary areas of concern:

- a. Intimidation and bullying of students based on their political beliefs;
- b. Leadership lacking open-mindedness, impartiality, and inclusivity, leading to the marginalization of certain groups;

- c. A lack of transparency among the leadership; and
  - d. Structural flaws that lead to accountability issues, further exacerbating problems (a)-(c).
38. Importantly, the Appendix of the Open Letter expressed concern about Academy spending decisions and requested a full financial audit of the Academy. Exhibit 1 - Appendix, p. 11.
39. The Open Letter supported the Academy's community and a plain reading of the same shows a genuine concern for the wellbeing of the students and the institution.

***The Academy initiates a retaliation campaign against Plaintiffs.***

40. On February 5, 2021, one or more recipients of the Open Letter forwarded carefully selected excerpts of the Open Letter to various members of the Academy community.
41. The sender of the excerpts is unknown to Plaintiffs; however, upon information and belief, the sender was Ms. Soderberg.
42. The excerpts were chosen and arranged in such a way as to paint the Parent Plaintiffs in a negative light as racists and subject them to scrutiny, intimidation, harassment, and bullying.
43. Academy faculty and administration appropriated inflammatory rhetoric and launched a coordinated effort to discredit Plaintiffs by labeling them as "anti-Black" and "bat-shit crazy Republicans."
44. After the Parent Plaintiffs discovered that only specific out of context fragments of the Open Letter had been shared, the Parent Plaintiffs decided to publish and/or share the complete version of the Open Letter and Appendix, on the internet.
45. On February 7, 2021, Ms. Soderberg held a meeting to discuss the Open Letter.



46. At this meeting, Ms. Soderberg labeled the Parent Plaintiffs as against the Academy and created an aggressive us-and-them relationship between Plaintiffs and the Academy administration and faculty.
47. After back and forth between the parties, a video call was scheduled for February 17, 2021.
48. On the video call, various people affiliated with the Academy were present, including Jonathan Kass, George Skestos, Victor Thorne, Sandy Doyle-Ahern, and Ms. Soderberg.
49. Multiple topics were discussed, including recurring themes of racism, bullying, and political bias and pressuring of students.
50. The parties also discussed the structure of the Academy as an entity and the process and procedure for voting and perpetuation of various boards.
51. After the February 17, 2021, meeting, the Academy, acknowledging issues at the school, sent a community-wide email outlining the areas where Academy leadership would supposedly make changes to address the concerns raised in the Open Letter & Appendix.
52. However, no change occurred at the Academy to bring it in line with what it had represented itself to be.
53. Tensions continued to rise as discussions between the Parent Plaintiffs and the Academy continued.
54. In an effort to harass and intimidate Plaintiffs, the Academy's head of Security, Mr. Tim Williams, filed a false police report against the Parent Plaintiffs with the Gahanna Police Department.
55. Furthering the Academy's efforts to harass and intimidate Plaintiffs, Mr. Williams falsely and publicly claimed that the Parent Plaintiffs' statements on a podcast constituted an "indirect threat against the Academy and its personnel."

56. Furthering the Academy's efforts to harass and intimidate Plaintiffs, the Academy notified its entire eight hundred plus organization that the Federal Bureau of Investigation had been alerted to the alleged (and non-existent) threat posed by the Parent Plaintiffs to the Academy.
57. Upon information and belief, no report was ever made to the FBI, and this notification was done to harass and intimidate Plaintiffs.
58. During the meeting when faculty was told the FBI had been alerted, the environment was such that one of the Academy's faculty members raised his/her hand and asked if the Child Plaintiffs should be treated differently. Another member of faculty stated, "it sounds like we have a mole."
59. During the same meeting, the Academy falsely portrayed the Parent Plaintiffs as violent and racist. This furthered the Academy's attempt to harass and intimidate Plaintiffs by cutting off any potential support from within the organization.
60. At the beginning of 2021, the Parent Plaintiffs and other parents and stakeholders of the Academy formed the Pro CA Coalition.
61. On May 19, 2021, John Wourinen, the Academy's Director of Admissions and Tuition Assistance, entered into a Pro CA Coalition Zoom meeting without authorization.
62. Upon joining the Zoom meeting, Mr. Wourinen began writing down the names of the other participants on the call.
63. The legality of Mr. Wourinen's actions was suspect; however, the real intent, again, was to harass and intimidate Plaintiffs and the other members of the Pro CA Coalition.
64. At this meeting, the Parent Plaintiffs discussed an upcoming meeting with the Ohio Attorney General to discuss financial misappropriations and 501(c)(3) violations. The

Parent Plaintiffs also discussed the possibility of placing tuition funds into an escrow account until the issues were clarified.

65. As stated above, the Plaintiff Parents had been heavily involved in the Academy for many years. Their work with the Academy indisputably comprised a large portion of their lives.

66. The actions of the Academy and those of its affiliates, as directed by the Academy, had an extreme impact on the wellbeing of Plaintiffs. The Academy falsely accused the Parent Plaintiffs of being dangerous to the health and wellbeing of the entire Academy community and destroyed their reputations with many of the people they had spent years working and learning with.

67. On June 11, 2023, the Academy arranged for the hand delivery of a letter notifying the Parent Plaintiffs that their children were expelled from the Academy and that the existing contract was canceled. By this time, A.G. and M.G. had attended the Academy for seven years each.

***Ms. Gonzales and Ms. Gross uncover suspect financial activity at the Academy.***

68. The Parent Plaintiffs were disturbed by the intense reaction of the Academy and its affiliates to the Open Letter. On its face, it was a letter of genuine concern regarding interpersonal practices at the school and the misallocation of financial resources. Their concern, combined with the Academy's refusal to provide a funding audit, led the Parent Plaintiffs to decide to retain a C.P.A. to perform a forensic audit of the Academy's public financial filings.

69. The Parent Plaintiffs retained Charles P. Kroll, C.P.A. (Ret'd) and Elizabeth E. Tremblay, a research analyst, to perform the audit.

70. In their analysis, Mr. Kroll and Ms. Tremblay relied on The Columbus Academy Form 990, The Parents' Association of Columbus Academy Form 990, and The Columbus Academy Defined Contribution Retirement Plan Form 5500.
71. The Academy received Emergency Assistance to Non-Public Schools (“EANS”) funding for the 2020-2021 academic year.
72. Mr. Kroll and Ms. Tremblay generated a forensic accounting review of the Academy’s public filings. Parent Plaintiffs used the report to file IRS Form 13909 and complaint. A true and accurate copy of this report is attached as **Exhibit 2** (the “Report”).
73. The Report made the following conclusions:
- a. The Academy’s failed to properly disclose on Form 990, Schedule J and Schedule L-- nor properly disclose to the entire Board of Trustees -- at least \$350,000 in tax-deferred bonuses paid to the Ms. Soderberg, disguised as “relocation” and “educational” loans. Alleged Violations (1) and (2)
  - b. The Academy failed to properly disclose on Form 990 -- nor properly disclose to the entire Board of Trustees -- the retention of the former Head of School. Alleged Violation (3)
  - c. The Academy falsely and deceptively underreported on Form 990 of current Officers, Directors, Trustees and Key Employees compensation. Alleged Violation (4)
  - d. The Academy’s failed to properly disclose on Form 990 (prior to tax year 2019) multi-million-dollar construction-related independent contractor payments to the President Jonathan Kass’ family-owned construction business. Alleged Violation (5)

- e. The Academy failed to properly disclose on Form 990 the correct number of employees and a wasting of non-profit assets in violation of Section 501(c)(3) with respect to the hiring of 3.1 employees for every new student enrolled. Alleged Violation (6)
  - f. The Academy's wasted non-profit assets in violation of Section 501(c)(3) as evidenced by the waiving of the one-year service requirement for Retirement Plan eligibility and 94.7% increase in the value of the Academy's Retirement Plan under the current Ms. Soderberg. Alleged Violation (7)
  - g. The Academy wasted non-profit assets in violation of Section 501(c)(3) due to gross financial management incompetence and a breach of fiduciary responsibilities. Alleged Violation (8)
  - h. The Academy failed to properly disclose on Form 990 -- nor properly disclose to the entire Board of Trustees -- \$37.8 million in no-bid construction contracts awarded to the President Jonathan Kass's family-owned construction business. Alleged Violation (9)
  - i. The Academy's failed multiple times to file a complete and accurate Form 990 with the IRS and to provide a copy of its Audited Financial Statements in response to numerous requests.
74. Upon information and belief, the Academy's vicious treatment of the Parent Plaintiffs, and by relation, their children, including improperly invoking governmental investigative agencies, disseminating false information, and engaging in a coordinated effort to destroy their reputations in the community, was retaliation to prevent any further inquiry into the

financial wrongdoing of the Academy and personal benefit of the Defendants and other Academy personnel.

**CLAIM ONE**

Intentional Infliction of Emotional Distress

75. Plaintiffs incorporate the preceding paragraphs as if fully restated herein.
76. As stated herein, Defendants subjected Plaintiffs to outrageous conduct throughout the end of the 2020-2021 academic year.
77. Such conduct included but was not limited to:
- a. Filing false or misleading report(s) with the local police authorities in order to harass and/or intimidate Plaintiffs;
  - b. Filing or claiming to file false or misleading report(s) with the Federal Bureau of Investigation in order to harass and/or intimidate Plaintiffs;
  - c. Sending false or misleading communications about the Parent Plaintiffs to members of the Academy community; and
  - d. Purposely painting the Parent Plaintiffs in a false light as a physical danger to the Academy community in a purposeful effort to ostracize Plaintiffs from their social relationships.
  - e. The Academy purposefully disrupted the Child Plaintiffs emotional bonds to the community.
78. Defendants intended to cause, or Defendants knew or should have known that their actions would result in serious emotional distress for Plaintiffs.
79. Specifically, Defendants caused harm to Plaintiffs' reputation, humiliation, embarrassment, and loss of long-term social relationships.
80. Defendants' conduct was extreme and outrageous.

81. Defendants' actions proximately caused Plaintiffs serious emotional distress which resulted in gastrointestinal distress, loss of sleep, abdominal pain, headaches, and/or loss of appetite.
82. The Academy's designation of the Parent Plaintiffs as racist was utterly unsupported by fact, and it was an insincere appropriation and weaponization of national race issues against Plaintiffs.
83. Such conduct was retaliation against Plaintiffs in response to the Parent Plaintiffs and others affiliated with the Pro CA Coalition inquiring into the finances of the Academy.

**CLAIM TWO**

Violation of the Ohio Consumer Sales Practices Act  
R.C. § 1345.01, *et sec.*

84. Plaintiffs incorporate the preceding paragraphs as if fully restated herein.
85. The Academy is a supplier of educational services within the meaning of "supplier" given under R.C. § 1345.01(C).
86. Prior to expulsion from the Academy, Plaintiffs were consumers of the Academy's educational services within the meaning of "consumer" given under R.C. § 1345.01(D).
87. As stated herein, the Academy engaged in a consumer transaction with Plaintiffs and/or the Parent Plaintiffs within the meaning of "consumer transaction" given under R.C. § 1345.01(A).
88. Regarding such a consumer transaction, the Academy committed numerous deceptive trade practices. including but not limited to:
  - a. Representing that the Academy was inclusive of all backgrounds and viewpoints when it was not.

- b. Representing that the education provided by the Academy would include open-minded discussion when it would not.
- 89. Regarding such a consumer transaction, the Academy committed numerous unconscionable consumer sales acts and/or practices, including but not limited to:
  - a. Knowing when it entered the consumer transaction with Plaintiffs, that it would be impossible for the Child Plaintiffs to receive an inclusive educational environment, as promised.
  - b. Requiring the Parent Plaintiffs to enter the consumer transaction via a contract which was substantially one-sided in favor the supplier- i.e. allowing the Academy to terminate the agreement for any reason and keep the tuition payment.
- 90. As a result of the Academy, and other Defendants', acts, as described herein, instead of receiving an inclusive educational environment focused on the health and well-being of all students, Plaintiffs received a politically charged and exclusive educational environment with disparate treatment based on race and political viewpoints.
- 91. Plaintiffs have been damaged in the amount of their tuition payments for the 2020-2021 academic year, plus their attorney fees and costs. Plaintiffs are also entitled to treble damages under R.C. § 1345.01, *et seq.*



**CLAIM THREE**  
Civil Conspiracy

- 92. Plaintiffs incorporate the preceding paragraphs as if fully restated herein.
- 93. Defendants combined their efforts to commit the unlawful actions described herein.
- 94. Defendants could not have committed the unlawful actions to the same extent acting alone as working together.
- 95. Defendants' conspiracy resulted in actual damages to Plaintiffs as described in the claims pled above.

**WHEREFORE**, for their claims for relief, Plaintiffs request compensatory damages in an amount in excess of \$25,000.00, attorney fees, statutory damages, costs, and all other relief the Court may deem necessary and just.

Respectfully submitted,

/s/ Warner D. Mendenhall  
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**COLUMBUS ACADEMY—INTIMIDATION OF STUDENTS; LACK OF DIVERSITY & INCLUSIVENESS; LACK OF TRANSPARENCY; AND STRUCTURAL AND ACCOUNTABILITY CONCERNS**

*For Immediate Release*

COLUMBUS, Ohio February 4, 2021

This is an Open Letter to the Columbus Academy (CA) Leadership Team, Board of Trustees, and all direct and indirect community members of CA. We are a group of more than one hundred and sixty CA community members, including current parents across the Upper, Middle and Lower Schools, students, faculty, former parents, and alumni. Many of us have decades-long relationships with CA, and most of us actively support our CA community with our valuable time, money, and other resources. We respect and care deeply for our CA community. For each family or individual that has signed this Open Letter, many more in our community have expressed agreement in whole or in part with the concerns expressed herein.

Today we are writing to publicly express our concerns about:

- (1) The intimidation and bullying of students at CA based on political ideology;
- (2) The lack of openminded, well-rounded, and unbiased leadership at CA resulting in marginalized groups at CA;
- (3) The lack of transparency among CA leadership; and
- (4) Apparent structural flaws resulting in lack of accountability at CA, which in turn compounds the issues identified above in (1)-(3).

At a minimum, we view these problems as a failure to foster a vibrant, inclusive, and diverse community at CA which should be rightly focused on academic excellence. In the worst case, we view these problems as posing an existential threat to CA.

**Each of us has embraced CA for the pursuit of academic excellence.** Indeed, the goal of academic excellence is of paramount importance to CA's Mission Statement. We value a healthy and encouraging environment that fosters learning, critical thinking, and diversity of people and ideas.

We believe that diversity, inclusion, and justice are fundamental to the strength and viability of our community. We also believe that openminded and unbiased leadership, along with transparent policies and structural accountability are critical to achieving the goals of diversity and inclusion at CA for all people. Without diversity of leadership across various dimensions, we believe that disenfranchisement, political indoctrination, bullying, and intimidation become natural and widely acceptable—all causing academic excellence to suffer greatly.

We appreciate the difficulties presented by the past year for all CA community leaders and members, and, in particular, the challenges presented by the COVID-19 pandemic, civil injustices and social unrest, and a volatile political climate during the election year. We also appreciate the difficult decisions and actions taken by school leadership during these times, and

we recognize the positive impact of CA leadership efforts that resulted in a largely in-person, functioning school. We believe these efforts demonstrate what can be accomplished with a united and dedicated community.

**But unfortunately, we believe that CA leadership has failed to address diversity and inclusion for all CA community members, which has led to intimidation and bullying of our students and community members based on political ideologies.**

Diversity and inclusion demands respect across many different dimensions, including race, ethnicity, gender, sexual diversity and orientation, socio-economic status, age, physical abilities and disabilities, learning abilities and disabilities, religious beliefs, and political beliefs and ideologies. Attached to this letter in an **Appendix**, we provide examples from our CA community members of perceived intimidation and bullying of students based on their political beliefs and ideologies. These examples are based on firsthand experiences, often provided to us directly from our children and shared within the privacy of our homes. It seems as though CA leadership has been complicit in the least, and active in the worst, in many of these circumstances.

As just one example, on the very first day of school a CA Freshman English teacher informed his class that, if any students are supporters of President Trump, then he prefers not to know or else he does not believe he will be able to speak with those students. One student described to their parents that they feel as though they have been “scared” to prevent them from engaging in open and well-intended discourse in class, based on the teacher’s open adoption of political extremism, intolerance, and exclusion of students with different views. Based on discussions with parents and students, this is not an uncommon experience at CA.

Put simply, we cannot accept that our children will be intimidated and bullied by CA leadership, teachers, or other students based on political views. CA is not a school for Republicans or a school for Democrats; there is simply no place for political bullying or exclusion of students at CA no matter their political beliefs. While we believe there is an appropriate time and place for debate and discussion of sensitive and sometimes divisive political topics in an academic community, we believe CA leadership should exercise special care to avoid overt leadership adoption of divisive partisan positions, or approval (whether tacit or express) of political indoctrination by faculty on divisive, partisan issues. These actions only serve to further divide our community. Unfortunately, we do not believe CA leadership is currently acknowledging or addressing this problem.

**We do not believe that CA leadership has adequately addressed issues of diversity and inclusion across various minority groups.**

This claim, too, stems from firsthand discussion with various members of our faculty and students. Included in the Appendix, we provide specific examples from CA community members who question the commitment of CA leadership to address a lack of diversity and inclusion across various groups, such as racial and ethnic groups, and students with learning disabilities.

As one example, many of our Hispanic and Asian community members feel marginalized and ignored based on perceived inequitable policies adopted and supported by CA leadership. We believe these examples reflect a failure of CA leadership on this subject and call into question CA as a safe and inclusive learning environment for all students under its current leadership.

**We do not believe that CA leadership has adequately addressed these issues when raised privately, which may be caused by a lack of transparency and accountability.**

Many of our CA community members have described to us that they have raised these issues privately with various members of the Leadership Team, Board of Trustees, and others in influential positions at CA. But the concerns have largely been dismissed and ignored by CA leadership. We view this as likely a systemic and structural problem, due in large part to a lack of transparency and accountability. How are curriculum decisions being made, and what exactly are the changes that are being made? Who is responsible for the changes? These are fundamental questions that lack transparency from CA leadership.

Various CA community members have raised issues of student intimidation, bullying, lack of diversity, and lack of transparency with CA leadership. Some have been told by CA leadership in response that, "Maybe CA is not the right school for you." This disenfranchisement should be deeply concerning to all members of the CA community. We suspect that for each member of the CA community willing to raise these issues directly with CA leadership, there are many more members of our CA community with similar concerns, as well as members of our alumni community who are entirely unaware of these circumstances.

We also suspect that a root cause of "acceptable disenfranchisement" within our community members is a lack of diversity of political opinion within CA leadership—both at the Board and Leadership level. Put simply, we suspect that the makeup of the Board does not reflect the makeup of our community members. Otherwise, how could such overtly partisan and divisive approaches within private education become so prevalent as to normalize intimidation and bullying? A lack of transparency, accountability, and introspection from CA leaders on these topics compounds the problem, causing many minority members of our community to feel isolated and vulnerable.

Please understand that our intentions with this Open Letter are to publicly raise what we view as significant concerns with the direction and climate of CA. Our concerns are only heightened by our firm belief in, and love for, CA and our entire community. We do not wish to divert resources and efforts from the important focus of academic excellence, but we feel compelled to bring attention to this issue in order to give a voice to the marginalized so that the school can hopefully reconnect with its core mission.

We hope CA can move forward with an atmosphere of true inclusion where all students are valued, academic excellence is a priority, and education takes place in a non-judgmental environment modeled by faculty and our community.

Sincerely,

The Pro CA Coalition

sent as attachment with above email

## Appendix – Examples Provided by CA Members

### Examples of Bullying and Intimidation

- \* One parent shared: "On the very first day of school, my freshman child was told by his English teacher that, if any students are supporters of President Trump, then he prefers not to know or else he does not believe he will be able to speak with those students." My child feels as though he has been "scared" to prevent him from engaging in open and well-intended discourse in class, based on this teachers' open adoption of political extremism, intolerance, and disenfranchisement of students with different views.
- \* Many of our young children have expressed worry and trepidation. One parent shared, "My 7 year old is afraid to share her thoughts. She understands at first grade she cannot speak up without ridicule." This became a realization when a previous associate teacher in first grade at CA had the children stand in a circle to declare who they were voting for in the Presidential election.
- \* Another parent shared: "My child used to be excited for school, with a learner's mindset. The recent overarching political tone has left my child feeling depressed, frustrated, overwhelmed and silenced. My child asked for a psychologist for help, and is currently seeing one."
- \* Middle and Upper school students have shared that they often feel compelled to write papers or complete assignments contrary to their beliefs in order to receive a good grade or avoid being labeled and excluded.
- \* Another parent shared: "My student has learned not to share their opinion. When they have shared it, it has resulted in strong negative reaction, rather than calm discussion. They do not like conflict, and end up shutting down for fear of retaliation."
- \* Another parent shared: "I believe that physical safety related to keeping the school safe from intruders is high. However, I believe there is opportunity to expand the emotional safety for all students, to include those that agree with teachers' political perspective, and those who do not."

These experiences have been collected and shared by various CA community members. These CA community members span across Republicans, Democrats,

Libertarians, Independents, and other political viewpoints. The statements reflected herein describe circumstances as recollected by CA community members, as well as sentiments from these CA community members. Not everyone signing or endorsing the Open Letter agrees with all of the sentiments shared in this Appendix, although everyone endorsing this Open Letter supports an open and transparent community that respects and values other members and their political views.

- On October 20, 2020, the Upper School Dean of Students sent a survey to the students. The questions ranged from asking if the students felt the school was highly, somewhat, or not at all biased towards the Democratic and Republican parties. Pressured by their peer group to support a particular political candidate, to whether they felt the teachers, parents, or adults in their lives influenced their opinions on politics. A number of students acknowledged, "they did not answer honestly," and even texted home to let their parents know "they answered how they should," some saying, "if I get kicked out of school, you will know why." I think it should be alarming to CA leadership to hear the number of students who reacted in this manner based on their authoritarian views of CA leadership.
- Students have felt intimidated into silence and unable to freely express themselves. On numerous occasions, parent concerns and children's negative experiences were brought to the Assistant Head of School, the Director of Diversity and Community Life, and various Board members. While in good faith pursuing the appropriate channels to address concerns, it appears in most cases, those concerns have been dismissed and discussed in small sessions thus avoiding awareness by the Board in totality.

### **Civil Disobedience Walkout**

On January 15, 2021, the Upper School Dean of Students and Special Assistant to the Head of School for Student Outreach and the Director of Diversity and Community Life participated in a "civil disobedience" walk out. The exercise resulted in students being called racist because, "I did not get to the gym fast enough." Other students explained they were called a racist because they "did not go to the gym after the first video interruption." One student texted parents that the school was experiencing "civil unrest" and didn't know what was going on. Other students reported they felt bullied and intimidated and ended up participating because they didn't want to receive the same negative treatment being experienced by others. Many students reported being called "a racist" with faculty present and nothing was said or done about it.

The exercise was represented as an MLK tribute. However, with faculty present, students in the field house reported that other students yelled at their peers, "Malcom X," "Black Empowerment," "You are racist," and "Silence is Violence."

One parent commented, "Interestingly, he was actually pushed by his teacher to comply with the request to walk out versus staying and working on his academics. As he explained the exercise to me, it seemed he was actually practicing Obedience to comply with the request, rather than Disobedience, which I found ironic."

Some parents shared it was unacceptable for CA faculty, whom we pay to teach our children, to stand by watching the situation escalate and allowing other students to exhibit behaviors completely contrary to the norms set forth by the schools own Diversity Department, the schools Mission Statement, and the school's student handbook.

A video was shown to the entire Upper School, portraying their "civil disobedience" as a spontaneous and an organic event. To the contrary, it was a scripted, edited, and a scheduled event.

Some parents feel the faculty's actions were a disservice to the Upper School student community. The students on the video are passionate and intelligent students who wanted to make a statement and deserved to be heard. Unfortunately, we feel they were misled by a contrived set of circumstances.

The students watching the video appear to be the only ones who were unaware of the scheduled event. The video shows the Upper School Dean of Students and Special Assistant to the Head of School for Student Outreach being "interrupted" with students stating, "watching a video is easy, making change is not, progress is uncomfortable, now we are going to ask you to do something that will make you uncomfortable. If you want to learn about real civil disobedience, stand up and leave your classroom, do not look to your teacher for an answer, make your own decision, if you prefer to stay where you are, remain seated and the video will continue, teachers feel free to pause the video while the students decide. Don't worry about the video you will be able to watch it later, this is a community activity, on your way down we suggest you think about why you didn't come after our first interruption." (This quote was taken directly from a video sent out via Instagram by the Upper School Dean of Students. Interestingly, the Instagram video was taken down two days after the walk out).

Some parents feel that CA leadership continues to avoid transparency on this event, and that the faculty had an obligation to ensure the students informed the entire Columbus Academy community involved. Notification being sent home encouraging parents and students to engage in dialogue could have better positioned the students for a successful outcome. Confused students in an unexpected circumstance, didn't feel they had a choice. If they stayed, they stated they were afraid to be, "harassed, pressured, and bullied" like some of the other kids.

The faculty present during the walk out permitted children to be placed in an uncomfortable situation. Specifically, in an Executive PACA meeting, the Assistant Head of School for Development/External Relations was told by a PACA parent that their child felt, "pressured to walk out." The Assistant Head of School indignantly responded, "I was in the field house, it wasn't that bad." Was this the original intention of the Director of Diversity and Community Life to make students feel "uncomfortable" as stated by one of the students in the video? Did

the Director of Diversity and Community Life and/or the Upper School Dean of Students and Special Assistant to the Head of School for Student Outreach, in any way, craft, edit, or help to develop the student script, and was it reviewed by faculty before it was presented? Is the school willing to release all video footage from the field house security cameras for the entire day of January 15, 2021?

Why was the health and safety of our students ignored during this event? For the past year, we have all attempted to navigate the strange and changing circumstances of the COVID pandemic. As a school, we and the COVID Response Team have been vigilant and set forth strict policies addressing the pandemic, including maintaining a strict policy of one parent per student for all sporting events at Columbus Academy. Why were our Upper School students allowed and actually encouraged to violate COVID protocols and congregate in the Field House (not socially distancing at the required 6 feet)?

### **Examples of Lack of Commitment to Diversity and Inclusion**

- One CA community member is deeply concerned about the gross underrepresentation of Hispanics/Latinos as students at CA and in positions of power and leadership at CA. Some feel that this seems to be a problem perpetuated by the Head of School. For example, the concerned CA member shared that Hispanics/Latinos are the largest minority population in the United States of America accounting for 18.5% of the population, while Columbus Academy's Hispanic/Latino population is roughly 2%. Meanwhile, an email from the Head of School (titled "United Against Racism") failed to address many minority races apart of our community, including the grossly underrepresented group of Hispanics and Latinos. Who made that decision and is pushing non inclusive agendas?
- Parents have reported speech in our school on this topic is being silenced and/or censored. For example, during Hispanic Heritage Month, two parents created a video explaining the history of salsa dancing. They credited the dance, an important part of their culture, to the slave rhythms that were brought from Africa. (They found this analogous to Mosaic's guest, Eric Dozier, who spoke of slave Gospel hymns and slave songs during his visit to Columbus Academy for Black History Month.) Yet, the Assistant Director of Diversity and Community Life censored the video and removed the word "slave" when it was part of a Hispanic cultural video. The parents



challenged the reasonableness of the censorship in a discussion with the Head of Lower School, and the Assistant Director of Diversity and Community Life was supposed to follow up with the parents. To date, there has been no follow up from the Director of Diversity and Community Life.

- Parents and kids have reported The Head of School and various faculty members openly discussing, "privileged kids in their private planes, going to see Biden"; "privileged parents walking around talking about Aspen"; "speaking about diversity and equity in her Gucci sneakers with Starbucks"; and that kids should not mention "going on vacation with other kids, as it makes others feel bad." These reports cause some parents to question how the CA leadership and faculty view and feel about many of the members of our community.
- In August, as the pandemic was at the forefront of public health concerns, a parent from the Chinese Parents Association expressed the disquietude of the group to The Director of Diversity and Community Life. With the start of school, the parent wished to discuss how the community might react to what some called the "China virus" and how the Asian student population and community may become affected by this negative discourse. There was no follow up from the Director of Diversity and Community Life and no communication from the school on the topic.
- As recent as January 29, 2021, the Director of Admissions and Tuition Assistance stated Black students are very worried at CA. There are ongoing reports of kids being called the N word, being asked for an "N pass," and CA athletes being called the N word. What are the disciplinary practices surrounding these types of incidents? How does CA leadership address these injustices?

One parent shared this example: In 2020, two of our female students were called the N word. Neither of the parents were notified at the time and the action resulted in a 1-day suspension. More than a year later and after the summer field gathering this year, one parent was contacted asking if they would like to discuss it. These incidents and disciplinary action taken, fall squarely on the shoulders of the Head of School. The fact our children did not even come home and tell their parents about these incidents in some cases is an indication they did not feel supported at school.

- Many parents expressed a concern for students with learning disorders and the lack of any resources or focus whatsoever on this subpopulation within CA. One parent shares:

In the 1990's, the term "Neurodiversity" was defined as an understanding that neurological differences are to be honored and respected just like any other human variation, including diversity in race, ethnicity, gender identity, religion, sexual orientation, and so on. (Definition from Educational Leadership, April 2017, Volume 7, Neurodiversity; The Future of Special Education). Since 1990,

neurodiversity has emerged into international prominence through university programs such as the College of William & Mary Neurodiversity Initiative and the London School of Economic's Dyslexia and Neurodiversity program. Neurodiversity has also been recognized by Forbes Magazine, Harvard College and many other elite universities across the country. Neurodiverse students include those, for example, with ADD/ADHD, auditory processing disorder and Dyslexia to name a few.

One might be under the false perception a private school has no obligation to serve a diverse learning population. Nevertheless, the school-age population IS diverse in terms of learning regardless of what community you are in. Understanding neurodiversity helps to create an environment helpful to ALL students.

Neurodiversity has been recognized for over 30 years, why is it not being discussed at Columbus Academy? How much money has been spent to help support or learn about Neurodiversity? How much time, over the past five years, has the school spent on training its faculty on the concepts of Neurodiversity and Learning Differences? How much money, over the past 5 years, has been spent on training to help teachers and faculty recognize learning differences in the classroom? Over the past 5 years, how much training has been given to the faculty to help them teach lessons in multiple ways in order to reach all types of learners? Why does there appear to be no interest in the diversity of learning that exists in our students and the different ways in which they learn?

\* Another parent shares:

Title I and Title III of the Americans With Disabilities Act ("ADA") apply to Independent Schools, regardless of whether the independent school receives federal funding. For example, a diagnosis of ADD/ADHD and Dyslexia qualify as a disability under the ADA. Thus, the school is required to provide "reasonable accommodations" to those students. Ohio has one of highest diagnoses of ADD/ADHD in the United States. (CDC report 2011). Moreover, it has be estimated that 1 in 4 children has a learning disability of some type. It is important to note that it is illegal for independent schools to screen out children diagnosed with, for example, ADD/ADHD or Dyslexia, and it is also illegal to attempt to weed those students out later. The Columbus Academy currently has students in its population with learning disabilities.

According to the Americans with Disabilities Act and Independent Schools 2011, "NAIS feels that it is important for schools to be aware of the legal obligations schools owe to individuals with disabilities and encourage its schools to reach beyond the basic obligations and reach out to disabled students. NAIS has an institutional commitment to diversity and believes that the diversity opportunities presented by disabled students and employees are boundless. Teachers have an obligation to maintain awareness about the responsibilities imposed by the

ADA and should be mindful of the issues facing their students with special needs." NAISADA publication, 2011.

Despite the fact Columbus Academy has students in its population with a qualifying disability under the ADA, and every year the number of children in the United States diagnosed with a qualifying disability rises, Columbus Academy is not addressing the needs of our diverse learning population. For example, during the 2019-2020 school year, there were 5 Lower School Learning

Specialists giving students extra help and attention with reading, writing, speech, and math. Currently, there are no Learning Specialists in the Lower School. All Learning Specialists have been transitioned to full time teaching.

What criteria is used to determine who qualifies as a Learning Specialists, and what educational requirements are determined to be essential in order to qualify for the position? Why are there currently no Learning Specialists in the Lower School? How much money is spent in total to provide reasonable accommodations across all school divisions? By division, how much money is spent on providing resources for students with learning disabilities?

Is the percentage of money spent on addressing racism, including training, curriculum, training materials, speakers and salaries, versus money spent to support students with a qualified learning disability or medical condition equitable? In light of all of the questions above regarding finances, please provide a forensic audit of the schools finances, including all donations made to PACA, from 2015 to the present.

In the Upper School and Middle School, Reading Specialists are provided as the resource for students with a learning disability. What criteria is used to determine who qualifies as a Reading Specialist, and what educational requirements are determined to be essential in order to qualify for the position? Is there any research-based evidence demonstrating a Reading Specialist can effectively remediate learning disabilities such as Dyslexia, Executive Function Disorder, Auditory Processing Disorder and or ADD/ADHD?

### **Failure to Focus on Academic Excellence**

\* One parent questions: What percentage of time is spent in faculty meetings discussing racism? What about current political topics? What percentage of time is spent in faculty meetings discussing or addressing academic excellence?

\* Another parent shares, "My Upper School child has seen very little progress academically this year with the hybrid model. So much time has been focused on non-academic issues that academics are falling by the wayside."

- One parent, in looking at CA's history of academic excellence, reported that in 2010, on average, 28.4% of the last five graduating classes received recognition in the National Merit and National Achievement Scholarship competitions. What is the current percentage of National Merit scholars? Please provide percentages for the National Merit competitions for 2010 to present.
- Additionally, the Class of 2010 took 431 Advanced Placement Exams, for an average of 4.68 per student. Please provide Advanced Placement information for 2010 to the present.
- Another parent asks: Has there been any leadership evaluation of the academic "costs" (and other potential costs) to our students resulting from the changes to education brought about by the past year? Has there been any discussion of what it would take to return to normal? If so, I haven't heard a thing about it and those seem like very fundamental questions.
- Another parent says: Currently our Lower School children, due to the high number of homeroom classes, are receiving 33% less of their science and lab experiments, Spanish, technology, art, and music classes. What is available support-wise for missed curriculum and the strategic plan to ensure academic excellence for our students?

#### **Lack of Diversity at the Board Level**

- Many parents question whether there is any diversity at the board level, and whether this may be a symptom of a structural problem. How is the Board of Directors selected? How is the President of the Board of Directors selected? How much input does the Head of School have in selecting the members of the Board of Directors and the President of the Board? What measures are taken to ensure diversity of representation amongst the Board of Directors? Are all decisions made by the Board or any member thereof, always recorded in the Meeting Minutes in order for all to read?
- Parents report attempting to take concerns before the Board and/or to various Board members, only to be told their concerns will not be heard because that is not the correct protocol. What exactly is the protocol for bringing concerns before the Board. Are there written protocols outlining how the Board operates? Who are the Board members permitted to speak with? There appears to be a disconnect between the Board and the school community at large. Who determines the protocols for the Board and how it interfaces with the school community?
- If CA leadership believes that there is diversity at the Board Level across the various groups of our community, why are so many members of the CA community expressing sentiments of exclusion?
- One parent questions how donated funds to PACA are being dispersed. Is the school willing to provide an audit of its finances, including donations to PACA?

### **Examples of Extreme and Divisive Partisan Political Indoctrination Adopted or Displayed by CA Leadership**

- In August of 2020, the faculty were asked to return to school for 2 weeks of training. During this time the Director of Diversity and Community Life sent an email to the faculty regarding defunding the police, along with a link to a page asking for donations to defund the police. Does Columbus Academy support defunding the police? Was the Director of Diversity and Community Life reprimanded for sending a highly inappropriate email on a divisive partisan issue to other faculty? Who approved this email to be sent in a workplace? Is this not an example of creating a hostile work environment for those of differing political opinions?
- Another parent shared: "My child came home and asked about her Grandfather, who is a retired police officer. My child asked if he did bad things to black people."
- On July 30, 2020, during a video call with affinity group parents discussing Columbus Academy, the Director of Diversity and Community Life stated, "what we are dealing with here is 110 years of white supremacy." Do you agree with and does this mean that the Director of Diversity and Community life believes that the Columbus Academy students, alumni, and faculty who graciously donate efforts and substantial resources to benefit and positively impact our community at large represent 110 years of white supremacy?
- In August of 2020, the school provided training to the faculty along with materials by Dr. Ibram X. Kendi. Some members of our community believe that Dr. Kendi's teachings are radical and include tactics of intimidation and overt political extremism. For example, Dr. Kendi's teachings redefine term such as "racism" in a manner to describe virtually every conservative policy and idea as racist. Dr. Kendi's book also labels every conservative it mentions—Barry Goldwater, President Reagan, Justice Clarence Thomas, and former HUD Secretary Dr. Ben Carson—and their supporters as inherently racists. Indeed, according to Dr. Kendi, it is racist to disagree with his liberal positions on public policy matters, like climate change, the role of organized labor, tax policy, funding the military, and the Affordable Care Act. Additionally, Dr. Kendi goes so far as to claim those who "love capitalism end up loving racism." Ironically, Dr. Kendi's lecture fees range from \$25,000 to \$35,000 per engagement.

Does CA leadership agree with Dr. Kendi that all people are racist? Or that Capitalism is racism? It appears that many initiatives being shared with our faculty, parents, and students involve principles of Critical Race Theory. Does the school adopt and support the teachings of Critical Race Theory?
- While discussing censorship of speech with CA leadership, it was revealed the Assistant Director of Diversity and Community Life was reviewing books in the Lower School in order to remove books unilaterally determined to be "racist" or no

longer allowed. When questioned how many books in the Lower School could possibly need to be removed, CA leadership failed to provide a specific answer. A reply was given that 1 hour per week had been allotted for the Assistant Director of Diversity and Community Life to review/remove books. Which books were actually removed? Why would one person be responsible for deciding what is acceptable and what is not? What is the directive and function of the Director of Diversity and Community Life, and which publications are targeted or have been removed or made unavailable and why?

Some parents are interested in the scope of the censorship/cancellation criteria and who is responsible for establishing and approving these processes and procedures. There are rumors that Beethoven and other Classical music pieces are targeted for removal and cancellation because others feel they are works by elitists and white supremacists. Some parents heard that To Kill a Mockingbird by Harper Lee, Adventures of Huckleberry Finn by Mark Twain, and many other works of literature are possibly on the timeline for removal by the Director of Diversity and Community Life. Are these reports founded?

- One parent reported that the Director of Diversity and Community Life took down artwork at the school displaying the Caravel ship. What is the current location of Columbus Academy's artwork and why did the Director of Diversity and Community Life take it into her personal possession?

On August 6, 2020, the Director of Diversity and Community Life sent an email to the Columbus Academy Community indicating that, upon consultation with the Board, the Caravel ship was, "used to transport enslaved African peoples and by colonists responsible for great violence against the indigenous peoples in the Americas." Many within the CA community disagree as a factual matter with this premise. What evidence did the Director of Diversity and Community Life rely upon in making the above statement and determination?

One parent contacted the #1 maritime museum in the world, the National Maritime Museum in England, as well as the Museum Maritime de Barcelona in Spain, and the National Museum of African American History and Culture in Washington DC. With access to the museum archives, and based on a compilation of known slave ships (in conversation with the Curators of Historic Photographs and Ship Plans), the parent found no evidence whatsoever that the Caravel ship could be accurately represented as a slave ship used to transport enslaved African peoples.

Who approved the email sent from the Director of Diversity and Community Life? Did the Board vote to cancel the Caravel? How much money was spent in total on the recent marketing campaign, communications, and recreational equipment displaying the Caravel or referencing The Ship only then for it to be canceled by the Director of Diversity and Community Life?

- Various faculty and parents have indicated that the Director of Diversity and Community Life expresses that the Viking mascot needs to go because it represents white, males who raped and pillaged. In light of these comments, is CA planning to change the name of the school or the mascot from the Viking?
- This is from a CA teacher: As the Head of School, why do you think it is appropriate to insert your personal politics into how you manage and interact with the faculty? For example, on November 4, 2016, you as Head of School, asked a newly hired faculty member how they were doing with regard to the election results. The faculty member replied great. You then reportedly replied to the new hire, "you cannot be happy" and likened the day to another 09/11.
- Why is the Director of Diversity and Community Life permitted and encouraged to offer her unsolicited personal political views in meetings with parents? Some parents report that the Director of Diversity and Community Life derogatorily refers to some parents as "white girl" or to some foods as "white food."
  - One parent asks: Why are teachers in all divisions permitted to announce their political viewpoints, so much so, kids have reported asking to hear the "other side" of the issue, to which one teacher responded with disgust, "you find it then."
- On February 3, 2021, a teacher sent a survey to students asking for suggestions on course instruction. One student's written reply stated, "I think class needs to be focused on English, not politics. There have been quite a few classes when my teacher starts out class by talking about the latest political events or his own political opinion. I would like to learn about English, not be taught someone else's political opinion. It can be frustrating at times because I feel like I can't share my own opinion in fear that I will be "wrong" or disliked because my opinion differs from my teacher." Bravely, this student handed the written assessment back to their teacher.
- One parent complains of Bret Kavanaugh hearings played in the Upper School with faculty weighing in with personal political commentary.
- Another parent complains of politics being discussed in Science with a focus on "how to take Trump down." How does this culture create academic excellence or foster diversity of thought? How does this create critical thinkers who can formulate their own opinions and beliefs?
- Another parent wonders whether, in order to feel comfortable at Columbus Academy, does a student have to submit their own beliefs to the political will of their teacher or the administration? In order for the faculty to feel comfortable at Columbus Academy, do they have to submit their own beliefs to adhere to the political will of the school administration?

**Lack of Transparency**

- In the August 2020 United Against Racism letter, the school set forth student population percentages with very limited demographic information. Is CA willing to share more detailed student population percentages so that we can evaluate the school's diversity efforts?
- School leadership has stated that members of our Black community made 30 demands of the school. We came together this summer for discussions on this important topic, yet have not been included in hearing the 30 most meaningful issues for our Black community nor helping to address these concerns. Did CA meet the demands? If not, why not?
- On January 14, 2021, the 1619 Project was introduced to the Cultural Consciousness Committee with intent to present to the Board. Is CA adopting a history curriculum based on the 1619 Project?
- The Assistant Head of School for Development/External Relations has been asked for the specific teaching materials being used for every grade regarding racism. Despite the request, no information or curriculum has been provided. Many of our CA community members believe they should be informed of the specific materials, books, exercises, videos, speakers and/or other materials that are being used in any way to address racism.
- What curriculum changes have been made over the past 5 years? Who authorized the Director of Diversity and Community life to unilaterally make curriculum changes (e.g., cancellation of Columbus Day for "sanitizing his actions," Native American History, Family tree project, and gender)?
  - One parent expressed concern that our students are being taught in Health there are 80+ genders. For example, Lunagender, defined as a fluid gender identity that changes on a consistent, orderly cycle, much like a lunar cycle. When students asked if this was opinion or fact, the teacher replied fact. Students questioned gender versus respecting how an individual identifies themselves.
  - Many parents have reported in Health, their children are being given the names and addresses of free "child friendly" clinics where they can go and be tested without parental consent for STD's, get free condoms, etc. Additionally, the videos and lectures being shown in Health, state that if you contract an STD, not to worry, you can get free medication for STD's and your parent's will not know. One parent stated, "the videos definitely spend more time talking about having multiple sex partners starting at a very young age and really dismisses the idea of abstinence until marriage. As a person coming from a faith based point of view and strong biblical teachings — this all seems totally outrageous to me."
- Faculty members report the Director of Diversity and Community Life sends emails regarding awareness of all religious holidays - with the exception of all Christian holidays. Why does the Director of Diversity and Community Life think it is acceptable to exclude Christianity?



EXHIBIT

2

IRS EO Classification  
Mail Code 4910DAL  
1100 Commerce Street  
Dallas, TX 75242-1198

Email: eoclass@irs.gov

To Whom It May Concern:

Pro CA (Columbus Academy) Coalition is a pro-freedom of speech parent advocacy group formed to promote academic excellence and freedom of expression. We're submitting this supporting information and documentation for our complaint to the Internal Revenue Service regarding the activities of The Columbus Academy ("Academy"), a tax-exempt organization.

**Form 13909** is enclosed with this letter.

### **Summary**

The Academy received recognition of exemption under Section 501(c)(3) of the Internal Revenue Code in April 1938.

The Academy was founded by J. L. Hamill in 1911 in Bexley, Ohio and incorporated in the State of Ohio in 1923 "for the purpose of establishing, maintaining and conducting an institution of learning, in all departments of learning and knowledge". The Academy is in good standing with the Ohio Secretary of State.

The Academy is registered as a charitable organization with the Ohio Attorney General's Office as "an educational institution which maintains a regular faculty and curriculum and normally has a regular body of students in attendance where the educational activities are carried on". The Academy is in good standing with the Ohio Attorney General.

The Academy, now located on a 231-acre campus in Gahanna, Ohio 8 miles from downtown Columbus, is a co-educational college preparatory school for 3-year-olds through Grade 12 with an enrollment of 1,162. K-12 annual tuition is \$26,500 to \$32,200 for the 2022-2023 school year.

This referral alleges that the Academy has abused and violated its tax-exempt status in numerous ways, which are summarized below.

**Alleged Violations:**

**Officers Are Using Income/Assets for Personal Gain; Officer Compensation and Conflicts of Interest Are Not Properly Disclosed to the Academy’s Entire Board of Trustees and on Form 990**

**(1) \$100,000 “Relocation Costs” Loan to Ms. Melissa Soderberg, Head of School**

In October 2012, the Academy announced the hiring of Ms. Melissa Soderberg as Head of School effective for the school year 2013/14.

Ms. Soderberg previously served as Director of Upper School at Breck School, an independent school located in Golden Valley, Minnesota, a suburb of Minneapolis. Ms. Soderberg’s compensation at Breck School was \$159,837 for calendar year 2010, \$163,032 for calendar year 2011 and \$168,762 for calendar year 2012. No compensation was reported by Breck School for Ms. Soderberg for calendar year 2013, suggesting she was not employed by the school as of January 1, 2013.

Sometime between October 2012 – the hire announcement date – and June 30, 2013 (the tax year-end of the school) Ms. Soderberg was loaned \$100,000 from the Academy for “relocation costs” from Minnesota to Ohio. The average price range to move from Minneapolis to Columbus, Ohio was \$4,208 - \$8,075 for a 4+ bedroom room in November 2022 according to movebudda.com.

MOVE SIZE	MOVING COMPANY	MOVING CONTAINER	RENTAL TRUCK
Studio / 1 Bedroom	\$1,211 - \$4,930	\$1,026 - \$2,039	\$864 - \$1,197
2 - 3 bedrooms	\$2,567 - \$8,163	\$1,917 - \$3,048	\$914 - \$1,411
<b>4+ bedrooms</b>	<b>\$4,208 - \$8,075</b>	<b>\$2,545 - \$3,787</b>	<b>\$1,183 - \$1,667</b>

The loan was not disclosed nor approved by the entire Board of Trustees; documentation of actual relocation costs incurred totaling \$100,000 was not disclosed to the entire Board of Trustees. The lack of supporting documentation suggests the loan was a disguised signing bonus.

The \$100,000 loan was falsely and deceptively classified as, and included in, “Accounts receivable, net” of \$222,501 on the Academy’s 2012 Form 990, page 11, Part X Balance Sheet, Line 4, Column (B) for the tax year-ending June 30, 2013 (dated November 22, 2013):

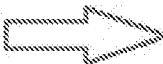
Form 990 (2012) Page **11**

**Part X Balance Sheet**  
Check if Schedule O contains a response to any question in this Part X

	(A) Beginning of year		(B) End of year
<b>1</b> Cash—non-interest-bearing	812,649	<b>1</b>	898,441
<b>2</b> Savings and temporary cash investments	4,662,534	<b>2</b>	7,220,085
<b>3</b> Pledges and grants receivable, net	4,618,377	<b>3</b>	6,836,219
<b>4</b> Accounts receivable, net	83,356	<b>4</b>	222,501

The \$100,000 loan was also falsely and deceptively classified as, and included in, "Accounts Receivable, net" in the Academy's audited Financial Statements (dated October 1, 2013):

	2013	2012
<b>ASSETS</b>		
Cash	\$ 696,441	\$ 812,649
Accounts receivable, net of allowance for doubtful accounts of \$7,523 and \$22,458 at June 30, 2013 and 2012, respectively	222,501	83,356



On its 2012 Form 990, Page 4, Part IV Checklist of Required Schedules, Line 26 for the tax year ending June 30, 2013, the Academy answered "No" to a loan outstanding to a key employee as of the end of the organization's tax year.

26 Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II . . . . .

26	No
----	----

The following tax year ending June 30, 2014, Columbus Academy accounted for the \$100,000 loan on its 2013 Form 990 (dated January 16, 2015) by retroactively reclassifying from "Accounts receivable, net" and reporting the loan as of June 30, 2013 on Page 11, Part X Balance Sheet, Line 5 "Loans and other receivables from current . . . key employees . . .".

<b>Part X Balance Sheet</b>			
Check if Schedule O contains a response or note to any line in this Part X <input type="checkbox"/>			
		(A) Beginning of year	(B) End of year
<b>1</b>	Cash—non-interest-bearing . . . . .	696,441	738,889
<b>2</b>	Savings and temporary cash investments . . . . .	7,220,085	9,063,445
<b>3</b>	Pledges and grants receivable, net . . . . .	6,838,219	7,741,983
<b>4</b>	Accounts receivable, net . . . . .	122,501	98,011
<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 . . . . .	100,000	80,000

On its 2013 Form 990, Page 4, Part IV Checklist of Required Schedules, Line 26 for the tax year ending June 30, 2014, the Academy answered "Yes" to a loan outstanding to a key employee as of the end of the organization's tax year and completed Schedule L: Transactions with Interested Persons, Part II Loans to and/or from Interested Persons.

26 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? If so, complete Schedule L, Part II . . . . .

26	Yes
----	-----

**Part II Loans to and/or From Interested Persons.**

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

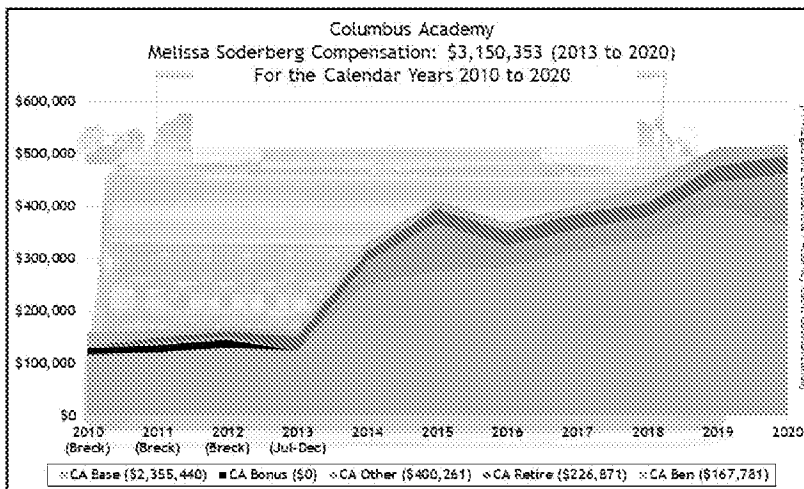
(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
(1) MS MELISSA SODERBERG	HEAD OF SCHOOL	TO COVER RELOCATION COSTS		X	100,000	00,000		No	Yes	No	Yes	No

Contrary to the "Yes" answered on Schedule L, Part II, Columns (h) and (i), the loan or a written agreement was not disclosed nor approved by the entire Board of Trustees.

The loan was repaid in \$20,000 annual installments as reported on Schedule L during the tax years ending June 30, 2014, June 30, 2015, June 30, 2016, June 30, 2017 and June 30, 2018.

The \$20,000 annual loan installment repayments were funded by annual bonus payments to Ms. Soderberg and reported falsely and deceptively on Schedule J: Officers Directors, Trustees, Key Employees and Highest Compensation, Page 2, Part II, Column (B)(iii) as "Other reportable compensation" for the tax years ending June 30, 2014, June 30, 2015, June 30, 2016, June 30, 2017 and June 30, 2018.

No bonus payments were reported on Schedule J, Page 2, Part II, Column (B)(ii) "Bonus and incentive compensation" for the years in question as indicated in the chart below.



The \$20,000 annual bonus payments to fund the \$100,000 "relocation costs" loan repayment was not approved nor disclosed to the entire Board of Trustees. The Academy refused all parents' requests for loan documentation.

The repayment mechanism of the loan was a disguised, tax-deferred, five-year guaranteed bonus scheme for Ms. Soderberg's personal gain.

**(2) \$250,000 "Educational Costs" Loan to Ms. Melissa Soderberg, Head of School**

During the tax year ending June 30, 2018, Ms. Soderberg was loaned \$250,000 from the Academy for "educational costs".

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On its 2017 Form 990, Page 4, Part IV Checklist of Required Schedules, Line 26 for the tax year ending June 30, 2018, the Academy answered "Yes" to a loan outstanding to a key employee as of the end of the organization's tax year and completed Schedule L: Transactions with Interested Persons, Part II Loans to and/or from Interested Persons.

**26** 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?  
 If "Yes," complete Schedule L, Part II

<b>26</b>	Yes	
-----------	-----	--

**Part II Loans to and/or From Interested Persons.**  
 Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 33a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
(1) MS MELISSA SODERBERG	HEAD OF SCHOOL	TO COVER RELOCATION COSTS		X	100,000		No	Yes		Yes		
(2) MS MELISSA SODERBERG	HEAD OF SCHOOL	TO COVER EDUCATIONAL COSTS		X	250,000	250,000	No	Yes		Yes		
<b>Total</b>					<b>\$ 350,000</b>							

Contrary to the "Yes" answered on Schedule L, Part II, Columns (h) and (i), the loan or a written agreement was not disclosed nor approved by the entire Board of Trustees. No repayments of the loan were made during the tax year ending June 30, 2018.

The loan was repaid in \$50,000 annual installments as reported on Schedule L during the tax years ending June 30, 2019, June 30, 2020 and June 30, 2021. Accordingly, a "Balance due" of \$100,000 was reported on the Balance Sheet and Schedule L for the tax year ending June 30, 2021.

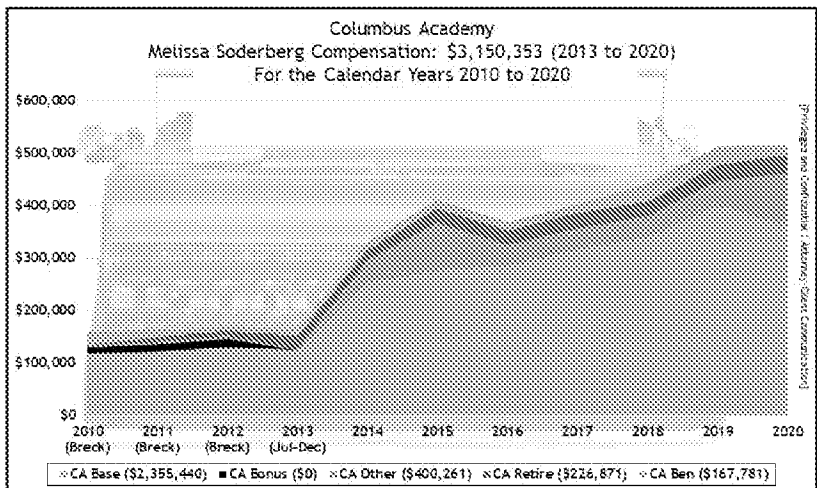
**Part X Balance Sheet**  
 Check if Schedule O contains a response or note to any line in this Part IX

	(A) Beginning of year		(B) End of year
<b>1</b> Cash--non-interest-bearing	2,098,108	<b>1</b>	3,491,767
<b>2</b> Savings and temporary cash investments	2,936,310	<b>2</b>	6,190,844
<b>3</b> Pledges and grants receivable, net	3,499,159	<b>3</b>	2,687,802
<b>4</b> Accounts receivable, net	188,596	<b>4</b>	704,396
<b>5</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	150,000	<b>5</b>	100,000

<b>Part II Loans to and/or From Interested Persons.</b>												
Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.												
(a) Name of interested persons	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
(1) MS MELISSA SODERBERG	HEAD OF SCHOOL	TO COVER EDUCATIONAL COSTS.		X	250,000	100,000	No	Yes		Yes		
<b>Total</b>					<b>\$</b>	<b>100,000</b>						

The \$50,000 annual loan installment repayments were funded by annual bonus payments to Ms. Soderberg and reported falsely and deceptively on Schedule J: Officers Directors, Trustees, Key Employees and Highest Compensation, Page 2, Part II, Column (B)(iii) as "Other reportable compensation" for the tax years ending June 30, 2019, June 30, 2020 and June 30, 2021.

No bonus payments were reported on Schedule J, Page 2, Part II, Column (B)(ii) "Bonus and incentive compensation" for the years in question as indicated in the chart below. "Other reportable compensation" for Ms. Soderberg totaled \$400,261 for the calendar years 2013 to 2020.



The \$50,000 annual bonus payments to fund the \$250,000 "educational costs" loan repayment was not approved nor disclosed to the entire Board of Trustees. The Academy refused all parents' requests for loan documentation.

The repayment mechanism of the loan was – and is -- a disguised, tax-deferred, five-year guaranteed bonus scheme for Ms. Soderberg's personal gain.

**(3) Undisclosed Retention of Former Head of School John Mackenzie**

Although Ms. Soderberg served as Director of Upper School at Breck School in Minnesota prior to her employment by the Academy in October 2012, she had no experience as a Head of School. Her compensation at Breck in 2012 was \$168,762. Ms. Soderberg's first full-year compensation at Columbus Academy was \$329,761 for calendar year 2014, an increase of 95.4% from 2012.

Due to her lack of experience as Head of School, the former Head of School John Mackenzie was

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apparently retained to mentor and monitor her transition through at least June 30, 2014, 12 months after his announced retirement date of June 30, 2013. The arrangement to retain Mr. Mackenzie was not known, disclosed or approved by the entire Board of Trustees.

For the tax year ending June 30, 2014, the Academy reported 2013 calendar year compensation of \$299,782 for Mr. Mackenzie on 2013 Form 990, Part VII – Column (D) Reportable compensation from the organization and “0.00” Average hours per week in Column (B):

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
MS MELOSSA SCHERBERG HEAD OF SCHOOL	40.00				X			125,136	0	38,535
MR DOUG BENNETT DIRECTOR FACILITIES	40.00					X		137,620	0	19,834
MR ERICH HUNKER DIR OF DEVELOPMENT & ASST	40.00					X		152,266	0	30,331
MRS KARLA LONG MIDDLE SCHOOL HEAD	40.00					X		138,295	0	26,526
MS CONNINA SZOKALTE UPPER SCHOOL HEAD	40.00					X		116,588	0	20,426
MR JOHN MACKENZIE FORMER HEAD OF SCHOOL	0.00						X	299,782	0	0

For the tax year ending June 30, 2015, the Academy reported 2014 calendar year compensation of \$180,186 for Mr. Mackenzie on 2015 Form 990, Part VII – Column (D) Reportable compensation from the organization and “1.00” Average hours per week in Column (B):

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Independent trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(26) MRS MARGARET KOERNER CHIEF FINANCIAL OFFICER	40 00			X				154,374	0	32,272
(1) MS MELISSA SODERBERG HEAD OF SCHOOL	40 00				X			294,845	0	34,955
(2) MR DOUG BENNETT DIRECTOR FACILITIES	90 00					X		126,875	0	19,801
(3) MR ERICH HUNTER DIR. OF DEVELOPMENT & ASST	40 00					X		157,365	0	31,814
(4) MRS KARLA LORO MIDDLE SCHOOL HEAD	40 00					X		121,657	0	21,726
(5) MS CORINNA ZORAKIS UPPER SCHOOL HEAD	40 00					X		136,517	0	21,638
(6) MS KAY MASON LOWER SCHOOL HEAD	40 00					X		128,762	0	27,601
(7) MR JOHN MACKENZIE FORMER HEAD OF SCHOOL	1 00					X		190,166	0	0

The undisclosed retention of Mr. Mackenzie for the 2013-2014 school year – with Ms. Soderberg effectively functioning as an Assistant Head of School at above-market Head of School compensation -- was a “safety net” and “insurance policy” for the personal gain of Ms. Soderberg.

**(4) False and Deceptive Underreporting of Current Officers, Directors, Trustees and Key Employees Compensation**

The Academy is required to report compensation of current officers, directors, trustees and key employees based on the accounting method (accrual basis) and tax year (June 30) used by the organization on Form 990, Page 10, Part IX, Line 5.

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 <input type="checkbox"/>				
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.				
	(A) Total expenses	(B) Program services expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 18				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				

The 2021 Instructions for Form 990 requires the organization to report “total compensation paid to current officers, directors, trustees and key employees for the organization’s tax year (June).



domestic governments, United Way and similar federated fundraising organizations should report grants to member or participating agencies on line 1. Organizations must report

**Line 5.** Enter the total compensation paid to current officers, directors, trustees, and key employees (as defined in Part VII) for the organization's tax year. Compensation includes all forms of income and other benefits earned or received from the

**Allocating Indirect Expenses—Example**

Line	(A)	(B)	(C)	(D)
5-24a	\$150,000	-	\$150,000	-
24a Allocation of \$100,000 indirect cost center expenses reported in (C)	(5,000)	70,000	(85,000)	10,000
25	\$145,000	\$70,000	\$65,000	\$10,000

filing organization, common paymasters, and payroll/reporting agents in return for services rendered to the filing organization, including compensation reported on Forms W-2 and 1099, pension plan contributions and accruals, and other employee benefits, but doesn't include non-compensatory expense reimbursements or allowances. Report all compensation amounts relating to such an individual, including those related to services performed in a capacity other than as an officer, director, trustee, or key employee.



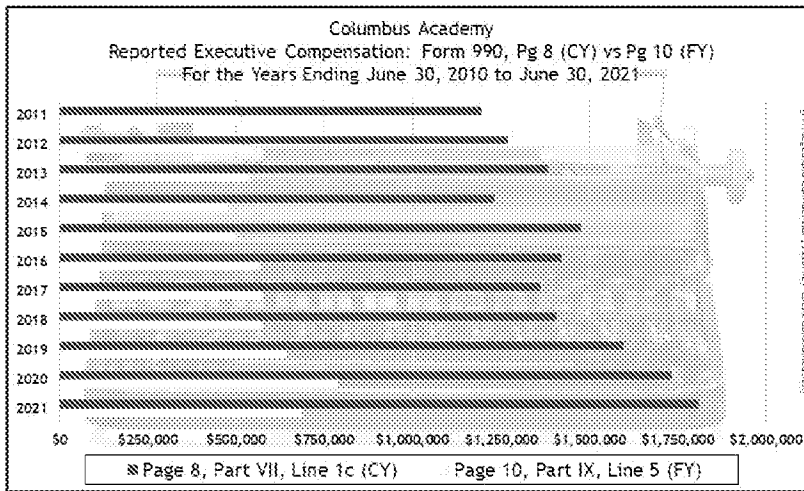
**Compensation for Part IX** is reported based on the accounting method and tax year used by the organization, rather than the definitions and calendar year used to complete Part VII or Schedule J (Form 990) regarding compensation of certain officers, directors, trustees, and other employees.

employer's share of social security and Medicare taxes, the federal unemployment tax (FUTA), state unemployment compensation taxes, and other state and local payroll taxes. Don't include on line 10 taxes withheld from employees' salaries and paid to various governmental units such as federal, state, and local income taxes and the employees' shares of social security and Medicare taxes. Such withheld amounts are reported as compensation.

**Line 11. Fees for services paid to nonemployees (independent contractors).** Enter on lines 11a through 11g amounts for services provided by independent contractors for management, legal, accounting, lobbying, professional fundraising services, investment management, and other services, respectively. Include amounts whether or not a Form 1099 was issued to the independent contractor. Don't include

As indicated in the chart below, the Academy has consistently and deliberately underreported executive and other qualifying compensation on Page 10, Part IX, Line 5 (yellow bar) by more than 50% compared to executive and other qualifying compensation reported on Page 8, Part VII, Line 1c (black bar).

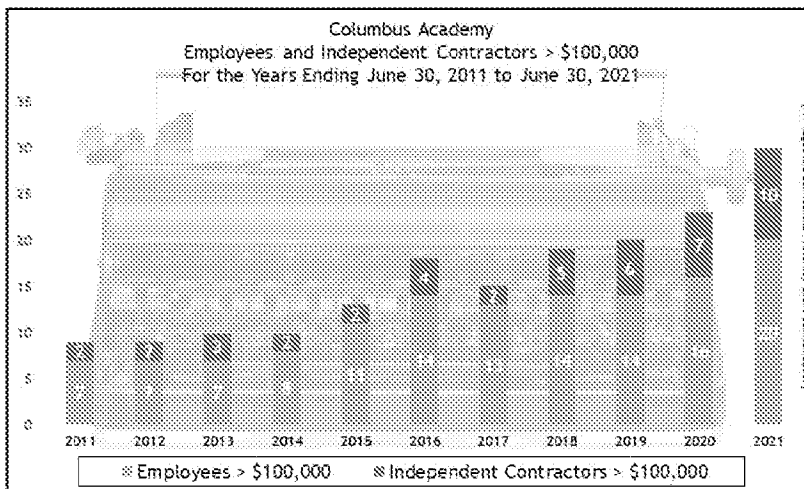
The calendar year reporting requirement for Part VII (see TIP above) versus the tax year reporting requirement for part IX – i.e., timing differences -- does not account for the consistent and material differences in compensation.



**(5) Total Number of Employees and Independent Contractors Who Received More Than \$100,000 in Compensation Tripled Since 2013**

For the tax year ending June 30, 2013, the Academy reported 7 employees and 3 independent contractors who received more than \$100,000.

Under Ms. Soderberg, the number of employees and independent contractors who received more than \$100,000 has grown exponentially to 20 and 10, respectively, for the tax year ending June 30, 2021, as illustrated below.



In addition to her responsibilities as Head of School, Ms. Soderberg is the Academy’s de facto Director of Human Resources. This unusual dual responsibility creates an inherent risk of personal and political nepotism and favoritism potentially undermining the Academy’s not-for-profit mission and safeguarding of assets.

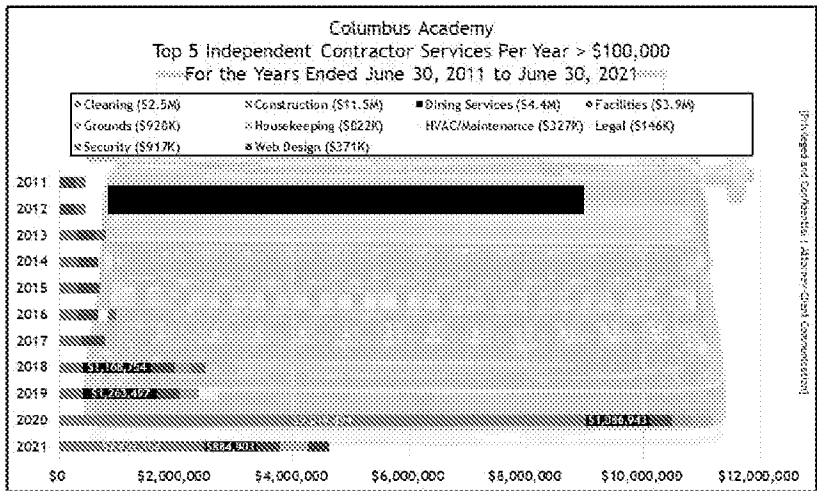
The Academy is required to report the five highest compensated independent contractors that received more than \$100,000 in compensation for services, whether professional or other services, from the organization on Form 990, Page 8, Section B: Column (A) Name and business address, Column (B) Description of services and Column (C) Compensation.

**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶		

The Top 5 independent contractors by Column (B) Description of services reported by the Academy for the tax years ending June 30, 2011 to June 30, 2021 is presented below:



Although the Academy reported over \$20 million in building and improvement investments between 2015 and 2019, no “construction” service payments were reported during these tax years.

The general contractor for the Academy’s 100-year campus expansion campaign commencing in 2015 was Continental Building Services, a registered Trade Name of Continental Real Estate Companies of Columbus, Ohio.

Form 523A Prescribed by:

Date Electronically Filed: 4/18/2019

OFFICE OF THE Ohio Secretary of State



Toll Free: (877) SOS-FILE (877-767-3453) | Central Ohio: (614) 466-3910

www.OhioSecretaryofState.gov | Bussevf@OhioSecretaryofState.gov

File online or for more information: www.OhBusinessCentral.com

Renewal of Trade Name or Fictitious Name Registration
Filing Fee: \$25
Form Must Be Typed

(CHECK ONLY ONE (1) BOX)

[X] Renewal of Trade Name (172-RNR)

Reg. No. 2306803

[ ] Renewal of Fictitious Name (159-NFR)

Reg. No.

Trade Name or Fictitious Name to be Renewed

CONTINENTAL BUILDING SYSTEMS

Name of Registrant Renewing Name

CONTINENTAL REAL ESTATE COMPANIES

Registrant's Entity Number (if registered with Ohio Secretary of State): 630170

The Academy's current President and Trustee, Jonathan Kass, is President of Development at Continental Real Estate Companies. (Source: https://www.continental-realestate.com/about/)



Development Partners



David Kass
President, Continental Real Estate Cos.



Jonathan Kass
President of Development, Continental Real Estate Cos.



Rick Erik
President & CEO, Harkmark Campus Communities



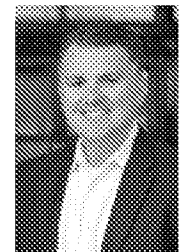
Karl Schneider
President, Continental Senior Communities



Adam Valente
President, Continental Hospitality Group



Adam Glare
Vice President, Continental Hospitality Group



Jim Clark
Executive Vice President of Industrial Development, Continental Real Estate Cos.

Mr. Kass was listed as "Trustee" for tax years June 2015 and June 2016, "Secretary/Trustee" for tax

year 2017, "Vice President/Trustee" for tax years June 2018 and June 2019, and "President/Trustee" for tax year June 2020 and June 2021.

See Alleged Violation (9) for additional information and Form 990 reporting discrepancies regarding the \$37.8 million, no-bid construction project awarded to Continental Building Services.

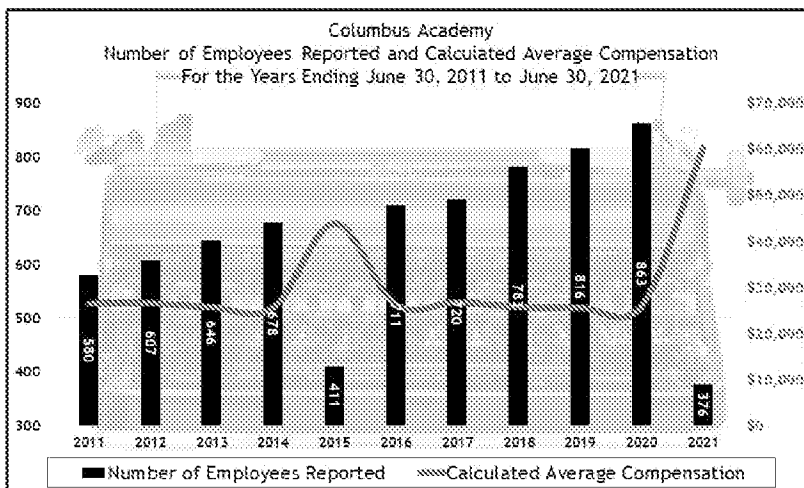
As indicated in the Top 5 Independent Contractor Services chart above, the Academy reported \$146,058 in "Legal" services paid to law firm Vorys Sater Seymour & Pease (VSSP) for the tax year ending June 30, 2016:

VORYS SATER SEYMOUR & PEASE	LEGAL	146,058
PO BOX 73467		
CLEVELAND, OH 44123		

Although several VSSP employees served on the Academy's Board of Trustees, this information was not disclosed on Form 990, Schedule L, Page 2, Part IV: Business Transactions Involving Interested Persons.

**(6) The Academy Grossly Understated the Number of Individuals Employed by the Organization**

For unknown reasons, the Academy falsely and deceptively understated the number of individuals employed by the organization for the tax years ending June 30, 2015 and June 30, 2021.



The number of employees reported by the Academy for the tax year ending June 30, 2013 was 646. Student enrollment for the 2012-2013 school year was 1,079.

Ms. Soderberg assumed Head of School and de facto Director of Human responsibilities effective July 1, 2013. As indicated in the chart above, the number of employees reported increased to 863 for the tax year ending June 30, 2020, an increase of 217 employees (+33.6%).

The student enrollment for the 2019-2020 school year was 1,149, an increase of 70 students from the 2012-2013 school year (+6.5%). For the school years 2013-2014 through 2019-2020 under Ms. Soderberg, 3.1 employees were hired for every 1 new student enrolled at the Academy: 217 additional employees divided by 70 additional students = 3.1 ratio.

Furthermore, the number of independent contractors reported by the Academy more than doubled from 53 for the tax year ending June 30, 2013 to 109 for the tax year ending June 30, 2020.

Ms. Soderberg refused numerous requests from parents to provide a full and complete list of employees and independent contractors, job descriptions and compensation, as well as a rationale for hiring 3.1 employees and 0.8 independent contractors for every new student enrolled.

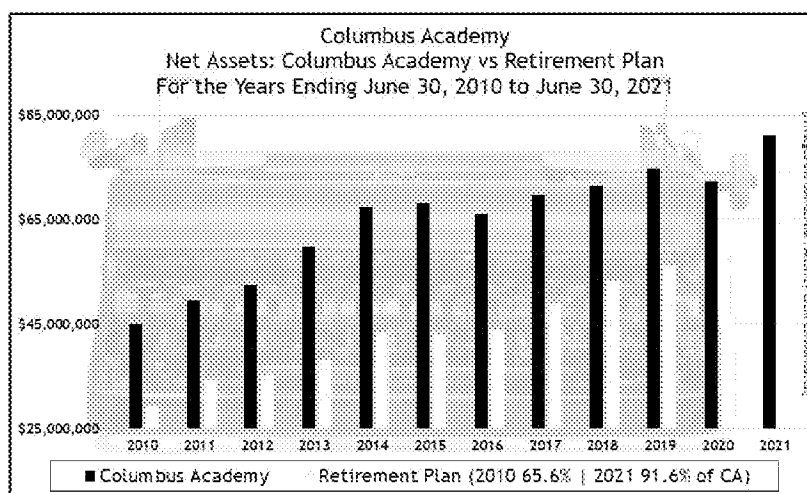
As stated previously, Ms. Soderberg’s unusual dual responsibility as Head of School and de facto Director of Human Resources creates an inherent risk of personal and political nepotism, illegal hiring discrimination and ghost employee fraud, potentially undermining the Academy’s not-for-profit mission and safeguarding of assets.

**(7) The Value of the Employee Retirement Plan Will Soon Exceed the Value of Columbus Academy**

The Columbus Academy Defined Contribution Retirement Plan was formed in 1967, with plan benefits increasing substantially with employee seniority and age. Historically, employees were eligible to participate in the Retirement Plan upon completion of one year of continuous employment.

The Net Assets of the Retirement Plan were \$74.3 million, or **91.6%** of the Net Assets of the Academy of \$81.1 million as of as of June 30, 2021. Retirement plan information is public information available through the U.S. Department of Labor.

As indicated in the chart below, the Net Assets of the Retirement Plan for the year ending June 30, 2010 was \$29.5 million, or **65.6%** of the Academy’s Net Assets of \$44.9 million. The Net Assets of the Retirement Plan were **57.2%** of the Academy’s Net Assets as of June 30, 2013, Mr. Mackenzie’s final year as Head of School.



For the plan year ending June 30, 2017, the Retirement Plan agreement was amended to grant the Head of School unprecedented, discretionary authority as follows:

*“The one year of service requirement can be waived by the Head of School for an employee whose employment with a prior employer is similar to their employment with the Academy.”*

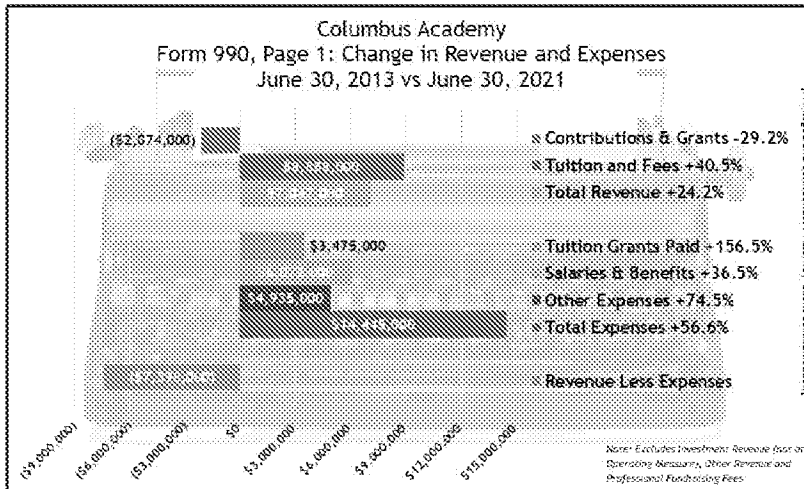
The number of active participants in the Retirement Plan for the preceding plan year ending June 30, 2016 increased from 278 to 381, an increase of 103 active participants (+37.1%), suggesting the waiving of the one year of service requirement was implemented for the plan year ending June 30, 2016, but not disclosed in the audit report until the subsequent year.

This discretionary authority conferred upon the Head of School and de facto Director of Human Resources was not disclosed or authorized by the entire Board of Trustees.

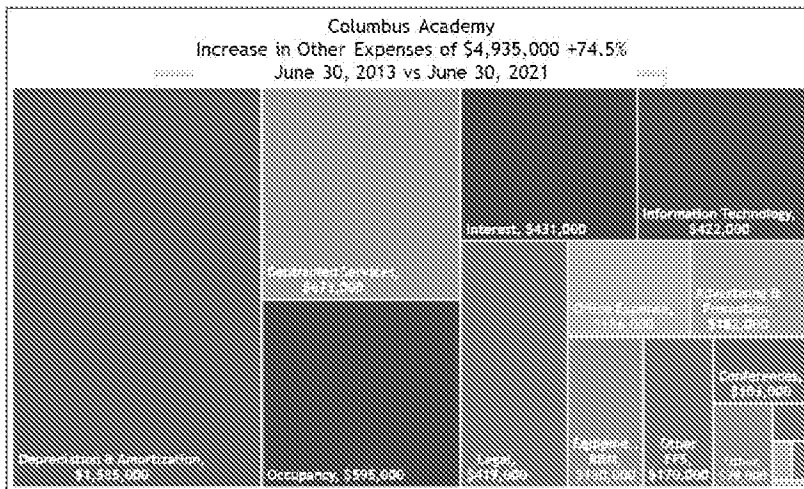
Under Ms. Soderberg, the Retirement Plan increased in value by 94.7% as of June 30, 2021 -- \$36.2 million – nearly three times the percentage increase in value of the Academy over the same eight-year period. As a Plan participant, Ms. Soderberg benefits personally from any increases in the Retirement Plan value.

**(8) Financial Mismanagement Under Current Head of School: Excluding Investment Income, the Academy Reported a Loss of \$3.8 Million for the Tax Year Ending June 30, 2021 vs a Profit of \$3.6 for the Tax Year Ending June 30, 2013**

The \$7.4 million swing from profit, illustrated below, was primarily driven by a 29.2% decrease in Contributions and Grants and a 74.5% increase in Other Expenses.



The \$4,935,000 increase in Other Expenses is detailed below:



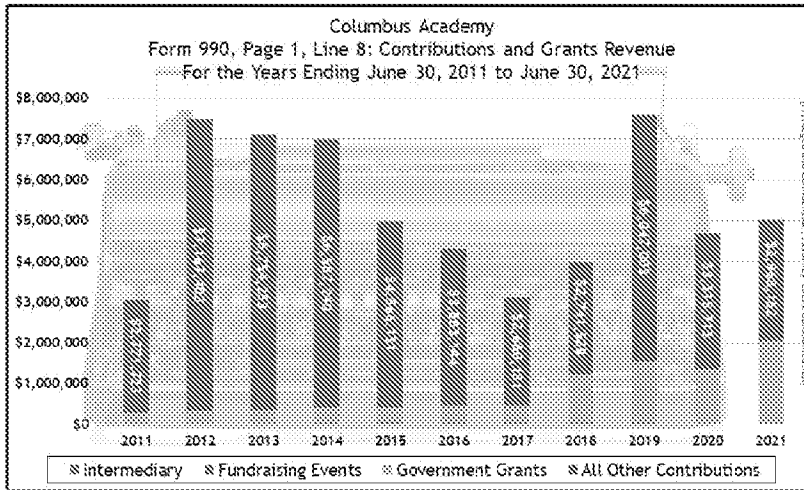
Interest Expense increased from \$2,135 in 2013 to \$433,078 in 2021 (with total debt service payments in 2021 – interest plus principal – of \$1.8 million).

Although the Academy issued “Covid Tuition Discounts” of nearly \$1.9 million in 2021, a search of public records indicate the Academy did not receive any financial support from the federal Paycheck Protection Program (PPP). These “discounts” were in fact partial refunds for services paid, yet not

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provided, to students during school year 2020-2021, e.g., learning disability services, food services, student trips, speakers and other educational programs.

The chart below illustrates the decrease, apart from 2019, of Grants and Contributions under Ms. Soderberg’s leadership and the increasing and intentional reliance on government grants in pursuit of undisclosed political objectives:



“All Other Contributions” in the chart above include grants paid to Columbus Academy by the Parents’ Association of Columbus Academy (“PACA”), a 501(c)3 Association formed in 1973 to provide educational grants and contributions to Columbus Academy:

Form 990 (2019)

Page 2

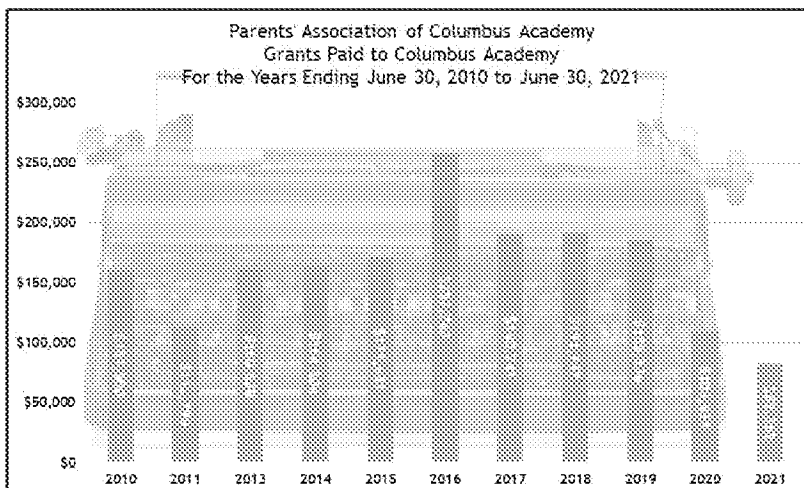
**Part III Statement of Program Service Accomplishments**

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

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

THE PURPOSE OF THIS ASSOCIATION IS TO SPONSOR ACTIVITIES THAT ENHANCE THE QUALITY OF SCHOOL LIFE BY SUPPORTING THE FACULTY, STUDENTS, TRUSTEES AND ADMINISTRATION OF THE COLUMBUS ACADEMY IN THE FOLLOWING WAYS: 1. RAISE FUNDS AND PROVIDE GRANTS TO SCHOOL PROGRAMS; 2. ORGANIZE AND DEPLOY PARENT VOLUNTEER RESOURCES FOR SCHOOL PROGRAMS AND ACTIVITIES; 3. ENHANCE COMMUNICATION BETWEEN PARENTS AND THE SCHOOL; AND 4. OTHER ACTIVITIES AS DETERMINED BY THE PACA BOARD OF DIRECTORS.

For the tax years ending June 2010 through June 2021, PACA paid the Academy \$1.8 million in grants as illustrated below:



On numerous occasions, PACA refused requests by parents for transparency regarding the spending



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of contributions and fund-raising activities ostensibly earmarked for educational initiatives and sports equipment.

Columbus Academy is identified as a related, tax-exempt organization on PACA’s Form 990, Schedule R. Part II . . .

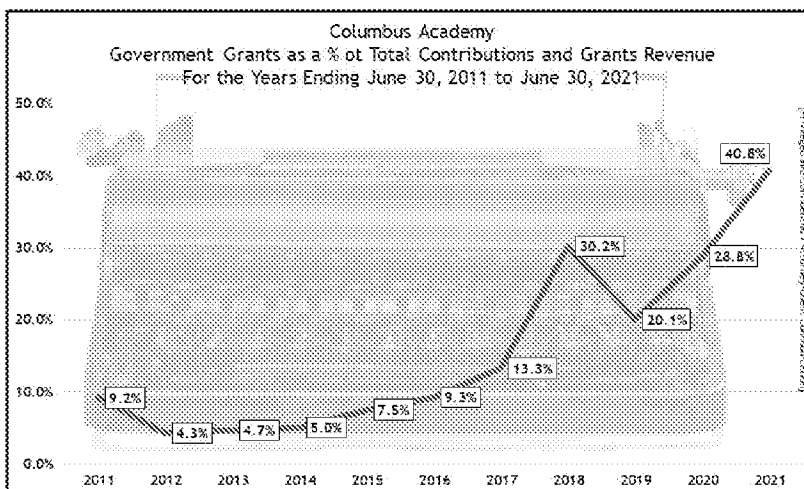
**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(29))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity	
						Yes	No
THE COLUMBUS ACADEMY 4360 CHERRY BOTTOM ROAD COLUMBUS, OH 43250 61-4379445	SCHOOL	OH	501(c)(3)	2	Yes		

. . . but not identified and disclosed as a related, tax-exempt organization on the Academy’s Form 990.

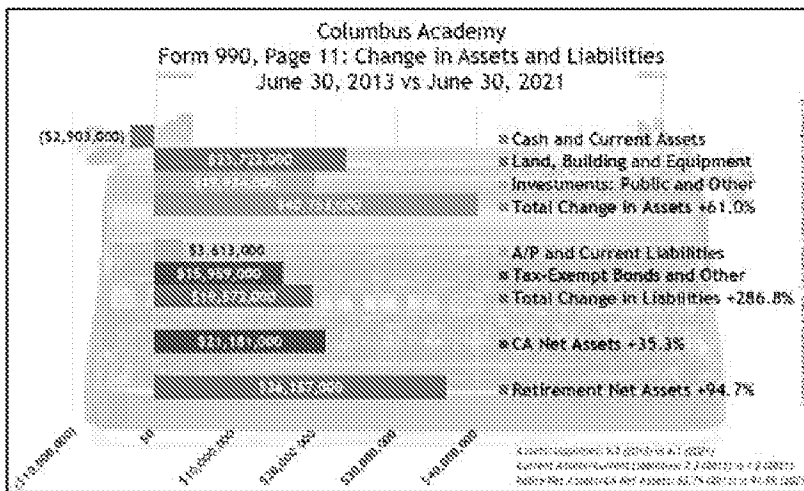
Melissa Kass, wife of Columbus Academy President Jonathan Kass (see Section (9) below) is listed as Co-President, Trustee and Officer of PACA.

Under Ms. Soderberg’s leadership and openly hostile political agenda, Government Grants increased to 40.8% of total Contributions and Grants in 2021 versus 4.7% in 2013:



The chart below shows the Academy’s change in Assets and Liabilities June 30, 2013 versus June 30, 2021. Although Assets increased 61.0%, driven primarily by \$37.8 million in construction projects (see Section (9) below), Liabilities increased 286.8% due to tax exempt bonds issued to finance a portion of the construction projects.

The Academy’s Net Assets increased \$21.2 million, (35.3%) over the 8-year period while the Retirement Plan Net Assets increased \$36.2 million (94.7%).



Pursuant to the January 15, 2015 Board of Trustees Meeting (excerpt below), Ms. Soderberg was authorized to act on behalf of the Academy in connection with any accounts held in its name:

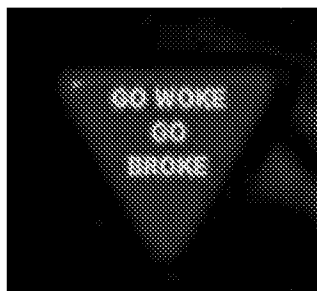
3. BE IT RESOLVED that the following officers of The Columbus Academy are authorized to act on its behalf in connection with any accounts held in its name: Melissa Soderberg as Head of School, Erich Hunker as Assistant Head of School for Development and External Relations, Margaret Koerner as Chief Financial Officer, or Karen Slabe as Controller. The named individuals are authorized to give oral, written, or online instructions for the purchase, sale, exchange, or transfer of any securities held in such accounts, and to execute any necessary forms in connection with such transactions. The authority of the named individuals to act on behalf of The Columbus Academy shall remain in full force and effect until written revocation by a secretary or officer of The Columbus Academy is delivered. Two signatures are required on transaction requests.

*As recommended by the Finance and Audit Committee of the Board of Trustees*

The Academy reported an "Interest Rate Swap" liability of \$830,442 on Form 990, Schedule D, Page 3, Part X: Other Liabilities.

<b>Part X Other Liabilities.</b>		
Complete if the organization answered 'Yes' on 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)	CUSTODIAN DEPOSITS	\$5,050
(3)	INTEREST RATE SWAP	\$830,443
(4)	OBLIGATION UNDER CAPITAL LEASE	18,224

An interest rate swap is a complex financial instrument – arguably not suitable for a non-profit investment portfolio -- used to mitigate interest rate risk. One accounting firm suggests visiting a "local toy store to purchase the Magic 8 Ball" to ascertain risks associated with interest rate swap investments.



**(9) \$37.8 Million in No-Bid Construction Project Contracts Awarded to President’s Family-Owned Construction Firm Continental Building Systems**

Jonathan Kass (Columbus Academy Class of 1984), Trustee (since 2013), Officer (since 2017) and President (since 2020) is currently President of Development at Continental Real Estate Companies, a company affiliated with Continental Building Systems (see **Alleged Violation (5)**).

Mr. Kass served as President of Continental Real Estate Companies for “approximately 16 years”. Mr. Kass’s father is one of the founding partners of the company.

Between tax years 2015 and 2021, Columbus Academy awarded \$37.8 million in no-bid construction projects to Continental Building Systems disclosed on Form 990, Schedule L: Business Transactions Involving Interested Persons (Jonathan Kass Form 990, Page 7, Part VII Disclosures)

- 2015                    \$15,249,845                    (Title: Trustee | Hrs/Week 6.0 | Compensation \$0)
- 2016                    \$10,670,169                    (Title: Trustee | Hrs/Week 6.0 | Compensation \$0)
- 2019                    \$364,750                        (Title: V.P., Trustee & Officer| Hrs/Week 6.0 | Comp \$0)
- 2020                    \$9,019,494                    (Title: Pres., Trustee & Officer | Hrs/Week 6.0 | Comp \$0)
- 2021                    \$2,492,354                    (Title: Pres., Trustee & Officer | Hrs/Week 6.0 | Comp \$0)

Mr. Kass’s past or present, direct or indirect ownership and profit percentage of Continental Building Systems and Continental Real Estate Companies is not known. The construction industry benchmark for profits is 8% to 15%, suggesting profits earned on the contracts between \$3,024,000 and \$5,670,000.

Form 990, Page 4, Part IV Checklist of Required Schedules, Line 28 (a), (b) and (c) requires Columbus Academy to disclose certain direct and indirect business transactions between the Academy and governance and management officials or their associated businesses or family members

- 28** Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):
- a** A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If “Yes,” complete Schedule L, Part IV* . . . . .
  - b** A family member of any individual described in line 28a? *If “Yes,” complete Schedule L, Part IV* . . . . .
  - c** A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If “Yes,” complete Schedule L, Part IV* . . . . .

For the 5 years noted above – 2015, 2016, 2019, 2020 and 2021 -- Columbus Academy answered Lines 28 (a) Officer and/or Trustee (b) Family Member and (c) Controlled Entity as follows (false or misleading responses noted in red):

- Line 28 (a) Officer and/or Trustee: 2015, 2019, 2020 No | 2016, 2021 Yes

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- Line 28 (b) Family Member: 2015, 2016 No | 2019, 2020, 2021 Yes
- Line 28 (c) Controlled Entity: 2019, 2020, 2021 No | 2015, 2016 Yes

Prior to tax year 2019 – Jonathan Kass’s first year as President, Trustee and Officer – the Academy failed to disclose any Construction Contractor Services payments on Form 990, Page 8, Part VII, Section B: Independent Contractors.

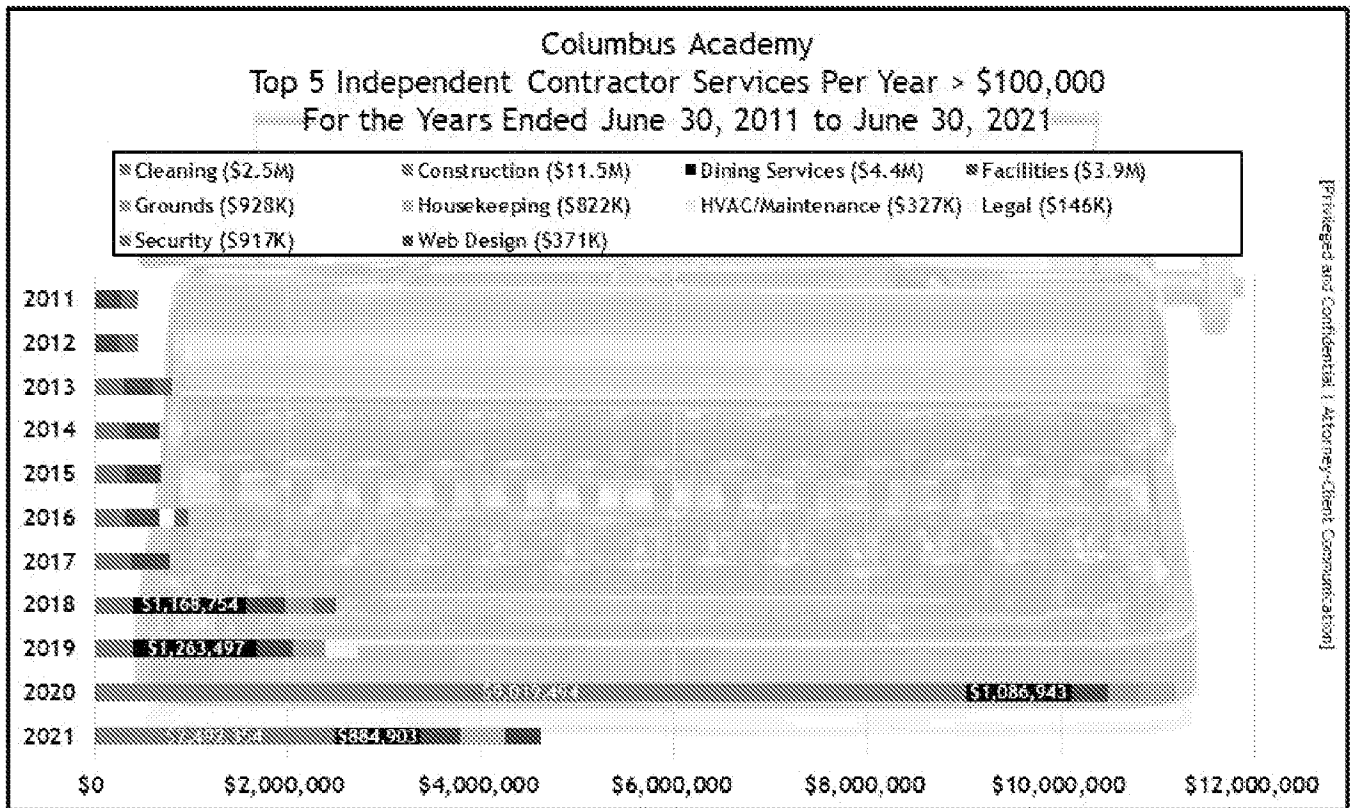
**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization’s tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶		

Form 990 (2021)

As indicated in the chart below, no Construction Contractor Services payments were reported for tax years 2015 -- \$15.2 million in construction contracts awarded to Continental Building Systems, 2016 -- \$10.7 million in construction contracts awarded to Continental Building Systems, and 2019 -- \$364,750 in construction contracts awarded to Continental Building Systems) and 2019:



The \$37.8 million in no-bid construction contracts awarded by Columbus Academy to Continental Building Systems, and related false and deceptive disclosures on Form 990, benefited Mr. Kass personally and was a flagrant violation of his fiduciary responsibilities as Officer and Trustee.

**Conclusion**

In summary, we believe the IRS should investigate the aforementioned violations alleged in the above letter, including:

1. The Academy's failure to properly disclose on Form 990, Schedule J and Schedule L-- nor properly disclose to the entire Board of Trustees -- at least \$350,000 in tax-deferred bonuses paid to the Head of School disguised as "relocation" and "educational" loans. **Alleged Violations (1) and (2)**
2. The Academy's failure to properly disclose on Form 990 -- nor properly disclose to the entire Board of Trustees -- the retention of the former Head of School. **Alleged Violation (3)**
3. The Academy's false and deceptive underreporting on Form 990 of current Officers, Directors, Trustees and Key Employees compensation. **Alleged Violation (4)**
4. The Academy's failure to properly disclose on Form 990 (prior to tax year 2019) multi-million-dollar construction-related independent contractor payments to the current President's family-owned construction business. **Alleged Violation (5)**
5. The Academy's failure to properly disclose on Form 990 the correct number of employees and a wasting of non-profit assets in violation of Section 501(c)(3) with respect to the hiring of 3.1 employees for every new student enrolled. **Alleged Violation (6)**
6. The Academy's wasting of non-profit assets in violation of Section 501(c)(3) as evidenced by the waiving of the one year service requirement for Retirement Plan eligibility and 94.7% increase in the value of the Academy's Retirement Plan under the current Head of School. **Alleged Violation (7)**
7. The Academy's wasting of non-profit assets in violation of Section 501(c)(3) due to gross financial management incompetence and a breach of fiduciary responsibilities. **Alleged Violation (8)**
8. The Academy's failure to properly disclose on Form 990 -- nor properly disclose to the entire Board of Trustees -- \$37.8 million in no-bid construction contracts awarded to the current President's family-owned construction business. **Alleged Violation (9)**
9. The Academy's multiple failures to file a complete and accurate Form 990 with the IRS and to provide a copy of its Audited Financial Statements in response to numerous requests.

Sincerely,

Andrea Gross and Amy Gonzalez  
Pro CA Coalition | ProCACoalition@gmail.com