

DISCOVERY CHARTER SCHOOL BOARD OF TRUSTEES

MEETING AGENDA

January 26, 2023 5:30-7:00

Location for Public Meeting: 133 Hoover Drive, Rochester NY 14615

Remote Attendance for Public Meeting Option: Zoom Link

The meeting information was included in Public Notice as well as on the school's website:

**Topic: Discovery Charter School- Board of Trustees Meeting
1.26.2022**

5:30 PM Eastern Time (US and Canada)

Zoom link:

<https://us06web.zoom.us/j/86450663136?pwd=RkdPU3dTRGJmNkFzKy9CUlc2Nys0QT09>

Meeting ID: 864 5066 3136

Passcode: Discovery

1. Call to Order
2. Proof of Public Notice of Meeting
3. Conflict of Interest Reminder
4. Public Comment
5. Welcome and introduction—Marisol Galarza-Ruiz
6. Consent Agenda: Approve Minutes for Meeting of 12-20-2022
7. Committee Reports
 - a. Audit & Finance Committee Report
 - b. Governance Committee Report
 - c. Executive Committee Report
 - d. Academic Excellence Committee (Minutes in Board Materials)
 - e. Personnel Committee Report
 - f. Committee on Diversity, Equity, and Inclusion Report
 - g. Parent Representative Report
8. School Director Report
9. Revised Resolution #480: Key Design Elements (*Action Required*)
10. IT Audit and IT Policies: Resolution #482, approving Policies #5100, #5110, #5120, #5130 (*Action Required*)
11. Motion to Adjourn (*Action Required*)

Next Regular Meeting: February 10, 2023, 8:00 a.m.

DISCOVERY CHARTER SCHOOL BOARD OF TRUSTEES

MEETING MINUTES

December 20, 2022; 5:30 P.M.

133 Hoover Drive, Rochester, New York 14615

Physical Location for Public Meeting: 133 Hoover Drive, Rochester NY 14615 (School Director's Office)

Remote Attendance for Public Meeting Option: Zoom Link

The meeting information was included in Public Notice as well as posted at the school and on the website

Topic: Discovery Charter School- Board of Trustees Meeting 12.10.22

Time: December 10, 2022 08:00 AM Eastern Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/86450663136?pwd=RkdPU3dTRGJmNkFzKy9CUlc2Nys0QT09>

Meeting ID: 864 5066 3136

Passcode: Discovery

Trustees Present: S. Varhus (Board Chair), S. Adair (Treasurer), L. Lewis, R. Stiles, E. Stubbs, C. Wilkins

Trustee Participating Remotely: Daan Braveman

Trustees Excused:

Also Present: S. Castner (School Director), M. Bradstreet (Data Coordinator), Kara Snyder (Assistant School Director)

Participating Remotely: S. Polowitz (Legal Counsel)

1. Call to Order

- a. The Chair called the meeting to order at 5:30., and it was determined that a lawful quorum of six was present.

2. Proof of Public Notice of Meeting

- a. Public Notice was provided in the *Democrat and Chronicle*, posted at the school and on the school website

3. Conflict of Interest Reminder

- a. The Chairperson read the following statement: “The Chair reminds everyone that, if a potential conflict of interest exists concerning a subject under discussion by the Board, you have an obligation to disclose the potential conflict and, if deemed a conflict, recuse yourself and leave the room during any discussion and vote on the subject.”

4. Opportunity for Public Comment: no public comment

5. Consent Agenda: Approve Minutes for Meeting of 11.18.2022- Moved by S. Adair, seconded by E. Stubbs, unanimously approved.

6. Committee Reports

- a. Executive Committee: *(no report)*
- b. Academic Excellence Committee: *(no report)*
- c. Governance Committee Report: *(no report)*
- d. Personnel Committee Report: *(no report)*
- e. Audit & Finance Committee Report: *(no report)*
- f. Ad Hoc Committee on Diversity, Equity & Inclusion: *(no report)*
- g. Parent Representative Report: *(no report)*

7. Trustee Recruitment: Several candidates have expressed interest in positions on the board. Resumes were shared for two highly qualified candidates, with one (Marisol Galarza-Ruiz) that has committed to joining the board. The board approved **Resolution 481**, nominating Marisol Galarza-Ruiz, subject to approval by NYS. Moved by D. Bravemaan, seconded by C. Wilkins.

8. School Director Report: S. Castner: still fully enrolled, application is open, lottery April 5th. Currently working on materials for recruitment. Family liaison position- one staff member is interested in filling the position. Staff appreciation incentives valued by staff members.

Material Revisions concerning increasing enrollment and changing key design elements and mission statement were submitted to the Charter School Office.

10. 2022 Audit: S. Adair reported that the 2022 Audit has been completed, and the report submitted to the Board of Trustees. S. Adair moved and D. Braveman seconded acceptance of the 2022 Audit; approval was unanimous.

11. Old Business: *none*

12. New Business: *none*

13. Adjournment: L.Lewis moved and C. Wilkesn seconded a motion to adjourn; the motion was approved unanimously.

Next Regular Meetings: **Thursday 1/26/22 5:30 PM.**

Minutes submitted by K. Snyder

Committee Chair:	Chris Wilkens		
Committee Members	Name	Present	Excused
	Chris Wilkens	X	
	Sara Castner	X	
	Kara Snyder	X	

MEETING AGENDA, MINUTES AND ACTION ITEMS

Agenda Item	Discussion	Action Item	Responsible Party	Due Date
Assessments	Math iReady just completed, ELA Rigby assessments just completed	Bring summary to DCS Board	S. Castner	1.26.2023
NYS testing	NYS switching to all computer admin in 2023-24	Cece Diaz will pilot one grade this year on computers; DCS piloting "typing club" app now	C. Diaz, leadership team	March/April 2023
5 th grade science assessment going live in 2023-24	Have Foss kits, no additional curriculum materials	Discuss curriculum options with childhood science faculty @ Brockport	C. Wilkens	2.10.2023
		Investigate BOCES partnership options (curriculum? PD?)	S. Castner?	2.10.2023
		Get 5 th grade science assessment framework, map out scope and sequence	C. Wilkens	2.10.2023
		Plan for grades 3-4-5 science instruction, 45 minutes daily in 2023-24	S. Castner and leadership team	May, 2023?
		Identify any purchases needed (curriculum) or instructional shifts/hires needed for DCS due to added science period		

Finance Committee Meeting Minutes
Meeting Date 01/24/2023 / Time: 8:00 am
Minutes Recorded By: Anne Culver

Committee Chair:	Scott Adair			
Committee Members	Name	Present	Excused	
	Sara Varhus	X		
	Scott Adair	X		
	Sareer Fazili	X		
	Sara Castner	X		
	Kara Snyder	X		
	Anne Culver	X		

MEETING AGENDA, MINUTES AND ACTION ITEMS				
Agenda Item	Discussion	Action Item	Responsible Party	Due Date
Financial Statement Review	The December balance sheet and profit and loss were reviewed. Currently, we have a net income of ~\$250K. DCS is on track financially. A revised budget will be reviewed at the February meeting. Preliminary 23-24 FY budget preparations will begin in February. 23-24 FY Budget expected to be brought to the board in April.	2022-23 Budget Revisions	Anne Culver, Sara Castner, Kara Snyder	02/07/23
		2023-24 Preliminary Budget	Anne Culver, Sara Castner, Kara Snyder	03/07/23

DISCOVERY CHARTER SCHOOL

RESOLUTION #480

At a Regular Meeting of the Board of Trustees of Discovery Charter School (the “School”) held on the 26th day of January, 2023 at 133 Hoover Drive, Rochester NY 14615 with the option for attendance via Zoom link:

Zoom link:

<https://us06web.zoom.us/j/86450663136?pwd=RkdPU3dTRGJmNkFzKy9CUlc2Nys0QT09>

Meeting ID:

864 5066 3136

Passcode:

Discovery

the following Resolution was adopted by the Board of Trustees:

WHEREAS: Since its initial charter, Discovery Charter School has revised its practices and services to better serve its students and families, and

WHEREAS: The proposed revisions of the original Key Design elements include: a rigorous and enriched curriculum offered in a culture of inquiry and enthusiasm (in lieu of Expeditionary Learning), and school staff engaged in assessment-guided instruction (in lieu of empowered staff). Added to the proposed Key Design Elements is the statement that students will achieve beyond their peers (formerly in the mission statement.)

Specifically, the original Key Design Elements are:

- *Poverty preference in lottery to serve the highest needs students*
- *Increased instructional time*
- *Mitigate the effects of poverty and provide wrap-around care*
- *Promote family involvement*
- *Rigorous, challenging and interesting academic program, including Expeditionary Learning principles and practices*
- *Empowered staff*
- *Class size will be limited to 20 with a classroom teacher and one shared aide*
- *Classroom teachers will be supported by full-time substitutes, teaching assistants, and reading and special education teachers to accommodate the needs of the student population*
- *An ESL teacher, a Reading Specialist, a Librarian/Media Specialist, special education teachers, and a Dean of Students/Community Liaison on staff*

The proposed Key Design Elements are:

- *Poverty preference in lottery*
- *Rigorous and highly enriched curriculum*
- *Assessment-guided instruction*
- *Culture of inquiry and enthusiasm*
- *Services designed to mitigate the major negative impacts of poverty*
- *Students achieve beyond their peers*

- *Increased instructional time for students and intensive professional development for staff*
- *Promote family involvement*

RESOLVED: That the Board of Trustees approve a request for a Charter Revision to accept these revised Key Design Elements.

Date: January 26, 2023

Sareer Fazili, Secretary

DISCOVERY CHARTER SCHOOL

RESOLUTION #482

At a Regular Meeting of the Board of Trustees of Discovery Charter School held on the 26th day of January 2023 at 133 Hoover Drive, Rochester NY 14615,
the following Resolution was adopted by the Board of Trustees:

WHEREAS: DCS has been required by the New York State Comptroller to implement adequate network and software access controls; and

WHEREAS: DCS Policies #5100 formerly #2400 (Employee Information Technology Use) and #5110 (formerly #2410 Data Security and Privacy) have been revised to align with current standards; and

WHEREAS: It is necessary to add a policy relating to Disaster Recovery (#5120 and Remote User Access (#5130) ; now it is therefore

RESOLVED: That the Board of Trustees hereby approves Policy #5100 (Employee Information Technology Use), Policy #5110 (Data Security and Privacy), Policy #5120 (Disaster Recovery), and Policy #5130 (Remote User Access).

Date: January 16, 2023

Sareer Fazili, Secretary



Discovery Charter School Data Security and Privacy Policy #5110

Purpose

This policy addresses Discovery Charter School's responsibility to adopt appropriate administrative, technical and physical safeguards and controls to protect and maintain the confidentiality, integrity and availability of its data, data systems and information technology resources.

Policy Statement

It is the responsibility of Discovery Charter School:

- 1) To comply with legal and regulatory requirements governing the collection, retention, dissemination, protection, and destruction of information.
- 2) To maintain a comprehensive Data Privacy and Security Program designed to satisfy its statutory and regulatory obligations, enable and assure core services, and fully support Discovery Charter School's mission.
- 3) To protect personally identifiable information (PII), and sensitive and confidential information from unauthorized use or disclosure.
- 4) To address the adherence of its vendors with federal, State and Discovery Charter School requirements in its vendor agreements.
- 5) To communicate its required data security and privacy responsibilities to its users and train its users to share a measure of responsibility for protecting GCCS's data and data systems.

Standard

Discovery Charter School will utilize the National Institute of Standards and Technology's Cybersecurity Framework (NIST CSF) as the standard for its Data Privacy and Security Program.

Scope

The policy applies to all Discovery Charter School staff, students, parents/guardians, consultants, volunteers, and third-parties who receive or have access to Discovery Charter School's data and/or data systems ("Users").

This policy encompasses all systems, automated and manual, including systems managed or hosted by third parties on behalf of Discovery Charter School, and it addresses all information, regardless of the form or format, which is created or used in support of the activities of Discovery Charter School.

This policy shall be published on the DCS website and notice of its existence shall be provided to all Users.

Compliance

Discovery Charter School's Board of Trustees, School Leader, and Data Protection Officer are responsible for the compliance of their programs with this policy, related policies, and their applicable standards, guidelines and procedures. Instances of non-compliance will be addressed on a case-by-case basis. All cases will be documented, and corrective practices will be adopted as applicable.

Oversight

Discovery Charter School's School Leader and Data Protection Officer shall report to the Board of Trustees on data privacy and security activities, the number and disposition of reported breaches, if any, and a summary of any complaints submitted pursuant to Education Law §2-d.

Data Privacy

- 1) Laws such as the Family Educational Rights Privacy Act (FERPA), NYS Education Law §2-d and other state or federal laws establish baseline parameters for what is permissible when sharing student Personal Identifiable Information (PII).
- 2) Data protected by law must only be used in accordance with law and regulation, and Discovery Charter School policies to ensure it is protected from unauthorized use and/or disclosure.
- 3) The Discovery Charter School administrative team will manage its use of data protected by law. This team will determine whether a proposed use of PII would benefit student needs. This team will also ensure that PII is not included in public reports or other public documents, or otherwise publicly disclosed, unless documented written consent is given.
- 4) No student data shall be shared with a third party without a written agreement that complies with state and federal laws and regulations. No student data will be provided to third parties unless it is permitted by state and federal laws and regulations. Third-party contracts must include provisions required by state and federal laws and regulation.
- 5) The identity of all individuals requesting PII, even where they claim to be a Discovery Charter School employee, student parent/guardian, eligible student or the data subject, must be authenticated by Discovery Charter School procedures.
- 6) It is Discovery Charter School's policy to provide all protections afforded to Discovery Charter School parents and persons in parental relationships, or students where applicable, required under the Family Educational Rights and Privacy Act, the Individuals with Disabilities Act, and the federal regulations implementing such statutes. Therefore,

Discovery Charter School shall ensure that its contracts require that the confidentiality of student PII be maintained in accordance with federal and state law and its policy.

- 7) Contracts with third parties that will receive or have access to PII must include a Data Privacy and Security Plan that outlines how the contractor will ensure the confidentiality of data is maintained in accordance with state and federal laws and regulations and this policy.

Incident Response and Notification

Discovery Charter School will respond to data privacy and security incidents in accordance with its Incident Response Policy. The incident response process will determine if there is a breach. All breaches must be reported to the Data Protection Officer or the School Leader. For purposes of this policy, a breach means the unauthorized acquisition, access, use, or disclosure of student PII as defined by Education Law §2-d., or any Discovery Charter School sensitive or confidential data system that stores data, by a person not authorized to acquire, access, user or receive the data.

Discovery Charter School will comply with legal requirements that pertain to the notification of individuals affected by a breach or unauthorized disclosure of PII.

Acceptable Use Policy, User Account Password Policy and other Related School Policies

- 1) Users must comply with Discovery Charter School's Employee Computer and Internet Usage Policy, which outlines the responsibilities of all users of Discovery Charter School information systems to maintain the security of the system and to safeguard the confidentiality of Discovery Charter School's information.
- 2) Users must comply with the Employee Computer and Internet Usage Policy in using Discovery Charter School's resources. Access privileges will be granted in accordance with the user's job responsibilities and will be limited only to those necessary to accomplish assigned tasks in accordance with Discovery Charter School's mission and business functions.
- 3) Users must comply with the User Account Password Procedures including using Multi-Factor Authentication implemented June 2022.

Training

Discovery Charter School Users must annually complete Discovery Charter School's' information privacy and security training.

Approved by the Board of Trustees January 26, 2023



IT DISASTER RECOVERY POLICY #5120

This Policy addresses Discovery Charter School's (hereafter "DCS" or the "School") responsibility to adopt appropriate administrative, technical, and physical safeguards and controls to protect and maintain the confidentiality, integrity, and availability of its data, data systems, and information technology resources. This policy establishes that Discovery Charter School's standards are aligned with the National Institute for Standards and Technology Framework for Improving Critical Infrastructure Cybersecurity ("NIST CSF" Version 1.1).

In order to achieve the objectives of this policy, the Board of Trustees entrusts the School Director or his or her designee, to ensure alignment with standards set forth in the NIST CSF" Version 1.1. The School Director or Designee will develop a disaster recovery plan ("DRP") appropriate for the size and complexity of the School's IT operations to ensure continuous critical IT services in the event of any sudden, catastrophic event, including, but not limited to fire, computer virus or deliberate or inadvertent employee action.

This includes, but is not limited to, establishing policies, procedures, and administrative regulations related to:

- Information security
- Data governance and classification
- Asset inventory and device management
- Access controls and identity management
- Business continuity and disaster recovery planning and resources

- Systems operations and availability concerns
- Systems and network security
- Systems and network monitoring
- Systems and application development and quality assurance
- Physical security and environmental controls
- Customer data privacy
- Vendor and third-party service provider management
- Risk assessment procedures –and–
- Incident response

Discovery Charter School values the protection of private information of individuals in accordance with applicable law, regulations, and best practice. Accordingly, Discovery Charter School officials and IT staff will plan, implement, and monitor IT security mechanisms, procedures, and technologies necessary to prevent improper or illegal disclosure, modification, or denial of sensitive information in the Discovery Charter School IT resources and computer Systems. Similarly, such IT mechanisms and procedures will also be implemented in order to safeguard Discovery Charter School technology resources, including computer hardware and software. Discovery Charter School network administrators shall review Discovery Charter School IT resources and all hardware and software to maintain system integrity and to ensure that individuals are using the system responsibly. Users should not expect that anything stored on the School's computers or networks will be private. Refer to Policy _3520_____ for further understanding of Employee IT use procedures.

Disaster Recovery Plan

The principal objective of the disaster recovery plan (DRP) is to develop, test, and document a well-structured and easily understood plan which will help the School's system(s) recover as quickly and effectively as possible from an unforeseen disaster or emergency which interrupts information systems, educational programs, and business operations.

Discovery Charter School establishes information security as a core value and part of the organization's culture. Discovery Charter School guiding principles of IT security includes:

- commitment to protecting the security, confidentiality, integrity, and availability of its information assets;
- granting systems and data access, including administrative privileges, to only those with a need-to-know;
- trust in its workforce members, combined with its right to monitor its systems; and
- recognition that people are the best defense and its commitment to help them make good information security decisions.

The School Director or Designee will come up with a DRP to comprehensively explain the consistent actions that must be taken before, during, and after a natural or man-made disaster so that the entire organization can take those actions to serve the educational purpose. A disaster recovery plan will address both man-made disasters that are intentional, such as hacking, or accidental, such as equipment failure. The DRP will be reviewed and updated annually with the Board of Trustees.

Approved by the DCS Board of Trustees: January 26, 2023



REMOTE USER ACCESS POLICY #5130

Remote User Access

Objective

Remote User Access is when an authorized user connects to the Discovery Charter School (hereafter "Discovery Charter School" "DCS" or the "School") network from outside the physical work site. Remote work, also known as telecommuting, working from home, virtual work, working remotely, etc. allows employees to work at home, on the road or in a satellite location for all or part of their workweek. This policy is adopted to define appropriate circumstances, precautions, and expectations for remote user access. This policy extends the policies governing network and computer use in the office to the remote user's work site.

Remote Work Arrangements

Discovery Charter School considers remote work to be a viable, flexible work option when both the employee and the job are suited to such an arrangement. Remote work may be appropriate for some employees and jobs but not for others. Remote Work is not an entitlement, it is not a companywide benefit, and it in no way changes the terms and conditions of employment with Discovery Charter School.

Remote work arrangements will be made at the discretion of Discovery Charter School School Director or his or her designee. Remote work arrangements are considered only when the employee's position is deemed able to work efficiently and effectively in a remote work environment, and when extreme personal circumstances exist that prevent the employee from performing their current job duties at the school facility. It is important to note that not all positions are conducive to remote work and, therefore, not all positions will be eligible for remote work consideration regardless of the personal circumstances surrounding the request.

Discovery Charter School may recommend remote work arrangements for certain employees when circumstances arise or exist that make it prudent to move to a remote work model either temporarily or permanently. All arrangements will be reviewed and considered on a case-by-case basis and may be discontinued at will and at any time at the discretion of Discovery Charter School. It is also important to note that this policy in no way changes the terms and conditions of employment with Discovery Charter School.

Expectations

All policies and procedures apply to all employees regardless of work location. This includes, but is not limited to, dress code, attendance, conduct, time off requests, etc. The School's policies, procedures and applicable rules will detail these and additional expectations, and it is expected that the employee will keep themselves apprised of the expectations outlined in the School's policies, procedures and applicable rules. An employee's violation of the School's policies, procedures and applicable rules may result in discipline up to and including termination.

Equipment supplied by Discovery Charter School will be maintained by Discovery Charter School. Equipment supplied by the employee, if deemed appropriate and approved by Discovery Charter School, will be maintained by the employee. Discovery Charter School accepts no responsibility for damage or repairs to employee-owned equipment. Discovery Charter School reserves the right to make determinations as to appropriate equipment, subject to change at any time. Equipment supplied by Discovery Charter School is to be used for work purposes only. The employee must sign an inventory of all Discovery Charter School property received and agree to take appropriate and prudent action to protect the items from damage or theft. Upon termination of employment, all Discovery Charter School property shall immediately be returned to Discovery Charter School, unless other arrangements have been made.

Discovery Charter School will supply the employee with appropriate office supplies (pens, paper, etc.) as deemed necessary. Discovery Charter School will also reimburse the employee for work-related expenses, such as phone calls and shipping costs, that are reasonably incurred in carrying out the employee's job.

The employee will establish an appropriate work environment within his or her home for work purposes. Discovery Charter School will not be responsible for costs associated with the setup of the employee's home office, such as remodeling, furniture or lighting, nor for repairs or modifications to the home office space.

Remote work is not designed to be a replacement for appropriate childcare. Although an individual employee's schedule may be modified to accommodate childcare needs, the focus of the arrangement must remain on job performance and meeting Discovery Charter School organizational demands.

Security

Consistent with Discovery Charter School expectations of information security for employees working on site, remote access employees must ensure the protection of the Discovery Charter School system's information or physical infrastructure regardless of its form or format, created or used to support the organization, accessible from their home office. Steps include the use of locked file cabinets and desks, regular password maintenance, two-step authentication and any other measures appropriate for the job and the environment. Please refer to the Employee Information Technology Use Policy to ensure compliance with Discovery Charter School IT protocols.

Safety

Employees are expected to maintain their home workspace in a safe manner, free from safety hazards. Discovery Charter School will provide each remote worker with a safety checklist that must be completed at the start of the remote work arrangement. Injuries sustained by the employee in a home office location and in conjunction with his or her regular work duties are normally covered by the company's workers' compensation policy. Remote work employees are responsible for notifying the employer of such injuries as soon as practicable. The employee is liable for any injuries sustained by visitors to his or her home worksite.

Time Worked

Remote work employees who are not exempt from the overtime requirements of the Fair Labor Standards Act will be required to accurately record all hours worked using Discovery Charter School's time-keeping system. Hours worked in excess of those scheduled per day and per workweek require the advance approval of the employee's supervisor. Failure to comply with this requirement may result in the immediate termination of the remote work agreement.

Approved by the DCS Board of Trustees: January 26, 2023

DISCOVERY CHARTER SCHOOL

Balance Sheet December 31, 2022

ASSETS

Current Assets

Checking/Savings	
110-001 · M & T Bank	\$ 395,982
110-015 - State Escrow Account	99,996
<i>Total Checking/Savings</i>	<u>495,978</u>

Accounts Receivable	1,085,488
Prepaid Expense	47,643
<i>Total Other Current Assets</i>	<u>1,133,131</u>

<i>Total Current Assets</i>	<u>1,629,109</u>
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Fixed Assets

170-025 Food Service Equipment	6,708
170-010 · Classroom/Playground Equipment	110,206
170-015 · Computer Equipment	478,880
170-005 Office Equipment	12,201
170-020 · Leasehold Improvements	276,492
170-050 Accumulated Depreciation	-346,146
170-065 Accumulated Dep Leasehold	-264,341
<i>Total Fixed Assets</i>	<u>274,000</u>

TOTAL ASSETS	<u>\$ 1,903,109</u>
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LIABILITIES & FUND BALANCE

Liabilities

Current Liabilities

20000 · Accounts Payable	\$ 80,571
Other Current Liabilities	
235-010 · NYSTRS Liability	167,926
235-035 · Other Accrued Liabilities	154,320
235-030 · Deferred Per Pupil Allocation	811,766
235-040 · Family Association	366
235-041 · NYS Paid Family Leave	390
235-015 · TRS Employee Loan	133
235-025 AFLAC Liability	2
220-005 Accrued Payroll	0
235-020 Life Insurance	54
<i>Total Other Current Liabilities</i>	<u>1,134,957</u>

<i>Total Current Liabilities</i>	<u>1,215,528</u>
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Long Term Liabilities

235-060 Deferred Lease Liability	10,627
<i>Total Long Term Liabilities</i>	<u>10,627</u>

Total Liabilities	<u>1,226,155</u>
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Fund Balance

305 · Prior Year Fund Balance	423,080
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DISCOVERY CHARTER SCHOOL
Profit/Loss YTD Comparison w/Budget
As of November 30, 2022

	Actual Month 12/31/2022	Actual YTD 12/31/2022	Actual YTD Operating Fund	Actual YTD Special Aid Fund	ACTUAL YTD 12/31/2022 TOTAL	PRIOR YTD 12/31/2021 TOTAL	Budget Full Year	Remaining Budget \$	% Used/ Received of Budget
Income									
410-010 Per Pupil Allocation Income	\$ 303,502		\$ 1,903,214		1,903,214	\$ 1,989,216	\$ 4,100,000	\$ 2,196,786	50%
410-025 High Cost Aid	23,363		96,827		96,827	-	200,000	103,173	46%
450-050 Federal IDEA	-		-	37,090	37,090	-	37,358	268	48%
450-030 Title I A&D	42,563			58,819	58,819	-	186,000	127,181	99%
450-020 Title IIA	4,903			4,903	4,903	-	23,900	18,997	32%
450-035 Title IV	2,740			2,740	2,740	-	13,000	10,260	21%
450-090 CARES Act	-			132,939	132,939	-		(132,939)	21%
450-105 CRRSA ESSER 2	33,944		-	126,972	126,972	116,551	630,000	(126,972)	
450-100 ARP ESSER 3	75,470			277,742	277,742	-		352,258	44%
415-010 Contributions and donations	-		791		791	\$ 450	-	(791)	0%
415-020 Miscellaneous	-		274		274	2,500	-	(274)	0%
410-020 Food Service Income	-	143,344	-		143,344	110,159	334,668	191,324	43%
410-120 Child Nutrition Emergency Fund	-	-	-		-	50,588	-	-	
450-040 Fresh Fruits & Veg Programs	-	8,607	-		8,607	9,766	16,800	-	
450-080 Other Grants	-		-		-	-	-	-	
450-110 COVID Response - Remote	-			8,000	8,000	-	-	(8,000)	0%
425-010 Uniform Income	-			43,350	43,350	-	-	(43,350)	0%
415-025 E-rate Reimbursement	-		440		440	-	-	(440)	0%
415-015 In-Kind District Textbooks	-		3,530		3,530	1,505	18,298	14,768	19%
TOTAL INCOME	\$ 486,485	\$ 151,951	\$ 2,005,076	\$ 692,555	\$ 2,849,582	\$ 2,280,735	\$ 5,577,711	\$ 2,905,730	
Actual YTD Income vs Full Year Budget									
51%									
Expense									
520-010 Salaries & Wages	\$ 392,185	\$ 9,387	\$ 928,275	\$ 473,550	1,411,212	1,476,302	\$ 3,233,318	\$ 1,822,106	44%
525-045 · HSA Employee Contribi	-		-		-	-	-	-	
525-016 Vision Insurance	130		907		907	982			
525-017 · Dental Insurance	1,279		9,439		9,439	10,069			
525-010 · FICA	28,952		105,231		105,231	109,847			
525-015 · Health Insurance	15,862		137,236		137,236	134,967			
525-020 · NYS Disability	1,343		2,232		2,232	3,386			
525-021 · Disability - Supplement	357		1,388		1,388	791			
525-030 · Life Insurance	220		2,154		2,154				
525-025 Retirement Expense	23,527		141,162		141,162	109,303			
525-035 · Workers Compensation	-		11,394		11,394	14,506			
525-040 · Unemployment Insuranc	246		2,941		2,941	7,660			
Total 525 · Employee Benefits	71,916	-	414,084	-	414,084	392,879	1,019,801	605,717	41%
Total Personnel Expense	464,101	9,387	1,342,359	473,550	1,825,296	1,869,181	4,253,119	2,427,823	
Actual YTD Personnel Exp vs Full Year Budget									
43%									
530 · School Operations									
540-115 · Minor Equipment/Furnit	2,416	2,184	11,973		14,157	16,701	40,000	25,843	35%
530-055 · Transportation	-		36,103		36,103	3,126	10,000	(26,103)	361%
530-120 · Yearbook	-		3,091		3,091	-	2,000	(1,091)	155%

DISCOVERY CHARTER SCHOOL
Profit/Loss YTD Comparison w/Budget
As of November 30, 2022

	Actual Month 12/31/2022	Actual YTD 12/31/2022 Food Service Fund	Actual YTD 12/31/2022 Operating Fund	Actual YTD 12/31/2022 Special Aid Fund	ACTUAL YTD 12/31/2022 TOTAL	PRIOR YTD 12/31/2021 TOTAL	Budget Full Year	Remaining Budget \$	% Used/ Received of Budget
530-105 · Miscellaneous Expense	2		258		258	1,424	-	(258)	
530-005 · Office Supplies	176		6,756		6,756	11,243	20,000	13,244	34%
530-010 · Classroom Supplies	523		17,793	2,177	19,970	19,424	36,000	16,030	55%
530-015 · Special Education Suppl	-		301		301	-	3,500	3,199	9%
530-025 · Food Service Supplies		1,024	-		1,024	611	5,000	3,976	20%
530-030 · Postage	4		213		213	198	2,500	2,287	9%
530-035 · Printing/Copying	445		(2,327)		(2,327)	2,332	22,500	24,827	-10%
530-040 · Telephone	600		10,669		10,669	9,072	17,500	6,831	61%
530-045 · Marketing & Advertisin	1,304		4,651		4,651	2,385	9,000	4,349	52%
530-055 · Travel			828		828	373	4,000	3,172	21%
530-060 · Professional Development Exp		211	5,303	600	6,114	6,042	15,000	8,886	41%
530-070 · Board Expense			-		-	-	850	850	0%
530-075 · Expedition	175		707		707	-	-	(707)	
530-085 · Textbooks	201		2,857	7,624	10,481	110,203	40,000	29,519	26%
530-080 · Staff Recruitment & Ret	4,495		4,597	358	4,955	-	-	(4,955)	
530-120 · Student Uniforms			2,100		2,100	(2,060)	4,000	1,900	53%
530-020 Computer Supplies & Sof	71		12,095	1,543	13,638	31,963	100,000	86,362	14%
530-065 Meeting Expense			-		-	1,150	1,500	1,500	0%
530-050 Dues and Subscriptions	100		5,341		5,341	1,184	10,600	5,259	50%
530-095 · Student Testing		-	14,320		14,320	18,103	6,500	(7,820)	220%
Total 530 · School Operations	10,512	3,419	137,629	12,302	153,350	233,474	350,450	197,100	
Actual YTD School Op Exp vs Full Year Budget 44%									
540 · Contracted Services									
540-005 · Auditing	-		26,670		26,670	10,500	22,000	(4,670)	121%
540-006 · Accounting Services	-		1,140		1,140	3,435	12,000	10,860	10%
540-045 · Other Purchased/Prof/C	235		4,135		4,135	3,875	32,000	27,865	13%
540-040 · Enrichment - After School			-		-	1,844	-	-	
540-041 · Enrichment - Summer Learning			138		138	27,919	100,000	99,862	0%
540-010 · Legal Fees	-		5,145		5,145	19,436	20,000	14,855	26%
540-012 · Landlord - Admin Servi	7,271		60,071		60,071	45,461	90,000	29,929	67%
540-025 · Food Service Fees	33,025	155,516	-		155,516	119,601	315,000	159,484	49%
540-030 · Payroll Processing	203		1,477		1,477	1,191	4,500	3,023	33%
Total 540 · Contracted Services	40,734	155,516	98,776	-	254,292	233,262	595,500	341,208	
Actual YTD Contracted Svcs Exp vs Full Year Budget 43%									
550 · Facility Operation									
550-005 · Insurance	4,310		22,081		22,081	18,583	52,000	29,919	42%
550-015 · Maintenance & Repairs	-		1,880	\$	1,880	8,497	4,000	2,120	47%
550-015 · Janitorial	13,220		76,991	\$	76,991	63,174	110,000	33,009	70%
550-021 · Facility Lease - Hoover	30,106		180,636		180,636	175,375	362,000	181,364	50%
550-050 Utilities	-		20,396		20,396	24,361	55,000	34,604	37%

DISCOVERY CHARTER SCHOOL
Profit/Loss YTD Comparison w/Budget
As of November 30, 2022

	Actual Month 12/31/2022	Actual YTD 12/31/2022 Food Service Fund	Actual YTD 12/31/2022 Operating Fund	Actual YTD 12/31/2022 Special Aid Fund	ACTUAL YTD 12/31/2022 TOTAL	PRIOR YTD 12/31/2021 TOTAL	Budget Full Year	Remaining Budget \$	% Used/ Received of Budget
550-055 Property Taxes					-	-	2,000	2,000	0%
550-030 · Equipment Lease	780		4,540		4,540	4,563	10,000	5,460	45%
Total 550 · Facility Operation	48,416		306,524		306,524	294,553	595,000	288,476	
<i>Actual YTD Facility Op Ex vs Full Year Budget</i>							52%		
Other									
560-090 Fraud Expense					-	-	-	-	0%
550-090 · Depreciation	28,347	671	55,581		56,252	56,334	108,000	51,748	52%
Contingency					-	-	25,000	25,000	0%
TOTAL EXPENSE	592,110	168,993	1,940,869	485,852	2,595,714	2,686,804	5,927,069	3,331,355	
<i>Actual YTD Expense vs Full Year Budget</i>							44%		
NET OPERATING SURPLUS/(DEFICIT)	\$ (105,625)	\$ (17,042)	\$ 64,207	\$ 206,703	\$ 253,868	\$ (406,069)	\$ (349,358)		
NET SURPLUS/(DEFICIT)									
INCLUDING REVENUE FOR	\$ (105,625)	\$ (17,042)	\$ 64,207	\$ 206,703	\$ 253,868	(406,069)	\$ (349,358)		