

DISCOVERY CHARTER SCHOOL BOARD OF TRUSTEES MEETING AGENDA

May 19, 2023 8:00-10:00 a.m.

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
5.19.2023**

8:00 AM 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. Consent Agenda (*Action Required*): Approve Minutes for Meeting of 4.28.2023.
6. Committee Reports: Update on Annual Review of Policies
 - a. Audit & Finance Committee Report—Minutes included in Board Materials
 - b. Governance Committee Report
 - c. Executive Committee Report
 - d. Academic Excellence Committee
 - e. Personnel Committee Report
 - f. Committee on Diversity, Equity, and Inclusion
 - g. Parent Representative
7. Policy Revisions: #1100, 1110,
8. New Trustee Nomination: La Quisha Bridges
9. School Director Report:
10. Motion to Adjourn (*Action Required*)

Next Regular Meeting: May 19, 2023, 8:00 a.m.

DISCOVERY CHARTER SCHOOL BOARD OF TRUSTEES

MEETING MINUTES

April 28, 2023; 8:00 A.M.

133 Hoover Drive, Rochester, New York 14615

Physical Location for Public Meeting: 133 Hoover Drive, Rochester NY 14615 (Art Room)

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 4.28.2023

Time: April 28, 2023 8:00 PM 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 (Chair), L. Lewis (Vice Chair), S. Adair (Treasurer), R. Stiles, M. Galarza-Ruiz, D. Braveman

Trustee Participating Remotely: S. Fazili

Trustees Excused: E. Stubbs, C. Wilkins

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

Participating Remotely: S. Polowitz (Legal Council), Anne Culver Finance/HR Manager)

1. Call to Order

- a. The Chair called the meeting to order at 8:01, 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 4.17.2023 - Moved by D. Braveman, seconded by S. Adair, approval was unanimous.

6. Committee Reports

- a. Executive Committee: *(no report)*
- b. Academic Excellence Committee: *(no report)*
- c. Governance Committee Report: *(Met with several prospective board members)*
- d. Personnel Committee Report: *(Met, working on updating staff handbook and updating PTO procedures)*
- e. Audit & Finance Committee Report: *(Met, presented 23-24 budget with 5% salary increase, 4 positions will be eliminated through attrition. Due to an increase in students enrolled and stimulus funds, expecting to break even. A possible employee retention*

refund will be discussed at a future date. Motion to approve budget moved by R. Stiles, seconded by D. Braveman, approval was unanimous.)

f. Committee on Diversity, Equity & Inclusion: *(The committee has asked S. Castner to share activities planned.)*

g. Parent Representative Report: *(Four staff members have expressed interest in the family liaison position, interviews with families will happen soon.*

7. School Director Report: S. Castner reported that the NYS ELA Test happened last week. Expectations are high, students have skills, have been practicing answering questions, annotating, finding main ideas, etc. The number of students who opted out of the test was similar to past years. The NYS Math Test will be next week. The lottery was run and the school is working to fill twelve more slots. Many students selected are ENL or have IEPs. Kindergarten Orientation and screening will take place 5/16.

8. Executive Session: Legal Matter to be discussed, Moved by L. Lewis, Seconded by S. Adair, approval was unanimous. Motion to leave Executive Session: moved by D. Braveman, seconded by R. Stiles, approved unanimously.

9. Motion to approved Resolution # 485: Approving the DCS Board complaint decision finding not violation of law or policy and directing the Board Chair to share this decision with the Complainants and Head of School. Moved by D. Braveman seconded by L. Lewis, approved unanimously.

10. Adjournment: Moved by D. Braveman, seconded by M. Galarza-Ruiz, approved unanimously.

Next Regular Meeting: 5/19/23 8:00 AM

Minutes submitted by M. Bradstreet

Finance Committee Meeting Minutes
Meeting Date 04/27/2023 / 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	A draft of the 23-24 budget was reviewed. The budget is based on 300 students per approved increase. We reviewed various personnel/salary options in consideration of sustainability. Budget presented includes 5% increase in overall salary	Obtain history of raises for Board meeting review.	Anne C.	04/28/2023
	Discussed revisions to financial policies: Remove Petty Cash policy as DCS has never utilized petty cash. Consider increasing dollar amount required for quotes/bidding/contracts	Determine starting salary (average) of new hire	Sara C.	04/28/2023
	Auditors will be onsite at the end of May for interim work	Determine the number of transactions affected by increasing thresholds	Anne C.	05/10/2023
		Revise financial policies for review at May meeting	Anne C./Sara C.	05/10/2023

Finance Committee Meeting Minutes
Meeting Date 04/27/2023 / Time: 8:00 am
Minutes Recorded By: Anne Culver

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BOARD EVALUATION POLICY 1100

The Board of Trustees of Discovery Charter School, in order to most effectively govern the school and to best serve the interests of the students that are entrusted to its care, has determined to undergo periodic self-evaluation as follows (changes and additions are in red):

A Board self-evaluation will be conducted ~~annually~~ biannually. The evaluation shall be used to:

- Assess board effectiveness in leading the organization in mission
- Inform ongoing planning
- Determine the content of board training
- Identify needed skill sets among trustee candidates
- Refine policies and procedures
- Identify other solutions, as necessary

The board evaluation, which may be conducted via a survey of board members or other means, will address the following topics with reference to the mission and goals of the school:

- Board and staff roles
- Policy making practices
- Planning practices
- Fiscal management practices
- Fundraising practices
- Board structure
- Board committees
- Board meetings
- Board membership and orientation
- Board-school director relationship

- **Monitoring and evaluation practices**
- **External relations practices**

The Governance Committee is responsible for conducting the biannual board evaluation.

Approved by the Board of Trustees January 18, 2011

Revised by the Board of Trustees October 17, 2013 & September 21, 2018

Board Meeting Agenda Preparation

Discovery Charter School

Policy 1110

The preparation of Board meeting agenda shall be the responsibility of the Board Chair of Discovery Charter School, with assistance from the Vice Chair, School Director, Finance~~Operations~~-Manager, and Board committee chairs. School employees and members of the public may suggest agenda items by contacting the School Director no less than two weeks prior to the Board meeting at which the item is to be considered. The Board Chair has sole discretion over whether or not an item is placed on the agenda.

The Board of Discovery Charter School recognizes its responsibility to hear and respond to public comment. There will be a specific agenda item at each Board meeting to provide a public comment period for a period not to exceed 30 minutes, or longer at the Board Chair's discretion.

Information not on a Board meeting agenda will not be considered at that meeting without the approval of the Board and the Board Chair. This includes, but is not limited to, items introduced from the floor.

A complete set of materials for each regular Board meeting shall be sent to each Board member, the School Director, the Finance~~Operations~~-Manager, and others as required. Materials shall be sent via email (unless otherwise directed by any recipient) at least four days prior to each regular meeting of the Board or as soon after Board Committee action as possible if that action takes place within the four-day window.

Approved by the Board of Trustees

March 16, 2017

Reviewed by the Board of Trustees

June 18, 2018



RESOLUTION #486

At a Regular Meeting of the Board of Trustees of Discovery Charter School (the "School") held on the 19th day of May, 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 the Board of **Discovery Charter School** has duly held a board meeting on **May 19, 2023** consistent with its bylaws, and

WHEREAS a quorum of **Discovery Charter School** trustees had discussions concerning the addition of an additional board member to the Board of Trustees of **Discovery Charter School**, and

WHEREAS a motion to add **La Quisha Bridges** as a member(s) to the Board of Trustees was made, and

WHEREAS the above referenced motion was seconded, and thereafter a vote to accept or reject said motion was taken by the Board of **Discovery Charter School**, and

WHEREAS the above referenced motion was duly accepted and passed by **Discovery Charter School** board,

NOW, therefore, the **Discovery Charter School** Board of Trustees, having conducted a thorough criminal history record check via fingerprinting which is deemed acceptable by NYSED, and having discovered no State or federal criminal history, or having provided information regarding such history to NYSED, if found, and having verified that any academic and/or professional credential or qualification presented by the proposed member is genuine, has voted to select **La Quisha Bridges** as a member to its Board of Trustees, with a term expiring on **June 30, 2026**, pending approval by NYSED. The resolution approving **La Quisha Bridges** is adopted upon NYSED's approval

I, **Sara Varhus**, as **Chair** of the Board of Trustees of **Discovery Charter School**, organized and existing under the laws of New York, hereby certify that the above is a true copy of a resolution adopted by the Board of Trustees of **Discovery Charter School** at a meeting convened and held May 19, 2023 at which a quorum was present and voting throughout and that such resolution is adopted upon NYSED's approval and is in accordance with the provisions of the charter and by-laws of **Discovery Charter School**.

_____, Chair, Board of Trustees
Signature

Dated: **May 19, 2023**
Discovery Charter School

DISCOVERY CHARTER SCHOOL

RESOLUTION #488

At a Regular Meeting of the Board of Trustees of Discovery Charter School (the “School”) held on the 19th day of May, 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: It is the policy of the DCS Board of Trustees to review each policy annually ; AND

WHEREAS: The Governance and Finance Committees have reviewed all policies relating to Board Operations and Non-instructional/Business Operations; AND

WHEREAS: The Governance and Finance Committees have proposed changes to policies # 1100, 1110, 2100, 2110, 2120; IT IS THEREFORE

RESOLVED: That the Board approves and adopts the recommended changes to policies # 1100, 1110, 2100, 2110, 2120 .

Date: MAY 19, 2023

Sareer Fazili, Secretary

DISCOVERY CHARTER SCHOOL

RESOLUTION #488

At a Regular Meeting of the Board of Trustees of Discovery Charter School (the “School”) held on the 19th day of May, 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: The Board of Trustees has determined that it is important to provide competitive compensation to retain and attract employees ; AND

WHEREAS: The Board of Trustees has requested a proposal for a Compensation Review and Analysis from the Burke Group AND

WHEREAS: The Burke Group has submitted a proposal to develop conduct this study at a cost of \$6500; AND

WHEREAS: The Finance Committee has reviewed the Burke Group proposal and recommends that it be accepted; IT IS THEREFORE

RESOLVED: That the Board approves the proposal and work plan submitted by the Burke Group to conduct a Compensation Review and Analysis for DCS staff.

Date: May 19, 2023

Sareer Fazili, Secretary

Financial Procedures

2110

Revenue:

Per Pupil Aid - Billings to the home school districts will be prepared by the Finance Manager and reviewed and initialed by the Director. The billings will be prepared based upon the current student enrollment and reconciled with each district at the end of the school year. The billings are due to the districts by the first day of June, August, October, December, February, and April. Checks should be received from the districts 30 days after the billing due dates. The Finance Manager should record the receivables and keep track of outstanding amounts due. A copy of the billings should be kept on file.

Title Funding and Special Education Funding – Billings to be prepared by the Finance Manager and reviewed by the Director. Filing dates and due dates to be determined.

Contributions - Donations should be made payable to “Discovery Charter School” and sent to the Finance Manager for acknowledgement and deposit.

Expenditures:

Payroll – Biweekly payroll to be prepared by the Finance Manager and reviewed and approved by the School Director. After approval, the Finance Manager will forward payroll to Discovery's Payroll Service Provider. Direct deposit is encouraged for all employees. Live checks, if any, are to be distributed by the Administrative Assistant or other individual as designated by the School Director.

Contracts – ~~Contracts need to be in writing and signed and dated by the Director and/or the Finance Manager with a copy to be kept on file. Any contract over \$5,000 must be approved by the Board of Trustees.~~

Commented [1]: paychex/ERC

Non-Contract Purchases - Ongoing school purchases may be made by the Finance Manager with verbal or written approval by the Director. When the item(s) are received the Administrative Assistant should sign off on the packing slip. The invoice will then be paid by the Finance Manager.

Reimbursements – A reimbursement request form should be filled out by the person requesting the reimbursement. If the Director requests a reimbursement it should be approved by a Board Member. If the Finance Manager requests a reimbursement, it should be approved by the Director. The Director or Finance Manager may approve all other reimbursement requests. The reimbursement will be paid by the Finance Manager.

Credit Card – Purchases may be made by the Director, Finance Manager or Assistant Director using the DCS credit card. The credit card charges will be reviewed by the Finance Manager for proper backup and then paid by the Finance Manager after approval by the School Director. The Treasurer will review all credit card statements.

~~**Petty Cash** – The Finance Manager is responsible for maintaining a petty cash fund at the predetermined amount of \$200, if applicable. The Director will review the replenishment requests prepared by the Finance Manager.~~

Payments – The Finance Manager will prepare the checks for disbursement using the QuickBooks software. The checks will be signed by the Director or Assistant Director. Dual signature is required if a check is greater than \$5,000. If the check is payable to the Director, a Board member will need to sign the check. The check stub will be attached to the original invoice and filed by the Finance Manager. To the extent practicable, bills may be paid electronically after approval by the School Director. The Finance Manager will make the electronic payment and print the confirmation as documentation of payment. The School Director shall initial the confirmation as evidence of approval. If the electronic payment is greater than \$5,000, the Assistant Director shall also initial payment confirmation.

Other:

Bank Reconciliations – Prepared by the Finance Manager for approval by the Board Treasurer periodically.

Financial Statements – Prepared by the Finance Manager each month using QuickBooks for review by the Board of Trustees.

Employee Benefits – The Finance Manager will negotiate benefits with insurers and will monitor the employee signup and required personnel file requirements.

Insurance – The Finance Manager is responsible for obtaining and maintaining proper insurances for DCS. The Board will provide oversight.

Audit – The Treasurer of the Board is responsible for obtaining auditors and reviewing the financial statements with the Finance Committee and Board.

Approved by the Board of Trustees

May 19, 2011

Revisions Reviewed by Board of Trustees

September 19, 2013

September 18, 2014

April 27, 2017

May 19, 2023

FINANCIAL MANAGEMENT POLICY

2100

The Finance Manager will be responsible for the financial management of the Discovery Charter School, reporting to the school's Director and accountable to the Board of Trustees. The Finance Manager will be responsible for annual and monthly reporting, analyzing, reconciling and adjusting account balances, and ensuring the records are maintained in accordance with Generally Accepted Accounting Principles (GAAP) for nonprofit organizations. An independent Certified Public Accounting (CPA) firm will provide an annual audit and provide assistance to the Operations Manager and Financial Consultant when necessary.

The financial control policies and procedures of Discovery Charter School are as follows:

I. Accounting System

Policy: Discovery Charter School shall use accrual basis accounting in accordance with GAAP for nonprofit organizations. All financial statements and any reporting to the IRS or other governmental entities shall be completed using this method.

Procedure: Discovery Charter School shall maintain a modified accrual basis accounting system in accordance with GAAP. All financial statements and reports to the IRS and other governmental entities shall be completed by Discovery Charter School or a CPA firm selected by Discovery Charter School on a modified accrual basis, or otherwise in accordance with IRS or other regulations, and shall be submitted to such entities by Discovery Charter School.

II. Books of Account

Policy: The books of account shall be maintained in accordance with GAAP, and include Budget Reports, General Ledger, and detailed journals for all cash receipts and cash disbursements (including payroll).

Procedure: The Finance Manager shall maintain all books of accounts. An accounting software package will be utilized to properly record all assets, liabilities, net assets, revenues, expenses and budgets. A certified public accountant will be available, as needed, to provide accounting support to the Finance Manager. The Board of Trustees will provide fiscal oversight.

III. Chart of Accounts

Policy: A Chart of Accounts in accordance with GAAP for nonprofit organizations shall be developed by the Finance Manager to properly record all accounting activity.

Procedure: The Finance Manager shall record all school fiscal transactions to the Chart of Accounts in accordance with GAAP. The Board of Trustees will provide fiscal oversight.

IV. Financial Statements

Policy: Financial statements shall be prepared by the Finance Manager and shall be reviewed by the Director and Board of Trustees.

Procedure: The Finance Manager shall prepare monthly balance sheets and statements of activity. These statements will be prepared in accordance with GAAP, and include a detailed reporting of asset, liability, revenue and expense categories, and a comparison between year-to-

date actual and year-to-date budget data. Financial statements shall be presented to and reviewed by the Board of Trustees monthly.

V. Bank Account Management: *Issuing/Signing Checks*

Policy: The staff shall adhere to the check signing procedures as established by the Board of Trustees.

Procedure: The Director will sign checks up to \$5,000. Above this amount an additional signature of either the Assistant Director or designated Board Officer will be required. Checks for any amount can be signed by two Board Officers. Checks shall be issued only when within the approved budget and with the approval of the Director. The FinanceManager, who shall not have check signing authority or withdrawal authority, shall prepare the checks for signature. Voided checks shall be retained to ensure proper maintenance of checking account records. The Board of Trustees will provide fiscal oversight.

VI. Bank Account Management: *Opening/Closing Accounts*

Policy: The signatures of the Treasurer and Board Chair shall be required to open or close accounts, subject to restrictions of such authority established by state law or regulation.

Procedure: The Director or Finance Manager, after consultation with and authorization by the Board Chair, shall secure any necessary signatures to open or close a Discovery Charter School account.

VII. Bank Account Reconciliation

Policy: Reconciliation of each Discovery Charter School account shall be done within sixty (60) days of receipt of bank statements.

Procedure: The monthly bank statements will be received electronically when available. The Board President and Finance Manager will have the capability of accessing the statements when necessary. Assistant Operations Manager will open all bank statements and give them to the Operations Manager for initial review of monthly bank statement activity. The Finance Manager shall reconcile all bank accounts monthly. A Board Officer will approve all bank reconciliations.

VIII. Purchase Orders

Policy: Purchases of goods should be made with a Purchase Order whenever reasonably possible. It is not necessary for Purchase Orders to be prepared for expenditures less than \$1,000, for frequent and routine purchases like office supplies, and for purchases made by Discovery CS credit card which, by procedure need prior approval. (n.b. the board reviews the check register monthly and may question any amount spent)

Procedure: Purchase orders are prepared electronically and available from the Finance Manager. Completed purchase orders are to be reviewed and approved by the School Director. The purchase order will receive final approval from the Finance Manager.

Minor purchases should be made in the most cost effective manner possible. The use of local discount retailers is encouraged whenever possible.

IX. Petty Cash (in the event the School maintains such a fund)

Commented [1]: Are we removing this section?

Policy: Discovery Charter School shall maintain a petty cash fund to be used for reimbursements to employees for minimal out-of-pocket business-related expenses, not to exceed \$200.

Procedure: The Finance Manager shall reimburse employees for out-of-pocket expenses, not to exceed \$200, upon submission of a petty cash reimbursement voucher, approved by the

Director, and substantiating receipts related to each expenditure. The Finance Manager shall verify all receipts as required for all requested reimbursements, make any required payment, and maintain the petty cash fund. Replenishment of the petty cash fund will be documented with a check request prepared by the Finance Manager as needed, and approved by the director. The FinanceManager will count and reconcile the petty cash fund monthly.

X. Accounts Receivable

Policy: Discovery Charter School will maintain accounts receivable in accordance with GAAP for scheduled receipts from the school districts, grants or any other amounts due but not yet received.

Procedure: All revenues will be recorded on a modified accrual basis in accordance with GAAP. The Finance Manager will maintain an aged schedule of accounts receivable that lists payer, due date, amount, description, and account. The Finance Managerwill review such schedules on a monthly basis. The Board of Trustees will provide fiscal oversight.

XI. Accounts Payable

Policy: Discovery Charter School, whenever practical, shall pay invoices within 30 days of their issue, unless alternative arrangements are made with vendors or unless a dispute arises. Invoices of an amount that precludes payment within 30 days may be put on a payment plan, allowing a monthly payment agreeable to both Discovery Charter School and the vendor, unless another arrangement is reached agreeable to both Discovery Charter School and the vendor.

Procedure: All accounts payable shall be recorded on a modified accrual basis in accordance with GAAP. The Finance Manager shall ensure timely payment and the development of payment

plans and shall maintain accounts payable. The Finance Manager also shall maintain an aging of accounts payable schedule listing the payee, transaction date, amount, payable description and account. Payments of invoices shall be processed weekly. The Board of Trustees will approve non-routine purchases in excess of \$5,000 and any loans or contracts. The School Director will approve all invoices prior to payment by the Finance Manager, and no payment will be made without a properly approved invoice or other supporting documentation. The Board of Trustees will provide fiscal oversight.

XII. Payroll System

Policy: Discovery Charter School shall maintain a payroll system approved by the Board of Trustees.

Procedure: Documentation of authorized pay rates shall be maintained in the employee's personnel file. Personnel files shall be secured with access limited to authorized individuals. Discovery Charter School will contract with a payroll service to provide payroll processing. Personnel will be paid biweekly, by direct deposit. Personnel will receive an electronic check stub recording direct deposit activity.

All personnel will be paid biweekly based upon the approved annual salary. The Finance Manager will prepare the payroll information and will be reviewed and approved by the School Director. The Finance Manager will then forward it to the payroll service for processing. The Finance Manager will receive all completed payroll reports and paychecks (if any) from the payroll service. The School Director will review the payroll reports and document approval. The Administrative Assistant will distribute the paychecks (if any). All payroll changes will be authorized by the Director and forwarded to the payroll service by the Finance Manager. The Finance Manager/Financial Consultant will record each payroll to the accounting system, including any payroll accruals, in accordance with GAAP.

The Finance/Operations Manager will be responsible for payment of all payroll-related liabilities and the management of all employee benefits.

All services performed by independent contractors will be processed as account payable. At the close of the fiscal year, Forms 1099 will be issued to independent contractors in accordance with IRS regulations.

XIII. Mail Management: *Incoming Checks*

Policy: All incoming mail is opened and distributed by the Administrative Assistant. The Administrative Assistant will endorse checks received immediately.

Procedure: All mail shall be opened by the Administrative Assistant or any other employee as designated by the Director, except the Finance Manager. The Administrative Assistant (or other designated employee) shall record the name, date received, name(s) or donor, address (if available), amount, and type of receipt. The Administrative Assistant shall stamp the check "for deposit only" into Discovery Charter School's account, and shall present these checks to the Finance Manager. The Finance Manager shall record receipts in QuickBooks then give check and deposit slip to the School Director for deposit ~~Operations Manager~~.

XIV. Budgeting of Funds

Policy: The Board of Trustees shall approve an annual operating budget for Discovery Charter School. Adjustments to budget categories during the year shall be approved by the Board.

Procedure: The Director shall develop, in conjunction with the Finance Manager, Discovery Charter School's annual budgets.

Budgets will be based on the school's history, specifications and expectations. Budgeted expense categories shall include the cost of personnel, instruction, administration, facilities, operations and other spending categories of Discovery Charter School.

Detailed expenses, such as supplies, repairs and maintenance, travel, contracted services, utilities, rent, and other expenses will be budgeted according to the above spending categories.

The Board of Trustees will approve the annual budget of Discovery Charter School by May 1 of the immediately preceding fiscal year. The Board also will approve any amendments proposed during the year. The Board of Trustees will compare year-to-date revenues and expenditures to the budget and review significant variations on a monthly basis.

XV. Capital Expenditures: *Acquisitions, Dispositions, Depreciation*

Policy: Discovery Charter School shall, either independently or with the assistance of an accountant, maintain appropriate fixed asset and related depreciation accounts.

Procedure: The Board of Trustees shall approve all property and equipment acquisitions and dispositions. Assets in excess of \$5,000, or groups of assets in excess of \$5,000, shall be capitalized and depreciated over their useful life in accordance with GAAP for nonprofit organizations. Asset purchases of under \$5,000 and software purchases shall be expensed. Groups of assets are further defined as additional purchases required to enhance or complete an asset where cost of all items would be in excess of \$5,000. (Ex: 3-bay sink, plus needed plumbing, and drain board). Groups of assets will not include bulk purchases of items where the individual item is less than \$5,000. Technology equipment (interactive white boards, laptop and desktop computers) will be capitalized and depreciated even if the value of individual assets is below \$5,000.

Leasehold Improvements will only be capitalized if improvement adds significant value and additional life to the facilities.

The Finance Manager will reconcile the fixed asset and related depreciation schedules to the general ledger account quarterly. The Board of Trustees will provide fiscal oversight.

XVI. Competitive Bidding

Policy: A minimum of three bids must be obtained for purchases over \$5,000. This does not apply if purchases are made from the New York State contract as provided by the Office of Governmental Services.

Procedure: Capital purchases require three price quotations. These quotations may be obtained in a number of ways; written bids, verbal, quotes, catalog listings with appropriate discounts taken and advertisements. This process must occur for any purchases greater than \$5,000. Adequate documentation must be maintained for each quote obtained. If the lowest price vendor is not selected, justification must be provided on the form. If that vendor is a sole source of a good or service, documentation of that effect must be indicated. If a purchase is made from the New York State contract, the purchase order must indicate such.

XVII. Staff and Travel Expenses

Policy: Staff shall be reimbursed for travel and related expenses while on approved Discovery Charter School business.

Procedure: All out-of-town travel shall be approved by the Director in advance. All staff shall submit travel reimbursement forms by which they request reimbursement. Travel reimbursement forms shall document employee name, travel dates, destination, business purpose and detail business costs such as tolls, parking, mileage and meals. Mileage rates and daily meal reimbursement maximums will be reviewed and approved by the Board when practicable, but no less than once per year. All receipts and substantive documentation must be attached to the travel reimbursement form. Submitted travel reimbursement forms shall be reviewed by the FinanceManager for (a) accuracy of computations, (b) completeness of required receipts, and (c) adherence to established guidelines. Inaccurate or incomplete information shall be discussed with the submitting staff member, and any necessary additional information shall be requested by and provided to the FinanceManager prior to reimbursement. Staff shall be compensated within 20 business days of submission of a complete and accurate reimbursement form to the FinanceManager.

Reimbursement requests submitted by the FinanceManager shall be reviewed and approved for payment by the Director. Requests submitted by the Director shall be reviewed and approved for payment by a member of the Board of Trustees. The Board of Trustees will provide fiscal oversight.

XVIII. Audits and Financial Regulatory Forms

Policy: A New York State Certified Public Accountant selected by the Board of Trustees shall conduct independent audits of the financial statements annually. Annual financial audits will be conducted in accordance with generally accepted auditing standards. Financial regulatory forms shall be completed as necessary by the FinanceManager along with the CPA firm.

Procedure: Appropriate financial forms and reports shall be filed with the charter entity, federal government and appropriate state agencies. Upon completion, audits shall be reviewed by the FinanceManager and Director, and submitted to the Board of Trustees for review. All audits shall include a management letter.

XIX. Insurance

Policy: Discovery Charter School shall maintain appropriate insurance coverage.

Procedure: At a minimum, the following insurance shall be maintained:

- a. Commercial Package (including property and liability)
- b. Directors and Officers Liability

- c. Disability as required by New York State
- d. Workers' Compensation

Discovery Charter School also shall contribute to the state Unemployment Insurance Fund in accordance with applicable law.

XX. Contracts

Policy: The execution of contracts and grants shall be within the scope of Discovery Charter School's mission, goals, and annual plans.

Procedure: Discovery Charter School may enter into contracts for such things as professional services, rentals, or to perform a function within the scope of Discovery Charter School's mission, goals and annual plans. All contractual agreements shall be in writing, and signed and dated by the Director and/or the Finance Manager. The Board of Trustees must approve all contracts over \$5,000 for the Discovery Charter School.

Commented [2]: Can we make this higher? Not that we have any contracts hovering around that amount, just seems low.

XXI. Investments

Policy: Discovery Charter School's funds shall be primarily invested in money market funds and certificates of deposit as approved by the Board of Trustees.

Procedure: The Director shall identify excess funds available for investment, and approve the transfer of such funds to be made by the Finance Manager. The Board of Trustees will provide fiscal oversight.

XXII. Borrowing Funds

Policy: All borrowing of funds, and the establishment or increase of all credit lines must be approved by the Board of Trustees.

Procedure: Based on annual audits, financial statements, and cash flow projections, the Director may establish credit lines and borrowing limits as directed by the Board of Trustees. Borrowed funds will be repaid with appropriate, measurable and identifiable revenues in accordance with GAAP. The Director or FinanceManager shall alert the Board of Trustees if lines of credit or borrowing limits ever are not adequate to meet the needs of the organization. The Board of Trustees may amend the borrowing policy and credit limits.

XXIII. Bequests and Contributions

Policy: Non-restricted bequests and contributions shall be made through The Friends of Discovery Charter School, Inc. These monies shall be used for operations or special projects as designated and approved by the director and/or Board of Trustees of Discovery Charter School, consistent with conditions set forth by the Board of Trustees of Discovery Charter School. Bequests and contributions that are donor restricted shall be used for the purpose articulated by the donor, except that in no case shall the school accept any such bequest or contribution for which the donor restriction violates any federal or New York state law.

Procedure: Bequests and contributions will be properly budgeted and accounted for in accordance with GAAP for nonprofit organizations. The Finance Manager will maintain supporting schedules to document revenues and expenditures related to unrestricted, temporarily restricted and permanently restricted net assets. Non-restricted bequests and contributions shall be used for operations or special projects as designated and approved by the Director and/or Board of Trustees of Discovery Charter School. Bequests and contributions that are donor restricted shall be used for the purpose articulated by the donor.

XXIV. Honoraria

Policy: Honoraria received by staff while on Discovery Charter School time shall be the property of Discovery Charter School.

Procedure: Staff shall request that any anticipated honoraria be made payable to Discovery Charter School and any honoraria received by staff in any form shall be the property of Discovery Charter School.

XXV. Credit Cards

Policy: Discovery Charter School may maintain corporate credit cards, which shall be issued to staff as designated by the Director. Such credit cards shall be used solely for Discovery Charter School business.

Procedure: All credit cards account billing shall be given immediately to the Finance Manager. The FinanceManager shall maintain a system of all charges reported by staff and each charge shall be checked against the bills. Discrepancies in these receipts or billing shall be reported by the FinanceManager to the Director for investigation. The use of the credit cards shall adhere to established personnel policy. In the event of termination of employment, staff shall be required to return any credit cards that have been issued to them. The Board of Trustees will provide fiscal oversight.

XXVI. Grants and Federal and State Funding

Policy: Discovery Charter School will maintain detailed records to ensure compliance with any and all grants and federal and state funding received.

Procedure: The Finance Manager shall be responsible for monitoring all grants and federal and state funds. All receipts and expenses will be accounted for in a separate class in the accounting system. The Finance Manager will prepare grant submissions as necessary based on those classifications and ensure proper documentation is maintained for all expenditures.

Approved by the Board of Trustees

January 18, 2011

Revised by the Board of Trustees

May 10, 2012

August 15, 2013

February 27, 2014

September 18, 2014

April 27, 2017

Reviewed by the Board of Trustees

April 28, 2023 ~~June 18, 2018~~

INTERNAL CONTROLS FOR CASH

2120

INTRODUCTION

The procedures contained in this guide provide the internal controls of cash for the Discovery Charter School (DCS). Use of the procedures in this guide provides reasonable assurance that DCS cash is protected from loss. For the purposes of this guide, "cash" includes coins, currency, checks, money orders, credit card transactions and transfers.

INTERNAL CONTROLS

Bank Accounts

1. Bank accounts are to be established only after review of the Finance Committee and approval by the Board of Trustees. Written request for an additional account will be submitted by the Finance Manager for review and approval. Account will be established by the Finance Chair upon approval.
2. Transfers from one bank account to another bank account will be requested by the Finance Manager to the Finance Chair or Board President. The Finance Chair or Board President will review and establish communication with the bank to initiate transfer or will authorize the Finance Manager to transfer the funds electronically.

3. If a vendor requires a wire transfer instead of a check, the Finance Manager will provide documentation of request to the Finance Chair. The Finance Chair will review and establish communication with the bank to wire transfer funds to vendors.

Cash Receipts

1. All money collected by DCS shall be given to the Finance Manager on the day collected. Funds will be kept in the locked safe until deposit.
2. Generally, all monies collected shall be deposited on a daily basis. In the event that less than \$100 is on hand to deposit, smaller amounts may be held in the safe at DCS until \$100 is collected. At a minimum, deposits shall be made on a weekly basis even if the deposit amount is less than \$100.
3. All checks and money orders are to be made payable to "Discovery Charter School".
4. Checks and money orders shall be reviewed to ensure that the numeric amount of the check agrees with the written amount, they are not postdated, and written for the exact amount.
5. No change shall be given for a check over the amount due.
6. All checks are to be restrictively endorsed at the time of receipt with "For Deposit Only", "Discovery Charter School" and the account number.
7. Monies received are to be recorded on the deposit slip and recorded in QuickBooks. Both shall contain the amount received, the name of the payer, purpose of the payment and its form (cash or check).
8. Pre-numbered receipts shall be made available when money is received. Whether a receipt is issued or not, the information must be recorded on the collection form submitted to the Finance Manager. All receipt numbers shall be accounted for.
9. Personal checks shall not be cashed using cash on hand for deposit.
10. Charging a \$35.00 fee for checks returned for insufficient funds is permissible if such policy is clearly advertised.
11. The School Director shall verify that the amount on the deposit ticket agrees with the amount of receipts recorded in QuickBooks and that the deposit ticket has been stamped by the bank.

Procedures:

1. DCS shall use the Collection Form designated by the Finance Manager when collecting money from teachers or the Family Association. Pre-numbered receipts are to be recorded when given to individuals. The Collection Form shall be given to the Finance Manager along with the funds collected on a daily basis.

2. Monies collected in the office shall be counted jointly by two individuals. The Collection Form shall be signed by both individuals.
3. Immediately upon receipt, the Administrative Assistant shall endorse all checks: "For Deposit Only".
4. The Finance Manager shall prepare deposit slips containing the issuer name and the amount of each check and retain a copy of all checks to be deposited. The Finance Manager shall record receipts in QuickBooks then give check and deposit slip to School Director
5. The Assistant Finance Manager will make the deposit.
6. The Finance Manager will compare the recording of the receipts with the deposit and shall keep the deposit slip on file with other appropriate documentation.
7. Checks returned for insufficient funds shall be re-deposited on a separate deposit slip indicating negative and positive entries in order to prevent receipts from being overstated. The Finance Manager is to be informed immediately when checks are returned. The returned checks shall be filed with the bank statements for audit trail. Uncollectible funds may be turned over to a collection agency at the discretion of the Finance Manager.

Cash Advances

Cash Advances - No cash advances will be given to individuals. Individuals will be reimbursed if expenditure has had prior approval and receipts are submitted to the Finance Manager. Expense reimbursements shall be supported by Reimbursement Form along with receipts.

Credit Cards

Credit card transactions are to be made by the School Director, Finance Manager, or Assistant School Director. Transaction is to be approved by the School Director or Finance Manager before purchasing. If a transaction is made by the Finance Manager approval must be given by

the School Director. If a transaction is made by the School Director approval must be given by the Finance Manager.

Credit card statements shall be reconciled by the Finance Manager. Each month upon completion of the statement reconciliation, the School Director will review, date and initial. After the School Director review the statements will be given to the Treasurer of DCS for review and will be dated and initialed as documentation of the review.

Commented [1]: This is essentially done during the approval of unpaid bills - do you think we need an additional process?

Reconciliation of Cash-Related Activities

1. Monthly bank reconciliations will be completed by the Finance Manager. The bank reconciliation will be reviewed by the School Director / Assistant Director.
2. Differences should be documented and resolved promptly.
3. The Finance Chair shall review the bank reconciliations as soon as practicable.

Expenditures

Procurement

1. All purchases must be approved by the School Director and/or Finance Manager prior to purchase, except those routine and/or recurring purchases such as office supplies, utilities, etc.
2. Contracts or agreements with outside vendors must be reviewed and approved by both the School Director and Finance Manager. At the discretion of the School Director, the contract or agreement may be presented to the Board of Trustees for further consideration. If the contract is in excess of \$5,000, the approval of the Board of Trustees must be obtained before signing contract or agreement.

Purchasing

1. No DCS money shall be used to purchase personal items. All funds are to be used for student expenses designed by the event or purposes expressed by school mission.
2. Checks **shall not** be made payable to "CASH". Petty cash or change fund checks shall be made payable to the sponsor or to the responsible person.
3. School activities are exempt from the payment of sales tax, excluding tax on meals and hotel expenses for employees and students. Employees purchasing items for the school cannot be reimbursed for sales tax. A copy of the Tax Exemption Certificate is to be sent to any vendor requesting one.

Procedures:

1. To initiate a purchase, a Purchase Order shall be prepared and approved by the School Director and/or the Finance Manager before the payment is obligated. The Purchase Order is filed with the Finance Manager and recorded as an expense once merchandise is received.
2. Shipping tickets for merchandise ordered shall be compared to the purchase order, initialed and dated by the receiver.
3. Before being processed, each disbursement shall be documented by a completed purchase order, if applicable, and an original vendor invoice. If a vendor invoice is not available, the disbursement shall be supported by a standard invoice generated from QuickBooks and approved by the Finance Manager and signed by the payee.
4. The vendor invoice or the standard invoice must have a confirmation signature of the person receiving the goods or services before the payment process can be continued.
5. The Finance Manager shall match up the purchase order, shipping document (if applicable), and vendor or standard invoice and verify that all items ordered have been received, services have been satisfactorily performed, all amounts agree, and that all necessary approvals and signatures have been obtained. Any problems or discrepancies shall be resolved before a check is written. The entire packet will then be given to the School Director for review before a check is written. The Finance Manager will process a check upon approval of the School Director.
6. Checks over \$5,000 require two signatures and also be signed by either the Assistant School Director, School Director or a designated Board of Trustee member.
7. The checks are to be given to the Finance Manager for final review and mailing.
8. The check number and date paid shall be noted on the invoice. The invoice shall be clearly marked "paid". The Finance Manager shall then file all documents for a disbursement.

9. ~~To the extent practicable, bills may be paid electronically after approval by the School Director. The Finance Manager will make the electronic payment and print the confirmation as documentation of payment. The School Director shall initial the confirmation as evidence of approval. If the electronic payment is greater than \$5,000, the Assistant Director shall also initial payment confirmation.~~

Commented [2]: I added this for electronic payments. Is it OK?

Petty Cash

~~1. A petty cash fund may be established for minimal out-of-pocket business-related expenses.~~

~~2. The petty cash fund may be established for the amount of \$200.00.~~

Commented [3]: Are we removing this?

Procedures:

~~1. Petty cash will not be given in advance of the purchase.~~

~~2. Sales tax will not be reimbursed through petty cash.~~

~~3. Employees must make the purchase and submit original receipt with the petty cash request form to the Finance Manager for review and reimbursement. Accounting procedures require the following:~~

~~Name of the person to whom the payment was made:~~

~~Receipt for the amount of the payment.~~

~~4. Petty cash is to be used for the following purposes:~~

~~Deliveries~~

~~Small purchases~~

~~Postage~~

~~5. Petty cash is NOT to be used for the following purposes:~~

~~Travel~~

~~Salaries or casual labor~~

~~Supplies in excess of \$100~~

~~2. Purchase of items for more than \$100~~

~~2. Gift cards~~

~~2. Loans to employees~~

~~6. Reconciliation and request for replenishing of petty cash funds shall be completed at least once a month. If replenishment is needed more than once a month the reconciliation must be submitted with the request for replenishment.~~

~~7. Reconciliation of petty cash will be completed by the Finance Manager and reviewed by the Director.~~

~~8. The replenishment of petty cash should be presented to the Director for review of receipts and verification of funds remaining in petty cash. Receipts and money should always total \$200.~~

~~9. Receipts are to be coded with the proper account number. The accounts will be charged when petty cash is replenished. The Finance Consultant will review entries made into QuickBooks to ensure accuracy with submitted request for reimbursement through petty cash and the reconciliation provided by the Finance Manager.~~

~~10. Petty Cash accounts will only be replenished upon presentation of the account to the Director for review.~~

Commented [4]: I do not think this part is necessary...thoughts if we need a different process?

Approved by the Board of Trustees

August 9, 2012

Revised by the Board of Trustees

September 18, 2014

April, 27, 2017

Reviewed by the Board of Trustees

June 18, 2018

May 19, 2023

LAQUISHA T. BRIDGES

Rochester, New York 14615 | (H) 585-205-8217 | (C) 585-290-6129 | MizzQT50@gmail.com

Professional Summary

Highly effective management professional emphasizing innovation and creativity in solving complex problems. Energetic and results-focused with success in developing and leading diverse teams to achieve outstanding results. Results-focused management professional offering 25 years of progressive leadership experience. Transforms high-potential staff into outstanding leaders who demonstrate the creativity and savvy that is critical to financial and operational success.

Skills

Project planning and development	Curriculum and staff training development
Supervision and Program Management	SSI Benefit and Medicaid Management
Unsurpassed work ethic	Quality assurance and control
25 years of Medicaid Waiver knowledge and expertise	20 Years of Mental Health service delivery
Team Member collaboration	Budgeting-individual and programmatic
Children, Adolescent and Geriatric Trauma Informed care.	

Work History

Social Work Director

- Provide Psychosocial assessment to families and resident
- Develop specific care plans based on the needs of the resident
- Collaborate with the IDT team to ensure health and safety of resident is maintained
- Directs, establishes and plans overall goals for the Social Services Dept.
- Provide Crisis Intervention, grief, loss and supportive 1:1 Counseling
- Assist in navigation and completion of appropriate health care and social services

Medicaid Services Supervisor

10/2015-Current

Baden Street Settlement

- Supervise 4 Medicaid funded Programs: Medicaid Service Coordination, Family Support, Family Education Training , Out of Home Respite and Family Reimbursement. Maintains staffing and program budget, prepare and present education curriculum to families and staff.
- Maximize community resources based on person centered plans and valued outcomes. Special Review committee member for 2 years.
- Developed Family Education curriculum and train families on specific issues to enhance coping skills of living with individuals with developmental disabilities. Coordinate meetings with families and Interdisciplinary team to conduct Individualize Service Plan review and electronically update all information.

Owner/Operator

Q & C Photography and Catering – Rochester, NY

08/2013 to Current

- Oversees and manages the operations of a business unit(s) with overall responsibility for the account (i.e. service delivery, sales, operations, IT, HR).
- Follow food safety procedures according to company policies and health and sanitation regulations.
- Prepare products while maintaining proper food safety practices, portion control and presentation within service goal times.
- Photograph high-quality images for both print and Internet distribution. Edit, tone, captioned and upload photographs for marketing publication for both prints and online.

Residential Manager Temporary

10/2014-7/2015

Learning Disabilities Association

- Manage the daily operations of 2 Supervised IRA's housing adults with developmental disabilities.
- Maintain Medicaid and Social Security eligibility by accurately updating and submitting required documents in a timely manner.
- Develop and implement Individualized Plans of Protection and Oversight as well as Residential Habilitation plans to promote independence.
- Maintain financial information as well as banking transactions, update monthly client contribution forms ensuring timely bill payments.

Field Service Client Representative-Temporary

Maximus

05/2014 to 10/2014

- Public education and outreach to promote the benefits of obtaining and maintaining health care coverage.
- Trained Facilitated Enroller and Choice Counselor which assists participants in obtaining required documents and input information for client to receive the best health care plan for their family.
- Application processing and enrollment into health care plans and counseling provided on Managed Care providers. Follow up and case review of consumer's eligibility and enrollment.

Service Coordination Director/Traumatic Brain Injury and Nursing Home Transition and Diversion

Epilepsy Foundation – Rochester, NY

09/2009 to 01/2011

- Identified and addressed clients' barriers to self-sufficiency such as substance abuse and educational deficiencies
- Monitored a partial caseload to support the needs of the participants served by providing linkage and referral to community resources.
- Set goals with clients related to employment and financial planning and worked with them to track progress
- Monitored team performance, including developing performance improvement plans and recommending achievement awards
- Conducted competency-based, interactive interviews to identify client needs
- Identify and collaborate with other service providers addressing the needs of the participants varying from housing to health insurance and social security benefits. The coordination and oversight of team meetings are conducted with participants and other service providers to ensure that the goals of the participants are attainable and supported.

Medicaid Service Coordinator/Habilitation Supervisor

5-2005-7/2009

Depaul Developmental Services-Rochester, NY

- Provide Service Coordination to developmentally disabled children and adults.
- I also perform monthly face-to-face visits in order to ensure the individual's service plan is current and consumer driven.
- Coordinate the collection and oversee the completion of required Individualized Service Plans, medical, and social evaluations, as well as other documentation necessary to insure referral to and delivery of services.
- Occasional transport of consumers and their family members to and from appointments.
- Collect and update consumer files and contacts to ensure referrals and information presented is current and expedited in a timely manner, consistent with OMRDD requirements.
- Developed a comprehensive integrated system of services which has as its primary purposes to promote a level of independence, inclusion, individuality and productivity for persons with developmental disabilities.
- Improve the equity, effectiveness and efficiency of services for persons with developmental disabilities by serving persons in the community by establishing accountability for carrying out the policies of the State with regard to such persons.
- Source of development of the Habilitation Plan, hire and train staff on implementation of such plans and oversee the day-to-day operations of the programs.
- Provide psychosocial assessments, participation with the interdisciplinary team, support and crisis intervention. Monthly reviews of documentation to ensure delivery of services and satisfaction with services provided to families.
- Annual and semi-annual attendance of Individualized service Plan reviews to ensure quality service delivery that is geared toward assisting consumers reaching their life's goals.

Community Support Specialist

1/2005-1/2006

Epilepsy Foundation-Rochester, NY

- Provide hands on residential habilitation services to adults living in the community while promoting independence.
- Collaborate with the Service Coordinator in preparing a Residential Habilitation Plan. Provide support with interpersonal relationships and assist the individual in accessing and participating in community activities.
- Recognize and report any safety issues or concerns to the individual's Service Coordinator.
- Maintain contemporaneous clear and concise service notes for each individual in order to provide documentation that services have been delivered in accordance with the Residential Habilitation Plan. Submit monthly services notes for billing to supervisor.
- Attend monthly meeting with supervisor and support team to problem solve, review issues concerning caseloads, and discuss reporting.

Family Developmental Specialist

6/2004-6/2006

Hillside Children's Center-Rochester, NY

- Provide supervision, training and direct assistance to teenagers with developmental disabilities as outlined in each individual's Program Plan / Treatment Plan
- Promote positive behaviors and interactions with all consumers
- Interacts with clients and families in a variety of settings including biological and foster homes, schools, neighborhood, community and group care settings
- Demonstration of skills that promote a safe physical and emotional environment of children and families

Para-Professional/Teachers Assistant

Monroe #1 Boces-East Rochester, NY

9/2000-9/2002

- Assist the lead teacher by providing academic support to the students diagnosed with Autism and other developmental and intellectual disabilities
- Tutored in all academic subjects, such as math, reading, and writing
- Planning of extracurricular activities for the students that were implemented to help build their self-esteem, self-confidence and social skills

Senior Home Health Assistant

7/1999-7/1999

Visiting Nurse Service-Rochester, NY

- Assist with implantation of the care plan by providing hands on assistance as needed with daily living skills.
- Hands on assistance with bathing, cooking, laundry, secondary meal preparations, medication reminders and light housekeeping.

EDUCATION and TRAINING

- 2011- CPR & First Aide Certification
- 2009 Master of Science-*current student* with concentration in Non-for-Profit Organization Management.
Capella University
- 2009 Autism Spectrum Disability Trainer
Rochester Police Dept/ New Recruits.
- 2007 Bachelors of Social Science/Criminal Justice.
Brockport State University .
- 2002-present Qualified Intellectual disability Professional.
OPWDD
- 2001 Associates of Applied science/ Police Science- Criminal Justice.
Monroe Community College
- 1997 Diploma
Edison Technical and Occupational Education Center

Additional experience:

- | | |
|--|--------------------|
| On-Air Radio Personality
rSPIRIT.online - Rochester, NY
Introduces and discusses Gospel and contemporary Christian music.
Public Speaking on behalf of the station
Hosts show independently with production
Sale on-air time to sponsors and stakeholders
Member of the Board of Directors and Strategic planning team | April 2017-Current |
| Monroe County Democratic Committee member | 2018-Current |

Professional References

1. Mr. Sebrone Johnson 585-278-7869
2. Mr. Michael Vaughn-739-2694
3. Mrs. Aimee Dewispalaere 1-407-342-3888
4. Mr. James Cooper-585-734-1962



BURKE GROUP

Proposal To Perform A Compensation Review & Analysis for



May 8, 2023

OVERVIEW

- About Burke Group
 - Our Qualifications and Approach
 - The Compensation Consulting Team
 - Compensation Services
 - Professional Experience
 - Background and Objectives
 - Proposed Work Plan
 - Proposal Fee
 - Appendix
 - Data Collection List
-

ABOUT BURKE GROUP

Since 1989, Burke Group has specialized in practice areas that directly affect the long-term financial success and effectiveness of our clients. The firm's specific areas of expertise are:

- Compensation Consulting;
- Retirement Plan Consulting/Administration; and
- Actuarial Services.

Throughout our evolution as a company, Burke Group has developed a strong identity as an independent, thoughtful and objective advisor. We've maintained long-term and in-depth relationships with clients based on mutual trust. We bring an unyielding commitment to professionalism, while providing stewardship that exclusively serves the best interests of our clients.

ABOUT BURKE GROUP

Compensation Consulting

Our compensation consulting services recognize the importance of using compensation as a strategic tool to motivate and reward the employees who make your business successful. An organization's ability to meet business goals and sustain a competitive advantage comes from a talented workforce that's motivated to achieve superior results for the long term.

We are a premier compensation consulting firm who serves as trusted consultants to boards and senior management in the areas of governance, strategy and compensation program design. Clients range from Universities and Colleges, for profit, not-for-profits and emerging high-growth public and private companies. Our clients rely on us to help align rewards with their long-term business goals to create value for all stakeholders: shareholders, executives, employees and communities.

Retirement Plan Consulting/ Administration

From the earliest days of our firm, we've remained dedicated to helping organizations administer the complexities of traditional Defined Contribution Retirement Plans. This practice provides comprehensive services for daily participant-directed transactions, contributions into the plans, and benefit payments out of the plans.

In addition, we have worked with our clients in the effective management of risk associated with these retirement plans.

Actuarial Services

Burke Group's Actuarial services provide design and reporting for post-retirement plans, plan design for pension and medical plans, as well as outsourcing services for defined benefit plans. Our experienced actuaries bring specialized analytical and technical skills to ensure that the organization's long-term retirement and financial contribution goals are achieved.

BURKE GROUP PROJECT CONSULTING TEAM



Steven M. DePerrior – Managing Principal

Steve DePerrior leads the Compensating Consulting Practice. He has over 35 years consulting expertise working on executive compensation, salary administration programs, performance management, annual and long-term incentive plans, alternative reward programs, and deferred compensation for both profit and not-for-profit organizations.

Prior to joining Burke Group, Mr. DePerrior managed the Upstate New York consulting practices of both KPMG Peat Marwick and William M. Mercer, Inc.

Mr. DePerrior holds a BA in Economics from Colgate University.



Megan Eichhorn – Senior Compensation Analyst

Megan Eichhorn has been with the Compensation Consulting Practice of Burke Group since January 1998 as a Senior Compensation Analyst and specializes in all facets of salary administration programs. Her experience has been in the design and review of various compensation programs. Ms. Eichhorn is responsible for analyzing salary and benefit data in addition to preparation of report analysis.

Ms. Eichhorn attended Rochester Institute of Technology where she received her Bachelor's degree in Business Management.



Dustin Eshleman – Compensation Analyst

Dustin Eshleman has been with Burke Group since March 2021 as a Compensation Analyst. Mr. Eshleman assists in the design and review of various compensation reports and presentations.

Mr. Eshleman attended Roberts Wesleyan College where he received his Bachelor's degree in Business Management and Marketing.

COMPENSATION SERVICES

Our Approach:

Our approach is an interactive process which typically includes the following work steps:

- Assessment of current compensation programs;
- Development of a comprehensive understanding of the strategic initiatives and challenges you face;
- Determination of market practices as a reference point;
- Development of a draft report of our findings and initial recommendation to Board/Management;
- Review of draft report with Board/Management; and
- Presentation of final report and blueprint for successful implementation of our recommendations.

What Differentiates Burke Group:

We believe that the following attributes differentiate us from other compensation consulting firms:

- No predetermined solutions – each strategy is unique to that organization;
 - We employ a consultative approach which enables us to fully understand our clients needs and corresponding solutions;
 - Strong understanding of an evolving compensation trends; and
 - We enjoy what we do and strive to help our clients develop effective compensation strategies.
-

PROFESSIONAL EXPERIENCE

Client	Location	Scope of Work
Cayuga National Bank	Union Springs, NY	• Executive Compensation Review & Analysis
CDS Life Transitions	Rochester, NY	• Salary Compensation Review & Development of Compensation Structure
CenterState CEO	Syracuse, NY	• Executive Compensation Review & Analysis
Central New York Community Foundation	Syracuse, NY	• Salary Compensation Review & Development of Compensation Structure
Corning Museum of Glass	Corning, NY	• Salary Compensation Review & Development of Compensation Structure
Cortland County	Cortland, NY	• Salary Compensation Review - All positions
East Hill Family Medical	Auburn, NY	• Salary Compensation Review & Development of Compensation Structure
First Source Federal Credit Union	Utica, NY	• Salary Compensation Review & Development of Compensation Structure
Gorbel Manufacturing	Rochester, NY	• Salary Compensation Review & Development of Compensation Structure
Greater Rochester Chamber of Commerce	Rochester, NY	• Executive Compensation Review & Analysis
HealtheConnections	Syracuse, NY	• Executive Compensation Review & Analysis
Helio Health	Syracuse, NY	• Salary Compensation Review – Multiple Employee Groups
ICAN	Utica, NY	• Salary Compensation Review & Development of Compensation Structure
Kreher Family Farms	Clarence, NY	• Executive and Senior Compensation Review & Analysis
Mohawk Valley Health System	Utica, NY	• Executive Compensation Review & Analysis
Munson Williams Proctor Arts Institute	Utica, NY	• Salary Compensation Review & Development of Compensation Structure
Monroe County Water Authority	Rochester, NY	• Salary Compensation Review & Development of Compensation Structure
NYS Economic Development Council	Buffalo, NY	• Executive Compensation Review & Analysis
Paychex	Rochester, NY	• Executive Compensation Review & Analysis
Person Centered Services	Buffalo, NY	• Salary Compensation Review - All positions & Executive Compensation Review
Onondaga Community College	Syracuse, NY	• Salary Compensation Review & Development of Compensation Structure
RCIL	Utica, NY	• Salary Compensation Review - All positions
Seal & Design Manufacturing	Clarence/Syracuse NY	• Salary Compensation Review & Development of Compensation Structure
Seneca County	Waterloo, NY	• Salary Compensation Review - All positions
Utica National Insurance	Utica, NY	• Executive and Director Compensation Review and Analysis
Upstate Cerebral Palsy	Utica, NY	• Executive Compensation Review & Analysis

BACKGROUND & OBJECTIVES

Discovery Charter School is an elementary public school (opened grades K-2, growing to K-6), whose charter was approved by the New York State Education Department in December 2010, and opened its doors in August 2011. Discovery Charter School prepares students to meet the challenges of a rapidly changing world, providing elementary school children real skills for the real world through an interdisciplinary program that integrates literacy, language arts, mathematics, social studies, visual arts and science.

As with many schools, Discovery Charter School would like to ensure they provide competitive compensation which will allow them to retain and attract employees in a very competitive market. Discovery Charter School currently has approximately 25 positions in which they would like to evaluate the compensation for and look at developing a compensation structure that meets the needs of their organization.

Discovery Charter School has requested a proposed that will incorporate the following objectives as follows:

- Discuss and develop a compensation philosophy for the organization;
 - Review of compensation for all positions (approximately 25) as compared to published (market) survey data;
 - Develop a compensation structure that is easy to use and understand based on the analysis of data;
 - Slot positions into the proposed structure and determine any cost to adjust;
 - Summary overview of benefits as compared to market; and
 - Discuss observations and recommendations for addressing any compensation issues.
-

PROPOSED WORK PLAN

In order to provide data and advice to meet the objectives of Discovery Charter School, the following specific work steps and target dates have been identified.

Work Step	Target Date
<p>1. Conduct Initial Planning Meeting. At the outset, we would meet/zoom with Discovery Charter School to discuss the following:</p> <ul style="list-style-type: none">• Discuss current compensation strategy and philosophy;• Overall objectives of the project;• Issues or difficulty in attracting or retaining specific positions within Discovery Charter School;• Project methodology and timing; and• Compensation survey sources and executive peer group. <p>At this time, Burke Group would collect data for the analysis such as position descriptions, current compensation and benefit data, and any other plan documents including pay structures. (See Data Collection Sheet in Appendix)</p>	May 2023
<p>2. Assessment of Discovery Charter School's Position Relative to Market Practices.</p> <p>Using multiple survey sources, Burke Group will market price the positions and develop preliminary reports (Executive & Non-Executive) to be reviewed with Discovery Charter School. The reports will include the following:</p> <ul style="list-style-type: none">• Market pricing of each position based on position descriptions;• An updated salary structure with all positions slotted based on the analysis; and• Initial recommendations and cost to adjust.	June/July 2023

PROPOSED WORK PLAN

Work Step	Target Date
4. Review Preliminary Report with Discovery Charter School Board and Leadership. <ul style="list-style-type: none">• Discuss the preliminary reports and compensation plan recommendations.	July 2023
5. Development of Final Report: <p>Based on our review of the preliminary reports, we would modify our reports accordingly to reflect the agreed upon structure. Our final reports would include:</p> <ul style="list-style-type: none">• Detailed market analysis of all positions, executive and non-executive;• Updated compensation structure;• Cost to adjust to new structure; and• Final observations and recommendations moving forward.	July 2023

BURKE GROUP PROPOSAL FEE

Based upon our experience with similar projects, we estimate our fee to be \$6,500 for analysis, inclusive of expenses.

APPENDIX – DATA COLLECTION LIST

Compensation Data

- Position Titles and Descriptions
- Current Cash Compensation – (Base Salary)
- Current Grades & Steps (if applicable)
- Years in Position/Service – including any equivalent service in the same position prior to working for Discovery Charter School if readily available and was recognized by Discovery Charter School when hired.
- Other plan documents relevant to compensation.
- Current Revenue Size

Benefit Data

- Key benefits/perquisites provided to employees
 - Retirement Benefits
 - Paid Time Off;
 - Health Benefits – Employer / Employee Cost Sharing %
- Other significant benefits provided by Discovery Charter School